

MURRAY CITY

BALANCE SHEET - GOVERNMENTAL FUNDS (Unaudited)

As of September 30, 2023, 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 | \$ 13,792,285 | \$ 11,694,430 | | \$ 34,869,286 | \$ 30,155,978 | | \$ 8,455,277 | \$ 6,643,389 | | \$ 5,125,223 | \$ 4,232,066 | |
| Restricted cash | 200 | 45 | | 1,541,457 | 6,535,043 | | 153 | 42 | | 18,405 | 17,583 | |
| Receivables | 382,884 | 400,462 | | - | - | | - | - | | 0 | 4,800 | |
| Other | 3,330 | 16,779 | | - | 65,042 | | - | - | | - | - | |
| Capital assets, net | - | - | | - | - | | - | - | | - | - | |
| Total assets | 14,178,700 | 12,111,715 | 17% | 36,410,743 | 36,756,064 | -1% | 8,455,430 | 6,643,431 | 27% | 5,143,628 | 4,254,449 | 21% |
| LIABILITIES | | | | | | | | | | | | |
| Payables and other liabilities | (725,856) | (1,085,274) | | (225,158) | (66,057) | | (1,150) | (1,000) | | (2,273) | - | |
| OPEB & pension liabilities | - | - | | - | - | | - | - | | - | - | |
| Total liabilities | (725,856) | (1,085,274) | -33% | (225,158) | (66,057) | 241% | (1,150) | (1,000) | 15% | (2,273) | - | |
| FUND BALANCE | \$ 13,452,844 | \$ 11,026,441 | 22% | \$ 36,185,585 | \$ 36,690,007 | -1% | \$ 8,454,280 | \$ 6,642,431 | 27% | \$ 5,141,355 | \$ 4,254,449 | 21% |

| | MUNICIPAL BUILDING AUTHORITY | | | CEMETERY FUND | | | TOTAL | | |
|--------------------------------|------------------------------|----------------------|-----|---------------------|---------------------|-----|----------------------|----------------------|------|
| | Current YTD | Prior YTD | Chg | Current YTD | Prior YTD | Chg | Current YTD | Prior YTD | Chg |
| ASSETS | | | | | | | | | |
| Cash and investments | \$ 97,659 | \$ (749,235) | | \$ 1,520,174 | \$ 1,439,013 | 6% | \$ 63,859,903 | \$ 53,415,641 | |
| Restricted cash | 741,403 | 13,730,408 | | - | - | | 2,301,619 | 20,283,121 | |
| Receivables | - | - | | - | - | | 382,884 | 405,262 | |
| Other | - | - | | - | - | | 3,330 | 81,821 | |
| Capital assets, net | - | - | | - | - | | - | - | |
| Total assets | 839,061 | 12,981,172 | | 1,520,174 | 1,439,013 | 6% | 66,547,736 | 74,185,845 | -10% |
| LIABILITIES | | | | | | | | | |
| Payables and other liabilities | (83,520) | (1,060,511) | | - | - | | (1,037,957) | (2,212,842) | |
| OPEB & pension liabilities | - | - | | - | - | | - | - | |
| Total liabilities | (83,520) | (1,060,511) | | - | - | | (1,037,957) | (2,212,842) | -53% |
| FUND BALANCE | \$ 755,541 | \$ 11,920,661 | | \$ 1,520,174 | \$ 1,439,013 | 6% | \$ 65,509,779 | \$ 71,973,003 | -9% |

MURRAY CITY

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

As of September 30, 2023, 25% of year complete

GENERAL FUND

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|----------------------------|----------------------|------------------|----------------------|----------------------|-------------|
| REVENUES | | | | | |
| Sales tax | \$ 20,537,000 | 8% | \$ 1,667,847 | \$ 1,653,954 | 0% |
| Sales tax (option) | 4,974,300 | 8% | 397,553 | 393,035 | 0% |
| Sales tax (Transportation) | 1,800,000 | 8% | 149,632 | 148,039 | 0% |
| Property tax | 12,351,172 | 2% | 256,242 | 205,326 | 25% |
| Franchise tax | 4,351,000 | 21% | 918,642 | 788,024 | 17% |
| Charges for services | | | | | |
| Permits and licensing | 1,785,000 | 24% | 421,339 | 403,653 | 4% |
| Public safety | 2,107,118 | 33% | 698,968 | 655,470 | 7% |
| Parks & recreation | 1,785,100 | 32% | 564,595 | 497,030 | 14% |
| Intergovernmental | 2,780,634 | 12% | 333,634 | 3,176,497 | -89% |
| Fines and forfeitures | 901,500 | 28% | 248,878 | 248,483 | 0% |
| Other | 933,000 | 49% | 457,575 | 299,748 | 53% |
| Total revenues | <u>54,305,824</u> | <u>11%</u> | <u>6,114,906</u> | <u>8,469,260</u> | <u>-28%</u> |
| EXPENDITURES | | | | | |
| <i>Personnel</i> | | | | | |
| General government | (3,318,437) | 21% | (686,232) | (633,179) | 8% |
| Police | (14,335,949) | 20% | (2,854,594) | (2,788,006) | 2% |
| Fire | (9,629,262) | 22% | (2,118,861) | (2,046,804) | 4% |
| Other public safety | (1,352,568) | 18% | (239,821) | (229,117) | 5% |
| Public works | (2,885,915) | 20% | (568,220) | (531,482) | 7% |
| Parks and recreation | (6,279,896) | 22% | (1,390,888) | (1,238,106) | 12% |
| Development services | (1,447,237) | 18% | (253,378) | (185,873) | 36% |
| | <u>(39,249,264)</u> | <u>21%</u> | <u>(8,111,994)</u> | <u>(7,652,567)</u> | <u>6%</u> |
| <i>Operations</i> | | | | | |
| General government | (1,562,450) | 25% | (394,871) | (254,265) | 55% |
| Police | (3,021,920) | 28% | (836,802) | (815,823) | 3% |
| Fire | (1,618,553) | 26% | (425,512) | (336,574) | 26% |
| Other public safety | (238,621) | 15% | (36,567) | (44,339) | -18% |
| Public works | (3,642,722) | 8% | (293,473) | (252,082) | 16% |
| Parks and recreation | (3,404,223) | 25% | (838,770) | (709,592) | 18% |
| Development services | (416,360) | 22% | (93,584) | (85,658) | 9% |
| | <u>(13,904,849)</u> | <u>21%</u> | <u>(2,919,579)</u> | <u>(2,498,333)</u> | <u>17%</u> |
| <i>UTOPIA</i> | | | | | |
| Debt service | (1,968,944) | 25% | (491,415) | (481,780) | 2% |
| Debt service | (2,862,333) | 0% | - | - | |
| Capital outlay | - | | - | - | |
| Total expenditures | <u>(57,985,390)</u> | <u>20%</u> | <u>(11,522,989)</u> | <u>(10,632,679)</u> | <u>8%</u> |
| Transfers in | 4,516,980 | 30% | 1,348,114 | 1,339,070 | 1% |
| Transfers out | (2,372,577) | 0% | - | (2,894,678) | |
| Change in fund balance | <u>(1,535,163)</u> | | <u>(4,059,969)</u> | <u>(3,719,028)</u> | |
| Fund balance, beginning | <u>17,512,813</u> | | <u>17,512,813</u> | <u>14,745,469</u> | <u>19%</u> |
| Fund balance, ending | <u>\$ 15,977,650</u> | | <u>\$ 13,452,844</u> | <u>\$ 11,026,441</u> | <u>22%</u> |

CAPITAL PROJECTS FUND

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|------------------------|------------------|-----------------------|----------------------|------------|
| Revenue | \$ 4,920,885 | | \$ 672,722 | \$ 279,142 | 141% |
| Expenditures | | | | | |
| Maintenance | (10,503,688) | 6% | (585,829) | (974,660) | -40% |
| Capital | (24,151,468) | 7% | (1,778,548) | (1,251,838) | 42% |
| Transfer in | 1,987,577 | 0% | - | 2,894,678 | 0% |
| Transfers out | (189,000) | 0% | - | - | |
| Change in fund balance | <u>\$ (27,935,694)</u> | | <u>\$ (1,691,655)</u> | <u>\$ 947,322</u> | |
| Fund balance, beginning | <u>37,877,240</u> | | <u>37,877,240</u> | <u>35,742,685</u> | <u>6%</u> |
| Fund balance, ending | <u>\$ 9,941,546</u> | | <u>\$ 36,185,585</u> | <u>\$ 36,690,007</u> | <u>-1%</u> |

REDEVELOPMENT FUND

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|----------------------|------------------|---------------------|---------------------|------------|
| Revenue | \$ 4,235,259 | 5% | \$ 199,291 | \$ 64,815 | 207% |
| Expenditures | | | | | |
| Administration | (175,556) | 41% | (72,709) | (23,537) | 209% |
| Redevelopment | (1,878,679) | 23% | (424,549) | (33,943) | 1151% |
| Capital | (300,000) | | - | - | |
| Debt | (564,750) | 0% | - | - | 0% |
| Transfers in | 325,000 | 0% | - | - | 0% |
| Transfers out | (365,150) | 0% | - | - | 0% |
| Change in fund balance | <u>\$ 1,276,124</u> | | <u>\$ (297,967)</u> | <u>\$ 7,334</u> | |
| Fund balance, beginning | <u>8,752,247</u> | | <u>8,752,247</u> | <u>6,635,097</u> | <u>32%</u> |
| Fund balance, ending | <u>\$ 10,028,371</u> | | <u>\$ 8,454,280</u> | <u>\$ 6,642,431</u> | <u>27%</u> |

LIBRARY FUND

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|---------------------|------------------|---------------------|---------------------|------------|
| Revenue | \$ 2,967,308 | 7% | \$ 205,508 | \$ 118,436 | 74% |
| Expenditures | | | | | |
| Personnel | (1,403,218) | 20% | (280,812) | (262,627) | 7% |
| Operations | (789,523) | 20% | (161,362) | (143,569) | 12% |
| Capital | (200,644) | 4% | (8,813) | (4,955) | 78% |
| Change in fund balance | <u>\$ 573,923</u> | | <u>\$ (245,480)</u> | <u>\$ (292,715)</u> | |
| Fund balance, beginning | <u>5,386,835</u> | | <u>5,386,835</u> | <u>4,547,164</u> | <u>18%</u> |
| Fund balance, ending | <u>\$ 5,960,758</u> | | <u>\$ 5,141,355</u> | <u>\$ 4,254,449</u> | <u>21%</u> |

CEMETERY FUND

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|---------------------|------------------|---------------------|---------------------|-----------|
| Revenue | \$ 56,500 | 75% | \$ 42,427 | \$ 34,029 | 25% |
| Transfers out | - | | - | - | |
| Change in fund balance | <u>\$ 56,500</u> | | <u>\$ 42,427</u> | <u>\$ 34,029</u> | |
| Fund balance, beginning | <u>1,477,747</u> | | <u>1,477,747</u> | <u>1,404,984</u> | <u>5%</u> |
| Fund balance, ending | <u>\$ 1,534,247</u> | | <u>\$ 1,520,174</u> | <u>\$ 1,439,013</u> | <u>6%</u> |

MURRAY CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
As of September 30, 2023, 25% of year complete

MUNICIPAL BUILDING AUTHORITY FUND

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|------------------|------------------|----------------|----------------|-----|
| Revenue | \$ 1,826,400 | 2% | \$ 37,931 | \$ 75,592 | |
| Expenditures | | | | | |
| Operations | (100,000) | 2% | (1,738) | - | |
| Capital | (898,272) | 62% | (552,713) | (3,585,835) | |
| Debt Service | (1,824,400) | 0% | (1,560) | - | |
| Total expenditures | (2,822,672) | | (556,011) | (3,585,835) | |
| Transfers in | - | | - | - | |
| Transfers out | - | | - | - | |
| Change in fund balance | \$ (996,272) | | \$ (518,080) | \$ (3,510,244) | |
| Fund balance, beginning | 1,273,621 | | 1,273,621 | 15,430,904 | |
| Fund balance, ending | \$ 277,349 | | \$ 755,541 | \$ 11,920,661 | |

MURRAY CITY**BALANCE SHEET - PROPRIETARY FUNDS (Unaudited)**

As of September 30, 2023, 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 | \$ 3,874,266 | \$ 5,089,486 | | \$ 2,496,025 | \$ 1,963,897 | | \$ 17,974,431 | \$ 29,210,917 | | \$ 1,746,738 | \$ 1,595,530 | |
| Restricted cash | 380,703 | 375,753 | | 669,863 | 656,334 | | - | - | | 149 | 46 | |
| Receivables | 1,496,047 | 1,299,317 | | 1,121,854 | 1,082,601 | | 5,811,221 | 5,911,061 | | 250,374 | 205,908 | |
| Other (including inventory) | 135,608 | 582,255 | | - | 271,487 | | 2,998,750 | 5,819,664 | | - | 240,488 | |
| Investment in joint venture | - | - | | 12,628,451 | 11,873,222 | | - | - | | - | - | |
| Capital assets, net | 35,726,396 | 34,960,652 | | 10,869,761 | 10,376,291 | | 20,258,365 | 19,300,613 | | 14,019,452 | 13,972,546 | |
| Total assets | 41,613,020 | 42,307,463 | -2% | 27,785,952 | 26,223,832 | 6% | 47,042,767 | 60,242,255 | -22% | 16,016,713 | 16,014,518 | 0% |
| LIABILITIES | | | | | | | | | | | | |
| Payables and other liabilities | (376,624) | (407,354) | | (488,653) | (518,166) | | (6,885,296) | (5,478,165) | | (134,642) | (70,831) | |
| OPEB & pension liabilities | 143,411 | (576,776) | | 67,519 | (264,983) | | 362,329 | (2,759,161) | | 60,750 | (234,727) | |
| Bonds payable | (8,415,494) | (8,762,924) | | (1,697,084) | (2,032,758) | | - | - | | (3,224,500) | (3,492,486) | |
| Total liabilities | (8,648,707) | (9,747,054) | -11% | (2,118,218) | (2,815,907) | -25% | (6,522,967) | (8,237,326) | -21% | (3,298,392) | (3,798,043) | -13% |
| NET POSITION | | | | | | | | | | | | |
| Net investment, capital assets | 27,310,902 | 26,197,728 | | 21,801,127 | 20,216,755 | | 20,258,365 | 19,300,613 | | 10,794,953 | 10,480,060 | |
| Net position, unrestricted | 5,653,411 | 6,362,681 | | 3,866,607 | 3,191,170 | | 20,261,434 | 32,704,316 | | 1,923,369 | 1,736,414 | |
| Total net position | \$ 32,964,313 | \$ 32,560,410 | 1.24% | \$ 25,667,734 | \$ 23,407,925 | 10% | \$ 40,519,800 | \$ 52,004,928 | -22% | \$ 12,718,321 | \$ 12,216,474 | 4% |
| | 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 | \$ 1,864,307 | \$ 1,593,683 | | \$ 1,721,894 | \$ 1,378,332 | | \$ 121,353 | \$ 114,237 | | \$ 29,799,014 | \$ 40,946,082 | -27% |
| Restricted cash | - | - | | - | - | | - | - | | 1,050,715 | 1,032,134 | 2% |
| Receivables | 0 | 0 | | 306,451 | 301,894 | | 103,652 | 118,738 | | 9,089,598 | 8,919,519 | 2% |
| Other (including inventory) | 70,534 | 268,993 | | (0) | 57,314 | | - | - | | 3,204,892 | 7,240,201 | -56% |
| Investment in joint venture | - | - | | 3,042,104 | 2,817,746 | | - | - | | 15,670,555 | 14,690,968 | 7% |
| Capital assets, net | 2,565,278 | 2,688,096 | | 106,567 | 134,834 | | - | - | | 83,545,819 | 81,433,032 | 3% |
| Total assets | 4,500,119 | 4,550,772 | -1% | 5,177,016 | 4,690,120 | 10% | 225,005 | 232,975 | -3% | 142,360,592 | 154,261,934 | -8% |
| LIABILITIES | | | | | | | | | | | | |
| Payables and other liabilities | (241,143) | (278,867) | | (18,799) | (16,748) | | (101,393) | (116,601) | | (8,246,549) | (6,886,732) | 20% |
| OPEB & pension liabilities | 51,380 | (206,495) | | 14,500 | (55,154) | | - | - | | 699,889 | (4,097,296) | -117% |
| Interfund loans payable | (754,341) | (1,026,143) | | - | - | | - | - | | (14,091,418) | (15,314,311) | -8% |
| Total liabilities | (944,104) | (1,511,505) | -38% | (4,299) | (71,902) | -94% | (101,393) | (116,601) | -13% | (21,638,079) | (26,298,339) | -18% |
| NET POSITION | | | | | | | | | | | | |
| Net investment, capital assets | 2,565,278 | 2,688,096 | -5% | 3,148,671 | 2,952,580 | 7% | - | - | | 69,454,400 | 66,118,721 | 5% |
| Net position, unrestricted | 990,737 | 351,171 | 182% | 2,024,047 | 1,665,638 | 22% | 123,612 | 116,374 | 6% | 51,268,113 | 61,844,875 | -17% |
| Total net position | \$ 3,556,015 | \$ 3,039,267 | 17% | \$ 5,172,717 | \$ 4,618,218 | 12% | \$ 123,612 | \$ 116,374 | 6% | \$ 120,722,513 | \$ 127,963,596 | -6% |

MURRAY CITY**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PROPRIETARY FUNDS****As of September 30, 2023, 25% of year complete***This statement excludes Net investment in capital assets and depreciation expense.***WATER FUND**

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|--------------------------|--------------------------|------------------------|----------------------|------------|
| Revenue | \$ 7,478,000 | 44% | \$ 3,311,219 | \$ 3,187,327 | 4% |
| Bond proceeds | - | | - | - | |
| Expenditures | | | | | |
| Personnel | (3,064,260) | 20% | (624,883) | (634,622) | -2% |
| Ops | (2,105,793) | 23% | (491,640) | (460,333) | 7% |
| Capital | (4,649,563) | 28% | (1,290,848) | (788,261) | 64% |
| Debt | (462,942) | 4% | (16,753) | (14,673) | 14% |
| Transfer in | - | | - | - | |
| Transfers out | (561,280) | 45% | (252,875) | (247,097) | 2% |
| Change in net position | <u>\$ (3,365,838)</u> | | <u>\$ 634,220</u> | <u>\$ 1,042,341</u> | -39% |
| Net position, beginning | 4,846,317 | | 4,846,317 | 5,301,630 | -9% |
| Net position, ending | <u>\$ 1,480,479</u> | | <u>\$ 5,480,537</u> | <u>\$ 6,343,971</u> | -14% |

POWER FUND

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|--------------------------|--------------------------|------------------------|----------------------|------------|
| Revenue | \$ 38,551,000 | 32% | \$ 12,177,960 | \$ 12,037,260 | 1% |
| Expenditures | | | | | |
| Personnel | (9,276,089) | 21% | (1,913,305) | (1,825,784) | 5% |
| Ops | (31,206,646) | 26% | (8,138,115) | (8,083,295) | 1% |
| Capital | (9,017,469) | 1% | (66,516) | (90,620) | |
| Debt | - | | - | - | |
| Transfer in | 21,125 | 0% | - | - | |
| Transfers out | (2,974,240) | 31% | (927,142) | (932,026) | -1% |
| Change in net position | <u>\$ (13,902,319)</u> | | <u>\$ 1,132,882</u> | <u>\$ 1,105,535</u> | 2% |
| Net position, beginning | 19,519,497 | | 19,519,497 | 31,598,781 | -38% |
| Net position, ending | <u>\$ 5,617,178</u> | | <u>\$ 20,652,379</u> | <u>\$ 32,704,316</u> | -37% |

PARKWAY FUND

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|--------------------------|--------------------------|------------------------|----------------------|------------|
| Revenue | \$ 1,596,000 | 55% | \$ 872,777 | \$ 780,707 | 12% |
| Expenditures | | | | | |
| Personnel | (980,290) | 22% | (219,088) | (231,658) | -5% |
| Ops | (534,698) | 29% | (153,584) | (162,381) | -5% |
| Capital | (212,000) | 0% | - | (91,685) | -100% |
| Debt | (187,368) | 63% | (118,200) | - | |
| Transfer in | 249,000 | 0% | - | - | |
| Transfers out | - | | - | - | |
| Change in net position | <u>\$ (69,356)</u> | | <u>\$ 381,907</u> | <u>\$ 294,983</u> | 29% |
| Net position, beginning | 117,674 | | 117,674 | (163,167) | -172% |
| Net position, ending | <u>\$ 48,318</u> | | <u>\$ 499,580</u> | <u>\$ 131,816</u> | 279% |

WASTEWATER FUND

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|--------------------------|--------------------------|------------------------|----------------------|------------|
| Revenue | \$ 8,530,000 | 25% | \$ 2,172,504 | \$ 2,023,339 | 7% |
| Bond proceeds | - | | - | - | |
| Expenditures | | | | | |
| Personnel | (1,647,216) | 21% | (345,240) | (323,791) | 7% |
| Ops | (2,664,031) | 21% | (563,146) | (599,168) | -6% |
| Capital | (3,160,000) | 13% | (410,925) | (103,074) | 299% |
| Debt | (2,298,098) | 18% | (410,039) | (451,947) | -9% |
| Transfer in | 21,125 | | - | - | |
| Transfers out | (658,560) | 26% | (168,097) | (159,947) | 5% |
| Change in net position | <u>\$ (1,876,780)</u> | | <u>\$ 275,057</u> | <u>\$ 385,412</u> | -29% |
| Net position, beginning | 4,317,988 | | 4,317,988 | 3,198,421 | 35% |
| Net position, ending | <u>\$ 2,441,208</u> | | <u>\$ 4,593,045</u> | <u>\$ 3,583,833</u> | 28% |

STORM WATER FUND

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|--------------------------|--------------------------|------------------------|----------------------|------------|
| Revenue | \$ 3,274,000 | 25% | \$ 818,032 | \$ 739,609 | 11% |
| Expenditures | | | | | |
| Personnel | (1,304,935) | 21% | (272,679) | (256,235) | 6% |
| Ops | (593,952) | 31% | (181,966) | (84,806) | 115% |
| Capital | (1,794,728) | 32% | (576,416) | (49,376) | 1067% |
| Debt | (375,080) | 3% | (9,382) | (10,015) | -6% |
| Transfer in | - | | - | - | |
| Transfers out | - | | - | - | |
| Change in net position | <u>\$ (794,695)</u> | 28% | <u>\$ (222,411)</u> | <u>\$ 339,176</u> | -166% |
| Net position, beginning | 2,171,752 | | 2,171,752 | 141,224 | 1438% |
| Net position, ending | <u>\$ 1,377,057</u> | | <u>\$ 1,949,341</u> | <u>\$ 480,400</u> | 306% |

SOLID WASTE FUND

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|--------------------------|--------------------------|------------------------|----------------------|------------|
| Revenue | \$ 2,533,000 | 26% | \$ 659,898 | \$ 638,592 | 3% |
| Expenditures | | | | | |
| Personnel | (528,575) | 20% | (103,766) | (98,705) | 5% |
| Ops | (1,825,281) | 20% | (371,380) | (290,414) | 28% |
| Capital | (150,000) | 0% | - | - | |
| Debt | - | | - | - | |
| Transfer in | - | | - | - | |
| Transfers out | - | | - | - | |
| Change in net position | <u>\$ 29,144</u> | | <u>\$ 184,753</u> | <u>\$ 249,473</u> | -26% |
| Net position, beginning | 2,301,965 | | 2,301,965 | 1,654,477 | 39% |
| Net position, ending | <u>\$ 2,331,109</u> | | <u>\$ 2,486,717</u> | <u>\$ 1,903,950</u> | 31% |

MURRAY CITY

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

As of September 30, 2023, 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 | \$ 45,500 | 30% | \$ 13,734 | \$ 15,784 | -13% |
| Expenditures | | | | | |
| Ops | (45,500) | 21% | (9,649) | (10,502) | -8% |
| Transfer in | - | | - | - | |
| Change in net position | <u>\$ -</u> | | <u>\$ 4,085</u> | <u>\$ 5,282</u> | |
| Net position, beginning | 119,527 | | 119,527 | 111,092 | |
| Net position, ending | <u>\$ 119,527</u> | | <u>\$ 123,612</u> | <u>\$ 116,374</u> | |

CENTRAL GARAGE

(Internal Service Fund)

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|---------------------|------------------|-------------------|-------------------|------|
| Revenue | \$ 617,366 | 25% | \$ 156,609 | \$ 119,549 | 31% |
| Expenditures | | | | | |
| Personnel | (542,831) | 18% | (96,400) | (87,583) | 10% |
| Ops | (99,535) | 7% | (7,419) | (7,832) | -5% |
| Capital | (77,000) | 0% | - | (31,138) | 100% |
| Transfers out | - | | - | - | |
| Change in net position | <u>\$ (102,000)</u> | | <u>\$ 52,790</u> | <u>\$ (7,004)</u> | |
| Net position, beginning | 297,262 | | 297,262 | 139,820 | |
| Net position, ending | <u>\$ 195,262</u> | | <u>\$ 350,052</u> | <u>\$ 244,475</u> | |

RISK MANAGEMENT

(Internal Service Fund)

| | Annual Budget | YTD to Budget | Current YTD | Prior YTD | Chg |
|-------------------------|---------------------|------------------|---------------------|---------------------|------|
| Revenue | \$ 1,871,913 | 26% | \$ 491,783 | \$ 763,819 | -36% |
| Expenditures | | | | | |
| Personnel | (458,421) | 19% | (88,092) | (75,464) | 17% |
| Ops | (1,613,492) | 65% | (1,041,915) | (1,454,367) | -28% |
| Capital | - | | - | - | |
| Transfers out | - | | - | - | |
| Change in net position | <u>\$ (200,000)</u> | | <u>\$ (638,223)</u> | <u>\$ (766,012)</u> | |
| Net position, beginning | 2,124,875 | | 2,124,875 | 1,643,063 | |
| Net position, ending | <u>\$ 1,924,875</u> | | <u>\$ 1,486,652</u> | <u>\$ 877,051</u> | |

MURRAY CITY**BALANCE SHEET - INTERNAL SERVICE FUNDS (Unaudited)**

As of September 30, 2023, 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 | \$ 265,689 | \$ 185,052 | | \$ 1,857,218 | \$ 1,271,970 | | \$ 2,122,907 | \$ 1,457,022 | |
| Other (including inventory) | 101,580 | 198,329 | | - | 114,994 | | 101,580 | 313,323 | |
| Capital assets, net | 103,240 | 121,384 | | - | - | | 103,240 | 121,384 | |
| Total assets | <u>470,508</u> | <u>504,765</u> | -7% | <u>1,857,218</u> | <u>1,386,964</u> | 34% | <u>2,327,727</u> | <u>1,891,729</u> | 23% |
| LIABILITIES | | | | | | | | | |
| Payables and other liabilities | (44,737) | (36,561) | | (399,494) | (397,672) | | (444,231) | (434,233) | |
| OPEB & pension liabilities | 27,520 | (109,350) | | 28,928 | (112,240) | | 56,448 | (221,590) | |
| Total liabilities | <u>(17,217)</u> | <u>(145,911)</u> | -88% | <u>(370,566)</u> | <u>(509,912)</u> | -27% | <u>(387,783)</u> | <u>(655,823)</u> | -41% |
| NET POSITION | | | | | | | | | |
| Net investment, capital assets | 103,240 | 121,384 | | - | - | | 103,240 | 121,384 | |
| Net position, unassigned | 350,051 | 237,471 | | 1,486,652 | 877,052 | | 1,836,704 | 1,114,523 | |
| Total net position | <u>\$ 453,291</u> | <u>\$ 358,854</u> | 26% | <u>\$ 1,486,652</u> | <u>\$ 877,052</u> | 70% | <u>\$ 1,939,944</u> | <u>\$ 1,235,906</u> | 57.0% |