

1000 GENERAL

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------------|------------|------------|---------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 840,745.47 | 529,477.08 | 435,104.88 | 94,372.20 | 935,117.67 |
| 101130 Riverside Park Tennis Courts Donati | 1,065.03 | 0.00 | 0.00 | 0.00 | 1,065.03 |
| 101140 Animal Control/donated by Nefsy | 906.85 | 20.00 | 0.00 | 20.00 | 926.85 |
| 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 | (28.91) | 0.00 | 0.00 | 0.00 | (28.91) |
| 113213 Tax Receivables Real-2013 | 735.40 | 0.00 | 0.00 | 0.00 | 735.40 |
| 113214 Taxes Receivable- Real 2014 | 8,161.28 | 0.00 | 492.88 | (492.88) | 7,668.40 |
| 113215 Tax Receivables Real-2015 | (788,656.37) | 0.00 | 23,368.01 | (23,368.01) | (812,024.38) |
| 115208 Taxes Receivable - Personal 2008 | 0.44 | 0.00 | 0.00 | 0.00 | 0.44 |
| 115214 Taxes Receivable Personal 2014 | 0.02 | 0.00 | 0.00 | 0.00 | 0.02 |
| 115215 Taxes Receivable Personal-2015 | 1,373.78 | 0.00 | 135.06 | (135.06) | 1,238.72 |
| 122000 Accounts Receivable | 5,323.70 | 0.00 | 433.52 | (433.52) | 4,890.18 |
| 122100 Acct Receivable | 1,670.31 | 0.00 | 0.00 | 0.00 | 1,670.31 |
| 172000 Revenues (Credit) | (1,644,687.19) | 4,505.36 | 528,862.94 | (524,357.58) | (2,169,044.77) |
| Total ASSETS | (1,568,004.35) | 534,002.44 | 988,397.29 | (454,394.85) | (2,022,399.20) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 499.00 | 101,079.11 | 100,580.11 | (499.00) | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes | (779,788.60) | 23,860.89 | 0.00 | (23,860.89) | (803,649.49) |
| 223200 Deferred Revenue - Pers Prop Taxes | 1,374.28 | 135.06 | 0.00 | (135.06) | 1,239.22 |
| 242000 Expenditures (Debit) | (1,741,171.22) | 430,568.46 | 668.56 | (429,899.90) | (2,171,071.12) |
| 271000 Unreserved Fund Balance | 951,082.19 | 0.00 | 0.00 | 0.00 | 951,082.19 |
| Total LIABILITIES AND FUND EQUITY | (1,568,004.35) | 555,643.52 | 101,248.67 | (454,394.85) | (2,022,399.20) |

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 15

2220 LIBRARY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|---------------|-----------|-------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 10,512.54 | 24,245.27 | 26,230.35 (| 1,985.08) | 8,527.46 |
| 101032 Cash- Library Board of Trustees Mul | 26,101.02 | 0.00 | 0.00 | 0.00 | 26,101.02 |
| 101270 R & D Cash - Can/Fax | 0.00 | 0.00 | 50.18 (| 50.18) (| 50.18) |
| 103000 Petty Cash | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 |
| 172000 Revenues (Credit) | (125,220.53) | 0.00 | 24,245.27 (| 24,245.27) (| 149,465.80) |
| Total ASSETS | (88,531.97) | 24,245.27 | 50,525.80 (| 26,280.53) (| 114,812.50) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,361.47 | 2,361.47 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (136,445.35) | 26,280.53 | 0.00 (| 26,280.53) (| 162,725.88) |
| 271000 Unreserved Fund Balance | 47,913.38 | 0.00 | 0.00 | 0.00 | 47,913.38 |
| Total LIABILITIES AND FUND EQUITY | (88,531.97) | 28,642.00 | 2,361.47 (| 26,280.53) (| 114,812.50) |

2250 Planning & Community Serv

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 0.00 | 150.00 (| 150.00) (| 150.00) |
| Total ASSETS | 0.00 | 0.00 | 150.00 (| 150.00) (| 150.00) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 150.00 | 150.00 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | 0.00 | 150.00 | 0.00 (| 150.00) (| 150.00) |
| Total LIABILITIES AND FUND EQUITY | 0.00 | 300.00 | 150.00 (| 150.00) (| 150.00) |

2260 EMERGENCY DISASTER

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 50.47 | 3.03 | 0.00 | 3.03 | 53.50 |
| 113211 Taxes Receivable - Real 2011 | 3.46 | 0.00 | 0.00 | 0.00 | 3.46 |
| 172000 Revenues (Credit) | (11.17) | 0.00 | 3.03 (| 3.03) (| 14.20) |
| Total ASSETS | 42.76 | 3.03 | 3.03 | 0.00 | 42.76 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | 3.46 | 0.00 | 0.00 | 0.00 | 3.46 |
| 271000 Unreserved Fund Balance | 39.30 | 0.00 | 0.00 | 0.00 | 39.30 |
| Total LIABILITIES AND FUND EQUITY | 42.76 | 0.00 | 0.00 | 0.00 | 42.76 |

2270 Health

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|------------------------------------|--------------|-----------|-------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 27,573.63 | 16,500.00 | 2,750.00 | 13,750.00 | 41,323.63 |
| 172000 Revenues (Credit) | (5,348.50) | 0.00 | 16,500.00 (| 16,500.00) (| 21,848.50) |
| Total ASSETS | 22,225.13 | 16,500.00 | 19,250.00 (| 2,750.00) | 19,475.13 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,750.00 | 2,750.00 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (11,003.61) | 2,750.00 | 0.00 (| 2,750.00) (| 13,753.61) |
| 271000 Unreserved Fund Balance | 33,228.74 | 0.00 | 0.00 | 0.00 | 33,228.74 |
| Total LIABILITIES AND FUND EQUITY | 22,225.13 | 5,500.00 | 2,750.00 (| 2,750.00) | 19,475.13 |

2350 Local Government/Study Commission

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 7,546.08 | 136.06 | 0.00 | 136.06 | 7,682.14 |
| 113214 Taxes Receivable- Real 2014 | 39.26 | 0.00 | 2.37 (| 2.37) | 36.89 |
| 113215 Tax Receivables Real-2015 | (4,490.09) | 0.00 | 133.04 (| 133.04) | (4,623.13) |
| 115215 Taxes Receivable Personal-2015 | 6.62 | 0.00 | 0.65 (| 0.65) | 5.97 |
| 172000 Revenues (Credit) | (4,592.01) | 0.00 | 136.06 (| 136.06) | (4,728.07) |
| Total ASSETS | (1,490.14) | 136.06 | 272.12 (| 136.06) | (1,626.20) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | (4,450.83) | 135.41 | 0.00 (| 135.41) | (4,586.24) |
| 223200 Deferred Revenue - Pers Prop Taxes | 6.62 | 0.65 | 0.00 (| 0.65) | 5.97 |
| 271000 Unreserved Fund Balance | 2,954.07 | 0.00 | 0.00 | 0.00 | 2,954.07 |
| Total LIABILITIES AND FUND EQUITY | (1,490.14) | 136.06 | 0.00 (| 136.06) | (1,626.20) |

2372 Permissive Medical Levy

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|--------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 89,145.95 | 2,648.31 | 83,405.00 (| 80,756.69) | 8,389.26 |
| 113211 Taxes Receivable - Real 2011 | (5.80) | 0.00 | 0.00 | 0.00 | (5.80) |
| 113213 Tax Receivables Real-2013 | 72.83 | 0.00 | 0.00 | 0.00 | 72.83 |
| 113214 Taxes Receivable- Real 2014 | 895.50 | 0.00 | 54.08 (| 54.08) | 841.42 |
| 113215 Tax Receivables Real-2015 | (86,695.44) | 0.00 | 2,568.80 (| 2,568.80) | (89,264.24) |
| 115214 Taxes Receivable Personal 2014 | (0.01) | 0.00 | 0.00 | 0.00 | (0.01) |
| 115215 Taxes Receivable Personal-2015 | 150.74 | 0.00 | 14.82 (| 14.82) | 135.92 |
| 172000 Revenues (Credit) | (89,145.95) | 0.00 | 2,648.31 (| 2,648.31) | (91,794.26) |
| Total ASSETS | (85,582.18) | 2,648.31 | 88,691.01 (| 86,042.70) | (171,624.88) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | (85,732.94) | 2,622.88 | 0.00 (| 2,622.88) | (88,355.82) |
| 223200 Deferred Revenue - Pers Prop Taxes | 148.13 | 14.82 | 0.00 (| 14.82) | 133.31 |
| 242000 Expenditures (Debit) | 0.00 | 83,405.00 | 0.00 (| 83,405.00) | (83,405.00) |
| 271000 Unreserved Fund Balance | 2.63 | 0.00 | 0.00 | 0.00 | 2.63 |
| Total LIABILITIES AND FUND EQUITY | (85,582.18) | 86,042.70 | 0.00 (| 86,042.70) | (171,624.88) |

2394 BUILDING CODE ENFORCEMENT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 111,289.04 | 2,494.15 | 3,752.71 (| 1,258.56) | 110,030.48 |
| 172000 Revenues (Credit) | (37,895.66) | 0.00 | 2,494.15 (| 2,494.15) | (40,389.81) |
| Total ASSETS | 73,393.38 | 2,494.15 | 6,246.86 (| 3,752.71) | 69,640.67 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,274.95 | 2,274.95 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (34,428.36) | 3,752.71 | 0.00 (| 3,752.71) | (38,181.07) |
| 271000 Unreserved Fund Balance | 107,821.74 | 0.00 | 0.00 | 0.00 | 107,821.74 |
| Total LIABILITIES AND FUND EQUITY | 73,393.38 | 6,027.66 | 2,274.95 (| 3,752.71) | 69,640.67 |

2400 LTG M D#165-(Gen City)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|-----------------|-------------------|------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 92,227.58 | 3,921.00 | 0.00 | 3,921.00 | 96,148.58 |
| 118130 Special Assessments Receivable 2013 | 189.05 | 0.00 | 0.00 | 0.00 | 189.05 |
| 118140 Special Assessments Receivables-201 | 1,552.80 | 0.00 | 40.01 (| 40.01) | 1,512.79 |
| 118150 Special Assessments Receivables-201 | 75,095.27 | 0.00 | 3,834.37 (| 3,834.37) | 71,260.90 |
| 172000 Revenues (Credit) | (97,359.57) | 0.00 | 3,921.00 (| 3,921.00) | (101,280.57) |
| Total ASSETS | 71,705.13 | 3,921.00 | 7,795.38 (| 3,874.38) | 67,830.75 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 76,838.48 | 3,874.38 | 0.00 (| 3,874.38) | 72,964.10 |
| 242000 Expenditures (Debit) | (56,627.06) | 0.00 | 0.00 | 0.00 | (56,627.06) |
| 271000 Unreserved Fund Balance | 51,493.71 | 0.00 | 0.00 | 0.00 | 51,493.71 |
| Total LIABILITIES AND FUND EQUITY | 71,705.13 | 3,874.38 | 0.00 (| 3,874.38) | 67,830.75 |

2420 LTG M D#167-(MilesAddn Etc)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|---------------|-----------------|----------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 20,724.47 | 289.98 | 0.00 | 289.98 | 21,014.45 |
| 118140 Special Assessments Receivables-201 | 187.49 | 0.00 | 39.31 (| 39.31) | 148.18 |
| 118150 Special Assessments Receivables-201 | 14,721.31 | 0.00 | 244.77 (| 244.77) | 14,476.54 |
| 172000 Revenues (Credit) | (17,701.51) | 0.00 | 289.98 (| 289.98) | (17,991.49) |
| Total ASSETS | 17,931.76 | 289.98 | 574.06 (| 284.08) | 17,647.68 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 14,908.80 | 284.08 | 0.00 (| 284.08) | 14,624.72 |
| 242000 Expenditures (Debit) | (9,680.63) | 0.00 | 0.00 | 0.00 (| 9,680.63) |
| 271000 Unreserved Fund Balance | 12,703.59 | 0.00 | 0.00 | 0.00 | 12,703.59 |
| Total LIABILITIES AND FUND EQUITY | 17,931.76 | 284.08 | 0.00 (| 284.08) | 17,647.68 |

2430 LTG M D#171-(Balsam Est)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------------|---------------|-----------------|----------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,156.29 | 70.18 | 430.57 (| 360.39) | 1,795.90 |
| 118150 Special Assessments Receivables-201 | 2,051.77 | 0.00 | 69.39 (| 69.39) | 1,982.38 |
| 172000 Revenues (Credit) | (2,215.19) | 0.00 | 70.18 (| 70.18) | (2,285.37) |
| Total ASSETS | 1,992.87 | 70.18 | 570.14 (| 499.96) | 1,492.91 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 430.57 | 430.57 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 2,051.77 | 69.39 | 0.00 (| 69.39) | 1,982.38 |
| 242000 Expenditures (Debit) | (1,778.71) | 430.57 | 0.00 (| 430.57) | (2,209.28) |
| 271000 Unreserved Fund Balance | 1,719.81 | 0.00 | 0.00 | 0.00 | 1,719.81 |
| Total LIABILITIES AND FUND EQUITY | 1,992.87 | 930.53 | 430.57 (| 499.96) | 1,492.91 |

2440 LTG M D#172-(Main Str)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|---------------|-----------------|----------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 14,697.04 | 0.00 | 484.56 (| 484.56) | 14,212.48 |
| 118140 Special Assessments Receivables-201 | 291.15 | 0.00 | 0.00 | 0.00 | 291.15 |
| 118150 Special Assessments Receivables-201 | 7,138.77 | 0.00 | 0.00 | 0.00 | 7,138.77 |
| 172000 Revenues (Credit) | (10,343.13) | 0.00 | 0.00 | 0.00 | (10,343.13) |
| Total ASSETS | 11,783.83 | 0.00 | 484.56 (| 484.56) | 11,299.27 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 484.56 | 484.56 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 7,429.92 | 0.00 | 0.00 | 0.00 | 7,429.92 |
| 242000 Expenditures (Debit) | (2,872.31) | 484.56 | 0.00 (| 484.56) | (3,356.87) |
| 271000 Unreserved Fund Balance | 7,226.22 | 0.00 | 0.00 | 0.00 | 7,226.22 |
| Total LIABILITIES AND FUND EQUITY | 11,783.83 | 969.12 | 484.56 (| 484.56) | 11,299.27 |

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 3,944.55 | 47.59 | 401.84 (| 354.25) | 3,590.30 |
| 118150 Special Assessments Receivables-201 | 2,693.10 | 0.00 | 47.06 (| 47.06) | 2,646.04 |
| 172000 Revenues (Credit) | (2,664.31) | 0.00 | 47.59 (| 47.59) (| 2,711.90) |
| Total ASSETS | 3,973.34 | 47.59 | 496.49 (| 448.90) | 3,524.44 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 401.84 | 401.84 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 2,693.10 | 47.06 | 0.00 (| 47.06) | 2,646.04 |
| 242000 Expenditures (Debit) | (2,053.10) | 401.84 | 0.00 (| 401.84) (| 2,454.94) |
| 271000 Unreserved Fund Balance | 3,333.34 | 0.00 | 0.00 | 0.00 | 3,333.34 |
| Total LIABILITIES AND FUND EQUITY | 3,973.34 | 850.74 | 401.84 (| 448.90) | 3,524.44 |

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------|-------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 4,884.84 | 87.77 | 0.00 | 87.77 | 4,972.61 |
| 118140 Special Assessments Receivables-201 | 144.00 | 0.00 | 0.00 | 0.00 | 144.00 |
| 118150 Special Assessments Receivables-201 | 3,653.02 | 0.00 | 86.79 (| 86.79) | 3,566.23 |
| 172000 Revenues (Credit) | (4,119.40) | 0.00 | 87.77 (| 87.77) | (4,207.17) |
| Total ASSETS | 4,562.46 | 87.77 | 174.56 (| 86.79) | 4,475.67 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 3,797.02 | 86.79 | 0.00 (| 86.79) | 3,710.23 |
| 242000 Expenditures (Debit) | (2,272.45) | 0.00 | 0.00 | 0.00 | (2,272.45) |
| 271000 Unreserved Fund Balance | 3,037.89 | 0.00 | 0.00 | 0.00 | 3,037.89 |
| Total LIABILITIES AND FUND EQUITY | 4,562.46 | 86.79 | 0.00 (| 86.79) | 4,475.67 |

2480 LTG M M#173-(Milestown Estates)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------------|--------------|----------------|---------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,295.99 | 0.00 | 34.62 (| 34.62) | 2,261.37 |
| 118150 Special Assessments Receivables-201 | 438.74 | 0.00 | 0.00 | 0.00 | 438.74 |
| 172000 Revenues (Credit) | (1,383.65) | 0.00 | 0.00 | 0.00 (| 1,383.65) |
| Total ASSETS | 1,351.08 | 0.00 | 34.62 (| 34.62) | 1,316.46 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 34.62 | 34.62 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 438.74 | 0.00 | 0.00 | 0.00 | 438.74 |
| 242000 Expenditures (Debit) | (414.61) | 34.62 | 0.00 (| 34.62) (| 449.23) |
| 271000 Unreserved Fund Balance | 1,326.95 | 0.00 | 0.00 | 0.00 | 1,326.95 |
| Total LIABILITIES AND FUND EQUITY | 1,351.08 | 69.24 | 34.62 (| 34.62) | 1,316.46 |

2510 STR MAINT DIST #204

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------------|------------------|--------------------|-------------------|-------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 679,272.97 | 16,467.26 | 55,790.95 (| 39,323.69) | 639,949.28 |
| 118130 Special Assessments Receivable 2013 | 838.40 | 0.00 | 0.00 | 0.00 | 838.40 |
| 118140 Special Assessments Receivables-201 | 6,168.16 | 0.00 | 301.54 (| 301.54) | 5,866.62 |
| 118150 Special Assessments Receivables-201 | 458,896.82 | 0.00 | 15,960.92 (| 15,960.92) | 442,935.90 |
| 172000 Revenues (Credit) | (640,567.09) | 0.00 | 16,467.26 (| 16,467.26) | (657,034.35) |
| Total ASSETS | 504,609.26 | 16,467.26 | 88,520.67 (| 72,053.41) | 432,555.85 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 54,475.77 | 8,623.90 | 8,554.68 (| 69.22) | 54,406.55 |
| 223000 Deferred Revenue/Uncollected Taxes | 465,903.39 | 16,262.46 | 0.00 (| 16,262.46) | 449,640.93 |
| 242000 Expenditures (Debit) | (328,735.63) | 55,721.73 | 0.00 (| 55,721.73) | (384,457.36) |
| 271000 Unreserved Fund Balance | 312,965.73 | 0.00 | 0.00 | 0.00 | 312,965.73 |
| Total LIABILITIES AND FUND EQUITY | 504,609.26 | 80,608.09 | 8,554.68 (| 72,053.41) | 432,555.85 |

2520 STR MAINT DIST #205

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------------|------------------|--------------------|-------------------|-------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 324,419.64 | 7,487.10 | 19,598.14 (| 12,111.04) | 312,308.60 |
| 118130 Special Assessments Receivable 2013 | 895.54 | 0.00 | 0.00 | 0.00 | 895.54 |
| 118140 Special Assessments Receivables-201 | 4,214.30 | 0.00 | 0.00 | 0.00 | 4,214.30 |
| 118150 Special Assessments Receivables-201 | 107,454.32 | 0.00 | 7,403.23 (| 7,403.23) | 100,051.09 |
| 172000 Revenues (Credit) | (159,322.53) | 0.00 | 7,487.10 (| 7,487.10) | (166,809.63) |
| Total ASSETS | 277,661.27 | 7,487.10 | 34,488.47 (| 27,001.37) | 250,659.90 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,161.37 | 2,161.37 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 112,564.00 | 7,403.23 | 0.00 (| 7,403.23) | 105,160.77 |
| 242000 Expenditures (Debit) | (85,020.31) | 19,598.14 | 0.00 (| 19,598.14) | (104,618.45) |
| 271000 Unreserved Fund Balance | 250,117.58 | 0.00 | 0.00 | 0.00 | 250,117.58 |
| Total LIABILITIES AND FUND EQUITY | 277,661.27 | 29,162.74 | 2,161.37 (| 27,001.37) | 250,659.90 |

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------------|---------------|-----------------|----------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 4,559.04 | 0.00 | 425.75 (| 425.75) | 4,133.29 |
| 118150 Special Assessments Receivables-201 | 1,754.82 | 0.00 | 0.00 | 0.00 | 1,754.82 |
| 172000 Revenues (Credit) | (5,002.64) | 0.00 | 0.00 | 0.00 | (5,002.64) |
| Total ASSETS | 1,311.22 | 0.00 | 425.75 (| 425.75) | 885.47 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 1,754.82 | 0.00 | 0.00 | 0.00 | 1,754.82 |
| 242000 Expenditures (Debit) | (2,305.58) | 425.75 | 0.00 (| 425.75) | (2,731.33) |
| 271000 Unreserved Fund Balance | 1,861.98 | 0.00 | 0.00 | 0.00 | 1,861.98 |
| Total LIABILITIES AND FUND EQUITY | 1,311.22 | 425.75 | 0.00 (| 425.75) | 885.47 |

2701 Fire Grants

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 800.15 | 0.00 | 0.00 | 0.00 | 800.15 |
| Total ASSETS | 800.15 | 0.00 | 0.00 | 0.00 | 800.15 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 800.15 | 0.00 | 0.00 | 0.00 | 800.15 |
| Total LIABILITIES AND FUND EQUITY | 800.15 | 0.00 | 0.00 | 0.00 | 800.15 |

2820 GAS TAX

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|-----------|-------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 73,144.17 | 15,054.52 | 532.27 | 14,522.25 | 87,666.42 |
| 172000 Revenues (Credit) | (75,272.60) | 0.00 | 15,054.52 (| 15,054.52) (| 90,327.12) |
| Total ASSETS | (2,128.43) | 15,054.52 | 15,586.79 (| 532.27) (| 2,660.70) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (2,129.08) | 532.27 | 0.00 (| 532.27) (| 2,661.35) |
| 271000 Unreserved Fund Balance | 0.65 | 0.00 | 0.00 | 0.00 | 0.65 |
| Total LIABILITIES AND FUND EQUITY | (2,128.43) | 532.27 | 0.00 (| 532.27) (| 2,660.70) |

2850 911 EMERGENCY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|---------------|-----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 168,431.46 | 0.00 | 6,489.31 (| 6,489.31) | 161,942.15 |
| 172000 Revenues (Credit) | (123,278.09) | 0.00 | 0.00 | 0.00 | (123,278.09) |
| Total ASSETS | 45,153.37 | 0.00 | 6,489.31 (| 6,489.31) | 38,664.06 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 6,489.31 | 6,489.31 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (61,821.93) | 6,489.31 | 0.00 (| 6,489.31) | (68,311.24) |
| 271000 Unreserved Fund Balance | 106,975.30 | 0.00 | 0.00 | 0.00 | 106,975.30 |
| Total LIABILITIES AND FUND EQUITY | 45,153.37 | 12,978.62 | 6,489.31 (| 6,489.31) | 38,664.06 |

2880 LIBRARY GRANTS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|---------------|---------------|------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (617.00) | 0.00 | 0.00 | 0.00 | (617.00) |
| 101003 Cash - per capita | 11,210.98 | 0.00 | 0.00 | 0.00 | 11,210.98 |
| 101020 Cash - Partners Program | 44,171.70 | 0.00 | 0.00 | 0.00 | 44,171.70 |
| 101030 Cash - Sagebrush Fed/Base Grant | 10,461.82 | 0.00 | 166.49 | (166.49) | 10,295.33 |
| 101033 Library - Humanities Grant | 502.08 | 0.00 | 0.00 | 0.00 | 502.08 |
| 172000 Revenues (Credit) | (10,191.49) | 0.00 | 0.00 | 0.00 | (10,191.49) |
| Total ASSETS | 55,538.09 | 0.00 | 166.49 | (166.49) | 55,371.60 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 166.49 | 166.49 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (1,740.80) | 166.49 | 0.00 | (166.49) | (1,907.29) |
| 271000 Unreserved Fund Balance | 57,278.89 | 0.00 | 0.00 | 0.00 | 57,278.89 |
| Total LIABILITIES AND FUND EQUITY | 55,538.09 | 332.98 | 166.49 | (166.49) | 55,371.60 |

2935 Historic Preservation

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,828.17 | 3,501.69 | 557.81 | 2,943.88 | 4,772.05 |
| 101034 Cash-LP Anderson Grants | 0.00 | 0.00 | 431.50 (| 431.50) (| 431.50) |
| 101036 Cash HP- CDBG-ED Grant | 778.80 | 0.00 | 0.00 | 0.00 | 778.80 |
| 101038 Cash HP- Sandra Anderson Charitable | 238.50 | 0.00 | 0.00 | 0.00 | 238.50 |
| 101039 HP- CCHS Grant | 821.25 | 0.00 | 0.00 | 0.00 | 821.25 |
| 132000 Due From Government (Short Term) | 3,286.38 | 0.00 | 0.00 | 0.00 | 3,286.38 |
| 172000 Revenues (Credit) | (3,750.00) | 0.00 | 3,457.00 (| 3,457.00) (| 7,207.00) |
| Total ASSETS | 3,203.10 | 3,501.69 | 4,446.31 (| 944.62) | 2,258.48 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 774.03 | 774.03 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (2,781.23) | 989.31 | 44.69 (| 944.62) (| 3,725.85) |
| 271000 Unreserved Fund Balance | 5,984.33 | 0.00 | 0.00 | 0.00 | 5,984.33 |
| Total LIABILITIES AND FUND EQUITY | 3,203.10 | 1,763.34 | 818.72 (| 944.62) | 2,258.48 |

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|---------------------|-----------------|------------------|--------------------|---------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (110.83) | 1,110.00 | 5,565.31 | (4,455.31) | (4,566.14) |
| 101004 RSVP Non-Federal Cash Operating-Cus | 6,979.90 | 385.00 | 261.75 | 123.25 | 7,103.15 |
| 101006 Cash- operating-Fallon | (3,768.92) | 6,854.32 | 596.61 | 6,257.71 | 2,488.79 |
| 101007 RSVP Non-Federal Cash Operating- Fa | (375.63) | 0.00 | 0.00 | 0.00 | (375.63) |
| 101008 RSVP- Custer Excess | 1,961.19 | 0.00 | 0.00 | 0.00 | 1,961.19 |
| 103100 Petty Cash- | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 172000 Revenues (Credit) | (33,966.35) | 0.00 | 8,349.32 | (8,349.32) | (42,315.67) |
| Total ASSETS | (29,080.64) | 8,349.32 | 14,772.99 | (6,423.67) | (35,504.31) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 469.95 | 1,089.30 | 619.35 | (469.95) | 0.00 |
| 242000 Expenditures (Debit) | (38,218.51) | 5,957.26 | 3.54 | (5,953.72) | (44,172.23) |
| 271000 Unreserved Fund Balance | 8,667.92 | 0.00 | 0.00 | 0.00 | 8,667.92 |
| Total LIABILITIES AND FUND EQUITY | (29,080.64) | 7,046.56 | 622.89 | (6,423.67) | (35,504.31) |

3300 Judgement & Losses-Power Settlement

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 115208 Taxes Receivable - Personal 2008 | (0.47) | 0.00 | 0.00 | 0.00 | (0.47) |
| Total ASSETS | (0.47) | 0.00 | 0.00 | 0.00 | (0.47) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223200 Deferred Revenue - Pers Prop Taxes | (0.47) | 0.00 | 0.00 | 0.00 | (0.47) |
| Total LIABILITIES AND FUND EQUITY | (0.47) | 0.00 | 0.00 | 0.00 | (0.47) |

3670 SID 211

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|-------------|-------------|-------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,641.97 | 0.00 | 0.00 | 0.00 | 2,641.97 |
| 118150 Special Assessments Receivables-201 | 2,450.11 | 0.00 | 0.00 | 0.00 | 2,450.11 |
| 119000 Special Assmt Recbl - Deferred | 59,703.00 | 0.00 | 0.00 | 0.00 | 59,703.00 |
| 172000 Revenues (Credit) | (2,641.97) | 0.00 | 0.00 | 0.00 | (2,641.97) |
| Total ASSETS | 62,153.11 | 0.00 | 0.00 | 0.00 | 62,153.11 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 62,153.11 | 0.00 | 0.00 | 0.00 | 62,153.11 |
| Total LIABILITIES AND FUND EQUITY | 62,153.11 | 0.00 | 0.00 | 0.00 | 62,153.11 |

4000 General Fund Capitol Improvement Fund

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 68,841.66 | 0.00 | 0.00 | 0.00 | 68,841.66 |
| Total ASSETS | 68,841.66 | 0.00 | 0.00 | 0.00 | 68,841.66 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (38,347.54) | 0.00 | 0.00 | 0.00 | (38,347.54) |
| 271000 Unreserved Fund Balance | 107,189.20 | 0.00 | 0.00 | 0.00 | 107,189.20 |
| Total LIABILITIES AND FUND EQUITY | 68,841.66 | 0.00 | 0.00 | 0.00 | 68,841.66 |

4056 Airport- Capital Improvement Plan

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-------------|-----------|-----------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,803.18 | 64,648.88 | 0.00 | 64,648.88 | 67,452.06 |
| 172000 Revenues (Credit) | (5,709.68) | 0.00 | 64,648.88 | (64,648.88) | (70,358.56) |
| Total ASSETS | (2,906.50) | 64,648.88 | 64,648.88 | 0.00 | (2,906.50) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (2,906.50) | 0.00 | 0.00 | 0.00 | (2,906.50) |
| Total LIABILITIES AND FUND EQUITY | (2,906.50) | 0.00 | 0.00 | 0.00 | (2,906.50) |

4060 CAPITAL IMPROV-PUBLIC WORKS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|----------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 99,585.49 | 1,182.00 | 0.00 | 1,182.00 | 100,767.49 |
| 122000 Accounts Receivable | 1,270.00 | 250.00 | 800.00 (| 550.00) | 720.00 |
| 172000 Revenues (Credit) | (10,649.00) | 0.00 | 632.00 (| 632.00) (| 11,281.00) |
| Total ASSETS | 90,206.49 | 1,432.00 | 1,432.00 | 0.00 | 90,206.49 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (45,001.72) | 0.00 | 0.00 | 0.00 (| 45,001.72) |
| 271000 Unreserved Fund Balance | 135,208.21 | 0.00 | 0.00 | 0.00 | 135,208.21 |
| Total LIABILITIES AND FUND EQUITY | 90,206.49 | 0.00 | 0.00 | 0.00 | 90,206.49 |

5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|----------------------|-------------------|---------------------|--------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,324,635.93 | 155,072.76 | 158,538.72 (| 3,465.96) | 2,321,169.97 |
| 101010 Deposit Cash | 91,800.00 | 4,050.00 | 2,600.00 | 1,450.00 | 93,250.00 |
| 102240 Cash - Replacement & Depreciation | 1,489,589.35 | 0.00 | 0.00 | 0.00 | 1,489,589.35 |
| 102250 Cash - System Development Fees | 273,473.25 | 0.00 | 0.00 | 0.00 | 273,473.25 |
| 102270 Cash - Curb Stop Replacement Fee | 248,884.66 | 3,749.58 | 457.92 | 3,291.66 | 252,176.32 |
| 102312 RevBnd/CurYearDebt-DNRC/CarbonTank | 6,288.49 | 11,532.19 | 0.00 | 11,532.19 | 17,820.68 |
| 102313 RevBnd/CurYearDebt-DNRC/NE WtrLine (| 6,213.64) | 11,822.60 | 0.00 | 11,822.60 | 5,608.96 |
| 102315 RevBnd/CurYearDebt-ARRA/NE Water Li(| 1,498.90) | 1,483.96 | 0.00 | 1,483.96 (| 14.94) |
| 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 | 176,758.89 | 140,409.80 | 157,673.67 (| 17,263.87) | 159,495.02 |
| 122020 Accounts Receivable-\$2.00 State Ass(| 4.00) | 0.00 | 0.00 | 0.00 (| 4.00) |
| 162000 Deferred outflows-GASB68 | 33,300.00 | 0.00 | 0.00 | 0.00 | 33,300.00 |
| 172000 Revenues (Credit) | (1,065,134.33) | 6,979.75 | 137,042.54 (| 130,062.79) | (1,195,197.12) |
| 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 | 427,225.70 | 0.00 | 0.00 | 0.00 | 427,225.70 |
| 186100 Allowance for Depr - Machinery & Eq(| 240,585.00) | 0.00 | 0.00 | 0.00 (| 240,585.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 31,779.84 | 0.00 | 0.00 | 0.00 | 31,779.84 |
| 189100 Source of Supply | 3,448,234.49 | 0.00 | 0.00 | 0.00 | 3,448,234.49 |
| 189110 Allowance for Depreciation - Source(| 500,747.00) | 0.00 | 0.00 | 0.00 (| 500,747.00) |
| 189300 Treatment Plant | 3,716,158.00 | 0.00 | 0.00 | 0.00 | 3,716,158.00 |
| 189310 Allowance for Depr - Treatment Plan(| 1,838,549.00) | 0.00 | 0.00 | 0.00 (| 1,838,549.00) |
| 189400 Transmission & Distribution | 12,951,364.97 | 0.00 | 0.00 | 0.00 | 12,951,364.97 |
| 189410 Allowance for Depr - Trans & Distri(| 3,518,876.00) | 0.00 | 0.00 | 0.00 (| 3,518,876.00) |
| Total ASSETS | 18,389,966.70 | 335,100.64 | 456,312.85 (| 121,212.21) | 18,268,754.49 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 73,776.40 | 60,387.56 | 55,996.53 (| 4,391.03) | 69,385.37 |
| 214000 Deposits Payable | 91,950.00 | 2,600.00 | 4,050.00 | 1,450.00 | 93,400.00 |
| 214010 Refunds Payable | (179.32) | 355.81 | 355.63 (| 0.18) | (179.50) |
| 223899 Deferred inflows-GASB 68 | 111,493.00 | 0.00 | 0.00 | 0.00 | 111,493.00 |
| 231000 BONDS PAYABLE | 4,827,000.00 | 0.00 | 0.00 | 0.00 | 4,827,000.00 |
| 237000 Net Pension liability-GASB 68 | 429,854.00 | 0.00 | 0.00 | 0.00 | 429,854.00 |
| 238000 Other Post Employment Benefits | 3,355.00 | 0.00 | 0.00 | 0.00 | 3,355.00 |
| 239000 Compensated Absences Payable | 84,788.00 | 0.00 | 0.00 | 0.00 | 84,788.00 |
| 242000 Expenditures (Debit) | (687,429.24) | 118,629.89 | 358.89 (| 118,271.00) | (805,700.24) |
| 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 |
| 271000 Unreserved Fund Balance | (493,065.00) | 0.00 | 0.00 | 0.00 (| 493,065.00) |

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CITY OF MILES CITY
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5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------|---------------|------------|-------------|-------------|----------------|
| 272000 Unreserved Retained Earnings | 12,102,132.46 | 0.00 | 0.00 | 0.00 | 12,102,132.46 |
| Total LIABILITIES AND FUND EQUITY | 18,389,966.70 | 181,973.26 | 60,761.05 (| 121,212.21) | 18,268,754.49 |

5310 SEWER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|---------------------|-------------------|---------------------|--------------------|---------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 467,518.74 | 94,394.89 | 203,883.00 (| 109,488.11) | 358,030.63 |
| 102240 Cash - Replacement & Depreciation | 195,098.39 | 0.00 | 0.00 | 0.00 | 195,098.39 |
| 102250 Cash - System Development Fees | 138,120.91 | 0.00 | 0.00 | 0.00 | 138,120.91 |
| 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 | 92,003.09 | 8,385.83 | 0.00 | 8,385.83 | 100,388.92 |
| 102390 REV BOND/RESERVE-Sewer Phase 1 | 101,735.00 | 0.00 | 0.00 | 0.00 | 101,735.00 |
| 122000 Accounts Receivable | 111,037.96 | 91,114.25 | 93,734.57 (| 2,620.32) | 108,417.64 |
| 162000 Deferred outflows-GASB68 | 25,347.00 | 0.00 | 0.00 | 0.00 | 25,347.00 |
| 172000 Revenues (Credit) | (468,082.01) | 12.95 | 91,787.52 (| 91,774.57) | (559,856.58) |
| 181000 Land | 2.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| 186000 Machinery and Equipment | 712,525.05 | 0.00 | 0.00 | 0.00 | 712,525.05 |
| 186100 Allowance for Depr - Machinery & Eq(| 381,553.00) | 0.00 | 0.00 | 0.00 | (381,553.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 21,751.61 | 0.00 | 0.00 | 0.00 | 21,751.61 |
| 189300 Treatment Plant | 4,648,138.96 | 0.00 | 0.00 | 0.00 | 4,648,138.96 |
| 189310 Allowance for Depr - Treatment Plan(| 1,279,806.00) | 0.00 | 0.00 | 0.00 | (1,279,806.00) |
| 189400 Transmission & Distribution | 4,028,819.40 | 0.00 | 0.00 | 0.00 | 4,028,819.40 |
| 189410 Allowance for Depr - Trans & Distri(| 1,304,502.00) | 0.00 | 0.00 | 0.00 | (1,304,502.00) |
| Total ASSETS | 7,683,849.56 | 193,907.92 | 389,405.09 (| 195,497.17) | 7,488,352.39 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 4,053.75 | 136,820.48 | 132,766.73 (| 4,053.75) | 0.00 |
| 223899 Deferred inflows-GASB 68 | 84,866.00 | 0.00 | 0.00 | 0.00 | 84,866.00 |
| 231300 Bonds Pay 1979 Issue | 1,336,000.00 | 0.00 | 0.00 | 0.00 | 1,336,000.00 |
| 237000 Net Pension liability-GASB 68 | 327,195.00 | 0.00 | 0.00 | 0.00 | 327,195.00 |
| 238000 Other Post Employment Benefits | 2,580.00 | 0.00 | 0.00 | 0.00 | 2,580.00 |
| 239000 Compensated Absences Payable | 67,128.00 | 0.00 | 0.00 | 0.00 | 67,128.00 |
| 242000 Expenditures (Debit) | (518,454.51) | 191,443.42 | 0.00 (| 191,443.42) | (709,897.93) |
| 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 |
| 271000 Unreserved Fund Balance | (376,601.00) | 0.00 | 0.00 | 0.00 | (376,601.00) |
| 272000 Unreserved Retained Earnings | 5,007,664.58 | 0.00 | 0.00 | 0.00 | 5,007,664.58 |
| Total LIABILITIES AND FUND EQUITY | 7,683,849.56 | 328,263.90 | 132,766.73 (| 195,497.17) | 7,488,352.39 |

5510 AMBULANCE FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|----------------------|-------------------|---------------------|---------------------|--------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (236,474.93) | 32,902.80 | 42,896.93 (| 9,994.13) (| 246,469.06) |
| 113211 Taxes Receivable - Real 2011 | 19.68 | 0.00 | 0.00 | 0.00 | 19.68 |
| 113213 Tax Receivables Real-2013 | 3.57 | 0.00 | 0.00 | 0.00 | 3.57 |
| 113214 Taxes Receivable- Real 2014 | 39.26 | 0.00 | 2.37 (| 2.37) | 36.89 |
| 113215 Tax Receivables Real-2015 | (4,490.09) | 0.00 | 133.04 (| 133.04) (| 4,623.13) |
| 115208 Taxes Receivable - Personal 2008 | 0.01 | 0.00 | 0.00 | 0.00 | 0.01 |
| 115214 Taxes Receivable Personal 2014 | (0.01) | 0.00 | 0.00 | 0.00 (| 0.01) |
| 115215 Taxes Receivable Personal-2015 | 6.62 | 0.00 | 0.65 (| 0.65) | 5.97 |
| 122000 Accounts Receivable | 159,582.72 | 74,006.09 | 50,534.98 | 23,471.11 | 183,053.83 |
| 122100 Acct Receivable | (136,018.20) | 0.00 | 0.00 | 0.00 (| 136,018.20) |
| 162000 Deferred outflows-GASB68 | 23,211.00 | 0.00 | 0.00 | 0.00 | 23,211.00 |
| 172000 Revenues (Credit) | (209,378.73) | 0.00 | 74,117.31 (| 74,117.31) (| 283,496.04) |
| 186000 Machinery and Equipment | 411,482.11 | 0.00 | 0.00 | 0.00 | 411,482.11 |
| 186100 Allowance for Depr - Machinery & Eq(| 227,888.00) | 0.00 | 0.00 | 0.00 (| 227,888.00) |
| Total ASSETS | (219,904.99) | 106,908.89 | 167,685.28 (| 60,776.39) (| 280,681.38) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 8,219.49 | 8,219.49 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes (| 4,579.92) | 135.41 | 0.00 (| 135.41) (| 4,715.33) |
| 223200 Deferred Revenue - Pers Prop Taxes (| 16.38) | 0.65 | 0.00 (| 0.65) (| 17.03) |
| 223899 Deferred inflows-GASB 68 | 25,139.00 | 0.00 | 0.00 | 0.00 | 25,139.00 |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE | 39,500.22 | 0.00 | 0.00 | 0.00 | 39,500.22 |
| 237000 Net Pension liability-GASB 68 | 126,566.00 | 0.00 | 0.00 | 0.00 | 126,566.00 |
| 238000 Other Post Employment Benefits | 1,427.00 | 0.00 | 0.00 | 0.00 | 1,427.00 |
| 239000 Compensated Absences Payable | 23,803.00 | 0.00 | 0.00 | 0.00 | 23,803.00 |
| 242000 Expenditures (Debit) | (267,032.51) | 60,645.29 | 4.96 (| 60,640.33) (| 327,672.84) |
| 271000 Unreserved Fund Balance | (121,630.00) | 0.00 | 0.00 | 0.00 (| 121,630.00) |
| 272000 Unreserved Retained Earnings | (43,081.40) | 0.00 | 0.00 | 0.00 (| 43,081.40) |
| Total LIABILITIES AND FUND EQUITY | (219,904.99) | 69,000.84 | 8,224.45 (| 60,776.39) (| 280,681.38) |

5610 AIRPORT OPERATING

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|---------------------|---------------------|-----------------------|----------------------|---------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 40,429.41 | 1,022,099.49 | 1,177,087.65 (| 154,988.16) | (114,558.75) |
| 101100 Cash-FAA Grant/St Loan-2008 | 6,748.74 | 0.00 | 0.00 | 0.00 | 6,748.74 |
| 102230 Cash - Surplus/Credit Card Acct | 95.18 | 10,417.88 | 10,417.88 | 0.00 | 95.18 |
| 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 |
| 113213 Tax Receivables Real-2013 | 5.32 | 0.00 | 0.00 | 0.00 | 5.32 |
| 113214 Taxes Receivable- Real 2014 | 58.92 | 0.00 | 3.56 (| 3.56) | 55.36 |
| 113215 Tax Receivables Real-2015 | (6,734.68) | 0.00 | 199.55 (| 199.55) | (6,934.23) |
| 115208 Taxes Receivable - Personal 2008 | 0.02 | 0.00 | 0.00 | 0.00 | 0.02 |
| 115215 Taxes Receivable Personal-2015 | 9.92 | 0.00 | 0.97 (| 0.97) | 8.95 |
| 141000 Prepaid Expense | 4,615.00 | 0.00 | 0.00 | 0.00 | 4,615.00 |
| 162000 Deferred outflows-GASB68 | 5,629.00 | 0.00 | 0.00 | 0.00 | 5,629.00 |
| 172000 Revenues (Credit) | (3,094,780.63) | 64,648.88 | 1,022,099.49 (| 957,450.61) | (4,052,231.24) |
| 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(| 347,980.00) | 0.00 | 0.00 | 0.00 | (347,980.00) |
| 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(| 2,395,730.00) | 0.00 | 0.00 | 0.00 | (2,395,730.00) |
| 186000 Machinery and Equipment | 852,420.59 | 0.00 | 0.00 | 0.00 | 852,420.59 |
| 186100 Allowance for Depr - Machinery & Eq(| 349,249.00) | 0.00 | 0.00 | 0.00 | (349,249.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 28,749.05 | 0.00 | 0.00 | 0.00 | 28,749.05 |
| Total ASSETS | 3,985,677.89 | 1,097,166.25 | 2,209,809.10 (| 1,112,642.85) | 2,873,035.04 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,100,847.28 | 1,100,847.28 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes (| 6,869.42) | 203.11 | 0.00 (| 203.11) | (7,072.53) |
| 223200 Deferred Revenue - Pers Prop Taxes (| 24.57) | 0.97 | 0.00 (| 0.97) | (25.54) |
| 223899 Deferred inflows-GASB 68 | 18,846.00 | 0.00 | 0.00 | 0.00 | 18,846.00 |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE | 12,984.44 | 0.00 | 0.00 | 0.00 | 12,984.44 |
| 235150 LTrm Pay/MT Aeronautics | 14,763.00 | 0.00 | 0.00 | 0.00 | 14,763.00 |
| 237000 Net Pension liability-GASB 68 | 72,658.00 | 0.00 | 0.00 | 0.00 | 72,658.00 |
| 238000 Other Post Employment Benefits | 670.00 | 0.00 | 0.00 | 0.00 | 670.00 |
| 239000 Compensated Absences Payable | 1,743.00 | 0.00 | 0.00 | 0.00 | 1,743.00 |
| 242000 Expenditures (Debit) | (3,061,998.01) | 1,112,438.77 | 0.00 (| 1,112,438.77) | (4,174,436.78) |
| 250600 Reserve for Replacement & Depreciat | 18,913.67 | 0.00 | 0.00 | 0.00 | 18,913.67 |
| 271000 Unreserved Fund Balance | (80,253.00) | 0.00 | 0.00 | 0.00 | (80,253.00) |
| 272000 Unreserved Retained Earnings | 6,994,244.78 | 0.00 | 0.00 | 0.00 | 6,994,244.78 |
| Total LIABILITIES AND FUND EQUITY | 3,985,677.89 | 2,213,490.13 | 1,100,847.28 (| 1,112,642.85) | 2,873,035.04 |

6040 PUBLIC WORKS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|------------------|--------------------|-------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 85,426.76 | 28,970.72 | 15,217.60 | 13,753.12 | 99,179.88 |
| 172000 Revenues (Credit) | (35,812.26) | 0.00 | 28,970.72 (| 28,970.72) (| 64,782.98) |
| Total ASSETS | 49,614.50 | 28,970.72 | 44,188.32 (| 15,217.60) | 34,396.90 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 3,138.69 | 3,138.69 | 0.00 | 0.00 |
| 239000 Compensated Absences Payable | 16,339.00 | 0.00 | 0.00 | 0.00 | 16,339.00 |
| 242000 Expenditures (Debit) | (71,913.58) | 15,217.60 | 0.00 (| 15,217.60) (| 87,131.18) |
| 271000 Unreserved Fund Balance | 8,453.63 | 0.00 | 0.00 | 0.00 | 8,453.63 |
| 272000 Unreserved Retained Earnings | 96,735.45 | 0.00 | 0.00 | 0.00 | 96,735.45 |
| Total LIABILITIES AND FUND EQUITY | 49,614.50 | 18,356.29 | 3,138.69 (| 15,217.60) | 34,396.90 |

7370 TBID

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 12,668.00 | 2,192.00 | 14,860.00 (| 12,668.00) | 0.00 |
| Total ASSETS | 12,668.00 | 2,192.00 | 14,860.00 (| 12,668.00) | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 14,860.00 | 14,860.00 | 0.00 | 0.00 |
| 212500 Due to Others | 12,668.00 | 14,860.00 | 2,192.00 (| 12,668.00) | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 12,668.00 | 29,720.00 | 17,052.00 (| 12,668.00) | 0.00 |

7467 Law Enforcement Academy Surcharge

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,560.00 | 530.00 | 2,090.00 (| 1,560.00) | 0.00 |
| Total ASSETS | 1,560.00 | 530.00 | 2,090.00 (| 1,560.00) | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,090.00 | 0.00 | 0.00 | 0.00 |
| 212200 Due to Federal, Soc Sec & Medicare | 1,560.00 | 0.00 | 530.00 (| 1,560.00) | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 1,560.00 | 2,090.00 | 530.00 (| 1,560.00) | 0.00 |

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,770.00 | 1,406.00 | 1,183.00 | 223.00 | 1,993.00 |
| Total ASSETS | 1,770.00 | 1,406.00 | 1,183.00 | 223.00 | 1,993.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,183.00 | 1,183.00 | 0.00 | 0.00 |
| 212500 Due to Others | 1,770.00 | 1,183.00 | 1,406.00 | 223.00 | 1,993.00 |
| Total LIABILITIES AND FUND EQUITY | 1,770.00 | 2,366.00 | 2,589.00 | 223.00 | 1,993.00 |

7910 PAYROLL FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|------------|------------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 101,378.54 | 499,010.04 | 475,057.91 | 23,952.13 | 125,330.67 |
| Total ASSETS | 101,378.54 | 499,010.04 | 475,057.91 | 23,952.13 | 125,330.67 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 14,741.18 | 94,510.90 | 158,788.40 | 64,277.50 | 79,018.68 |
| 202000 Accounts Payable | 0.00 | 788.16 | 788.16 | 0.00 | 0.00 |
| 212200 Due to Federal, Soc Sec & Medicare | 0.00 | 76,002.78 | 76,002.78 | 0.00 | 0.00 |
| 212202 Due to State Unemployment | 1,013.94 | 0.00 | 557.55 | 557.55 | 1,571.49 |
| 212203 Due to Worker's Compensation | 28,307.69 | 0.00 | 16,432.81 | 16,432.81 | 44,740.50 |
| 212204 Due to State Income Tax | 0.00 | 16,375.00 | 16,375.00 | 0.00 | 0.00 |
| 212205 due to MPORS-GABA | 0.00 | 10,928.33 | 10,928.33 | 0.00 | 0.00 |
| 212207 Due to AFLAC, AFLAC PRETAX | 0.00 | 333.69 | 333.69 | 0.00 | 0.00 |
| 212208 Due to Health Ins, Dental, Vision | 57,315.73 | 115,351.97 | 58,036.24 (| 57,315.73) | 0.00 |
| 212209 Due to PERS Retirement | 0.00 | 36,219.42 | 36,219.42 | 0.00 | 0.00 |
| 212210 Due to FURS-GABA Retirement | 0.00 | 11,926.80 | 11,926.80 | 0.00 | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 101,378.54 | 362,437.05 | 386,389.18 | 23,952.13 | 125,330.67 |

7930 CLAIMS FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|------------|--------------|--------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 413,960.02 | 1,472,013.85 | 447,912.89 | 1,024,100.96 | 1,438,060.98 |
| Total ASSETS | 413,960.02 | 1,472,013.85 | 447,912.89 | 1,024,100.96 | 1,438,060.98 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 413,960.02 | 447,912.89 | 1,472,013.85 | 1,024,100.96 | 1,438,060.98 |
| Total LIABILITIES AND FUND EQUITY | 413,960.02 | 447,912.89 | 1,472,013.85 | 1,024,100.96 | 1,438,060.98 |

7980 CUSTER CO WATER & SEWER DISTRICT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.07 | 14,410.33 | 14,410.33 | 0.00 | 0.07 |
| 122000 Accounts Receivable | 16,698.94 | 13,791.35 | 14,410.33 (| 618.98) | 16,079.96 |
| Total ASSETS | 16,699.01 | 28,201.68 | 28,820.66 (| 618.98) | 16,080.03 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 14,410.33 | 14,410.33 | 0.00 | 0.00 |
| 211020 Due to Custer Water & Sewer Dist | 16,699.01 | 14,410.33 | 13,791.35 (| 618.98) | 16,080.03 |
| Total LIABILITIES AND FUND EQUITY | 16,699.01 | 28,820.66 | 28,201.68 (| 618.98) | 16,080.03 |

7981 Interest Clearing

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 5,862.36 | 1,153.80 | 0.00 | 1,153.80 | 7,016.16 |
| Total ASSETS | 5,862.36 | 1,153.80 | 0.00 | 1,153.80 | 7,016.16 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212500 Due to Others | 5,862.36 | 0.00 | 1,153.80 | 1,153.80 | 7,016.16 |
| Total LIABILITIES AND FUND EQUITY | 5,862.36 | 0.00 | 1,153.80 | 1,153.80 | 7,016.16 |

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 | 408,602.50 | 0.00 | 0.00 | 0.00 | 408,602.50 |
| Total ASSETS | 408,602.50 | 0.00 | 0.00 | 0.00 | 408,602.50 |
| 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 | 363,800.00 | 0.00 | 0.00 | 0.00 | 363,800.00 |
| Total LIABILITIES AND FUND EQUITY | 408,602.50 | 0.00 | 0.00 | 0.00 | 408,602.50 |