PAROWAN CITY COUNCIL MEETING AGENDA
THURSDAY, SEPTEMBER 10, 2026 – 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 10, 2026. The Council will meet in the Council Chambers located at 35 East 100 North, Parowan, Utah. This is a public meeting, and everyone 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 Halterman
2. Opening Ceremonies: By Invitation
3. Declaration of Conflicts With or Personal Interest In any Agenda Items: City Councilmembers
4. Public Comments (3 minutes each)

CONSENT AGENDA:

5. Meeting Minutes from Special Work Meeting August 17, 2026 and Regularly Scheduled City Council Meeting from August 27, 2026
6. Warrant Register for September 10, 2026
7. Financial Report for August 2026

ACTION AGENDA:

8. Consider Appointing Jennelle Zajac and Brandon Allen to Serve on Shade Tree Committee
9. Set Date for Public Hearing on Vacating Main Street to Lance Shotwell Trade for September 24, 2026
10. Consider Authorization to Execute Dedication Plat of 100 North South Street on Parcel A-0033-0001-0000

WORK AGENDA:

11. Reports, Updates, Old Business Follow Up: Elected Officials and Staff
12. Closed Session: *The Council may consider a motion to move into a closed session for specific purposes allowed under the Open and Public Meetings Act (Utah Code § 52-4-205) .*
13. Adjournment

CERTIFICATE OF POSTING: I, the duly appointed City Recorder of Parowan City, do hereby certify that the above notice and agenda was posted this 4th day of September, 2026. 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

/s/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 MINUTES
AUGUST 17, 2026 – 6:30 P.M.
PAROWAN CITY COUNCIL CHAMBERS
35 E. 100 N., PAROWAN, UT 84761

Elected Officials Present: Mayor Mollie Halterman, Councilmember Lyle Barton, David Burton, John Dean, David Harris, and Rochell Topham

Participating remotely via Zoom: Brett Ludlow (Level Engineering); Ryker Ogden (Ensign Engineering); Jodie Lemon (property owner, Legacy B Estates); Bradyn Swanson; Walt Plumb

City Staff Present: Dan Jessen, City Manager; Callie Bassett, City Recorder

Public Present: Larry and Jennelle Zajac, Ronnie Barton, Heather Peet

1. Call to Order
Mayor Halterman called the Parowan City Council Special Meeting to order at 6:31 PM on Monday, August 17, 2026. Mayor Halterman noted that participants joining via Zoom were asked to ensure their microphones were audible.

2. Discussion and Possible Decision on Proposed Legacy B Estates PUD Development Agreement
Dan Jessen provided an overview of the procedural history of the Legacy B Estates application. He explained that the application was originally submitted as a Planned Unit Development (PUD) conditional use permit, requiring Planning Commission recommendation and City Council approval. The property had been rezoned from General Commercial to R-3, and a residential PUD was treated as a conditional use under the code in effect at the time of application. Dan noted that subsequent code changes — including the removal of PUD as a conditional use in R-3 and the creation of a manufactured home PUD chapter — did not apply due to the application's vesting date. He clarified that no conditional use permit or PUD had yet been approved, and that the purpose of the meeting was to work through remaining issues in order to determine whether a development agreement could be reached.

Dan Jessen proposed that the Council work through each outstanding issue in concept, take notes, and then discuss and vote on which variances they were willing to accept, rather than wordsmithing agreement language item by item. The goal was to conclude the meeting with the developer understanding what terms the Council would support, after which the developer could accept or decline. The Council and developer concurred with this approach.

Road Width
City Manager Jessen asked the developer's engineers to clarify the road typical section in the latest design. Brett Ludlow of Level Engineering confirmed a 50-foot right-of-way with 36 feet of asphalt curb-to-curb, a 2-foot rolled curb and gutter, and a 5-foot sidewalk. Jessen noted that this matched the 50-foot typical section previously under consideration and that the rolled curb design was consistent with the need to accommodate manufactured home delivery. Councilmember Dean asked for clarification on the dotted lines shown on the plan, which City Manager Jessen explained represented a 10-foot public utility easement (PUE) on each side of the road, providing approximately 70 feet of total utility corridor.

Jessen further noted that if the streets remained privately owned, the city would not require the public utility easement except for telecommunications and gas.

Walt Plumb, participating remotely, questioned whether 36 feet of asphalt was excessive for a development of this type, suggesting something closer to 26–28 feet. Jessen explained that the wider road width was directly tied to the parking plan — with on-street parking proposed down both sides of the road, the 36-foot width was necessary to accommodate two travel lanes plus parking.

Parking
City Manager Jessen explained that the developer's proposal included no dedicated additional parking beyond two driveway spaces per unit and on-street parking along the 36-foot roadway. He noted that while the City's subdivision code did not specifically require additional parking, density was significantly higher than a typical subdivision, raising the question of adequacy. He contrasted this with Eagle Rock across the street, where a narrower road and dedicated parking in the rear was enforced by HOA rules prohibiting on-street parking.

Councilmember Topham raised a concern about oversized vehicles and trailers potentially blocking neighboring driveways given the close spacing of units. Bradyn Swanson indicated that an on-site manager would be in place to address such issues, and that HOA rules or management involvement could deter problematic parking behaviors. Councilmember Topham indicated she would like to see language in the agreement addressing how parking conflicts would be handled if they arose.

Open Space / Recreation
City Manager Jessen noted that the R-3 zone (applied after this application) would require 5% dedicated open space — approximately 0.76 acres — while the City's mobile home park code (used as a comparable reference only) would require 10%, or approximately 1.5 acres. He estimated the current proposal provided approximately 1.3% open space, based on the size of the detention/retention pond shown in prior plans, totaling roughly 0.2 acres.

Discussion followed regarding whether common areas surrounding individual units could count toward the open space requirement, particularly under a leased-lot ownership model where residents would not own the surrounding land. Ryker Ogden of Ensign Engineering noted that in a private PUD or condominium-style arrangement, areas outside individual building envelopes could be considered common open space. However, Councilmember Topham expressed reservations about counting individual yard areas as community open space, noting that residents would not want public access to their immediate surroundings.

Councilmember Harris stated directly that he did not consider individual yard areas to be acceptable open space and that the development needed more dedicated open space, period. Jodie Lemon responded that the developer was willing to provide more open space and suggested moving forward rather than continuing to debate the point.

Water Rights
City Manager Jessen provided a detailed explanation of the City's water rights requirements. Under the City's code, a standard 0.75-inch meter per home (per door) corresponds to 0.5 acre-feet of water rights. For 78 units, after subtracting the one acre-foot already grandfathered for the two existing parcels, the standard requirement would be approximately 38–39 acre-feet. He explained that the developer had proposed using master meters rather than individual meters — specifically, six 1.5-inch

master meters, each serving no more than 15 units — in order to reduce the water rights exaction by basing it on indoor-only water use with no outdoor irrigation (zero-scape design).

Mr. Ogden explained the engineering methodology behind this proposal, citing use of 800 gallons per day per unit per RWMI standards, a 1.5 peaking factor, and a 40% peak-hour concentration, resulting in approximately 75 gallons per minute per master meter — within the efficient operating range of a 1.5-inch meter. City Manager Jessen noted he had forwarded this analysis to the City Engineer for review and had not yet received a response. He indicated that if the City Engineer found the assumptions insufficient, upsizing to 2-inch meters may be required, which would affect the water rights exaction accordingly.

City Manager Jessen explained that the proposed configuration would result in a requirement to dedicate approximately 9.02 acre-feet of water rights to the City (factoring out the grandfathered acre-foot), significantly less than the standard requirement. He emphasized that this approach was only feasible under a privately owned infrastructure model, as running multiple parallel laterals under a public right-of-way would not meet City engineering standards. He also clarified that the City had no surplus water rights to sell or assign, given anticipated state curtailments of approximately 86% of underground water rights in the Parowan Valley.

Councilmember Harris expressed reservations about the master meter approach, stating his preference for individual metering and his concern that the impact fees associated with six 1.5-inch meters — at $24,280 each versus $7,284 per standard 0.75-inch meter times 78 doors — represented a substantially lower total contribution toward system improvements.

Regarding timing of the water rights transfer, Jessen proposed that the developer be permitted to begin site development work (grading, utilities, roads) after demonstrating that the change order application process had been initiated and that the water rights appeared to qualify. However, no building permits for individual homes would be issued until the water rights transfer was fully and successfully completed. Jodie Lemon and Bradyn Swanson indicated agreement with this approach.

The priority date requirement was also noted: City code requires a 1949 priority date on underground Parowan Valley water rights, while the developer's prior counter-proposal had suggested 1951. Council members generally affirmed that the City's 1949 requirement should stand.

Connection and Impact Fees

Jessen explained that impact fees would be assessed per the size of the master meters rather than per individual door, consistent with the City's code methodology tied to AWWA flow capacity standards. Six 1.5-inch meters at $24,280 each would result in significantly lower total impact fees compared to 78 individual 0.75-inch connections at $7,284 each. All other standard per-home fees — police, fire, parks, sewer, and electric — would still apply to each unit.

Fencing

Jessen explained that both the City's current code and the code in effect at the time of the application required fencing between commercial and residential zones and between differing residential densities, though the prior code was less specific in its definitions, which was part of the reason it was subsequently revised. The developer had requested a full variance from the fencing requirement, arguing that proposed storage units along the rear of the property and those belonging to the adjacent Red Fox Storage facility would provide sufficient visual and sound buffering along the commercial boundary.

Jessen noted that granting a variance would not eliminate the eventual requirement for a fence — rather, whoever developed the adjacent commercial property in the future would bear that obligation. Councilmember Harris indicated his preference for applying the current, more specific fencing code. The Council did not reach a firm agreement on this point during discussion.

Phasing
Jessen explained that phasing was a critical issue in the absence of a subdivision platting process, since the traditional leverage point of the final plat would not apply. He referenced the mobile home park code's requirement that no less than 50% of a development be completed before first occupancy, offered as a general comparable.

Bradyn Swanson proposed a phasing approach organized by master meter, beginning with the 375 South street, which would be fully improved with asphalt and sidewalk on both sides, and with the initial units developed along that road. The rear 5-acre parcel would serve as the staging area for construction equipment. A secondary access road — graded but not initially paved — would be maintained for emergency ingress and egress. Ryker Ogden confirmed that the stormwater drainage system could function independently for either road, though 375 South was identified as the preferred primary phase. Jessen indicated that technical phasing requirements, including looped water lines for fire flow, and an all-weather secondary emergency access road per the International Fire Code, would need to be confirmed by the City Engineer and reviewed by the subdivision review committee once a concept was approved.

Foundation Requirements
Jessen noted that the City's code requires a continuous permanent masonry foundation for manufactured homes in residential zones, which is a higher standard than what the International Building Code, HUD, or industry practice requires. The developer proposed using a pier system with aesthetic skirting, consistent with HUD standards. Jessen observed that this code provision may no longer be necessary given that building code requirements regulate this independently, but a variance would nonetheless be required.

Adjoining Property Setbacks
Jessen identified a setback issue introduced by the reconfigured layout. The City's PUD code requires that setbacks match those of adjoining properties. The residential subdivision to one side has a 25-foot setback, requiring a matching 25-foot setback along that boundary. The agricultural parcels to the rear have a 20-foot rear setback, requiring a matching setback accordingly. The revised plan showed units with approximately 10-foot setbacks against these boundaries, creating a variance need that did not exist in prior designs. The flipping of unit orientations to avoid homes facing the rear of other homes — as required by the PUD code — created the new setback problem on the perimeter.

Jessen also noted that the revised layout placed some interior units back-to-back with zero setback between them, which was contemplated as a potential twin home or duplex arrangement. The developer confirmed those centrally located, longer units were designed with the possibility of duplex use in mind.

Street Lighting
Jessen raised street lighting as a requirement under the subdivision code — one light per intersection plus one every 500 feet — that had not previously been explicitly discussed in the context of this project. The developer indicated no variance was being requested on street lighting, and it was noted accordingly.

Snow Storage
Jessen noted that snow must be stored on the property per City requirements, and asked whether the developer had a specific plan. Swanson indicated that snow would be stored in the area between the residential units and the proposed storage structures, and in the open areas of the 5-acre parcel. Jessen identified a potential conflict between designating the retention/detention pond as open space while also using it for snow storage, which would need to be addressed.

Infrastructure Ownership and Maintenance
Jessen summarized that under the privately-owned infrastructure model being discussed, the City would not take ownership of or maintain interior roads, utilities, or snow plowing. The City's trash service could access the development given the 50-foot right-of-way, subject to a provision in the development agreement indemnifying the City for any road damage caused by trash trucks. A fire bypass meter at 2200 West would serve as the point of delineation between City-owned and developer-owned infrastructure, consistent with how similar projects elsewhere in Parowan had been handled. All private utility installations would require inspection and approval by the City's Public Works Director and power supervisors prior to connection.

PRV Cost Sharing
Jessen referenced a prior agreement to split the cost of a pressure reducing valve (PRV) installation, with the developer contributing $50,000 — the same amount charged to Maverick — and the City covering costs above $100,000. The vault infrastructure had already been installed. This cost-sharing arrangement was referenced as an existing term of the prior draft agreement.

Roof Pitch
Jessen noted that the City's code specifies a minimum 4:12 roof pitch, which is more prescriptive than what is required under the International Building Code or HUD for this climate zone. He indicated this provision should likely be removed from the code and replaced with a reference to applicable building codes, and that a variance would be required in the interim.

Other Items
Additional items acknowledged as standard requirements not requiring significant variance discussion included: utility easements for telecommunications and gas, a first right of refusal for homeowners in the event the project is sold, floodplain development standards requiring home pads to be constructed one foot above the base flood elevation, and mandatory utility inspections by City staff prior to connection acceptance.

Council Discussion and Motion
Following the item-by-item review, Council members offered their individual assessments. Councilmember Dean stated that of the sixteen items discussed, he was comfortable approving only two as proposed: the 5-foot sidewalk and street lighting at 500-foot intervals, expressing skepticism about the overall number of variances being requested. Councilmember Barton echoed those concerns, stating he did not favor a development requiring so many variances and that he would prefer to see the property developed within the parameters of the existing R-3 zoning without a PUD. Councilmember Harris expressed a more conditional openness, indicating comfort with the road width, the on-street parking management approach, and the leased-lot ownership model, but objecting to the master meter water rights and impact fee methodology and maintaining that fencing requirements should align with current code. Councilmember Topham expressed sympathy for the developer's extensive efforts and indicated a belief that some form of agreement could potentially be reached. Councilmember Burton stated there were too many variables for him to feel comfortable and that he did not believe the City

should be making substantial concessions on a conditional use permit, adding that the Council's general direction had trended away from PUDs.

Councilmember Barton moved to deny the application for PUD and conditional use permit, with the property to remain subject to standard R-3 zoning requirements. Councilmember Dean seconded the motion.

Motion to deny the Legacy B Estates application for a Planned Unit Development (PUD) conditional use permit, with the property to remain zoned R-3 and subject to standard R-3 subdivision requirements, was made by Councilmember Barton and seconded by Councilmember Dean. The motion carried 3–2, with Councilmember Burton, Councilmember Dean, and Councilmember Barton voting aye, and Councilmember Harris and Councilmember Topham voting nay.

Jessen confirmed that the effect of the motion was that a PUD path was no longer available, and that the developer would need to pursue a standard R-3 subdivision, which carries a 60-foot right-of-way requirement and full code compliance without PUD-related variances.

3. Adjourn

Motion to adjourn was made by Councilmember Barton and seconded by Councilmember Dean. The motion carried unanimously. The meeting was adjourned at 8:54 p.m.

PAROWAN CITY COUNCIL MEETING MINUTES
AUGUST 27, 2026 – 5:30 P.M.
PAROWAN CITY COUNCIL CHAMBERS
35 E. 100 N., PAROWAN, UT 84761

Elected Officials Present: Councilmembers Lyle Barton, David Burton, John Dean, and Rochell Topham

Elected Officials Excused: Mayor Mollie Halterman, Council Member David Harris

City Staff Present: Dan Jessen, City Manager; City Attorney Scott Burns; Callie Bassett, City Recorder.

Public Present: Hannes Frischnecht, Ronnie Barton, Jeffrey Thomas

1. Selection of Mayor Pro Tem
Council Member Rochell Topham nominated Council Member David Burton to serve as Mayor Pro Tem. Council Member John Dean seconded the nomination. The nomination was approved by the Council, and Mayor Pro Tem David Burton presided over the remainder of the meeting.

2. Welcome and Call to Order: Mayor Pro Tem
Mayor Pro Tem David Burton called the meeting to order at 5:33 PM on August 27, 2026.

3. Opening Ceremonies: By Invitation
The invocation was offered by Council Member Rochell Topham, followed by the Pledge of Allegiance.

4. Declaration of Conflicts With or Personal Interest In any Agenda Items: City Councilmembers
Mayor Pro Tem Burton called for declarations of conflict of interest. No conflicts were declared by any Council member.

5. Public Comments (3 minutes each)
Mayor Pro Tem Burton opened the floor for public comments on items not appearing on the agenda. No members of the public came forward, and the public comment period was closed.

CONSENT AGENDA:
6. Meeting Minutes from Special Work Meeting August 13, 2026 and Regularly Scheduled City Council Meeting from August 13, 2026
7. Warrant Register for August 27, 2026
Mayor Pro Tem Burton presented consent agenda items 6 and 7 for approval.

Motion to approve consent agenda items 6 and 7 was made by Council Member Rochell Topham and seconded by Council Member Lyle Barton. The motion carried unanimously.

ACTION AGENDA:
8. Temporary Alcohol Event Permit for September 19th, 2026 – Sweet Pea Farm and Orchard: Dayla Ulrich, Owner

The Council considered a temporary alcohol event permit for Sweet Pea Farm and Orchard for an event to be held on September 19, 2026.

Motion to grant the temporary alcohol event permit for September 19, 2026 to Sweet Pea Farm and Orchard, Dayla Ulrich, Owner, was made by Council Member John Dean and seconded by Council Member Lyle Barton. The motion carried unanimously.

9. Consider Proposed Zone Change for Parcel A-0026-0027-0000 from A-1 to R-2

City Manager Dan Jessen noted that the zone change request had been discussed in detail at a prior work meeting and that he was available to answer questions. The parcel in question was before the Council for consideration of a change from A-1 to R-2 zoning.

Discussion centered on two primary concerns: access and road infrastructure, and development density. Regarding access, Council Member Dean questioned how the first street would exit the property. Jeffrey Thomas, representing the applicant, explained that 100 North would serve as the primary access point, connecting to the existing roadway at the Aspen Cove subdivision, with two additional access points to the north — providing three total points of access. Council Member Dean and Mayor Pro Tem Burton expressed concern that the strip of land connecting to 100 North had not yet been formally secured, with Mr. Thomas clarifying that the property owner had been agreeable to allow purchase but that the zone change would need to occur before agreements were finalized. Council Member Dean further noted that the two northern exit roads were substandard — lacking curb and gutter and measuring approximately 28 feet of asphalt — which he identified as a significant concern.

On the question of density, Dan Jessen explained that the practical difference between an A-1 and R-2 designation for single-family development would likely amount to only four or five fewer lots under A-1, as the applicant's proposed subdivision already averaged lot sizes well above the R-2 minimum of 7,500 square feet. However, he acknowledged that under R-2 zoning, a future applicant could theoretically return with a twin-home proposal resulting in effective lot density as small as 5,000 square feet per unit. Council Member Topham noted that the primary concern she had heard from citizens was the density of development and the resulting traffic impact on existing substandard roads.

Mr. Thomas provided historical context, noting the applicant had previously sought R-3 zoning — consistent with neighboring subdivisions — and had been directed by the Council at that time to return with an R-2 request, which is why the current application was before the Council.

Following discussion, a motion was made to deny the zone change and leave the parcel at its current A-1 designation.

Motion to deny the proposed zone change for Parcel A-0026-0027-0000 and retain the existing A-1 zoning was made by Council Member Lyle Barton and seconded by Council Member John Dean. The motion carried unanimously.

10. Consider Cooperative Land Realignment, Road Dedication, and Property Exchange Agreement with Lance Shotwell relating to Parcels A-0491-0491-0002 and A-0492-0014-0000

Dan Jessen noted that a detailed presentation on this matter had been provided at the prior work session and offered to answer any questions. Mayor Pro Tem Burton stated that he had reviewed the matter thoroughly with Dan Jessen on multiple occasions and expressed his support, noting that the city stood to gain meaningfully from the exchange and that the various concerns he had raised had been satisfactorily resolved. The Council was advised that approval of this agreement would initiate the

process — including road abandonments, boundary redefinitions, and property line adjustments — but would not finalize the actual property transfer, which would come as a separate final step.

Motion to approve the Cooperative Land Realignment, Road Dedication, and Property Exchange Agreement with Lance Shotwell relating to Parcels A-0491-0491-0002 and A-0492-0014-0000 was made by Council Member Rochell Topham and seconded by Council Member Lyle Barton. The motion carried unanimously.

WORK AGENDA:

11. Reports, Updates, Old Business Follow Up: Elected Officials and Staff

Council Member Topham reported on a recent theater board meeting. The theater has a number of bookings in place, including events hosted by homeschool and Beacon Academy groups. However, she highlighted a significant challenge: the Community Theater Board currently has no director for any remaining productions in 2026. She encouraged anyone interested in directing a play to contact her, Jett Smith, or Jennifer Terry, noting that productions are already planned for 2027 and 2028, but that the remainder of the current year has no play scheduled.

Council Member Lyle Barton reported on his recent attendance at the UAMPS (Utah Associated Municipal Power Systems) conference, accompanied by Dan Jessen and Power Director Jeremy Franklin. He highlighted that the conference addressed significant statewide shortfalls in power generation and transmission capacity. Council Member Barton also noted that Jeremy is exceptionally well-regarded among UAMPS participants, serving as chairman of an important UAMPS board and carrying a substantial administrative load on the city's behalf — a contribution that Dan Jessen said many cities pay a dedicated professional to fulfill.

Council Member Dean reported that Planning and Zoning had been cancelled over the prior two weeks and had no additional items to report.

City Manager Dan Jessen provided several updates:

- **Library Funding (CIB Presentation):** The city is scheduled to appear before the Community Impact Board (CIB) the following Thursday to request grant funding for the library. Dan noted that CIB had sent letters to many municipalities advising them not to apply due to limited funds, but Parowan did not receive such a letter. The city is 25th of 27 applicants on the agenda. Municipal advisor Marcus expressed confidence in the city's application. Dan noted he would be unable to attend due to a long-scheduled knee surgery; Mayor Halterman, Cori Adams (Library Director), and potentially Jerry Ross (City Treasurer) would represent the city, with Marcus Keller present to guide the presentation.

- **Bridge Project:** Dan expressed significant frustration over continued delays. Enbridge, the gas company with infrastructure at the site, had originally planned to bore a new gas line under the road but determined after potholing that trenching would be required. This change necessitates a modification to the existing stream alteration permit — a process that, on an accelerated state timeline, takes approximately 30 days and is unlikely to be resolved before October. He confirmed that project funding remains secure due to strong original bids providing a healthy financial buffer, but expressed deep frustration at ongoing delays.

- **Diversion/Reservoir Project:** The diversion project experienced a setback when part of the structure was affected by recent flooding. Friction arose between the project engineer, soils engineer, and contractor regarding the proper path forward. Dan reported that the situation

had been resolved, with crews having removed and replaced bedding and filter material to ensure the drain line and earthen berm were built to the required standard. The project contractor was eager to resume work, but Dan emphasized the importance of allowing engineers to confirm proper methods before proceeding. The project is back on track, though with a minor delay.

- **Water Reservoir Status:** The Yankee Reservoir Company turned out water that day, with reports indicating water had already reached the weir by that evening. Dan noted this would likely provide approximately two to three weeks of improved water supply — coinciding with the normal end-of-season irrigation window — and that the status may be revisited, potentially allowing a return from red to yellow watering restrictions for a limited period.

12. Closed Session

Mayor Pro Tem Burton entertained a motion to enter closed session for strategy discussions regarding pending or imminent litigation, as permitted under Utah Code § 52-4-205.

Motion to enter closed session for strategy sessions to discuss pending or imminent litigation was made by Council Member Rochell Topham and seconded by Council Member John Dean. Roll call vote: Council Member Topham – Aye; Mayor Pro Tem Burton – Aye; Council Member Barton – Aye; Council Member Dean – Aye. The motion carried unanimously, and the Council entered closed session.

Present in the closed session: David Burton, Dan Jessen, Scott Burns, Lyle Barton, Rochell Topham, John Dean, Callie Bassett

13. Adjournment

The meeting was adjourned at 6:35 p.m. following the conclusion of the closed session.

_____

Mollie Halterman, Mayor

_____

Callie Bassett, CMC, City Recorder

Date Approved: _____

Parowan City
Check Register
All Bank Accounts - 08/28/2026 to 09/04/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
5STAR LIFE INSURANCE COMPAN	41046	PR071026-3901	07/16/2026	09/01/2026	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
5STAR LIFE INSURANCE COMPAN	41046	PR072426-3901	07/30/2026	09/01/2026	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
					$34.36			
5STAR LIFE INSURANCE COMPAN	41064	PR080726-3901	08/13/2026	09/02/2026	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
5STAR LIFE INSURANCE COMPAN	41064	PR082126-3901	08/27/2026	09/02/2026	17.18	5 Star Life Insurance	102245 - MISC/PAYROLL PAYABLE	
					$34.36			
					$68.72			
AFLAC	41047	PR080726-3750	08/13/2026	09/01/2026	46.51	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE I	
AFLAC	41047	PR080726-3750	08/13/2026	09/01/2026	127.09	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE I	
AFLAC	41047	PR082126-3750	08/27/2026	09/01/2026	46.51	AFLAC after-tax	102253 - AMERICAN FAMILY LIFE I	
AFLAC	41047	PR082126-3750	08/27/2026	09/01/2026	158.03	AFLAC pre-tax	102253 - AMERICAN FAMILY LIFE I	
					$378.14			
					$378.14			
ALPHA CONSTRUCTION	41044	RFD 100003348.	09/01/2026	09/01/2026	15.43	Deposit Refund: 100003348 - ALPHA CONSTRUC	532135 - CUSTOMER DEPOSITS	
					$15.43			
ALPHA CONSTRUCTION LLC	41045	RFD 100003347.	09/01/2026	09/01/2026	30.58	Deposit Refund: 100003347 - ALPHA CONSTRUC	532135 - CUSTOMER DEPOSITS	
					$30.58			
AVFUEL CORPORATION	41065	30437233	08/27/2026	09/02/2026	45,661.31	avfuel	108541 - Airport AVIATION FUEL	
AVFUEL CORPORATION	41065	30444805	08/30/2026	09/02/2026	39,095.21	jet a fuel	108541 - Airport AVIATION FUEL	
					$84,756.52			
					$84,756.52			
BOWEN COLLINS & ASSOCIATES,	41066	42041	06/15/2026	09/02/2026	11,467.50	main canyon waterline replacement project	514031 - PROFESSIONAL & TECHN	
					$11,467.50			
DANNY'S FIELD SERVICE	41052	2289	05/12/2026	09/01/2026	200.00	JOHN DEERE MOWER	108526 - Airport MAINTENANCE MA	
DANNY'S FIELD SERVICE	41052	2289	05/12/2026	09/01/2026	494.84	JOHN DEERE MOWER	107025 - Parks REPAIRS TO EQUIP	
DANNY'S FIELD SERVICE	41052	2313	05/29/2026	09/01/2026	280.00	REPAIR ON YELLOW BRUSH TRUCK	105725 - Fire REPAIRS TO EQUIPM	
					$974.84			
					$974.84			
ELSTER SOLUTIONS, LLC	41053	5273397206	07/15/2026	09/01/2026	1,724.41	HONEYWELL HOSTING	534031 - PROFESSIONAL & TECHN	
ELSTER SOLUTIONS, LLC	41053	5273635185	08/15/2026	09/01/2026	1,724.42	HONEYWELL HOSTING	534031 - PROFESSIONAL & TECHN	
					$3,448.83			
					$3,448.83			
Fraternal Order of Police -Iron Lodge	ACH.0901261510.6674	PR072426-6674	07/30/2026	09/01/2026	80.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE	
Fraternal Order of Police -Iron Lodge	ACH.0901261510.6674	PR080726-6674	08/13/2026	09/01/2026	120.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE	
Fraternal Order of Police -Iron Lodge	ACH.0901261510.6674	PR082126-6674	08/27/2026	09/01/2026	80.00	Lodge Member Dues	102245 - MISC/PAYROLL PAYABLE	
					$280.00			
					$280.00			
HEALTH EQUITY	9012601	PR080726-4720	08/13/2026	09/01/2026	3,237.60	HSA Savings Account	102249 - HEALTH SAVINGS ACCOU	
HEALTH EQUITY	9012602	PR082126-4720	08/27/2026	09/01/2026	1,245.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOU	
HEALTH EQUITY	9012603	PR083126-4720	08/27/2026	09/01/2026	370.00	HSA Savings Account	102249 - HEALTH SAVINGS ACCOU	
HEALTH EQUITY	9012604	fx3gzjjAug26	09/01/2026	09/01/2026	2.10	Cori	107514 - Library INSURANCE	
HEALTH EQUITY	9012604	fx3gzjjAug26	09/01/2026	09/01/2026	2.10	Jet	107214 - Events INSURANCE	
HEALTH EQUITY	9012604	fx3gzjjAug26	09/01/2026	09/01/2026	2.10	Justin	107014 - Parks INSURANCE	
HEALTH EQUITY	9012604	fx3gzjjAug26	09/01/2026	09/01/2026	4.20	Nick, Tobin	534014 - INSURANCE	
HEALTH EQUITY	9012604	fx3gzjjAug26	09/01/2026	09/01/2026	4.20	Nicole, Eamonn	105414 - Police INSURANCE	
HEALTH EQUITY	9012604	fx3gzjjAug26	09/01/2026	09/01/2026	6.30	David H, Lyle, Mollie	104114 - Leg INSURANCE	

Parowan City
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All Bank Accounts - 08/28/2026 to 09/04/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
HEALTH EQUITY	9012604	fx3gzjjAug26	09/01/2026	09/01/2026	10.50	Aldo, Billy, John, Rex, Stephen	514014 - INSURANCE	
HEALTH EQUITY	9012604	fx3gzjjAug26	09/01/2026	09/01/2026	10.50	Callie, Jerry, Connie, Dan, Megan	104314 - Admin INSURANCE	
					$42.00			
					$4,894.60			
HOME DEPOT CREDIT SERVICES	41054	2622677	02/23/2026	09/01/2026	5.40	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL	
HOME DEPOT CREDIT SERVICES	41054	2622677	02/23/2026	09/01/2026	12.15	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIAL	
HOME DEPOT CREDIT SERVICES	41054	2622677	02/23/2026	09/01/2026	12.15	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, M	
HOME DEPOT CREDIT SERVICES	41054	2622677	02/23/2026	09/01/2026	12.15	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIAL	
HOME DEPOT CREDIT SERVICES	41054	2622677	02/23/2026	09/01/2026	12.15	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIAL	
HOME DEPOT CREDIT SERVICES	41054	4523941	06/01/2026	09/01/2026	590.94	GRILL RACKING AND PRESSURE WASHER	105774 - Fire CAPITAL OUTLAY - EQ	
HOME DEPOT CREDIT SERVICES	41054	6070063	03/11/2026	09/01/2026	202.27	BALL FIELD MATERIALS	107026 - Parks MAINTENANCE MAT	
HOME DEPOT CREDIT SERVICES	41054	6523979	04/30/2026	09/01/2026	349.40	SMOKE DETECTORS	107526 - Library MAINTENANCE MA	
HOME DEPOT CREDIT SERVICES	41054	77568	02/25/2026	09/01/2026	6.99	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL	
HOME DEPOT CREDIT SERVICES	41054	77568	02/25/2026	09/01/2026	15.73	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIAL	
HOME DEPOT CREDIT SERVICES	41054	77568	02/25/2026	09/01/2026	15.73	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, M	
HOME DEPOT CREDIT SERVICES	41054	77568	02/25/2026	09/01/2026	15.73	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIAL	
HOME DEPOT CREDIT SERVICES	41054	77568	02/25/2026	09/01/2026	15.73	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIAL	
HOME DEPOT CREDIT SERVICES	41054	8071108	03/19/2026	09/01/2026	555.62	AIRPORT MATIERIALS	108526 - Airport MAINTENANCE MA	
HOME DEPOT CREDIT SERVICES	41054	9075322	02/06/2026	09/01/2026	174.24	AIRPORT HAND TOOLS	108526 - Airport MAINTENANCE MA	
					$1,996.38			
HOME DEPOT CREDIT SERVICES	41067	4284568	07/21/2026	09/02/2026	946.00	COOLERS THEATER	107326 - Theater MAINTENANCE M	
HOME DEPOT CREDIT SERVICES	41067	5903428	07/30/2026	09/02/2026	924.00	FIRE FRIDGE	105726 - Fire MAINTENANCE MATE	
HOME DEPOT CREDIT SERVICES	41067	5903429	07/30/2026	09/02/2026	5.00	FRIDGE DELIVERY	105726 - Fire MAINTENANCE MATE	
					$1,875.00			
					$3,871.38			
HURST STORES, INC	41055	265451	07/31/2026	09/01/2026	92.96	WEED KILLER AND TOOLS	107026 - Parks MAINTENANCE MAT	
					$92.96			
INTERMOUNTAIN WORKMED	41056	600037203	06/01/2026	09/01/2026	3.75		106131 - Class C PROFESSIONAL A	
INTERMOUNTAIN WORKMED	41056	600037203	06/01/2026	09/01/2026	3.75		514031 - PROFESSIONAL & TECHN	
INTERMOUNTAIN WORKMED	41056	600037203	06/01/2026	09/01/2026	3.75		524031 - PROFESSIONAL & TECHN	
INTERMOUNTAIN WORKMED	41056	600037203	06/01/2026	09/01/2026	3.75		574031 - PROFESSIONAL AND TEC	
INTERMOUNTAIN WORKMED	41056	600037203	06/01/2026	09/01/2026	75.00	KURT DRUG SCREEN	554031 - PROFESSIONAL & TECHN	
					$90.00			
					$90.00			
JP EXCAVATING	41068	Partial Payment #	02/12/2026	09/02/2026	370,737.50	Parowan Water Diversion Project Payment #1	444073.2 - Construction - non-capital	
					$370,737.50			
L W SERVICE INC DBA KEMP AGR	41072	Refund: 4113500	09/03/2026	09/04/2026	509.72	Refund: 411350002 - L W SERVICE INC DBA KE	531311 - ACCOUNTS RECEIVABLE	
					$509.72			
LEGAL SHIELD - ID SHIELD	41048	PR080726-6739	08/13/2026	09/01/2026	83.34	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	41048	PR082126-6739	08/27/2026	09/01/2026	83.34	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
LEGAL SHIELD - ID SHIELD	41048	PR083126-6739	08/27/2026	09/01/2026	38.63	ID Shield Identity Protection	102245 - MISC/PAYROLL PAYABLE	
					$205.31			
					$205.31			
LONG TERM DISABILITY PROGRA	41049	PR080726-354	08/13/2026	09/01/2026	365.00	Long Term Disability	102230 - RETIREMENT PAYABLE	
LONG TERM DISABILITY PROGRA	41049	PR082126-354	08/27/2026	09/01/2026	367.91	Long Term Disability	102230 - RETIREMENT PAYABLE	
					$732.91			
					$732.91			
REPUBLIC SERVICES #233	41057	0233-000794665	06/30/2026	09/01/2026	6.00		554031 - PROFESSIONAL & TECHN	
REPUBLIC SERVICES #233	41057	0233-000794665	06/30/2026	09/01/2026	12.00		106131 - Class C PROFESSIONAL A	

Parowan City
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All Bank Accounts - 08/28/2026 to 09/04/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
REPUBLIC SERVICES #233	41057	0233-000794665	06/30/2026	09/01/2026	12.00		107031 - Parks PROFESSIONAL AN	
REPUBLIC SERVICES #233	41057	0233-000794665	06/30/2026	09/01/2026	12.00		574031 - PROFESSIONAL AND TEC	
REPUBLIC SERVICES #233	41057	0233-000794665	06/30/2026	09/01/2026	24.00		514031 - PROFESSIONAL & TECHN	
REPUBLIC SERVICES #233	41057	0233-000794665	06/30/2026	09/01/2026	24.00		524031 - PROFESSIONAL & TECHN	
REPUBLIC SERVICES #233	41057	0233-000794665	06/30/2026	09/01/2026	30.00		534031 - PROFESSIONAL & TECHN	
					$120.00			
					$120.00			
RMT EQUIPMENT	41069	3162	04/23/2026	09/02/2026	100.13	bushings and hydro filter	107025 - Parks REPAIRS TO EQUIP	
					$100.13			
SALT LAKE COMMUNITY COLLEG	41058	95D45D92	07/16/2026	09/01/2026	1,550.00	4A CLASS LINEWORKER	534033 - EDUCATION AND TRAININ	
					$1,550.00			
SALT LAKE WHOLESALE SPORTS	41059	110114	05/12/2026	09/01/2026	513.65	glock	105449 - Police SPECIAL DEPARTM	
SALT LAKE WHOLESALE SPORTS	41059	110655	06/11/2026	09/01/2026	3,192.80	guns	105449 - Police SPECIAL DEPARTM	
					$3,706.45			
					$3,706.45			
SCHOLZEN PRODUCTS	41060	1035988-00	06/26/2026	09/01/2026	1,320.00	CHLORINE	514026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41060	6899029-00	05/20/2026	09/01/2026	9.99	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41060	6899029-00	05/20/2026	09/01/2026	22.47	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41060	6899029-00	05/20/2026	09/01/2026	22.48	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41060	6899029-00	05/20/2026	09/01/2026	22.48	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, M	
SCHOLZEN PRODUCTS	41060	6899029-00	05/20/2026	09/01/2026	22.48	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41060	6982893-00 P2	04/22/2026	09/01/2026	30.00	nick glasses	534026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41060	6983116-01	05/06/2026	09/01/2026	34.80	insert 1 1/4	574026 - MAINTENANCE MATERIAL	
					$1,484.70			
SCHOLZEN PRODUCTS	41070	3057643-00	07/20/2026	09/02/2026	136.61	CYL MONTH RENTAL	514026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	6998223-00	07/01/2026	09/02/2026	3,072.70	pipe and fittings	514026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	6999289-00	07/08/2026	09/02/2026	560.56	hydrant gate	524026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	6999354-00	07/08/2026	09/02/2026	104.00	half circ standard	107026 - Parks MAINTENANCE MAT	
SCHOLZEN PRODUCTS	41070	6999763-00	07/08/2026	09/02/2026	215.28	MARKING PAINT	534026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7000014-00	07/13/2026	09/02/2026	526.68	falcon circle	107026 - Parks MAINTENANCE MAT	
SCHOLZEN PRODUCTS	41070	7000842-00	07/14/2026	09/02/2026	472.00	2' valve	107026 - Parks MAINTENANCE MAT	
SCHOLZEN PRODUCTS	41070	7000881-00	07/15/2026	09/02/2026	6.07	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7000881-00	07/15/2026	09/02/2026	13.66	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7000881-00	07/15/2026	09/02/2026	13.67	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7000881-00	07/15/2026	09/02/2026	13.67	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, M	
SCHOLZEN PRODUCTS	41070	7000881-00	07/15/2026	09/02/2026	13.67	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7000893-00	07/14/2026	09/02/2026	906.48	falcon full circle	107026 - Parks MAINTENANCE MAT	
SCHOLZEN PRODUCTS	41070	7001622-00	07/20/2026	09/02/2026	677.60	solenoid latching	107026 - Parks MAINTENANCE MAT	
SCHOLZEN PRODUCTS	41070	7002343-00	07/22/2026	09/02/2026	1,585.12	repair kit	514026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7002671-00	07/22/2026	09/02/2026	3,120.42	resetter	514026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7002673-00	07/22/2026	09/02/2026	221.80	3/4 sprink repair	107026 - Parks MAINTENANCE MAT	
SCHOLZEN PRODUCTS	41070	7003353-00	07/27/2026	09/02/2026	617.00	18"x20' pipe	514026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7003945-00	07/29/2026	09/02/2026	3,423.70	resetter	514026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7004424-00	07/30/2026	09/02/2026	384.30	3/4 valve	514026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7009259-00	08/24/2026	09/02/2026	12.15	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7009259-00	08/24/2026	09/02/2026	27.33	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7009259-00	08/24/2026	09/02/2026	27.33	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, M	
SCHOLZEN PRODUCTS	41070	7009259-00	08/24/2026	09/02/2026	27.33	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7009259-00	08/24/2026	09/02/2026	27.34	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIAL	
SCHOLZEN PRODUCTS	41070	7009507-00	08/25/2026	09/02/2026	584.70	STEEL PIPE AND ACC 2200 W PRV	514026 - MAINTENANCE MATERIAL	
					$16,791.17			
					$18,275.87			
SCOTT M. BURNS	EFT	09012026	09/01/2026	09/01/2026	26.25	LEGAL SERVICES SPLIT	105731 - Fire PROFESSIONAL AND	

Parowan City
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All Bank Accounts - 08/28/2026 to 09/04/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
SCOTT M. BURNS	EFT	09012026	09/01/2026	09/01/2026	26.25	LEGAL SERVICES SPLIT	105831 - P&Z PROFESSIONAL AND	
SCOTT M. BURNS	EFT	09012026	09/01/2026	09/01/2026	52.50	LEGAL SERVICES SPLIT	108031 - Cemetery PROFESSIONAL	
SCOTT M. BURNS	EFT	09012026	09/01/2026	09/01/2026	131.25	LEGAL SERVICES SPLIT	105431 - Police PROFESSIONAL AN	
SCOTT M. BURNS	EFT	09012026	09/01/2026	09/01/2026	175.00	LEGAL SERVICES SPLIT	554031 - PROFESSIONAL & TECHN	
SCOTT M. BURNS	EFT	09012026	09/01/2026	09/01/2026	262.76	LEGAL SERVICES SPLIT	104331 - Admin PROFESSIONAL AN	
SCOTT M. BURNS	EFT	09012026	09/01/2026	09/01/2026	350.00	LEGAL SERVICES SPLIT	524031 - PROFESSIONAL & TECHN	
SCOTT M. BURNS	EFT	09012026	09/01/2026	09/01/2026	350.00	LEGAL SERVICES SPLIT	524131 - PROFESSIONAL AND TEC	
SCOTT M. BURNS	EFT	09012026	09/01/2026	09/01/2026	350.00	LEGAL SERVICES SPLIT	574031 - PROFESSIONAL AND TEC	
SCOTT M. BURNS	EFT	09012026	09/01/2026	09/01/2026	700.00	LEGAL SERVICES SPLIT	514031 - PROFESSIONAL & TECHN	
SCOTT M. BURNS	EFT	09012026	09/01/2026	09/01/2026	1,075.99	LEGAL SREVICES SPLIT	534031 - PROFESSIONAL & TECHN	
					$3,500.00			
					$3,500.00			
SNAP-ON CREDIT LLC	41061	07112026	07/11/2026	09/01/2026	9.69	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL	
SNAP-ON CREDIT LLC	41061	07112026	07/11/2026	09/01/2026	21.80	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIAL	
SNAP-ON CREDIT LLC	41061	07112026	07/11/2026	09/01/2026	21.81	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIAL	
SNAP-ON CREDIT LLC	41061	07112026	07/11/2026	09/01/2026	21.81	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, M	
SNAP-ON CREDIT LLC	41061	07112026	07/11/2026	09/01/2026	21.81	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIAL	
SNAP-ON CREDIT LLC	41061	08112026	08/11/2026	09/01/2026	9.69	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIAL	
SNAP-ON CREDIT LLC	41061	08112026	08/11/2026	09/01/2026	21.80	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIAL	
SNAP-ON CREDIT LLC	41061	08112026	08/11/2026	09/01/2026	21.81	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIAL	
SNAP-ON CREDIT LLC	41061	08112026	08/11/2026	09/01/2026	21.81	PUBLIC WORKS SPLIT	106126 - Class C MAINTENANCE, M	
SNAP-ON CREDIT LLC	41061	08112026	08/11/2026	09/01/2026	21.81	PUBLIC WORKS SPLIT	524126 - MAINTENANCE MATERIAL	
					$193.84			
					$193.84			
SUNRISE ENGINEERING, INC	41062	ARINV1007857	11/12/2025	09/01/2026	90.12		106131 - Class C PROFESSIONAL A	
SUNRISE ENGINEERING, INC	41062	ARINV1007857	11/12/2025	09/01/2026	90.12		514031 - PROFESSIONAL & TECHN	
SUNRISE ENGINEERING, INC	41062	ARINV1007857	11/12/2025	09/01/2026	90.13		524031 - PROFESSIONAL & TECHN	
SUNRISE ENGINEERING, INC	41062	ARINV1007857	11/12/2025	09/01/2026	90.13		574031 - PROFESSIONAL AND TEC	
SUNRISE ENGINEERING, INC	41062	ARIV1009679	01/22/2026	09/01/2026	150.00		106131 - Class C PROFESSIONAL A	
SUNRISE ENGINEERING, INC	41062	ARIV1009679	01/22/2026	09/01/2026	150.00		514031 - PROFESSIONAL & TECHN	
SUNRISE ENGINEERING, INC	41062	ARIV1009679	01/22/2026	09/01/2026	150.00		524031 - PROFESSIONAL & TECHN	
SUNRISE ENGINEERING, INC	41062	ARIV1009679	01/22/2026	09/01/2026	150.00		574031 - PROFESSIONAL AND TEC	
					$960.50			
					$960.50			
SUU Waterlab	41071	WL-5263	03/23/2026	09/02/2026	69.00	colilert	514031 - PROFESSIONAL & TECHN	
SUU Waterlab	41071	WL-5412	07/28/2026	09/02/2026	69.00	colilert	514031 - PROFESSIONAL & TECHN	
					$138.00			
					$138.00			
THE UTAH 1033 FOUNDATION	41050	PR082126-6866	08/27/2026	09/01/2026	40.00	UTAH 1033 CONTRIBUTION	102245 - MISC/PAYROLL PAYABLE	
					$40.00			
UTAH RETIREMENT SYSTEMS	9032601	PR082126-487	08/27/2026	09/03/2026	7.33	Post Retired Non-Amortized	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	9032601	PR082126-487	08/27/2026	09/03/2026	366.30	401k Match	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	9032601	PR082126-487	08/27/2026	09/03/2026	472.07	457b Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	9032601	PR082126-487	08/27/2026	09/03/2026	628.05	401k Loan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	9032601	PR082126-487	08/27/2026	09/03/2026	763.00	Roth IRA	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	9032601	PR082126-487	08/27/2026	09/03/2026	2,757.67	457 Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	9032601	PR082126-487	08/27/2026	09/03/2026	6,756.46	401k Plan	102230 - RETIREMENT PAYABLE	
UTAH RETIREMENT SYSTEMS	9032601	PR082126-487	08/27/2026	09/03/2026	14,902.38	State Retirement	102230 - RETIREMENT PAYABLE	
					$26,653.26			
					$26,653.26			
UTAH STATE TAX COMMISSION	41051	PR080726-490	08/13/2026	09/01/2026	4,026.04	State Income Tax	102223 - STATE WITHHOLDING PAY	
UTAH STATE TAX COMMISSION	41051	PR082126-490	08/27/2026	09/01/2026	3,866.18	State Income Tax	102223 - STATE WITHHOLDING PAY	
					$7,892.22			
					$7,892.22			
					$545,685.21			

Parowan City
Standard Financial Report
10 General Fund - 08/01/2026 to 08/31/2026
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	(1,472,295.54)	(382,623.84)	(1,959,236.30)
1121 PTIF 1761 Combined Accounts	2,272,870.11	0.00	2,272,870.11
1135 PTIF 8367 City Office	92,737.76	0.00	92,737.76
1160 Xpress Bill Pay	50,494.75	14,005.35	73,542.14
1171 Petty Cash	822.45	0.00	822.45
1175 Undeposited receipts	(1,799.29)	1,242.72	(2,546.64)
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	**942,830.24**	**(367,375.77)**	**478,189.52**
Total Cash and cash equivalents	**942,830.24**	**(367,375.77)**	**478,189.52**
Receivables			
1311 ACCOUNTS RECEIVABLE	22,930.29	950.40	23,656.70
1351 TAXES RECEIVABLE - CURRENT	13,722.79	0.00	13,722.79
1352 TAXES RECEIVABLE - DEFERRED	895,362.00	0.00	895,362.00
1353 DUE FROM OTHER GOVERNMENTS	235,923.92	0.00	235,923.92
1431 Hangar lease receivable	17,844.88	0.00	17,844.88
Total Receivables	**1,185,783.88**	**950.40**	**1,186,510.29**
Other current assets			
1579 ROOM TAX PAYABLE	6,101.65	0.00	6,101.65
1580 SUSPENSE	(100.27)	0.00	(100.27)
1590 GYM MEMBERSHIP	4,407.44	0.00	4,407.44
Total Other current assets	**10,408.82**	**0.00**	**10,408.82**
Total Current Assets	**2,139,022.94**	**(366,425.37)**	**1,675,108.63**
Total Assets:	**2,139,022.94**	**(366,425.37)**	**1,675,108.63**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(275,438.36)	230,375.04	(122,888.38)
2135 FAIRGRDS/PARKS CLEANING DEPOSI	(2,776.55)	0.00	(2,776.55)
2136 Roadbreak Bond/Deposit Payable	(74,302.49)	(800.00)	(74,702.49)
2138 SALES TAX PAYABLE	(1,979.74)	(89.18)	(2,211.38)
2160 "P" HILL SAVINGS	289.88	0.00	289.88
2410 DUE OTHER FUNDS	(613.98)	0.00	(613.98)
Total Current liabilities	**(354,821.24)**	**229,485.86**	**(202,902.90)**
Payroll liabilities			
2150 WAGES PAYABLE	(77,570.21)	0.00	0.00
2151 COMPENSATED ABSENCES PAYABLE	(86,432.58)	0.00	(86,432.58)
2152 PAYROLL LIABILITY CLEARING	(44,326.29)	0.00	40,311.63
2223 STATE WITHHOLDING PAYABLE	(7,051.17)	3,187.98	(7,892.22)
2230 RETIREMENT PAYABLE	(24,589.14)	24,516.68	(27,053.24)
2245 MISC/PAYROLL PAYABLE	(316.50)	(152.40)	(594.03)
2249 HEALTH SAVINGS ACCOUNT	0.00	(4,852.60)	(4,852.60)
2250 HEALTH INSURANCE PAYABLE	128,640.03	(50,647.19)	(11,044.78)
2253 AMERICAN FAMILY LIFE INS. PAYA	(313.91)	0.00	(576.89)
Total Payroll liabilities	**(111,959.77)**	**(27,947.53)**	**(98,134.71)**
Deferred revenue			
2480 Deferred inflow - property taxes	(895,362.00)	0.00	(895,362.00)
2481 Deferred inflow - Hangar leases	(17,844.88)	0.00	(17,844.88)
Total Deferred revenue	**(913,206.88)**	**0.00**	**(913,206.88)**
Long-term liabilities			
2501.1 Accrued interest payable	(8,156.25)	0.00	(8,156.25)
2501.2 Accrued interest paybale offset	8,156.25	0.00	8,156.25
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)
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)

	Prior Year Actual	Current Period Actual	Current Year Actual
2521.2 2020 Police Truck Leases repaid	219,289.11	0.00	219,289.11
2521.3 2020 Police Truck Leases current	(53,918.08)	0.00	(53,918.08)
2521.4 2020 Police Truck Leases current offset	53,918.08	0.00	53,918.08
2522.1 2022 Cat Excavator Note issued	(103,863.19)	0.00	(103,863.19)
2522.2 2022 Cat Excavator Note repaid	37,960.60	0.00	37,960.60
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	787,295.79	0.00	787,295.79
Total Long-term liabilities	**0.00**	**0.00**	**0.00**
Total Liabilities:	**(1,379,987.89)**	**201,538.33**	**(1,214,244.49)**
Equity - Paid in / Contributed			
2963 Capital outlay restriction	(92,602.03)	0.00	(92,602.03)
2980 FUND BALANCE	(666,433.02)	164,887.04	(368,262.11)
Total Equity - Paid in / Contributed	**(759,035.05)**	**164,887.04**	**(460,864.14)**
Total Liabilities and Fund Equity	**(2,139,022.94)**	**366,425.37**	**(1,675,108.63)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
10 General Fund - 08/01/2026 to 08/31/2026
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	898,893.80	0.00	0.00	895,362.00	895,362.00
3120 REDEMPTION - PROPERTY TAXES	52,215.52	0.00	0.00	45,000.00	45,000.00
3130 SALES AND USE TAXES (STATE)	690,943.25	0.00	0.00	900,000.00	900,000.00
3135 TRT TAXES (STATE)	15,028.85	0.00	0.00	20,000.00	20,000.00
3136 RAP TAXES (STATE)	46,332.54	0.00	0.00	50,000.00	50,000.00
3150 POLE ATTACHMENT LEASE	4,878.00	0.00	0.00	4,900.00	4,900.00
3160 AIRPORT GAS TAX AND MISC FEES	605.05	0.00	0.00	600.00	600.00
3170 TELEPHONE SALES AND USE TAX	9,998.65	0.00	0.00	12,500.00	12,500.00
3180 FEE IN LIEU OF TAXES	59,716.09	0.00	0.00	85,000.00	85,000.00
3190 QUESTAR ENERGY TAXES	58,102.57	2,119.57	9,372.58	65,000.00	65,000.00
3195 ELECTRIC SALES AND USE TAX	156,408.22	16,309.03	32,062.76	157,000.00	157,000.00
Total Taxes	**1,993,122.54**	**18,428.60**	**41,435.34**	**2,235,362.00**	**2,235,362.00**
Licenses and permits					
3210 BUSINESS LICENSES	15,115.00	455.00	880.00	13,500.00	13,500.00
3221 BUILDING PERMITS	92,452.98	32,539.74	40,741.31	100,000.00	100,000.00
3222 PLAN REVIEW FEES	0.00	290.77	290.77	60,000.00	60,000.00
3225 ANIMAL LICENSES	492.00	0.00	72.00	750.00	750.00
Total Licenses and permits	**108,059.98**	**33,285.51**	**41,984.08**	**174,250.00**	**174,250.00**
Intergovernmental revenue					
3312 FEDERAL GRANT	139,796.87	0.00	0.00	180,000.00	180,000.00
3340 STATE GRANTS	86,244.98	0.00	5,733.80	1,060,000.00	1,060,000.00
3341 FIRE OPERATING GRANTS/REVENUE	2,052.00	0.00	0.00	40,000.00	40,000.00
3342 OPERATING GRANTS	1,000.00	0.00	0.00	879,801.00	879,801.00
3356 CLASS "C" ROAD	330,536.96	0.00	0.00	350,000.00	350,000.00
3358 STATE LIQUOR FUND	0.00	0.00	0.00	5,000.00	5,000.00
3360 POLICE ALLOCATION	160,410.61	0.00	0.00	110,000.00	110,000.00
3371 FIRE ALLOCATION - COUNTY	40,000.00	0.00	0.00	60,000.00	60,000.00
3372 AIRPORT - COUNTY ALLOCATION	11,000.00	0.00	0.00	11,000.00	11,000.00
3373 LIBRARY - AREA CONTRIBUTION	54,880.84	0.00	0.00	55,000.00	55,000.00
3375 RECREATION - COUNTY	3,000.00	0.00	0.00	103,000.00	103,000.00
Total Intergovernmental revenue	**828,922.26**	**0.00**	**5,733.80**	**2,853,801.00**	**2,853,801.00**
Charges for services					
3415 MAPS AND LAND USE FEES	640.00	0.00	0.00	1,500.00	1,500.00
3445 PUBLIC SAFETY FEES	1,924.00	75.00	175.00	2,500.00	2,500.00
3446 PUBLIC SAFETY 911 DISPATCH FEE	40,664.55	3,394.97	6,794.89	39,500.00	39,500.00
3455 ANIMAL CONTROL & SHELTER FEES	540.00	0.00	60.00	1,200.00	1,200.00
3471 OLD ROCK CHURCH DONATIONS	22,425.00	1,012.00	2,844.00	0.00	0.00
3472 SWIMMING POOL AND POOL CONCESSION FEE	37,549.18	7,775.55	20,210.60	44,576.00	44,576.00
3473 SWIMMING POOL DONATIONS	0.00	0.00	50.00	0.00	0.00
3474 RECREATION FEES	16,355.85	1,314.00	2,964.00	23,275.00	23,275.00
3475 GLIDERS	4,164.50	224.00	2,129.50	1,000.00	1,000.00
3476 LIBRARY USE FEES	0.00	0.00	0.00	100.00	100.00
3477 EVENTS	28,676.92	945.00	1,085.00	9,000.00	9,000.00
3479 MARATHON	9,635.00	12,158.00	17,935.00	11,000.00	11,000.00
3482 SALE OF CEMETERY LOTS	20,670.50	1,975.00	6,153.00	18,500.00	18,500.00
3483 BURIAL FEES AND ASSESSMENTS	16,494.00	1,550.00	2,850.00	14,000.00	14,000.00
3621 AIRPORT - RENTS/LEASES	7,589.18	435.33	435.33	12,000.00	12,000.00
3820 THEATER SALES AND CONCESSION	5,891.94	0.00	5.00	8,000.00	8,000.00
3822 AIRPORT - FUEL FEE	730.69	6,037.29	14,685.83	55,000.00	55,000.00
Total Charges for services	**213,951.31**	**36,896.14**	**78,377.15**	**241,151.00**	**241,151.00**
Fines and forfeitures					
3510 COURT FINES	7,576.84	1,656.88	1,656.88	10,000.00	10,000.00
3525 SMALL CLAIMS	2,349.13	0.00	0.00	0.00	0.00
Total Fines and forfeitures	**9,925.97**	**1,656.88**	**1,656.88**	**10,000.00**	**10,000.00**
Interest					
3810 GENERAL FUND INTEREST	298,736.34	0.00	0.00	75,000.00	75,000.00
Total Interest	**298,736.34**	**0.00**	**0.00**	**75,000.00**	**75,000.00**
Miscellaneous revenue					
3620 RENTS/LEASES	3,650.00	2,250.00	3,550.00	13,000.00	13,000.00
3725 IMPACT FEES - POLICE	1,263.50	1,247.04	1,313.54	2,000.00	2,000.00
3726 IMPACT FEES - FIRE	1,574.34	1,551.89	1,634.75	2,700.00	2,700.00

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
3727 IMPACT FEES - STREET	900.00	200.00	200.00	0.00	0.00
3728 IMPACT FEES - PARKS	31,002.11	3,263.38	4,895.07	35,000.00	35,000.00
3815 PAAL DONATIONS	140.00	0.00	0.00	0.00	0.00
3824 SOUVENIOR SHOP SUPPLIES	21,064.62	1,323.86	3,438.88	21,000.00	21,000.00
3831 SUB FOR SANTA DONATIONS	9,044.00	0.00	100.00	8,500.00	8,500.00
3840 SALE OF FIXED ASSETS	(7.00)	0.00	0.00	0.00	0.00
3890 SUNDRY REVENUES	173,821.77	13,526.98	209,066.75	50,000.00	50,000.00
3897 CHRISTMAS IN COUNTRY	3,396.47	660.00	660.00	4,000.00	4,000.00
Total Miscellaneous revenue	**245,849.81**	**24,023.15**	**224,858.99**	**136,200.00**	**136,200.00**
Contributions and transfers					
3990 BEG. GEN FUND BAL TO BE APPROP	0.00	0.00	0.00	374,051.00	374,051.00
Total Contributions and transfers	**0.00**	**0.00**	**0.00**	**374,051.00**	**374,051.00**
Total Revenue:	**3,698,568.21**	**114,290.28**	**394,046.24**	**6,099,815.00**	**6,099,815.00**
Expenditures:					
General government					
Legislative					
4111 Leg SALARIES - MAYOR AND COUNCIL	9,954.27	659.74	1,319.48	8,100.00	8,100.00
4113 Leg FICA	757.85	44.83	91.19	700.00	700.00
4114 Leg INSURANCE	10,198.73	1,728.93	4,823.36	23,400.00	23,400.00
4116 Leg WORKER'S COMPENSATION	1,533.94	0.00	0.00	100.00	100.00
4123 Leg TRAVEL	774.79	0.00	0.00	2,500.00	2,500.00
4124 Leg OFFICE SUPPLIES AND EXPENSE	1,385.51	0.78	1.56	1,500.00	1,500.00
4128 Leg TELEPHONE	1,150.39	79.26	158.37	1,800.00	1,800.00
4133 Leg EDUCATION AND TRAINING	4,215.20	0.00	0.00	3,000.00	3,000.00
4161 Leg SUNDRY	663.79	53.50	53.50	1,200.00	1,200.00
Total Legislative	**30,634.47**	**2,567.04**	**6,447.46**	**42,300.00**	**42,300.00**
Court					
4214 Court INSURANCE	47.56	0.00	0.00	0.00	0.00
4216 Court WORKMEN'S COMPENSATION	41.02	0.00	0.00	0.00	0.00
4223 Court TRAVEL, MEALS AND LODGING	198.25	0.00	0.00	0.00	0.00
4226 Court MAINTENANCE MATERIALS AND SUPPLY	53.50	0.00	0.00	0.00	0.00
4227 Court UTILITIES	1,849.95	0.00	0.00	0.00	0.00
4228 Court TELEPHONE	826.61	0.00	0.00	0.00	0.00
4231 Court PROFESSIONAL AND TECHNICAL SER	776.05	0.00	0.00	0.00	0.00
4236 Court ASSESSMENTS/RESTITUTION	150.41	0.00	0.00	0.00	0.00
4251 Court INSURANCE LIABILITY PROPERTY	890.00	0.00	0.00	0.00	0.00
4261 Court SUNDRY	28.58	0.00	0.00	0.00	0.00
Total Court	**4,861.93**	**0.00**	**0.00**	**0.00**	**0.00**
Administrative					
4311 Admin SALARIES AND WAGES-PERM. EMPLO	65,174.05	5,646.23	11,196.52	72,800.00	72,800.00
4313 Admin FICA	4,840.65	420.46	833.56	5,600.00	5,600.00
4314 Admin INSURANCE	23,000.02	2,045.18	6,296.54	23,700.00	23,700.00
4315 Admin RETIREMENT	11,105.26	1,002.07	1,974.27	12,200.00	12,200.00
4316 Admin WORKMEN'S COMPENSATION	1,130.90	0.00	2,912.66	400.00	400.00
4321 Admin SUBSCRIPTIONS AND MEMBERSHIPS	2,539.86	0.00	0.00	9,000.00	9,000.00
4322 Admin PUBLIC NOTICES AND ADS	0.00	0.00	0.00	100.00	100.00
4323 Admin TRAVEL, MEALS AND LODGING	1,409.81	0.00	0.00	2,000.00	2,000.00
4324 Admin OFFICE SUPPLIES AND EXPENSE	3,222.40	3.14	6.68	3,000.00	3,000.00
4325 Admin REPAIRS TO EQUIPMENT	5,420.13	0.00	188.99	3,000.00	3,000.00
4326 Admin MAINTENANCE MATERIALS AND SUPP	3,263.59	54.00	54.00	3,000.00	3,000.00
4328 Admin TELEPHONE	6,401.84	535.52	995.74	6,600.00	6,600.00
4331 Admin PROFESSIONAL AND TECHNICAL SER	23,522.14	977.76	1,955.52	21,900.00	21,900.00
4332 Admin AUDITING	797.75	0.00	0.00	800.00	800.00
4333 Admin EDUCATION AND TRAINING	4,079.00	0.00	0.00	3,000.00	3,000.00
4340 Admin Gas & Oil	2,220.19	0.00	0.00	3,000.00	3,000.00
4348 Admin POSTAGE	833.32	56.77	118.66	800.00	800.00
4351 Admin INSURANCE LIABILITY PROPERTY	4,048.18	0.00	4,008.66	4,100.00	4,100.00
4359 Admin Building lease payment	0.00	0.00	0.00	40,200.00	40,200.00
4361 Admin SUNDRY	1,325.73	0.00	0.00	1,500.00	1,500.00
Total Administrative	**164,334.82**	**10,741.13**	**30,541.80**	**216,700.00**	**216,700.00**
Non-Departmental					
4926 Non-Dep JESSE SMITH /MAINTE MATERIALS AN	0.00	0.00	0.00	500.00	500.00
4927 Non-Dep UTILITIES	2,120.40	133.82	262.88	3,700.00	3,700.00
4931 Non-Dep PROFESSIONAL AND TECHNICAL	0.00	0.00	0.00	9,300.00	9,300.00

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
4934 Non-Dep ELECTION EXPENSES	8,104.20	0.00	0.00	0.00	0.00
4937 Non-Dep ART COMMISSION	4,430.70	290.00	380.00	4,000.00	4,000.00
4938 Non-Dep RAP TAX GRANTS/PROJECTS	0.00	0.00	8,126.00	57,001.00	57,001.00
4941 Non-Dep "P" HILL CONTRIBUTION	2,000.00	0.00	0.00	500.00	500.00
4943 Non-Dep PATCHWORK BI-WAY	1,500.00	0.00	0.00	1,500.00	1,500.00
4944 Non-Dep CITY HISTORIANS	0.00	0.00	0.00	100.00	100.00
4946 Non-Dep COMMUNITY CHOIR	100.00	0.00	0.00	200.00	200.00
4950 Non-Dep DISPATCH FEE	38,055.00	0.00	0.00	38,500.00	38,500.00
4951 INSURANCE LIABILITY PROPERTY	3,121.10	0.00	3,461.10	3,200.00	3,200.00
4961 Non-Dep SUNDRY	5,013.16	0.00	0.00	2,500.00	2,500.00
4962 Non-Dep ROCK CHURCH/MAINT MATERIALS	8,760.54	0.00	0.00	1,000.00	1,000.00
4963 Non-Dep HERITAGE FOUNDATION	0.00	0.00	0.00	2,500.00	2,500.00
4965 Non-Dep BEAUTIFICATION	1,505.00	0.00	0.00	2,000.00	2,000.00
4966 Non-Dep CHAMBER OF COMMERCE	7,500.00	0.00	0.00	7,500.00	7,500.00
Total Non-Departmental	**82,210.10**	**423.82**	**12,229.98**	**134,001.00**	**134,001.00**
Planning and zoning					
5811 P&Z SALARIES AND WAGES - PERM EMPL	69,569.29	1,552.08	3,104.16	75,300.00	75,300.00
5813 P&Z FICA	5,280.74	118.72	237.44	4,600.00	4,600.00
5814 P&Z INSURANCE	31,553.62	364.66	1,137.66	5,200.00	5,200.00
5815 P&Z RETIREMENT	12,178.10	235.76	479.28	3,900.00	3,900.00
5816 P&Z WORKMEN'S COMPENSATION	303.12	0.00	647.26	700.00	700.00
5823 P&Z TRAVEL, MEALS AND LODGING	235.88	0.00	0.00	500.00	500.00
5824 P&Z OFFICE SUPPLIES AND EXPENSE	62.85	0.79	1.18	250.00	250.00
5825 P&Z REPAIRS TO EQUIPMENT	99.14	0.00	0.00	500.00	500.00
5826 P&Z MAINTENANCE MATERIALS AND SUPP	676.16	0.00	0.00	400.00	400.00
5827 P&Z UTILITIES	1,727.90	63.37	128.11	1,500.00	1,500.00
5828 P&Z TELEPHONE	323.89	31.86	63.66	350.00	350.00
5831 P&Z PROFESSIONAL AND TECHNICAL SER	35,288.15	209.02	235.27	60,000.00	60,000.00
5832 P&Z CONTRACT BUILDING INSPECTIONS	0.00	0.00	0.00	40,000.00	40,000.00
5833 P&Z EDUCATION AND TRAINING	500.00	0.00	0.00	800.00	800.00
5840 P&Z GAS AND OIL	519.70	0.00	0.00	3,000.00	3,000.00
5848 P&Z POSTAGE	16.90	0.00	0.00	200.00	200.00
5861 P&Z SUNDRY	2,234.70	0.00	0.00	200.00	200.00
Total Planning and zoning	**160,570.14**	**2,576.26**	**6,034.02**	**197,400.00**	**197,400.00**
Visitors Center					
5912 Visitor SALARIES AND WAGES-TEMP. EMPLO	58,709.80	4,716.24	9,092.38	73,900.00	73,900.00
5913 Visitor FICA	4,609.88	385.51	753.43	5,700.00	5,700.00
5914 VISITOR CENTER INSURANCE	11,827.60	888.08	2,685.24	12,500.00	12,500.00
5915 VISITOR CENTER RETIREMENT	6,739.73	497.82	1,007.63	5,700.00	5,700.00
5916 Visitor WORKER'S COMPENSATION	544.63	0.00	970.90	500.00	500.00
5926 Visitor MAINTENANCE MATERIALS AND SUPP	4,892.58	26.03	26.81	5,000.00	5,000.00
5927 Visitor UTILITIES	3,643.76	292.05	547.53	4,200.00	4,200.00
5928 Visitor TELEPHONE	1,074.37	79.26	179.82	1,100.00	1,100.00
5929 Visitor SOUVENIR SHOP SUPPLIES	10,270.97	0.00	0.00	14,000.00	14,000.00
5931 Visitor PROFESSIONAL AND TECHNICAL	735.97	0.00	0.00	650.00	650.00
5932 Visitor AUDIT	287.19	0.00	0.00	350.00	350.00
5948 Visitor POSTAGE	803.95	56.75	118.63	850.00	850.00
5951 Visitor LIABILITY INSURANCE PROPERTY	1,405.52	0.00	1,155.00	1,000.00	1,000.00
5961 Visitor SUNDRY/PROMOTION	0.00	0.00	0.00	150.00	150.00
Total Visitors Center	**105,545.95**	**6,941.74**	**16,537.37**	**125,600.00**	**125,600.00**
Airport					
8511 Airport SALARIES & WAGES - PERM EMPLOY	12,212.50	3,122.55	5,512.65	33,800.00	33,800.00
8513 Airport FICA	934.30	238.87	421.71	2,600.00	2,600.00
8516 Airport WORKER'S COMPENSATION	0.00	0.00	0.00	400.00	400.00
8523 Airport TRAVEL MEALS AND LODGING	0.00	0.00	0.00	500.00	500.00
8525 Airport REPAIRS TO EQUIPMENT	0.00	710.88	710.88	2,000.00	2,000.00
8526 Airport MAINTENANCE MATERIALS AND SUPPLI	14,917.87	0.00	0.00	11,000.00	11,000.00
8527 Airport UTILITIES	14,573.19	260.13	572.33	3,000.00	3,000.00
8528 Airport TELEPHONE	375.00	75.00	150.00	900.00	900.00
8531 Airport PROFESSIONAL & TECHINICAL SERVICE	63,124.45	500.00	1,000.00	200,500.00	200,500.00
8533 Airport EDUCATION AND TRAINING	0.00	0.00	0.00	1,000.00	1,000.00
8540 Airport GAS AND OIL	511.27	0.00	0.00	2,500.00	2,500.00
8541 Airport AVIATION FUEL	29,917.06	84,756.52	84,756.52	40,000.00	40,000.00
8551 Airport LIABILITY INSURANCE PROPERTY	6,723.25	0.00	8,758.20	6,723.00	6,723.00
8557 Airport EQUIPMENT RENTAL	2,130.00	0.00	0.00	0.00	0.00

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
8574 Airport Capital Outlay	0.00	0.00	0.00	50,000.00	50,000.00
Total Airport	**145,418.89**	**89,663.95**	**101,882.29**	**354,923.00**	**354,923.00**
Total General government	**693,576.30**	**112,913.94**	**173,672.92**	**1,070,924.00**	**1,070,924.00**
Public safety					
Police Department					
5410 Police SALARIES AND WAGES - OVERTIME	27,756.71	4,284.63	5,500.98	28,000.00	28,000.00
5411 Police SALARIES AND WAGES-PERM. EMPLO	682,023.46	51,973.51	105,921.79	717,300.00	717,300.00
5413 Police FICA	53,955.88	4,277.73	8,471.81	57,100.00	57,100.00
5414 Police INSURANCE	66,820.20	4,682.72	13,666.05	61,900.00	61,900.00
5415 Police RETIREMENT	198,780.33	15,820.72	31,746.69	192,800.00	192,800.00
5416 Police WORKMEN'S COMPENSATION	3,867.23	0.00	5,825.37	8,200.00	8,200.00
5421 Police SUBSCRIPTIONS AND MEMBERSHIPS	345.00	0.00	0.00	5,500.00	5,500.00
5422 Police PUBLIC NOTICES AND ADS	12.85	0.00	0.00	0.00	0.00
5423 Police TRAVEL, MEALS AND LODGING	2,032.72	0.00	0.00	4,000.00	4,000.00
5424 Police OFFICE SUPPLIES AND EXPENSE	1,118.63	1.96	3.92	1,600.00	1,600.00
5425 Police REPAIRS TO EQUIPMENT	8,151.13	1,506.90	2,424.82	19,500.00	19,500.00
5426 Police MAINTENANCE MATERIALS AND SUPP	4,539.42	133.60	133.60	7,000.00	7,000.00
5427 Police UTILITIES	2,012.67	72.41	146.40	1,100.00	1,100.00
5428 Police TELEPHONE	11,939.61	661.65	1,660.93	11,000.00	11,000.00
5431 Police PROFESSIONAL AND TECHNICAL SER	51,828.37	7,426.75	11,206.13	51,400.00	51,400.00
5432 Police AUDIT	1,116.85	0.00	0.00	1,200.00	1,200.00
5433 Police EDUCATION AND TRAINING	0.00	0.00	0.00	7,000.00	7,000.00
5440 Police GAS AND OIL	15,660.23	0.00	0.00	32,000.00	32,000.00
5447 Police UNIFORM ALLOWANCE	3,521.47	0.00	0.00	8,000.00	8,000.00
5449 Police SPECIAL DEPARTMENT SUPPLIES	17,280.78	0.00	0.00	25,000.00	25,000.00
5451 Police LIABILITY INSURANCE - PROPERTY	3,832.13	0.00	7,104.14	4,000.00	4,000.00
5461 Police SUNDRY	36.03	0.00	0.00	0.00	0.00
5474 Police CAPITAL OUTLAY - EQUIPMENT/MAC	77,281.00	0.00	0.00	0.00	0.00
5481 Police Capital leases - principal	53,203.38	0.00	1,288.00	40,000.00	40,000.00
5482 Police Capital leases - interest	0.00	0.00	0.00	5,000.00	5,000.00
Total Police Department	**1,287,116.08**	**90,842.58**	**195,100.63**	**1,288,600.00**	**1,288,600.00**
Animal control					
5526 Animal MAINTENANCE MATERIALS AND SUPP	197.80	0.00	0.00	500.00	500.00
5527 Animal UTILITIES	2,210.30	92.94	177.48	2,000.00	2,000.00
5549 Animal SPECIAL DEPARTMENT SUPPLIES	0.00	0.00	0.00	500.00	500.00
Total Animal control	**2,408.10**	**92.94**	**177.48**	**3,000.00**	**3,000.00**
Fire					
5711 Fire SALARIES AND WAGES	61,207.30	4,939.00	9,871.00	64,400.00	64,400.00
5713 Fire FICA	4,682.07	377.84	755.15	6,000.00	6,000.00
5715 Fire RETIREMENT	17.98	0.00	0.00	0.00	0.00
5716 Fire WORKMEN'S COMPENSATION	847.66	0.00	1,618.16	1,000.00	1,000.00
5721 Fire SUBSCRIPTIONS AND MEMBERSHIPS	0.00	0.00	0.00	1,200.00	1,200.00
5723 Fire TRAVEL, MEALS AND LODGING	2,723.33	0.00	0.00	1,500.00	1,500.00
5725 Fire REPAIRS TO EQUIPMENT	10,345.93	0.00	305.00	22,000.00	22,000.00
5726 Fire MAINTENANCE MATERIALS AND SUPP	2,503.19	0.00	1,105.50	3,000.00	3,000.00
5727 Fire UTILITIES	4,662.82	290.47	565.71	4,100.00	4,100.00
5728 Fire TELEPHONE	1,207.65	90.53	181.03	1,200.00	1,200.00
5731 Fire PROFESSIONAL AND TECHNICAL SER	5,861.26	26.25	1,456.50	1,000.00	1,000.00
5733 Fire EDUCATION AND TRAINING	0.00	0.00	0.00	1,000.00	1,000.00
5738 Fire FIRE RUNS - EXPENSE	11,484.12	0.00	0.00	13,375.00	13,375.00
5740 Fire GAS AND OIL	1,600.96	0.00	0.00	1,500.00	1,500.00
5749 Fire SPECIAL DEPARTMENT SUPPLIES	24,860.91	0.00	0.00	65,000.00	65,000.00
5750 Fire FIREWORKS & INSURANCE	0.00	0.00	0.00	18,000.00	18,000.00
5751 Fire LIABILITY INSURANCY - PROPERTY	2,236.31	0.00	6,433.01	7,500.00	7,500.00
5761 Fire SUNDRY	14.03	0.00	0.00	0.00	0.00
5774 Fire CAPITAL OUTLAY - EQUIPMENT/MAC	25,822.01	0.00	0.00	5,500.00	5,500.00
Total Fire	**160,077.53**	**5,724.09**	**22,291.06**	**217,275.00**	**217,275.00**
Total Public safety	**1,449,601.71**	**96,659.61**	**217,569.17**	**1,508,875.00**	**1,508,875.00**
Highways and public improvements					
Class "C" Road					
6110 Class C SALARIES AND WAGES-OVERTIME	2,259.23	390.39	619.67	3,500.00	3,500.00
6111 Class C SALARIES & WAGE - PERM EMPLOYEE	32,416.02	3,345.57	6,777.52	46,900.00	46,900.00
6113 Class C FICA	2,617.78	281.39	557.06	3,900.00	3,900.00
6114 Class C INSURANCE	9,423.84	1,089.23	3,255.08	15,300.00	15,300.00

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6115 Class C RETIREMENT	6,926.35	709.81	1,424.61	8,200.00	8,200.00
6116 Class C WORKMANS COMP	696.15	0.00	1,294.53	700.00	700.00
6123 Class C TRAVEL, MEALS & LODGING	2,781.17	0.00	0.00	2,000.00	2,000.00
6125 Class C REPAIR TO EQUIPMENT	14,111.83	800.00	1,644.48	22,000.00	22,000.00
6126 Class C MAINTENANCE, MATERIAL & SUPPLI	24,084.74	105.63	204.86	31,000.00	31,000.00
6127 Class C UTILITIES	1,329.82	84.25	154.22	1,500.00	1,500.00
6130 Class C REPAIRS TO STREETS	341,819.84	0.00	80,065.12	250,000.00	250,000.00
6131 Class C PROFESSIONAL AND TECHNICAL	13,770.79	0.00	0.00	32,500.00	32,500.00
6133 Class C EDUCATION AND TRAINING	606.92	0.00	0.00	2,000.00	2,000.00
6139 Class C SIDEWALK REPAIRS	61,807.00	0.00	0.00	13,000.00	13,000.00
6140 Class C GAS AND OIL	4,621.85	0.00	8.67	8,000.00	8,000.00
6151 INSURANCE LIABILITY PROPERTY	1,768.38	0.00	3,798.86	2,800.00	2,800.00
6157 Class C EQUIPMENT RENTAL	31,911.72	(3,125.00)	9,569.62	28,500.00	28,500.00
6174 Class C CAPITAL OUTLAY - EQUIPMENT/MAC	12,354.59	0.00	0.00	0.00	0.00
Total Class "C" Road	**565,308.02**	**3,681.27**	**109,374.30**	**471,800.00**	**471,800.00**
Total Highways and public improvements	**565,308.02**	**3,681.27**	**109,374.30**	**471,800.00**	**471,800.00**
Parks, recreation, and public property					
Parks					
7010 Parks SALARIES AND WAGES - OVERTIME	5,614.67	16.04	31.94	4,700.00	4,700.00
7011 Parks SALARIES AND WAGES - PARKS EMP	85,941.66	8,608.96	16,628.11	87,100.00	87,100.00
7013 Parks FICA	6,983.82	659.41	1,273.71	7,100.00	7,100.00
7014 Parks INSURANCE	20,686.28	1,442.17	4,321.85	20,300.00	20,300.00
7015 Parks RETIREMENT	9,085.25	552.65	1,119.61	7,000.00	7,000.00
7016 Parks WORKMEN'S COMPENSATION	696.15	0.00	1,294.53	1,100.00	1,100.00
7023 Parks TRAVEL, MEALS & LODGING	1,388.09	0.00	0.00	500.00	500.00
7025 Parks REPAIRS TO EQUIPMENT	10,615.19	976.34	2,951.39	12,000.00	12,000.00
7026 Parks MAINTENANCE MATERIALS AND SUPP	53,738.03	10.61	3,028.11	50,000.00	50,000.00
7027 Parks UTILITIES	38,708.22	5,774.90	10,159.90	20,000.00	20,000.00
7028 Parks TELEPHONE	1,295.00	128.75	257.50	2,050.00	2,050.00
7031 Parks PROFESSIONAL AND TECHNICAL SER	2,123.42	1,390.00	1,390.00	2,650.00	2,650.00
7033 Parks EDUCATION AND TRAINING	873.80	0.00	0.00	1,000.00	1,000.00
7040 Parks GAS AND OIL	1,029.87	0.00	0.00	2,500.00	2,500.00
7047 Parks UNIFORM ALLOWANCE	1,478.03	0.00	391.95	1,600.00	1,600.00
7048 Parks POSTAGE	321.57	22.70	47.45	350.00	350.00
7051 Parks LIABILITY INSURANCE PROPERTY	4,271.26	0.00	4,635.26	4,300.00	4,300.00
7056 Parks SHADE TREE REPLACEMENT	0.00	0.00	0.00	5,000.00	5,000.00
7057 Parks SHADE TREE MAINT.	712.54	0.00	0.00	2,000.00	2,000.00
7058 Parks EQUIPMENT RENTAL	10,895.28	(1,562.50)	4,784.80	14,500.00	14,500.00
7061 Parks SUNDRY	43.93	0.00	0.00	0.00	0.00
7074 Parks CAPITAL OUTLAY	39,914.15	0.00	0.00	2,069,801.00	2,069,801.00
Total Parks	**296,416.21**	**18,020.03**	**52,316.11**	**2,315,551.00**	**2,315,551.00**
Fair Grounds					
7126 Fair Grounds MAINTENANCE MATERIALS AND S	178.97	0.00	0.00	0.00	0.00
Total Fair Grounds	**178.97**	**0.00**	**0.00**	**0.00**	**0.00**
Events					
7211 Events SALARIES - EVENTS PERSONNEL	34,064.67	2,589.42	5,044.84	32,000.00	32,000.00
7213 Events FICA	2,556.25	194.26	378.26	2,500.00	2,500.00
7214 Events INSURANCE	11,754.65	887.91	2,662.38	12,500.00	12,500.00
7215 Events RETIREMENT	6,745.68	498.32	1,008.62	5,700.00	5,700.00
7216 Events WORKER'S COMPENSATION	544.63	0.00	970.90	400.00	400.00
7222 Events ADVERTISING	8,803.07	0.00	0.00	20,000.00	20,000.00
7223 Events TRAVEL MEALS & LODGING	785.56	0.00	0.00	800.00	800.00
7225 Events REPAIRS TO EQUIPMENT	349.34	0.00	0.00	200.00	200.00
7226 Events MAINTENANCE MATERIALS AND SUPP	771.19	25.25	25.25	1,200.00	1,200.00
7228 Events TELEPHONE	257.28	0.00	21.44	300.00	300.00
7231 Events PROFESSIONAL AND TECHNICAL	24.98	0.00	0.00	200.00	200.00
7232 Events AUDIT	255.28	0.00	0.00	300.00	300.00
7240 Events GAS AND OIL	152.01	0.00	0.00	300.00	300.00
7251 Events INSURANCE AND SURETY BONDS	1,593.66	0.00	1,442.47	1,600.00	1,600.00
7252 Events SUB FOR SANTA	6,605.62	0.00	0.00	8,500.00	8,500.00
7253 Events CONCERTS	1,436.00	0.00	1,400.00	1,500.00	1,500.00
7254 Events PARADES	1,029.75	0.00	189.14	950.00	950.00
7255 Events CHRISTMAS IN THE COUNTRY	1,078.00	0.00	0.00	1,300.00	1,300.00
7258 Events FALL FEST	2,119.27	0.00	0.00	2,000.00	2,000.00
7259 Events GLIDER EVENTS	941.98	0.00	0.00	0.00	0.00

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
7261 Events SUNDRY	35.94	0.00	0.00	100.00	100.00
7263 Events MARATHONS/RACES	11,097.61	0.00	1,260.00	12,000.00	12,000.00
7268 Events SPECIAL CELEBRATIONS	4,879.37	0.00	0.00	3,200.00	3,200.00
7270 Events ADDITIONAL EVENTS	3,889.49	0.00	0.00	5,000.00	5,000.00
Total Events	**101,771.28**	**4,195.16**	**14,403.30**	**112,550.00**	**112,550.00**
Theater					
7326 Theater MAINTENANCE MATERIALS AND SUPP	4,349.98	0.00	946.00	13,000.00	13,000.00
7327 Theater UTILITIES	5,345.03	668.35	1,016.57	5,200.00	5,200.00
7348 Theater POSTAGE	321.57	22.70	47.45	300.00	300.00
7349 Theater SPECIAL DEPARTMENT SUPPLIES	97.93	0.00	0.00	1,000.00	1,000.00
7350 Theater CONCESSIONS	508.65	0.00	0.00	500.00	500.00
7351 Theater INSURANCE LIABILTY PROPERTY	1,299.25	0.00	1,272.07	1,300.00	1,300.00
7365 Theater EVENTS & PRODUCTIONS	1,478.65	0.00	0.00	6,000.00	6,000.00
Total Theater	**13,401.06**	**691.05**	**3,282.09**	**27,300.00**	**27,300.00**
Recreation					
7411 Recreation SALARIES AND WAGES PERM	38,655.55	3,983.28	8,371.15	45,900.00	45,900.00
7413 Recreation FICA	2,957.15	304.72	640.38	3,500.00	3,500.00
7416 Recreation WORKMEN'S COMPENSATION	0.00	0.00	0.00	600.00	600.00
7423 RecreationTRAVEL, MEALS & LODGING	0.00	0.00	0.00	250.00	250.00
7426 Recreation MAINTENANCE MATERIALS AND SU	149.28	0.00	0.00	750.00	750.00
7428 Recreation TELEPHONE	524.76	0.00	42.89	550.00	550.00
7431 Recreation PROFESSIONAL AND TECHNICAL SE	456.50	0.00	0.00	200.00	200.00
7433 Recreation EDUCATION AND TRAINING	0.00	0.00	0.00	500.00	500.00
7440 Recreation GAS AND OIL	0.00	0.00	0.00	100.00	100.00
7469 BASKETBALL EXPENSE	0.00	0.00	0.00	1,500.00	1,500.00
7470 Recreation RECREATION/OTHER PROGRAMS	8,429.24	0.00	713.98	6,000.00	6,000.00
7471 Recreation SOCCER EXPENSE	4,462.49	596.39	861.39	4,000.00	4,000.00
7472 Recreation PICKLEBALL EXPENSE	5,153.71	0.00	0.00	5,000.00	5,000.00
7473 Recreation VOLLEYBALL EXPENSE	0.00	0.00	0.00	500.00	500.00
Total Recreation	**60,788.68**	**4,884.39**	**10,629.79**	**69,350.00**	**69,350.00**
Library					
7511 Library SALARIES AND WAGES-PERM. EMPLO	90,592.55	7,529.40	14,810.54	104,900.00	104,900.00
7513 Library FICA	6,880.71	560.68	1,113.87	8,100.00	8,100.00
7514 Library INSURANCE	23,465.90	1,774.40	15,319.74	24,900.00	24,900.00
7515 Library RETIREMENT	12,381.91	929.28	1,880.91	10,500.00	10,500.00
7516 Library WORKMEN'S COMPENSATION	544.63	0.00	970.90	100.00	100.00
7521 Library BOOKS	6,998.12	0.00	0.00	7,000.00	7,000.00
7523 Library TRAVEL MEALS & LODGING	464.77	0.00	0.00	0.00	0.00
7524 Library OFFICE SUPPLIES AND EXPENSE	6,805.44	0.00	0.00	1,200.00	1,200.00
7525 Library REPAIRS TO EQUIPMENT	1,797.98	0.00	160.00	500.00	500.00
7526 Library MAINTENANCE MATERIAL AND SUPPL	6,466.76	29.50	154.50	2,750.00	2,750.00
7527 Library UTILITIES	11,994.18	938.56	1,831.38	9,000.00	9,000.00
7528 Library TELEPHONE	519.13	0.79	40.15	600.00	600.00
7529 Library CLEF GRANT EXPENDITURES	4,752.10	0.00	0.00	5,500.00	5,500.00
7531 Library PROFESSIONAL & TECHNICAL SERV.	1,172.94	0.00	980.79	4,000.00	4,000.00
7532 Library AUDIT	255.28	0.00	0.00	350.00	350.00
7548 Library POSTAGE	62.40	0.00	0.00	100.00	100.00
7551 INSURANCE LIABILITY PROPERTY	3,350.66	0.00	4,550.66	2,600.00	2,600.00
7561 Library SUNDRY	11.44	0.00	0.00	500.00	500.00
Total Library	**178,516.90**	**11,762.61**	**41,813.44**	**182,600.00**	**182,600.00**
Cemetery					
8010 Cemetery SALARIES AND WAGES - OVERTIME	3,548.07	40.78	40.78	3,200.00	3,200.00
8011 Cemetery SALARIES & WAGES - PERM EMPLOY	69,948.92	6,294.59	12,060.21	70,500.00	70,500.00
8013 Cemetery FICA	5,547.85	479.51	915.43	5,700.00	5,700.00
8014 Cemetery INSURANCE	23,718.34	1,802.15	5,423.01	25,300.00	25,300.00
8015 Cemetery RETIREMENT	9,094.45	672.27	1,356.71	8,800.00	8,800.00
8016 Cemetery WORKMEN'S COMPENSATION	29.62	0.00	647.26	800.00	800.00
8025 Cemetery REPAIRS TO EQUIPMENT	3,066.18	0.00	16.45	1,500.00	1,500.00
8026 Cemetery MAINTENANCE MATERIALS AND SUP	1,400.46	0.39	15.78	4,500.00	4,500.00
8027 Cemetery UTILITIES	1,217.84	90.70	182.66	1,100.00	1,100.00
8028 Cemetery TELEPHONE	323.89	31.86	63.66	400.00	400.00
8031 Cemetery PROFESSIONAL & TECHNICAL SERV.	1,159.88	52.50	105.00	2,500.00	2,500.00
8040 Cemetery GAS AND OIL	0.00	0.00	0.00	500.00	500.00
8051 INSURANCE LIABILITY PROPERTY	1,548.11	0.00	1,739.71	1,600.00	1,600.00
8058 Cemetery EQUIPMENT RENTAL	10,895.29	(1,562.50)	4,784.81	4,000.00	4,000.00

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8061 Cemetery SUNDRY/BUY BACK	1,800.00	600.00	600.00	3,000.00	3,000.00
8074 Cemetery CAPITAL OUTLAY - EQUIPMENT/MAC	1,949.15	0.00	0.00	5,000.00	5,000.00
Total Cemetery	**135,248.05**	**8,502.25**	**27,951.47**	**138,400.00**	**138,400.00**
Pool					
6911 Pool PERM EMPLOYEE	60,272.04	14,951.96	30,935.37	0.00	0.00
6912 Pool TEMP EMPLOYEE	0.00	0.00	0.00	103,000.00	103,000.00
6913 Pool FICA	4,610.86	1,143.82	2,366.59	7,900.00	7,900.00
6916 Pool WORKMANS COMP	544.63	0.00	970.90	1,300.00	1,300.00
6925 Pool REPAIRS TO EQUIPMENT	7,565.35	0.00	0.00	(1,000.00)	(1,000.00)
6926 Pool MAINTENANCE MATERIALS AND SUPPLIE	17,112.22	100.00	100.00	16,000.00	16,000.00
6927 Pool UTILITIES	8,218.23	1,671.23	3,725.25	9,000.00	9,000.00
6928 Pool TELEPHONE	609.32	0.00	50.08	650.00	650.00
6931 Pool PROFESSIONAL AND TECHNICAL	4,292.33	0.00	0.00	1,000.00	1,000.00
6932 Pool AUDIT	255.28	0.00	0.00	565.00	565.00
6933 Pool EDUCATION AND TRAINING	570.00	0.00	0.00	600.00	600.00
6947 Pool UNIFORMS	574.05	0.00	0.00	1,250.00	1,250.00
6951 INSURANCE LIABILITY PROPERTY	2,852.41	0.00	2,502.41	3,200.00	3,200.00
6955 Concessions COGS	1,715.05	0.00	553.96	4,000.00	4,000.00
6974 Pool Capital Outlay	6,728.95	0.00	0.00	5,000.00	5,000.00
Total Pool	**115,920.72**	**17,867.01**	**41,204.56**	**152,465.00**	**152,465.00**
Total Parks, recreation, and public property	**902,241.87**	**65,922.50**	**191,600.76**	**2,998,216.00**	**2,998,216.00**
Transfers					
9010 TRANSFER TO CAPITAL PROJECTS F	0.00	0.00	0.00	50,000.00	50,000.00
Total Transfers	**0.00**	**0.00**	**0.00**	**50,000.00**	**50,000.00**
Total Expenditures:	**3,610,727.90**	**279,177.32**	**692,217.15**	**6,099,815.00**	**6,099,815.00**
Total Change In Net Position	**87,840.31**	**(164,887.04)**	**(298,170.91)**	**0.00**	**0.00**

Parowan City
Standard Financial Report
17 Wildlands Fire - 08/01/2026 to 08/31/2026
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 - 08/01/2026 to 08/31/2026
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	(40,875.00)	0.00	(40,875.00)
1121 PTIF 1761 Combined Accounts	42,000.00	0.00	42,000.00
Total Cash and cash equivalents	**1,125.00**	**0.00**	**1,125.00**
Total Cash and cash equivalents	**1,125.00**	**0.00**	**1,125.00**
Total Current Assets	**1,125.00**	**0.00**	**1,125.00**
Total Assets:	**1,125.00**	**0.00**	**1,125.00**
Liabilities and Fund Equity			
Equity - Paid in / Contributed			
2981 Fund balance	(1,125.00)	0.00	(1,125.00)
Total Equity - Paid in / Contributed	**(1,125.00)**	**0.00**	**(1,125.00)**
Total Liabilities and Fund Equity	**(1,125.00)**	**0.00**	**(1,125.00)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
21 Local Building Authority - DS Fund - 08/01/2026 to 08/31/2026
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	54,810.00	54,810.00
Total Charges for services	**0.00**	**0.00**	**0.00**	**54,810.00**	**54,810.00**
Total Revenue:	**0.00**	**0.00**	**0.00**	**54,810.00**	**54,810.00**
Expenditures:					
Debt service					
4711.810 Debt service - principal	30,000.00	0.00	0.00	43,500.00	43,500.00
4711.820 Debt service - interest	10,874.99	0.00	0.00	11,310.00	11,310.00
Total Debt service	**40,874.99**	**0.00**	**0.00**	**54,810.00**	**54,810.00**
Total Expenditures:	**40,874.99**	**0.00**	**0.00**	**54,810.00**	**54,810.00**
Total Change In Net Position	**(40,874.99)**	**0.00**	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 08/01/2026 to 08/31/2026
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	(1,244,258.46)	39,710.25	(1,706,718.45)
1121 PTIF 1761 Combined Accounts	1,611,263.78	0.00	1,611,263.78
Total Cash and cash equivalents	**367,005.32**	**39,710.25**	**(95,454.67)**
Total Cash and cash equivalents	**367,005.32**	**39,710.25**	**(95,454.67)**
Total Current Assets	**367,005.32**	**39,710.25**	**(95,454.67)**
Total Assets:	**367,005.32**	**39,710.25**	**(95,454.67)**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(468,662.89)	2,837.75	(370,737.50)
2380 Unavailable revenue	(850,998.60)	0.00	(850,998.60)
Total Current liabilities	**(1,319,661.49)**	**2,837.75**	**(1,221,736.10)**
Total Liabilities:	**(1,319,661.49)**	**2,837.75**	**(1,221,736.10)**
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	1,087,656.17	(42,548.00)	1,452,190.77
Total Equity - Paid in / Contributed	**952,656.17**	**(42,548.00)**	**1,317,190.77**
Total Liabilities and Fund Equity	**(367,005.32)**	**(39,710.25)**	**95,454.67**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
44 Combined Capital Improvement - 08/01/2026 to 08/31/2026
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	82,082.00	0.00	0.00	6,327,595.00	6,327,595.00
3340 STATE GRANT	450,000.00	0.00	0.00	640,000.00	640,000.00
3341 DONATIONS/MISC REVENUE	1,097,297.74	42,926.00	42,926.00	73,066.00	73,066.00
Total Intergovernmental revenue	**1,629,379.74**	**42,926.00**	**42,926.00**	**7,040,661.00**	**7,040,661.00**
Contributions and transfers					
3910 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	50,000.00	50,000.00
3980 Appropriation of fund balance	0.00	0.00	0.00	450,000.00	450,000.00
Total Contributions and transfers	**0.00**	**0.00**	**0.00**	**500,000.00**	**500,000.00**
Total Revenue:	**1,629,379.74**	**42,926.00**	**42,926.00**	**7,540,661.00**	**7,540,661.00**
Expenditures:					
General government					
Administrative					
4374 Admin Construction Projects	464.58	0.00	0.00	0.00	0.00
Total Administrative	**464.58**	**0.00**	**0.00**	**0.00**	**0.00**
Airport					
8574 Airport - Construction	219,842.10	0.00	0.00	300,000.00	300,000.00
Total Airport	**219,842.10**	**0.00**	**0.00**	**300,000.00**	**300,000.00**
Total General government	**220,306.68**	**0.00**	**0.00**	**300,000.00**	**300,000.00**
Public safety					
Fire					
5799 Fire Savings - Increase in fund balance	0.00	0.00	0.00	35,000.00	35,000.00
Total Fire	**0.00**	**0.00**	**0.00**	**35,000.00**	**35,000.00**
Total Public safety	**0.00**	**0.00**	**0.00**	**35,000.00**	**35,000.00**
Highways and public improvements					
Class "C" Road					
6174 Class C - Construction	7,308.25	0.00	0.00	0.00	0.00
Total Class "C" Road	**7,308.25**	**0.00**	**0.00**	**0.00**	**0.00**
Total Highways and public improvements	**7,308.25**	**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
Total Parks	**(2,456.00)**	**0.00**	**0.00**	**0.00**	**0.00**
Library					
7574 Library Construction	0.00	0.00	0.00	475,000.00	475,000.00
Total Library	**0.00**	**0.00**	**0.00**	**475,000.00**	**475,000.00**
Total Parks, recreation, and public property	**(2,456.00)**	**0.00**	**0.00**	**475,000.00**	**475,000.00**
Miscellaneous					
4031 ENGINEERING	172,954.39	0.00	0.00	458,188.00	458,188.00
4031.2 Engineering - non-capital	163,603.75	0.00	0.00	0.00	0.00
4073 CONSTRUCTION - IMPROVEMENTS	68,517.94	378.00	378.00	6,272,473.00	6,272,473.00
4073.2 Construction - non-capital	3,269,911.37	0.00	407,082.60	0.00	0.00
Total Miscellaneous	**3,674,987.45**	**378.00**	**407,460.60**	**6,730,661.00**	**6,730,661.00**
Total Expenditures:	**3,900,146.38**	**378.00**	**407,460.60**	**7,540,661.00**	**7,540,661.00**
Total Change In Net Position	**(2,270,766.64)**	**42,548.00**	**(364,534.60)**	**0.00**	**0.00**

Parowan City
Standard Financial Report
45 Capital Project - Airport Dev - 08/01/2026 to 08/31/2026
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 - 08/01/2026 to 08/31/2026
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**

	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	295,772.02	(200,961.79)	105,346.62
1121 PTIF 1761 Combined Accounts	894,514.36	0.00	894,514.36
1122 PTIF 3851 DWB 2001 BOND FUND	189.97	0.00	189.97
1123 PTIF 3852 DWB 2001 RESERVE FUND	57,548.87	0.00	57,548.87
1124 PTIF 3853 DWB 2001 CAPITAL REPLACEMNT F	265,049.85	0.00	265,049.85
1126 PTIF 5176 WATER REV BD-SERIES 2008	61,367.86	0.00	61,367.86
1127 PTIF 2160 WATER REVENUE RESERVE	139,517.24	0.00	139,517.24
1130 PTIF 5886 Bond Payment	72,350.45	0.00	72,350.45
1131 PTIF 5887 Water Reserve	17,650.61	0.00	17,650.61
1160 Xpress Bill Pay	229,772.71	40,787.51	307,123.41
1175 Undeposited receipts	12,367.18	1,188.58	12,298.10
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	**2,046,101.12**	**(158,985.70)**	**1,932,957.34**
Total Cash and cash equivalents	**2,046,101.12**	**(158,985.70)**	**1,932,957.34**
Receivables			
1311 ACCOUNTS RECEIVABLE	113,887.27	(9,414.48)	118,201.87
Total Receivables	**113,887.27**	**(9,414.48)**	**118,201.87**
Total Current Assets	**2,159,988.39**	**(168,400.18)**	**2,051,159.21**
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	(28,053.47)	0.00	(28,053.47)
1731 Acc Depn Water Dist System	(3,844,873.90)	0.00	(3,844,873.90)
1747 Acc Depn Machinery & Equipment	(113,633.49)	0.00	(113,633.49)
1751 Acc Depn Autos & Trucks	(121,212.19)	0.00	(121,212.19)
Total Accumulated depreciation	**(4,107,773.05)**	**0.00**	**(4,107,773.05)**
Total Capital assets	**2,646,455.85**	**0.00**	**2,646,455.85**
Other non-current assets			
1802 Deferred outflows - pensions	40,082.00	0.00	40,082.00
Total Other non-current assets	**40,082.00**	**0.00**	**40,082.00**
Total Non-Current Assets	**2,686,537.85**	**0.00**	**2,686,537.85**
Total Assets:	**4,846,526.24**	**(168,400.18)**	**4,737,697.06**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(97,137.78)	91,296.47	(32,878.40)
2131.2 Hydrant Meter Deposit Payable	0.00	(2,500.00)	(2,500.00)
2132 ACCURED INT. PAYABLE	(17,485.13)	0.00	(17,485.13)
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	**(150,885.85)**	**88,796.47**	**(89,126.47)**
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(16,476.12)	0.00	(16,476.12)
Total Payroll liabilities	**(16,476.12)**	**0.00**	**(16,476.12)**
Deferred revenue			
2601 Net pension liability	(38,538.00)	0.00	(38,538.00)
2602 Deferred inflows - pensions	(381.00)	0.00	(381.00)
Total Deferred revenue	**(38,919.00)**	**0.00**	**(38,919.00)**

	Prior Year Actual	Current Period Actual	Current Year Actual
Long-term liabilities			
2513.1 2008 Water Revenue issued	(1,923,000.00)	0.00	(1,923,000.00)
2513.2 2008 Water Revenue repaid	1,472,000.01	109,000.00	1,581,000.01
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	192,000.00	0.00	192,000.00
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	9,280.00	0.00	9,280.00
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	**(935,109.99)**	**109,000.00**	**(826,109.99)**
Total Liabilities:	**(1,141,390.96)**	**197,796.47**	**(970,631.58)**
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	(3,505,735.28)	(29,396.29)	(3,567,665.48)
Total Equity - Paid in / Contributed	**(3,705,135.28)**	**(29,396.29)**	**(3,767,065.48)**
Total Liabilities and Fund Equity	**(4,846,526.24)**	**168,400.18**	**(4,737,697.06)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
51 Water Fund - 08/01/2026 to 08/31/2026
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	910,226.65	87,731.77	188,227.47	978,621.00	978,621.00
3715 HYDRANT WATER SALES	79,213.65	3,638.61	6,536.61	50,000.00	50,000.00
3720 CONNECTION FEES	66,976.00	350.00	8,334.00	20,000.00	20,000.00
Total Operating income	**1,056,416.30**	**91,720.38**	**203,098.08**	**1,048,621.00**	**1,048,621.00**
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	9,849.23	1,173.13	2,002.62	9,300.00	9,300.00
4011 SALARIES AND WAGES-PERM. EMPLO	206,834.63	21,259.65	38,374.84	274,300.00	274,300.00
4013 FICA	16,276.70	1,685.34	3,033.08	21,700.00	21,700.00
4014 INSURANCE	83,327.72	14,719.79	30,545.96	140,600.00	140,600.00
4015 RETIREMENT	40,179.46	3,956.89	7,283.23	46,500.00	46,500.00
4016 WORKMEN'S COMPENSATION	3,140.75	0.00	2,912.69	3,300.00	3,300.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	3,717.56	0.00	0.00	5,200.00	5,200.00
4023 TRAVEL, MEALS AND LODGING	3,026.50	0.00	0.00	2,500.00	2,500.00
4024 OFFICE SUPPLIES AND EXPENSE	1,198.90	7.42	14.84	1,500.00	1,500.00
4025 REPAIR TO EQUIPMENT	17,752.63	11,193.54	11,210.06	12,000.00	12,000.00
4026 MAINTENANCE MATERIALS AND SUPP	149,484.63	770.17	13,209.25	115,000.00	115,000.00
4027 UTILITIES	116,238.22	9,552.63	19,529.91	90,000.00	90,000.00
4028 TELEPHONE	5,665.37	578.89	1,114.49	4,700.00	4,700.00
4031 PROFESSIONAL & TECHNICAL SERVI	194,916.86	843.00	1,755.00	28,000.00	28,000.00
4032 AUDIT	2,712.35	0.00	0.00	3,000.00	3,000.00
4033 EDUCATION AND TRAINING	852.13	0.00	0.00	3,500.00	3,500.00
4034 REFUNDS AND OVERPAYMENTS	2,265.50	0.00	0.00	0.00	0.00
4039 SIDEWALK/STREETS REPAIR	86.00	0.00	0.00	10,000.00	10,000.00
4040 GAS AND OIL	8,043.42	0.00	8.65	10,000.00	10,000.00
4047 UNIFORM ALLOWANCE	1,823.55	138.12	418.26	1,600.00	1,600.00
4048 POSTAGE	3,215.73	227.01	474.52	3,500.00	3,500.00
4051 LIABILITY INSUR. PROPERTY	15,468.97	0.00	14,249.16	16,000.00	16,000.00
4058 LEASE PAYMENT - WHEELER	10,895.29	(1,562.50)	4,784.81	17,500.00	17,500.00
4061 SUNDRY	76.97	0.00	0.00	0.00	0.00
4062 DEPRECIATION EXPENSE WATER	0.00	0.00	0.00	233,000.00	233,000.00
4073 CAPITAL OUTLAY-O/T BLDGS	63,881.76	0.00	0.00	9,994,466.00	9,994,466.00
Total Operating expense	**960,930.83**	**64,543.08**	**150,921.37**	**11,047,166.00**	**11,047,166.00**
Total Income From Operations:	**95,485.47**	**27,177.30**	**52,176.71**	**(9,998,545.00)**	**(9,998,545.00)**
Non-Operating Items:					
Non-operating income					
3340 State Grants	0.00	0.00	7,534.50	1,250,976.00	1,250,976.00
3642 Bond Proceeds	0.00	0.00	0.00	8,665,490.00	8,665,490.00
3735 WATER IMPACT FEE	39,759.40	2,056.00	2,056.00	131,250.00	131,250.00
3810 INTEREST EARNINGS	0.00	0.00	0.00	105,000.00	105,000.00
3820 LEASE AND RENTALS	11,200.00	0.00	0.00	14,000.00	14,000.00
3840 SALE OF MATERIALS	0.00	0.00	0.00	200.00	200.00
3860 WATER DEVELOPMENT IMPACT FEE	11,479.00	0.00	0.00	0.00	0.00
3890 MISCELLANEOUS	3,755.28	9,367.49	9,367.49	5,000.00	5,000.00
Total Non-operating income	**66,193.68**	**11,423.49**	**18,957.99**	**10,171,916.00**	**10,171,916.00**
Non-operating expense					
4059 INTEREST EXPENSE	29,371.60	9,204.50	9,204.50	30,000.00	30,000.00
Total Non-operating expense	**29,371.60**	**9,204.50**	**9,204.50**	**30,000.00**	**30,000.00**
Total Non-Operating Items:	**36,822.08**	**2,218.99**	**9,753.49**	**10,141,916.00**	**10,141,916.00**
Total Income or Expense	**132,307.55**	**29,396.29**	**61,930.20**	**143,371.00**	**143,371.00**

	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	(343,406.51)	(30,698.77)	(190,835.34)
1121 PTIF 1761 Combined Accounts	301,474.40	0.00	301,474.40
1122 PTIF 5595 DEQ SEWER LOAN	26,354.69	0.00	26,354.69
1125 PTIF 2161 SEWER REVENUE BOND S.F.	196,586.56	0.00	196,586.56
1126 PTIF 2162 SEWER REVENUE BONDS 05	194,292.82	0.00	194,292.82
1127 PTIF 4431 EMERGENCY REPAIR & REPLACEM	160,305.55	0.00	160,305.55
1160 Xpress Bill Pay	165,756.28	22,928.16	210,194.86
1175 Undeposited receipts	5,652.19	742.03	5,488.59
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	**707,015.98**	**(7,028.58)**	**903,862.13**
Total Cash and cash equivalents	**707,015.98**	**(7,028.58)**	**903,862.13**
Receivables			
1311 ACCOUNTS RECEIVABLE	260,647.02	(1,816.46)	64,123.35
Total Receivables	**260,647.02**	**(1,816.46)**	**64,123.35**
Total Current Assets	**967,663.00**	**(8,845.04)**	**967,985.48**
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	(6,365.22)	0.00	(6,365.22)
1731 Acc Depn Sewer Collection	(2,917,628.95)	0.00	(2,917,628.95)
1741 Acc Depn Sewer treatment system	(117,135.30)	0.00	(117,135.30)
1747 Acc Depn Machinery & Equipment	(116,432.65)	0.00	(116,432.65)
1751 Acc Depn Autos & Trucks	(107,561.17)	0.00	(107,561.17)
54-1731 AccDpn Sewer Treatment System	(143,607.66)	0.00	(143,607.66)
54-1761 AccDpn Machinery & equipment	(12,768.00)	0.00	(12,768.00)
Total Accumulated depreciation	**(3,421,498.95)**	**0.00**	**(3,421,498.95)**
Total Capital assets	**2,548,552.67**	**0.00**	**2,548,552.67**
Other non-current assets			
1802 Deferred outflows - pensions	57,259.00	0.00	57,259.00
Total Other non-current assets	**57,259.00**	**0.00**	**57,259.00**
Total Non-Current Assets	**2,605,811.67**	**0.00**	**2,605,811.67**
Total Assets:	**3,573,474.67**	**(8,845.04)**	**3,573,797.15**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(13,485.48)	30,074.40	(4,260.91)
2132 ACCRUED INT PAYABLE	(3,231.50)	0.00	(3,231.50)
Total Current liabilities	**(16,716.98)**	**30,074.40**	**(7,492.41)**
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(20,384.96)	0.00	(20,384.96)
Total Payroll liabilities	**(20,384.96)**	**0.00**	**(20,384.96)**
Deferred revenue			
2601 Net pension liability	(55,054.00)	0.00	(55,054.00)
2602 Deferred inflows - pensions	(545.00)	0.00	(545.00)
Total Deferred revenue	**(55,599.00)**	**0.00**	**(55,599.00)**

	Prior Year Actual	Current Period Actual	Current Year Actual
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	3,772,000.00	0.00	3,772,000.00
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	18,559.00	0.00	18,559.00
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	312,407.29	0.00	312,407.29
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	**(146,371.71)**	**0.00**	**(146,371.71)**
Total Liabilities:	**(239,072.65)**	**30,074.40**	**(229,848.08)**
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	(2,963,385.71)	(21,229.36)	(2,972,932.76)
Total Equity - Paid in / Contributed	**(3,334,402.02)**	**(21,229.36)**	**(3,343,949.07)**
Total Liabilities and Fund Equity	**(3,573,474.67)**	**8,845.04**	**(3,573,797.15)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
52 Sewer Fund - 08/01/2026 to 08/31/2026
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	609,108.99	52,118.04	107,082.72	615,000.00	615,000.00
3712 SW SERVICES BRIAN HEAD (YEARLY)	198,244.00	0.00	0.00	7,904.00	7,904.00
3713 ADMIN FEES - BRIAN HEAD (MONTH)	96,617.58	0.00	0.00	135,000.00	135,000.00
3720 CONNECTION FEES	6,100.00	300.00	600.00	2,800.00	2,800.00
3750 Dumping Fees	1,050.00	0.00	0.00	600.00	600.00
Total Operating income	**911,120.57**	**52,418.04**	**107,682.72**	**761,304.00**	**761,304.00**
Operating expense					
Sewer Collection					
4010 SALARIES AND WAGES - OVERTIME	5,340.20	637.06	1,063.66	5,000.00	5,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	100,845.24	8,481.37	17,103.13	115,500.00	115,500.00
4013 FICA	8,003.84	686.10	1,367.49	9,300.00	9,300.00
4014 INSURANCE	35,474.79	3,361.62	10,038.58	46,300.00	46,300.00
4015 RETIREMENT	20,040.52	1,674.56	3,372.58	19,300.00	19,300.00
4016 WORKMEN'S COMPENSATION	1,538.58	0.00	1,456.34	1,400.00	1,400.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	2,110.66	0.00	0.00	3,100.00	3,100.00
4022 PUBLIC NOTICE AND ADS	424.89	0.00	0.00	100.00	100.00
4023 TRAVEL, MEALS AND LODGING	1,150.12	0.00	0.00	1,000.00	1,000.00
4024 OFFICE SUPPLIES AND EXPENSE	578.43	3.71	7.42	1,000.00	1,000.00
4025 REPAIR TO EQUIPMENT	9,564.83	0.00	16.52	15,000.00	15,000.00
4026 MAINTENANCE MATERIALS AND SUPP	60,769.83	185.48	845.27	25,000.00	25,000.00
4027 UTILITIES	7,511.68	131.68	255.49	2,200.00	2,200.00
4028 TELEPHONE	1,654.82	123.98	279.92	1,800.00	1,800.00
4031 PROFESSIONAL & TECHNICAL SERVI	12,791.90	402.00	804.00	48,000.00	48,000.00
4032 AUDIT	1,595.50	0.00	0.00	1,750.00	1,750.00
4033 EDUCATION AND TRAINING	574.95	0.00	0.00	2,000.00	2,000.00
4040 GAS AND OIL	6,334.21	0.00	8.67	8,500.00	8,500.00
4047 UNIFORM ALLOWANCE	1,823.65	138.12	418.28	1,500.00	1,500.00
4048 POSTAGE	1,447.07	102.15	213.53	1,500.00	1,500.00
4051 LIABILITY INSUR. PROPERTY	3,060.93	0.00	4,380.77	3,100.00	3,100.00
4057 LBA LEASE PAYMENT	0.00	0.00	0.00	2,100.00	2,100.00
4058 LEASE PAYMENT - WHEELER	10,895.29	(1,562.50)	4,784.81	14,500.00	14,500.00
4062 DEPRECIATION	0.00	0.00	0.00	203,000.00	203,000.00
Total Sewer Collection	**293,531.93**	**14,365.33**	**46,416.46**	**531,950.00**	**531,950.00**
Sewer Treatment					
4110 SALARIES AND WAGES - OVERTIME	7,660.62	746.38	1,275.50	5,500.00	5,500.00
4111 SALARIES AND WAGES-PERM EMPLOY	132,108.56	10,404.06	20,961.99	137,400.00	137,400.00
4113 FICA	10,603.08	845.20	1,686.49	11,000.00	11,000.00
4114 INSURANCE	44,861.97	4,113.51	12,393.31	50,500.00	50,500.00
4115 RETIREMENT	26,142.33	2,015.33	4,060.30	22,800.00	22,800.00
4116 WORKER'S COMPENSATION	1,538.88	0.00	1,456.34	1,800.00	1,800.00
4121 SUBSCRIPTIONS AND MEMBERSHIPS	603.77	0.00	0.00	1,000.00	1,000.00
4123 TRAVEL, MEALS & LODGING	9.65	0.00	0.00	1,000.00	1,000.00
4124 OFFICE SUPPLIES AND EXPENSE	578.43	3.71	7.42	1,000.00	1,000.00
4125 REPAIRS TO EQUIPMENT	3,095.24	0.00	16.52	5,500.00	5,500.00
4126 MAINTENANCE MATERIALS AND SUPP	10,372.33	85.48	184.71	25,000.00	25,000.00
4127 UTILITIES	5,262.39	131.68	255.49	10,500.00	10,500.00
4128 TELEPHONE	1,681.77	126.23	284.42	1,800.00	1,800.00
4130 DISPOSAL AND PERMIT FEES	0.00	0.00	0.00	2,000.00	2,000.00
4131 PROFESSIONAL AND TECHNICAL SER	8,719.56	389.00	778.00	61,000.00	61,000.00
4132 AUDITING	1,595.50	0.00	0.00	1,700.00	1,700.00
4133 EDUCATION AND TRAINING	70.56	0.00	0.00	1,500.00	1,500.00
4140 GAS AND OIL	5,099.03	0.00	8.67	7,800.00	7,800.00
4147 UNIFORM ALLOWANCE	1,759.92	138.12	418.28	1,500.00	1,500.00
4148 POSTAGE	1,447.05	102.15	213.53	1,750.00	1,750.00
4151 LIABILITY INSUR. PROPERTY	3,042.95	0.00	4,363.43	4,000.00	4,000.00
4158 EQUIPMENT RENTAL	10,895.29	(1,562.50)	4,784.81	4,000.00	4,000.00
4162 DEPRECIATION	0.00	0.00	0.00	11,000.00	11,000.00
Total Sewer Treatment	**277,148.88**	**17,538.35**	**53,149.21**	**371,050.00**	**371,050.00**
Total Operating expense	**570,680.81**	**31,903.68**	**99,565.67**	**903,000.00**	**903,000.00**
Total Income From Operations:	**340,439.76**	**20,514.36**	**8,117.05**	**(141,696.00)**	**(141,696.00)**
Non-Operating Items:					

Parowan City
Standard Financial Report
52 Sewer Fund - 08/01/2026 to 08/31/2026
16.67% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Non-operating income					
3725 SEWER IMPACT FEES	12,045.18	715.00	1,430.00	15,000.00	15,000.00
3810 INTEREST EARNINGS	0.00	0.00	0.00	43,000.00	43,000.00
3890 MISCELLANEOUS	13,175.00	0.00	0.00	1,500.00	1,500.00
Total Non-operating income	**25,220.18**	**715.00**	**1,430.00**	**59,500.00**	**59,500.00**
Non-operating expense					
4059 INTEREST EXPENSE	6,462.50	0.00	0.00	0.00	0.00
Total Non-operating expense	**6,462.50**	**0.00**	**0.00**	**0.00**	**0.00**
Total Non-Operating Items:	**18,757.68**	**715.00**	**1,430.00**	**59,500.00**	**59,500.00**
Total Income or Expense	**359,197.44**	**21,229.36**	**9,547.05**	**(82,196.00)**	**(82,196.00)**

	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	408,791.26	(152,352.96)	261,447.36
1121 PTIF 1761 Combined Accounts	5,330,798.14	0.00	5,330,798.14
1122 PTIF 4773 ZFNB DEBT SERVICE RESERVE	315,434.81	0.00	315,434.81
1123 PTIF 1781 Electric Impact	(401,000.00)	0.00	(401,000.00)
1133 Zions Elec Rev 2014 Resv 6926637A	225,658.30	0.00	225,658.30
1134 Zions Elec Rev2014 Bond 6926637	573.16	0.00	573.16
1136 Zions Elec Rev 2016 Bond 6926638	1,103.81	0.00	1,103.81
1160 Xpress Bill Pay	878,922.64	134,746.91	1,133,768.68
1175 Undeposited receipts	(5,742.96)	10,947.50	(4,448.96)
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	**6,754,539.16**	**(6,658.55)**	**6,863,335.30**
Total Cash and cash equivalents	**6,754,539.16**	**(6,658.55)**	**6,863,335.30**
Receivables			
1215 ALLOWANCE FOR UNCOLLECTABLE AC	(9,119.78)	0.00	(9,119.78)
1311 ACCOUNTS RECEIVABLE	318,118.73	23,564.18	378,411.44
1422 Due from other funds - 10-Year Loan to Solid Wast	45,293.59	0.00	45,293.59
Total Receivables	**354,292.54**	**23,564.18**	**414,585.25**
Other current assets			
1581 Zions Clearing	25,545.00	0.00	27,510.00
Total Other current assets	**25,545.00**	**0.00**	**27,510.00**
Total Current Assets	**7,134,376.70**	**16,905.63**	**7,305,430.55**
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	2,643,743.50	0.00	2,643,743.50
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	785,639.36	0.00	785,639.36
Total Property	**13,310,194.03**	**0.00**	**13,310,194.03**
Accumulated depreciation			
1721 Acc Depn Buildings	(74,314.95)	0.00	(74,314.95)
1741 Acc Depn Electric Plant	(2,382,848.35)	0.00	(2,382,848.35)
1742 Acc Depn Electric System	(2,570,725.80)	0.00	(2,570,725.80)
1747 Acc Depn Machinery & Equipment	(315,318.88)	0.00	(315,318.88)
1751 Acc Depn Autos & Trucks	(390,080.90)	0.00	(390,080.90)
Total Accumulated depreciation	**(5,733,288.88)**	**0.00**	**(5,733,288.88)**
Total Capital assets	**7,576,905.15**	**0.00**	**7,576,905.15**
Other non-current assets			
1326 Long-term receivable - PRC	1,142,423.10	0.00	1,142,423.10
1802 Deferred outflows - pensions	125,970.00	0.00	125,970.00
Total Other non-current assets	**1,268,393.10**	**0.00**	**1,268,393.10**
Total Non-Current Assets	**8,845,298.25**	**0.00**	**8,845,298.25**
Total Assets:	**15,979,674.95**	**16,905.63**	**16,150,728.80**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(111,931.53)	130,733.25	(8,850.26)
2132 ACCRUED INTEREST PAYABLE	(7,249.00)	0.00	(7,249.00)
2135 CUSTOMER DEPOSITS	(249,359.00)	(2,000.00)	(253,609.00)
2150 SALES TAX PAYABLE	(99,194.96)	(2,110.50)	(102,571.19)
Total Current liabilities	**(467,734.49)**	**126,622.75**	**(372,279.45)**
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(39,054.58)	0.00	(39,054.58)

	Prior Year Actual	Current Period Actual	Current Year Actual
Total Payroll liabilities	**(39,054.58)**	**0.00**	**(39,054.58)**
Deferred revenue			
2601 Net pension liability	(121,119.00)	0.00	(121,119.00)
2602 Deferred inflows - pensions	(1,198.00)	0.00	(1,198.00)
Total Deferred revenue	**(122,317.00)**	**0.00**	**(122,317.00)**
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	1,098,000.00	0.00	1,098,000.00
2514.1 2016 Electric Refunding issued	(2,957,000.00)	0.00	(2,957,000.00)
2514.2 2016 Electric Refunding repaid	2,659,000.00	0.00	2,659,000.00
2522.1 2022 Cat Excavator Note issued	(25,390.00)	0.00	(25,390.00)
2522.2 2022 Cat Excavator Note repaid	9,280.00	0.00	9,280.00
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	**(2,680,110.00)**	**0.00**	**(2,680,110.00)**
Total Liabilities:	**(3,309,216.07)**	**126,622.75**	**(3,213,761.03)**
Equity - Paid in / Contributed			
2975.1 Restricted for debt service	(235,900.00)	0.00	(235,900.00)
2980 BEGINNING OF YEAR	(12,434,558.88)	(143,528.38)	(12,701,067.77)
Total Equity - Paid in / Contributed	**(12,670,458.88)**	**(143,528.38)**	**(12,936,967.77)**
Total Liabilities and Fund Equity	**(15,979,674.95)**	**(16,905.63)**	**(16,150,728.80)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
53 Electric Fund - 08/01/2026 to 08/31/2026
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	1,638,999.86	176,470.29	341,661.46	1,575,000.00	1,575,000.00
3715 ELECTRIC SALES-COMMERCIAL-TAXA	1,397,247.68	136,221.09	270,112.95	1,400,000.00	1,400,000.00
3718 ELECTRIC POWER COST ADJUSTMENT	322,816.40	26,670.89	49,305.96	350,000.00	350,000.00
3730 PENALTIES	29,727.65	2,470.98	6,577.07	28,000.00	28,000.00
3800 OTHER REVENUE	17,806.00	0.00	0.00	25,000.00	25,000.00
3840 SALE OF MATERIALS	43,639.10	0.00	0.00	10,000.00	10,000.00
3890 MISCELLANEOUS	2,453.48	0.00	0.00	15,000.00	15,000.00
Total Operating income	**3,452,690.17**	**341,833.25**	**667,657.44**	**3,403,000.00**	**3,403,000.00**
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	13,580.56	2,655.15	3,050.08	12,000.00	12,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	516,209.85	40,431.82	81,308.48	515,200.00	515,200.00
4013 FICA	39,493.23	3,217.59	6,298.18	39,400.00	39,400.00
4014 INSURANCE	117,578.85	10,250.06	30,454.45	133,500.00	133,500.00
4015 RETIREMENT	101,470.03	8,177.48	16,087.49	83,100.00	83,100.00
4016 WORKMEN'S COMPENSATION	4,998.09	0.00	6,472.64	4,900.00	4,900.00
4020 BANK CHARGES	9,048.17	0.00	0.00	30,000.00	30,000.00
4021 SUBSCRIPTIONS AND MEMBERSHIPS	9,041.40	0.00	0.00	12,600.00	12,600.00
4022 PUBLIC NOTICES AND ADS	0.00	0.00	0.00	100.00	100.00
4023 TRAVEL, MEALS AND LODGING	4,129.11	0.00	0.00	8,000.00	8,000.00
4024 OFFICE SUPPLIES AND EXPENSE	2,229.40	8.25	26.20	2,500.00	2,500.00
4025 REPAIR TO EQUIPMENT	15,302.20	8,807.73	13,518.96	35,000.00	35,000.00
4026 MAINTENANCE MATERIALS AND SUPP	381,646.97	3,491.79	5,398.49	175,000.00	175,000.00
4027 UTILITIES	8,670.95	359.60	705.15	7,500.00	7,500.00
4028 TELEPHONE	8,184.27	654.86	1,388.99	8,300.00	8,300.00
4031 PROFESSIONAL & TECHNICAL SERVI	48,831.35	2,943.41	5,886.81	50,000.00	50,000.00
4032 AUDIT	5,648.07	0.00	0.00	5,700.00	5,700.00
4033 EDUCATION AND TRAINING	5,780.21	0.00	1,550.00	4,000.00	4,000.00
4038 CHRISTMAS LIGHTS	0.00	0.00	0.00	5,000.00	5,000.00
4040 GAS AND OIL	10,631.26	0.00	8.65	12,000.00	12,000.00
4047 UNIFORM ALLOWANCE	3,605.40	1,506.70	1,506.70	3,500.00	3,500.00
4048 POSTAGE	3,376.59	238.36	498.25	3,750.00	3,750.00
4050 POWER PURCHASE	1,186,357.03	155,882.07	250,598.33	1,500,000.00	1,500,000.00
4051 LIABILITY INSURANCE PROPERTY	8,695.32	0.00	14,748.83	8,700.00	8,700.00
4053 HYDRO PLANT EQUIPMENT	8,070.00	0.00	1,175.56	10,000.00	10,000.00
4054 PENSTOCK REPAIR	0.00	0.00	0.00	1,500.00	1,500.00
4056 FERC/HYDRO ENGINEERING	757.16	0.00	0.00	1,000.00	1,000.00
4057.1 LBA LEASE PAYMENT	0.00	0.00	0.00	8,000.00	8,000.00
4058 EQUIPMENT RENTAL	6,064.80	0.00	4,972.31	27,000.00	27,000.00
4061 SUNDRY	4.10	0.00	0.00	100.00	100.00
4062 DEPRECIATION	0.00	0.00	0.00	320,000.00	320,000.00
4063 RESERVOIR COMPANY ASSESSMENT	0.00	0.00	0.00	20,500.00	20,500.00
4064 TRANSFORMERS	0.00	0.00	0.00	80,000.00	80,000.00
4071 CAPITAL OUTLAY-ELECTRIC DEVELO	30,050.72	0.00	0.00	50,000.00	50,000.00
4072 CAPITAL OUTLAY - BLDGS/STRUCTU	0.00	0.00	0.00	20,000.00	20,000.00
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	24,779.75	0.00	0.00	0.00	0.00
Total Operating expense	**2,574,234.84**	**238,624.87**	**445,654.55**	**3,197,850.00**	**3,197,850.00**
Total Income From Operations:	**878,455.33**	**103,208.38**	**222,002.89**	**205,150.00**	**205,150.00**
Non-Operating Items:					
Non-operating income					
3720 CONNECTION FEES	71,238.00	18,602.00	20,502.00	70,000.00	70,000.00
3725 ELECTRIC IMPACT FEES	65,986.00	21,718.00	24,004.00	70,000.00	70,000.00
3740 RECONNECT FEES	100.00	0.00	0.00	0.00	0.00
3810 INTEREST EARNINGS	0.00	0.00	0.00	260,000.00	260,000.00
Total Non-operating income	**137,324.00**	**40,320.00**	**44,506.00**	**400,000.00**	**400,000.00**
Non-operating expense					
4059 INTEREST EXPENSE	43,494.00	0.00	0.00	29,000.00	29,000.00
4060 BOND AGENT PAYING COST	3,131.93	0.00	0.00	4,000.00	4,000.00
Total Non-operating expense	**46,625.93**	**0.00**	**0.00**	**33,000.00**	**33,000.00**
Total Non-Operating Items:	**90,698.07**	**40,320.00**	**44,506.00**	**367,000.00**	**367,000.00**
Total Income or Expense	**969,153.40**	**143,528.38**	**266,508.89**	**572,150.00**	**572,150.00**

Parowan City
Standard Financial Report
55 Solid Waste Fund - 08/01/2026 to 08/31/2026
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	182,829.35	196.91	191,749.85
1121 PTIF 1761 Combined Accounts	566,671.96	0.00	566,671.96
1160 Xpress Bill Pay	92,454.07	11,601.16	115,547.86
1175 Undeposited receipts	2,827.42	338.44	2,825.84
Total Cash and cash equivalents	**844,782.80**	**12,136.51**	**876,795.51**
Total Cash and cash equivalents	**844,782.80**	**12,136.51**	**876,795.51**
Receivables			
1311 ACCOUNTS RECEIVABLE	29,467.01	270.72	29,698.81
Total Receivables	**29,467.01**	**270.72**	**29,698.81**
Total Current Assets	**874,249.81**	**12,407.23**	**906,494.32**
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	(448.22)	0.00	(448.22)
1747 Acc Depn Machinery & Equipment	(590,021.00)	0.00	(590,021.00)
Total Accumulated depreciation	**(590,469.22)**	**0.00**	**(590,469.22)**
Total Capital assets	**3,384.98**	**0.00**	**3,384.98**
Other non-current assets			
1802 Deferred outflows - pensions	11,452.00	0.00	11,452.00
Total Other non-current assets	**11,452.00**	**0.00**	**11,452.00**
Total Non-Current Assets	**14,836.98**	**0.00**	**14,836.98**
Total Assets:	**889,086.79**	**12,407.23**	**921,331.30**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(3,182.75)	9,842.40	(940.10)
2133 Due to other funds - 10-Year Loan from Electric	(45,293.59)	0.00	(45,293.59)
Total Current liabilities	**(48,476.34)**	**9,842.40**	**(46,233.69)**
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(1,335.62)	0.00	(1,335.62)
Total Payroll liabilities	**(1,335.62)**	**0.00**	**(1,335.62)**
Deferred revenue			
2601 Net pension liability	(11,011.00)	0.00	(11,011.00)
2602 Deferred inflows - pensions	(109.00)	0.00	(109.00)
Total Deferred revenue	**(11,120.00)**	**0.00**	**(11,120.00)**
Total Liabilities:	**(60,931.96)**	**9,842.40**	**(58,689.31)**
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(828,154.83)	(22,249.63)	(862,641.99)
Total Equity - Paid in / Contributed	**(828,154.83)**	**(22,249.63)**	**(862,641.99)**
Total Liabilities and Fund Equity	**(889,086.79)**	**(12,407.23)**	**(921,331.30)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
55 Solid Waste Fund - 08/01/2026 to 08/31/2026
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)	144,510.98	12,124.73	24,239.84	145,000.00	145,000.00
3712 GARBAGE FEES (SECOND CAN)	118,393.22	10,010.08	20,022.85	119,000.00	119,000.00
3713 CAN PURCHASE	3,385.00	200.00	400.00	4,000.00	4,000.00
3715 COUNTY LANDFILL FEE	69,843.10	5,879.87	11,757.42	80,000.00	80,000.00
Total Operating income	**336,132.30**	**28,214.68**	**56,420.11**	**348,000.00**	**348,000.00**
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	699.41	0.00	0.00	1,000.00	1,000.00
4011 SALARIES AND WAGES-PERM. EMPLO	58,446.39	4,202.76	8,425.82	56,800.00	56,800.00
4013 FICA	4,451.02	317.70	636.96	4,500.00	4,500.00
4014 INSURANCE	11,207.31	573.07	2,205.04	6,800.00	6,800.00
4015 RETIREMENT	4,873.73	288.94	571.26	3,700.00	3,700.00
4016 WORKMEN'S COMPENSATION	544.63	0.00	970.90	600.00	600.00
4019 CONTRACT SERVICES - COUNTY	36,943.01	0.00	0.00	80,000.00	80,000.00
4023 TRAVEL, MEALS AND LODGING	492.98	0.00	0.00	500.00	500.00
4024 OFFICE SUPPLIES AND EXPENSE	964.02	6.18	12.36	600.00	600.00
4025 REPAIR TO EQUIPMENT	19,177.65	291.75	3,850.09	15,000.00	15,000.00
4026 MAINTENANCE MATERIALS AND SUPP	8,881.81	0.00	0.00	15,000.00	15,000.00
4028 TELEPHONE	90.00	7.50	15.00	100.00	100.00
4031 PROFESSIONAL & TECHNICAL SERVI	5,995.98	175.00	350.00	4,800.00	4,800.00
4032 AUDIT	478.65	0.00	0.00	550.00	550.00
4033 EDUCATION AND TRAINING	522.92	0.00	0.00	500.00	500.00
4040 GAS AND OIL	11,145.32	0.00	0.00	20,000.00	20,000.00
4047 UNIFORM ALLOWANCE	535.22	0.00	0.00	800.00	800.00
4048 POSTAGE	1,447.07	102.15	213.53	1,550.00	1,550.00
4051 LIABILITY INSUR. PROPERTY	3,101.95	0.00	4,681.99	3,200.00	3,200.00
4057 LBA LEASE PAYMENT	0.00	0.00	0.00	2,317.00	2,317.00
4061 SUNDRY	425.88	0.00	0.00	0.00	0.00
4062 DEPRECIATION	0.00	0.00	0.00	60,000.00	60,000.00
4074 CAPITAL OUTLAY - EQUIPMENT/MAC	0.00	0.00	0.00	395,000.00	395,000.00
Total Operating expense	**170,424.95**	**5,965.05**	**21,932.95**	**673,317.00**	**673,317.00**
Total Income From Operations:	**165,707.35**	**22,249.63**	**34,487.16**	**(325,317.00)**	**(325,317.00)**
Non-Operating Items:					
Non-operating income					
3810 INTEREST EARNINGS	0.00	0.00	0.00	15,000.00	15,000.00
Total Non-operating income	**0.00**	**0.00**	**0.00**	**15,000.00**	**15,000.00**
Non-operating expense					
4081 INTEREST EXPENSE	0.00	0.00	0.00	2,000.00	2,000.00
Total Non-operating expense	**0.00**	**0.00**	**0.00**	**2,000.00**	**2,000.00**
Total Non-Operating Items:	**0.00**	**0.00**	**0.00**	**13,000.00**	**13,000.00**
Total Income or Expense	**165,707.35**	**22,249.63**	**34,487.16**	**(312,317.00)**	**(312,317.00)**

Parowan City
Standard Financial Report
57 Irrigation Fund - 08/01/2026 to 08/31/2026
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	34,627.90	(17,813.26)	9,421.05
1121 PTIF 1761 Combined Accounts	486,000.00	0.00	486,000.00
1160 Xpress Bill Pay	74,901.39	8,771.22	92,372.02
1175 Undeposited receipts	2,875.16	228.13	2,886.30
Total Cash and cash equivalents	**598,404.45**	**(8,813.91)**	**590,679.37**
Total Cash and cash equivalents	**598,404.45**	**(8,813.91)**	**590,679.37**
Receivables			
1311 ACCOUNTS RECEIVABLE - IRRIGATI	22,070.93	(56.84)	21,949.60
Total Receivables	**22,070.93**	**(56.84)**	**21,949.60**
Total Current Assets	**620,475.38**	**(8,870.75)**	**612,628.97**
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 Irriagation 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	(113,896.39)	0.00	(113,896.39)
1731.50 Acc Depn Irrigation System 50 YR	(754,027.58)	0.00	(754,027.58)
1747 Acc Depn Machinery & Equipment	(136,710.36)	0.00	(136,710.36)
1751 Acc Depn Autos & Trucks	(33,029.28)	0.00	(33,029.28)
Total Accumulated depreciation	**(1,037,663.61)**	**0.00**	**(1,037,663.61)**
Total Capital assets	**313,847.31**	**0.00**	**313,847.31**
Other non-current assets			
1802 Deferred outflows - pensions	22,904.00	0.00	22,904.00
Total Other non-current assets	**22,904.00**	**0.00**	**22,904.00**
Total Non-Current Assets	**336,751.31**	**0.00**	**336,751.31**
Total Assets:	**957,226.69**	**(8,870.75)**	**949,380.28**
Liabilities and Fund Equity			
Liabilities:			
Current liabilities			
2131 ACCOUNTS PAYABLE	(6,169.64)	14,686.45	(1,311.40)
Total Current liabilities	**(6,169.64)**	**14,686.45**	**(1,311.40)**
Payroll liabilities			
2151 COMPENSATED ABSENCES PAYABLE	(8,417.77)	0.00	(8,417.77)
Total Payroll liabilities	**(8,417.77)**	**0.00**	**(8,417.77)**
Deferred revenue			
2601 Net pension liability	(22,022.00)	0.00	(22,022.00)
2602 Deferred inflows - pensions	(218.00)	0.00	(218.00)
Total Deferred revenue	**(22,240.00)**	**0.00**	**(22,240.00)**
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	9,280.00	0.00	9,280.00
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	**(16,110.00)**	**0.00**	**(16,110.00)**
Total Liabilities:	**(52,937.41)**	**14,686.45**	**(48,079.17)**
Equity - Paid in / Contributed			
2980 BEGINNING OF YEAR	(904,289.28)	(5,815.70)	(901,301.11)
Total Equity - Paid in / Contributed	**(904,289.28)**	**(5,815.70)**	**(901,301.11)**
Total Liabilities and Fund Equity	**(957,226.69)**	**8,870.75**	**(949,380.28)**

	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 - 08/01/2026 to 08/31/2026
16.67% of the fiscal year has expired

Income or Expense	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Income From Operations:					
Operating income					
3710 IRRIGATION SERVICE CHARGE	260,776.84	21,666.02	43,390.85	340,265.00	340,265.00
Total Operating income	**260,776.84**	**21,666.02**	**43,390.85**	**340,265.00**	**340,265.00**
Operating expense					
4010 SALARIES AND WAGES - OVERTIME	4,504.48	527.26	882.74	4,300.00	4,300.00
4011 SALARIES AND WAGES-PERM. EMPLO	96,297.12	7,895.23	15,882.29	107,900.00	107,900.00
4013 FICA	7,599.52	633.98	1,262.59	8,600.00	8,600.00
4014 INSURANCE	35,698.90	3,371.86	10,152.60	45,600.00	45,600.00
4015 RETIREMENT	18,605.08	1,519.11	3,053.93	18,000.00	18,000.00
4016 WORKMEN'S COMPENSATION	1,988.57	0.00	970.90	1,300.00	1,300.00
4023 TRAVEL, MEALS AND LODGING	492.86	0.00	0.00	1,000.00	1,000.00
4025 REPAIR TO EQUIPMENT	0.00	0.00	0.00	5,000.00	5,000.00
4026 MAINTENANCE MATERIAL AND SUPPL	45,497.59	52.31	116.98	25,000.00	25,000.00
4027 UTILITIES	9,539.18	2,555.49	2,905.80	7,000.00	7,000.00
4028 TELEPHONE	1,285.86	87.15	206.32	1,400.00	1,400.00
4031 PROFESSIONAL AND TECHNICAL	10,162.47	428.00	856.00	25,000.00	25,000.00
4032 AUDIT	957.30	0.00	0.00	1,100.00	1,100.00
4033 EDUCATOIN AND TRAINING	0.00	0.00	0.00	1,000.00	1,000.00
4040 GAS AND OIL	5,031.48	0.00	8.67	5,500.00	5,500.00
4047 UNIFORM ALLOWANCE	1,823.63	138.12	418.28	1,600.00	1,600.00
4048 POSTAGE	2,894.18	204.31	427.07	3,000.00	3,000.00
4050 WATER ASSESSMENTS	113.25	0.00	0.00	125.00	125.00
4051 LIABILITY INSUR. PROPERTY	1,509.56	0.00	4,450.04	4,300.00	4,300.00
4057 LBA LEASE PAYMENT	0.00	0.00	0.00	2,500.00	2,500.00
4058 LEASE PAYMENT - WHEELER	10,895.29	(1,562.50)	4,784.81	13,500.00	13,500.00
4062 DEPRECIATION	0.00	0.00	0.00	32,500.00	32,500.00
Total Operating expense	**254,896.32**	**15,850.32**	**46,379.02**	**315,225.00**	**315,225.00**
Total Income From Operations:	**5,880.52**	**5,815.70**	**(2,988.17)**	**25,040.00**	**25,040.00**
Non-Operating Items:					
Non-operating income					
3810 INTEREST RECEIVED	0.00	0.00	0.00	25,000.00	25,000.00
Total Non-operating income	**0.00**	**0.00**	**0.00**	**25,000.00**	**25,000.00**
Total Non-Operating Items:	**0.00**	**0.00**	**0.00**	**25,000.00**	**25,000.00**
Total Income or Expense	**5,880.52**	**5,815.70**	**(2,988.17)**	**50,040.00**	**50,040.00**

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 08/01/2026 to 08/31/2026
16.67% of the fiscal year has expired

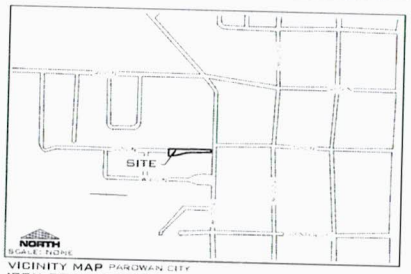
	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
Cash and cash equivalents			
1111 Checking - Combined	27,605.98	0.00	27,605.98
1121 PTIF 1761 Combined Accounts (Cem 0390)	94,298.36	0.00	94,298.36
1191.1 Restricted cash	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	**121,904.34**	**0.00**	**121,904.34**
Total Cash and cash equivalents	**121,904.34**	**0.00**	**121,904.34**
Total Current Assets	**121,904.34**	**0.00**	**121,904.34**
Total Assets:	**121,904.34**	**0.00**	**121,904.34**
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	(121,904.34)	0.00	(121,904.34)
Total Equity - Paid in / Contributed	**(121,904.34)**	**0.00**	**(121,904.34)**
Total Liabilities and Fund Equity	**(121,904.34)**	**0.00**	**(121,904.34)**
Total Net Position	**0.00**	**0.00**	**0.00**

Parowan City
Standard Financial Report
79 Perpetual Care Fund - 08/01/2026 to 08/31/2026
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					
3482 SALE OF CEMETERY LOTS	1,512.50	0.00	0.00	3,500.00	3,500.00
Total Charges for services	**1,512.50**	**0.00**	**0.00**	**3,500.00**	**3,500.00**
Interest					
3810 INTEREST RECEIVED	0.00	0.00	0.00	5,000.00	5,000.00
Total Interest	**0.00**	**0.00**	**0.00**	**5,000.00**	**5,000.00**
Total Revenue:	**1,512.50**	**0.00**	**0.00**	**8,500.00**	**8,500.00**
Total Change In Net Position	**1,512.50**	**0.00**	**0.00**	**8,500.00**	**8,500.00**

Parowan City
Standard Financial Report
91 General Fixed Assets - 08/01/2026 to 08/31/2026
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	3,449,879.61	378.00	3,450,257.61
Total Work in process	**3,449,879.61**	**378.00**	**3,450,257.61**
Property			
1611 Land	1,541,634.00	0.00	1,541,634.00
1621 Buildings	4,792,766.91	0.00	4,792,766.91
1631 Improvements other than bldgs	3,138,274.39	0.00	3,138,274.39
1661 Macinery & equipment	1,417,378.33	0.00	1,417,378.33
1671 Autos and trucks	324,394.93	0.00	324,394.93
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	**16,082,419.91**	**0.00**	**16,082,419.91**
Accumulated depreciation			
1721 AccDpn Buildings	(1,542,647.02)	0.00	(1,542,647.02)
1731 AccDpn Improvements other than bldgs	(1,520,031.12)	0.00	(1,520,031.12)
1761 AccDpn Machinery & equipment	(1,056,544.90)	0.00	(1,056,544.90)
1771 AccDpn Autos and trucks	(204,123.71)	0.00	(204,123.71)
1781 AccDpn Infrastructure	(4,145,258.42)	0.00	(4,145,258.42)
1791 AccDpn Right-to-use lease	(219,289.11)	0.00	(219,289.11)
Total Accumulated depreciation	**(8,687,894.28)**	**0.00**	**(8,687,894.28)**
Total Capital assets	**10,844,405.24**	**378.00**	**10,844,783.24**
Other non-current assets			
1802 Deferred outflows - pensions	314,926.00	0.00	314,926.00
Total Other non-current assets	**314,926.00**	**0.00**	**314,926.00**
Total Non-Current Assets	**11,159,331.24**	**378.00**	**11,159,709.24**
Total Assets:	**11,159,331.24**	**378.00**	**11,159,709.24**
Liabilities and Fund Equity			
Liabilities:			
Deferred revenue			
2601 Net pension liability	(302,798.00)	0.00	(302,798.00)
2602 Deferred inflows - pensions	(2,995.00)	0.00	(2,995.00)
Total Deferred revenue	**(305,793.00)**	**0.00**	**(305,793.00)**
Total Liabilities:	**(305,793.00)**	**0.00**	**(305,793.00)**
Equity - Paid in / Contributed			
2971.1 Invested in fixed assets	(19,989,844.19)	(378.00)	(19,990,222.19)
2971.3 Book cost of assets retired	282,389.29	0.00	282,389.29
2972 Total depreciation charged	8,528,996.96	0.00	8,528,996.96
2980 Net position - pension adjustment	324,919.70	0.00	324,919.70
Total Equity - Paid in / Contributed	**(10,853,538.24)**	**(378.00)**	**(10,853,916.24)**
Total Liabilities and Fund Equity	**(11,159,331.24)**	**(378.00)**	**(11,159,709.24)**
Total Net Position	**0.00**	**0.00**	**0.00**



VICINITY MAP PAROWAN CITY
IRON COUNTY, UTAH:

NOTICE OF CONDITIONS AND RESTRICTIONS:

1. THERE EXISTS 10.00 FOOT PUBLIC UTILITY & DRAINAGE EASEMENTS WHICH ARE SHOWN BY DASH LINES PARALLEL AND IMMEDIATELY ADJACENT TO THE DESCRIBED AREA (UNLESS OTHERWISE NOTED).

CURVE TABLE			
CURVE	LENGTH	RADIUS	DELTA
C1	112.24'	340.00'	18°54'50"
C2	63.60'	340.00'	10°43'01"
C3	44.03'	340.00'	7°25'08"

LEGEND:

- NOTHING SET OR FOUND
- FOUND SECTION MONUMENTATION AS SHOWN AND DESCRIBED
- FOUND 1/2" REBAR NO CAP
- FOUND SURVEY CONTROL MONUMENT - GLASS III REBAR CAP DAMAGED CAP - UNLESS NOTED
- AREA OF PROPERTY THE RECORDER HAS NO OWNER FOR

SURVEYOR'S CERTIFICATE:

I, BRANDON E ANDERSON, A PROFESSIONAL LAND SURVEYOR, LICENSE NUMBER 4938716, HOLD THIS LICENSE IN ACCORDANCE WITH TITLE 58 CHAPTER 22, PROFESSIONAL ENGINEERS AND PROFESSIONAL LAND SURVEYORS LICENSING ACT AND HAVE COMPLETED THIS SURVEY OF THE PROPERTY DESCRIBED HEREON IN ACCORDANCE WITH SECTION 17-73-504 AND HAVE VERIFIED ALL MEASUREMENTS AND HAVE PLACED MONUMENTS AS REPRESENTED ON THIS PLAT. I CERTIFY THAT BY AUTHORITY OF THE HEREON OWNERS I HAVE MADE A SURVEY OF THE TRACT OF LAND AS SHOWN ON THIS PLAT AND HAVE SUBDIVIDED THE SAME TRACT INTO A PUBLIC ROAD, AND PUBLIC UTILITY & DRAINAGE EASEMENTS (SHOWN AS DASHED LINES PARALLEL AND ADJACENT TO THE DESCRIBED AREA) TO BE HEREINAFTER KNOWN AS:

100 NORTH STREET

THAT THE SAME HAS BEEN CORRECTLY SURVEYED AND POINTS ESTABLISHED ON THE GROUND IN ACCORDANCE WITH THE HEREON LEGAL DESCRIPTION.

PROFESSIONAL LAND SURVEYOR CERTIFICATE NO. 4938716 BRANDON E. ANDERSON STATE OF UTAH

DATE

BRANDON E. ANDERSON — CERTIFICATE NO. 4938716

LEGAL DESCRIPTION:

BEGINNING AT A POINT BEING NORTH 0°43'57" EAST 1975.74 FEET AND WEST 171.90 FEET FROM THE SOUTH QUARTER CORNER OF SECTION 14, TOWNSHIP 34 SOUTH, RANGE 9 WEST, SALT LAKE BASE & MERIDIAN, AND RUNNING;

THENCE SOUTH 89°56'34" WEST 180.49 FEET;
THENCE WESTERLY 97.17 FEET ALONG AN ARC OF A 307.00 FOOT RADIUS CURVE TO THE LEFT (CENTER BEARS SOUTH 00°03'26" EAST, LONG CHORD BEARS SOUTH 80°52'29" WEST 96.77 FEET WITH A CENTRAL ANGLE OF 18°08'09";
THENCE WESTERLY 123.13 FEET ALONG AN ARC OF A 373.00 FOOT RADIUS CURVE TO THE RIGHT (CENTER BEARS NORTH 18°11'35" WEST, LONG CHORD BEARS SOUTH 81°15'50" WEST 122.57 FEET WITH A CENTRAL ANGLE OF 18°54'50") TO THE EASTERLY LINE OF ASPEN COVE SUBDIVISION UNIT III RECORDED AS ENTRY NO. 417460 WITH THE IRON COUNTY RECORDER'S OFFICE;
THENCE NORTH 00°43'15" EAST 66.24 FEET ALONG AND BEYOND SAID EASTERLY LINE;
THENCE SOUTH 89°16'45" EAST 396.72 FEET;
THENCE SOUTH 00°43'15" WEST 27.10 FEET TO THE POINT OF BEGINNING.

CONTAINING 15,678 SQUARE FEET OR 0.36 ACRES.

OWNER'S DEDICATION:

KNOW ALL MEN BY THESE PRESENTS THAT THE UNDERSIGNED OWNER OF ALL THE ABOVE DESCRIBED TRACT OF LAND HAVING CAUSED THE SAME TO BE SUBDIVIDED INTO A PUBLIC STREET, AS WELL AS THE MUNICIPAL UTILITY AND DRAINAGE EASEMENTS WHICH ARE SHOWN BY THE DASHED LINES PARALLEL AND IMMEDIATELY ADJACENT TO THE DESCRIBED AREA, BOTH OF WHICH ARE TO BE HEREINAFTER KNOWN AS:

100 NORTH STREET

FOR GOOD AND VALUABLE CONSIDERATION RECEIVED, THE UNDERSIGNED OWNERS DO HEREBY WARRANT, DEDICATE AND CONVEY TO THE HURRICANE CITY FOR PERPETUAL USE OF THE PUBLIC, ALL PARCELS OF LAND SHOWN ON THIS PLAT AS PUBLIC STREETS, PUBLIC UTILITY AND DRAINAGE EASEMENTS. ALL PUBLIC STREETS, PUBLIC UTILITY AND DRAINAGE EASEMENTS ARE AS NOTED OR SHOWN. THE OWNER DOES HEREBY WARRANT TO PAROWAN CITY, ITS SUCCESSORS AND ASSIGNS, TITLE TO ALL PROPERTY DESCRIBED AND SHOWN ON THIS PLAT AS INTENDED FOR THE PERPETUAL USE OF THE PUBLIC AS STREETS, PUBLIC UTILITY AND DRAINAGE EASEMENTS FOR PUBLIC USE AS MAY BE DETERMINED BY CITY.

ATTEST, CITY MAYOR

BY, CITY RECORDER

ACKNOWLEDGMENT:

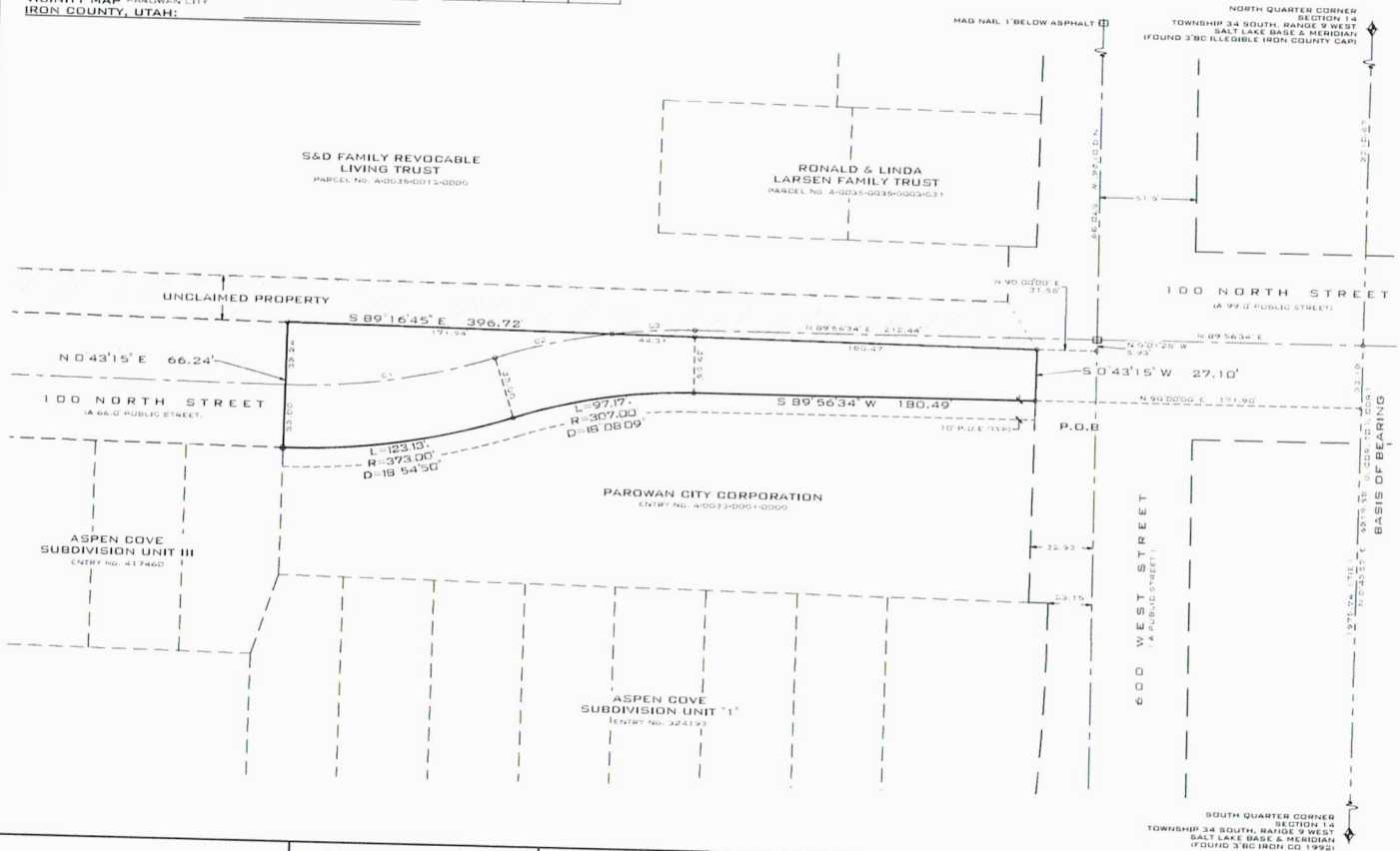
STATE OF _____)
COUNTY OF _____) S.S.

ON THIS ____ DAY OF ____ IN THE YEAR ____, BEFORE ME _____, A NOTARY PUBLIC, PERSONALLY APPEARED _____ PROVED ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO IN THIS DOCUMENT, AND ACKNOWLEDGED SHE EXECUTED THE SAME.

FULL NAME SIGNATURE: _____
FULL NAME PRINT: _____
COMMISSION NO.: _____
EXPIRATION DATE: _____
A NOTARY PUBLIC COMMISSIONED IN THE STATE OF _____

(OFFICIAL SEAL NOT REQUIRED PER UTAH CODE ANN. 46-1-16(7))

DO NOT STAMP





ROADWAY DEDICATION PLAT FOR
100 NORTH STREET

LOCATED IN THE S.W.1/4 OF SECTION 14,
TOWNSHIP 34 SOUTH, RANGE 9 WEST,
SALT LAKE BASE AND MERIDIAN

PAROWAN CITY | IRON COUNTY | UTAH

SHEET 1 OF 1

ROSENBERG ASSOCIATES
CIVIL ENGINEERS • LAND SURVEYORS
352 EAST RIVERSIDE DRIVE, SUITE A-2, ST. GEORGE, UTAH 84790
PH (435) 673-8586 • WWW.RACIVIL.COM

ROAD-DEDICATION (FILE NUMBER)	08/31/26 (DATE)	G.S.A. (DRAWN)
6930-26-012 (JOB NUMBER)	1" = 30' (SCALE)	B.E.A. (CHECKED)

CITY ATTORNEY APPROVAL

I, _____, THE DULY ELECTED OR OTHERWISE QUALIFIED ATTORNEY FOR AND IN BEHALF OF PAROWAN CITY CORPORATION, DO HEREBY CERTIFY THAT I HAVE EXAMINED THIS ROAD DEDICATION PLAT, AND THAT SAID PLAT MEETS THE REQUIREMENTS OF PAROWAN CITY CORPORATION PURSUANT TO ITS ORDINANCES AND IS HEREBY RECOMMENDED FOR APPROVAL ON THIS THE _____ DAY OF _____, 2026.

PAROWAN CITY ATTORNEY

SURVEYOR'S APPROVAL

THE HEREIN PLAT HAS BEEN REVIEWED AND IS APPROVED IN ACCORDANCE WITH THE INFORMATION ON FILE IN THIS OFFICE THIS, THE

___ DAY OF _____, A.D. 20___

CITY SURVEYOR

LAND USE AUTHORITY APPROVAL

WE, THE PAROWAN CITY PLANNING COMMISION, HAVE REVIEWED THE ABOVE PLAT AND HEREBY ACCEPT SAID PLAT WITH ALL COMMITMENTS AND ALL OBLIGATIONS PERTAINING THERETO, THIS ____ DAY OF _____, 20__.

CHAIRMAN
PLANNING COMMISION

DATE

RECORDED NUMBER

I, CARRI JEFFRIES, IRON COUNTY RECORDER, DO HEREBY CERTIFY THAT THIS ROAD DEDICATION PLAT WAS FILED FOR RECORD IN MY OFFICE ON THIS THE ___ DAY OF _____, 2026.

IRON COUNTY RECORDER