

**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
<b>ASSETS</b>												
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	<u>14,178,700</u>	<u>12,111,715</u>	17%	<u>36,410,743</u>	<u>36,756,064</u>	-1%	<u>8,455,430</u>	<u>6,643,431</u>	27%	<u>5,143,628</u>	<u>4,254,449</u>	21%
<b>LIABILITIES</b>												
Payables and other liabilities	(725,856)	(1,085,274)		(225,158)	(66,057)		(1,150)	(1,000)		(2,273)	-	
OPEB & pension liabilities	-	-		-	-		-	-		-	-	
Total liabilities	<u>(725,856)</u>	<u>(1,085,274)</u>	-33%	<u>(225,158)</u>	<u>(66,057)</u>	241%	<u>(1,150)</u>	<u>(1,000)</u>	15%	<u>(2,273)</u>	<u>-</u>	
<b>FUND BALANCE</b>	<b>\$ 13,452,844</b>	<b>\$ 11,026,441</b>	22%	<b>\$ 36,185,585</b>	<b>\$ 36,690,007</b>	-1%	<b>\$ 8,454,280</b>	<b>\$ 6,642,431</b>	27%	<b>\$ 5,141,355</b>	<b>\$ 4,254,449</b>	21%
<b>ASSETS</b>												
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	<u>839,061</u>	<u>12,981,172</u>		<u>1,520,174</u>	<u>1,439,013</u>	6%	<u>66,547,736</u>	<u>74,185,845</u>	-10%			
<b>LIABILITIES</b>												
Payables and other liabilities	(83,520)	(1,060,511)		-	-		(1,037,957)	(2,212,842)				
OPEB & pension liabilities	-	-		-	-		-	-				
Total liabilities	<u>(83,520)</u>	<u>(1,060,511)</u>		<u>-</u>	<u>-</u>		<u>(1,037,957)</u>	<u>(2,212,842)</u>	-53%			
<b>FUND BALANCE</b>	<b>\$ 755,541</b>	<b>\$ 11,920,661</b>		<b>\$ 1,520,174</b>	<b>\$ 1,439,013</b>	6%	<b>\$ 65,509,779</b>	<b>\$ 71,973,003</b>	-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
<b>REVENUES</b>					
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%
<b>Total revenues</b>	<b>54,305,824</b>	<b>11%</b>	<b>6,114,906</b>	<b>8,469,260</b>	<b>-28%</b>
<b>EXPENDITURES</b>					
<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%
	<b>(39,249,264)</b>	<b>21%</b>	<b>(8,111,994)</b>	<b>(7,652,567)</b>	<b>6%</b>
<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%
	<b>(13,904,849)</b>	<b>21%</b>	<b>(2,919,579)</b>	<b>(2,498,333)</b>	<b>17%</b>
UTOPIA	(1,968,944)	25%	(491,415)	(481,780)	2%
Debt service	(2,862,333)	0%	-	-	
Capital outlay	-		-	-	
<b>Total expenditures</b>	<b>(57,985,390)</b>	<b>20%</b>	<b>(11,522,989)</b>	<b>(10,632,679)</b>	<b>8%</b>
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	(1,535,163)		(4,059,969)	(3,719,028)	
Fund balance, beginning	17,512,813		17,512,813	14,745,469	19%
Fund balance, ending	<b>\$ 15,977,650</b>		<b>\$ 13,452,844</b>	<b>\$ 11,026,441</b>	<b>22%</b>

### 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	\$ (27,935,694)		\$ (1,691,655)	\$ 947,322	
Fund balance, beginning	37,877,240		37,877,240	35,742,685	6%
Fund balance, ending	<b>\$ 9,941,546</b>		<b>\$ 36,185,585</b>	<b>\$ 36,690,007</b>	<b>-1%</b>

### 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	\$ 1,276,124		\$ (297,967)	\$ 7,334	
Fund balance, beginning	8,752,247		8,752,247	6,635,097	32%
Fund balance, ending	<b>\$ 10,028,371</b>		<b>\$ 8,454,280</b>	<b>\$ 6,642,431</b>	<b>27%</b>

### 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	\$ 573,923		\$ (245,480)	\$ (292,715)	
Fund balance, beginning	5,386,835		5,386,835	4,547,164	18%
Fund balance, ending	<b>\$ 5,960,758</b>		<b>\$ 5,141,355</b>	<b>\$ 4,254,449</b>	<b>21%</b>

### 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	\$ 56,500		\$ 42,427	\$ 34,029	
Fund balance, beginning	1,477,747		1,477,747	1,404,984	5%
Fund balance, ending	<b>\$ 1,534,247</b>		<b>\$ 1,520,174</b>	<b>\$ 1,439,013</b>	<b>6%</b>

**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**

	<b>Annual Budget</b>	<b>YTD to Budget</b>	<b>Current YTD</b>	<b>Prior YTD</b>	<i>Chg</i>
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	<u><u>(2,822,672)</u></u>		<u><u>(556,011)</u></u>	<u><u>(3,585,835)</u></u>	
Transfers in	-		-	-	
Transfers out	-		-	-	
Change in fund balance	\$ (996,272)		\$ (518,080)	\$ (3,510,244)	
Fund balance, beginning	<u><u>1,273,621</u></u>		<u><u>1,273,621</u></u>	<u><u>15,430,904</u></u>	
Fund balance, ending	<u><u>\$ 277,349</u></u>		<u><u>\$ 755,541</u></u>	<u><u>\$ 11,920,661</u></u>	

# 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
<b>ASSETS</b>												
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	<u>41,613,020</u>	<u>42,307,463</u>	<u>-2%</u>	<u>27,785,952</u>	<u>26,223,832</u>	<u>6%</u>	<u>47,042,767</u>	<u>60,242,255</u>	<u>-22%</u>	<u>16,016,713</u>	<u>16,014,518</u>	<u>0%</u>
<b>LIABILITIES</b>												
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	<u>(8,648,707)</u>	<u>(9,747,054)</u>	<u>-11%</u>	<u>(2,118,218)</u>	<u>(2,815,907)</u>	<u>-25%</u>	<u>(6,522,967)</u>	<u>(8,237,326)</u>	<u>-21%</u>	<u>(3,298,392)</u>	<u>(3,798,043)</u>	<u>-13%</u>
<b>NET POSITION</b>												
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	<u>\$ 32,964,313</u>	<u>\$ 32,560,410</u>	<u>1.24%</u>	<u>\$ 25,667,734</u>	<u>\$ 23,407,925</u>	<u>10%</u>	<u>\$ 40,519,800</u>	<u>\$ 52,004,928</u>	<u>-22%</u>	<u>\$ 12,718,321</u>	<u>\$ 12,216,474</u>	<u>4%</u>
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	
<b>ASSETS</b>												
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	<u>-27%</u>
Restricted cash	-	-		-	-		-	-		1,050,715	1,032,134	<u>2%</u>
Receivables	0	0		306,451	301,894		103,652	118,738		9,089,598	8,919,519	<u>2%</u>
Other (including inventory)	70,534	268,993		(0)	57,314		-	-		3,204,892	7,240,201	<u>-56%</u>
Investment in joint venture	-	-		3,042,104	2,817,746		-	-		15,670,555	14,690,968	<u>7%</u>
Capital assets, net	2,565,278	2,688,096		106,567	134,834		-	-		83,545,819	81,433,032	<u>3%</u>
Total assets	<u>4,500,119</u>	<u>4,550,772</u>	<u>-1%</u>	<u>5,177,016</u>	<u>4,690,120</u>	<u>10%</u>	<u>225,005</u>	<u>232,975</u>	<u>-3%</u>	<u>142,360,592</u>	<u>154,261,934</u>	<u>-8%</u>
<b>LIABILITIES</b>												
Payables and other liabilities	(241,143)	(278,867)		(18,799)	(16,748)		(101,393)	(116,601)		(8,246,549)	(6,886,732)	<u>20%</u>
OPEB & pension liabilities	51,380	(206,495)		14,500	(55,154)		-	-		699,889	(4,097,296)	<u>-117%</u>
Interfund loans payable	(754,341)	(1,026,143)		-	-		-	-		(14,091,418)	(15,314,311)	<u>-8%</u>
Total liabilities	<u>(944,104)</u>	<u>(1,511,505)</u>	<u>-38%</u>	<u>(4,299)</u>	<u>(71,902)</u>	<u>-94%</u>	<u>(101,393)</u>	<u>(116,601)</u>	<u>-13%</u>	<u>(21,638,079)</u>	<u>(26,298,339)</u>	<u>-18%</u>
<b>NET POSITION</b>												
Net investment, capital assets	2,565,278	2,688,096	<u>-5%</u>	3,148,671	2,952,580	<u>7%</u>	-	-		69,454,400	66,118,721	<u>5%</u>
Net position, unrestricted	990,737	351,171	<u>182%</u>	2,024,047	1,665,638	<u>22%</u>	123,612	116,374	<u>6%</u>	51,268,113	61,844,875	<u>-17%</u>
Total net position	<u>\$ 3,556,015</u>	<u>\$ 3,039,267</u>	<u>17%</u>	<u>\$ 5,172,717</u>	<u>\$ 4,618,218</u>	<u>12%</u>	<u>\$ 123,612</u>	<u>\$ 116,374</u>	<u>6%</u>	<u>\$ 120,722,513</u>	<u>\$ 127,963,596</u>	<u>-6%</u>

# 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	\$ (3,365,838)		\$ 634,220	\$ 1,042,341	-39%
Net position, beginning	4,846,317		4,846,317	5,301,630	-9%
Net position, ending	\$ 1,480,479		\$ 5,480,537	\$ 6,343,971	-14%

### 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	\$ (1,876,780)		\$ 275,057	\$ 385,412	-29%
Net position, beginning	4,317,988		4,317,988	3,198,421	35%
Net position, ending	\$ 2,441,208		\$ 4,593,045	\$ 3,583,833	28%

### 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	\$ (13,902,319)		\$ 1,132,882	\$ 1,105,535	2%
Net position, beginning	19,519,497		19,519,497	31,598,781	-38%
Net position, ending	\$ 5,617,178		\$ 20,652,379	\$ 32,704,316	-37%

### 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	\$ (794,695)	28%	\$ (222,411)	\$ 339,176	-166%
Net position, beginning	2,171,752		2,171,752	141,224	1438%
Net position, ending	\$ 1,377,057		\$ 1,949,341	\$ 480,400	306%

### 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	\$ (69,356)		\$ 381,907	\$ 294,983	29%
Net position, beginning	117,674		117,674	(163,167)	-172%
Net position, ending	\$ 48,318		\$ 499,580	\$ 131,816	279%

### 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	\$ 29,144		\$ 184,753	\$ 249,473	-26%
Net position, beginning	2,301,965		2,301,965	1,654,477	39%
Net position, ending	\$ 2,331,109		\$ 2,486,717	\$ 1,903,950	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	\$ -		\$ 4,085	\$ 5,282	
Net position, beginning	\$ 119,527		\$ 119,527	\$ 111,092	
Net position, ending	\$ 119,527		\$ 123,612	\$ 116,374	

#### 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	\$ (102,000)		\$ 52,790	\$ (7,004)	
Net position, beginning	\$ 297,262		\$ 297,262	\$ 139,820	
Net position, ending	\$ 195,262		\$ 350,052	\$ 244,475	

#### 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	\$ (200,000)		\$ (638,223)	\$ (766,012)	
Net position, beginning	\$ 2,124,875		\$ 2,124,875	\$ 1,643,063	
Net position, ending	\$ 1,924,875		\$ 1,486,652	\$ 877,051	

**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
<b>ASSETS</b>									
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>	<u>-7%</u>	<u>1,857,218</u>	<u>1,386,964</u>	<u>34%</u>	<u>2,327,727</u>	<u>1,891,729</u>	<u>23%</u>
<b>LIABILITIES</b>									
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>	<u>-88%</u>	<u>(370,566)</u>	<u>(509,912)</u>	<u>-27%</u>	<u>(387,783)</u>	<u>(655,823)</u>	<u>-41%</u>
<b>NET POSITION</b>									
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>	<u>26%</u>	<u>\$ 1,486,652</u>	<u>\$ 877,052</u>	<u>70%</u>	<u>\$ 1,939,944</u>	<u>\$ 1,235,906</u>	<u>57.0%</u>