

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 5 / 17

1000 GENERAL

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------------|--------------|--------------|---------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 312,326.83 | 718,127.66 | 324,109.15 | 394,018.51 | 706,345.34 |
| 101130 Riverside Park Tennis Courts Donati | 1,065.03 | 0.00 | 0.00 | 0.00 | 1,065.03 |
| 101140 Animal Control/donated by Nefsy | 1,207.88 | 0.00 | 0.00 | 0.00 | 1,207.88 |
| 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 | (98.16) | 0.00 | 0.00 | 0.00 | (98.16) |
| 113214 Taxes Receivable- Real 2014 | 394.52 | 0.00 | 0.00 | 0.00 | 394.52 |
| 113215 Tax Receivables Real-2015 | 3,059.06 | 0.00 | 43.38 | (43.38) | 3,015.68 |
| 113216 Tax Receivables real-2016 | (961,289.24) | 1,647,554.11 | 616,946.52 | 1,030,607.59 | 69,318.35 |
| 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 | 26.83 | 0.00 | 26.81 | (26.81) | 0.02 |
| 115216 Tax receivable personal-2016 | 354.44 | 0.00 | 197.61 | (197.61) | 156.83 |
| 115217 Tax receivable personal-2017 | 0.00 | 46,111.78 | 4,567.04 | 41,544.74 | 41,544.74 |
| 122000 Accounts Receivable | 12,366.28 | 1,398.35 | 1,933.05 | (534.70) | 11,831.58 |
| 122100 Acct Receivable | 1,670.31 | 0.00 | 0.00 | 0.00 | 1,670.31 |
| 132000 Due From Government (Short Term) | 90,546.59 | 0.00 | 0.00 | 0.00 | 90,546.59 |
| 172000 Revenues (Credit) | (3,354,419.60) | 0.00 | 717,215.96 | (717,215.96) | (4,071,635.56) |
| Total ASSETS | (3,887,431.84) | 2,413,191.90 | 1,665,039.52 | 748,152.38 | (3,139,279.46) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 37,659.76 | 37,659.76 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes | (957,962.73) | 616,989.90 | 1,647,554.11 | 1,030,564.21 | 72,601.48 |
| 223200 Deferred Revenue - Pers Prop Taxes | 381.77 | 4,791.46 | 46,111.78 | 41,320.32 | 41,702.09 |
| 242000 Expenditures (Debit) | (3,867,762.43) | 325,053.95 | 1,321.80 | (323,732.15) | (4,191,494.58) |
| 271000 Unreserved Fund Balance | 937,911.55 | 0.00 | 0.00 | 0.00 | 937,911.55 |
| Total LIABILITIES AND FUND EQUITY | (3,887,431.84) | 984,495.07 | 1,732,647.45 | 748,152.38 | (3,139,279.46) |

2220 LIBRARY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|---------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 7,661.28 | 24,717.20 | 30,418.21 (| 5,701.01) | 1,960.27 |
| 101032 Cash- Library Board of Trustees Mul | 34,441.40 | 0.00 | 0.00 | 0.00 | 34,441.40 |
| 103000 Petty Cash | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 |
| 172000 Revenues (Credit) | (252,457.72) | 0.00 | 24,717.20 (| 24,717.20) | (277,174.92) |
| Total ASSETS | (210,280.04) | 24,717.20 | 55,135.41 (| 30,418.21) | (240,698.25) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 6,728.56 | 6,728.56 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (269,645.26) | 30,418.21 | 0.00 (| 30,418.21) | (300,063.47) |
| 271000 Unreserved Fund Balance | 59,365.22 | 0.00 | 0.00 | 0.00 | 59,365.22 |
| Total LIABILITIES AND FUND EQUITY | (210,280.04) | 37,146.77 | 6,728.56 (| 30,418.21) | (240,698.25) |

2260 EMERGENCY DISASTER

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 95.85 | 2.91 | 0.00 | 2.91 | 98.76 |
| 113211 Taxes Receivable - Real 2011 | 3.46 | 0.00 | 0.00 | 0.00 | 3.46 |
| 172000 Revenues (Credit) | (15.23) | 0.00 | 2.91 (| 2.91) (| 18.14) |
| Total ASSETS | 84.08 | 2.91 | 2.91 | 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 |

2270 Health

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-------------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 34,796.63 | 0.00 | 0.00 | 0.00 | 34,796.63 |
| 172000 Revenues (Credit) | (6,500.00) | 0.00 | 0.00 | 0.00 | (6,500.00) |
| Total ASSETS | 28,296.63 | 0.00 | 0.00 | 0.00 | 28,296.63 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (0.67) | 0.00 | 0.00 | 0.00 | (0.67) |
| 271000 Unreserved Fund Balance | 28,297.30 | 0.00 | 0.00 | 0.00 | 28,297.30 |
| Total LIABILITIES AND FUND EQUITY | 28,296.63 | 0.00 | 0.00 | 0.00 | 28,296.63 |

2310 TIFD-Downtown

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 172000 Revenues (Credit) | (5,800.00) | 0.00 | 0.00 | 0.00 | (5,800.00) |
| Total ASSETS | (5,800.00) | 0.00 | 0.00 | 0.00 | (5,800.00) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (17,800.00) | 0.00 | 0.00 | 0.00 | (17,800.00) |
| 271000 Unreserved Fund Balance | 12,000.00 | 0.00 | 0.00 | 0.00 | 12,000.00 |
| Total LIABILITIES AND FUND EQUITY | (5,800.00) | 0.00 | 0.00 | 0.00 | (5,800.00) |

2350 Local Government/Study Commission

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------------|-------------|---------------|--------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 5,263.77 | 1.51 | 0.00 | 1.51 | 5,265.28 |
| 113214 Taxes Receivable- Real 2014 | 1.89 | 0.00 | 0.00 | 0.00 | 1.89 |
| 113215 Tax Receivables Real-2015 | 17.40 | 0.00 | 0.25 (| 0.25) | 17.15 |
| 115215 Taxes Receivable Personal-2015 | 0.12 | 0.00 | 0.13 (| 0.13) (| 0.01) |
| 115216 Tax receivable personal-2016 | 2.01 | 0.00 | 1.13 (| 1.13) | 0.88 |
| 172000 Revenues (Credit) | (97.93) | 0.00 | 1.51 (| 1.51) (| 99.44) |
| Total ASSETS | 5,187.26 | 1.51 | 3.02 (| 1.51) | 5,185.75 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | 19.29 | 0.25 | 0.00 (| 0.25) | 19.04 |
| 223200 Deferred Revenue - Pers Prop Taxes | 2.13 | 1.26 | 0.00 (| 1.26) | 0.87 |
| 242000 Expenditures (Debit) | (5,842.46) | 0.00 | 0.00 | 0.00 (| 5,842.46) |
| 271000 Unreserved Fund Balance | 11,008.30 | 0.00 | 0.00 | 0.00 | 11,008.30 |
| Total LIABILITIES AND FUND EQUITY | 5,187.26 | 1.51 | 0.00 (| 1.51) | 5,185.75 |

2372 Permissive Medical Levy

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|---------------|------------|------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 3,789.73 | 70,554.95 | 0.00 | 70,554.95 | 74,344.68 |
| 113211 Taxes Receivable - Real 2011 | (5.80) | 0.00 | 0.00 | 0.00 | (5.80) |
| 113213 Tax Receivables Real-2013 | (9.68) | 0.00 | 0.00 | 0.00 | (9.68) |
| 113214 Taxes Receivable- Real 2014 | 43.30 | 0.00 | 0.00 | 0.00 | 43.30 |
| 113215 Tax Receivables Real-2015 | 336.25 | 0.00 | 4.77 | (4.77) | 331.48 |
| 113216 Tax Receivables real-2016 | (109,232.13) | 187,212.99 | 70,104.16 | 117,108.83 | 7,876.70 |
| 115214 Taxes Receivable Personal 2014 | (0.01) | 0.00 | 0.00 | 0.00 | (0.01) |
| 115215 Taxes Receivable Personal-2015 | 2.93 | 0.00 | 2.94 | (2.94) | (0.01) |
| 115216 Tax receivable personal-2016 | 38.93 | 0.00 | 21.72 | (21.72) | 17.21 |
| 115217 Tax receivable personal-2017 | 0.00 | 5,239.72 | 518.96 | 4,720.76 | 4,720.76 |
| 172000 Revenues (Credit) | (111,190.73) | 0.00 | 70,554.95 | (70,554.95) | (181,745.68) |
| Total ASSETS | (216,227.21) | 263,007.66 | 141,207.50 | 121,800.16 | (94,427.05) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | (108,868.09) | 70,108.93 | 187,212.99 | 117,104.06 | 8,235.97 |
| 223200 Deferred Revenue - Pers Prop Taxes | 39.25 | 543.62 | 5,239.72 | 4,696.10 | 4,735.35 |
| 242000 Expenditures (Debit) | (107,401.00) | 0.00 | 0.00 | 0.00 | (107,401.00) |
| 271000 Unreserved Fund Balance | 2.63 | 0.00 | 0.00 | 0.00 | 2.63 |
| Total LIABILITIES AND FUND EQUITY | (216,227.21) | 70,652.55 | 192,452.71 | 121,800.16 | (94,427.05) |

2394 BUILDING CODE ENFORCEMENT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|-----------|-----------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 112,831.86 | 9,361.65 | 7,869.40 | 1,492.25 | 114,324.11 |
| 172000 Revenues (Credit) | (91,767.59) | 0.00 | 9,361.65 | (9,361.65) | (101,129.24) |
| Total ASSETS | 21,064.27 | 9,361.65 | 17,231.05 | (7,869.40) | 13,194.87 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 5,762.71 | 5,762.71 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (86,687.27) | 7,869.40 | 0.00 | (7,869.40) | (94,556.67) |
| 271000 Unreserved Fund Balance | 107,751.54 | 0.00 | 0.00 | 0.00 | 107,751.54 |
| Total LIABILITIES AND FUND EQUITY | 21,064.27 | 13,632.11 | 5,762.71 | (7,869.40) | 13,194.87 |

2400 LTG M D#165-(Gen City)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|----------------------|------------------|---------------------|-------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 10,658.14 | 53,751.64 | 16,514.67 | 37,236.97 | 47,895.11 |
| 118130 Special Assessments Receivable 2013(| 13.38) | 0.00 | 0.00 | 0.00 | (13.38) |
| 118140 Special Assessments Receivables-201 | 140.36 | 0.00 | 0.00 | 0.00 | 140.36 |
| 118150 Special Assessments Receivables-201 | 1,096.49 | 0.00 | 167.05 (| 167.05) | 929.44 |
| 118160 Special Assessments Receivables-201(| 108,486.60) | 0.00 | 53,513.00 (| 53,513.00) | (161,999.60) |
| 172000 Revenues (Credit) | (111,654.82) | 0.00 | 53,751.64 (| 53,751.64) | (165,406.46) |
| Total ASSETS | (208,259.81) | 53,751.64 | 123,946.36 (| 70,194.72) | (278,454.53) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 16,514.67 | 16,514.67 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes (| 107,261.77) | 53,680.05 | 0.00 (| 53,680.05) | (160,941.82) |
| 242000 Expenditures (Debit) | (149,111.44) | 16,514.67 | 0.00 (| 16,514.67) | (165,626.11) |
| 271000 Unreserved Fund Balance | 48,113.40 | 0.00 | 0.00 | 0.00 | 48,113.40 |
| Total LIABILITIES AND FUND EQUITY | (208,259.81) | 86,709.39 | 16,514.67 (| 70,194.72) | (278,454.53) |

2420 LTG M D#167-(MilesAddn Etc)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|--------------|-----------|-------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 6,552.16 | 10,609.65 | 2,785.54 | 7,824.11 | 14,376.27 |
| 118160 Special Assessments Receivables-201(| 17,057.04) | 0.00 | 10,596.64 (| 10,596.64) (| 27,653.68) |
| 172000 Revenues (Credit) | (18,362.48) | 0.00 | 10,609.65 (| 10,609.65) (| 28,972.13) |
| Total ASSETS | (28,867.36) | 10,609.65 | 23,991.83 (| 13,382.18) (| 42,249.54) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,785.54 | 2,785.54 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes (| 17,057.04) | 10,596.64 | 0.00 (| 10,596.64) (| 27,653.68) |
| 242000 Expenditures (Debit) | (25,796.98) | 2,785.54 | 0.00 (| 2,785.54) (| 28,582.52) |
| 271000 Unreserved Fund Balance | 13,986.66 | 0.00 | 0.00 | 0.00 | 13,986.66 |
| Total LIABILITIES AND FUND EQUITY | (28,867.36) | 16,167.72 | 2,785.54 (| 13,382.18) (| 42,249.54) |

2430 LTG M D#171-(Balsam Est)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,866.12 | 2,214.18 | 145.12 | 2,069.06 | 3,935.18 |
| 118160 Special Assessments Receivables-201(| 3,311.62) | 0.00 | 2,211.06 (| 2,211.06) (| 5,522.68) |
| 172000 Revenues (Credit) | (3,321.76) | 0.00 | 2,214.18 (| 2,214.18) (| 5,535.94) |
| Total ASSETS | (4,767.26) | 2,214.18 | 4,570.36 (| 2,356.18) (| 7,123.44) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 145.12 | 145.12 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes (| 3,311.62) | 2,211.06 | 0.00 (| 2,211.06) (| 5,522.68) |
| 242000 Expenditures (Debit) | (2,701.64) | 145.12 | 0.00 (| 145.12) (| 2,846.76) |
| 271000 Unreserved Fund Balance | 1,246.00 | 0.00 | 0.00 | 0.00 | 1,246.00 |
| Total LIABILITIES AND FUND EQUITY | (4,767.26) | 2,501.30 | 145.12 (| 2,356.18) (| 7,123.44) |

2440 LTG M D#172-(Main Str)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|--------------|----------|-------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,223.78 | 5,718.12 | 1,723.68 | 3,994.44 | 6,218.22 |
| 118160 Special Assessments Receivables-201(| 10,757.66) | 0.00 | 5,712.15 (| 5,712.15) (| 16,469.81) |
| 172000 Revenues (Credit) | (11,178.77) | 0.00 | 5,718.12 (| 5,718.12) (| 16,896.89) |
| Total ASSETS | (19,712.65) | 5,718.12 | 13,153.95 (| 7,435.83) (| 27,148.48) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,723.68 | 1,723.68 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes (| 10,757.66) | 5,712.15 | 0.00 (| 5,712.15) (| 16,469.81) |
| 242000 Expenditures (Debit) | (17,179.30) | 1,723.68 | 0.00 (| 1,723.68) (| 18,902.98) |
| 271000 Unreserved Fund Balance | 8,224.31 | 0.00 | 0.00 | 0.00 | 8,224.31 |
| Total LIABILITIES AND FUND EQUITY | (19,712.65) | 9,159.51 | 1,723.68 (| 7,435.83) (| 27,148.48) |

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,182.79 | 2,353.22 | 401.84 | 1,951.38 | 3,134.17 |
| 118160 Special Assessments Receivables-201(| 3,345.01) | 0.00 | 2,350.55 (| 2,350.55) (| 5,695.56) |
| 172000 Revenues (Credit) | (3,435.74) | 0.00 | 2,353.22 (| 2,353.22) (| 5,788.96) |
| Total ASSETS | (5,597.96) | 2,353.22 | 5,105.61 (| 2,752.39) (| 8,350.35) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 401.84 | 401.84 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes (| 3,345.01) | 2,350.55 | 0.00 (| 2,350.55) (| 5,695.56) |
| 242000 Expenditures (Debit) | (5,018.40) | 401.84 | 0.00 (| 401.84) (| 5,420.24) |
| 271000 Unreserved Fund Balance | 2,765.45 | 0.00 | 0.00 | 0.00 | 2,765.45 |
| Total LIABILITIES AND FUND EQUITY | (5,597.96) | 3,154.23 | 401.84 (| 2,752.39) (| 8,350.35) |

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,030.78 | 2,608.89 | 617.87 | 1,991.02 | 3,021.80 |
| 118160 Special Assessments Receivables-201(| 4,533.60) | 0.00 | 2,606.15 (| 2,606.15) (| 7,139.75) |
| 172000 Revenues (Credit) | (4,875.79) | 0.00 | 2,608.89 (| 2,608.89) (| 7,484.68) |
| Total ASSETS | (8,378.61) | 2,608.89 | 5,832.91 (| 3,224.02) (| 11,602.63) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 617.87 | 617.87 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes (| 4,533.60) | 2,606.15 | 0.00 (| 2,606.15) (| 7,139.75) |
| 242000 Expenditures (Debit) | (6,767.81) | 617.87 | 0.00 (| 617.87) (| 7,385.68) |
| 271000 Unreserved Fund Balance | 2,922.80 | 0.00 | 0.00 | 0.00 | 2,922.80 |
| Total LIABILITIES AND FUND EQUITY | (8,378.61) | 3,841.89 | 617.87 (| 3,224.02) (| 11,602.63) |

2480 LTG M M#173-(Milestown Estates)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,184.79 | 321.94 | 112.76 | 209.18 | 1,393.97 |
| 118160 Special Assessments Receivables-201(| 1,095.40) | 0.00 | 320.76 (| 320.76) (| 1,416.16) |
| 172000 Revenues (Credit) | (1,102.50) | 0.00 | 321.94 (| 321.94) (| 1,424.44) |
| Total ASSETS | (1,013.11) | 321.94 | 755.46 (| 433.52) (| 1,446.63) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 112.76 | 112.76 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes (| 1,095.40) | 320.76 | 0.00 (| 320.76) (| 1,416.16) |
| 242000 Expenditures (Debit) | (1,509.93) | 112.76 | 0.00 (| 112.76) (| 1,622.69) |
| 271000 Unreserved Fund Balance | 1,592.22 | 0.00 | 0.00 | 0.00 | 1,592.22 |
| Total LIABILITIES AND FUND EQUITY | (1,013.11) | 546.28 | 112.76 (| 433.52) (| 1,446.63) |

2510 STR MAINT DIST #204

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|------------------------|-------------------|---------------------|--------------------|------------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 429,384.27 | 394,995.20 | 58,723.95 | 336,271.25 | 765,655.52 |
| 118130 Special Assessments Receivable 2013 | 210.31 | 0.00 | 0.00 | 0.00 | 210.31 |
| 118140 Special Assessments Receivables-201 | 452.37 | 0.00 | 0.00 | 0.00 | 452.37 |
| 118150 Special Assessments Receivables-201 | 3,713.21 | 0.00 | 0.00 | 0.00 | 3,713.21 |
| 118160 Special Assessments Receivables-201(| 698,242.34) | 0.00 | 390,854.54 (| 390,854.54) | (1,089,096.88) |
| 172000 Revenues (Credit) | (762,632.90) | 0.00 | 394,995.20 (| 394,995.20) | (1,157,628.10) |
| Total ASSETS | (1,027,115.08) | 394,995.20 | 844,573.69 (| 449,578.49) | (1,476,693.57) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 5.00 | 22,187.34 | 22,182.34 (| 5.00) | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes (| 693,866.44) | 390,854.54 | 0.00 (| 390,854.54) | (1,084,720.98) |
| 242000 Expenditures (Debit) | (696,686.12) | 58,718.95 | 0.00 (| 58,718.95) | (755,405.07) |
| 271000 Unreserved Fund Balance | 363,432.48 | 0.00 | 0.00 | 0.00 | 363,432.48 |
| Total LIABILITIES AND FUND EQUITY | (1,027,115.08) | 471,760.83 | 22,182.34 (| 449,578.49) | (1,476,693.57) |

2520 STR MAINT DIST #205

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|----------------------|------------------|---------------------|-------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 267,913.66 | 61,821.97 | 12,487.11 | 49,334.86 | 317,248.52 |
| 118130 Special Assessments Receivable 2013(| 45.28) | 0.00 | 0.00 | 0.00 | (45.28) |
| 118140 Special Assessments Receivables-201 | 604.50 | 0.00 | 0.00 | 0.00 | 604.50 |
| 118150 Special Assessments Receivables-201 | 2,904.85 | 0.00 | 861.25 (| 861.25) | 2,043.60 |
| 118160 Special Assessments Receivables-201(| 163,633.37) | 0.00 | 59,700.05 (| 59,700.05) | (223,333.42) |
| 172000 Revenues (Credit) | (218,431.12) | 0.00 | 61,821.97 (| 61,821.97) | (280,253.09) |
| Total ASSETS | (110,686.76) | 61,821.97 | 134,870.38 (| 73,048.41) | (183,735.17) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 5.00 | 1,422.06 | 1,417.06 (| 5.00) | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes (| 160,169.46) | 60,561.30 | 0.00 (| 60,561.30) | (220,730.76) |
| 242000 Expenditures (Debit) | (174,217.90) | 12,482.11 | 0.00 (| 12,482.11) | (186,700.01) |
| 271000 Unreserved Fund Balance | 223,695.60 | 0.00 | 0.00 | 0.00 | 223,695.60 |
| Total LIABILITIES AND FUND EQUITY | (110,686.76) | 74,465.47 | 1,417.06 (| 73,048.41) | (183,735.17) |

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,808.69 | 1,261.23 | 487.23 | 774.00 | 3,582.69 |
| 118160 Special Assessments Receivables-201(| 3,941.36) | 0.00 | 1,258.05 (| 1,258.05) (| 5,199.41) |
| 172000 Revenues (Credit) | (3,968.46) | 0.00 | 1,261.23 (| 1,261.23) (| 5,229.69) |
| Total ASSETS | (5,101.13) | 1,261.23 | 3,006.51 (| 1,745.28) (| 6,846.41) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes (| 3,941.36) | 1,258.05 | 0.00 (| 1,258.05) (| 5,199.41) |
| 242000 Expenditures (Debit) | (4,518.98) | 487.23 | 0.00 (| 487.23) (| 5,006.21) |
| 271000 Unreserved Fund Balance | 3,359.21 | 0.00 | 0.00 | 0.00 | 3,359.21 |
| Total LIABILITIES AND FUND EQUITY | (5,101.13) | 1,745.28 | 0.00 (| 1,745.28) (| 6,846.41) |

2701 Fire Grants

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,375.15 | 0.00 | 0.00 | 0.00 | 1,375.15 |
| 172000 Revenues (Credit) | (350.00) | 0.00 | 0.00 | 0.00 | (350.00) |
| 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 | 54,140.79 | 14,927.12 | 557.00 | 14,370.12 | 68,510.91 |
| 172000 Revenues (Credit) | (149,271.14) | 0.00 | 14,927.12 | (14,927.12) | (164,198.26) |
| Total ASSETS | (95,130.35) | 14,927.12 | 15,484.12 | (557.00) | (95,687.35) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (95,132.00) | 557.00 | 0.00 | (557.00) | (95,689.00) |
| 271000 Unreserved Fund Balance | 1.65 | 0.00 | 0.00 | 0.00 | 1.65 |
| Total LIABILITIES AND FUND EQUITY | (95,130.35) | 557.00 | 0.00 | (557.00) | (95,687.35) |

2850 911 EMERGENCY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|---------------|-----------|-----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 81,715.89 | 3,425.61 | 3,406.45 | 19.16 | 81,735.05 |
| 172000 Revenues (Credit) | (182,734.54) | 0.00 | 65.61 | (65.61) | (182,800.15) |
| Total ASSETS | (101,018.65) | 3,425.61 | 3,472.06 | (46.45) | (101,065.10) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 6,766.45 | 6,766.45 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (247,035.41) | 3,406.45 | 3,360.00 | (46.45) | (247,081.86) |
| 271000 Unreserved Fund Balance | 146,016.76 | 0.00 | 0.00 | 0.00 | 146,016.76 |
| Total LIABILITIES AND FUND EQUITY | (101,018.65) | 10,172.90 | 10,126.45 | (46.45) | (101,065.10) |

2880 LIBRARY GRANTS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|-----------------|-----------------|----------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (270.00) | 270.00 | 0.00 | 270.00 | 0.00 |
| 101003 Cash - per capita | 16,159.67 | 0.00 | 200.00 (| 200.00) | 15,959.67 |
| 101020 Cash - Partners Program | 39,301.20 | 0.00 | 567.50 (| 567.50) | 38,733.70 |
| 101030 Cash - Sagebrush Fed/Base Grant | 10,748.22 | 0.00 | 200.00 (| 200.00) | 10,548.22 |
| 101033 Library - Humanities Grant | 502.08 | 0.00 | 0.00 | 0.00 | 502.08 |
| 172000 Revenues (Credit) | (10,295.88) | 0.00 | 0.00 | 0.00 | (10,295.88) |
| Total ASSETS | 56,145.29 | 270.00 | 967.50 (| 697.50) | 55,447.79 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 697.50 | 697.50 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (5,405.23) | 697.50 | 0.00 (| 697.50) | (6,102.73) |
| 271000 Unreserved Fund Balance | 61,550.52 | 0.00 | 0.00 | 0.00 | 61,550.52 |
| Total LIABILITIES AND FUND EQUITY | 56,145.29 | 1,395.00 | 697.50 (| 697.50) | 55,447.79 |

2935 Historic Preservation

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 3,981.62 | 4,422.50 | 583.69 | 3,838.81 | 7,820.43 |
| 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 |
| 172000 Revenues (Credit) | (5,025.00) | 0.00 | 4,422.50 (| 4,422.50) (| 9,447.50) |
| Total ASSETS | 2,529.00 | 4,422.50 | 5,006.19 (| 583.69) | 1,945.31 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 357.99 | 357.99 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (5,996.90) | 583.69 | 0.00 (| 583.69) (| 6,580.59) |
| 271000 Unreserved Fund Balance | 8,525.90 | 0.00 | 0.00 | 0.00 | 8,525.90 |
| Total LIABILITIES AND FUND EQUITY | 2,529.00 | 941.68 | 357.99 (| 583.69) | 1,945.31 |

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 5 / 17

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|--------------|-----------|-----------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (7,492.68) | 6,104.71 | 8,179.38 | (2,074.67) | (9,567.35) |
| 101004 RSVP Non-Federal Cash Operating-Cus | 13,620.34 | 1,718.04 | 2,127.61 | (409.57) | 13,210.77 |
| 101008 RSVP- Custer Excess | 1,444.37 | 0.00 | 0.00 | 0.00 | 1,444.37 |
| 103100 Petty Cash- | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 172000 Revenues (Credit) | (75,708.48) | 0.00 | 7,119.71 | (7,119.71) | (82,828.19) |
| Total ASSETS | (67,936.45) | 7,822.75 | 17,426.70 | (9,603.95) | (77,540.40) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 4,218.70 | 4,218.70 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (78,044.47) | 10,827.58 | 1,223.63 | (9,603.95) | (87,648.42) |
| 271000 Unreserved Fund Balance | 10,108.02 | 0.00 | 0.00 | 0.00 | 10,108.02 |
| Total LIABILITIES AND FUND EQUITY | (67,936.45) | 15,046.28 | 5,442.33 | (9,603.95) | (77,540.40) |

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) |

3400 SID REVOLVING FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------|-------------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,985.00 | 0.00 | 0.00 | 0.00 | 2,985.00 |
| 172000 Revenues (Credit) | (2,985.00) | 0.00 | 0.00 | 0.00 | (2,985.00) |
| Total ASSETS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

3670 SID 211

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|------------------|---------------|-------------------|----------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 12,828.35 | 994.95 | 0.00 | 994.95 | 13,823.30 |
| 118000 Special Assessments Receivable 2000 | 2,551.35 | 0.00 | 0.00 | 0.00 | 2,551.35 |
| 118150 Special Assessments Receivables-201 | 1,228.29 | 0.00 | 0.00 | 0.00 | 1,228.29 |
| 118160 Special Assessments Receivables-201(| 3,816.70) | 0.00 | 994.95 (| 994.95) (| 4,811.65) |
| 119000 Special Assmt Recbl - Deferred | 37,821.52 | 0.00 | 0.00 | 0.00 | 37,821.52 |
| 172000 Revenues (Credit) | (17,597.09) | 0.00 | 994.95 (| 994.95) (| 18,592.04) |
| Total ASSETS | 33,015.72 | 994.95 | 1,989.90 (| 994.95) | 32,020.77 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 37,784.46 | 994.95 | 0.00 (| 994.95) | 36,789.51 |
| 242000 Expenditures (Debit) | (7,534.32) | 0.00 | 0.00 | 0.00 (| 7,534.32) |
| 271000 Unreserved Fund Balance | 2,765.58 | 0.00 | 0.00 | 0.00 | 2,765.58 |
| Total LIABILITIES AND FUND EQUITY | 33,015.72 | 994.95 | 0.00 (| 994.95) | 32,020.77 |

4000 General Fund Capitol Improvement Fund

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 73,982.95 | 59.40 | 0.00 | 59.40 | 74,042.35 |
| 172000 Revenues (Credit) | (77,399.44) | 0.00 | 59.40 | (59.40) | (77,458.84) |
| Total ASSETS | (3,416.49) | 59.40 | 59.40 | 0.00 | (3,416.49) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (39,866.15) | 0.00 | 0.00 | 0.00 | (39,866.15) |
| 271000 Unreserved Fund Balance | 36,449.66 | 0.00 | 0.00 | 0.00 | 36,449.66 |
| Total LIABILITIES AND FUND EQUITY | (3,416.49) | 0.00 | 0.00 | 0.00 | (3,416.49) |

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 |

4056 Airport- Capital Improvement Plan

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 54,030.12 | 0.00 | 54,030.12 (| 54,030.12) | 0.00 |
| 172000 Revenues (Credit) | (11,339.12) | 0.00 | 0.00 | 0.00 | (11,339.12) |
| Total ASSETS | 42,691.00 | 0.00 | 54,030.12 (| 54,030.12) | (11,339.12) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (30,500.00) | 54,030.12 | 0.00 (| 54,030.12) | (84,530.12) |
| 271000 Unreserved Fund Balance | 73,191.00 | 0.00 | 0.00 | 0.00 | 73,191.00 |
| Total LIABILITIES AND FUND EQUITY | 42,691.00 | 54,030.12 | 0.00 (| 54,030.12) | (11,339.12) |

4060 CAPITAL IMPROV-PUBLIC WORKS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 310,376.83 | 852.00 | 29,000.00 (| 28,148.00) | 282,228.83 |
| 122000 Accounts Receivable | 0.00 | 512.79 | 512.79 | 0.00 | 0.00 |
| 172000 Revenues (Credit) | (83,362.70) | 0.00 | 852.00 (| 852.00) | (84,214.70) |
| Total ASSETS | 227,014.13 | 1,364.79 | 30,364.79 (| 29,000.00) | 198,014.13 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 29,000.00 | 29,000.00 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | 0.00 | 29,000.00 | 0.00 (| 29,000.00) | (29,000.00) |
| 271000 Unreserved Fund Balance | 227,014.13 | 0.00 | 0.00 | 0.00 | 227,014.13 |
| Total LIABILITIES AND FUND EQUITY | 227,014.13 | 58,000.00 | 29,000.00 (| 29,000.00) | 198,014.13 |

5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|----------------------|-------------------|-------------------|---------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,703,540.30 | 152,275.22 | 116,552.78 | 35,722.44 | 2,739,262.74 |
| 101010 Deposit Cash | 98,850.00 | 3,100.00 | 2,900.00 | 200.00 | 99,050.00 |
| 102240 Cash - Replacement & Depreciation | 1,489,589.35 | 0.00 | 0.00 | 0.00 | 1,489,589.35 |
| 102250 Cash - System Development Fees | 297,953.25 | 600.00 | 0.00 | 600.00 | 298,553.25 |
| 102270 Cash - Curb Stop Replacement Fee | 288,175.41 | 3,642.69 | 2,361.57 | 1,281.12 | 289,456.53 |
| 102312 RevBnd/CurYearDebt-DNRC/CarbonTank | 63,895.27 | 11,520.52 | 0.00 | 11,520.52 | 75,415.79 |
| 102313 RevBnd/CurYearDebt-DNRC/NE WtrLine | 52,825.21 | 11,805.94 | 0.00 | 11,805.94 | 64,631.15 |
| 102315 RevBnd/CurYearDebt-ARRA/NE Water Li | 5,880.92 | 1,473.96 | 0.00 | 1,473.96 | 7,354.88 |
| 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 | 167,288.71 | 168,317.75 | 148,711.86 | 19,605.89 | 186,894.60 |
| 122020 Accounts Receivable-\$2.00 State Ass | 22.00 | 0.00 | 14.00 | (14.00) | 8.00 |
| 132000 Due From Government (Short Term) | 11,027.93 | 0.00 | 0.00 | 0.00 | 11,027.93 |
| 162000 Deferred outflows-GASB68 | 35,161.00 | 0.00 | 0.00 | 0.00 | 35,161.00 |
| 172000 Revenues (Credit) | (1,809,404.65) | 187.21 | 168,862.68 | (168,675.47) | (1,978,080.12) |
| 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 | (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 | 17,905,482.41 | 352,923.29 | 439,402.89 | (86,479.60) | 17,819,002.81 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 30,259.87 | 30,259.87 | 0.00 | 0.00 |
| 214000 Deposits Payable | 99,000.00 | 2,900.00 | 3,100.00 | 200.00 | 99,200.00 |
| 214010 Refunds Payable | (189.50) | 1,487.13 | 687.13 | (800.00) | (989.50) |
| 223899 Deferred inflows-GASB 68 | 49,087.00 | 0.00 | 0.00 | 0.00 | 49,087.00 |
| 231000 BONDS PAYABLE | 4,665,000.00 | 0.00 | 0.00 | 0.00 | 4,665,000.00 |
| 237000 Net Pension liability-GASB 68 | 473,885.00 | 0.00 | 0.00 | 0.00 | 473,885.00 |
| 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) | (1,473,588.80) | 86,639.12 | 759.52 | (85,879.60) | (1,559,468.40) |
| 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 |

5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------|---------------|------------|-----------|--------------|----------------|
| 271000 Unreserved Fund Balance | (479,092.93) | 0.00 | 0.00 | 0.00 | (479,092.93) |
| 272000 Unreserved Retained Earnings | 12,628,011.24 | 0.00 | 0.00 | 0.00 | 12,628,011.24 |
| Total LIABILITIES AND FUND EQUITY | 17,905,482.41 | 121,286.12 | 34,806.52 | (86,479.60) | 17,819,002.81 |

5310 SEWER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|---------------------|-------------------|-----------------------|--------------------|---------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 751,517.37 | 172,522.30 | 96,435.89 | 76,086.41 | 827,603.78 |
| 102240 Cash - Replacement & Depreciation | 195,098.39 | 0.00 | 0.00 | 0.00 | 195,098.39 |
| 102250 Cash - System Development Fees | 144,480.91 | 600.00 | 0.00 | 600.00 | 145,080.91 |
| 102279 WWtr Treatment Plant-Phase II Const(| 1,543,867.65) | 340,000.00 | 437,090.82 (| 97,090.82) | (1,640,958.47) |
| 102280 WWtr Treatment Plant-Phase I Constr | 1,018,063.46 | 0.00 | 340,000.00 (| 340,000.00) | 678,063.46 |
| 102316 RevBnd/CurYearDebt-Phase 1 Haynes L | 133,976.40 | 8,398.75 | 0.00 | 8,398.75 | 142,375.15 |
| 102317 RevBnd/CurYearDebt-WWTP Phase II | 155,996.95 | 27,882.64 | 0.00 | 27,882.64 | 183,879.59 |
| 102390 REV BOND/RESERVE-Sewer Phase 1 | 101,735.00 | 0.00 | 0.00 | 0.00 | 101,735.00 |
| 102396 REV BOND/RESERVE-SEWER PHASE II | 2,368.00 | 0.00 | 0.00 | 0.00 | 2,368.00 |
| 122000 Accounts Receivable | 210,178.25 | 164,152.59 | 168,572.22 (| 4,419.63) | 205,758.62 |
| 132000 Due From Government (Short Term) | 11,027.93 | 0.00 | 0.00 | 0.00 | 11,027.93 |
| 162000 Deferred outflows-GASB68 | 28,579.00 | 0.00 | 0.00 | 0.00 | 28,579.00 |
| 172000 Revenues (Credit) | (2,858,790.72) | 126.20 | 168,811.37 (| 168,685.17) | (3,027,475.89) |
| 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 | 5,036,931.79 | 713,682.48 | 1,210,910.30 (| 497,227.82) | 4,539,703.97 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 450,528.67 | 450,528.67 | 0.00 | 0.00 |
| 223899 Deferred inflows-GASB 68 | 39,898.00 | 0.00 | 0.00 | 0.00 | 39,898.00 |
| 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 | 385,177.00 | 0.00 | 0.00 | 0.00 | 385,177.00 |
| 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) | (3,439,268.70) | 505,801.29 | 8,573.47 (| 497,227.82) | (3,936,496.52) |
| 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 | (362,628.93) | 0.00 | 0.00 | 0.00 | (362,628.93) |
| 272000 Unreserved Retained Earnings | 5,311,505.68 | 0.00 | 0.00 | 0.00 | 5,311,505.68 |
| Total LIABILITIES AND FUND EQUITY | 5,036,931.79 | 956,329.96 | 459,102.14 (| 497,227.82) | 4,539,703.97 |

5510 AMBULANCE FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|----------------------|-------------------|-------------------|---------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (203,094.29) | 56,729.88 | 32,887.63 | 23,842.25 | (179,252.04) |
| 113211 Taxes Receivable - Real 2011 | 19.68 | 0.00 | 0.00 | 0.00 | 19.68 |
| 113213 Tax Receivables Real-2013 | (0.47) | 0.00 | 0.00 | 0.00 | (0.47) |
| 113214 Taxes Receivable- Real 2014 | 1.89 | 0.00 | 0.00 | 0.00 | 1.89 |
| 113215 Tax Receivables Real-2015 | 17.40 | 0.00 | 0.25 | (0.25) | 17.15 |
| 113216 Tax Receivables real-2016 | (4,865.56) | 8,339.13 | 3,122.69 | 5,216.44 | 350.88 |
| 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 | 0.12 | 0.00 | 0.13 | (0.13) | (0.01) |
| 115216 Tax receivable personal-2016 | 2.01 | 0.00 | 1.13 | (1.13) | 0.88 |
| 115217 Tax receivable personal-2017 | 0.00 | 233.40 | 23.11 | 210.29 | 210.29 |
| 122000 Accounts Receivable | 215,329.85 | 86,818.52 | 91,912.40 | (5,093.88) | 210,235.97 |
| 122100 Acct Receivable | (204,915.20) | 0.00 | 0.00 | 0.00 | (204,915.20) |
| 162000 Deferred outflows-GASB68 | 24,356.00 | 0.00 | 0.00 | 0.00 | 24,356.00 |
| 172000 Revenues (Credit) | (660,541.56) | 212.24 | 86,538.98 | (86,326.74) | (746,868.30) |
| 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 | (668,067.02) | 152,333.17 | 214,486.32 | (62,153.15) | (730,220.17) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 7,387.85 | 7,387.85 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes | (4,946.51) | 3,122.94 | 8,339.13 | 5,216.19 | 269.68 |
| 223200 Deferred Revenue - Pers Prop Taxes | (17.45) | 24.37 | 233.40 | 209.03 | 191.58 |
| 223899 Deferred inflows-GASB 68 | 16,741.00 | 0.00 | 0.00 | 0.00 | 16,741.00 |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE | 13,180.35 | 0.00 | 0.00 | 0.00 | 13,180.35 |
| 237000 Net Pension liability-GASB 68 | 123,016.00 | 0.00 | 0.00 | 0.00 | 123,016.00 |
| 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) | (731,959.14) | 73,746.80 | 6,168.43 | (67,578.37) | (799,537.51) |
| 271000 Unreserved Fund Balance | (121,630.00) | 0.00 | 0.00 | 0.00 | (121,630.00) |
| 272000 Unreserved Retained Earnings | 16,071.73 | 0.00 | 0.00 | 0.00 | 16,071.73 |
| Total LIABILITIES AND FUND EQUITY | (668,067.02) | 84,281.96 | 22,128.81 | (62,153.15) | (730,220.17) |

5610 AIRPORT OPERATING

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|----------------------|-------------------|---------------------|-------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 23,717.52 | 45,406.32 | 62,270.77 (| 16,864.45) | 6,853.07 |
| 101100 Cash-FAA Grant/St Loan-2008 | 6,748.74 | 0.00 | 0.00 | 0.00 | 6,748.74 |
| 102117 Airport Improvement | 0.00 | 56,055.12 | 0.00 | 56,055.12 | 56,055.12 |
| 102230 Cash - Surplus/Credit Card Acct | 92.31 | 47,512.29 | 47,512.29 | 0.00 | 92.31 |
| 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 | (0.74) | 0.00 | 0.00 | 0.00 | (0.74) |
| 113214 Taxes Receivable- Real 2014 | 2.85 | 0.00 | 0.00 | 0.00 | 2.85 |
| 113215 Tax Receivables Real-2015 | 26.14 | 0.00 | 0.37 (| 0.37) | 25.77 |
| 113216 Tax Receivables real-2016 | (7,298.38) | 12,508.70 | 4,684.03 | 7,824.67 | 526.29 |
| 115208 Taxes Receivable - Personal 2008 | 0.02 | 0.00 | 0.00 | 0.00 | 0.02 |
| 115215 Taxes Receivable Personal-2015 | 0.20 | 0.00 | 0.19 (| 0.19) | 0.01 |
| 115216 Tax receivable personal-2016 | 3.03 | 0.00 | 1.69 (| 1.69) | 1.34 |
| 115217 Tax receivable personal-2017 | 0.00 | 350.10 | 34.67 | 315.43 | 315.43 |
| 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 | 6,871.00 | 0.00 | 0.00 | 0.00 | 6,871.00 |
| 172000 Revenues (Credit) | (814,312.42) | 24,562.33 | 123,998.77 (| 99,436.44) | (913,748.86) |
| 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 | 10,774,491.09 | 186,394.86 | 238,502.78 (| 52,107.92) | 10,722,383.17 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 267,565.29 | 47,768.57 | 48,269.33 | 500.76 | 268,066.05 |
| 223100 Deferred Revenue - Real Prop Taxes (| 7,419.78) | 4,684.40 | 12,508.70 | 7,824.30 | 404.52 |
| 223200 Deferred Revenue - Pers Prop Taxes (| 26.17) | 36.55 | 350.10 | 313.55 | 287.38 |
| 223899 Deferred inflows-GASB 68 | 9,592.00 | 0.00 | 0.00 | 0.00 | 9,592.00 |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE | 7,801.10 | 0.00 | 0.00 | 0.00 | 7,801.10 |
| 235140 LTrm Pay/Intercap-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 | 92,598.00 | 0.00 | 0.00 | 0.00 | 92,598.00 |
| 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) | (773,705.79) | 62,095.77 | 1,349.24 (| 60,746.53) | (834,452.32) |
| 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 | 11,033,148.64 | 0.00 | 0.00 | 0.00 | 11,033,148.64 |
| Total LIABILITIES AND FUND EQUITY | 10,774,491.09 | 114,585.29 | 62,477.37 (| 52,107.92) | 10,722,383.17 |

6040 PUBLIC WORKS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------|---------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 35,541.33 | 0.00 | 13,604.39 (| 13,604.39) | 21,936.94 |
| 172000 Revenues (Credit) | (99,574.70) | 0.00 | 0.00 | 0.00 | (99,574.70) |
| Total ASSETS | (64,033.37) | 0.00 | 13,604.39 (| 13,604.39) | (77,637.76) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 856.81 | 856.81 | 0.00 | 0.00 |
| 239000 Compensated Absences Payable | 13,896.00 | 0.00 | 0.00 | 0.00 | 13,896.00 |
| 242000 Expenditures (Debit) | (145,545.73) | 13,604.39 | 0.00 (| 13,604.39) | (159,150.12) |
| 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 | (64,033.37) | 14,461.20 | 856.81 (| 13,604.39) | (77,637.76) |

7370 TBID

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-----------|-----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 10,440.00 | 10,440.00 | 0.00 | 0.00 |
| Total ASSETS | 0.00 | 10,440.00 | 10,440.00 | 0.00 | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 10,440.00 | 10,440.00 | 0.00 | 0.00 |
| 212500 Due to Others | 0.00 | 10,440.00 | 10,440.00 | 0.00 | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 0.00 | 20,880.00 | 20,880.00 | 0.00 | 0.00 |

7467 Law Enforcement Academy Surcharge

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|--------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 699.00 | 950.00 | 0.00 | 950.00 | 1,649.00 |
| Total ASSETS | 699.00 | 950.00 | 0.00 | 950.00 | 1,649.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212200 Due to Federal, Soc Sec & Medicare | 699.00 | 0.00 | 950.00 | 950.00 | 1,649.00 |
| Total LIABILITIES AND FUND EQUITY | 699.00 | 0.00 | 950.00 | 950.00 | 1,649.00 |

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,001.00 | 1,370.50 | 0.00 | 1,370.50 | 2,371.50 |
| Total ASSETS | 1,001.00 | 1,370.50 | 0.00 | 1,370.50 | 2,371.50 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212500 Due to Others | 1,001.00 | 0.00 | 1,370.50 | 1,370.50 | 2,371.50 |
| Total LIABILITIES AND FUND EQUITY | 1,001.00 | 0.00 | 1,370.50 | 1,370.50 | 2,371.50 |

7910 PAYROLL FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|------------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 86,887.51 | 477,229.57 | 462,345.70 | 14,883.87 | 101,771.38 |
| Total ASSETS | 86,887.51 | 477,229.57 | 462,345.70 | 14,883.87 | 101,771.38 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 72,066.38 | 86,132.64 | 85,389.69 (| 742.95) | 71,323.43 |
| 212200 Due to Federal, Soc Sec & Medicare | 0.00 | 72,451.64 | 72,451.64 | 0.00 | 0.00 |
| 212202 Due to State Unemployment | 507.00 | 0.00 | 524.15 | 524.15 | 1,031.15 |
| 212203 Due to Worker's Compensation | 14,218.20 | 0.00 | 15,006.73 | 15,006.73 | 29,224.93 |
| 212204 Due to State Income Tax | 0.00 | 15,364.00 | 15,364.00 | 0.00 | 0.00 |
| 212205 due to MPORS-GABA | 95.93 | 12,974.01 | 13,069.95 | 95.94 | 191.87 |
| 212207 Due to AFLAC, AFLAC PRETAX | 0.00 | 434.22 | 434.22 | 0.00 | 0.00 |
| 212208 Due to Health Ins, Dental, Vision | 0.00 | 58,073.24 | 58,073.24 | 0.00 | 0.00 |
| 212209 Due to PERS Retirement | 0.00 | 35,272.73 | 35,272.73 | 0.00 | 0.00 |
| 212210 Due to FURS-GABA Retirement | 0.00 | 13,354.28 | 13,354.28 | 0.00 | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 86,887.51 | 294,056.76 | 308,940.63 | 14,883.87 | 101,771.38 |

7930 CLAIMS FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|------------|------------|--------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 228,164.07 | 689,077.64 | 718,101.87 (| 29,024.23) | 199,139.84 |
| Total ASSETS | 228,164.07 | 689,077.64 | 718,101.87 (| 29,024.23) | 199,139.84 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 228,164.07 | 718,101.87 | 689,077.64 (| 29,024.23) | 199,139.84 |
| Total LIABILITIES AND FUND EQUITY | 228,164.07 | 718,101.87 | 689,077.64 (| 29,024.23) | 199,139.84 |

7980 CUSTER CO WATER & SEWER DISTRICT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-----------|-----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 14,261.60 | 14,261.60 | 0.00 | 0.00 |
| 122000 Accounts Receivable | 16,004.58 | 14,384.70 | 14,261.60 | 123.10 | 16,127.68 |
| Total ASSETS | 16,004.58 | 28,646.30 | 28,523.20 | 123.10 | 16,127.68 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 14,261.60 | 14,261.60 | 0.00 | 0.00 |
| 211020 Due to Custer Water & Sewer Dist | 16,004.58 | 14,261.60 | 14,384.70 | 123.10 | 16,127.68 |
| Total LIABILITIES AND FUND EQUITY | 16,004.58 | 28,523.20 | 28,646.30 | 123.10 | 16,127.68 |

7981 Interest Clearing

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 6,518.71 | 6,518.71 | 0.00 | 0.00 |
| Total ASSETS | 0.00 | 6,518.71 | 6,518.71 | 0.00 | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212500 Due to Others | 0.00 | 6,518.71 | 6,518.71 | 0.00 | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 0.00 | 6,518.71 | 6,518.71 | 0.00 | 0.00 |

9000 GENERAL FIXED ASSETS GROUP OF ACCOUNTS FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|----------------|-------|--------|------------|------------------|
| ASSETS | | | | | |
| 181000 Land | 526,599.00 | 0.00 | 0.00 | 0.00 | 526,599.00 |
| 182000 Buildings | 1,986,836.00 | 0.00 | 0.00 | 0.00 | 1,986,836.00 |
| 182100 Allowance for Depr - Buildings (Cre(| 684,991.00) | 0.00 | 0.00 | 0.00 | (684,991.00) |
| 186000 Machinery and Equipment | 3,038,732.00 | 0.00 | 0.00 | 0.00 | 3,038,732.00 |
| 186100 Allowance for Depr - Machinery & Eq(| 1,463,750.00) | 0.00 | 0.00 | 0.00 | (1,463,750.00) |
| 187000 Infrastructure | 33,670,108.00 | 0.00 | 0.00 | 0.00 | 33,670,108.00 |
| 187100 Allowance For Depreciation - Infras(| 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 |