

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 8 / 14

1000 GENERAL

| Account                                    | Beginning         | Debit             | Credit              | Net Change         | Ending Balance    |
|--|-------------------|-------------------|---------------------|--------------------|-------------------|
| <b>ASSETS</b>                              |                   |                   |                     |                    |                   |
| 101000 Cash - Operating                    | 673,875.20        | 114,247.51        | 360,859.92 (        | 246,612.41)        | 427,262.79        |
| 101130 Riverside Park Tennis Courts Donati | 1,065.03          | 0.00              | 0.00                | 0.00               | 1,065.03          |
| 101140 Animal Control/donated by Nefsy     | 1,113.57          | 0.00              | 0.00                | 0.00               | 1,113.57          |
| 101160 Riverside Park Restrooms -Donations | 166.00            | 0.00              | 0.00                | 0.00               | 166.00            |
| 102260 Cash- Surplus EBMS Flex Plan        | 4,919.84          | 0.00              | 0.00                | 0.00               | 4,919.84          |
| 103100 Petty Cash-                         | 100.00            | 0.00              | 0.00                | 0.00               | 100.00            |
| 103200 Petty Cash-Police Dept.             | 100.00            | 0.00              | 0.00                | 0.00               | 100.00            |
| 103300 Petty Cash-City Court               | 100.00            | 0.00              | 0.00                | 0.00               | 100.00            |
| 113211 Taxes Receivable - Real 2011        | ( 28.90)          | 0.00              | 0.00                | 0.00               | ( 28.90)          |
| 113212 Taxes Receivable- Real 2012         | 106.26            | 0.00              | 0.00                | 0.00               | 106.26            |
| 113213 Tax Receivables Real-2013           | 33,994.78         | 0.00              | 10,632.06 (         | 10,632.06)         | 23,362.72         |
| 115208 Taxes Receivable - Personal 2008    | 13.38             | 0.00              | 0.00                | 0.00               | 13.38             |
| 115212 Taxes Receivable Personal 2012      | ( 59.99)          | 0.00              | 0.00                | 0.00               | ( 59.99)          |
| 115213 Taxes Receivable Personal 2013      | ( 1,196.26)       | 0.00              | 0.00                | 0.00               | ( 1,196.26)       |
| 115214 Taxes Receivable Personal 2014      | 3,861.83          | 0.00              | 169.37 (            | 169.37)            | 3,692.46          |
| 122100 Acct Receivable                     | 1,670.31          | 0.00              | 0.00                | 0.00               | 1,670.31          |
| 172000 Revenues (Credit)                   | ( 111,189.77)     | 0.00              | 113,693.04 (        | 113,693.04)        | ( 224,882.81)     |
| <b>Total ASSETS</b>                        | <b>608,611.28</b> | <b>114,247.51</b> | <b>485,354.39 (</b> | <b>371,106.88)</b> | <b>237,504.40</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                   |                   |                     |                    |                   |
| 202000 Accounts Payable                    | 31,295.62         | 52,380.45         | 52,380.45           | 0.00               | 31,295.62         |
| 223100 Deferred Revenue - Real Prop Taxes  | 34,072.14         | 10,632.06         | 0.00 (              | 10,632.06)         | 23,440.08         |
| 223200 Deferred Revenue - Pers Prop Taxes  | 2,619.00          | 169.37            | 0.00 (              | 169.37)            | 2,449.63          |
| 242000 Expenditures (Debit)                | ( 448,752.33)     | 361,036.12        | 730.67 (            | 360,305.45)        | ( 809,057.78)     |
| 271000 Unreserved Fund Balance             | 989,376.85        | 0.00              | 0.00                | 0.00               | 989,376.85        |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>608,611.28</b> | <b>424,218.00</b> | <b>53,111.12 (</b>  | <b>371,106.88)</b> | <b>237,504.40</b> |

2220 LIBRARY

| Account                                    | Beginning       | Debit            | Credit             | Net Change          | Ending Balance    |
|--|-----------------|------------------|--------------------|---------------------|-------------------|
| <b>ASSETS</b>                              |                 |                  |                    |                     |                   |
| 101000 Cash - Operating                    | 10,534.12       | 24,273.55        | 26,371.22 (        | 2,097.67)           | 8,436.45          |
| 101032 Cash- Library Board of Trustees Mul | 15,973.08       | 0.00             | 0.00               | 0.00                | 15,973.08         |
| 103000 Petty Cash                          | 75.00           | 0.00             | 0.00               | 0.00                | 75.00             |
| 172000 Revenues (Credit)                   | ( 24,268.60)    | 0.00             | 24,273.55 (        | 24,273.55) (        | 48,542.15)        |
| <b>Total ASSETS</b>                        | <b>2,313.60</b> | <b>24,273.55</b> | <b>50,644.77 (</b> | <b>26,371.22) (</b> | <b>24,057.62)</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                 |                  |                    |                     |                   |
| 202000 Accounts Payable                    | 0.00            | 2,662.96         | 2,662.96           | 0.00                | 0.00              |
| 242000 Expenditures (Debit)                | ( 31,896.75)    | 26,371.22        | 0.00 (             | 26,371.22) (        | 58,267.97)        |
| 271000 Unreserved Fund Balance             | 34,210.35       | 0.00             | 0.00               | 0.00                | 34,210.35         |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>2,313.60</b> | <b>29,034.18</b> | <b>2,662.96 (</b>  | <b>26,371.22) (</b> | <b>24,057.62)</b> |

2260 EMERGENCY DISASTER

| Account                                   | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-------|--------|------------|----------------|
| ASSETS                                    |           |       |        |            |                |
| 101000 Cash - Operating                   | 2.88      | 5.39  | 0.00   | 5.39       | 8.27           |
| 113211 Taxes Receivable - Real 2011       | 3.46      | 0.00  | 0.00   | 0.00       | 3.46           |
| 172000 Revenues (Credit)                  | ( 2.88)   | 0.00  | 5.39 ( | 5.39) (    | 8.27)          |
| Total ASSETS                              | 3.46      | 5.39  | 5.39   | 0.00       | 3.46           |
| LIABILITIES AND FUND EQUITY               |           |       |        |            |                |
| 223100 Deferred Revenue - Real Prop Taxes | 3.46      | 0.00  | 0.00   | 0.00       | 3.46           |
| Total LIABILITIES AND FUND EQUITY         | 3.46      | 0.00  | 0.00   | 0.00       | 3.46           |

2270 Health

| Account                           | Beginning   | Debit     | Credit      | Net Change   | Ending Balance |
|-----------------------------------|-------------|-----------|-------------|--------------|----------------|
| ASSETS                            |             |           |             |              |                |
| 101000 Cash - Operating           | 8,994.41    | 13,784.50 | 5,501.44    | 8,283.06     | 17,277.47      |
| 172000 Revenues (Credit)          | 0.00        | 0.00      | 13,784.50 ( | 13,784.50) ( | 13,784.50)     |
| Total ASSETS                      | 8,994.41    | 13,784.50 | 19,285.94 ( | 5,501.44)    | 3,492.97       |
| LIABILITIES AND FUND EQUITY       |             |           |             |              |                |
| 202000 Accounts Payable           | 0.00        | 5,500.00  | 5,500.00    | 0.00         | 0.00           |
| 242000 Expenditures (Debit)       | ( 2,750.48) | 5,501.44  | 0.00 (      | 5,501.44) (  | 8,251.92)      |
| 271000 Unreserved Fund Balance    | 11,744.89   | 0.00      | 0.00        | 0.00         | 11,744.89      |
| Total LIABILITIES AND FUND EQUITY | 8,994.41    | 11,001.44 | 5,500.00 (  | 5,501.44)    | 3,492.97       |

2350 Local Government/Study Commission

| Account                           | Beginning | Debit  | Credit   | Net Change | Ending Balance |
|-----------------------------------|-----------|--------|----------|------------|----------------|
| ASSETS                            |           |        |          |            |                |
| 101000 Cash - Operating           | 0.00      | 0.00   | 175.45 ( | 175.45) (  | 175.45)        |
| Total ASSETS                      | 0.00      | 0.00   | 175.45 ( | 175.45) (  | 175.45)        |
| LIABILITIES AND FUND EQUITY       |           |        |          |            |                |
| 202000 Accounts Payable           | 0.00      | 175.45 | 175.45   | 0.00       | 0.00           |
| 242000 Expenditures (Debit)       | 0.00      | 175.45 | 0.00 (   | 175.45) (  | 175.45)        |
| Total LIABILITIES AND FUND EQUITY | 0.00      | 350.90 | 175.45 ( | 175.45) (  | 175.45)        |

2372 Permissive Medical Levy

| Account                                   | Beginning | Debit    | Credit     | Net Change | Ending Balance |
|---|-----------|----------|------------|------------|----------------|
| ASSETS                                    |           |          |            |            |                |
| 101000 Cash - Operating                   | 4,880.84  | 1,088.04 | 0.00       | 1,088.04   | 5,968.88       |
| 113211 Taxes Receivable - Real 2011       | ( 5.80)   | 0.00     | 0.00       | 0.00       | ( 5.80)        |
| 113212 Taxes Receivable- Real 2012        | 10.58     | 0.00     | 0.00       | 0.00       | 10.58          |
| 113213 Tax Receivables Real-2013          | 3,364.88  | 0.00     | 1,052.38 ( | 1,052.38)  | 2,312.50       |
| 115212 Taxes Receivable Personal 2012     | 0.01      | 0.00     | 0.00       | 0.00       | 0.01           |
| 115213 Taxes Receivable Personal 2013     | 0.01      | 0.00     | 0.00       | 0.00       | 0.01           |
| 115214 Taxes Receivable Personal 2014     | 382.25    | 0.00     | 16.77 (    | 16.77)     | 365.48         |
| 172000 Revenues (Credit)                  | ( 499.94) | 0.00     | 1,088.04 ( | 1,088.04)  | ( 1,587.98)    |
| Total ASSETS                              | 8,132.83  | 1,088.04 | 2,157.19 ( | 1,069.15)  | 7,063.68       |
| LIABILITIES AND FUND EQUITY               |           |          |            |            |                |
| 223100 Deferred Revenue - Real Prop Taxes | 3,369.63  | 1,052.38 | 0.00 (     | 1,052.38)  | 2,317.25       |
| 223200 Deferred Revenue - Pers Prop Taxes | 379.67    | 16.77    | 0.00 (     | 16.77)     | 362.90         |
| 271000 Unreserved Fund Balance            | 4,383.53  | 0.00     | 0.00       | 0.00       | 4,383.53       |
| Total LIABILITIES AND FUND EQUITY         | 8,132.83  | 1,069.15 | 0.00 (     | 1,069.15)  | 7,063.68       |

2394 BUILDING CODE ENFORCEMENT

| Account                            | Beginning   | Debit    | Credit     | Net Change | Ending Balance |
|------------------------------------|-------------|----------|------------|------------|----------------|
| <b>ASSETS</b>                      |             |          |            |            |                |
| 101000 Cash - Operating            | 111,555.60  | 3,909.00 | 4,303.62 ( | 394.62)    | 111,160.98     |
| 172000 Revenues (Credit)           | ( 2,345.15) | 0.00     | 3,909.00 ( | 3,909.00)  | ( 6,254.15)    |
| Total ASSETS                       | 109,210.45  | 3,909.00 | 8,212.62 ( | 4,303.62)  | 104,906.83     |
| <b>LIABILITIES AND FUND EQUITY</b> |             |          |            |            |                |
| 202000 Accounts Payable            | 0.00        | 2,878.46 | 2,878.46   | 0.00       | 0.00           |
| 242000 Expenditures (Debit)        | ( 9,141.29) | 4,303.62 | 0.00 (     | 4,303.62)  | ( 13,444.91)   |
| 271000 Unreserved Fund Balance     | 118,351.74  | 0.00     | 0.00       | 0.00       | 118,351.74     |
| Total LIABILITIES AND FUND EQUITY  | 109,210.45  | 7,182.08 | 2,878.46 ( | 4,303.62)  | 104,906.83     |

2400 LTG M D#165-(Gen City)

| Account                                    | Beginning        | Debit            | Credit             | Net Change        | Ending Balance   |
|--|------------------|------------------|--------------------|-------------------|------------------|
| <b>ASSETS</b>                              |                  |                  |                    |                   |                  |
| 101000 Cash - Operating                    | 45,068.88        | 2,188.33         | 13,565.44 (        | 11,377.11)        | 33,691.77        |
| 118080 Special Assessments Receivable 2008 | 45.01            | 0.00             | 0.00               | 0.00              | 45.01            |
| 118090 Special Assessment Receivable 2009  | 118.67           | 0.00             | 0.00               | 0.00              | 118.67           |
| 118100 Special Assessments Receivable 2010 | 97.74            | 0.00             | 0.00               | 0.00              | 97.74            |
| 118110 Special Assessments Receivable 2011 | 124.74           | 0.00             | 0.00               | 0.00              | 124.74           |
| 118120 Special Assessments Receivable 2012 | 285.66           | 0.00             | 123.20 (           | 123.20)           | 162.46           |
| 118130 Special Assessments Receivable 2013 | 6,430.17         | 0.00             | 1,934.59 (         | 1,934.59)         | 4,495.58         |
| 172000 Revenues (Credit)                   | ( 662.32)        | 0.00             | 2,188.33 (         | 2,188.33)         | ( 2,850.65)      |
| <b>Total ASSETS</b>                        | <b>51,508.55</b> | <b>2,188.33</b>  | <b>17,811.56 (</b> | <b>15,623.23)</b> | <b>35,885.32</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                  |                  |                    |                   |                  |
| 202000 Accounts Payable                    | 0.00             | 13,565.44        | 13,565.44          | 0.00              | 0.00             |
| 223000 Deferred Revenue/Uncollected Taxes  | 7,103.35         | 2,057.79         | 0.00 (             | 2,057.79)         | 5,045.56         |
| 242000 Expenditures (Debit)                | ( 1,000.00)      | 13,565.44        | 0.00 (             | 13,565.44)        | ( 14,565.44)     |
| 271000 Unreserved Fund Balance             | 45,405.20        | 0.00             | 0.00               | 0.00              | 45,405.20        |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>51,508.55</b> | <b>29,188.67</b> | <b>13,565.44 (</b> | <b>15,623.23)</b> | <b>35,885.32</b> |



2420 LTG M D#167-(MilesAddn Etc)

| Account                                     | Beginning       | Debit           | Credit            | Net Change       | Ending Balance  |
|---|-----------------|-----------------|-------------------|------------------|-----------------|
| <b>ASSETS</b>                               |                 |                 |                   |                  |                 |
| 101000 Cash - Operating                     | 6,425.24        | 491.80          | 2,348.35 (        | 1,856.55)        | 4,568.69        |
| 118090 Special Assessment Receivable 2009 ( | 0.06)           | 0.00            | 0.00              | 0.00 (           | 0.06)           |
| 118130 Special Assessments Receivable 2013  | 1,391.81        | 0.00            | 466.25 (          | 466.25)          | 925.56          |
| 172000 Revenues (Credit)                    | ( 173.35)       | 0.00            | 491.80 (          | 491.80) (        | 665.15)         |
| <b>Total ASSETS</b>                         | <b>7,643.64</b> | <b>491.80</b>   | <b>3,306.40 (</b> | <b>2,814.60)</b> | <b>4,829.04</b> |
| <b>LIABILITIES AND FUND EQUITY</b>          |                 |                 |                   |                  |                 |
| 202000 Accounts Payable                     | 0.00            | 2,348.35        | 2,348.35          | 0.00             | 0.00            |
| 223000 Deferred Revenue/Uncollected Taxes   | 1,391.75        | 466.25          | 0.00 (            | 466.25)          | 925.50          |
| 242000 Expenditures (Debit)                 | ( 3,604.83)     | 2,348.35        | 0.00 (            | 2,348.35) (      | 5,953.18)       |
| 271000 Unreserved Fund Balance              | 9,856.72        | 0.00            | 0.00              | 0.00             | 9,856.72        |
| <b>Total LIABILITIES AND FUND EQUITY</b>    | <b>7,643.64</b> | <b>5,162.95</b> | <b>2,348.35 (</b> | <b>2,814.60)</b> | <b>4,829.04</b> |

2430 LTG M D#171-(Balsam Est)

| Account                                    | Beginning    | Debit         | Credit          | Net Change       | Ending Balance |
|--|--------------|---------------|-----------------|------------------|----------------|
| <b>ASSETS</b>                              |              |               |                 |                  |                |
| 101000 Cash - Operating                    | 40.55        | 29.00         | 118.36 (        | 89.36) (         | 48.81)         |
| 118130 Special Assessments Receivable 2013 | 27.54        | 0.00          | 27.54 (         | 27.54)           | 0.00           |
| 172000 Revenues (Credit)                   | ( 24.00)     | 0.00          | 29.00 (         | 29.00) (         | 53.00)         |
| <b>Total ASSETS</b>                        | <b>44.09</b> | <b>29.00</b>  | <b>174.90 (</b> | <b>145.90) (</b> | <b>101.81)</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |              |               |                 |                  |                |
| 202000 Accounts Payable                    | 0.00         | 118.36        | 118.36          | 0.00             | 0.00           |
| 223000 Deferred Revenue/Uncollected Taxes  | 27.54        | 27.54         | 0.00 (          | 27.54)           | 0.00           |
| 242000 Expenditures (Debit)                | ( 1,136.74)  | 118.36        | 0.00 (          | 118.36) (        | 1,255.10)      |
| 271000 Unreserved Fund Balance             | 1,153.29     | 0.00          | 0.00            | 0.00             | 1,153.29       |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>44.09</b> | <b>264.26</b> | <b>118.36 (</b> | <b>145.90) (</b> | <b>101.81)</b> |

2440 LTG M D#172-(Main Str)

| Account                                    | Beginning       | Debit           | Credit            | Net Change         | Ending Balance |
|--|-----------------|-----------------|-------------------|--------------------|----------------|
| <b>ASSETS</b>                              |                 |                 |                   |                    |                |
| 101000 Cash - Operating                    | 1,250.30        | 151.71          | 1,551.21 (        | 1,399.50) (        | 149.20)        |
| 118090 Special Assessment Receivable 2009  | 0.01            | 0.00            | 0.00              | 0.00               | 0.01           |
| 118130 Special Assessments Receivable 2013 | 344.31          | 0.00            | 143.94 (          | 143.94)            | 200.37         |
| 172000 Revenues (Credit)                   | ( 22.14)        | 0.00            | 151.71 (          | 151.71) (          | 173.85)        |
| <b>Total ASSETS</b>                        | <b>1,572.48</b> | <b>151.71</b>   | <b>1,846.86 (</b> | <b>1,695.15) (</b> | <b>122.67)</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                 |                 |                   |                    |                |
| 202000 Accounts Payable                    | 0.00            | 1,551.21        | 1,551.21          | 0.00               | 0.00           |
| 223000 Deferred Revenue/Uncollected Taxes  | 344.32          | 143.94          | 0.00 (            | 143.94)            | 200.38         |
| 242000 Expenditures (Debit)                | ( 2,682.12)     | 1,551.21        | 0.00 (            | 1,551.21) (        | 4,233.33)      |
| 271000 Unreserved Fund Balance             | 3,910.28        | 0.00            | 0.00              | 0.00               | 3,910.28       |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>1,572.48</b> | <b>3,246.36</b> | <b>1,551.21 (</b> | <b>1,695.15) (</b> | <b>122.67)</b> |

10/17/14  
13:58:53

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 8 / 14

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2450 LTG M D#195-(SG-Trico)

| Account                                     | Beginning   | Debit  | Credit   | Net Change | Ending Balance |
|---|-------------|--------|----------|------------|----------------|
| ASSETS                                      |             |        |          |            |                |
| 101000 Cash - Operating                     | 874.27      | 36.37  | 401.84 ( | 365.47)    | 508.80         |
| 118090 Special Assessment Receivable 2009 ( | 0.02)       | 0.00   | 0.00     | 0.00 (     | 0.02)          |
| 118120 Special Assessments Receivable 2012  | 254.88      | 0.00   | 0.00     | 0.00       | 254.88         |
| 118130 Special Assessments Receivable 2013  | 88.49       | 0.00   | 34.41 (  | 34.41)     | 54.08          |
| 172000 Revenues (Credit)                    | ( 461.23)   | 0.00   | 36.37 (  | 36.37) (   | 497.60)        |
| Total ASSETS                                | 756.39      | 36.37  | 472.62 ( | 436.25)    | 320.14         |
| LIABILITIES AND FUND EQUITY                 |             |        |          |            |                |
| 202000 Accounts Payable                     | 0.00        | 401.84 | 401.84   | 0.00       | 0.00           |
| 223000 Deferred Revenue/Uncollected Taxes   | 343.35      | 34.41  | 0.00 (   | 34.41)     | 308.94         |
| 242000 Expenditures (Debit)                 | ( 1,401.84) | 401.84 | 0.00 (   | 401.84) (  | 1,803.68)      |
| 271000 Unreserved Fund Balance              | 1,814.88    | 0.00   | 0.00     | 0.00       | 1,814.88       |
| Total LIABILITIES AND FUND EQUITY           | 756.39      | 838.09 | 401.84 ( | 436.25)    | 320.14         |

2470 LTG M D#202-(SG-MDU&NV)

| Account                            | Beginning   | Debit    | Credit   | Net Change | Ending Balance |
|------------------------------------|-------------|----------|----------|------------|----------------|
| <b>ASSETS</b>                      |             |          |          |            |                |
| 101000 Cash - Operating            | 1,287.50    | 0.21     | 557.45 ( | 557.24)    | 730.26         |
| 172000 Revenues (Credit)           | ( 178.97)   | 0.00     | 0.21 (   | 0.21)      | ( 179.18)      |
| Total ASSETS                       | 1,108.53    | 0.21     | 557.66 ( | 557.45)    | 551.08         |
| <b>LIABILITIES AND FUND EQUITY</b> |             |          |          |            |                |
| 202000 Accounts Payable            | 0.00        | 557.45   | 557.45   | 0.00       | 0.00           |
| 242000 Expenditures (Debit)        | ( 1,596.26) | 557.45   | 0.00 (   | 557.45)    | ( 2,153.71)    |
| 271000 Unreserved Fund Balance     | 2,704.79    | 0.00     | 0.00     | 0.00       | 2,704.79       |
| Total LIABILITIES AND FUND EQUITY  | 1,108.53    | 1,114.90 | 557.45 ( | 557.45)    | 551.08         |

2480 LTG M M#173-(Milestown Estates)

| Account                                    | Beginning     | Debit         | Credit          | Net Change     | Ending Balance |
|--|---------------|---------------|-----------------|----------------|----------------|
| <b>ASSETS</b>                              |               |               |                 |                |                |
| 101000 Cash - Operating                    | 909.82        | 19.28         | 98.15 (         | 78.87)         | 830.95         |
| 118130 Special Assessments Receivable 2013 | 50.25         | 0.00          | 18.18 (         | 18.18)         | 32.07          |
| 172000 Revenues (Credit)                   | ( 0.17)       | 0.00          | 19.28 (         | 19.28) (       | 19.45)         |
| <b>Total ASSETS</b>                        | <b>959.90</b> | <b>19.28</b>  | <b>135.61 (</b> | <b>116.33)</b> | <b>843.57</b>  |
| <b>LIABILITIES AND FUND EQUITY</b>         |               |               |                 |                |                |
| 202000 Accounts Payable                    | 0.00          | 98.15         | 98.15           | 0.00           | 0.00           |
| 223000 Deferred Revenue/Uncollected Taxes  | 50.25         | 18.18         | 0.00 (          | 18.18)         | 32.07          |
| 242000 Expenditures (Debit)                | ( 330.37)     | 98.15         | 0.00 (          | 98.15) (       | 428.52)        |
| 271000 Unreserved Fund Balance             | 1,240.02      | 0.00          | 0.00            | 0.00           | 1,240.02       |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>959.90</b> | <b>214.48</b> | <b>98.15 (</b>  | <b>116.33)</b> | <b>843.57</b>  |

2510 STR MAINT DIST #204

| Account                                    | Beginning         | Debit            | Credit             | Net Change        | Ending Balance    |
|--|-------------------|------------------|--------------------|-------------------|-------------------|
| <b>ASSETS</b>                              |                   |                  |                    |                   |                   |
| 101000 Cash - Operating                    | 289,696.22        | 11,806.93        | 45,021.78 (        | 33,214.85)        | 256,481.37        |
| 118080 Special Assessments Receivable 2008 | 17.02             | 0.00             | 0.00               | 0.00              | 17.02             |
| 118090 Special Assessment Receivable 2009  | 17.24             | 0.00             | 0.00               | 0.00              | 17.24             |
| 118100 Special Assessments Receivable 2010 | 17.89             | 0.00             | 0.00               | 0.00              | 17.89             |
| 118110 Special Assessments Receivable 2011 | 30.99             | 0.00             | 0.00               | 0.00              | 30.99             |
| 118120 Special Assessments Receivable 2012 | 1,844.71          | 0.00             | 652.19 (           | 652.19)           | 1,192.52          |
| 118130 Special Assessments Receivable 2013 | 30,699.66         | 0.00             | 10,444.48 (        | 10,444.48)        | 20,255.18         |
| 172000 Revenues (Credit)                   | ( 6,326.18)       | 0.00             | 11,806.93 (        | 11,806.93)        | ( 18,133.11)      |
| <b>Total ASSETS</b>                        | <b>315,997.55</b> | <b>11,806.93</b> | <b>67,925.38 (</b> | <b>56,118.45)</b> | <b>259,879.10</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                   |                  |                    |                   |                   |
| 202000 Accounts Payable                    | 54,406.55         | 17,942.36        | 17,942.36          | 0.00              | 54,406.55         |
| 223000 Deferred Revenue/Uncollected Taxes  | 32,627.52         | 11,096.67        | 0.00 (             | 11,096.67)        | 21,530.85         |
| 242000 Expenditures (Debit)                | ( 52,433.10)      | 45,021.78        | 0.00 (             | 45,021.78)        | ( 97,454.88)      |
| 271000 Unreserved Fund Balance             | 281,396.58        | 0.00             | 0.00               | 0.00              | 281,396.58        |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>315,997.55</b> | <b>74,060.81</b> | <b>17,942.36 (</b> | <b>56,118.45)</b> | <b>259,879.10</b> |

2520 STR MAINT DIST #205

| Account                                    | Beginning         | Debit            | Credit             | Net Change        | Ending Balance    |
|--|-------------------|------------------|--------------------|-------------------|-------------------|
| <b>ASSETS</b>                              |                   |                  |                    |                   |                   |
| 101000 Cash - Operating                    | 217,570.80        | 3,468.14         | 11,022.67 (        | 7,554.53)         | 210,016.27        |
| 118080 Special Assessments Receivable 2008 | 151.97            | 0.00             | 0.00               | 0.00              | 151.97            |
| 118090 Special Assessment Receivable 2009  | 303.97            | 0.00             | 0.00               | 0.00              | 303.97            |
| 118100 Special Assessments Receivable 2010 | 319.12            | 0.00             | 0.00               | 0.00              | 319.12            |
| 118110 Special Assessments Receivable 2011 | 297.18            | 0.00             | 0.00               | 0.00              | 297.18            |
| 118120 Special Assessments Receivable 2012 | 1,008.28          | 0.00             | 0.00               | 0.00              | 1,008.28          |
| 118130 Special Assessments Receivable 2013 | 15,695.12         | 0.00             | 3,260.67 (         | 3,260.67)         | 12,434.45         |
| 172000 Revenues (Credit)                   | ( 1,315.86)       | 0.00             | 3,468.14 (         | 3,468.14)         | ( 4,784.00)       |
| <b>Total ASSETS</b>                        | <b>234,030.58</b> | <b>3,468.14</b>  | <b>17,751.48 (</b> | <b>14,283.34)</b> | <b>219,747.24</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                   |                  |                    |                   |                   |
| 202000 Accounts Payable                    | 0.00              | 2,359.07         | 2,359.07           | 0.00              | 0.00              |
| 223000 Deferred Revenue/Uncollected Taxes  | 17,775.48         | 3,260.67         | 0.00 (             | 3,260.67)         | 14,514.81         |
| 242000 Expenditures (Debit)                | ( 13,522.87)      | 11,022.67        | 0.00 (             | 11,022.67)        | ( 24,545.54)      |
| 271000 Unreserved Fund Balance             | 229,777.97        | 0.00             | 0.00               | 0.00              | 229,777.97        |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>234,030.58</b> | <b>16,642.41</b> | <b>2,359.07 (</b>  | <b>14,283.34)</b> | <b>219,747.24</b> |



2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

| Account                                    | Beginning       | Debit         | Credit          | Net Change     | Ending Balance  |
|--|-----------------|---------------|-----------------|----------------|-----------------|
| <b>ASSETS</b>                              |                 |               |                 |                |                 |
| 101000 Cash - Operating                    | 1,959.53        | 102.00        | 381.44 (        | 279.44)        | 1,680.09        |
| 118130 Special Assessments Receivable 2013 | 266.95          | 0.00          | 96.60 (         | 96.60)         | 170.35          |
| 172000 Revenues (Credit)                   | ( 0.34)         | 0.00          | 102.00 (        | 102.00)        | ( 102.34)       |
| <b>Total ASSETS</b>                        | <b>2,226.14</b> | <b>102.00</b> | <b>580.04 (</b> | <b>478.04)</b> | <b>1,748.10</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                 |               |                 |                |                 |
| 223000 Deferred Revenue/Uncollected Taxes  | 266.95          | 96.60         | 0.00 (          | 96.60)         | 170.35          |
| 242000 Expenditures (Debit)                | ( 457.76)       | 381.44        | 0.00 (          | 381.44)        | ( 839.20)       |
| 271000 Unreserved Fund Balance             | 2,416.95        | 0.00          | 0.00            | 0.00           | 2,416.95        |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>2,226.14</b> | <b>478.04</b> | <b>0.00 (</b>   | <b>478.04)</b> | <b>1,748.10</b> |

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2701 Fire Grants

| Account                           | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS                            |           |       |        |            |                |
| 101000 Cash - Operating           | 100.15    | 0.00  | 0.00   | 0.00       | 100.15         |
| Total ASSETS                      | 100.15    | 0.00  | 0.00   | 0.00       | 100.15         |
| LIABILITIES AND FUND EQUITY       |           |       |        |            |                |
| 271000 Unreserved Fund Balance    | 100.15    | 0.00  | 0.00   | 0.00       | 100.15         |
| Total LIABILITIES AND FUND EQUITY | 100.15    | 0.00  | 0.00   | 0.00       | 100.15         |

2820 GAS TAX

| Account                           | Beginning    | Debit     | Credit      | Net Change   | Ending Balance |
|-----------------------------------|--------------|-----------|-------------|--------------|----------------|
| ASSETS                            |              |           |             |              |                |
| 101000 Cash - Operating           | 14,545.73    | 15,056.44 | 510.72      | 14,545.72    | 29,091.45      |
| 172000 Revenues (Credit)          | ( 15,056.45) | 0.00      | 15,056.44 ( | 15,056.44) ( | 30,112.89)     |
| Total ASSETS                      | ( 510.72)    | 15,056.44 | 15,567.16 ( | 510.72) (    | 1,021.44)      |
| LIABILITIES AND FUND EQUITY       |              |           |             |              |                |
| 242000 Expenditures (Debit)       | ( 510.72)    | 510.72    | 0.00 (      | 510.72) (    | 1,021.44)      |
| Total LIABILITIES AND FUND EQUITY | ( 510.72)    | 510.72    | 0.00 (      | 510.72) (    | 1,021.44)      |

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2850 911 EMERGENCY

| Account                           | Beginning    | Debit    | Credit     | Net Change | Ending Balance |
|-----------------------------------|--------------|----------|------------|------------|----------------|
| ASSETS                            |              |          |            |            |                |
| 101000 Cash - Operating           | 94,047.66    | 15.69    | 4,887.78 ( | 4,872.09)  | 89,175.57      |
| 172000 Revenues (Credit)          | ( 15.13)     | 0.00     | 15.69 (    | 15.69)     | ( 30.82)       |
| Total ASSETS                      | 94,032.53    | 15.69    | 4,903.47 ( | 4,887.78)  | 89,144.75      |
| LIABILITIES AND FUND EQUITY       |              |          |            |            |                |
| 202000 Accounts Payable           | 0.00         | 4,887.78 | 4,887.78   | 0.00       | 0.00           |
| 242000 Expenditures (Debit)       | ( 14,569.62) | 4,887.78 | 0.00 (     | 4,887.78)  | ( 19,457.40)   |
| 271000 Unreserved Fund Balance    | 108,602.15   | 0.00     | 0.00       | 0.00       | 108,602.15     |
| Total LIABILITIES AND FUND EQUITY | 94,032.53    | 9,775.56 | 4,887.78 ( | 4,887.78)  | 89,144.75      |

2880 LIBRARY GRANTS

| Account                                | Beginning | Debit    | Credit   | Net Change | Ending Balance |
|--|-----------|----------|----------|------------|----------------|
| ASSETS                                 |           |          |          |            |                |
| 101003 Cash - per capita               | 5,527.40  | 0.00     | 450.00 ( | 450.00)    | 5,077.40       |
| 101020 Cash - Op/ILL                   | 47,735.70 | 0.00     | 270.00 ( | 270.00)    | 47,465.70      |
| 101030 Cash - Sagebrush Fed/Base Grant | 4,554.56  | 0.00     | 0.00     | 0.00       | 4,554.56       |
| 101033 Library - Humanities Grant      | 502.08    | 0.00     | 0.00     | 0.00       | 502.08         |
| Total ASSETS                           | 58,319.74 | 0.00     | 720.00 ( | 720.00)    | 57,599.74      |
| LIABILITIES AND FUND EQUITY            |           |          |          |            |                |
| 202000 Accounts Payable                | 0.00      | 720.00   | 720.00   | 0.00       | 0.00           |
| 242000 Expenditures (Debit)            | ( 235.00) | 720.00   | 0.00 (   | 720.00) (  | 955.00)        |
| 271000 Unreserved Fund Balance         | 58,554.74 | 0.00     | 0.00     | 0.00       | 58,554.74      |
| Total LIABILITIES AND FUND EQUITY      | 58,319.74 | 1,440.00 | 720.00 ( | 720.00)    | 57,599.74      |

2935 Historic Preservation

| Account                                    | Beginning          | Debit           | Credit          | Net Change         | Ending Balance     |
|--|--------------------|-----------------|-----------------|--------------------|--------------------|
| <b>ASSETS</b>                              |                    |                 |                 |                    |                    |
| 101000 Cash - Operating                    | ( 1,428.43)        | 7,664.20        | 4,159.74        | 3,504.46           | 2,076.03           |
| 101036 Cash HP- CDBG-ED Grant              | ( 2,480.26)        | 0.00            | 2,415.76        | ( 2,415.76)        | ( 4,896.02)        |
| 101038 Cash HP- Sandra Anderson Charitable | 238.50             | 0.00            | 0.00            | 0.00               | 238.50             |
| 172000 Revenues (Credit)                   | 1,322.63           | 0.00            | 2,609.01        | ( 2,609.01)        | ( 1,286.38)        |
| <b>Total ASSETS</b>                        | <b>( 2,347.56)</b> | <b>7,664.20</b> | <b>9,184.51</b> | <b>( 1,520.31)</b> | <b>( 3,867.87)</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                    |                 |                 |                    |                    |
| 202000 Accounts Payable                    | 0.00               | 2,827.11        | 2,827.11        | 0.00               | 0.00               |
| 242000 Expenditures (Debit)                | ( 3,372.31)        | 6,575.50        | 5,055.19        | ( 1,520.31)        | ( 4,892.62)        |
| 271000 Unreserved Fund Balance             | 1,024.75           | 0.00            | 0.00            | 0.00               | 1,024.75           |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>( 2,347.56)</b> | <b>9,402.61</b> | <b>7,882.30</b> | <b>( 1,520.31)</b> | <b>( 3,867.87)</b> |

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

| Account                                    | Beginning          | Debit            | Credit           | Net Change         | Ending Balance      |
|--|--------------------|------------------|------------------|--------------------|---------------------|
| <b>ASSETS</b>                              |                    |                  |                  |                    |                     |
| 101000 Cash - Operating                    | ( 13,335.80)       | 407.11           | 5,028.94         | ( 4,621.83)        | ( 17,957.63)        |
| 101004 RSVP Non-Federal Cash Operating-Cus | 9,620.17           | 3,020.06         | 1,436.14         | 1,583.92           | 11,204.09           |
| 101006 Cash- operating-Fallon              | ( 280.00)          | 0.00             | 1,377.37         | ( 1,377.37)        | ( 1,657.37)         |
| 103100 Petty Cash-                         | 200.00             | 0.00             | 0.00             | 0.00               | 200.00              |
| 172000 Revenues (Credit)                   | ( 1.52)            | 0.00             | 3,021.67         | ( 3,021.67)        | ( 3,023.19)         |
| <b>Total ASSETS</b>                        | <b>( 3,797.15)</b> | <b>3,427.17</b>  | <b>10,864.12</b> | <b>( 7,436.95)</b> | <b>( 11,234.10)</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                    |                  |                  |                    |                     |
| 202000 Accounts Payable                    | 0.00               | 2,623.06         | 2,623.06         | 0.00               | 0.00                |
| 242000 Expenditures (Debit)                | ( 5,877.71)        | 7,842.45         | 405.50           | ( 7,436.95)        | ( 13,314.66)        |
| 271000 Unreserved Fund Balance             | 2,080.56           | 0.00             | 0.00             | 0.00               | 2,080.56            |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>( 3,797.15)</b> | <b>10,465.51</b> | <b>3,028.56</b>  | <b>( 7,436.95)</b> | <b>( 11,234.10)</b> |

4000 General Fund Capitol Improvement Fund

| Account                           | Beginning  | Debit | Credit  | Net Change | Ending Balance |
|-----------------------------------|------------|-------|---------|------------|----------------|
| ASSETS                            |            |       |         |            |                |
| 101000 Cash - Operating           | 136,979.62 | 22.86 | 0.00    | 22.86      | 137,002.48     |
| 172000 Revenues (Credit)          | ( 19.09)   | 0.00  | 22.86 ( | 22.86) (   | 41.95)         |
| Total ASSETS                      | 136,960.53 | 22.86 | 22.86   | 0.00       | 136,960.53     |
| LIABILITIES AND FUND EQUITY       |            |       |         |            |                |
| 271000 Unreserved Fund Balance    | 136,960.53 | 0.00  | 0.00    | 0.00       | 136,960.53     |
| Total LIABILITIES AND FUND EQUITY | 136,960.53 | 0.00  | 0.00    | 0.00       | 136,960.53     |



4060 CAPITAL IMPROV-PUBLIC WORKS

| Account                           | Beginning   | Debit  | Credit   | Net Change | Ending Balance |
|-----------------------------------|-------------|--------|----------|------------|----------------|
| ASSETS                            |             |        |          |            |                |
| 101000 Cash - Operating           | 80,041.52   | 463.36 | 0.00     | 463.36     | 80,504.88      |
| 172000 Revenues (Credit)          | ( 8,359.99) | 0.00   | 463.36 ( | 463.36) (  | 8,823.35)      |
| Total ASSETS                      | 71,681.53   | 463.36 | 463.36   | 0.00       | 71,681.53      |
| LIABILITIES AND FUND EQUITY       |             |        |          |            |                |
| 271000 Unreserved Fund Balance    | 71,681.53   | 0.00   | 0.00     | 0.00       | 71,681.53      |
| Total LIABILITIES AND FUND EQUITY | 71,681.53   | 0.00   | 0.00     | 0.00       | 71,681.53      |

5210 WATER UTILITY

| Account                                     | Beginning            | Debit             | Credit            | Net Change          | Ending Balance       |
|---|----------------------|-------------------|-------------------|---------------------|----------------------|
| <b>ASSETS</b>                               |                      |                   |                   |                     |                      |
| 101000 Cash - Operating                     | 1,433,090.08         | 200,529.51        | 127,659.21        | 72,870.30           | 1,505,960.38         |
| 101010 Deposit Cash                         | 45,500.00            | 5,650.00          | 1,100.00          | 4,550.00            | 50,050.00            |
| 102240 Cash - Replacement & Depreciation    | 1,489,589.35         | 0.00              | 0.00              | 0.00                | 1,489,589.35         |
| 102250 Cash - System Development Fees       | 258,353.25           | 1,800.00          | 0.00              | 1,800.00            | 260,153.25           |
| 102270 Cash - Curb Stop Replacement Fee     | 207,336.64           | 3,584.92          | 1,696.18          | 1,888.74            | 209,225.38           |
| 102312 RevBnd/CurYearDebt-DNRC/CarbonTank   | 29,540.61            | 11,454.38         | 0.00              | 11,454.38           | 40,994.99            |
| 102313 RevBnd/CurYearDebt-DNRC/NE WtrLine   | 17,631.92            | 11,749.79         | 0.00              | 11,749.79           | 29,381.71            |
| 102315 RevBnd/CurYearDebt-ARRA/NE Water Li  | 1,493.99             | 1,493.96          | 0.00              | 1,493.96            | 2,987.95             |
| 102322 RevBnd/Reserve-DNRC/CarbonTank       | 153,009.00           | 0.00              | 0.00              | 0.00                | 153,009.00           |
| 102323 RevBnd/Reserve-DNRC/NE WtrLine       | 128,653.00           | 0.00              | 0.00              | 0.00                | 128,653.00           |
| 102325 RevBnd/Reserve-ARRA B-NE Waterline   | 18,245.00            | 0.00              | 0.00              | 0.00                | 18,245.00            |
| 103000 Petty Cash                           | 330.00               | 0.00              | 0.00              | 0.00                | 330.00               |
| 122000 Accounts Receivable                  | 231,455.31           | 260,235.15        | 200,780.88        | 59,454.27           | 290,909.58           |
| 122020 Accounts Receivable-\$2.00 State Ass | 14.00                | 0.00              | 144.00            | ( 144.00)           | ( 130.00)            |
| 172000 Revenues (Credit)                    | ( 207,512.16)        | 164.00            | 261,499.62        | ( 261,335.62)       | ( 468,847.78)        |
| 181000 Land                                 | 41,844.00            | 0.00              | 0.00              | 0.00                | 41,844.00            |
| 182000 Buildings                            | 22,997.00            | 0.00              | 0.00              | 0.00                | 22,997.00            |
| 182100 Allowance for Depr - Buildings (Cre  | 22,997.00)           | 0.00              | 0.00              | 0.00                | ( 22,997.00)         |
| 186000 Machinery and Equipment              | 378,485.70           | 0.00              | 0.00              | 0.00                | 378,485.70           |
| 186100 Allowance for Depr - Machinery & Eq  | 217,584.00)          | 0.00              | 0.00              | 0.00                | ( 217,584.00)        |
| 188000 Const. Work in Progress-NE Wtr Line  | 1.42                 | 0.00              | 0.00              | 0.00                | 1.42                 |
| 189100 Source of Supply                     | 3,448,234.49         | 0.00              | 0.00              | 0.00                | 3,448,234.49         |
| 189110 Allowance for Depreciation - Source  | 432,197.00)          | 0.00              | 0.00              | 0.00                | ( 432,197.00)        |
| 189300 Treatment Plant                      | 3,716,158.00         | 0.00              | 0.00              | 0.00                | 3,716,158.00         |
| 189310 Allowance for Depr - Treatment Plan  | 1,781,483.00)        | 0.00              | 0.00              | 0.00                | ( 1,781,483.00)      |
| 189400 Transmission & Distribution          | 12,951,364.97        | 0.00              | 0.00              | 0.00                | 12,951,364.97        |
| 189410 Allowance for Depr - Trans & Distri  | 3,288,323.00)        | 0.00              | 0.00              | 0.00                | ( 3,288,323.00)      |
| <b>Total ASSETS</b>                         | <b>18,623,231.57</b> | <b>496,661.71</b> | <b>592,879.89</b> | <b>( 96,218.18)</b> | <b>18,527,013.39</b> |
| <b>LIABILITIES AND FUND EQUITY</b>          |                      |                   |                   |                     |                      |
| 202000 Accounts Payable                     | 69,385.37            | 42,955.19         | 42,955.19         | 0.00                | 69,385.37            |
| 214000 Deposits Payable                     | 45,349.50            | 1,100.00          | 5,650.00          | 4,550.00            | 49,899.50            |
| 214010 Refunds Payable                      | ( 15.83)             | 672.72            | 157.76            | ( 514.96)           | ( 530.79)            |
| 231000 BONDS PAYABLE                        | 4,983,000.00         | 0.00              | 0.00              | 0.00                | 4,983,000.00         |
| 238000 Other Post Employment Benefits       | 28,280.00            | 0.00              | 0.00              | 0.00                | 28,280.00            |
| 239000 Compensated Absences Payable         | 80,052.00            | 0.00              | 0.00              | 0.00                | 80,052.00            |
| 242000 Expenditures (Debit)                 | ( 124,291.99)        | 100,328.72        | 75.50             | ( 100,253.22)       | ( 224,545.21)        |
| 250300 Reserve Revenue Bond - Current Debt  | 323,303.85           | 0.00              | 0.00              | 0.00                | 323,303.85           |
| 250500 Reserve - System Dev Fees            | 171,098.25           | 0.00              | 0.00              | 0.00                | 171,098.25           |
| 250600 Reserve for Replacement & Depreciat  | 1,351,889.30         | 0.00              | 0.00              | 0.00                | 1,351,889.30         |
| 272000 Unreserved Retained Earnings         | 11,695,181.12        | 0.00              | 0.00              | 0.00                | 11,695,181.12        |
| <b>Total LIABILITIES AND FUND EQUITY</b>    | <b>18,623,231.57</b> | <b>145,056.63</b> | <b>48,838.45</b>  | <b>( 96,218.18)</b> | <b>18,527,013.39</b> |

5310 SEWER UTILITY

| Account                                     | Beginning           | Debit             | Credit            | Net Change          | Ending Balance      |
|---|---------------------|-------------------|-------------------|---------------------|---------------------|
| <b>ASSETS</b>                               |                     |                   |                   |                     |                     |
| 101000 Cash - Operating                     | 553,163.05          | 91,791.49         | 69,831.15         | 21,960.34           | 575,123.39          |
| 102240 Cash - Replacement & Depreciation    | 195,098.39          | 0.00              | 0.00              | 0.00                | 195,098.39          |
| 102250 Cash - System Development Fees       | 131,010.91          | 840.00            | 0.00              | 840.00              | 131,850.91          |
| 102280 WWtr Treatment Plant-Phase I Constr  | 575,694.46          | 0.00              | 0.00              | 0.00                | 575,694.46          |
| 102316 RevBnd/CurYearDebt-Phase 1 Haynes L  | 108,566.44          | 8,452.50          | 0.00              | 8,452.50            | 117,018.94          |
| 102390 REV BOND/RESERVE-Sewer Phase 1       | 101,735.00          | 0.00              | 0.00              | 0.00                | 101,735.00          |
| 122000 Accounts Receivable                  | 108,623.48          | 90,938.27         | 90,245.17         | 693.10              | 109,316.58          |
| 172000 Revenues (Credit)                    | ( 94,532.31)        | 0.00              | 93,063.09         | ( 93,063.09)        | ( 187,595.40)       |
| 181000 Land                                 | 2.00                | 0.00              | 0.00              | 0.00                | 2.00                |
| 186000 Machinery and Equipment              | 600,909.18          | 0.00              | 0.00              | 0.00                | 600,909.18          |
| 186100 Allowance for Depr - Machinery & Eq( | 344,225.00)         | 0.00              | 0.00              | 0.00                | ( 344,225.00)       |
| 188000 Const. Work in Progress-NE Wtr Line  | 1,625,790.72        | 0.00              | 0.00              | 0.00                | 1,625,790.72        |
| 189300 Treatment Plant                      | 2,928,761.61        | 0.00              | 0.00              | 0.00                | 2,928,761.61        |
| 189310 Allowance for Depr - Treatment Plan( | 1,235,318.00)       | 0.00              | 0.00              | 0.00                | ( 1,235,318.00)     |
| 189400 Transmission & Distribution          | 4,028,819.40        | 0.00              | 0.00              | 0.00                | 4,028,819.40        |
| 189410 Allowance for Depr - Trans & Distri( | 1,205,307.00)       | 0.00              | 0.00              | 0.00                | ( 1,205,307.00)     |
| <b>Total ASSETS</b>                         | <b>8,078,792.33</b> | <b>192,022.26</b> | <b>253,139.41</b> | <b>( 61,117.15)</b> | <b>8,017,675.18</b> |
| <b>LIABILITIES AND FUND EQUITY</b>          |                     |                   |                   |                     |                     |
| 202000 Accounts Payable                     | 0.00                | 18,530.35         | 18,530.35         | 0.00                | 0.00                |
| 231300 Bonds Pay 1979 Issue                 | 1,396,000.00        | 0.00              | 0.00              | 0.00                | 1,396,000.00        |
| 238000 Other Post Employment Benefits       | 20,235.00           | 0.00              | 0.00              | 0.00                | 20,235.00           |
| 239000 Compensated Absences Payable         | 58,969.00           | 0.00              | 0.00              | 0.00                | 58,969.00           |
| 242000 Expenditures (Debit)                 | ( 105,325.50)       | 61,378.65         | 261.50            | ( 61,117.15)        | ( 166,442.65)       |
| 250500 Reserve - System Dev Fees            | 82,925.91           | 0.00              | 0.00              | 0.00                | 82,925.91           |
| 250600 Reserve for Replacement & Depreciat  | 1,666,491.83        | 0.00              | 0.00              | 0.00                | 1,666,491.83        |
| 272000 Unreserved Retained Earnings         | 4,959,496.09        | 0.00              | 0.00              | 0.00                | 4,959,496.09        |
| <b>Total LIABILITIES AND FUND EQUITY</b>    | <b>8,078,792.33</b> | <b>79,909.00</b>  | <b>18,791.85</b>  | <b>( 61,117.15)</b> | <b>8,017,675.18</b> |

5510 AMBULANCE FUND

| Account                                     | Beginning            | Debit             | Credit              | Net Change        | Ending Balance       |
|---|----------------------|-------------------|---------------------|-------------------|----------------------|
| <b>ASSETS</b>                               |                      |                   |                     |                   |                      |
| 101000 Cash - Operating                     | ( 371,489.97)        | 70,331.02         | 39,965.92           | 30,365.10         | ( 341,124.87)        |
| 113211 Taxes Receivable - Real 2011         | 19.68                | 0.00              | 0.00                | 0.00              | 19.68                |
| 113212 Taxes Receivable- Real 2012          | 0.52                 | 0.00              | 0.00                | 0.00              | 0.52                 |
| 113213 Tax Receivables Real-2013            | 164.87               | 0.00              | 51.57 (             | 51.57)            | 113.30               |
| 115208 Taxes Receivable - Personal 2008     | 0.12                 | 0.00              | 0.00                | 0.00              | 0.12                 |
| 115212 Taxes Receivable Personal 2012       | 0.02                 | 0.00              | 0.00                | 0.00              | 0.02                 |
| 115214 Taxes Receivable Personal 2014       | 18.73                | 0.00              | 0.82 (              | 0.82)             | 17.91                |
| 116000 Protested Taxes Receivable - Reals ( | 5.97)                | 0.00              | 0.00                | 0.00              | ( 5.97)              |
| 122000 Accounts Receivable                  | 352,719.46           | 111,242.93        | 108,201.07          | 3,041.86          | 355,761.32           |
| 122100 Acct Receivable                      | ( 242,110.73)        | 0.00              | 0.00                | 0.00              | ( 242,110.73)        |
| 172000 Revenues (Credit)                    | ( 81,572.58)         | 81.35             | 108,583.85 (        | 108,502.50)       | ( 190,075.08)        |
| 186000 Machinery and Equipment              | 372,186.93           | 0.00              | 0.00                | 0.00              | 372,186.93           |
| 186100 Allowance for Depr - Machinery & Eq( | 211,306.00)          | 0.00              | 0.00                | 0.00              | ( 211,306.00)        |
| <b>Total ASSETS</b>                         | <b>( 181,374.92)</b> | <b>181,655.30</b> | <b>256,803.23 (</b> | <b>75,147.93)</b> | <b>( 256,522.85)</b> |
| <b>LIABILITIES AND FUND EQUITY</b>          |                      |                   |                     |                   |                      |
| 202000 Accounts Payable                     | 0.00                 | 7,382.60          | 7,382.60            | 0.00              | 0.00                 |
| 223100 Deferred Revenue - Real Prop Taxes ( | 21.73)               | 51.57             | 0.00 (              | 51.57)            | ( 73.30)             |
| 223200 Deferred Revenue - Pers Prop Taxes ( | 2.50)                | 0.82              | 0.00 (              | 0.82)             | ( 3.32)              |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE        | 65,314.26            | 0.00              | 0.00                | 0.00              | 65,314.26            |
| 238000 Other Post Employment Benefits       | 16,024.00            | 0.00              | 0.00                | 0.00              | 16,024.00            |
| 239000 Compensated Absences Payable         | 27,037.00            | 0.00              | 0.00                | 0.00              | 27,037.00            |
| 242000 Expenditures (Debit)                 | ( 76,407.90)         | 75,095.54         | 0.00 (              | 75,095.54)        | ( 151,503.44)        |
| 272000 Unreserved Retained Earnings         | ( 213,318.05)        | 0.00              | 0.00                | 0.00              | ( 213,318.05)        |
| <b>Total LIABILITIES AND FUND EQUITY</b>    | <b>( 181,374.92)</b> | <b>82,530.53</b>  | <b>7,382.60 (</b>   | <b>75,147.93)</b> | <b>( 256,522.85)</b> |

5610 AIRPORT OPERATING

| Account                                    | Beginning           | Debit             | Credit              | Net Change        | Ending Balance      |
|--|---------------------|-------------------|---------------------|-------------------|---------------------|
| <b>ASSETS</b>                              |                     |                   |                     |                   |                     |
| 101000 Cash - Operating                    | ( 37,617.22)        | 42,607.68         | 79,779.25 (         | 37,171.57)        | ( 74,788.79)        |
| 101100 Cash-FAA Grant/St Loan-2008         | 6,673.74            | 0.00              | 0.00                | 0.00              | 6,673.74            |
| 102230 Cash - Surplus/Credit Card Acct     | 31,874.34           | 47,432.61         | 0.00                | 47,432.61         | 79,306.95           |
| 103000 Petty Cash                          | 100.00              | 0.00              | 0.00                | 0.00              | 100.00              |
| 113211 Taxes Receivable - Real 2011        | 11.57               | 0.00              | 0.00                | 0.00              | 11.57               |
| 113212 Taxes Receivable- Real 2012         | 0.78                | 0.00              | 0.00                | 0.00              | 0.78                |
| 113213 Tax Receivables Real-2013           | 247.29              | 0.00              | 77.34 (             | 77.34)            | 169.95              |
| 115208 Taxes Receivable - Personal 2008    | 0.19                | 0.00              | 0.00                | 0.00              | 0.19                |
| 115212 Taxes Receivable Personal 2012      | 0.01                | 0.00              | 0.00                | 0.00              | 0.01                |
| 115213 Taxes Receivable Personal 2013      | ( 0.02)             | 0.00              | 0.00                | 0.00              | ( 0.02)             |
| 115214 Taxes Receivable Personal 2014      | 28.09               | 0.00              | 1.23 (              | 1.23)             | 26.86               |
| 116000 Protested Taxes Receivable - Reals  | ( 18.13)            | 0.00              | 0.00                | 0.00              | ( 18.13)            |
| 132000 Due From Government (Short Term)    | 427.00              | 0.00              | 0.00                | 0.00              | 427.00              |
| 141000 Prepaid Expense                     | 4,500.00            | 0.00              | 0.00                | 0.00              | 4,500.00            |
| 172000 Revenues (Credit)                   | ( 78,402.56)        | 0.00              | 90,040.29 (         | 90,040.29)        | ( 168,442.85)       |
| 181000 Land                                | 19,983.00           | 0.00              | 0.00                | 0.00              | 19,983.00           |
| 182000 Buildings                           | 677,537.00          | 0.00              | 0.00                | 0.00              | 677,537.00          |
| 182100 Allowance for Depr - Buildings (Cre | 337,537.00)         | 0.00              | 0.00                | 0.00              | ( 337,537.00)       |
| 184000 Improvements Other Than Buildings   | 8,543,759.48        | 0.00              | 0.00                | 0.00              | 8,543,759.48        |
| 184100 Allowance for Depr - Imp Other Than | 2,207,093.00)       | 0.00              | 0.00                | 0.00              | ( 2,207,093.00)     |
| 186000 Machinery and Equipment             | 836,463.59          | 0.00              | 0.00                | 0.00              | 836,463.59          |
| 186100 Allowance for Depr - Machinery & Eq | 313,582.00)         | 0.00              | 0.00                | 0.00              | ( 313,582.00)       |
| 188000 Const. Work in Progress-NE Wtr Line | 27,005.00           | 0.00              | 0.00                | 0.00              | 27,005.00           |
| <b>Total ASSETS</b>                        | <b>7,174,361.15</b> | <b>90,040.29</b>  | <b>169,898.11 (</b> | <b>79,857.82)</b> | <b>7,094,503.33</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                     |                   |                     |                   |                     |
| 202000 Accounts Payable                    | 0.00                | 71,106.89         | 71,106.89           | 0.00              | 0.00                |
| 223100 Deferred Revenue - Real Prop Taxes  | ( 32.59)            | 77.34             | 0.00 (              | 77.34)            | ( 109.93)           |
| 223200 Deferred Revenue - Pers Prop Taxes  | ( 3.75)             | 1.23              | 0.00 (              | 1.23)             | ( 4.98)             |
| 235150 LTrm Pay/MT Aeronautics             | 19,684.00           | 0.00              | 0.00                | 0.00              | 19,684.00           |
| 238000 Other Post Employment Benefits      | 7,870.00            | 0.00              | 0.00                | 0.00              | 7,870.00            |
| 239000 Compensated Absences Payable        | 3,693.00            | 0.00              | 0.00                | 0.00              | 3,693.00            |
| 242000 Expenditures (Debit)                | ( 98,110.85)        | 79,779.25         | 0.00 (              | 79,779.25)        | ( 177,890.10)       |
| 250600 Reserve for Replacement & Depreciat | 18,913.67           | 0.00              | 0.00                | 0.00              | 18,913.67           |
| 272000 Unreserved Retained Earnings        | 7,222,347.67        | 0.00              | 0.00                | 0.00              | 7,222,347.67        |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>7,174,361.15</b> | <b>150,964.71</b> | <b>71,106.89 (</b>  | <b>79,857.82)</b> | <b>7,094,503.33</b> |

6040 PUBLIC WORKS

| Account                             | Beginning    | Debit     | Credit      | Net Change   | Ending Balance |
|-------------------------------------|--------------|-----------|-------------|--------------|----------------|
| ASSETS                              |              |           |             |              |                |
| 101000 Cash - Operating             | 113,506.72   | 0.00      | 11,425.63 ( | 11,425.63)   | 102,081.09     |
| Total ASSETS                        | 113,506.72   | 0.00      | 11,425.63 ( | 11,425.63)   | 102,081.09     |
| LIABILITIES AND FUND EQUITY         |              |           |             |              |                |
| 202000 Accounts Payable             | 0.00         | 1,037.32  | 1,037.32    | 0.00         | 0.00           |
| 239000 Compensated Absences Payable | 13,041.00    | 0.00      | 0.00        | 0.00         | 13,041.00      |
| 242000 Expenditures (Debit)         | ( 12,636.51) | 11,425.63 | 0.00 (      | 11,425.63) ( | 24,062.14)     |
| 271000 Unreserved Fund Balance      | 16,366.78    | 0.00      | 0.00        | 0.00         | 16,366.78      |
| 272000 Unreserved Retained Earnings | 96,735.45    | 0.00      | 0.00        | 0.00         | 96,735.45      |
| Total LIABILITIES AND FUND EQUITY   | 113,506.72   | 12,462.95 | 1,037.32 (  | 11,425.63)   | 102,081.09     |

7370 TBID

| Account                           | Beginning | Debit     | Credit    | Net Change | Ending Balance |
|-----------------------------------|-----------|-----------|-----------|------------|----------------|
| ASSETS                            |           |           |           |            |                |
| 101000 Cash - Operating           | 0.00      | 18,560.00 | 0.00      | 18,560.00  | 18,560.00      |
| Total ASSETS                      | 0.00      | 18,560.00 | 0.00      | 18,560.00  | 18,560.00      |
| LIABILITIES AND FUND EQUITY       |           |           |           |            |                |
| 212500 Due to Others              | 0.00      | 0.00      | 18,560.00 | 18,560.00  | 18,560.00      |
| Total LIABILITIES AND FUND EQUITY | 0.00      | 0.00      | 18,560.00 | 18,560.00  | 18,560.00      |

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7467 Law Enforcement Academy Surcharge

| Account                                   | Beginning | Debit  | Credit | Net Change | Ending Balance |
|---|-----------|--------|--------|------------|----------------|
| ASSETS                                    |           |        |        |            |                |
| 101000 Cash - Operating                   | 0.00      | 715.85 | 0.00   | 715.85     | 715.85         |
| Total ASSETS                              | 0.00      | 715.85 | 0.00   | 715.85     | 715.85         |
| LIABILITIES AND FUND EQUITY               |           |        |        |            |                |
| 212200 Due to Federal, Soc Sec & Medicare | 0.00      | 0.00   | 715.85 | 715.85     | 715.85         |
| Total LIABILITIES AND FUND EQUITY         | 0.00      | 0.00   | 715.85 | 715.85     | 715.85         |



7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

| Account                           | Beginning | Debit    | Credit   | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|----------|------------|----------------|
| ASSETS                            |           |          |          |            |                |
| 101000 Cash - Operating           | 0.00      | 1,010.00 | 0.00     | 1,010.00   | 1,010.00       |
| Total ASSETS                      | 0.00      | 1,010.00 | 0.00     | 1,010.00   | 1,010.00       |
| LIABILITIES AND FUND EQUITY       |           |          |          |            |                |
| 212500 Due to Others              | 0.00      | 0.00     | 1,010.00 | 1,010.00   | 1,010.00       |
| Total LIABILITIES AND FUND EQUITY | 0.00      | 0.00     | 1,010.00 | 1,010.00   | 1,010.00       |

7910 PAYROLL FUND

| Account                                   | Beginning  | Debit      | Credit     | Net Change | Ending Balance |
|---|------------|------------|------------|------------|----------------|
| ASSETS                                    |            |            |            |            |                |
| 101000 Cash - Operating                   | 101,717.86 | 474,752.73 | 455,066.28 | 19,686.45  | 121,404.31     |
| Total ASSETS                              | 101,717.86 | 474,752.73 | 455,066.28 | 19,686.45  | 121,404.31     |
| LIABILITIES AND FUND EQUITY               |            |            |            |            |                |
| 201000 Warrants Payable                   | 84,141.40  | 112,396.47 | 115,444.13 | 3,047.66   | 87,189.06      |
| 212200 Due to Federal, Soc Sec & Medicare | 0.00       | 69,160.44  | 69,160.44  | 0.00       | 0.00           |
| 212202 Due to State Unemployment          | 1,693.60   | 0.00       | 1,580.03   | 1,580.03   | 3,273.63       |
| 212203 Due to Worker's Compensation       | 15,882.86  | 0.00       | 15,058.76  | 15,058.76  | 30,941.62      |
| 212204 Due to State Income Tax            | 0.00       | 14,984.00  | 14,984.00  | 0.00       | 0.00           |
| 212205 due to MPORS-GABA                  | 0.00       | 15,387.74  | 15,387.74  | 0.00       | 0.00           |
| 212207 Due to AFLAC, AFLAC PRETAX         | 0.00       | 340.31     | 340.31     | 0.00       | 0.00           |
| 212208 Due to Health Ins, Dental, Vision  | 0.00       | 55,851.15  | 55,851.15  | 0.00       | 0.00           |
| 212209 Due to PERS Retirement             | 0.00       | 31,803.76  | 31,803.76  | 0.00       | 0.00           |
| 212210 Due to FURS-GABA Retirement        | 0.00       | 11,665.23  | 11,665.23  | 0.00       | 0.00           |
| 212211 Employee direct deposit issue      | 0.00       | 750.00     | 750.00     | 0.00       | 0.00           |
| Total LIABILITIES AND FUND EQUITY         | 101,717.86 | 312,339.10 | 332,025.55 | 19,686.45  | 121,404.31     |

7930 CLAIMS FUND

| Account                           | Beginning  | Debit      | Credit       | Net Change  | Ending Balance |
|-----------------------------------|------------|------------|--------------|-------------|----------------|
| ASSETS                            |            |            |              |             |                |
| 101000 Cash - Operating           | 444,121.32 | 265,567.65 | 464,589.19 ( | 199,021.54) | 245,099.78     |
| Total ASSETS                      | 444,121.32 | 265,567.65 | 464,589.19 ( | 199,021.54) | 245,099.78     |
| LIABILITIES AND FUND EQUITY       |            |            |              |             |                |
| 201000 Warrants Payable           | 444,121.32 | 464,589.19 | 265,567.65 ( | 199,021.54) | 245,099.78     |
| Total LIABILITIES AND FUND EQUITY | 444,121.32 | 464,589.19 | 265,567.65 ( | 199,021.54) | 245,099.78     |

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7980 CUSTER CO WATER & SEWER DISTRICT

| Account                                 | Beginning | Debit     | Credit    | Net Change | Ending Balance |
|---|-----------|-----------|-----------|------------|----------------|
| ASSETS                                  |           |           |           |            |                |
| 101000 Cash - Operating                 | 0.00      | 10,957.80 | 10,957.80 | 0.00       | 0.00           |
| 122000 Accounts Receivable              | 12,559.50 | 11,546.42 | 10,957.80 | 588.62     | 13,148.12      |
| Total ASSETS                            | 12,559.50 | 22,504.22 | 21,915.60 | 588.62     | 13,148.12      |
| LIABILITIES AND FUND EQUITY             |           |           |           |            |                |
| 202000 Accounts Payable                 | 0.00      | 10,957.80 | 10,957.80 | 0.00       | 0.00           |
| 211020 Due to Custer Water & Sewer Dist | 12,559.50 | 10,957.80 | 11,546.42 | 588.62     | 13,148.12      |
| Total LIABILITIES AND FUND EQUITY       | 12,559.50 | 21,915.60 | 22,504.22 | 588.62     | 13,148.12      |

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7981 Interest Clearing

| Account                           | Beginning | Debit    | Credit   | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|----------|------------|----------------|
| ASSETS                            |           |          |          |            |                |
| 101000 Cash - Operating           | 0.00      | 1,084.27 | 1,084.27 | 0.00       | 0.00           |
| Total ASSETS                      | 0.00      | 1,084.27 | 1,084.27 | 0.00       | 0.00           |
| LIABILITIES AND FUND EQUITY       |           |          |          |            |                |
| 212500 Due to Others              | 0.00      | 1,084.27 | 1,084.27 | 0.00       | 0.00           |
| Total LIABILITIES AND FUND EQUITY | 0.00      | 1,084.27 | 1,084.27 | 0.00       | 0.00           |

9000 GENERAL FIXED ASSETS GROUP OF ACCOUNTS FUND

| Account                                    | Beginning      | Debit | Credit | Net Change | Ending Balance   |
|--|----------------|-------|--------|------------|------------------|
| ASSETS                                     |                |       |        |            |                  |
| 181000 Land                                | 526,599.00     | 0.00  | 0.00   | 0.00       | 526,599.00       |
| 182000 Buildings                           | 1,986,836.00   | 0.00  | 0.00   | 0.00       | 1,986,836.00     |
| 182100 Allowance for Depr - Buildings (Cre | 684,991.00)    | 0.00  | 0.00   | 0.00       | ( 684,991.00)    |
| 186000 Machinery and Equipment             | 3,038,732.00   | 0.00  | 0.00   | 0.00       | 3,038,732.00     |
| 186100 Allowance for Depr - Machinery & Eq | 1,463,750.00)  | 0.00  | 0.00   | 0.00       | ( 1,463,750.00)  |
| 187000 Infrastructure                      | 33,670,108.00  | 0.00  | 0.00   | 0.00       | 33,670,108.00    |
| 187100 Allowance For Depreciation - Infr   | 16,321,771.00) | 0.00  | 0.00   | 0.00       | ( 16,321,771.00) |
| Total ASSETS                               | 20,751,763.00  | 0.00  | 0.00   | 0.00       | 20,751,763.00    |
| LIABILITIES AND FUND EQUITY                |                |       |        |            |                  |
| 280000 INVESTMENT IN GENERAL FIXED ASSETS  | 20,751,763.00  | 0.00  | 0.00   | 0.00       | 20,751,763.00    |
| Total LIABILITIES AND FUND EQUITY          | 20,751,763.00  | 0.00  | 0.00   | 0.00       | 20,751,763.00    |

9500 GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS FUND

| Account                                    | Beginning  | Debit | Credit | Net Change | Ending Balance |
|--|------------|-------|--------|------------|----------------|
| ASSETS                                     |            |       |        |            |                |
| 174300 Amount to be Provided-Comp Absences | 392,481.50 | 0.00  | 0.00   | 0.00       | 392,481.50     |
| Total ASSETS                               | 392,481.50 | 0.00  | 0.00   | 0.00       | 392,481.50     |
| LIABILITIES AND FUND EQUITY                |            |       |        |            |                |
| 235320 LTrm Lease Pur/FMC-PD Cars          | 44,802.50  | 0.00  | 0.00   | 0.00       | 44,802.50      |
| 239000 Compensated Absences Payable        | 347,679.00 | 0.00  | 0.00   | 0.00       | 347,679.00     |
| Total LIABILITIES AND FUND EQUITY          | 392,481.50 | 0.00  | 0.00   | 0.00       | 392,481.50     |