

AGENDA
PAROWAN CITY COUNCIL MEETING
July 23, 2015
Library Lounge, 16 South Main, 6:00 P.M.

1. Call Meeting to Order
2. Opening Ceremonies/Thought/Prayer/Pledge of Allegiance – Alan Adams
3. Does anybody have any conflicts or personal interest in any matter on the agenda which needs to be declared?

PUBLIC HEARING

4. Receive Public Comment on the Paris Lot Split

CONSENT MEETING

5. Approval of Minutes (July 9, 2015 City Council Meeting)
6. Purchase Orders/Warrant Register
7. Paris Lot Split – Planning Commission Recommendation

ACTION MEETING

8. Upper Limit Aviation Agreement

WORK MEETING

9. Department Report – Parowan City Justice Court, Judge Brent Dunlop
10. Beer Ordinance Alteration – Justin Wayment
11. Audit Services Discussion – Callie Bassett
12. City Office Mural Discussion
13. Member Reports
14. Public comment & discussion - Two minute limit each
15. Closed Session: Strategy sessions to discuss the purchase, exchange, or lease of real property.
16. Adjourn

CERTIFICATE OF POSTING & FAXING

I hereby certify that on the 22nd of July, 2015 I posted a copy of the foregoing agenda at the Parowan City Office, Parowan City Library, on the State web site, on the City web site, and I emailed a copy to The Spectrum.



Callie Bassett, City Recorder

NOTICE: Persons with disabilities needing special assistance to participate in this meeting should contact the City Office at 477-3331 no later than 24 hours prior to the meeting.

**PAROWAN CITY COUNCIL MEETING
JULY 9, 2015
LIBRARY LOUNGE, 16 SOUTH MAIN, 6:00 P.M.**

MEMBERS PRESENT: Mayor Donald G. Landes, Councilmen Alan Adams, Troy Houston, Ben Johnson, Jay Orton, Steve Thayer (via telephone), City Attorney Justin Wayment, City Manager Shayne Scott, City Recorder Callie Basset

MEMBERS ABSENT: None

PUBLIC PRESENT: Theresa Morrow, Steve Woolsey (Woolsey Land Surveying), Stacey Carpenter, Chief Ken Carpenter (Parowan PD), Cassi Orton, Tim Beery (The Spectrum/Daily News), Chuck & Dottie Stade, Don & Linda Lowder, Amy Johnson, Greg & Vickie Hicks, Bob Whitelaw, Frank & Geri Trautwein, Brett Houser (Brian Head City Manager), Paul Smith (Parowan PD), Jamie Smith

CALL TO ORDER: Mayor Landes called the meeting to order at 6:00 p.m.

OPENING CEREMONIES/THOUGHT/PRAYER/PLEDGE OF ALLEGIANCE – BEN JOHNSON: Councilman Johnson offered the invocation. He then led the Council and the public in the Pledge of Allegiance.

DOES ANYBODY HAVE ANY CONFLICTS OR PERSONAL INTEREST IN ANY MATTER ON THE AGENDA WHICH NEEDS TO BE DECLARED? Jay Orton declared a conflict with agenda item #10, Upper Limit Aviation Discussion. He is an employee of Upper Limit Aviation.

CONSENT MEETING

**APPROVAL OF MINUTES (JUNE 25, 2015 CITY COUNCIL MEETING)
PURCHASE ORDERS/ WARRANT REGISTER
PROMOTION OF PAUL SMITH TO SERGEANT
PARIS LOT SPLIT – PLANNING COMMISSION RECOMMENDATION**

Councilman Johnson moved to approve the minutes, purchase orders, and warrant register. Councilman Orton seconded the motion with all Council members voting in favor of the motion. The motion carried.

Mayor Landes announced the promotion of Officer Paul Smith to Sergeant. Chief Carpenter swore in Sergeant Smith with the Oath of Office. Mrs. Jamie Smith pinned the Sergeant insignia on Sergeant Smith's uniform.

Councilman Houston moved to approve the promotion of Paul Smith to Sergeant. Councilman Adams seconded the motion. All Council members voted in favor of the motion. The motion carried.

Paris Lot Split – Mr. Scott explained that due to some opposition expressed on this matter, Parowan must hold a public hearing, as required by State statute, regarding this item. He said this item should be tabled until the next meeting when a public hearing can be held. Mr. Scott said that the opposition is in regards to the subdivision's CC&R's.

Mr. Steve Woolsey of Woolsey Land Surveying said the State is trying to make things less restrictive for changes to subdivisions. The State has said that approval is only necessary from people directly affected by the change. Mr. Woolsey said the CC&R's were recorded in 1994 and were in force until January 1st of 2005. Nothing has been updated since then. If they are not updated and reinstated, they don't apply anymore. Mr. Woolsey is representing Mr. Paris and is doing the surveying for him.

Councilman Houston moved to table the Paris Lot Split in order to have a public hearing. Councilman Adams seconded the motion. All Council members voted in favor of the motion. The motion carried.

PO #906 Oak Coins \$1,645.00

ACTION MEETING

NET METERING MORATORIUM: Mr. Scott said we discussed this the last meeting. Councilman Adams moved to approve a moratorium on net metering for 6 months. Councilman Johnson seconded the motion. Councilmen Adams, Johnson, Orton and Thayer voted in favor of the motion. Councilman Houston voted against the motion. The motion carried.

PURCHASE ORDER SYSTEM: Councilman Johnson moved to approve the changes to the purchase order system. Councilman Houston seconded the motion. All Council members voted in favor of the motion. The motion carried.

City Attorney Justin Wayment arrived at 6:13 p.m.

WORK MEETING

UPPER LIMIT AVIATION DISCUSSION: Scott Jolley, Community Relations and Business Development Director for Upper Limit Aviation told the Council Upper Limit Aviation is in the process of doing self-fueling at the Cedar City Airport. They are looking at possibly leasing the fuel tanks at the Parowan airport. If this worked out, they would bring their mobile re-fuelers over, pump the fuel from the tanks, and take it back to Cedar City and fuel the aircrafts on the field.

Mr. Jolley gave a lease draft to the Council. Mayor Landes said, in discussing this earlier with Councilman Orton, they can't come up with a downside. Mr. Scott said the one down side is that the pumps will be used a lot. They use roughly 2,000 gallons of fuel a day. The tanks are not in very good shape. But on the other hand the fuel will be recycled more. This will also give the City an opportunity to put money aside for repairs or replacement of those tanks. Mayor Landes said that this should reduce our fuel cost as well.

SEWER DISCUSSION SURROUNDING BRIAN HEAD SEWER TREATMENT PLANT

PROPOSAL: Mr. Scott said Brian Head is looking at building their own sewer treatment facility. Parowan City currently has a relationship with Brian head that extends at least ten more years in the payment of a bond get out of the bond payment. Beyond that they would pay a monthly maintenance amount to Parowan for collecting their sewage. Brian Head has asked Parowan City to look at this. Rosenberg & Associates were commissioned to do a report as an outside source. If Parowan lets Brian Head out of the lease to vacate the system and Parowan has the option to have that capacity in our lagoons, is it worth it for those dollars?

Rosenberg met with the Brian Head's staff and Parowan's staff, and their recommendation is that we stay with the status quo. Their report indicates that even though we have to land apply, there is still a lot of room for growth at our lagoons. We could always add a cell if needed in a worst case scenario.

Councilman Johnson said this is pretty straight forward. The only way Parowan could do this is to raise our rates by \$8.34 per household. He said this makes no sense. Mr. Scott said that Mr. Brett Howser, Brian Head City Manager, is here tonight. He said what it comes down to is they will come back and revisit this in 20 years. They will get their money's worth of the 40% they have purchased.

WELL ORDINANCE: Mr. Scott said this was put on the agenda in anticipation of a recommendation from the water board. This item will be tabled until a future date.

ORDINANCE CHANGE ON BEER: Mr. Scott was looking at this ordinance specifically to see when beer can be sold. Our ordinance states businesses that sell beer must close their premises or place of business by 1:00 a.m. The Council members said that the City must follow State Statute when it comes to hours beer can be sold. Mr. Scott said he is not disputing that. Our ordinance dictates when these businesses can be open.

Mr. Wayment said we can clean this ordinance up and default to the State Law.

MEMBER REPORTS:

Councilman Thayer reported the Water board met and it looks like there is going to be enough water for this year. The Yankee is looking good due to the rain. They are also discussing switching the watering at the Valentine Peak Recreation Park from pressurized irrigation to culinary water pending cost review and analysis of what it would cost the City. Mr. Tom Stratton suggested a resolution be drafted to deal with serious water abusers. The water board is also considering suggesting that the pressurized irrigation watering day be determined by odd and even house addresses instead of North and South divisions.

Councilman Houston would like to put a service project together. He would like the Council to be involved. He would like to put Cedar posts up as an entrance to the Worth Orton trail. He also mentioned that the economy is picking up and he can see commercial businesses picking up. He thinks Planning & Zoning will really start picking up in the next year.

Councilman Adams reported in the Power Board meeting they decided there are several things that need to be cleaned up in the net metering policy. They need some time to do this. That is why a moratorium is necessary.

Councilman Johnson has been teaching the OSHA training that the City employees have been taking and he is impressed with the Parowan Employees. Economic Development met. They are going to have a small business resource expo on Oct. 6. He said Mr. Scott sent out a press release on the Rufus building. It has made the news. They have given the Rufus building information to the Small Business Bureau. The Power Board is working towards evaluating the reserve amounts in their accounts. They are looking for ways to invest in the City and bring people to Parowan.

Councilman Orton didn't have anything to report this evening due to the holidays.

PUBLIC COMMENT & DISCUSSION – TWO MINUTE LIMIT EACH:

Mr. Frank Trautwein expressed his concern about the City's roads and how bad of shape they are in. He also suggested that people put their trash cans on one side of the street. He feels this might help in the trash pick-up.

ADJOURN: Councilman Houston moved to adjourn the meeting. Councilman Adams seconded the motion with all Council members voting in favor of the motion. The meeting adjourned at 6:45 p.m.

Donald G. Landes, Mayor

Callie Bassett, City Recorder

**Parowan City
Check Register
General Checking - 07/08/2015 to 07/20/2015**

Payee Name	Reference Number	Invoice Number	Payment Date	Amount	Description	Ledger Account
ALSCO-AMERICAN LINEN DIVISIO	25748	LSTG643830	07/08/2015	39.64	MAT CLEANING SERVICE	544026 - MAINTENANCE MATERIA
ALSCO-AMERICAN LINEN DIVISIO	25748	LSTG643830	07/08/2015	39.65	MAT CLEANING SERVICE	524026 - MAINTENANCE MATERIA
				\$79.29		
AMERIGAS	25785	3041998001	07/17/2015	92.00	tank rent - 500 gallon tank SITE: sub station	544026 - MAINTENANCE MATERIA
BCI	25749	07072015	07/08/2015	90.00	BCI TRAINING/TAC CONFERENCE REGISTR	105433 - EDUCATION AND TRAINI
BIASI AUTOMOTIVE & DIESEL, INC	25750	31031	07/08/2015	268.55	'00 RANGER FUEL PUMP IN TANK REPLACE	554025 - REPAIR TO EQUIPMENT
BIASI AUTOMOTIVE & DIESEL, INC	25750	31082	07/08/2015	18.00	'01 F-250 WIPER ASSEMBLER REPLACED	544025 - REPAIRS TO EQUIPMENT
BIASI AUTOMOTIVE & DIESEL, INC	25786	31333	07/17/2015	1,217.12	2001 FORD - REPAIRS - COBE AND TYLER'S	514025 - REPAIR TO EQUIPMENT
BIASI AUTOMOTIVE & DIESEL, INC	25786	31414	07/17/2015	117.73	AIR CONDITIONING SERVICE FOR 2001 FOR	105425 - REPAIRS TO EQUIPMENT
BIASI AUTOMOTIVE & DIESEL, INC	25786	31430	07/17/2015	91.49	REPAIRS AND LUBE AND OIL ON STAN'S 20	105425 - REPAIRS TO EQUIPMENT
				\$1,712.89		
BLACKBURN AND ASSOCIATES	25782	07132015	07/13/2015	83,105.57	CENTER CREEK PROJECT - REIMBURSMEN	531601 - Electric work in process
BLUE STAKES OF UTAH UTILITY	25787	UT201501625	07/17/2015	60.29	BILLABLE FAX NOTIFICATIONS	514031 - PROFESSIONAL & TECH
BLUE STAKES OF UTAH UTILITY	25787	UT201501625	07/17/2015	60.29	BILLABLE FAX NOTIFICATIONS	534031 - PROFESSIONAL & TECH
BLUE STAKES OF UTAH UTILITY	25787	UT201501625	07/17/2015	60.30	BILLABLE FAX NOTIFICATIONS	574031 - PROFESSIONAL AND TE
				\$180.88		
BLUEGLOBES, LLC	25788	119-20680	07/17/2015	349.76	2 GLOBES, RED/GREEN, 4 LAMPS, 6 LEANS,	108526 - MAINTENANCE MATERIA
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	4.63	OFFICE SUPPLIES SPLIT	105824 - OFFICE SUPPLIES AND E
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	4.63	OFFICE SUPPLIES SPLIT	106926 - MAINTENANCE MATERIA
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	4.63	OFFICE SUPPLIES SPLIT	108026 - MAINTENANCE MATERIA
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	4.65	OFFICE SUPPLIES SPLIT	104224 - OFFICE SUPPLIES AND E
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	9.26	OFFICE SUPPLIES SPLIT	104124 - OFFICE SUPPLIES AND E
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	9.26	OFFICE SUPPLIES SPLIT	105926 - MAINTENANCE MATERIA
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	23.16	OFFICE SUPPLIES SPLIT	105424 - OFFICE SUPPLIES AND E
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	32.43	OFFICE SUPPLIES SPLIT	104324 - OFFICE SUPPLIES AND E
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	43.89	OFFICE SUPPLIES SPLIT	524024 - OFFICE SUPPLIES AND E
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	43.89	OFFICE SUPPLIES SPLIT	544024 - OFFICE SUPPLIES AND E
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	48.76	OFFICE SUPPLIES SPLIT	574026 - MAINTENANCE MATERIA
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	73.14	OFFICE SUPPLIES SPLIT	554024 - OFFICE SUPPLIES AND E
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	87.77	OFFICE SUPPLIES SPLIT	514024 - OFFICE SUPPLIES AND E
BUSINESS SOLUTIONS GROUP	25751	13167	07/08/2015	97.53	OFFICE SUPPLIES SPLIT	534024 - OFFICE SUPPLIES AND E
				\$487.63		
CAL RANCH STORES	25752	5365/11	07/08/2015	113.10	PIPE FITTINGS	107126 - MAINTENANCE MATERIA
CAL RANCH STORES	25789	5380/11	07/17/2015	55.95	QUICK JET NOZZLE BODIES, QUICK TEEJET	107026 - MAINTENANCE MATERIA
				\$169.05		
CARLSON, SHERRI	25753	07022015	07/08/2015	292.79	DAYTIME PAINTING CLASS, COLOR YOUR	107270 - RECREATION/CONVENTI
CENTURY LINK	25790	846107142015	07/17/2015	1.38	CENTURY LINK SPLIT	104228 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	1.38	CENTURY LINK SPLIT	105728 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	1.38	CENTURY LINK SPLIT	105828 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	1.38	CENTURY LINK SPLIT	106928 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	1.38	CENTURY LINK SPLIT	107128 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	1.38	CENTURY LINK SPLIT	108028 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	2.76	CENTURY LINK SPLIT	104128 - TELEPHONE

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CENTURY LINK	25790	846107142015	07/17/2015	2.76	CENTURY LINK SPLIT	105928 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	3.45	CENTURY LINK SPLIT	574028 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	5.18	CENTURY LINK SPLIT	524028 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	5.18	CENTURY LINK SPLIT	544028 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	6.89	CENTURY LINK SPLIT	104328 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	6.90	CENTURY LINK SPLIT	105428 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	10.35	CENTURY LINK SPLIT	514028 - TELEPHONE
CENTURY LINK	25790	846107142015	07/17/2015	17.25	CENTURY LINK SPLIT	534028 - TELEPHONE
CENTURY LINK	25791	A330146	07/17/2015	198.30	DAMAGE TO PHONE WIRES NEAR CITY PAR	107031 - PROFESSIONAL AND TE
				\$267.30		
CHRISTY, RYAN M.	25830	07172015	07/20/2015	1,328.00	refund cash bail - case # 141200031 has been	104236 - ASSESSMENTS
COBE EVANS	25792	07172015	07/17/2015	8.00	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIA
COBE EVANS	25792	07172015	07/17/2015	8.00	PUBLIC WORKS SPLIT	106126 - MAINTENANCE, MATERIA
COBE EVANS	25792	07172015	07/17/2015	8.00	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIA
COBE EVANS	25792	07172015	07/17/2015	8.00	PUBLIC WORKS SPLIT	544026 - MAINTENANCE MATERIA
COBE EVANS	25792	07172015	07/17/2015	8.00	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIA
				\$40.00		
CODALE ELECTRIC SUPPLY, INC	25793	S5405385.002	07/17/2015	50.04	HEX WRENCHS	534026 - MAINTENANCE MATERIA
CODALE ELECTRIC SUPPLY, INC	25793	S5436027.002	07/17/2015	492.03	SLOTTED 10 FT CHANNEL, PIPE FITTINGS	534026 - MAINTENANCE MATERIA
				\$542.07		
COWEN MANUFACTURING	25794	19208	07/17/2015	69.02	FREIGHT TO CHEM TECH FORD	514031 - PROFESSIONAL & TECH
DAVIS HEATING & A/C SERVICE	25795	37604	07/17/2015	551.50	REPAIRS TO SWIMMING POOL HEATER - AL	106926 - MAINTENANCE MATERIA
DEPARTMENT OF WILDLIFE RESO	25796	07072015	07/17/2015	75.00	RESTITUTION FROM BURKE DEGROFF CAS	104235 - RESTITUTION
DJ REVEAL, INC	25797	3749	07/17/2015	174.25	CHISEL PLOW POINT, PLOW BOLT WITH NU	107126 - MAINTENANCE MATERIA
EPG TESTING AND SAFETY TRAIN	25798	2364	07/17/2015	250.00	SINGLE GROUND JUMPER TESTING, LABOR	534026 - MAINTENANCE MATERIA
EVANS EXCAVATING & SUPPLY	25799	18007	07/17/2015	40.00	1 BOULDER - LOADED ON CITY 10 WHEEL	534026 - MAINTENANCE MATERIA
FADS	25754	402996	07/08/2015	97.56	BATTERY, CORE DEPOSITS	107025 - REPAIRS TO EQUIPMENT
FADS	25754	403073	07/08/2015	25.50	SLIDE TERMINAL	108526 - MAINTENANCE MATERIA
FADS	25754	403085	07/08/2015	12.58	PRIMARY WIRE	108526 - MAINTENANCE MATERIA
FADS	25754	403101	07/08/2015	1.44	F WASHERS	105725 - REPAIRS TO EQUIPMENT
FADS	25754	403172	07/08/2015	23.40	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
FADS	25754	403172	07/08/2015	23.40	SHOP SPLIT	514026 - MAINTENANCE MATERIA
FADS	25754	403172	07/08/2015	23.40	SHOP SPLIT	524026 - MAINTENANCE MATERIA
FADS	25754	403172	07/08/2015	23.40	SHOP SPLIT	544026 - MAINTENANCE MATERIA
FADS	25754	403172	07/08/2015	23.40	SHOP SPLIT	574026 - MAINTENANCE MATERIA
FADS	25754	403172	07/08/2015	23.45	SHOP SPLIT	534026 - MAINTENANCE MATERIA
FADS	25754	403244	07/08/2015	2.26	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIA
FADS	25754	403244	07/08/2015	2.27	PUBLIC WORKS SPLIT	106126 - MAINTENANCE, MATERIA
FADS	25754	403244	07/08/2015	2.27	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIA
FADS	25754	403244	07/08/2015	2.27	PUBLIC WORKS SPLIT	544026 - MAINTENANCE MATERIA
FADS	25754	403244	07/08/2015	2.27	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIA
FADS	25754	403281	07/08/2015	21.09	SLP TAPE	106125 - REPAIR TO EQUIPMENT
FADS	25754	403390	07/08/2015	6.92	CABE TIES	108526 - MAINTENANCE MATERIA

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Check Register
General Checking - 07/08/2015 to 07/20/2015**

Payee Name	Reference Number	Invoice Number	Payment Date	Amount	Description	Ledger Account
FADS	25754	403391	07/08/2015	3.82	DRILL BIT	107026 - MAINTENANCE MATERIA
FADS	25754	403542	07/08/2015	18.73	BOTTOMINGTAP, COOLANT LEAK REPAIR	107026 - MAINTENANCE MATERIA
FADS	25754	403803	07/08/2015	65.88	COOLANT LEAK REPAIR, AIR FILTER, CHAM	107026 - MAINTENANCE MATERIA
FADS	25754	404163	07/08/2015	8.68	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIA
FADS	25754	404163	07/08/2015	8.68	PUBLIC WORKS SPLIT	106126 - MAINTENANCE, MATERIA
FADS	25754	404163	07/08/2015	8.68	PUBLIC WORKS SPLIT	544026 - MAINTENANCE MATERIA
FADS	25754	404163	07/08/2015	8.68	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIA
FADS	25754	404163	07/08/2015	8.70	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIA
FADS	25754	404238	07/08/2015	191.63	EXT UNUT, MARVEL MYST OIL, ACCESSOR	106125 - REPAIR TO EQUIPMENT
FADS	25754	404380	07/08/2015	6.44	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
FADS	25754	404380	07/08/2015	6.44	SHOP SPLIT	514026 - MAINTENANCE MATERIA
FADS	25754	404380	07/08/2015	6.44	SHOP SPLIT	524026 - MAINTENANCE MATERIA
FADS	25754	404380	07/08/2015	6.44	SHOP SPLIT	534026 - MAINTENANCE MATERIA
FADS	25754	404380	07/08/2015	6.44	SHOP SPLIT	544026 - MAINTENANCE MATERIA
FADS	25754	404380	07/08/2015	6.44	SHOP SPLIT	574026 - MAINTENANCE MATERIA
				\$679.00		
FASSTAL	25800	UTCED60588	07/17/2015	7.36	SHOP SPLIT	514026 - MAINTENANCE MATERIA
FASSTAL	25800	UTCED60588	07/17/2015	7.36	SHOP SPLIT	524026 - MAINTENANCE MATERIA
FASSTAL	25800	UTCED60588	07/17/2015	7.36	SHOP SPLIT	544026 - MAINTENANCE MATERIA
FASSTAL	25800	UTCED60588	07/17/2015	7.36	SHOP SPLIT	574026 - MAINTENANCE MATERIA
FASSTAL	25800	UTCED60588	07/17/2015	7.38	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
FASSTAL	25800	UTCED60639	07/17/2015	7.38	SHOP SPLIT	534026 - MAINTENANCE MATERIA
FASSTAL	25800	UTCED60639	07/17/2015	4.93	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
FASSTAL	25800	UTCED60639	07/17/2015	4.93	SHOP SPLIT	514026 - MAINTENANCE MATERIA
FASSTAL	25800	UTCED60639	07/17/2015	4.93	SHOP SPLIT	524026 - MAINTENANCE MATERIA
FASSTAL	25800	UTCED60639	07/17/2015	4.93	SHOP SPLIT	534026 - MAINTENANCE MATERIA
FASSTAL	25800	UTCED60639	07/17/2015	4.93	SHOP SPLIT	544026 - MAINTENANCE MATERIA
FASSTAL	25800	UTCED60639	07/17/2015	4.93	SHOP SPLIT	574026 - MAINTENANCE MATERIA
				\$73.78		
FIRST CHOICE INDUSTRIAL	25755	111401	07/08/2015	137.96	bar & chain oil - gallon, 2 cycle oil	534026 - MAINTENANCE MATERIA
GALE, MATTHEW	25801	07072015	07/17/2015	67.52	REIMBURSEMENT FOR PUTTING GAS IN TH	105740 - GAS AND OIL
GCR TIRES & SERVICE	25756	703-38281	07/08/2015	209.34	repairs for street sweeper - Richard Biasi	106125 - REPAIR TO EQUIPMENT
H & R HOME CENTER	25757	A79231	07/08/2015	8.51	BOLT SNAP, RUBBER BANDS	106926 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79279	07/08/2015	2.87	SHOP SPLIT	514026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79279	07/08/2015	2.87	SHOP SPLIT	524026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79279	07/08/2015	2.87	SHOP SPLIT	544026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79279	07/08/2015	2.87	SHOP SPLIT	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79279	07/08/2015	2.88	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	A79279	07/08/2015	2.88	SHOP SPLIT	534026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79296	07/08/2015	0.46	O RING	107026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79303	07/08/2015	3.86	VARIETY	108526 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79576	07/08/2015	37.00	PIPE FITTINGS	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	A79589	07/08/2015	35.75	TUBING, PIPE FITTINGS	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	A79590	07/08/2015	3.40	AJAX CLEANSER & SPRAYER	107026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79797	07/08/2015	39.08	SCREWS, PLYWOOD	105726 - MAINTENANCE MATERIA

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H & R HOME CENTER	25757	A79837	07/08/2015	0.72	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	A79837	07/08/2015	0.72	SHOP SPLIT	514026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79837	07/08/2015	0.72	SHOP SPLIT	524026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79837	07/08/2015	0.72	SHOP SPLIT	534026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79837	07/08/2015	0.72	SHOP SPLIT	544026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79837	07/08/2015	0.72	SHOP SPLIT	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79927	07/08/2015	6.29	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79927	07/08/2015	6.30	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79927	07/08/2015	6.30	PUBLIC WORKS SPLIT	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	A79927	07/08/2015	6.30	PUBLIC WORKS SPLIT	544026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79927	07/08/2015	6.30	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	A79997	07/08/2015	2.02	BOLTS	107026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235180	07/08/2015	1.24	LAP LINKS	107026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235192	07/08/2015	2.33	SPRAYER	107026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235204	07/08/2015	89.03	PIPE FITTINGS - BRAD BENSON	107126 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235263	07/08/2015	4.04	SHOP SPLIT	534026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235263	07/08/2015	4.05	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	B235263	07/08/2015	4.05	SHOP SPLIT	514026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235263	07/08/2015	4.05	SHOP SPLIT	524026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235263	07/08/2015	4.05	SHOP SPLIT	544026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235263	07/08/2015	4.05	SHOP SPLIT	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235269	07/08/2015	6.29	BRASS CONNECTOR	534026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235270	07/08/2015	1.51	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235270	07/08/2015	1.53	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235270	07/08/2015	1.53	PUBLIC WORKS SPLIT	544026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235270	07/08/2015	1.53	PUBLIC WORKS SPLIT	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	B235270	07/08/2015	1.53	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235275	07/08/2015	4.49	CONNECTOR	544026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235283	07/08/2015	0.11	SHOP SPLIT	534026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235283	07/08/2015	0.13	SHOP SPLIT	514026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235283	07/08/2015	0.13	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	B235283	07/08/2015	0.13	SHOP SPLIT	524026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235283	07/08/2015	0.13	SHOP SPLIT	534026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235283	07/08/2015	0.13	SHOP SPLIT	544026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235283	07/08/2015	0.13	SHOP SPLIT	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235379	07/08/2015	3.14	CONNECTOR	107026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235685	07/08/2015	7.19	BLEACH	514026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235790	07/08/2015	12.80	FIR LUMBER	514026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235837	07/08/2015	31.01	HANG STRIP, COMBO BOARD	107326 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235910	07/08/2015	1.07	AJAX CLEANER	107026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235959	07/08/2015	0.16	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	B235959	07/08/2015	0.16	SHOP SPLIT	514026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235959	07/08/2015	0.16	SHOP SPLIT	524026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235959	07/08/2015	0.16	SHOP SPLIT	534026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235959	07/08/2015	0.16	SHOP SPLIT	544026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B235959	07/08/2015	0.16	SHOP SPLIT	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236074	07/08/2015	0.75	PUBLIC WORKS SPLIT	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	B236074	07/08/2015	0.75	PUBLIC WORKS SPLIT	514026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236074	07/08/2015	0.75	PUBLIC WORKS SPLIT	544026 - MAINTENANCE MATERIA

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H & R HOME CENTER	25757	B236074	07/08/2015	0.75	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236074	07/08/2015	0.76	PUBLIC WORKS SPLIT	524026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236092	07/08/2015	2.89	SCREWS & MISC. HARDWARE	108526 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236604	07/08/2015	2.54	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	B236604	07/08/2015	2.54	SHOP SPLIT	514026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236604	07/08/2015	2.54	SHOP SPLIT	524026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236604	07/08/2015	2.55	SHOP SPLIT	544026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236604	07/08/2015	2.56	SHOP SPLIT	534026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236669	07/08/2015	3.17	BOLT NUT LAGS, MISC. HARDWARE	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236770	07/08/2015	17.80	HOSES, PIPE FITTINGS	107026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236795	07/08/2015	4.64	CABLE CLAMPS	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	B236613	07/08/2015	58.13	BOLT CUTTERS	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236852	07/08/2015	3.95	PIPE FITTING	107026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236882	07/08/2015	1.88	SHOP SPLIT	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236882	07/08/2015	1.88	SHOP SPLIT	107026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236882	07/08/2015	1.88	SHOP SPLIT	524026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236882	07/08/2015	1.88	SHOP SPLIT	544026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236882	07/08/2015	1.88	SHOP SPLIT	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B236882	07/08/2015	1.89	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	B236882	07/08/2015	1.89	SHOP SPLIT	534026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B237293	07/08/2015	13.49	MINI TUBING CUTTER	514026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B237552	07/08/2015	2.16	BOLTS	107026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B237576	07/08/2015	21.56	PLYWOOD	105726 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B237932	07/08/2015	13.49	BATTERIES	108026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B238207	07/08/2015	1.07	AJAX CLEANSER	107026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B238222	07/08/2015	3.67	PIPE FITTINGS	106126 - MAINTENANCE, MATERIA
H & R HOME CENTER	25757	B238243	07/08/2015	20.21	PIPE CUTTER, PIPE FITTINGS, CAP SLIP	574026 - MAINTENANCE MATERIA
H & R HOME CENTER	25757	B238284	07/08/2015	13.04	GALV COUPLING	574026 - MAINTENANCE MATERIA
				\$584.96		
IRON COUNTY AUDITOR	25758	07072015	07/08/2015	27,528.75	LANDFILL FEES FOR JANUARY - JUNE 2015	554019 - CONTRACT SERVICES -
JET SMITH	25779	07092015	07/09/2015	41.89	movie concessions - theater reimbursement to J	107350 - CONCESSIONS
JET SMITH	25779	07092015	07/09/2015	276.95	snacks for half marathon - reimbursement to Jet	107263 - MARATHONS/RACES
				\$318.84		
JONES & DEMILLE ENGINEERING	25780	0113163	07/13/2015	11,510.97	NEW CITY HALL - REIMBURSEMENT # 4- PR	444073 - CONSTRUCTION - IMPRO
KEN BETTRIDGE DISTRIBUTING	25802	0595416	07/17/2015	43.12	KEN BETTRIDGE SPLIT - ULS DYED DIESE	544040 - GAS AND OIL
KEN BETTRIDGE DISTRIBUTING	25802	0595416	07/17/2015	43.12	KEN BETTRIDGE SPLIT - ULS DYED DIESE	574040 - GAS AND OIL
KEN BETTRIDGE DISTRIBUTING	25802	0595416	07/17/2015	86.14	KEN BETTRIDGE SPLIT - ULS DYED DIESE	524040 - GAS AND OIL
KEN BETTRIDGE DISTRIBUTING	25802	0595416	07/17/2015	172.32	KEN BETTRIDGE SPLIT - ULS DYED DIESE	514040 - GAS AND OIL
KEN BETTRIDGE DISTRIBUTING	25802	0595416	07/17/2015	172.32	KEN BETTRIDGE SPLIT - ULS DYED DIESE	534040 - GAS AND OIL
				\$517.02		
KISESKEY, PETE	25759	85488	07/08/2015	380.06	REIMBURSEMENT FOR NEW WINDOW IN PE	107026 - MAINTENANCE MATERIA
L & W SERVICES OF PAROWAN IN	25803	9792	07/17/2015	1.95	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
L & W SERVICES OF PAROWAN IN	25803	9792	07/17/2015	1.95	SHOP SPLIT	514026 - MAINTENANCE MATERIA
L & W SERVICES OF PAROWAN IN	25803	9792	07/17/2015	1.95	SHOP SPLIT	524026 - MAINTENANCE MATERIA
L & W SERVICES OF PAROWAN IN	25803	9792	07/17/2015	1.95	SHOP SPLIT	544026 - MAINTENANCE MATERIA

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L & W SERVICES OF PAROWAN IN	25803	9792	07/17/2015	1.95	SHOP SPLIT	574026 - MAINTENANCE MATERIA
L & W SERVICES OF PAROWAN IN	25803	9792	07/17/2015	1.97	SHOP SPLIT	534026 - MAINTENANCE MATERIA
L & W SERVICES OF PAROWAN IN	25803	9805	07/17/2015	6.19	CLEVIS, HAIRPIN	107126 - MAINTENANCE MATERIA
L & W SERVICES OF PAROWAN IN	25803	9846	07/17/2015	37.50	WELD STABILIZER BAR	106126 - MAINTENANCE, MATERIA
				\$55.41		
LARRY PENDLETON BUILDING	25781	07132015	07/13/2015	385,950.80	NEW CITY HALL - REIMBURSEMENT # 4	444073 - CONSTRUCTION - IMPRO
LOVELL, KIM R.	25760	991906	07/08/2015	42.00	HONEY FOR SOUVENIR SHOP	105929 - SOUVENIOR SHOP SUPP
MACKELPFRANG, SCOTT	25761	07022015	07/08/2015	82.50	WRESTLING CAMP - SUMMER REC	107270 - RECREATION/CONVENTI
MICROMARKETING ASSOCIATES	25804	580222	07/17/2015	123.98	BOOKS	107521 - BOOKS
MICROMARKETING ASSOCIATES	25804	580451	07/17/2015	332.94	BOOKS ON CD	107521 - BOOKS
MICROMARKETING ASSOCIATES	25804	580786	07/17/2015	22.49	BOOK	107521 - BOOKS
				\$479.41		
MONSTER INK & DESIGN	25762	1558	07/08/2015	43.50	LIGHT BLUE GLIDER T-SHIRTS 2015	107259 - GLIDER EVENTS
MONSTER INK & DESIGN	25762	1559	07/08/2015	90.00	PRINT ONLY ON BAGS AND HATS - SOUVEN	105929 - SOUVENIOR SHOP SUPP
MONSTER INK & DESIGN	25805	1564	07/17/2015	30.00	PRINT ONLY ON HATS	105929 - SOUVENIOR SHOP SUPP
MONSTER INK & DESIGN	25805	1574	07/17/2015	2,146.00	1/2 marathon shirts (first order)	107263 - MARATHONS/RACES
				\$2,309.50		
MORLEY & MCCONKIE, LC	25806	36239	07/17/2015	3,500.00	COMMERCIAL SUMMARY/SHOPPING/INDUS	108531 - PROFESSIONAL & TECHI
MOSDELL SANITATION	25807	07152015	07/17/2015	434.64	dumpster fees	554031 - PROFESSIONAL & TECH
MOUNTAIN ALARM	25763	1033080	07/08/2015	336.00	MONITORING AT OLD ROCK CHURCH FRO	104962 - ROCK CHURCH
MOUNTAIN WEST COMPUTERS	25808	45787	07/17/2015	150.00	new notebook - Von Mellor	534024 - OFFICE SUPPLIES AND E
MOUNTAIN WEST COMPUTERS	25808	45904	07/17/2015	120.00	laser printer for visitor's center w/ trade in laser	105926 - MAINTENANCE MATERIA
MOUNTAIN WEST COMPUTERS	25808	45972	07/17/2015	7.80	PUBIC WORKS SPLIT	524026 - MAINTENANCE MATERIA
MOUNTAIN WEST COMPUTERS	25808	45972	07/17/2015	7.80	PUBLIC WORKS SPLIT	106126 - MAINTENANCE, MATERIA
MOUNTAIN WEST COMPUTERS	25808	45972	07/17/2015	7.80	PUBLIC WORKS SPLIT	514026 - MAINTENANCE, MATERIA
MOUNTAIN WEST COMPUTERS	25808	45972	07/17/2015	7.80	PUBLIC WORKS SPLIT	544026 - MAINTENANCE MATERIA
MOUNTAIN WEST COMPUTERS	25808	45972	07/17/2015	7.80	PUBLIC WORKS SPLIT	574026 - MAINTENANCE MATERIA
MOUNTAIN WEST COMPUTERS	25808	46193	07/17/2015	35.00	USED MONITOR FOR CITY OFFICE	104331 - PROFESSIONAL AND TE
				\$344.00		
PACE'S CULLIGAN BOTTLED WAT	25764	71594	07/08/2015	9.95	WATER COOLER RENTAL	104261 - SUNDRY
PAROWAN MARKET INC.	25809	020824	07/17/2015	68.87	CONCESSIONS FOR SUMMER REC MOVIES	107350 - CONCESSIONS
PAROWAN MARKET INC.	25809	051059	07/17/2015	26.67	WATER FOR GLIDER FESTIVAL	107259 - GLIDER EVENTS
PAROWAN MARKET INC.	25809	060822	07/17/2015	50.91	CONCESSIONS FOR SUMMER REC MOVIES	107350 - CONCESSIONS
PAROWAN MARKET INC.	25809	081357	07/17/2015	34.00	SUMMER REC SUPPLIES - JET SMITH	107270 - RECREATION/CONVENTI
PAROWAN MARKET INC.	25809	091358	07/17/2015	137.50	SNACKS FOR HALF MARATHON - JET SMIT	107263 - MARATHONS/RACES
PAROWAN MARKET INC.	25809	130915	07/17/2015	44.21	SUMMER REC SUPPLIES - JET SMITH	107270 - RECREATION/CONVENTI
PAROWAN MARKET INC.	25809	221537	07/17/2015	28.48	SUPPLIES FOR GLIDER FESTIVAL - JET SMI	107259 - GLIDER EVENTS
PAROWAN MARKET INC.	25809	261021	07/17/2015	17.99	CONCESSIONS FOR SUMMER REC MOVIES	107350 - CONCESSIONS
PAROWAN MARKET INC.	25809	390934	07/17/2015	4.50	POSTER BOARD FOR PARADE - JET SMITH	107254 - PARADES
PAROWAN MARKET INC.	25809	441023	07/17/2015	47.09	JULY 4TH CELEBRATION SUPPLIES	105749 - SPECIAL DEPARTMENT S
PAROWAN MARKET INC.	25809	471532	07/17/2015	-27.50	REFUND FOR BETTER PRICE ON SNACKS F	107263 - MARATHONS/RACES
PAROWAN MARKET INC.	25809	571820	07/17/2015	50.68	ROOT BEER FLOAT SUPPLIES - TUESDAY R	107526 - MAINTENANCE MATERIA

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PAROWAN MARKET INC.	25809	581628	07/17/2015	11.64	SUPPLIES FOR POOL - ALICE HEIDENREICH	107271 - SOFTBALL LEAGUES
PAROWAN MARKET INC.	25809	761459	07/17/2015	19.98	GARBAGE BAGS FOR CITY OFFICE	104326 - MAINTENANCE MATERIA
				\$515.02		
PAROWAN ROCK PRODUCTS	25810	4578a	07/17/2015	161.85	pit run 2" base - for wash racks at stalls	107154 - STALLS
PAUL K SMITH	25765	07072015	07/08/2015	22.00	MEAL EXPENSE FOR TAC CONFERENCE 20	105423 - TRAVEL, MEALS AND LO
PAUL K SMITH	25765	07082015	07/08/2015	2,184.00	1/2 TUITION REIMBURSEMENT FOR SPRING	105433 - EDUCATION AND TRAINI
				\$2,206.00		
PETERSON PLUMBING SUPPLY	25811	5158891	07/17/2015	41.88	SPRINKLER FITTINGS, HAND UTILITY PUMP	107026 - MAINTENANCE MATERIA
PETERSON PLUMBING SUPPLY	25811	5165931	07/17/2015	49.50	SPRINKLER FITTINGS	107026 - MAINTENANCE MATERIA
PETERSON PLUMBING SUPPLY	25811	5168229	07/17/2015	877.94	SPRINKLER FITTINGS	107057 - TREES
PETERSON PLUMBING SUPPLY	25811	5169183	07/17/2015	179.40	SPRINKLER FITTINGS	107126 - MAINTENANCE MATERIA
				\$1,148.72		
PRECISION PIPELINE INC	25783	07132015	07/13/2015	60,971.94	CENTER CREEK PROJECT - REIMBURSMEN	531601 - Electric work in process
PRECISION PIPELINE INC	25812	1252	07/17/2015	34,124.31	CENTER CREEK HYDROELECTRIC PENSTO	531601 - Electric work in process
				\$95,096.25		
QUESTAR GAS	25813	008607142015	07/17/2015	7.16	16 S MAIN	534027 - UTILITIES
QUESTAR GAS	25813	223307142015	07/17/2015	7.16	33 W 100 S	104927 - UTILITIES
QUESTAR GAS	25813	298707142015	07/17/2015	7.16	405 N MAIN	534027 - UTILITIES
QUESTAR GAS	25813	320307142015	07/17/2015	7.16	73 N MAIN	105927 - UTILITIES
QUESTAR GAS	25813	325307142014	07/17/2015	26.22	117 S 550 E	107127 - UTILITIES
QUESTAR GAS	25813	405607142015	07/17/2015	7.16	50 W CENTER - OLD ROCK CHURCH	104927 - UTILITIES
QUESTAR GAS	25813	489207142015	07/17/2015	7.82	27 N MAIN	107327 - UTILITIES
QUESTAR GAS	25813	543607142015	07/17/2015	1,595.58	89 S 300 E	106927 - UTILITIES
QUESTAR GAS	25813	922507142015	07/17/2015	8.50	160 W 200 S	105727 - UTILITIES
QUESTAR GAS	25813	958807142015	07/17/2015	7.16	5 S MAIN	544027 - UTILITIES
				\$1,681.08		
RHETT MATHIS, NVL	25814	122012002.0701	07/17/2015	250.00	Deposit Refund: 122012002 - RHETT MATHIS	532135 - CUSTOMER DEPOSITS
ROBINSON RENTALS	25815	116838	07/17/2015	53.97	MOW BALL ASSY	107026 - MAINTENANCE MATERIA
ROSENBERG ASSOCIATES	25766	11085	07/08/2015	970.00	PAROWAN WASTEWATER TREATMENT LA	544031 - PROFESSIONAL AND TE
SCENT SOLUTIONS	25816	7049	07/17/2015	15.00	FRAGRANCE SERVICE - CITY OFFICE	104326 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	25767	6046899-02	07/08/2015	5.64	pipe fittings	514026 - MAINTENANCE MATERIA
SCHOLZEN PRODUCTS	25767	6046899-02	07/08/2015	5.64	pipe fittings	574026 - MAINTENANCE MATERIA
				\$11.28		
SHAYNE SCOTT	25768	06262015	07/08/2015	244.06	MILEAGE REIMBURSEMENT - ICC, MSGS,	534023 - TRAVEL, MEALS AND LO
SKY BLUE INDUSTRIES INC.	25817	0032523-IN	07/17/2015	1,482.00	CHEMICALS FOR POOL	106926 - MAINTENANCE MATERIA
SMITH, ERICA	25769	07022015	07/08/2015	400.00	SWIM TEAM - 2 MONTHS-SUMMER REC	107270 - RECREATION/CONVENTI
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	17.93	TELEPHONE SPLIT	104228 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	17.93	TELEPHONE SPLIT	105728 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	17.93	TELEPHONE SPLIT	105828 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	17.93	TELEPHONE SPLIT	106928 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	17.93	TELEPHONE SPLIT	107128 - TELEPHONE

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SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	17.93	TELEPHONE SPLIT	108028 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	35.85	TELEPHONE SPLIT	104128 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	35.85	TELEPHONE SPLIT	105928 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	44.82	TELEPHONE SPLIT	574028 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	67.22	TELEPHONE SPLIT	524028 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	67.22	TELEPHONE SPLIT	544028 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	89.63	TELEPHONE SPLIT	104328 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	89.63	TELEPHONE SPLIT	105428 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	134.45	TELEPHONE SPLIT	514028 - TELEPHONE
SOUTH CENTRAL COMMUNICATI	25770	07082015	07/08/2015	224.08	TELEPHONESPLIT	534028 - TELEPHONE
				\$896.33		
SOUTHERN UTAH OFFICE MACHI	25818	68419	07/17/2015	11.96	THERMAL PAPER FOR CASH REGISTER	106926 - MAINTENANCE MATERIA
SOUTHERN UTAH UNIVERSITY	25819	S0030258	07/17/2015	30.00	WATER LAB K201501148	514031 - PROFESSIONAL & TECH
STAR NURSERY	25820	3313	07/17/2015	1,730.00	12 EVERGREEN ELM TREES	107057 - TREES
STATE BANK OF SOUTHERN UTA	25821	159007162015	07/17/2015	7.06	JORDAN CANNON'S TRAINING/TESTING - D	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UTA	25821	159007162015	07/17/2015	8.72	JORDAN CANNON'S TRAINING/TESTING - S	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UTA	25821	159007162015	07/17/2015	8.79	JORDAN CANNON'S TRAINING/TESTING - JI	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UTA	25821	159007162015	07/17/2015	13.10	JORDAN CANNON'S TRAINING/TESTING - B	102138 - SALES TAX PAYABLE
STATE BANK OF SOUTHERN UTA	25821	159007162015	07/17/2015	100.00	JORDAN CANNON'S TRAINING/TESTING - B	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UTA	25821	159007162015	07/17/2015	107.62	WALMART - SWIMMINGPOOL SUPPLIES - AL	106926 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	160807162015	07/17/2015	50.68	TWO SHIRTS FOR JAY ORTON - NEW COUN	104124 - OFFICE SUPPLIES AND E
STATE BANK OF SOUTHERN UTA	25821	164007162015	07/17/2015	17.99	HURST ACE HARDWARE - ROD WELD	534026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	165707162015	07/17/2015	29.42	DOLLAR TREE - SUMMER READING ACTIVIT	107561 - SUNDRY
STATE BANK OF SOUTHERN UTA	25821	166507162015	07/17/2015	2.43	MAVERIK - ICE FOR JULY 4TH CELEBRATIO	105449 - SPECIAL DEPARTMENT S
STATE BANK OF SOUTHERN UTA	25821	166507162015	07/17/2015	32.90	WAL MARI - LUNCHEON FOR MONEY TRAI	104323 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UTA	25821	166507162015	07/17/2015	343.63	WESTECK FUEL EQUIPMENT - FOR FIRE TR	105725 - REPAIRS TO EQUIPMENT
STATE BANK OF SOUTHERN UTA	25821	166507162015	07/17/2015	599.00	HOME DEPOT.COM - CLEVE MATHESON - S	107026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	168107162015	07/17/2015	18.03	DOLLARTREE - SUMMER REC	107270 - RECREATION/CONVENTI
STATE BANK OF SOUTHERN UTA	25821	168107162015	07/17/2015	28.00	WASHINGTONCITYCOMMUNITY - SUMMER	107270 - RECREATION/CONVENTI
STATE BANK OF SOUTHERN UTA	25821	168107162015	07/17/2015	29.25	WALMART - SUMMER REC	107270 - RECREATION/CONVENTI
STATE BANK OF SOUTHERN UTA	25821	168107162015	07/17/2015	63.41	IRON COUNTY TOURISM - POST CARDS FO	105929 - SOUVENIOR SHOP SUPP
STATE BANK OF SOUTHERN UTA	25821	168107162015	07/17/2015	90.06	SWANK MOTION PICTURES - MOVIES FOR	107270 - RECREATION/CONVENTI
STATE BANK OF SOUTHERN UTA	25821	168107162015	07/17/2015	90.06	SWANK MOTION PICTURES - MOVIES FOR	107270 - RECREATION/CONVENTI
STATE BANK OF SOUTHERN UTA	25821	168107162015	07/17/2015	120.00	COWEN MANUFACTURING CO. - HONEY FO	105929 - SOUVENIOR SHOP SUPP
STATE BANK OF SOUTHERN UTA	25821	168107162015	07/17/2015	179.30	IRON COUNTY TOURISM - POST CARDS FO	105929 - SOUVENIOR SHOP SUPP
STATE BANK OF SOUTHERN UTA	25821	389307162015-1	07/17/2015	16.68	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-1	07/17/2015	16.68	SHOP SPLIT	514026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-1	07/17/2015	16.68	SHOP SPLIT	524026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-1	07/17/2015	16.68	SHOP SPLIT	544026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-1	07/17/2015	16.68	SHOP SPLIT	574026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-1	07/17/2015	16.72	SHOP SPLIT	534026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-2	07/17/2015	22.99	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-2	07/17/2015	22.99	SHOP SPLIT	514026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-2	07/17/2015	22.99	SHOP SPLIT	524026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-2	07/17/2015	22.99	SHOP SPLIT	544026 - MAINTENANCE MATERIA

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STATE BANK OF SOUTHERN UTA	25821	389307162015-2	07/17/2015	22.99	SHOP SPLIT	574026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-2	07/17/2015	23.05	SHOP SPLIT	534026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-3	07/17/2015	9.25	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-3	07/17/2015	9.25	SHOP SPLIT	514026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-3	07/17/2015	9.25	SHOP SPLIT	524026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-3	07/17/2015	9.25	SHOP SPLIT	534026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-3	07/17/2015	9.25	SHOP SPLIT	544026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-3	07/17/2015	9.25	SHOP SPLIT	574026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-3	07/17/2015	9.25	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-4	07/17/2015	3.87	SHOP SPLIT	514026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-4	07/17/2015	3.87	SHOP SPLIT	524026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-4	07/17/2015	3.87	SHOP SPLIT	544026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-4	07/17/2015	3.88	SHOP SPLIT	534026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	389307162015-4	07/17/2015	3.88	SHOP SPLIT	574026 - MAINTENANCE MATERIA
STATE BANK OF SOUTHERN UTA	25821	483407162015	07/17/2015	8.81	CONDLEWOOD SUITES - SHAYNE SCOTT -	102138 - SALES TAX PAYABLE
STATE BANK OF SOUTHERN UTA	25821	483407162015	07/17/2015	10.75	BURGER KING- PALM BEACH, FL- SHAYNE	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UTA	25821	483407162015	07/17/2015	13.48	TRAVEL HOSPITALITY - SALT LICK BBQ - SH	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UTA	25821	483407162015	07/17/2015	19.08	PGA NATIONAL RESORT & SPA - SHAYNE S	534023 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UTA	25821	483407162015	07/17/2015	35.44	MESON MEXICAN RESTAURANT - CEDAR CI	104323 - TRAVEL, MEALS AND LO
STATE BANK OF SOUTHERN UTA	25821	483407162015	07/17/2015	50.00	MY PLACE ON MAIN - FOR STEVE WESTON	104123 - TRAVEL
STATE BANK OF SOUTHERN UTA	25821	483407162015	07/17/2015	69.99	CONDLEWOOD SUITES - SHAYNE SCOTT -	534023 - TRAVEL, MEALS AND LO
				\$2,493.87		
STATE OF UTAH GASCARD	25822	NP44773316	07/17/2015	23.18	GAS	104340 - Gas & Oil
STATE OF UTAH GASCARD	25822	NP44773316	07/17/2015	36.62	GAS	534040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773316	07/17/2015	57.01	GAS	107240 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773317	07/17/2015	546.18	GAS	534040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318	07/17/2015	104.59	PUBLIC WORKS GAS SPLIT	514040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318	07/17/2015	104.61	PUBLIC WORKS GAS SPLIT	106140 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318	07/17/2015	104.61	PUBLIC WORKS GAS SPLIT	524040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318	07/17/2015	104.61	PUBLIC WORKS GAS SPLIT	544040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318	07/17/2015	104.61	PUBLIC WORKS GAS SPLIT	574040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318-1	07/17/2015	6.46	SHOP GAS SPLIT	514040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318-1	07/17/2015	6.47	SHOP GAS SPLIT	534040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318-1	07/17/2015	6.48	SHOP GAS SPLIT	106140 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318-1	07/17/2015	6.48	SHOP GAS SPLIT	524040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318-1	07/17/2015	6.48	SHOP GAS SPLIT	544040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318-1	07/17/2015	6.48	SHOP GAS SPLIT	574040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318-2	07/17/2015	11.96	GAS	534040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318-2	07/17/2015	47.68	GAS	108040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318-2	07/17/2015	49.82	GAS	106140 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318-2	07/17/2015	372.44	GAS	107040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318-2	07/17/2015	394.71	GAS	544040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773318-2	07/17/2015	730.66	GAS	554040 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773319	07/17/2015	123.95	GAS	105740 - GAS AND OIL
STATE OF UTAH GASCARD	25822	NP44773320	07/17/2015	1,059.93	GAS	105440 - GAS AND OIL
				\$4,016.02		
STEVE REGAN CO.	25823	645115	07/17/2015	5.09	SHOP SPLIT	106126 - MAINTENANCE, MATERIA

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STEVE REGAN CO.	25823	645115	07/17/2015	5.09	SHOP SPLIT	514026 - MAINTENANCE MATERIA
STEVE REGAN CO.	25823	645115	07/17/2015	5.09	SHOP SPLIT	524026 - MAINTENANCE MATERIA
STEVE REGAN CO.	25823	645115	07/17/2015	5.09	SHOP SPLIT	534026 - MAINTENANCE MATERIA
STEVE REGAN CO.	25823	645115	07/17/2015	5.09	SHOP SPLIT	544026 - MAINTENANCE MATERIA
STEVE REGAN CO.	25823	645115	07/17/2015	5.09	SHOP SPLIT	574026 - MAINTENANCE MATERIA
				\$30.54		
SUNRISE ENGINEERING, INC	25784	0077759	07/13/2015	9,273.60	CENTER CREEK PROJECT - REIMBURSMEN	531601 - Electric work in process
SUNRISE ENGINEERING, INC	25824	0077862	07/17/2015	43.31	SUNRISE MONTHLY SPLIT	544031 - PROFESSIONAL AND TE
SUNRISE ENGINEERING, INC	25824	0077862	07/17/2015	43.37	SUNRISE MONTHLY SPLIT	524031 - PROFESSIONAL & TECH
SUNRISE ENGINEERING, INC	25824	0077862	07/17/2015	86.67	SUNRISE MONTHLY SPLIT	106131 - PROFESSIONAL AND TE
SUNRISE ENGINEERING, INC	25824	0077862	07/17/2015	86.67	SUNRISE MONTHLY SPLIT	514031 - PROFESSIONAL & TECH
SUNRISE ENGINEERING, INC	25824	0077862	07/17/2015	86.67	SUNRISE MONTHLY SPLIT	574031 - PROFESSIONAL AND TE
SUNRISE ENGINEERING, INC	25824	0077862	07/17/2015	173.31	SUNRISE MONTHLY SPLIT	534031 - PROFESSIONAL & TECH
				\$9,793.60		
TELADOC	25825	1623072	07/17/2015	1.24	INSURANCE SPLIT	104214 - INSURANCE
TELADOC	25825	1623072	07/17/2015	1.24	INSURANCE SPLIT	105714 - INSURANCE
TELADOC	25825	1623072	07/17/2015	1.24	INSURANCE SPLIT	105814 - INSURANCE
TELADOC	25825	1623072	07/17/2015	1.24	INSURANCE SPLIT	106914 - INSURANCE
TELADOC	25825	1623072	07/17/2015	1.24	INSURANCE SPLIT	107114 - INSURANCE
TELADOC	25825	1623072	07/17/2015	1.24	INSURANCE SPLIT	108014 - INSURANCE
TELADOC	25825	1623072	07/17/2015	2.48	INSURANCE SPLIT	104114 - INSURANCE
TELADOC	25825	1623072	07/17/2015	6.19	INSURANCE SPLIT	105414 - INSURANCE
TELADOC	25825	1623072	07/17/2015	7.56	INSURANCE SPLIT	524014 - INSURANCE
TELADOC	25825	1623072	07/17/2015	8.64	INSURANCE SPLIT	104314 - INSURANCE
TELADOC	25825	1623072	07/17/2015	13.75	INSURANCE SPLIT	574014 - INSURANCE
TELADOC	25825	1623072	07/17/2015	17.19	INSURANCE SPLIT	544014 - INSURANCE
TELADOC	25825	1623072	07/17/2015	24.75	INSURANCE SPLIT	514014 - INSURANCE
TELADOC	25825	1623072	07/17/2015	24.75	INSURANCE SPLIT	534014 - INSURANCE
TELADOC	25825	1623072	07/17/2015	24.75	INSURANCE SPLIT	554014 - INSURANCE
				\$137.50		
THE GYM ON MAIN	25826	JUNE 2015	07/17/2015	365.00	JUNE 2015 MEMBERSHIP FEES	101590 - GYM MEMBERSHIP
THE LOCKER ROOM	25771	13390	07/08/2015	119.85	BASEBALLS, SOFTBALLS, SCOREBOOKS	107271 - SOFTBALL LEAGUES
THE SPECTRUM	25827	2000059462	07/17/2015	0.91	PUBLIC NOTICES & ADS SPLIT	104122 - PUBLIC NOTICES AND AD
THE SPECTRUM	25827	2000059462	07/17/2015	2.26	PUBLIC NOTICES & ADS SPLIT	105422 - PUBLIC NOTICES AND AD
THE SPECTRUM	25827	2000059462	07/17/2015	3.01	PUBLIC NOTICES & ADS SPLIT	554026 - MAINTENANCE MATERIA
THE SPECTRUM	25827	2000059462	07/17/2015	4.52	PUBLIC NOTICES & ADS SPLIT	524022 - PUBLIC NOTICE AND ADS
THE SPECTRUM	25827	2000059462	07/17/2015	4.52	PUBLIC NOTICES & ADS SPLIT	544022 - PUBLIC NOTICES AND AD
THE SPECTRUM	25827	2000059462	07/17/2015	5.02	PUBLIC NOTICES & ADS SPLIT	574026 - MAINTENANCE MATERIA
THE SPECTRUM	25827	2000059462	07/17/2015	5.88	PUBLIC NOTICES & ADS SPLIT	104322 - PUBLIC NOTICES AND AD
THE SPECTRUM	25827	2000059462	07/17/2015	9.04	PUBLIC NOTICES & ADS SPLIT	514022 - PUBLIC NOTICES AND AD
THE SPECTRUM	25827	2000059462	07/17/2015	15.07	PUBLIC NOTICES & ADS SPLIT	534022 - PUBLIC NOTICES AND AD
				\$50.23		
TURN SECURE SHREDDING	25828	2099	07/17/2015	26.25	secure shredding - city office	104324 - OFFICE SUPPLIES AND E
TWITCHHELL, COLTON	25772	07012015	07/08/2015	100.00	SUMMER CONCERT SERIES - 2015 PERFOR	107253 - CONCERTS

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UAMPS	25773	07072015	07/08/2015	51,143.08	POWER PURCHASE - MAY 2015	534050 - POWER PURCHASE
UTAH BUSINESS LICENSE ASSOC	25774	07072015	07/08/2015	155.00	2015 BUSINESS LICENSING CONFERENCE	104333 - EDUCATION AND TRAINI
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	282.45	INSURANCE SPLIT	105714 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	282.45	INSURANCE SPLIT	105814 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	282.45	INSURANCE SPLIT	106914 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	282.45	INSURANCE SPLIT	107114 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	282.45	INSURANCE SPLIT	108014 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	282.48	INSURANCE SPLIT	104214 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	564.91	INSURANCE SPLIT	104114 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	1,412.27	INSURANCE SPLIT	105414 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	1,726.11	INSURANCE SPLIT	524014 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	1,977.18	INSURANCE SPLIT	104314 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	3,138.38	INSURANCE SPLIT	574014 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	3,922.97	INSURANCE SPLIT	544014 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	5,649.08	INSURANCE SPLIT	514014 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	5,649.08	INSURANCE SPLIT	534014 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 H	07/08/2015	5,649.08	INSURANCE SPLIT	554014 - INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 L	07/08/2015	130.31	LIABILITY INSURANCE SPLIT	104251 - INSURANCE AND SURET
UTAH LOCAL GOVERNMENTS TR	25775	07072015 L	07/08/2015	130.31	LIABILITY INSURANCE SPLIT	105751 - LIABILITY INSURANCE - P
UTAH LOCAL GOVERNMENTS TR	25775	07072015 L	07/08/2015	260.61	LIABILITY Insur - Surety Bond	105951 - Liability Insur - Surety Bond
UTAH LOCAL GOVERNMENTS TR	25775	07072015 L	07/08/2015	651.53	LIABILITY INSURANCE SPLIT	105451 - LIABILITY INSURANCE - P
UTAH LOCAL GOVERNMENTS TR	25775	07072015 L	07/08/2015	1,433.36	LIABILITY INSURANCE SPLIT	104351 - INSURANCE AND SURET
UTAH LOCAL GOVERNMENTS TR	25775	07072015 L	07/08/2015	1,489.20	LIABILITY INSURANCE SPLIT	554051 - LIABILITY INSUR. & SURE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 L	07/08/2015	1,489.20	LIABILITY INSURANCE SPLIT	574051 - LIABILITY INSUR. & SURE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 L	07/08/2015	4,653.73	LIABILITY INSURANCE SPLIT	524051 - LIABILITY INSUR. & SURE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 L	07/08/2015	4,653.75	LIABILITY INSURANCE SPLIT	544051 - LIABILITY INSUR. & SURE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 L	07/08/2015	10,424.40	LIABILITY INSURANCE SPLIT	514051 - LIABILITY INSUR. & SURE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 L	07/08/2015	11,913.60	LIABILITY INSURANCE SPLIT	534051 - LIABILITY INSURANCE
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	21.58	WORKERS COMP	104216 - WORKMEN'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	21.58	WORKERS COMP	105716 - WORKMEN'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	21.58	WORKERS COMP	105816 - WORKMEN'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	21.58	WORKERS COMP	106916 - WORKMANS COMP
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	21.58	WORKERS COMP	107116 - WORKERS COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	21.58	WORKERS COMP	108016 - WORKMEN'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	43.16	WORKERS COMP	104116 - WORKER'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	43.16	WORKERS COMP	105916 - WORKER'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	82.99	WORKERS COMP	524016 - WORKMEN'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	82.99	WORKERS COMP	554016 - WORKMEN'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	82.99	WORKERS COMP	574016 - WORKMEN'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	107.88	WORKERS COMP	105416 - WORKMEN'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	107.88	WORKES COMP	104316 - WORKMEN'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	199.18	WORKES COMP	544016 - WORKER'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	282.17	WORKERS COMP	514016 - WORKMEN'S COMPENSA
UTAH LOCAL GOVERNMENTS TR	25775	07072015 W	07/08/2015	497.95	WORKERS COMP	534016 - WORKMEN'S COMPENSA
				\$70,273.63		
UTAH RETIREMENT SYSTEMS	713201501	PR062615-487	07/13/2015	208.33	Roth IRA	102230 - RETIREMENT PAYABLE

**Parowan City
Check Register
General Checking - 07/08/2015 to 07/20/2015**

Payee Name	Reference Number	Invoice Number	Payment Date	Amount	Description	Ledger Account
UTAH RETIREMENT SYSTEMS	713201501	PR062615-487	07/13/2015	1,060.37	401k Loan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	713201501	PR062615-487	07/13/2015	1,474.80	457 Plan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	713201501	PR062615-487	07/13/2015	4,567.94	401k Plan	102230 - RETIREMENT PAYABLE
UTAH RETIREMENT SYSTEMS	713201501	PR062615-487	07/13/2015	10,036.98	State Retirement	102230 - RETIREMENT PAYABLE
				\$17,348.42		
UTAH STATE TAX COMMISSION	25776	JUNE 2015	07/08/2015	4,428.43	SALES TAX FOR PERIOD 06012015 THRU 06	532150 - SALES TAX PAYABLE
UTAH STATE TREASURER	25777	JUNE 2015	07/08/2015	3,467.45	COURT SURCHARGE FOR JUNE 2015	104236 - ASSESSMENTS
VERIZON WIRELESS	25778	9747687714	07/08/2015	17.05	VERIZON SPLIT - CELL PHONE	104228 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	17.05	VERIZON SPLIT - CELL PHONE	105828 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	17.05	VERIZON SPLIT - CELL PHONE	106928 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	17.05	VERIZON SPLIT - CELL PHONE	107128 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	17.05	VERIZON SPLIT - CELL PHONE	108028 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	17.06	VERIZON SPLIT - CELL PHONE	105728 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	34.11	VERIZON SPLIT - CELL PHONE	104128 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	42.63	VERIZON SPLIT - CELL PHONE	107228 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	42.63	VERIZON SPLIT - CELL PHONE	554028 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	63.95	VERIZON SPLIT - CELL PHONE	574028 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	63.95	VERIZON SPLIT - CELL PHONE	524028 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	63.95	VERIZON SPLIT - CELL PHONE	544028 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	85.26	VERIZON SPLIT - CELL PHONE	104328 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	85.26	VERIZON SPLIT - CELL PHONE	105428 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	127.89	VERIZON SPLIT - CELL PHONE	514028 - TELEPHONE
VERIZON WIRELESS	25778	9747687714	07/08/2015	170.53	VERIZON SPLIT - CELL PHONE	534028 - TELEPHONE
				\$852.63		
WAXIE SANITARY SUPPLY	25829	75372708	07/17/2015	207.90	paper towels and bath tissue for parks	107026 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	25829	75372708 CM	07/17/2015	-103.02	credit memo - refund on enmotion 10 in white in	107026 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	25829	75378837	07/17/2015	23.52	SHOP SPLIT	106126 - MAINTENANCE, MATERIA
WAXIE SANITARY SUPPLY	25829	75378837	07/17/2015	23.52	SHOP SPLIT	514026 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	25829	75378837	07/17/2015	23.52	SHOP SPLIT	524026 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	25829	75378837	07/17/2015	23.52	SHOP SPLIT	544026 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	25829	75378837	07/17/2015	23.52	SHOP SPLIT	574026 - MAINTENANCE MATERIA
WAXIE SANITARY SUPPLY	25829	75378837	07/17/2015	23.56	SHOP SPLIT	534026 - MAINTENANCE MATERIA
				\$246.04		
				\$797,400.47		

Date: _____
 City Council: _____
 Mayor: _____
 City Recorder: _____
 City Treasurer: _____



REES CERTIFIED PUBLIC ACCOUNTANT, PC

Fees

The combined all-inclusive not-to-exceed fee for the financial audit, report on internal controls, compliance with state laws and schedule of findings and recommendations coupled with management's response will not exceed \$9,000 per year for the fiscal years ending June 30, 2015, 2016, 2017, 2018 and 2019. In any year that a single audit of federal funds is necessary, then a flat fee of \$3,000 will be added.

The fee for consulting work in regards to infrastructure and fixed asset accounting will be billed at an hourly rate of \$80. It is estimated that the time necessary to clean the up the infrastructure and fixed asset accounting will range from 1-3 days with 1 - 1 and ½ days being the most probable time required.

The fee for random spot audits will be billed out at an hourly rate of \$75. It is estimated that the time necessary to perform the random spot audits will be 4-8 hours.

The fee for various other consulting work will be billed at an hourly rate of \$80. However, I encourage my clients to call on me throughout the year as questions arise. This makes the audit process easier for everyone. Therefore, Parowan City will not receive a bill for various other consulting work until that time exceeds 16 hours.

I anticipate the scope of the work to include an examination of the fund and activities included in the City's fiscal year 2014 financial statements. The audit will be performed in accordance with Generally Accepted Auditing Standards and in accordance with *Governmental Auditing Standards* and will include tests of compliance with laws and regulations. The above fee is based upon the assumption that the City's records are in good, auditable condition other than fixed assets and infrastructure. The fee also assumes that the City's personnel will be available to assist on a timely basis.

The fees shown above include all travel, per diem, and other out-of-pocket expenses. I do not bill for casual phone calls and consultations until they exceed a cumulative 16 hours and I encourage you to call on us throughout the year.

I appreciate your consideration of ReesCPA for this engagement and look forward with pleasure to a pleasant and mutually beneficial relationship.

Caleb J. Rees, CPA

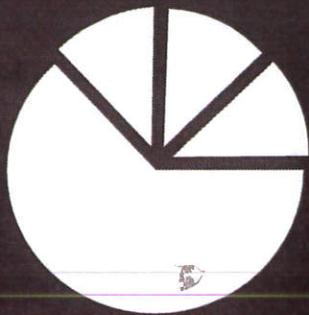
Caleb J. Rees, CPA
Rees Certified Public Accountant, PC

PROFESSIONAL AUDITING PROPOSAL

PAROWAN CITY, UTAH

July 14, 2015

PREPARED BY:
PARTNER: CHAD B. ATKINSON, CPA
CHAD@HINTONBURDICK.COM
PHONE: 435.628.3663 EXT 207
FAX: 435.628.3668



HINTONBURDICK
CPAs & ADVISORS

Phone: (435) 628-3663

www.hintonburdick.com

Fax: (435) 628-3668



PROFESSIONAL AUDITING SERVICES PROPOSAL

HINTONBURDICK, PLLC

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PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK, PLLC

Transmittal Letter

July 14, 2015

Parowan City Corporation
Honorable Mayor and Members of the City Council
P.O. Box 576
Parowan, Utah 84761

RE: Request for Proposal for Auditing Services

It is with great pleasure that we present this Summary of Qualifications and Firm Profile for Parowan City, Utah to provide auditing services for the year ended June 30, 2015.

In addition to technical services, we will provide commitment, concern, attention and resources to assist you in meeting the many financial reporting requirements of the City. We are dedicated to providing you with prompt and effective services that are not only responsive to, but anticipate your needs. We foresee no problems in meeting the deadlines as specified in your request for proposals.

Our firm provides services of the highest quality and value. Our assigned audit team consists of a **Partner and Senior Staff**; all of whom are highly trained and have sufficient expertise to meet or exceed your highest expectations. I personally manage the work we do, and see that members of our team are continuously accessible and responsive to your needs.

1

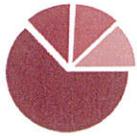
We have included a **Value Proposition on page 3** which provides you with a short list of reasons why HintonBurdick is the right fit for Parowan City.

You will be one of our most valued and important clients and I personally commit to you that you will always receive top quality service at very reasonable rates. HintonBurdick currently provides audit services for more than 130 clients. Our **specialization in auditing** has allowed us to develop techniques and procedures which are highly efficient and enable us to provide **more effective audit services at reasonable rates**.

Clients frequently tell us that the **character and personality of our staff** is one of our firm's best qualities. As a result, clients enjoy working with our staff members. Because of our staff and our proactive approach to solving problems for our clients, we have become one of the largest providers of governmental audits in the areas we serve.

Very truly yours,

Chad B. Atkinson, CPA
Audit Partner

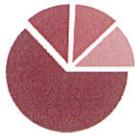


PROFESSIONAL AUDITING SERVICES PROPOSAL

HINTONBURDICK, PLLC

Value Proposition

- ◆ HintonBurdick is an active member of the AIPCA Government Audit Quality Center.
- ◆ Services performed by a highly trained, experienced governmental auditing staff. The individuals who work in our audit department specialize in local government audits and perform approximately 65 of these type of audits all year round not just as “filler work” in the off – tax season.
- ◆ Our assigned audit team consists of a Partner and Senior Certified Accounting staff that has over 20 years of combined experience, including extensive experience with City audits. We do not assign a team of lower level staff who need to be “trained” by your staff.
- ◆ The character and personality of our staff is one of our biggest strengths. We always receive positive feedback from client’s they work with. Our trained specialists provide services to meet your specific needs. You will receive more value for the dollar spent.
- ◆ Staff is trained and has extensive experience in performing municipal audits and single audits. All of our staff that will work on your engagement receives 80 hours of audit and accounting continuing education every two years. Staff size allows assignment of resources to complete the on-site audit work in the shortest possible time to minimize day-to-day disruption.
- ◆ Partner and staff have extensive experience working with Parowan City. We are also experienced with *Pelorus Methods* software.
- ◆ Experience with assisting local governments in obtaining the GFOA Certificate of Achievement for Excellence in financial Reporting. One of our audit partners, Mike Spilker, is a GFOA reviewer.
- ◆ Our experience with providing audits to local governments in multiple states such as Arizona, Colorado, Nevada and Utah provides us with a background and broad range of experience which is unique to the majority of firms providing audit services to local governments.
- ◆ We audit using the latest audit software technology, which has enabled us to keep our audit prices competitive despite the continual changes to auditing and reporting standards.
- ◆ Receive constructive, practical recommendations for strengthening over-all management and internal controls of the City. Audit techniques consistently identify areas of significant cost savings for our clients.
- ◆ Our audit presentations highlight key financial trends and are easy to understand.



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK, PLLC

Technical Proposal

Independence

HintonBurdick is independent of Parowan City, Utah as defined by auditing standards generally accepted in the United States and the U.S. General Accounting Office's *Government Auditing Standards* (1994). HintonBurdick meets the continuing education and external quality control review requirements contained in the *Government Auditing Standards*. HintonBurdick is an equal opportunity employer and does not discriminate against any individual for any reason.

License to Practice in Utah

HintonBurdick and key professional staff are properly licensed to practice as Certified Public Accountants in the State of Utah.

Firm Qualifications and Experience

For more than 30 years, HintonBurdick has established a reputation for providing quality governmental auditing services to numerous local governments in Arizona, Colorado, Nevada, and Utah. We are dedicated to providing high-quality services to a wide variety of public and private entities. In addition to the audit and accounting work traditionally associated with Certified Public Accounting firms, a broad spectrum of consulting, analysis, and negotiation services are offered. HintonBurdick was recently listed as Utah's fifth largest Certified Public Accounting firm. Our Cedar City, Flagstaff, Hurricane, Mesquite, Phoenix, Richfield, and St. George offices employ approximately 100 associates, which includes numerous CPA's and professional staff trained to audit both manual and computerized accounting systems. We will primarily service the needs of the City from our St. George and Cedar City offices which have 9 partners, 9 managers, 4 supervising seniors, 2 senior accountants, 7 staff accountants and various paraprofessional and support staff.

HintonBurdick is currently engaged and has recently performed audits for more than 65 governmental clients that we feel provides us with auditing experience for governmental entities in accordance with the provisions set forth in Generally Accepted Auditing Standards, Government Auditing Standards, issued by the Comptroller General of the United States (the "Yellow Book"), and OMB Circular A-133 and the Single Audit Act Amendments of 1996.

We have assisted local governments such as City of Williams, AZ, City of Show Low, AZ, City of Pinetop, AZ, and City of Safford, AZ in obtaining the GFOA Certificate of Achievement in Financial Reporting for several years.

The business and regulatory environment is constantly changing. HintonBurdick is committed to staying on the leading edge and helping our clients cope with change in a positive manner.



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK, PLLC

HintonBurdick is an active member of the American Institute of Certified Public Accountants, Government Audit Quality Center, Utah Association of Certified Public Accountants, Governmental Finance Officers Association, Arizona Government Finance Officer Association, and Utah Government Finance Officers Association and participates in the American Institute of Certified Public Accountants' quality review program. Our facilities, equipment, software, and training are state-of-the-art. A commitment to being technologically current has enabled us to provide the highest level of professional service at the lowest possible price.

We understand that while management and the City Council are responsible for the success of the City, independent accounting professionals can provide valuable resources to support their efforts. HintonBurdick considers itself "on call" **twenty-four hours a day** and well suited to handle the changing needs of its growing clientele. An on-going dedication to proactive, quality service has built the practice and maintains the growth of HintonBurdick.

Peer Quality Review

HintonBurdick has never received any disciplinary actions from any federal, state, or other agency. The firm has undergone two external quality control reviews conducted by the Utah State Auditor's office within the last eight years. Both of the reviews were conducted at our request, specifically for governmental audits, and resulted in no findings or recommendations.

A copy of our most recent independent peer review report follows. This review included several governmental audit engagements. The report is posted on our firm's website at www.hintonburdick.com for the public accessibility requirement.



Evans & Poulsen P.A.

Certified Public Accountants

Members of the American Institute of CPAs
and the Idaho Society of CPAs
Edward G. Evans, CPA
Jeffrey D. Poulsen, CPA

System Review Report

June 18, 2014

To the Owners of
Hinton Burdick CPA's & Advisors
and the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Hinton Burdick CPA's & Advisors (the firm) in effect for the year ended March 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

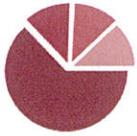
As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Hinton Burdick CPA's & Advisors in effect for the year ended March 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Hinton Burdick CPA's & Advisors has received a peer review rating of *pass*.

Evans & Poulsen

Evans & Poulsen, P.A.

1360 Albion Avenue • Burley, Idaho 83318 • (208) 678-1300 • Fax (208) 678-1301 • evanscpa@pmt.org



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK, PLLC

Partner, Supervisory, and Staff Qualifications and Experience

The character and personality of our staff is one of our biggest strengths. We always receive positive feedback from client's they work with. The individuals who work in our audit department specialize in audits and perform approximately 130 audits, including approximately 65 local government audits, all year round, not just as "filler work" in the off – tax season.

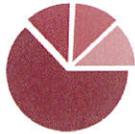
The assigned audit team will depend on the size of your local government, but will include full-time certified public accountants and one or more full-time administrative staff. All Certified Public Accountants listed as key staff assigned to your engagement are properly licensed to practice in the state of Utah. All members of the assigned team have several years of audit experience in the State of Utah. Collectively they have over 20 years of audit experience. We do not assign a team of lower level staff who need to be "trained" by your staff. The assigned team provides the resources to complete the on-site audit work in the shortest possible time to minimize day-to-day disruption. We do not anticipate rotation of any key staff on the engagement. Over many years of experience we have experienced very little staff turnover. If a staffing change is needed, the personnel will be replaced with personnel possessing equal qualifications.

The team members are highly trained and have sufficient expertise to meet or exceed your highest expectations. The required team members receive 80 hours of "yellow-book" audit and accounting continuing education every two years and those who plan and/or conduct a substantial portion of the field work or reporting on the audit attend and complete at least 24 hours of continuing education in subjects directly related to government accounting and auditing every two years. They are trained and have extensive experience in performing single audits. We have several years' experience in assisting local governments in obtaining the GFOA Certificate of Achievement for Excellence in financial Reporting. Our staff has extensive experience in assisting and training local governments with their financial accounting and fiscal responsibilities. We hold educational seminars every year that provide training to elected officials and government accounting staff on accounting, internal control, and compliance issues.

The Partner will personally manage the entire engagement and see that members of our team are continuously accessible and responsive to your needs. The partner will work together with the senior staff to plan and carry out the audit. The partner will also be involved and provide supervision for review of audit work papers and the technical review of the financial statements and other reports issued with the engagement.

The planned audit team will consist of professional staff from the Cedar City and St. George offices. Planned key staff members are as follows:

Engagement Partner: Chad B. Atkinson, CPA
Audit Senior: Kelli Jones, CPA



PROFESSIONAL AUDITING SERVICES PROPOSAL

HINTONBURDICK, PLLC



Chad B. Atkinson, B.A., M.Pr.A, C.P.A.

Audit Partner Specializing in Governmental Audit Services

Chad B. Atkinson graduated from the University of Utah with a Bachelor of Arts degree in 1998 and a Master of Professional Accountancy degree in 1999. While attending the University of Utah, Mr. Atkinson was recognized as an outstanding accounting student by receiving several academic scholarships and was an active member of Beta Alpha Psi, a nationally recognized accounting organization. Mr. Atkinson has also served on various student organizations at Dixie College and the University of Utah. **With more than 15 years of audit experience**, Mr. Atkinson serves as the **Audit Committee Chairman** for the firm's audit committee. Mr. Atkinson has **specialized in audit services** and has extensive experience in providing financial and

compliance audits for non-profit organizations and local governments. In addition to his auditing experience, he also has a broad range of accounting and related experience in performing rate studies, internal control reviews, information system analysis and installations, MAS court audits, budgeting, compiled and reviewed financial statements, forecasted/projected financial statements, business planning and general management consulting. Mr. Atkinson also has experience in the use of various accounting software systems.

Mr. Atkinson has served a wide variety of clientele including, not-for-profit organizations, municipalities, **cities**, counties, school, districts, special service districts, courts, utilities, construction and development companies and other business entities. A **selected list of entities** served by him in the last five years includes:

- ◆ Parowan City, UT
- ◆ Kanab City, UT
- ◆ Santa Clara City, UT
- ◆ Hurricane City, UT
- ◆ City of Ely, NV
- ◆ Somerton, AZ
- ◆ West Wendover, NV
- ◆ Tolleson, AZ

Mr. Atkinson has received 80 hours audit and accounting continuing professional education (CPE). **Relevant CPE courses** attended over the last three years includes training on government and non-profit accounting and auditing, single audits, new statements on auditing standards suite, preparing a CAFR, FASB standards codification, internal control, risk assessment, fraud risks, ethics and numerous other courses.

Mr. Atkinson is a **Certified Public Accountant** licensed to practice in Utah and has met the requirements for practicing in the neighboring states of Arizona, Colorado, and Nevada. He is a member of the American Institute of Certified Public Accountants, the Utah Association of Certified Public Accountants, and the Utah Government Finance Officers Association. He regularly provides instruction at seminars sponsored by HintonBurdick.



PROFESSIONAL AUDITING SERVICES PROPOSAL

HINTONBURDICK, PLLC



Kelli Jones, B.S., M.Acc., C.P.A.
Senior Accountant

Kelli Jones graduated Summa Cum Laude from Southern Utah University, completing her Bachelor of Science degree in 2009, and her Masters degree in Accountancy in 2010. Ms. Jones has specialized in audit services and has experience in providing financial audits for numerous local governments. In addition to her local government experience, she also has a broad range of accounting and related experience in performing internal control reviews, compiled and reviewed financial statements, and general management consulting. Ms. Jones also has experience in the use of various accounting software systems.

In her employment with HintonBurdick, PLLC, Ms. Jones has served a wide variety of clientele, including cities, towns, school districts, special service districts, not-for-profit organizations, construction and development companies and other business entities.

A selected list of entities served by her in the last four years includes:

- ◆ Parowan City, UT
- ◆ St. George, UT
- ◆ Santa Clara, UT
- ◆ Washington, UT
- ◆ Springdale, UT
- ◆ Hurricane, UT
- ◆ Beaver County School District, UT
- ◆ White Pine County School District, NV
- ◆ Tuacahn High School, UT

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Ms. Jones has received 80 hours of "yellow-book" audit and accounting continuing professional education (cpe) and has attended and completed more than 24 hours of cpe in subjects directly related to government accounting and auditing every two years. Relevant cpe courses attended over the last three years includes training on government accounting and auditing, compilations and reviews, risk assessment, fraud risks, GASB Updates, GASB 54, internal control, ethics and numerous other courses.

Ms. Jones is a Certified Public Accountant and is a member of the Utah Association of Certified Public Accountants.



PROFESSIONAL AUDITING SERVICES PROPOSAL

HINTONBURDICK, PLLC

Similar Engagements with Other Governmental Entities

Firm/Government Agency Name: Kanab City, Utah	
Contact Person: Joe Decker	Phone: 435-644-2534
Title: Interim City Manager	Fax: 435-644-2536
Address: 76 North Main Kanab, UT 84741	E-Mail Address: kfd@kanb.net
	Reason for including: Similar local government
Project Size, Complexity, Scope and Duration: 180 hours, 9 funds Financial Audit and Single Audit when needed	
Firm/Government Agency Name: Santa Clara City, Utah	
Contact Person: Brock Jacobsen	Phone: 435-673-6712
Title: Assistant City Manager	Fax: 435-628-7338
Address: 2603 Santa Clara Drive Santa Clara, UT 84765	E-Mail Address: bjacobsen@sccity.org
	Reason for including: Similar local government
Project Size, Complexity, Scope and Duration: 250 hours, 8 funds Financial Audit and Single Audit	
Firm/Government Agency Name: Hurricane City, Utah	
Contact Person: Clark Fawcett	Phone: 435-635-2811
Title: Finance Director	Fax: 435-635-4284
Address: 147 North 870 West Hurricane, UT 84737	E-Mail Address: clark@cityofhurricane.com
	Reason for including: Similar local government
Project Size, Complexity, Scope and Duration: 300 hours, 20 funds Financial Audit and Single Audit when needed	



PROFESSIONAL AUDITING SERVICES PROPOSAL

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Firm/Government Agency Name: City of St. George, Utah	
Contact Person: Tiffany Lejoice, CPA	Phone: 435-627-4701
Title: Finance Director	Fax: 435-627-4731
Address: 175 E. 200 N. St. George, UT 84770	E-Mail Address: Philip.peterson@sgcity.org
	Reason for including: Similar local government
Project Size, Complexity, Scope and Duration: 500 hours, 34 funds Financial Audit and Single Audit	
Firm/Government Agency Name: Town of Orderville, Utah	
Contact Person: Carol Lamb	Phone: 435-648-2534
Title: Town Clerk	Fax: 435-648-2535
Address: PO Box 165 Orderville, UT 84758	E-Mail Address: towno@color-country.net
	Reason for including: Similar local government
Project Size, Complexity, Scope and Duration: 100 hours, 2 funds, Financial Audit and Single Audit when needed	
Firm/Government Agency Name: Cedar City, UT	
Contact Person: Jason Norris	Phone: 435-865-5104
Title: Finance Director	Fax: 435-586-4362
Address: 10 North Main Street Cedar City, UT 84720	E-Mail Address: norris@cedarcity.org
	Reason for including: Similar local government, but larger
Project Size, Complexity, Scope and Duration: 375 hours, 31 funds Financial Audit and Single Audit	



Specific Audit Approach

Audit Approach

Because it is a common service, an audit is sometimes viewed as a commodity to be acquired at the lowest price. Many entities have learned by sad experience that this is a dangerous practice. We believe, and have demonstrated repeatedly, that the annual audit should complement and enhance management, in addition to providing the desired assurances of a thorough, professional examination of the records. All aspects of the audit planning process, evaluation of controls, audit programs, field work and final analytical **procedures are integrated so that the audit is a continuous process.** We utilize the latest procedures in our audit tests, as well as using the latest technology to reduce costs and errors. Our firm structure and staff size enables us to provide more value by allowing professional staff to perform tasks that match their expertise level. We are constantly alert during our examination, and it is not uncommon for us to discover situations during the audit which result in savings to entities of thousands of dollars, often much greater than our fee. In addition to auditing financial results, we look at the overall performance and operations of the entity. **We develop constructive, practical suggestions for the improvement of internal accounting controls and procedures,** as well as for the strengthening of overall management, and will formally communicate these suggestions in a management letter.

PROPOSED WORK SCHEDULE

HintonBurdick's staff size and experience allows assignment of resources to complete the audit work in the shortest possible time to **minimize day-to-day disruption.** We have conducted countless audits over the last 30 years and have developed an audit process which will allow us to perform the audit and **meet the deadlines as outlined** in your request for proposals. The details of each segment of the audit are proposed as follows:

SEGMENT 1 – PLANNING STAGE (MAY – JULY):

- Hold entrance conference and review prior year financial statements, accounting records and other information and issue the engagement letter.
- Prepare and submit the detailed audit plan to the City along with a Prepared by Client (PBC) list.
- Obtain preliminary trial balance, select accounts to confirm and prepare confirmation letters.
- Review prior period audit work papers and review council meeting minutes.
- Prepare internal control narratives and review internal controls, accounting systems and grant management procedures.
- Prepare risk assessments, review compliance issues and develop audit programs.



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HINTONBURDICK, PLLC

- Prepare calculations for major fund determination, single audit major program determination (if needed) and materiality levels for financial statements and major programs.
- Perform inventory observations and tests of controls, as applicable.
- Schedule field work dates.

Client responsibilities for Segment 1:

- Ensure availability of City audit liaison and other City staff for the entrance conference and preliminary planning work as applicable.
- Provide preliminary trial balance and confirmation contact information.
- Update internal control narratives provided by the auditor.
- Assemble information for the PBC list in preparation for the field work stage.
- Coordinate field work dates.

SEGMENT 2 – FIELDWORK STAGE (EARLY AUGUST):

- Hold entrance conference for field work.
- Perform detailed audit procedures based on planning and assessment of internal controls and risk assessments, including procedures for cash and investments, capital assets, cutoff, inter-fund transactions, current liabilities, payroll, long-term debt, detailed examination of all funds and related accounts, compliance testing and single audit test work, when applicable.
- Hold exit conference with City staff upon completion of field work to summarize the results of field work, review preliminary findings and discuss report deadlines and any unresolved issues.

Client responsibilities for Segment 2:

- Provide various documents and schedules as per the PBC list.
- Ensure that work space is available and that City staff are available to provide assistance, locate supporting documentation and respond to inquiries during the scheduled field work dates.



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SEGMENT 3 – WRAP UP STAGE (AUGUST - SEPTEMBER):

- Conduct partner and manager review of audit workpapers and audit programs.
- Conduct final review and analytical review procedures.
- Prepare and submit proposed audit adjustments, proposed financial statement grouping schedules, and draft findings and recommendations.
- Review Financial Statements prepared by Pelorus Methods.
- Deliver final reports and communication letter to those charged with governance.
- Prepare the single audit electronic submission to IDES federal single audit clearing house, when applicable.

Client responsibilities for Segment 3:

- Review the proposed audit adjustments, proposed financial statement grouping schedules, and draft findings and recommendations and comment as applicable.
- Provide signed client representation letter to the auditor.
- Coordinate the council meeting or audit committee presentation.
- Certify the single audit on-line submission, when applicable.
- Submit financial statements and applicable reports to the state.

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Audit Objectives

The AICPA issued a **suite of auditing standards related to expanded audit procedures**, which we will be required to follow as part of our audit of your financial statements. These eight standards (SAS104 to SAS111) have been collectively referred to as the **risk assessment standards**. The primary objective of these standards is to enhance auditors' application of the audit risk model in practice by specifying, among other things:

- More in-depth understanding of the entity and its environment, including its internal control, to identify the risks of material misstatement in the financial statements and what the entity is doing to mitigate those risks.
- More rigorous assessment of the risks of where and how financial statements could be materially misstated based on that understanding.
- Improved linkage between the auditor's assessed risks and the nature, timing, and extent of audit procedures performed in response to those risks.



PROFESSIONAL AUDITING SERVICES PROPOSAL

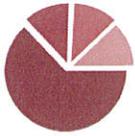
HINTONBURDICK, PLLC

In addition to the above objectives related to risk assessment the following audit objectives related to assets, liabilities, revenues, expenditures, financial statements and compliance are common to governmental audits and will be utilized based on our assessment of risks and the results of our procedures.

- All cash and investments of the entity are on hand, in transit, or on deposit with third parties in the name of the entity. Cash and investments are stated at the correct amount and reflect a proper cutoff. Depositories are legally acceptable; adequate collateral has been pledged and cash and investment restrictions are appropriate.
- Wages, salaries and benefits disbursements are computed using rates or amounts approved by the governing board and in accordance with laws and regulations and for work performed and authorized.
- Expenditures and cash disbursements are properly recorded for goods or services received and as authorized (in accordance with the budget and grant agreements). Expenditures and related liabilities have been recorded correctly as to account, fund, budget category, period and amount
- All valid revenues have been recorded correctly as to account; fund, budget category, period and amount and billed revenues or charges for services and related receivables have been properly stated at the net realizable amount.
- Account balances and transactions are properly summarized and classified in the financial statements, and related disclosures are adequate.
- GASB34 conversion adjustments for the statement of net assets and statement of activities have been made in accordance with accounting standards in all material respects.
- Federal and state grant revenues and expenditures are administered and recorded in accordance with grant provisions and related laws and regulations.
- Management is aware of federal and state compliance issues and has established procedures for compliance with laws and regulations.

Audit Sampling

Statistical sampling is generally not deemed to be appropriate or necessary based on the number and type of transactions processed by governmental entities and other cost/benefit considerations; however, statistical sampling may be used based upon professional judgment as a result of our audit planning. We normally select numerous samples of transactions for testing various account balances and compliance based on our preliminary analytical procedures and depending on materiality, risk assessments, inquiries of personnel and based on our assessment of internal control and major programs for the single audit, as applicable.



Information Technology

HintonBurdick's paperless audit software system enables us to import and analyze your financial data and gives us the ability to analyze, sort, extrapolate and compare your information with prior years, projected results and other expectations so that we can **effectively and efficiently plan and perform the audit**. Documents provided to HintonBurdick should be provided in an electronic format whenever possible. As an integral part of our evaluation of your system of internal controls we will evaluate your electronic data processing (EDP) system and document the system through inquiries and observations. Software for data extraction will be used if applicable as a result of audit planning. System tests for integrity, security, use of computer assisted audit tools, and the use of an IT specialist will be applied if deemed necessary based on audit objectives and results of planning and other test work.

Analytical Procedures

HintonBurdick utilizes analytical procedures in both the planning stage and the final review stage of the audit in accordance with generally accepted auditing standards accepted in the United States of America. Comparisons will be made between the current year actual and prior year actual activity as well as budget-to-actual comparisons. We will also utilize various other analytical procedures during the field work stage of the audit such as analysis of gross margins, rate analysis, month to month comparisons for service revenues and various other ratios and analysis. We also step back and review the relationship of each fund's balance sheet and statement of income and analyze net income or loss in comparison to the prior year, fund balance appropriations and other expectations. We look for appropriate relationships and analyze expectations based on our knowledge of the City and our **numerous years of experience**. This **analytical approach** often **reveals problems** that may have been missed by simply performing "canned" audit procedures and checklists.

Internal Controls

Auditing standards require the auditor to obtain a sufficient understanding of internal control and fraud risk factors in order to plan the audit and to determine the nature, timing and extent of test to be performed. An understanding of the City's financial operations, funding source requirements, transaction cycles, internal control structure and fraud risk factors will be achieved through inquiry, observation, walkthroughs and tests of transactions. We will request the assistance of your accounting staff in preparing a written narrative of significant transaction cycles and we will utilize other resources such as your policies and procedures manual, organizational charts, the budget and other management information systems. Professional standards require that we communicate, in writing; deficiencies in internal control over financial reporting that are considered significant deficiencies or material weaknesses that are identified during the audit. We will also communicate, in writing, **constructive, practical suggestions for strengthening overall management and internal accounting controls and procedures**.



Laws and Regulations

HintonBurdick utilizes the legal compliance audit guide for the State of Utah which was developed by the Office of the State Auditor to test compliance with state laws. This audit guide, which is updated annually, along with inquiry of your personnel and a review of grant agreements will be performed to determine if management is aware of laws and regulations and to perform compliance test work. We also utilize OMB Circular A-133 Compliance Supplement for testing federal grants in accordance with the single audit act, as applicable.

Audit Samples for Tests of Compliance

During our financial audit test work we normally select numerous samples of transactions for testing various account balances. In order to test compliance with federal and state laws and local ordinances, additional samples will be selected based on prior year's findings, single audit compliance guides and materiality, specific requirements as per our state compliance audit guide and per review of grant agreements, as applicable.

Fund Approach – Departments

We utilize a "fund" approach to our audit which helps us to focus on issues related to each fund rather than overall revenues or expenditures. Our audit approach is based on the materiality level of each major fund and the remaining non-major funds. During our new audit engagements, we frequently find that some departments and transactions have been overlooked by prior auditors. Thus, we make a point to continue this thorough approach from year to year which enhances the awareness of the audit requirements and encourages department heads to follow policies and procedures. As such, you will receive added value from the audit.

Quality Control

HintonBurdick follows professional standards which require an independent peer review and we also conduct annual in-house quality control reviews on a comprehensive selection of audit engagements. Moreover, every audit engagement is subject to quality control procedures performed by the audit engagement partner and manager who are responsible for ensuring that our audit procedures, documentation, and reporting are in compliance with auditing standards, state statutes, OMB Circular A-133 requirements and firm policies. Technical partner reviews are also performed on selected engagements and when deemed appropriate.

Identification of Anticipated Potential Audit Problems

We do not anticipate any audit problems. Should any audit problems arise, we will immediately discuss the issue with the appropriate level of City management and a plan will be implemented to address the problem.



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK, PLLC

Affirmation of Availability for Consulting Services

As noted in our proposal, HintonBurdick has extensive experience with Governmental Accounting and Financial Reporting. We will be available to assist the City with any consulting services that are needed by the City.



CITY OF ST. GEORGE

175 East 200 North
St. George, Utah 84770

November 14, 2008

To Whom It May Concern:

The City of St. George has employed Hinton, Burdick, Hall & Spilker, PLLC for more than twenty-five years to perform the audit of the Comprehensive Annual Financial Report. In addition, they have also worked with the City on other issues which has arisen over that time which required their technical expertise and experience.

Our experience with the firm and their auditors has been exceptional. Their auditors are very professional, well prepared, and do not disrupt the operations of the finance department more than is acceptable. They are timely in being here when they say and getting their audit completed in a timely manner.

I highly recommend Hinton, Burdick, Hall & Spilker, PLLC, to any entity seeking audit, accounting and/or consulting services.

Sincerely,

Philip R. Peterson, CPA CGFM
Finance Director
City of St. George

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CITY OF ST. GEORGE
175 East 200 North, St. George, Utah 84770
Phone: (435) 627-4000
www.sgcity.org

MAYOR
Daniel D. McArthur

CITY MANAGER
Gary S. Esplin

CITY COUNCIL
Suzanne B. Allen
Gill Almquist, Gail Bunker
Jon Pike, Gloria Shakespeare



Town of Bayfield
1199 US Highway 160B
P.O. Box 80
Bayfield, CO 81122
970-884-9544

To Whom It May Concern:

This letter is being written in support of Hinton Burdick, CPA's whom I understand are submitting a proposal to perform services for your entity. We at the Town of Bayfield have been under contract with Hinton Burdick for auditing services since 2011. We have found them to be a very diligent and thorough with our information as well as our needs and desires surrounding our audit. The group that has provided our services led by Chad Atkinson has been extremely willing to make the process as smooth as possible, working within our scheduling needs, always available to answer questions, and providing very useful and timely suggestions for improvements and adjustments. We have found over the last 3 years that our findings have dropped dramatically and that with the aid of Chad and his staff, we have added many necessary policies, procedures and tracking devices to our tools of operation here at the Town of Bayfield. We now are happy to maintain an asset tracking system, along with use of a stable purchasing policy and payroll system due to the sound advice we have received. It is with great pleasure that I would refer you to Hinton Burdick and encourage you to thoroughly review their proposal to provide you services. I have found that working with them is definitely worth the fiscal outlay. If you have further questions, I would be happy to discuss them with you.

Sincerely,

Erin Dunavant
Finance Director
Town of Bayfield
(970)884-9544
edunavant@bayfieldgov.org



March 26, 2014

To Whom It May Concern:

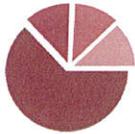
Washington City has been using HintonBurdick, PLLC as our independent auditor since 2008. Their vast knowledge, professionalism and friendly staff has made working with HintonBurdick a pleasure.

I have always appreciated their willingness to answer my questions and to assist our efforts in improving our financial reporting. Their staff is very professional and well prepared to address any new governmental accounting practices and the attention, commitment and resources they put forward ensure effective, efficient and timely services.

I highly recommend HintonBurdick, PLLC, to any entity seeking auditing or accounting services.

Sincerely,

Kimberly Ruesch
Administrative Services Manager
Washington City, Utah



PROFESSIONAL AUDITING SERVICES PROPOSAL HINTONBURDICK, PLLC

Cost proposal for financial and compliance audits of fiscal years ended June 30, 2015 thru 2019:

Our not-to-exceed fees for the financial and compliance audits for the fiscal years ended June 30, 2015 thru 2019 are listed in the following schedule as requested:

DESCRIPTION	FOR THE YEAR ENDED JUNE 30TH				
	2015	2016	2017	2018	2019
Not-to-Exceed Audit Fee					
Billable Hours	175	175	175	175	175
Billing Rate	\$ 69	\$ 72	\$ 75	\$ 77	\$ 80
Out of Pocket Expenses	\$ 400	\$ 415	\$ 430	\$ 445	\$ 460
Total Not-to-Exceed Audit Fee	\$ 12,500	\$ 13,000	\$ 13,500	\$ 14,000	\$ 14,500
Not-to-Exceed Single Audit Fee (if necessary)					
Billable Hours	30	30	30	30	30
Billing Rate	\$ 83	\$ 87	\$ 90	\$ 93	\$ 97
Travel and Out of Pocket Expenses	-	-	-	-	-
Total Not-to-Exceed Single Audit Fee	2,500	2,600	2,700	2,800	2,900
Optional Items					
Consulting Services Hourly Rate	\$ 69	\$ 72	\$ 75	\$ 77	\$ 80
Spot Audit Fees (assuming 2 or 3 visits)	\$ 420	\$ 440	\$ 450	\$ 470	\$ 490

We anticipate the scope of the work to include an examination of the funds and activities included in the City's fiscal year 2014 audit and a single audit as outlined in your request for proposal. The above fees are based upon the assumption that the City's records are in good, auditable condition and that the City's personnel will be available to assist on a timely basis.

The fee shown above includes a limited amount of assistance with year-end closing entries, if necessary. Other non-audit work such as assistance with bookkeeping or other accounting services necessary to bring the records and accounts into auditable condition will be approved by you before they are provided and will be billed separately at our consulting services hourly rate. We do not bill for casual phone calls and consultations and we encourage you to call on us throughout the year.

We appreciate your consideration of HintonBurdick for this engagement and look forward with pleasure to a pleasant and mutually beneficial relationship. If the terms outlined above meet with your approval, please notify us.

Very truly yours,

Chad B. Atkinson, CPA
Audit Partner