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CITY OF MILES CITY
Trial Balance
For the Accounting Period: 7 / 16

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1000 GENERAL

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------|------------|--------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 837,268.68 | 146,666.40 | 394,332.46 (| 247,666.06) | 589,602.62 |
| 101130 Riverside Park Tennis Courts Donati | 1,065.03 | 0.00 | 0.00 | 0.00 | 1,065.03 |
| 101140 Animal Control/donated by Nefsy | 1,426.85 | 55.00 | 0.00 | 55.00 | 1,481.85 |
| 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 | (0.01) | 0.00 | 12.99 (| 12.99) | (13.00) |
| 113214 Taxes Receivable- Real 2014 | 682.18 | 0.00 | 13.30 (| 13.30) | 668.88 |
| 113215 Tax Receivables Real-2015 | 16,948.82 | 0.00 | 4,062.18 (| 4,062.18) | 12,886.64 |
| 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 | 45.53 | 0.00 | 0.00 | 0.00 | 45.53 |
| 115216 Tax receivable personal-2016 | 3,402.60 | 0.00 | 444.52 (| 444.52) | 2,958.08 |
| 122000 Accounts Receivable | 57,762.24 | 36,194.51 | 62,226.29 (| 26,031.78) | 31,730.46 |
| 122100 Acct Receivable | 1,670.31 | 0.00 | 0.00 | 0.00 | 1,670.31 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 120,277.45 (| 120,277.45) | (120,277.45) |
| Total ASSETS | 925,629.62 | 182,915.91 | 581,369.19 (| 398,453.28) | 527,176.34 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 68,324.42 | 68,324.42 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes | 17,602.08 | 4,088.47 | 0.00 (| 4,088.47) | 13,513.61 |
| 223200 Deferred Revenue - Pers Prop Taxes | 3,448.63 | 444.52 | 0.00 (| 444.52) | 3,004.11 |
| 242000 Expenditures (Debit) | 0.00 | 400,164.69 | 6,244.40 (| 393,920.29) | (393,920.29) |
| 271000 Unreserved Fund Balance | 904,578.91 | 0.00 | 0.00 | 0.00 | 904,578.91 |
| Total LIABILITIES AND FUND EQUITY | 925,629.62 | 473,022.10 | 74,568.82 (| 398,453.28) | 527,176.34 |

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2220 LIBRARY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------|-----------|-------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 30,016.90 | 24,748.75 | 31,347.91 (| 6,599.16) | 23,417.74 |
| 101032 Cash- Library Board of Trustees Mul | 29,273.32 | 0.00 | 0.00 | 0.00 | 29,273.32 |
| 103000 Petty Cash | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 24,748.75 (| 24,748.75) (| 24,748.75) |
| Total ASSETS | 59,365.22 | 24,748.75 | 56,096.66 (| 31,347.91) | 28,017.31 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 6,202.31 | 6,202.31 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | 0.00 | 31,347.91 | 0.00 (| 31,347.91) (| 31,347.91) |
| 271000 Unreserved Fund Balance | 59,365.22 | 0.00 | 0.00 | 0.00 | 59,365.22 |
| Total LIABILITIES AND FUND EQUITY | 59,365.22 | 37,550.22 | 6,202.31 (| 31,347.91) | 28,017.31 |

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2260 EMERGENCY DISASTER

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 80.62 | 1.73 | 0.00 | 1.73 | 82.35 |
| 113211 Taxes Receivable - Real 2011 | 3.46 | 0.00 | 0.00 | 0.00 | 3.46 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 1.73 (| 1.73) (| 1.73) |
| Total ASSETS | 84.08 | 1.73 | 1.73 | 0.00 | 84.08 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | 3.46 | 0.00 | 0.00 | 0.00 | 3.46 |
| 271000 Unreserved Fund Balance | 80.62 | 0.00 | 0.00 | 0.00 | 80.62 |
| Total LIABILITIES AND FUND EQUITY | 84.08 | 0.00 | 0.00 | 0.00 | 84.08 |

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2270 Health

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 28,297.30 | 0.00 | 0.00 | 0.00 | 28,297.30 |
| Total ASSETS | 28,297.30 | 0.00 | 0.00 | 0.00 | 28,297.30 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 28,297.30 | 0.00 | 0.00 | 0.00 | 28,297.30 |
| Total LIABILITIES AND FUND EQUITY | 28,297.30 | 0.00 | 0.00 | 0.00 | 28,297.30 |

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2310 TIFD-Downtown

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 12,000.00 | 0.00 | 0.00 | 0.00 | 12,000.00 |
| Total ASSETS | 12,000.00 | 0.00 | 0.00 | 0.00 | 12,000.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 12,000.00 | 0.00 | 0.00 | 0.00 | 12,000.00 |
| Total LIABILITIES AND FUND EQUITY | 12,000.00 | 0.00 | 0.00 | 0.00 | 12,000.00 |

2350 Local Government/Study Commission

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|------------------|-----------------|-------------------|------------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 11,008.30 | 25.72 | 3,121.01 (| 3,095.29) | 7,913.01 |
| 113214 Taxes Receivable- Real 2014 | 3.27 | 0.00 | 0.06 (| 0.06) | 3.21 |
| 113215 Tax Receivables Real-2015 | 96.50 | 0.00 | 23.13 (| 23.13) | 73.37 |
| 115215 Taxes Receivable Personal-2015 | 0.21 | 0.00 | 0.00 | 0.00 | 0.21 |
| 115216 Tax receivable personal-2016 | 19.37 | 0.00 | 2.53 (| 2.53) | 16.84 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 25.72 (| 25.72) | (25.72) |
| Total ASSETS | 11,127.65 | 25.72 | 3,172.45 (| 3,146.73) | 7,980.92 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 3,121.01 | 3,121.01 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes | 99.77 | 23.19 | 0.00 (| 23.19) | 76.58 |
| 223200 Deferred Revenue - Pers Prop Taxes | 19.58 | 2.53 | 0.00 (| 2.53) | 17.05 |
| 242000 Expenditures (Debit) | 0.00 | 3,121.01 | 0.00 (| 3,121.01) | (3,121.01) |
| 271000 Unreserved Fund Balance | 11,008.30 | 0.00 | 0.00 | 0.00 | 11,008.30 |
| Total LIABILITIES AND FUND EQUITY | 11,127.65 | 6,267.74 | 3,121.01 (| 3,146.73) | 7,980.92 |

2372 Permissive Medical Levy

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 504.24 | 0.00 | 504.24 | 504.24 |
| 113211 Taxes Receivable - Real 2011 | (5.80) | 0.00 | 0.00 | 0.00 | (5.80) |
| 113213 Tax Receivables Real-2013 | 0.04 | 0.00 | 1.29 | (1.29) | (1.25) |
| 113214 Taxes Receivable- Real 2014 | 74.86 | 0.00 | 1.46 | (1.46) | 73.40 |
| 113215 Tax Receivables Real-2015 | 1,863.14 | 0.00 | 446.55 | (446.55) | 1,416.59 |
| 115214 Taxes Receivable Personal 2014 | (0.01) | 0.00 | 0.00 | 0.00 | (0.01) |
| 115215 Taxes Receivable Personal-2015 | 4.98 | 0.00 | 0.00 | 0.00 | 4.98 |
| 115216 Tax receivable personal-2016 | 374.02 | 0.00 | 48.86 | (48.86) | 325.16 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 504.24 | (504.24) | (504.24) |
| Total ASSETS | 2,311.23 | 504.24 | 1,002.40 | (498.16) | 1,813.07 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | 1,932.21 | 449.30 | 0.00 | (449.30) | 1,482.91 |
| 223200 Deferred Revenue - Pers Prop Taxes | 376.39 | 48.86 | 0.00 | (48.86) | 327.53 |
| 271000 Unreserved Fund Balance | 2.63 | 0.00 | 0.00 | 0.00 | 2.63 |
| Total LIABILITIES AND FUND EQUITY | 2,311.23 | 498.16 | 0.00 | (498.16) | 1,813.07 |

2394 BUILDING CODE ENFORCEMENT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|------------|-----------|-------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 107,751.54 | 6,622.46 | 7,161.68 (| 539.22) | 107,212.32 |
| 172000 Revenues (Credit) | 0.00 | 139.81 | 6,622.46 (| 6,482.65) (| 6,482.65) |
| Total ASSETS | 107,751.54 | 6,762.27 | 13,784.14 (| 7,021.87) | 100,729.67 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 5,432.67 | 5,432.67 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | 0.00 | 7,021.87 | 0.00 (| 7,021.87) (| 7,021.87) |
| 271000 Unreserved Fund Balance | 107,751.54 | 0.00 | 0.00 | 0.00 | 107,751.54 |
| Total LIABILITIES AND FUND EQUITY | 107,751.54 | 12,454.54 | 5,432.67 (| 7,021.87) | 100,729.67 |

2400 LTG M D#165-(Gen City)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|------------------|--------------------|-------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 48,114.76 | 931.44 | 14,946.06 (| 14,014.62) | 34,100.14 |
| 118130 Special Assessments Receivable 2013 | 21.45 | 0.00 | 0.00 | 0.00 | 21.45 |
| 118140 Special Assessments Receivables-201 | 177.99 | 0.00 | 0.00 | 0.00 | 177.99 |
| 118150 Special Assessments Receivables-201 | 3,777.54 | 0.00 | 874.93 (| 874.93) | 2,902.61 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 931.44 (| 931.44) | (931.44) |
| Total ASSETS | 52,091.74 | 931.44 | 16,752.43 (| 15,820.99) | 36,270.75 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 13,946.06 | 13,946.06 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 3,978.34 | 874.93 | 0.00 (| 874.93) | 3,103.41 |
| 242000 Expenditures (Debit) | 0.00 | 14,946.06 | 0.00 (| 14,946.06) | (14,946.06) |
| 271000 Unreserved Fund Balance | 48,113.40 | 0.00 | 0.00 | 0.00 | 48,113.40 |
| Total LIABILITIES AND FUND EQUITY | 52,091.74 | 29,767.05 | 13,946.06 (| 15,820.99) | 36,270.75 |

2420 LTG M D#167-(MilesAddn Etc)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 13,986.66 | 508.61 | 3,322.21 (| 2,813.60) | 11,173.06 |
| 118150 Special Assessments Receivables-201 | 1,150.46 | 0.00 | 482.76 (| 482.76) | 667.70 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 508.61 (| 508.61) | (508.61) |
| Total ASSETS | 15,137.12 | 508.61 | 4,313.58 (| 3,804.97) | 11,332.15 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,322.21 | 2,322.21 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 1,150.46 | 482.76 | 0.00 (| 482.76) | 667.70 |
| 242000 Expenditures (Debit) | 0.00 | 3,322.21 | 0.00 (| 3,322.21) | (3,322.21) |
| 271000 Unreserved Fund Balance | 13,986.66 | 0.00 | 0.00 | 0.00 | 13,986.66 |
| Total LIABILITIES AND FUND EQUITY | 15,137.12 | 6,127.18 | 2,322.21 (| 3,804.97) | 11,332.15 |

2430 LTG M D#171-(Balsam Est)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,246.00 | 0.53 | 1,116.79 (| 1,116.26) | 129.74 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 0.53 (| 0.53) (| 0.53) |
| Total ASSETS | 1,246.00 | 0.53 | 1,117.32 (| 1,116.79) | 129.21 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 116.79 | 116.79 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | 0.00 | 1,116.79 | 0.00 (| 1,116.79) (| 1,116.79) |
| 271000 Unreserved Fund Balance | 1,246.00 | 0.00 | 0.00 | 0.00 | 1,246.00 |
| Total LIABILITIES AND FUND EQUITY | 1,246.00 | 1,233.58 | 116.79 (| 1,116.79) | 129.21 |

2440 LTG M D#172-(Main Str)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 8,224.31 | 86.26 | 2,051.19 (| 1,964.93) | 6,259.38 |
| 118150 Special Assessments Receivables-201 | 365.00 | 0.00 | 79.50 (| 79.50) | 285.50 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 86.26 (| 86.26) | (86.26) |
| Total ASSETS | 8,589.31 | 86.26 | 2,216.95 (| 2,130.69) | 6,458.62 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,051.19 | 1,051.19 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 365.00 | 79.50 | 0.00 (| 79.50) | 285.50 |
| 242000 Expenditures (Debit) | 0.00 | 2,051.19 | 0.00 (| 2,051.19) | (2,051.19) |
| 271000 Unreserved Fund Balance | 8,224.31 | 0.00 | 0.00 | 0.00 | 8,224.31 |
| Total LIABILITIES AND FUND EQUITY | 8,589.31 | 3,181.88 | 1,051.19 (| 2,130.69) | 6,458.62 |

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,765.45 | 1.17 | 1,401.84 (| 1,400.67) | 1,364.78 |
| 118150 Special Assessments Receivables-201 | 73.84 | 0.00 | 0.00 | 0.00 | 73.84 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 1.17 (| 1.17) (| 1.17) |
| Total ASSETS | 2,839.29 | 1.17 | 1,403.01 (| 1,401.84) | 1,437.45 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 401.84 | 401.84 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 73.84 | 0.00 | 0.00 | 0.00 | 73.84 |
| 242000 Expenditures (Debit) | 0.00 | 1,401.84 | 0.00 (| 1,401.84) (| 1,401.84) |
| 271000 Unreserved Fund Balance | 2,765.45 | 0.00 | 0.00 | 0.00 | 2,765.45 |
| Total LIABILITIES AND FUND EQUITY | 2,839.29 | 1,803.68 | 401.84 (| 1,401.84) | 1,437.45 |

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,922.80 | 242.24 | 1,556.59 (| 1,314.35) | 1,608.45 |
| 118150 Special Assessments Receivables-201 | 315.31 | 0.00 | 231.44 (| 231.44) | 83.87 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 242.24 (| 242.24) | (242.24) |
| Total ASSETS | 3,238.11 | 242.24 | 2,030.27 (| 1,788.03) | 1,450.08 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 556.59 | 556.59 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 315.31 | 231.44 | 0.00 (| 231.44) | 83.87 |
| 242000 Expenditures (Debit) | 0.00 | 1,556.59 | 0.00 (| 1,556.59) | (1,556.59) |
| 271000 Unreserved Fund Balance | 2,922.80 | 0.00 | 0.00 | 0.00 | 2,922.80 |
| Total LIABILITIES AND FUND EQUITY | 3,238.11 | 2,344.62 | 556.59 (| 1,788.03) | 1,450.08 |

2480 LTG M M#173-(Milestown Estates)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,592.22 | 0.67 | 346.81 (| 346.14) | 1,246.08 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 0.67 (| 0.67) (| 0.67) |
| Total ASSETS | 1,592.22 | 0.67 | 347.48 (| 346.81) | 1,245.41 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 96.81 | 96.81 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | 0.00 | 346.81 | 0.00 (| 346.81) (| 346.81) |
| 271000 Unreserved Fund Balance | 1,592.22 | 0.00 | 0.00 | 0.00 | 1,592.22 |
| Total LIABILITIES AND FUND EQUITY | 1,592.22 | 443.62 | 96.81 (| 346.81) | 1,245.41 |

2510 STR MAINT DIST #204

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------|------------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 363,432.49 | 6,323.10 | 77,910.30 (| 71,587.20) | 291,845.29 |
| 118130 Special Assessments Receivable 2013 | 426.56 | 0.00 | 0.00 | 0.00 | 426.56 |
| 118140 Special Assessments Receivables-201 | 664.64 | 0.00 | 0.00 | 0.00 | 664.64 |
| 118150 Special Assessments Receivables-201 | 19,349.41 | 0.00 | 5,474.46 (| 5,474.46) | 13,874.95 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 5,854.41 (| 5,854.41) | (5,854.41) |
| Total ASSETS | 383,873.10 | 6,323.10 | 89,239.17 (| 82,916.07) | 300,957.03 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 44,741.93 | 44,741.93 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 20,440.62 | 5,474.46 | 0.00 (| 5,474.46) | 14,966.16 |
| 242000 Expenditures (Debit) | 0.00 | 77,910.30 | 468.69 (| 77,441.61) | (77,441.61) |
| 271000 Unreserved Fund Balance | 363,432.48 | 0.00 | 0.00 | 0.00 | 363,432.48 |
| Total LIABILITIES AND FUND EQUITY | 383,873.10 | 128,126.69 | 45,210.62 (| 82,916.07) | 300,957.03 |

2520 STR MAINT DIST #205

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------------|------------------|--------------------|-------------------|-------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 223,695.44 | 5,152.80 | 15,703.42 (| 10,550.62) | 213,144.82 |
| 118130 Special Assessments Receivable 2013 | 269.02 | 0.00 | 314.30 (| 314.30) | (45.28) |
| 118140 Special Assessments Receivables-201 | 1,072.50 | 0.00 | 468.00 (| 468.00) | 604.50 |
| 118150 Special Assessments Receivables-201 | 10,123.88 | 0.00 | 3,923.72 (| 3,923.72) | 6,200.16 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 5,117.80 (| 5,117.80) | (5,117.80) |
| Total ASSETS | 235,160.84 | 5,152.80 | 25,527.24 (| 20,374.44) | 214,786.40 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 4,994.21 | 4,994.21 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 11,465.24 | 4,706.02 | 0.00 (| 4,706.02) | 6,759.22 |
| 242000 Expenditures (Debit) | 0.00 | 15,703.42 | 35.00 (| 15,668.42) | (15,668.42) |
| 271000 Unreserved Fund Balance | 223,695.60 | 0.00 | 0.00 | 0.00 | 223,695.60 |
| Total LIABILITIES AND FUND EQUITY | 235,160.84 | 25,403.65 | 5,029.21 (| 20,374.44) | 214,786.40 |

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2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 3,359.21 | 1.42 | 501.66 (| 500.24) | 2,858.97 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 1.42 (| 1.42) (| 1.42) |
| Total ASSETS | 3,359.21 | 1.42 | 503.08 (| 501.66) | 2,857.55 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 24.39 | 24.39 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | 0.00 | 501.66 | 0.00 (| 501.66) (| 501.66) |
| 271000 Unreserved Fund Balance | 3,359.21 | 0.00 | 0.00 | 0.00 | 3,359.21 |
| Total LIABILITIES AND FUND EQUITY | 3,359.21 | 526.05 | 24.39 (| 501.66) | 2,857.55 |

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2701 Fire Grants

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,025.15 | 0.00 | 0.00 | 0.00 | 1,025.15 |
| Total ASSETS | 1,025.15 | 0.00 | 0.00 | 0.00 | 1,025.15 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 1,025.15 | 0.00 | 0.00 | 0.00 | 1,025.15 |
| Total LIABILITIES AND FUND EQUITY | 1,025.15 | 0.00 | 0.00 | 0.00 | 1,025.15 |

2820 GAS TAX

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-----------|-------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1.65 | 14,927.06 | 557.00 | 14,370.06 | 14,371.71 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 14,927.06 (| 14,927.06) (| 14,927.06) |
| Total ASSETS | 1.65 | 14,927.06 | 15,484.06 (| 557.00) (| 555.35) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | 0.00 | 557.00 | 0.00 (| 557.00) (| 557.00) |
| 271000 Unreserved Fund Balance | 1.65 | 0.00 | 0.00 | 0.00 | 1.65 |
| Total LIABILITIES AND FUND EQUITY | 1.65 | 557.00 | 0.00 (| 557.00) (| 555.35) |

2850 911 EMERGENCY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|------------|-----------|-------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 146,016.76 | 61.84 | 11,894.81 (| 11,832.97) | 134,183.79 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 61.84 (| 61.84) (| 61.84) |
| Total ASSETS | 146,016.76 | 61.84 | 11,956.65 (| 11,894.81) | 134,121.95 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 11,894.81 | 11,894.81 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | 0.00 | 11,894.81 | 0.00 (| 11,894.81) (| 11,894.81) |
| 271000 Unreserved Fund Balance | 146,016.76 | 0.00 | 0.00 | 0.00 | 146,016.76 |
| Total LIABILITIES AND FUND EQUITY | 146,016.76 | 23,789.62 | 11,894.81 (| 11,894.81) | 134,121.95 |

2880 LIBRARY GRANTS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101003 Cash - per capita | 11,210.98 | 0.00 | 0.00 | 0.00 | 11,210.98 |
| 101020 Cash - Partners Program | 41,984.70 | 0.00 | 0.00 | 0.00 | 41,984.70 |
| 101030 Cash - Sagebrush Fed/Base Grant | 7,852.76 | 0.00 | 0.00 | 0.00 | 7,852.76 |
| 101033 Library - Humanities Grant | 502.08 | 0.00 | 0.00 | 0.00 | 502.08 |
| Total ASSETS | 61,550.52 | 0.00 | 0.00 | 0.00 | 61,550.52 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 61,550.52 | 0.00 | 0.00 | 0.00 | 61,550.52 |
| Total LIABILITIES AND FUND EQUITY | 61,550.52 | 0.00 | 0.00 | 0.00 | 61,550.52 |

2935 Historic Preservation

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 4,953.52 | 0.00 | 300.42 (| 300.42) | 4,653.10 |
| 101039 HP- CCHS Grant | 286.00 | 0.00 | 0.00 | 0.00 | 286.00 |
| 132000 Due From Government (Short Term) | 3,286.38 | 0.00 | 0.00 | 0.00 | 3,286.38 |
| Total ASSETS | 8,525.90 | 0.00 | 300.42 (| 300.42) | 8,225.48 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 72.85 | 72.85 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | 0.00 | 300.42 | 0.00 (| 300.42) (| 300.42) |
| 271000 Unreserved Fund Balance | 8,525.90 | 0.00 | 0.00 | 0.00 | 8,525.90 |
| Total LIABILITIES AND FUND EQUITY | 8,525.90 | 373.27 | 72.85 (| 300.42) | 8,225.48 |

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|-----------------|-------------------|------------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 5.06 | 2.58 | 5,981.83 (| 5,979.25) (| 5,974.19) |
| 101004 RSVP Non-Federal Cash Operating-Cus | 6,098.97 | 38.53 | 629.72 (| 591.19) (| 5,507.78 |
| 101006 Cash- operating-Fallon | 0.00 | 0.00 | 882.70 (| 882.70) (| 882.70) |
| 101008 RSVP- Custer Excess | 3,803.99 | 0.00 | 0.00 | 0.00 | 3,803.99 |
| 103100 Petty Cash- | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 41.11 (| 41.11) (| 41.11) |
| Total ASSETS | 10,108.02 | 41.11 | 7,535.36 (| 7,494.25) | 2,613.77 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,109.98 | 2,109.98 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | 0.00 | 7,494.25 | 0.00 (| 7,494.25) (| 7,494.25) |
| 271000 Unreserved Fund Balance | 10,108.02 | 0.00 | 0.00 | 0.00 | 10,108.02 |
| Total LIABILITIES AND FUND EQUITY | 10,108.02 | 9,604.23 | 2,109.98 (| 7,494.25) | 2,613.77 |

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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 | 2,765.58 | 5.33 | 2,276.18 (| 2,270.85) | 494.73 |
| 118150 Special Assessments Receivables-201 | 1,381.53 | 0.00 | 5.33 (| 5.33) | 1,376.20 |
| 119000 Special Assmt Recbl - Deferred | 56,551.37 | 0.00 | 0.00 | 0.00 | 56,551.37 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 5.33 (| 5.33) (| 5.33) |
| Total ASSETS | 60,698.48 | 5.33 | 2,286.84 (| 2,281.51) | 58,416.97 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,276.18 | 2,276.18 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 57,932.90 | 5.33 | 0.00 (| 5.33) | 57,927.57 |
| 242000 Expenditures (Debit) | 0.00 | 2,276.18 | 0.00 (| 2,276.18) (| 2,276.18) |
| 271000 Unreserved Fund Balance | 2,765.58 | 0.00 | 0.00 | 0.00 | 2,765.58 |
| Total LIABILITIES AND FUND EQUITY | 60,698.48 | 4,557.69 | 2,276.18 (| 2,281.51) | 58,416.97 |

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4000 General Fund Capitol Improvement Fund

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|---------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 36,449.66 | 15.44 | 0.00 | 15.44 | 36,465.10 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 15.44 (| 15.44) (| 15.44) |
| Total ASSETS | 36,449.66 | 15.44 | 15.44 | 0.00 | 36,449.66 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 36,449.66 | 0.00 | 0.00 | 0.00 | 36,449.66 |
| Total LIABILITIES AND FUND EQUITY | 36,449.66 | 0.00 | 0.00 | 0.00 | 36,449.66 |

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4050 Ambulance Capital Improvement Fund

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 13,779.06 | 0.00 | 0.00 | 0.00 | 13,779.06 |
| Total ASSETS | 13,779.06 | 0.00 | 0.00 | 0.00 | 13,779.06 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 13,779.06 | 0.00 | 0.00 | 0.00 | 13,779.06 |
| Total LIABILITIES AND FUND EQUITY | 13,779.06 | 0.00 | 0.00 | 0.00 | 13,779.06 |

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4056 Airport- Capital Improvement Plan

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 73,191.00 | 0.00 | 0.00 | 0.00 | 73,191.00 |
| Total ASSETS | 73,191.00 | 0.00 | 0.00 | 0.00 | 73,191.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 73,191.00 | 0.00 | 0.00 | 0.00 | 73,191.00 |
| Total LIABILITIES AND FUND EQUITY | 73,191.00 | 0.00 | 0.00 | 0.00 | 73,191.00 |

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4060 CAPITAL IMPROV-PUBLIC WORKS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|------------|----------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 227,014.13 | 736.14 | 0.00 | 736.14 | 227,750.27 |
| 122000 Accounts Receivable | 0.00 | 300.00 | 300.00 | 0.00 | 0.00 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 736.14 (| 736.14) (| 736.14) |
| Total ASSETS | 227,014.13 | 1,036.14 | 1,036.14 | 0.00 | 227,014.13 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 227,014.13 | 0.00 | 0.00 | 0.00 | 227,014.13 |
| Total LIABILITIES AND FUND EQUITY | 227,014.13 | 0.00 | 0.00 | 0.00 | 227,014.13 |

5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|---------------|------------|------------|---------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,447,459.01 | 205,935.32 | 149,313.03 | 56,622.29 | 2,504,081.30 |
| 101010 Deposit Cash | 99,100.00 | 5,700.00 | 4,750.00 | 950.00 | 100,050.00 |
| 102240 Cash - Replacement & Depreciation | 1,489,589.35 | 0.00 | 0.00 | 0.00 | 1,489,589.35 |
| 102250 Cash - System Development Fees | 281,993.25 | 0.00 | 0.00 | 0.00 | 281,993.25 |
| 102270 Cash - Curb Stop Replacement Fee | 266,839.49 | 3,599.20 | 60.56 | 3,538.64 | 270,378.13 |
| 102312 RevBnd/CurYearDebt-DNRC/CarbonTank | 18,086.32 | 11,520.52 | 0.00 | 11,520.52 | 29,606.84 |
| 102313 RevBnd/CurYearDebt-DNRC/NE WtrLine | 5,882.06 | 11,805.94 | 0.00 | 11,805.94 | 17,688.00 |
| 102315 RevBnd/CurYearDebt-ARRA/NE Water Li | 0.07 | 1,473.96 | 0.00 | 1,473.96 | 1,474.03 |
| 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 | 223,682.27 | 272,552.94 | 206,691.39 | 65,861.55 | 289,543.82 |
| 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) | 0.00 | 0.00 | 268,266.34 | (268,266.34) | (268,266.34) |
| 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(| 265,339.00) | 0.00 | 0.00 | 0.00 | (265,339.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 81,951.75 | 0.00 | 0.00 | 0.00 | 81,951.75 |
| 189100 Source of Supply | 3,448,234.49 | 0.00 | 0.00 | 0.00 | 3,448,234.49 |
| 189110 Allowance for Depreciation - Source(| 569,298.00) | 0.00 | 0.00 | 0.00 | (569,298.00) |
| 189300 Treatment Plant | 3,716,158.00 | 0.00 | 0.00 | 0.00 | 3,716,158.00 |
| 189310 Allowance for Depr - Treatment Plan(| 1,895,615.00) | 0.00 | 0.00 | 0.00 | (1,895,615.00) |
| 189400 Transmission & Distribution | 12,964,779.77 | 0.00 | 0.00 | 0.00 | 12,964,779.77 |
| 189410 Allowance for Depr - Trans & Distri(| 3,749,501.00) | 0.00 | 0.00 | 0.00 | (3,749,501.00) |
| Total ASSETS | 19,366,605.53 | 512,587.88 | 629,081.32 | (116,493.44) | 19,250,112.09 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 51,724.20 | 51,724.20 | 0.00 | 0.00 |
| 214000 Deposits Payable | 99,250.00 | 4,750.00 | 5,700.00 | 950.00 | 100,200.00 |
| 214010 Refunds Payable | 0.50 | 602.19 | 602.19 | 0.00 | 0.50 |
| 223899 Deferred inflows-GASB 68 | 111,493.00 | 0.00 | 0.00 | 0.00 | 111,493.00 |
| 231000 BONDS PAYABLE | 4,665,000.00 | 0.00 | 0.00 | 0.00 | 4,665,000.00 |
| 237000 Net Pension liability-GASB 68 | 429,854.00 | 0.00 | 0.00 | 0.00 | 429,854.00 |
| 238000 Other Post Employment Benefits | 5,459.00 | 0.00 | 0.00 | 0.00 | 5,459.00 |
| 239000 Compensated Absences Payable | 91,620.00 | 0.00 | 0.00 | 0.00 | 91,620.00 |
| 242000 Expenditures (Debit) | 0.00 | 117,720.93 | 277.49 | (117,443.44) | (117,443.44) |
| 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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5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------|---------------|------------|-------------|-------------|----------------|
| 272000 Unreserved Retained Earnings | 12,610,702.63 | 0.00 | 0.00 | 0.00 | 12,610,702.63 |
| Total LIABILITIES AND FUND EQUITY | 19,366,605.53 | 174,797.32 | 58,303.88 (| 116,493.44) | 19,250,112.09 |

5310 SEWER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|---------------|------------|--------------|-------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 346,157.15 | 165,245.51 | 173,697.00 (| 8,451.49) | 337,705.66 |
| 102240 Cash - Replacement & Depreciation | 195,098.39 | 0.00 | 0.00 | 0.00 | 195,098.39 |
| 102250 Cash - System Development Fees | 142,200.91 | 600.00 | 0.00 | 600.00 | 142,800.91 |
| 102280 WWtr Treatment Plant-Phase I Constr | 675,694.46 | 0.00 | 0.00 | 0.00 | 675,694.46 |
| 102316 RevBnd/CurYearDebt-Phase 1 Haynes L | 100,113.90 | 8,398.75 | 0.00 | 8,398.75 | 108,512.65 |
| 102317 RevBnd/CurYearDebt-WWTP Phase II | 0.00 | 27,882.64 | 0.00 | 27,882.64 | 27,882.64 |
| 102390 REV BOND/RESERVE-Sewer Phase 1 | 101,735.00 | 0.00 | 0.00 | 0.00 | 101,735.00 |
| 122000 Accounts Receivable | 189,090.25 | 163,071.73 | 160,628.43 | 2,443.30 | 191,533.55 |
| 162000 Deferred outflows-GASB68 | 25,347.00 | 0.00 | 0.00 | 0.00 | 25,347.00 |
| 172000 Revenues (Credit) | 0.00 | 105.64 | 164,638.81 (| 164,533.17) | (164,533.17) |
| 181000 Land | 2.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| 186000 Machinery and Equipment | 742,196.54 | 0.00 | 0.00 | 0.00 | 742,196.54 |
| 186100 Allowance for Depr - Machinery & Eq(| 419,509.00) | 0.00 | 0.00 | 0.00 | (419,509.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 436,099.60 | 0.00 | 0.00 | 0.00 | 436,099.60 |
| 189300 Treatment Plant | 4,648,138.96 | 0.00 | 0.00 | 0.00 | 4,648,138.96 |
| 189310 Allowance for Depr - Treatment Plan(| 1,346,808.00) | 0.00 | 0.00 | 0.00 | (1,346,808.00) |
| 189400 Transmission & Distribution | 4,028,819.40 | 0.00 | 0.00 | 0.00 | 4,028,819.40 |
| 189410 Allowance for Depr - Trans & Distri(| 1,402,371.00) | 0.00 | 0.00 | 0.00 | (1,402,371.00) |
| Total ASSETS | 8,462,005.56 | 365,304.27 | 498,964.24 (| 133,659.97) | 8,328,345.59 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 87,558.76 | 87,558.76 | 0.00 | 0.00 |
| 223899 Deferred inflows-GASB 68 | 84,866.00 | 0.00 | 0.00 | 0.00 | 84,866.00 |
| 231300 Bonds Pay 1979 Issue | 1,275,000.00 | 0.00 | 0.00 | 0.00 | 1,275,000.00 |
| 237000 Net Pension liability-GASB 68 | 327,195.00 | 0.00 | 0.00 | 0.00 | 327,195.00 |
| 238000 Other Post Employment Benefits | 4,469.00 | 0.00 | 0.00 | 0.00 | 4,469.00 |
| 239000 Compensated Absences Payable | 73,362.00 | 0.00 | 0.00 | 0.00 | 73,362.00 |
| 242000 Expenditures (Debit) | 0.00 | 137,415.61 | 3,755.64 (| 133,659.97) | (133,659.97) |
| 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 | 5,324,296.82 | 0.00 | 0.00 | 0.00 | 5,324,296.82 |
| Total LIABILITIES AND FUND EQUITY | 8,462,005.56 | 224,974.37 | 91,314.40 (| 133,659.97) | 8,328,345.59 |

5510 AMBULANCE FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------------|------------------|-------------------|---------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (225,172.49) | 21,998.53 | 48,623.98 | (26,625.45) | (251,797.94) |
| 113211 Taxes Receivable - Real 2011 | 19.68 | 0.00 | 0.00 | 0.00 | 19.68 |
| 113213 Tax Receivables Real-2013 | 0.00 | 0.00 | 0.06 | (0.06) | (0.06) |
| 113214 Taxes Receivable- Real 2014 | 3.27 | 0.00 | 0.06 | (0.06) | 3.21 |
| 113215 Tax Receivables Real-2015 | 96.50 | 0.00 | 23.13 | (23.13) | 73.37 |
| 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 | 0.21 | 0.00 | 0.00 | 0.00 | 0.21 |
| 115216 Tax receivable personal-2016 | 19.37 | 0.00 | 2.53 | (2.53) | 16.84 |
| 122000 Accounts Receivable | 316,024.86 | 55,457.18 | 31,074.54 | 24,382.64 | 340,407.50 |
| 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) | 0.00 | 8.47 | 54,860.12 | (54,851.65) | (54,851.65) |
| 186000 Machinery and Equipment | 411,482.11 | 0.00 | 0.00 | 0.00 | 411,482.11 |
| 186100 Allowance for Depr - Machinery & Eq | (245,859.00) | 0.00 | 0.00 | 0.00 | (245,859.00) |
| Total ASSETS | 143,807.31 | 77,464.18 | 134,584.42 | (57,120.24) | 86,687.07 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 23,525.58 | 23,525.58 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes | 0.00 | 23.25 | 0.00 | (23.25) | (23.25) |
| 223200 Deferred Revenue - Pers Prop Taxes | 0.00 | 2.53 | 0.00 | (2.53) | (2.53) |
| 223899 Deferred inflows-GASB 68 | 25,139.00 | 0.00 | 0.00 | 0.00 | 25,139.00 |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE | 13,180.35 | 0.00 | 0.00 | 0.00 | 13,180.35 |
| 237000 Net Pension liability-GASB 68 | 126,566.00 | 0.00 | 0.00 | 0.00 | 126,566.00 |
| 238000 Other Post Employment Benefits | 2,330.00 | 0.00 | 0.00 | 0.00 | 2,330.00 |
| 239000 Compensated Absences Payable | 19,147.00 | 0.00 | 0.00 | 0.00 | 19,147.00 |
| 242000 Expenditures (Debit) | 0.00 | 57,094.46 | 0.00 | (57,094.46) | (57,094.46) |
| 271000 Unreserved Fund Balance | (121,630.00) | 0.00 | 0.00 | 0.00 | (121,630.00) |
| 272000 Unreserved Retained Earnings | 79,074.96 | 0.00 | 0.00 | 0.00 | 79,074.96 |
| Total LIABILITIES AND FUND EQUITY | 143,807.31 | 80,645.82 | 23,525.58 | (57,120.24) | 86,687.07 |

5610 AIRPORT OPERATING

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|----------------------|-------------------|-------------------|----------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (18,244.07) | 62,764.34 | 101,671.27 | (38,906.93) | (57,151.00) |
| 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 | 98.03 | 38,510.89 | 38,512.12 | (1.23) | 96.80 |
| 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 | (0.03) | 0.00 | 0.09 | (0.09) | (0.12) |
| 113214 Taxes Receivable- Real 2014 | 4.93 | 0.00 | 0.10 | (0.10) | 4.83 |
| 113215 Tax Receivables Real-2015 | 144.75 | 0.00 | 34.69 | (34.69) | 110.06 |
| 115208 Taxes Receivable - Personal 2008 | 0.02 | 0.00 | 0.00 | 0.00 | 0.02 |
| 115215 Taxes Receivable Personal-2015 | 0.34 | 0.00 | 0.00 | 0.00 | 0.34 |
| 115216 Tax receivable personal-2016 | 29.06 | 0.00 | 3.79 | (3.79) | 25.27 |
| 132000 Due From Government (Short Term) | 306,196.40 | 0.00 | 0.00 | 0.00 | 306,196.40 |
| 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) | 0.00 | 500.00 | 63,263.11 | (62,763.11) | (62,763.11) |
| 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 | 358,424.00) | 0.00 | 0.00 | 0.00 | (358,424.00) |
| 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 | 2,580,004.00) | 0.00 | 0.00 | 0.00 | (2,580,004.00) |
| 186000 Machinery and Equipment | 907,191.59 | 0.00 | 0.00 | 0.00 | 907,191.59 |
| 186100 Allowance for Depr - Machinery & Eq | 387,207.00) | 0.00 | 0.00 | 0.00 | (387,207.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 4,424,881.78 | 0.00 | 0.00 | 0.00 | 4,424,881.78 |
| Total ASSETS | 11,553,051.59 | 101,775.23 | 203,485.17 | (101,709.94) | 11,451,341.65 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 266,216.05 | 84,843.75 | 84,843.75 | 0.00 | 266,216.05 |
| 223100 Deferred Revenue - Real Prop Taxes | 0.00 | 34.88 | 0.00 | (34.88) | (34.88) |
| 223200 Deferred Revenue - Pers Prop Taxes | 0.00 | 3.79 | 0.00 | (3.79) | (3.79) |
| 223899 Deferred inflows-GASB 68 | 18,846.00 | 0.00 | 0.00 | 0.00 | 18,846.00 |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE | 7,801.10 | 0.00 | 0.00 | 0.00 | 7,801.10 |
| 235140 LTrm Pay/Intercep-Runway | 35,649.13 | 0.00 | 0.00 | 0.00 | 35,649.13 |
| 235150 LTrm Pay/MT Aeronautics | 9,842.00 | 0.00 | 0.00 | 0.00 | 9,842.00 |
| 235160 LTrm Pay/MT Aeronautics (2) | 152,577.00 | 0.00 | 0.00 | 0.00 | 152,577.00 |
| 237000 Net Pension liability-GASB 68 | 72,658.00 | 0.00 | 0.00 | 0.00 | 72,658.00 |
| 238000 Other Post Employment Benefits | 1,266.00 | 0.00 | 0.00 | 0.00 | 1,266.00 |
| 239000 Compensated Absences Payable | 6,943.00 | 0.00 | 0.00 | 0.00 | 6,943.00 |
| 242000 Expenditures (Debit) | 0.00 | 101,671.27 | 0.00 | (101,671.27) | (101,671.27) |
| 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 | 11,042,592.64 | 0.00 | 0.00 | 0.00 | 11,042,592.64 |
| Total LIABILITIES AND FUND EQUITY | 11,553,051.59 | 186,553.69 | 84,843.75 | (101,709.94) | 11,451,341.65 |

6040 PUBLIC WORKS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------|--------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 81,512.36 | 0.00 | 15,245.84 (| 15,245.84) | 66,266.52 |
| Total ASSETS | 81,512.36 | 0.00 | 15,245.84 (| 15,245.84) | 66,266.52 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,288.53 | 2,288.53 | 0.00 | 0.00 |
| 239000 Compensated Absences Payable | 13,896.00 | 0.00 | 0.00 | 0.00 | 13,896.00 |
| 242000 Expenditures (Debit) | 0.00 | 15,245.84 | 0.00 (| 15,245.84) | (15,245.84) |
| 271000 Unreserved Fund Balance | (29,119.09) | 0.00 | 0.00 | 0.00 | (29,119.09) |
| 272000 Unreserved Retained Earnings | 96,735.45 | 0.00 | 0.00 | 0.00 | 96,735.45 |
| Total LIABILITIES AND FUND EQUITY | 81,512.36 | 17,534.37 | 2,288.53 (| 15,245.84) | 66,266.52 |

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7370 TBID

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-----------|-----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 6,143.00 | 6,143.00 | 0.00 | 0.00 |
| Total ASSETS | 0.00 | 6,143.00 | 6,143.00 | 0.00 | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 6,143.00 | 6,143.00 | 0.00 | 0.00 |
| 212500 Due to Others | 0.00 | 6,143.00 | 6,143.00 | 0.00 | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 0.00 | 12,286.00 | 12,286.00 | 0.00 | 0.00 |

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7467 Law Enforcement Academy Surcharge

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|--------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 490.00 | 0.00 | 490.00 | 490.00 |
| Total ASSETS | 0.00 | 490.00 | 0.00 | 490.00 | 490.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212200 Due to Federal, Soc Sec & Medicare | 0.00 | 0.00 | 490.00 | 490.00 | 490.00 |
| Total LIABILITIES AND FUND EQUITY | 0.00 | 0.00 | 490.00 | 490.00 | 490.00 |

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7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 1,025.00 | 0.00 | 1,025.00 | 1,025.00 |
| Total ASSETS | 0.00 | 1,025.00 | 0.00 | 1,025.00 | 1,025.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212500 Due to Others | 0.00 | 0.00 | 1,025.00 | 1,025.00 | 1,025.00 |
| Total LIABILITIES AND FUND EQUITY | 0.00 | 0.00 | 1,025.00 | 1,025.00 | 1,025.00 |

7910 PAYROLL FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|------------|------------|--------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 153,271.39 | 528,784.16 | 519,614.55 | 9,169.61 | 162,441.00 |
| Total ASSETS | 153,271.39 | 528,784.16 | 519,614.55 | 9,169.61 | 162,441.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 153,438.52 | 179,863.93 | 109,124.11 (| 70,739.82) | 82,698.70 |
| 212200 Due to Federal, Soc Sec & Medicare | 0.00 | 82,452.53 | 82,452.53 | 0.00 | 0.00 |
| 212202 Due to State Unemployment | 0.00 | 0.00 | 590.19 | 590.19 | 590.19 |
| 212203 Due to Worker's Compensation | 0.00 | 0.00 | 17,036.44 | 17,036.44 | 17,036.44 |
| 212204 Due to State Income Tax | 0.00 | 17,109.00 | 17,109.00 | 0.00 | 0.00 |
| 212205 due to MPORS-GABA | 0.00 | 0.00 | 14,744.91 | 14,744.91 | 14,744.91 |
| 212207 Due to AFLAC, AFLAC PRETAX | 0.00 | 488.92 | 488.92 | 0.00 | 0.00 |
| 212208 Due to Health Ins, Dental, Vision | 0.00 | 60,939.08 | 60,939.08 | 0.00 | 0.00 |
| 212209 Due to PERS Retirement (| 167.13) | 31.12 | 35,466.30 | 35,435.18 | 35,268.05 |
| 212210 Due to FURS-GABA Retirement | 0.00 | 0.00 | 12,102.71 | 12,102.71 | 12,102.71 |
| Total LIABILITIES AND FUND EQUITY | 153,271.39 | 340,884.58 | 350,054.19 | 9,169.61 | 162,441.00 |

7930 CLAIMS FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|------------|------------|--------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 675,236.69 | 431,985.46 | 797,349.13 (| 365,363.67) | 309,873.02 |
| Total ASSETS | 675,236.69 | 431,985.46 | 797,349.13 (| 365,363.67) | 309,873.02 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 675,236.69 | 797,349.13 | 431,985.46 (| 365,363.67) | 309,873.02 |
| Total LIABILITIES AND FUND EQUITY | 675,236.69 | 797,349.13 | 431,985.46 (| 365,363.67) | 309,873.02 |

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7980 CUSTER CO WATER & SEWER DISTRICT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-----------|-----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.07 | 13,891.56 | 13,891.56 | 0.00 | 0.07 |
| 122000 Accounts Receivable | 15,994.40 | 14,723.43 | 13,891.56 | 831.87 | 16,826.27 |
| Total ASSETS | 15,994.47 | 28,614.99 | 27,783.12 | 831.87 | 16,826.34 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 13,891.56 | 13,891.56 | 0.00 | 0.00 |
| 211020 Due to Custer Water & Sewer Dist | 15,994.47 | 13,891.56 | 14,723.43 | 831.87 | 16,826.34 |
| Total LIABILITIES AND FUND EQUITY | 15,994.47 | 27,783.12 | 28,614.99 | 831.87 | 16,826.34 |

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 - Infrasc(| 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 |