

**QUARTERLY FINANCIAL STATEMENT
FOR THE FISCAL YEAR 2019-2020
1ST QUARTER**



MURRAY CITY CORPORATION

Prepared by
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MURRAY CITY
BALANCE SHEET - GOVERNMENTAL FUNDS (Unaudited)
As of September 30, 2019 25% of year complete

	GENERAL FUND			CAPITAL PROJECTS FUND			REDEVELOPMENT AGENCY FUND			LIBRARY FUND		
	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg
ASSETS												
Cash and investments	\$ 8,359,249	\$ 6,815,218		\$ 10,352,008	\$ 11,099,919		\$ 2,354,440	\$ 1,940,669		\$ 1,459,356	\$ 367,229	
Restricted cash	12,456	14,881		6,055,211	5,886,103		7,482	12,168		17,077	16,600	
Receivables	223,535	266,387		-	-		12,675	-		-	-	
Other	2,880	10,687		634,699	-		-	-		29,473	-	
Capital assets, net	-	-		-	-		-	-		-	-	
Total assets	<u>8,598,121</u>	<u>7,107,172</u>	21%	<u>17,041,917</u>	<u>16,986,022</u>	0%	<u>2,374,596</u>	<u>1,952,837</u>	22%	<u>1,505,906</u>	<u>383,829</u>	292%
LIABILITIES												
Payables and other liabilities	(1,035,459)	(1,015,908)		(236,537)	(109,731)		(2,378)	(1,594)		(40,416)	(24,937)	
OPEB & pension liabilities	-	-		-	-		-	-		-	-	
Total liabilities	<u>(1,035,459)</u>	<u>(1,015,908)</u>	2%	<u>(236,537)</u>	<u>(109,731)</u>	116%	<u>(2,378)</u>	<u>(1,594)</u>	49%	<u>(40,416)</u>	<u>(24,937)</u>	
FUND BALANCE	<u>\$ 7,562,662</u>	<u>\$ 6,091,265</u>	24%	<u>\$ 16,805,381</u>	<u>\$ 16,876,291</u>	0%	<u>\$ 2,372,219</u>	<u>\$ 1,951,243</u>	22%	<u>\$ 1,465,490</u>	<u>\$ 358,892</u>	308%

	CEMETERY FUND			TOTAL		
	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg
ASSETS						
Cash and investments	\$ 1,356,371	\$ 1,342,219	1%	\$ 23,881,424	\$ 21,565,253	
Restricted cash	-	-		6,092,226	5,929,752	
Receivables	-	-		236,210	266,387	
Other	-	-		667,051	10,687	
Capital assets, net	-	-		-	-	
Total assets	<u>1,356,371</u>	<u>1,342,219</u>	1%	<u>30,876,911</u>	<u>27,772,079</u>	11%
LIABILITIES						
Payables and other liabilities	-	-		(1,314,789)	(1,152,170)	
OPEB & pension liabilities	-	-		-	-	
Total liabilities	<u>-</u>	<u>-</u>		<u>(1,314,789)</u>	<u>(1,152,170)</u>	14%
FUND BALANCE	<u>\$ 1,356,371</u>	<u>\$ 1,342,219</u>	1%	<u>\$ 29,562,122</u>	<u>\$ 26,619,910</u>	11%

MURRAY CITY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS

As of September 30, 2019 25% of year complete

GENERAL FUND

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Chg</u>
REVENUES					
Sales tax	\$ 16,650,080	9%	\$ 1,418,890	\$ 1,389,741	2%
Sales tax (option)	4,150,000	9%	355,149	348,567	2%
Sales tax (Transportation)	1,466,000		125,537	-	100%
Property tax	10,038,763	3%	275,753	199,055	39%
Franchise tax	4,577,000	17%	794,126	868,868	-9%
Charges for services					
Permits and licensing	1,635,000	33%	544,318	468,622	16%
Public safety	1,623,470	29%	472,680	384,285	23%
Parks & recreation	1,721,000	30%	510,369	461,633	11%
Intergovernmental	2,246,820	12%	269,817	349,191	-23%
Fines and forfeitures	1,194,000	25%	293,627	293,288	0%
Other	632,541	23%	146,356	161,035	-9%
Total revenues	<u>45,934,674</u>	<u>11%</u>	<u>5,206,622</u>	<u>4,924,285</u>	<u>6%</u>
EXPENDITURES					
<i>Personnel</i>					
General government	(2,810,386)	22%	(605,096)	(558,663)	8%
Police	(11,496,324)	22%	(2,512,338)	(2,388,451)	5%
Fire	(8,140,681)	22%	(1,781,809)	(1,790,569)	0%
Other public safety	(1,183,282)	22%	(260,712)	(300,155)	-13%
Public works	(2,266,435)	23%	(515,536)	(483,782)	7%
Parks and recreation	(4,783,172)	25%	(1,176,941)	(1,098,544)	7%
Development services	(1,244,415)	20%	(249,328)	(229,840)	8%
	<u>(31,924,695)</u>	<u>22%</u>	<u>(7,101,760)</u>	<u>(6,850,003)</u>	<u>4%</u>
<i>Operations</i>					
General government	(1,532,303)	32%	(483,230)	(389,158)	24%
Police	(2,159,493)	34%	(731,076)	(870,958)	-16%
Fire	(1,327,707)	23%	(300,617)	(289,681)	4%
Other public safety	(304,412)	23%	(69,301)	(66,223)	5%
Public works	(2,043,449)	17%	(344,106)	(570,888)	-40%
Parks and recreation	(2,612,156)	31%	(799,384)	(702,193)	14%
Development services	(180,290)	33%	(60,317)	(49,436)	22%
	<u>(10,159,810)</u>	<u>27%</u>	<u>(2,788,031)</u>	<u>(2,938,537)</u>	<u>-5%</u>
UTOPIA	(1,818,999)	25%	(453,992)	(445,090)	2%
Debt service	(697,078)	0%	-	-	0%
Capital outlay	(945,385)	1%	(6,905)	(115,924)	-94%
Total expenditures	<u>(45,545,967)</u>	<u>23%</u>	<u>(10,350,687)</u>	<u>(10,349,553)</u>	<u>0%</u>
Transfers in	4,335,618	29%	1,254,014	1,239,550	1%
Transfers out	(5,194,937)	0%	-	(60,000)	N/A
Change in fund balance	<u>(470,612)</u>		<u>(3,890,050)</u>	<u>(4,245,718)</u>	
Fund balance, beginning	11,452,712		11,452,712	10,336,983	11%
Fund balance, ending	<u>\$ 10,982,100</u>		<u>\$ 7,562,662</u>	<u>\$ 6,091,265</u>	<u>24%</u>

CAPITAL PROJECTS FUND

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Chg</u>
Revenue	\$ 3,086,293		\$ 110,562	\$ 109,089	1%
Expenditures					
Maintenance	(2,296,582)	5%	(118,508)	(95,227)	24%
Capital	(12,944,080)	9%	(1,199,901)	(2,995,464)	-60%
Transfer in	-	0%	-	-	0%
Transfers out	(105,000)	0%	-	(310,000)	-100%
Change in fund balance	<u>\$ (12,259,369)</u>		<u>\$ (1,207,848)</u>	<u>\$ (3,291,602)</u>	
Fund balance, beginning	18,013,228		18,013,228	20,167,892	-11%
Fund balance, ending	<u>\$ 5,753,859</u>		<u>\$ 16,805,380</u>	<u>\$ 16,876,290</u>	<u>0%</u>

REDEVELOPMENT FUND

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Chg</u>
Revenue	\$ 2,283,687	1%	\$ 21,793	\$ 27,749	-21%
Expenditures					
Administration	(130,148)	17%	(22,471)	(26,416)	-15%
Redevelopment	(1,886,136)	2%	(29,931)	(39,683)	-25%
Capital	(720,000)	56%	(405,009)	-	n/a
Debt	(567,550)	0%	-	-	n/a
Transfers out	(321,500)	0%	-	-	n/a
Change in fund balance	<u>\$ (1,341,647)</u>		<u>\$ (435,617)</u>	<u>\$ (38,350)</u>	
Fund balance, beginning	2,807,836		2,807,836	1,989,593	41%
Fund balance, ending	<u>\$ 1,466,189</u>		<u>\$ 2,372,219</u>	<u>\$ 1,951,243</u>	<u>22%</u>

LIBRARY FUND

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Chg</u>
Revenue	\$ 2,713,564	3%	\$ 94,672	\$ 69,007	37%
Expenditures					
Personnel	(1,112,486)	22%	(246,293)	(248,042)	-1%
Operations	(681,022)	16%	(109,018)	(173,274)	-37%
Capital	(126,657)	6%	(7,836)	(11,201)	-30%
Change in fund balance	<u>\$ 793,399</u>		<u>\$ (268,475)</u>	<u>\$ (363,511)</u>	
Fund balance, beginning	1,733,965		1,733,965	722,403	140%
Fund balance, ending	<u>\$ 2,527,364</u>		<u>\$ 1,465,490</u>	<u>\$ 358,892</u>	<u>308%</u>

CEMETERY FUND

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Chg</u>
Revenue	\$ 50,000	15%	\$ 7,489	\$ 19,240	-61%
Transfers out	-	n/a	-	(110,000)	
Change in fund balance	<u>\$ 50,000</u>		<u>\$ 7,489</u>	<u>\$ (90,760)</u>	
Fund balance, beginning	1,348,881		1,348,881	1,432,979	-6%
Fund balance, ending	<u>\$ 1,398,881</u>		<u>\$ 1,356,370</u>	<u>\$ 1,342,219</u>	<u>1%</u>

MURRAY CITY
BALANCE SHEET - PROPRIETARY FUNDS (Unaudited)

As of September 30, 2019 25% of year complete

	WATER FUND			WASTEWATER FUND			POWER FUND			STORM WATER FUND		
	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg
ASSETS												
Cash and investments	\$ 2,504,196	\$ 3,186,028		\$ 1,885,238	\$ 2,939,097		\$ 26,286,233	\$ 20,548,812		\$ 484,406	\$ 1,096,345	
Restricted cash	3,140,000	355,785		648,142	641,368		-	-		1,288,283	1,252,101	
Receivables	1,613,711	1,128,436		638,157	410,794		6,676,718	5,101,586		211,157	176,690	
Other (including inventory)	-	-		-	-		2,492,668	2,556,750		-	-	
Investment in joint venture	-	-		8,374,472	2,741,131		-	-		-	-	
Capital assets, net	24,992,674	22,633,727		10,671,029	8,824,421		26,328,090	28,141,076		13,101,269	12,908,805	
Total assets	<u>32,250,581</u>	<u>27,303,975</u>	18%	<u>22,217,038</u>	<u>15,556,811</u>	43%	<u>61,783,710</u>	<u>56,348,225</u>	10%	<u>15,085,115</u>	<u>15,433,942</u>	-2%
LIABILITIES												
Payables and other liabilities	(315,569)	(297,403)		(475,890)	(327,254)		(4,917,051)	(4,600,218)		(196,854)	(77,679)	
OPEB & pension liabilities	(408,304)	(423,442)		(184,653)	(167,099)		(1,470,324)	(1,418,426)		(160,685)	(132,078)	
Bonds payable	(1,694,885)	(2,004,762)		(2,988,109)	(3,289,336)		-	-		(4,251,444)	(4,489,430)	
Total liabilities	<u>(2,418,758)</u>	<u>(2,725,607)</u>	-11%	<u>(3,648,652)</u>	<u>(3,783,689)</u>	-4%	<u>(6,387,375)</u>	<u>(6,018,644)</u>	6%	<u>(4,608,983)</u>	<u>(4,699,187)</u>	-2%
NET POSITION												
Net investment, capital assets	23,297,789	20,628,965		16,057,392	8,276,217		26,328,090	28,141,076		8,849,825	8,419,376	
Net position, unrestricted	6,534,034	3,949,404		2,510,994	3,496,906		29,068,244	22,188,504		1,626,307	2,315,379	
Total net position	<u>\$ 29,831,823</u>	<u>\$ 24,578,368</u>	21%	<u>\$ 18,568,386</u>	<u>\$ 11,773,123</u>	58%	<u>\$ 55,396,335</u>	<u>\$ 50,329,581</u>	10%	<u>\$ 10,476,132</u>	<u>\$ 10,734,755</u>	-2%

	PARKWAY FUND			SOLID WASTE FUND			TELECOM FUND			TOTAL		
	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg
ASSETS												
Cash and investments	\$ 783,679	\$ 756,517		\$ 199,401	\$ 275,715		\$ 112,039	\$ 112,049		\$ 32,255,192	\$ 28,914,563	12%
Restricted cash	-	-		-	-		-	-		5,076,425	2,249,254	126%
Receivables	-	-		247,001	148,856		283,468	373,071		9,670,212	7,339,434	32%
Other (including inventory)	54,142	50,726		-	-		-	-		2,546,810	2,607,476	-2%
Investment in joint venture	-	-		2,205,576	-		-	-		10,580,048	2,741,131	286%
Capital assets, net	2,626,956	2,815,884		249,122	233,223		-	-		77,969,141	75,557,137	3%
Total assets	<u>3,464,776</u>	<u>3,623,127</u>	-4%	<u>2,901,100</u>	<u>657,794</u>	341%	<u>395,508</u>	<u>485,120</u>	-18%	<u>138,097,828</u>	<u>119,408,994</u>	16%
LIABILITIES												
Payables and other liabilities	(271,477)	(232,023)		(53,901)	(5,180)		(280,448)	(369,257)		(6,511,190)	(5,909,014)	10%
OPEB & pension liabilities	(155,903)	(159,220)		(31,428)	(45,649)		-	-		(2,411,297)	(2,345,914)	3%
Interfund loans payable	(1,198,324)	(1,198,324)		-	-		-	-		(10,132,762)	(10,981,852)	-8%
Total liabilities	<u>(1,625,705)</u>	<u>(1,589,567)</u>	2%	<u>(85,329)</u>	<u>(50,829)</u>	68%	<u>(280,448)</u>	<u>(369,257)</u>	-24%	<u>(19,055,249)</u>	<u>(19,236,780)</u>	-1%
NET POSITION												
Net investment, capital assets	2,626,956	2,815,884	-7%	2,454,698	233,223	953%	-	-		67,836,378	64,575,285	5%
Net position, unrestricted	(787,884)	(782,325)	1%	361,072	373,742	-3%	115,060	115,863	-1%	51,206,200	35,596,929	44%
Total net position	<u>\$ 1,839,072</u>	<u>\$ 2,033,559</u>	-10%	<u>\$ 2,815,771</u>	<u>\$ 606,965</u>	364%	<u>\$ 115,060</u>	<u>\$ 115,863</u>	-1%	<u>\$ 119,042,578</u>	<u>\$ 100,172,214</u>	19%

MURRAY CITY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PROPRIETARY FUNDS

As of September 30, 2019 25% of year complete

This statement excludes Net investment in capital assets and depreciation expense.

WATER FUND

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Chg</u>
Revenue	\$ 7,022,375	47%	\$ 3,288,824	\$ 2,787,952	18%
Bond proceeds	2,720,000	92%	2,500,000	-	
Expenditures					
Personnel	(2,422,817)	22%	(541,442)	(511,651)	6%
Ops	(2,161,824)	19%	(418,865)	(476,759)	-12%
Capital	(5,056,200)	5%	(242,089)	(633,598)	-62%
Debt	(463,097)	18%	(83,403)	-	
Transfer in	-		-	-	
Transfers out	(536,990)	47%	(250,260)	(212,356)	18%
Change in net position	<u>\$ (898,553)</u>		<u>\$ 4,252,765</u>	<u>\$ 953,588</u>	346%
Net position, beginning	2,281,269		2,281,269	2,995,817	-24%
Net position, ending	<u>\$ 1,382,716</u>		<u>\$ 6,534,034</u>	<u>\$ 3,949,405</u>	65%

WASTEWATER FUND

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Chg</u>
Revenue	\$ 5,281,000	26%	\$ 1,383,347	\$ 1,176,464	18%
Bond proceeds	-		-	-	
Expenditures					
Personnel	(1,450,807)	20%	(294,683)	(269,938)	
Ops	(2,464,063)	20%	(487,115)	(497,643)	
Capital	(2,945,797)	5%	(136,284)	(76,333)	
Debt	(1,039,248)	19%	(198,491)	(86,969)	
Transfer in	21,125		-	-	
Transfers out	(400,160)	25%	(98,237)	(88,884)	
Change in net position	<u>\$ (2,997,950)</u>		<u>\$ 168,537</u>	<u>\$ 156,695</u>	8%
Net position, beginning	2,342,456		2,342,456	3,746,846	-37%
Net position, ending	<u>\$ (655,494)</u>		<u>\$ 2,510,993</u>	<u>\$ 3,903,541</u>	-36%

POWER FUND

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Chg</u>
Revenue	\$ 37,649,000	30%	\$ 11,386,598	\$ 11,712,993	-3%
Expenditures					
Personnel	(7,896,770)	22%	(1,708,325)	(1,690,460)	1%
Ops	(26,797,266)	22%	(5,767,671)	(6,623,239)	-13%
Capital	(1,034,000)	31%	(319,705)	-	
Debt	-		-	-	
Transfer in	21,125		-	-	
Transfers out	(2,951,920)	29%	(862,261)	(905,702)	-5%
Change in net position	<u>\$ (1,009,831)</u>		<u>\$ 2,728,636</u>	<u>\$ 2,493,592</u>	9%
Net position, beginning	26,339,609		26,339,609	19,694,912	34%
Net position, ending	<u>\$ 25,329,778</u>		<u>\$ 29,068,245</u>	<u>\$ 22,188,504</u>	31%

STORM WATER FUND

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Chg</u>
Revenue	\$ 2,077,500	24%	\$ 490,793	\$ 485,952	1%
Expenditures					
Personnel	(1,032,035)	22%	(230,373)	(192,439)	0.20
Ops	(535,251)	14%	(76,533)	(79,919)	(0.04)
Capital	(1,906,334)	47%	(890,024)	(13,807)	63.46
Debt	(378,142)	19%	(70,946)	(12,383)	4.73
Transfer in	-		-	-	
Transfers out	-		-	-	
Change in net position	<u>\$ (1,774,262)</u>	44%	<u>\$ (777,084)</u>	<u>\$ 187,404</u>	-515%
Net position, beginning	2,403,391		2,403,391	2,078,158	16%
Net position, ending	<u>\$ 629,129</u>		<u>\$ 1,626,307</u>	<u>\$ 2,265,562</u>	-28%

PARKWAY FUND

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Chg</u>
Revenue	\$ 1,288,500	41%	\$ 534,394	\$ 544,598	-2%
Expenditures					
Personnel	(883,827)	25%	(220,244)	(211,302)	4%
Ops	(379,183)	26%	(100,437)	(121,692)	-17%
Capital	(75,000)	0%	-	(102,075)	-100%
Debt	(165,562)	0%	-	(165,562)	-100%
Transfer in	165,000	0%	-	370,000	-100%
Transfers out	-		-	-	
Change in net position	<u>\$ (50,072)</u>		<u>\$ 213,713</u>	<u>\$ 313,967</u>	-32%
Net position, beginning	(1,001,597)		(1,001,597)	(1,371,209)	-27%
Net position, ending	<u>\$ (1,051,669)</u>		<u>\$ (787,884)</u>	<u>\$ (1,057,242)</u>	-25%

SOLID WASTE FUND

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Chg</u>
Revenue	\$ 2,084,225	26%	\$ 541,847	\$ 433,561	25%
Expenditures					
Personnel	(441,799)	18%	(81,221)	(68,048)	19%
Ops	(1,497,036)	19%	(278,357)	(245,010)	14%
Capital	(80,898)	60%	(48,718)	-	
Debt	-		-	-	
Transfer in	-		-	-	
Transfers out	(167,298)	26%	(43,256)	(32,608)	33%
Change in net position	<u>\$ (102,806)</u>		<u>\$ 90,295</u>	<u>\$ 87,896</u>	3%
Net position, beginning	2,476,354		2,476,354	285,846	766%
Net position, ending	<u>\$ 2,373,548</u>		<u>\$ 2,566,649</u>	<u>\$ 373,742</u>	587%

MURRAY CITY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PROPRIETARY FUNDS

As of September 30, 2019 25% of year complete

This statement excludes Net investment in capital assets and depreciation expense.

TELECOM FUND

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 43,000	41%	\$ 17,720	\$ 23,496	-25%
Expenditures					
Ops	(51,750)	44%	(22,767)	(22,361)	2%
Transfer in	-		-	-	
Change in net position	<u>\$ (8,750)</u>		<u>\$ (5,047)</u>	<u>\$ 1,135</u>	
Net position, beginning	120,106		120,106	114,728	
Net position, ending	<u>\$ 111,356</u>		<u>\$ 115,059</u>	<u>\$ 115,863</u>	

CENTRAL GARAGE

(Internal Service Fund)

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 362,862	25%	\$ 91,088	\$ 108,041	-16%
Expenditures					
Personnel	(363,033)	22%	(81,168)	(76,963)	5%
Ops	(42,535)	18%	(7,578)	(8,639)	-12%
Capital	(10,000)	43%	(4,271)	-	#DIV/0!
Transfers out	-		-	-	
Change in net position	<u>\$ (52,706)</u>		<u>\$ (1,929)</u>	<u>\$ 22,439</u>	
Net position, beginning	173,840		173,840	159,496	
Net position, ending	<u>\$ 121,134</u>		<u>\$ 171,911</u>	<u>\$ 181,935</u>	

RISK MANAGEMENT

(Internal Service Fund)

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Chg
Revenue	\$ 1,074,881	22%	\$ 239,061	\$ 301,491	-21%
Expenditures					
Personnel	(401,897)	22%	(89,577)	(64,733)	38%
Ops	(920,154)	45%	(411,905)	(278,842)	48%
Capital	-		-	-	
Transfers out	-		-	-	
Change in net position	<u>\$ (247,170)</u>		<u>\$ (262,422)</u>	<u>\$ (42,085)</u>	
Net position, beginning	1,656,320		1,656,320	1,460,806	
Net position, ending	<u>\$ 1,409,150</u>		<u>\$ 1,393,898</u>	<u>\$ 1,418,721</u>	

MURRAY CITY
BALANCE SHEET - INTERNAL SERVICE FUNDS (Unaudited)
As of September 30, 2019 25% of year complete

	CENTRAL GARAGE			RISK MANAGEMENT			TOTAL		
	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg	Current YTD	Prior YTD	Chg
ASSETS									
Cash and investments	\$ 225,291	\$ 208,362		\$ 1,763,129	\$ 1,745,430		\$ 1,988,421	\$ 1,953,792	
Other (including inventory)	63,012	65,179		-	-		63,012	65,179	
Capital assets, net	130,680	132,182		-	-		130,680	132,182	
Total assets	<u>418,984</u>	<u>405,723</u>	3%	<u>1,763,129</u>	<u>1,745,430</u>	1%	<u>2,182,113</u>	<u>2,151,153</u>	1%
LIABILITIES									
Payables and other liabilities	(37,366)	(18,927)		(297,760)	(280,440)		(335,126)	(299,367)	
OPEB & pension liabilities	(79,025)	(72,679)		(71,471)	(46,269)		(150,496)	(118,948)	
Total liabilities	<u>(116,391)</u>	<u>(91,606)</u>	27%	<u>(369,231)</u>	<u>(326,709)</u>	13%	<u>(485,622)</u>	<u>(418,315)</u>	16%
NET POSITION									
Net investment, capital assets	130,680	132,182		-	-		130,680	132,182	
Net position, unassigned	171,912	181,935		1,393,898	1,418,721		1,565,811	1,600,655	
Total net position	<u>\$ 302,592</u>	<u>\$ 314,117</u>	-4%	<u>\$ 1,393,898</u>	<u>\$ 1,418,721</u>	-2%	<u>\$ 1,696,491</u>	<u>\$ 1,732,837</u>	-2%