

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 12 / 17

1000 GENERAL

| Account                                    | Beginning              | Debit             | Credit              | Net Change           | Ending Balance         |
|--|------------------------|-------------------|---------------------|----------------------|------------------------|
| ASSETS                                     |                        |                   |                     |                      |                        |
| 101000 Cash - Operating                    | 596,707.75             | 624,776.74        | 359,777.89          | 264,998.85           | 861,706.60             |
| 101130 Riverside Park Tennis Courts Donati | 1,065.03               | 0.00              | 0.00                | 0.00                 | 1,065.03               |
| 101140 Animal Control/donated by Nefsy     | 1,237.88               | 0.00              | 0.00                | 0.00                 | 1,237.88               |
| 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           | ( 138.98)              | 0.00              | 0.00                | 0.00                 | ( 138.98)              |
| 113214 Taxes Receivable- Real 2014         | 181.94                 | 0.00              | 9.55                | ( 9.55)              | 172.39                 |
| 113215 Tax Receivables Real-2015           | 995.51                 | 0.00              | 3.15                | ( 3.15)              | 992.36                 |
| 113216 Tax Receivables real-2016           | 9,253.12               | 0.00              | 2,387.93            | ( 2,387.93)          | 6,865.19               |
| 113217 Tax receivables real-2017           | ( 851,050.73)          | 0.00              | 82,411.15           | ( 82,411.15)         | ( 933,461.88)          |
| 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      | 0.02                   | 0.00              | 0.00                | 0.00                 | 0.02                   |
| 115216 Tax receivable personal-2016        | 104.55                 | 0.00              | 14.92               | ( 14.92)             | 89.63                  |
| 115217 Tax receivable personal-2017        | 1,822.38               | 0.00              | 736.64              | ( 736.64)            | 1,085.74               |
| 122000 Accounts Receivable                 | 463.61                 | 13,812.23         | 4,072.23            | 9,740.00             | 10,203.61              |
| 122100 Acct Receivable                     | 1,670.31               | 0.00              | 0.00                | 0.00                 | 1,670.31               |
| 172000 Revenues (Credit)                   | ( 1,703,296.43)        | 5,765.14          | 633,851.09          | ( 628,085.95)        | ( 2,331,382.38)        |
| <b>Total ASSETS</b>                        | <b>( 1,935,626.65)</b> | <b>644,354.11</b> | <b>1,083,264.55</b> | <b>( 438,910.44)</b> | <b>( 2,374,537.09)</b> |
| LIABILITIES AND FUND EQUITY                |                        |                   |                     |                      |                        |
| 202000 Accounts Payable                    | 0.00                   | 64,221.13         | 64,221.13           | 0.00                 | 0.00                   |
| 223100 Deferred Revenue - Real Prop Taxes  | ( 840,788.05)          | 84,811.78         | 0.00                | 84,811.78            | ( 925,599.83)          |
| 223200 Deferred Revenue - Pers Prop Taxes  | 1,927.45               | 751.56            | 0.00                | 751.56               | 1,175.89               |
| 242000 Expenditures (Debit)                | ( 2,033,826.38)        | 354,153.65        | 806.55              | 353,347.10           | ( 2,387,173.48)        |
| 271000 Unreserved Fund Balance             | 937,060.33             | 0.00              | 0.00                | 0.00                 | 937,060.33             |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>( 1,935,626.65)</b> | <b>503,938.12</b> | <b>65,027.68</b>    | <b>( 438,910.44)</b> | <b>( 2,374,537.09)</b> |

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 12 / 17

2220 LIBRARY

| Account                                    | Beginning     | Debit     | Credit      | Net Change | Ending Balance |
|--|---------------|-----------|-------------|------------|----------------|
| <b>ASSETS</b>                              |               |           |             |            |                |
| 101000 Cash - Operating                    | 18,014.61     | 25,013.35 | 26,373.04 ( | 1,359.69)  | 16,654.92      |
| 101032 Cash- Library Board of Trustees Mul | 36,332.64     | 0.00      | 0.00        | 0.00       | 36,332.64      |
| 103000 Petty Cash                          | 75.00         | 0.00      | 0.00        | 0.00       | 75.00          |
| 172000 Revenues (Credit)                   | ( 127,490.34) | 0.00      | 25,013.35 ( | 25,013.35) | ( 152,503.69)  |
| Total ASSETS                               | ( 73,068.09)  | 25,013.35 | 51,386.39 ( | 26,373.04) | ( 99,441.13)   |
| <b>LIABILITIES AND FUND EQUITY</b>         |               |           |             |            |                |
| 202000 Accounts Payable                    | 0.00          | 1,913.29  | 1,913.29    | 0.00       | 0.00           |
| 242000 Expenditures (Debit)                | ( 141,199.21) | 26,373.04 | 0.00 (      | 26,373.04) | ( 167,572.25)  |
| 271000 Unreserved Fund Balance             | 68,131.12     | 0.00      | 0.00        | 0.00       | 68,131.12      |
| Total LIABILITIES AND FUND EQUITY          | ( 73,068.09)  | 28,286.33 | 1,913.29 (  | 26,373.04) | ( 99,441.13)   |

2260 EMERGENCY DISASTER

| Account                                   | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-------|--------|------------|----------------|
| ASSETS                                    |           |       |        |            |                |
| 101000 Cash - Operating                   | 25.40     | 5.09  | 0.00   | 5.09       | 30.49          |
| 113211 Taxes Receivable - Real 2011       | 3.46      | 0.00  | 0.00   | 0.00       | 3.46           |
| 172000 Revenues (Credit)                  | ( 15.12)  | 0.00  | 5.09 ( | 5.09) (    | 20.21)         |
| Total ASSETS                              | 13.74     | 5.09  | 5.09   | 0.00       | 13.74          |
| LIABILITIES AND FUND EQUITY               |           |       |        |            |                |
| 223100 Deferred Revenue - Real Prop Taxes | 3.46      | 0.00  | 0.00   | 0.00       | 3.46           |
| 271000 Unreserved Fund Balance            | 10.28     | 0.00  | 0.00   | 0.00       | 10.28          |
| Total LIABILITIES AND FUND EQUITY         | 13.74     | 0.00  | 0.00   | 0.00       | 13.74          |

2270 Health

| Account                           | Beginning | Debit    | Credit     | Net Change  | Ending Balance |
|-----------------------------------|-----------|----------|------------|-------------|----------------|
| ASSETS                            |           |          |            |             |                |
| 101000 Cash - Operating           | 19,058.88 | 7,500.00 | 0.00       | 7,500.00    | 26,558.88      |
| 172000 Revenues (Credit)          | 0.00      | 0.00     | 7,500.00 ( | 7,500.00) ( | 7,500.00)      |
| Total ASSETS                      | 19,058.88 | 7,500.00 | 7,500.00   | 0.00        | 19,058.88      |
| LIABILITIES AND FUND EQUITY       |           |          |            |             |                |
| 271000 Unreserved Fund Balance    | 19,058.88 | 0.00     | 0.00       | 0.00        | 19,058.88      |
| Total LIABILITIES AND FUND EQUITY | 19,058.88 | 0.00     | 0.00       | 0.00        | 19,058.88      |

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 12 / 17

2310 TIFD-Downtown

| Account                           | Beginning    | Debit    | Credit     | Net Change | Ending Balance |
|-----------------------------------|--------------|----------|------------|------------|----------------|
| ASSETS                            |              |          |            |            |                |
| 101000 Cash - Operating           | 13,469.10    | 1,752.14 | 7,035.07 ( | 5,282.93)  | 8,186.17       |
| 172000 Revenues (Credit)          | ( 29,968.79) | 0.00     | 1,752.14 ( | 1,752.14)  | ( 31,720.93)   |
| Total ASSETS                      | ( 16,499.69) | 1,752.14 | 8,787.21 ( | 7,035.07)  | ( 23,534.76)   |
| LIABILITIES AND FUND EQUITY       |              |          |            |            |                |
| 202000 Accounts Payable           | 0.00         | 201.02   | 201.02     | 0.00       | 0.00           |
| 242000 Expenditures (Debit)       | ( 16,499.69) | 7,035.07 | 0.00 (     | 7,035.07)  | ( 23,534.76)   |
| Total LIABILITIES AND FUND EQUITY | ( 16,499.69) | 7,236.09 | 201.02 (   | 7,035.07)  | ( 23,534.76)   |

2350 Local Government/Study Commission

| Account                                   | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-------|--------|------------|----------------|
| ASSETS                                    |           |       |        |            |                |
| 101000 Cash - Operating                   | 12.24     | 0.16  | 0.00   | 0.16       | 12.40          |
| 113214 Taxes Receivable- Real 2014        | 0.87      | 0.00  | 0.05 ( | 0.05)      | 0.82           |
| 113215 Tax Receivables Real-2015          | 5.65      | 0.00  | 0.02 ( | 0.02)      | 5.63           |
| 115215 Taxes Receivable Personal-2015 (   | 0.01)     | 0.00  | 0.00   | 0.00 (     | 0.01)          |
| 115216 Tax receivable personal-2016       | 0.59      | 0.00  | 0.09 ( | 0.09)      | 0.50           |
| 172000 Revenues (Credit)                  | ( 12.24)  | 0.00  | 0.16 ( | 0.16) (    | 12.40)         |
| Total ASSETS                              | 7.10      | 0.16  | 0.32 ( | 0.16)      | 6.94           |
| LIABILITIES AND FUND EQUITY               |           |       |        |            |                |
| 223100 Deferred Revenue - Real Prop Taxes | 6.52      | 0.07  | 0.00 ( | 0.07)      | 6.45           |
| 223200 Deferred Revenue - Pers Prop Taxes | 0.58      | 0.09  | 0.00 ( | 0.09)      | 0.49           |
| Total LIABILITIES AND FUND EQUITY         | 7.10      | 0.16  | 0.00 ( | 0.16)      | 6.94           |

2372 Permissive Medical Levy

| Account                                   | Beginning     | Debit      | Credit       | Net Change  | Ending Balance |
|---|---------------|------------|--------------|-------------|----------------|
| ASSETS                                    |               |            |              |             |                |
| 101000 Cash - Operating                   | 102,508.23    | 10,031.40  | 102,508.23 ( | 92,476.83)  | 10,031.40      |
| 113211 Taxes Receivable - Real 2011       | ( 5.80)       | 0.00       | 0.00         | 0.00 (      | 5.80)          |
| 113213 Tax Receivables Real-2013          | ( 13.72)      | 0.00       | 0.00         | 0.00 (      | 13.72)         |
| 113214 Taxes Receivable- Real 2014        | 19.98         | 0.00       | 1.05 (       | 1.05)       | 18.93          |
| 113215 Tax Receivables Real-2015          | 109.41        | 0.00       | 0.35 (       | 0.35)       | 109.06         |
| 113216 Tax Receivables real-2016          | 1,051.44      | 0.00       | 271.34 (     | 271.34)     | 780.10         |
| 113217 Tax receivables real-2017          | ( 99,702.69)  | 0.00       | 9,654.67 (   | 9,654.67)   | ( 109,357.36)  |
| 115214 Taxes Receivable Personal 2014     | ( 0.01)       | 0.00       | 0.00         | 0.00 (      | 0.01)          |
| 115215 Taxes Receivable Personal-2015     | ( 0.01)       | 0.00       | 0.00         | 0.00 (      | 0.01)          |
| 115216 Tax receivable personal-2016       | 11.47         | 0.00       | 1.64 (       | 1.64)       | 9.83           |
| 115217 Tax receivable personal-2017       | 207.07        | 0.00       | 83.71 (      | 83.71)      | 123.36         |
| 172000 Revenues (Credit)                  | ( 102,508.23) | 0.00       | 10,031.40 (  | 10,031.40)  | ( 112,539.63)  |
| Total ASSETS                              | ( 98,322.86)  | 10,031.40  | 122,552.39 ( | 112,520.99) | ( 210,843.85)  |
| LIABILITIES AND FUND EQUITY               |               |            |              |             |                |
| 223100 Deferred Revenue - Real Prop Taxes | ( 98,541.41)  | 9,927.41   | 0.00 (       | 9,927.41)   | ( 108,468.82)  |
| 223200 Deferred Revenue - Pers Prop Taxes | 215.92        | 85.35      | 0.00 (       | 85.35)      | 130.57         |
| 242000 Expenditures (Debit)               | 0.00          | 102,508.23 | 0.00 (       | 102,508.23) | ( 102,508.23)  |
| 271000 Unreserved Fund Balance            | 2.63          | 0.00       | 0.00         | 0.00        | 2.63           |
| Total LIABILITIES AND FUND EQUITY         | ( 98,322.86)  | 112,520.99 | 0.00 (       | 112,520.99) | ( 210,843.85)  |

2394 BUILDING CODE ENFORCEMENT

| Account                           | Beginning    | Debit     | Credit      | Net Change | Ending Balance |
|-----------------------------------|--------------|-----------|-------------|------------|----------------|
| ASSETS                            |              |           |             |            |                |
| 101000 Cash - Operating           | 107,240.52   | 14,478.06 | 24,578.39 ( | 10,100.33) | 97,140.19      |
| 172000 Revenues (Credit)          | ( 39,797.17) | 0.00      | 14,478.06 ( | 14,478.06) | ( 54,275.23)   |
| Total ASSETS                      | 67,443.35    | 14,478.06 | 39,056.45 ( | 24,578.39) | 42,864.96      |
| LIABILITIES AND FUND EQUITY       |              |           |             |            |                |
| 202000 Accounts Payable           | 9,000.00     | 22,526.66 | 22,526.66   | 0.00       | 9,000.00       |
| 242000 Expenditures (Debit)       | ( 52,105.33) | 24,578.39 | 0.00 (      | 24,578.39) | ( 76,683.72)   |
| 271000 Unreserved Fund Balance    | 110,548.68   | 0.00      | 0.00        | 0.00       | 110,548.68     |
| Total LIABILITIES AND FUND EQUITY | 67,443.35    | 47,105.05 | 22,526.66 ( | 24,578.39) | 42,864.96      |



2400 LTG M D#165-(Gen City)

| Account                                     | Beginning        | Debit            | Credit             | Net Change        | Ending Balance   |
|---|------------------|------------------|--------------------|-------------------|------------------|
| ASSETS                                      |                  |                  |                    |                   |                  |
| 101000 Cash - Operating                     | 70,725.59        | 9,352.09         | 15,881.33 (        | 6,529.24)         | 64,196.35        |
| 118130 Special Assessments Receivable 2013( | 26.44)           | 0.00             | 0.00               | 0.00 (            | 26.44)           |
| 118140 Special Assessments Receivables-201  | 39.03            | 0.00             | 0.00               | 0.00              | 39.03            |
| 118150 Special Assessments Receivables-201  | 106.00           | 0.00             | 0.00               | 0.00              | 106.00           |
| 118160 Special Assessments Receivables-201  | 1,503.75         | 0.00             | 468.96 (           | 468.96)           | 1,034.79         |
| 118170 Special Assessments Receivables-201  | 94,313.16        | 0.00             | 8,798.22 (         | 8,798.22)         | 85,514.94        |
| 172000 Revenues (Credit)                    | ( 115,490.68)    | 0.00             | 9,352.09 (         | 9,352.09) (       | 124,842.77)      |
| <b>Total ASSETS</b>                         | <b>51,170.41</b> | <b>9,352.09</b>  | <b>34,500.60 (</b> | <b>25,148.51)</b> | <b>26,021.90</b> |
| LIABILITIES AND FUND EQUITY                 |                  |                  |                    |                   |                  |
| 202000 Accounts Payable                     | 0.00             | 15,881.33        | 15,881.33          | 0.00              | 0.00             |
| 223000 Deferred Revenue/Uncollected Taxes   | 95,936.86        | 9,267.18         | 0.00 (             | 9,267.18)         | 86,669.68        |
| 242000 Expenditures (Debit)                 | ( 81,953.30)     | 15,881.33        | 0.00 (             | 15,881.33) (      | 97,834.63)       |
| 271000 Unreserved Fund Balance              | 37,186.85        | 0.00             | 0.00               | 0.00              | 37,186.85        |
| <b>Total LIABILITIES AND FUND EQUITY</b>    | <b>51,170.41</b> | <b>41,029.84</b> | <b>15,881.33 (</b> | <b>25,148.51)</b> | <b>26,021.90</b> |

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 12 / 17

2420 LTG M D#167-(MilesAddn Etc)

| Account                                    | Beginning        | Debit           | Credit            | Net Change       | Ending Balance  |
|--|------------------|-----------------|-------------------|------------------|-----------------|
| <b>ASSETS</b>                              |                  |                 |                   |                  |                 |
| 101000 Cash - Operating                    | 13,475.91        | 1,451.22        | 2,655.65 (        | 1,204.43)        | 12,271.48       |
| 118160 Special Assessments Receivables-201 | 75.00            | 0.00            | 0.00              | 0.00             | 75.00           |
| 118170 Special Assessments Receivables-201 | 13,663.85        | 0.00            | 1,444.02 (        | 1,444.02)        | 12,219.83       |
| 172000 Revenues (Credit)                   | ( 15,443.59)     | 0.00            | 1,451.22 (        | 1,451.22)        | ( 16,894.81)    |
| <b>Total ASSETS</b>                        | <b>11,771.17</b> | <b>1,451.22</b> | <b>5,550.89 (</b> | <b>4,099.67)</b> | <b>7,671.50</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                  |                 |                   |                  |                 |
| 202000 Accounts Payable                    | 0.00             | 2,655.65        | 2,655.65          | 0.00             | 0.00            |
| 223000 Deferred Revenue/Uncollected Taxes  | 13,738.85        | 1,444.02        | 0.00 (            | 1,444.02)        | 12,294.83       |
| 242000 Expenditures (Debit)                | ( 14,610.50)     | 2,655.65        | 0.00 (            | 2,655.65)        | ( 17,266.15)    |
| 271000 Unreserved Fund Balance             | 12,642.82        | 0.00            | 0.00              | 0.00             | 12,642.82       |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>11,771.17</b> | <b>6,755.32</b> | <b>2,655.65 (</b> | <b>4,099.67)</b> | <b>7,671.50</b> |

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 12 / 17

2430 LTG M D#171-(Balsam Est)

| Account                                    | Beginning   | Debit  | Credit   | Net Change | Ending Balance |
|--|-------------|--------|----------|------------|----------------|
| ASSETS                                     |             |        |          |            |                |
| 101000 Cash - Operating                    | 2,652.93    | 358.85 | 136.34   | 222.51     | 2,875.44       |
| 118170 Special Assessments Receivables-201 | 2,459.11    | 0.00   | 357.07 ( | 357.07)    | 2,102.04       |
| 172000 Revenues (Credit)                   | ( 2,617.45) | 0.00   | 358.85 ( | 358.85) (  | 2,976.30)      |
| Total ASSETS                               | 2,494.59    | 358.85 | 852.26 ( | 493.41)    | 2,001.18       |
| LIABILITIES AND FUND EQUITY                |             |        |          |            |                |
| 202000 Accounts Payable                    | 0.00        | 136.34 | 136.34   | 0.00       | 0.00           |
| 223000 Deferred Revenue/Uncollected Taxes  | 2,459.11    | 357.07 | 0.00 (   | 357.07)    | 2,102.04       |
| 242000 Expenditures (Debit)                | ( 2,141.80) | 136.34 | 0.00 (   | 136.34) (  | 2,278.14)      |
| 271000 Unreserved Fund Balance             | 2,177.28    | 0.00   | 0.00     | 0.00       | 2,177.28       |
| Total LIABILITIES AND FUND EQUITY          | 2,494.59    | 629.75 | 136.34 ( | 493.41)    | 2,001.18       |

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 12 / 17

2440 LTG M D#172-(Main Str)

| Account                                    | Beginning    | Debit    | Credit     | Net Change  | Ending Balance |
|--|--------------|----------|------------|-------------|----------------|
| ASSETS                                     |              |          |            |             |                |
| 101000 Cash - Operating                    | 8,008.98     | 1,102.41 | 1,638.20 ( | 535.79)     | 7,473.19       |
| 118170 Special Assessments Receivables-201 | 8,741.17     | 0.00     | 1,096.94 ( | 1,096.94)   | 7,644.23       |
| 172000 Revenues (Credit)                   | ( 11,926.02) | 0.00     | 1,102.41 ( | 1,102.41) ( | 13,028.43)     |
| Total ASSETS                               | 4,824.13     | 1,102.41 | 3,837.55 ( | 2,735.14)   | 2,088.99       |
| LIABILITIES AND FUND EQUITY                |              |          |            |             |                |
| 202000 Accounts Payable                    | 0.00         | 1,638.20 | 1,638.20   | 0.00        | 0.00           |
| 223000 Deferred Revenue/Uncollected Taxes  | 8,741.17     | 1,096.94 | 0.00 (     | 1,096.94)   | 7,644.23       |
| 242000 Expenditures (Debit)                | ( 9,370.12)  | 1,638.20 | 0.00 (     | 1,638.20) ( | 11,008.32)     |
| 271000 Unreserved Fund Balance             | 5,453.08     | 0.00     | 0.00       | 0.00        | 5,453.08       |
| Total LIABILITIES AND FUND EQUITY          | 4,824.13     | 4,373.34 | 1,638.20 ( | 2,735.14)   | 2,088.99       |

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 12 / 17

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

| Account                                    | Beginning   | Debit    | Credit     | Net Change | Ending Balance |
|--|-------------|----------|------------|------------|----------------|
| ASSETS                                     |             |          |            |            |                |
| 101000 Cash - Operating                    | 2,498.95    | 572.37   | 401.84     | 170.53     | 2,669.48       |
| 118170 Special Assessments Receivables-201 | 3,176.03    | 0.00     | 569.53 (   | 569.53)    | 2,606.50       |
| 172000 Revenues (Credit)                   | ( 2,602.00) | 0.00     | 572.37 (   | 572.37) (  | 3,174.37)      |
| Total ASSETS                               | 3,072.98    | 572.37   | 1,543.74 ( | 971.37)    | 2,101.61       |
| LIABILITIES AND FUND EQUITY                |             |          |            |            |                |
| 202000 Accounts Payable                    | 0.00        | 401.84   | 401.84     | 0.00       | 0.00           |
| 223000 Deferred Revenue/Uncollected Taxes  | 3,176.03    | 569.53   | 0.00 (     | 569.53)    | 2,606.50       |
| 242000 Expenditures (Debit)                | ( 3,009.20) | 401.84   | 0.00 (     | 401.84) (  | 3,411.04)      |
| 271000 Unreserved Fund Balance             | 2,906.15    | 0.00     | 0.00       | 0.00       | 2,906.15       |
| Total LIABILITIES AND FUND EQUITY          | 3,072.98    | 1,373.21 | 401.84 (   | 971.37)    | 2,101.61       |

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 12 / 17

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

| Account                                    | Beginning       | Debit           | Credit            | Net Change     | Ending Balance  |
|--|-----------------|-----------------|-------------------|----------------|-----------------|
| <b>ASSETS</b>                              |                 |                 |                   |                |                 |
| 101000 Cash - Operating                    | 2,533.40        | 291.43          | 597.91 (          | 306.48)        | 2,226.92        |
| 118160 Special Assessments Receivables-201 | 87.52           | 0.00            | 0.00              | 0.00           | 87.52           |
| 118170 Special Assessments Receivables-201 | 3,296.39        | 0.00            | 289.98 (          | 289.98)        | 3,006.41        |
| 172000 Revenues (Credit)                   | ( 3,950.30)     | 0.00            | 291.43 (          | 291.43) (      | 4,241.73)       |
| <b>Total ASSETS</b>                        | <b>1,967.01</b> | <b>291.43</b>   | <b>1,179.32 (</b> | <b>887.89)</b> | <b>1,079.12</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                 |                 |                   |                |                 |
| 202000 Accounts Payable                    | 0.00            | 597.91          | 597.91            | 0.00           | 0.00            |
| 223000 Deferred Revenue/Uncollected Taxes  | 3,383.91        | 289.98          | 0.00 (            | 289.98)        | 3,093.93        |
| 242000 Expenditures (Debit)                | ( 4,043.55)     | 597.91          | 0.00 (            | 597.91) (      | 4,641.46)       |
| 271000 Unreserved Fund Balance             | 2,626.65        | 0.00            | 0.00              | 0.00           | 2,626.65        |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>1,967.01</b> | <b>1,485.80</b> | <b>597.91 (</b>   | <b>887.89)</b> | <b>1,079.12</b> |

2480 LTG M M#173-(Milestown Estates)

| Account                                    | Beginning   | Debit  | Credit   | Net Change | Ending Balance |
|--|-------------|--------|----------|------------|----------------|
| ASSETS                                     |             |        |          |            |                |
| 101000 Cash - Operating                    | 1,382.14    | 36.84  | 124.70 ( | 87.86)     | 1,294.28       |
| 118170 Special Assessments Receivables-201 | 416.12      | 0.00   | 36.66 (  | 36.66)     | 379.46         |
| 172000 Revenues (Credit)                   | ( 1,019.71) | 0.00   | 36.84 (  | 36.84)     | ( 1,056.55)    |
| Total ASSETS                               | 778.55      | 36.84  | 198.20 ( | 161.36)    | 617.19         |
| LIABILITIES AND FUND EQUITY                |             |        |          |            |                |
| 202000 Accounts Payable                    | 0.00        | 124.70 | 124.70   | 0.00       | 0.00           |
| 223000 Deferred Revenue/Uncollected Taxes  | 416.12      | 36.66  | 0.00 (   | 36.66)     | 379.46         |
| 242000 Expenditures (Debit)                | ( 924.84)   | 124.70 | 0.00 (   | 124.70)    | ( 1,049.54)    |
| 271000 Unreserved Fund Balance             | 1,287.27    | 0.00   | 0.00     | 0.00       | 1,287.27       |
| Total LIABILITIES AND FUND EQUITY          | 778.55      | 286.06 | 124.70 ( | 161.36)    | 617.19         |

2510 STR MAINT DIST #204

| Account                                    | Beginning     | Debit      | Credit       | Net Change  | Ending Balance |
|--|---------------|------------|--------------|-------------|----------------|
| ASSETS                                     |               |            |              |             |                |
| 101000 Cash - Operating                    | 825,768.36    | 104,053.53 | 70,238.34    | 33,815.19   | 859,583.55     |
| 118130 Special Assessments Receivable 2013 | 104.31        | 0.00       | 0.00         | 0.00        | 104.31         |
| 118140 Special Assessments Receivables-201 | 31.99         | 0.00       | 0.00         | 0.00        | 31.99          |
| 118150 Special Assessments Receivables-201 | 415.17        | 0.00       | 0.00         | 0.00        | 415.17         |
| 118160 Special Assessments Receivables-201 | 7,846.21      | 0.00       | 3,351.52 (   | 3,351.52)   | 4,494.69       |
| 118170 Special Assessments Receivables-201 | 569,956.80    | 0.00       | 56,898.84 (  | 56,898.84)  | 513,057.96     |
| 172000 Revenues (Credit)                   | ( 687,558.58) | 0.00       | 104,038.10 ( | 104,038.10) | ( 791,596.68)  |
| Total ASSETS                               | 716,564.26    | 104,053.53 | 234,526.80 ( | 130,473.27) | 586,090.99     |
| LIABILITIES AND FUND EQUITY                |               |            |              |             |                |
| 202000 Accounts Payable                    | 0.00          | 12,339.49  | 12,339.49    | 0.00        | 0.00           |
| 223000 Deferred Revenue/Uncollected Taxes  | 578,354.49    | 60,250.36  | 0.00 (       | 60,250.36)  | 518,104.13     |
| 242000 Expenditures (Debit)                | ( 536,667.44) | 70,238.34  | 15.43 (      | 70,222.91)  | ( 606,890.35)  |
| 271000 Unreserved Fund Balance             | 674,877.21    | 0.00       | 0.00         | 0.00        | 674,877.21     |
| Total LIABILITIES AND FUND EQUITY          | 716,564.26    | 142,828.19 | 12,354.92 (  | 130,473.27) | 586,090.99     |



2520 STR MAINT DIST #205

| Account                                     | Beginning     | Debit     | Credit    | Net Change   | Ending Balance |
|---|---------------|-----------|-----------|--------------|----------------|
| ASSETS                                      |               |           |           |              |                |
| 101000 Cash - Operating                     | 260,147.65    | 50,601.90 | 21,410.01 | 29,191.89    | 289,339.54     |
| 118130 Special Assessments Receivable 2013( | 45.28)        | 0.00      | 0.00      | 0.00         | ( 45.28)       |
| 118140 Special Assessments Receivables-201  | 409.50        | 0.00      | 195.00    | ( 195.00)    | 214.50         |
| 118150 Special Assessments Receivables-201  | 401.06        | 0.00      | 190.98    | ( 190.98)    | 210.08         |
| 118160 Special Assessments Receivables-201  | 2,370.71      | 0.00      | 190.12    | ( 190.12)    | 2,180.59       |
| 118170 Special Assessments Receivables-201  | 76,231.88     | 0.00      | 6,661.68  | ( 6,661.68)  | 69,570.20      |
| 172000 Revenues (Credit)                    | ( 111,249.33) | 0.00      | 50,598.05 | ( 50,598.05) | ( 161,847.38)  |
| Total ASSETS                                | 228,266.19    | 50,601.90 | 79,245.84 | ( 28,643.94) | 199,622.25     |
| LIABILITIES AND FUND EQUITY                 |               |           |           |              |                |
| 202000 Accounts Payable                     | 0.00          | 2,418.49  | 2,418.49  | 0.00         | 0.00           |
| 223000 Deferred Revenue/Uncollected Taxes   | 79,367.71     | 7,237.78  | 0.00      | ( 7,237.78)  | 72,129.93      |
| 242000 Expenditures (Debit)                 | ( 192,319.81) | 21,410.01 | 3.85      | ( 21,406.16) | ( 213,725.97)  |
| 271000 Unreserved Fund Balance              | 341,218.29    | 0.00      | 0.00      | 0.00         | 341,218.29     |
| Total LIABILITIES AND FUND EQUITY           | 228,266.19    | 31,066.28 | 2,422.34  | ( 28,643.94) | 199,622.25     |

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

| Account                                    | Beginning   | Debit  | Credit   | Net Change | Ending Balance |
|--|-------------|--------|----------|------------|----------------|
| ASSETS                                     |             |        |          |            |                |
| 101000 Cash - Operating                    | 6,184.20    | 190.81 | 487.11 ( | 296.30)    | 5,887.90       |
| 118170 Special Assessments Receivables-201 | 2,374.66    | 0.00   | 189.86 ( | 189.86)    | 2,184.80       |
| 172000 Revenues (Credit)                   | ( 5,489.73) | 0.00   | 190.81 ( | 190.81) (  | 5,680.54)      |
| Total ASSETS                               | 3,069.13    | 190.81 | 867.78 ( | 676.97)    | 2,392.16       |
| LIABILITIES AND FUND EQUITY                |             |        |          |            |                |
| 223000 Deferred Revenue/Uncollected Taxes  | 2,374.66    | 189.86 | 0.00 (   | 189.86)    | 2,184.80       |
| 242000 Expenditures (Debit)                | ( 2,444.64) | 487.11 | 0.00 (   | 487.11) (  | 2,931.75)      |
| 271000 Unreserved Fund Balance             | 3,139.11    | 0.00   | 0.00     | 0.00       | 3,139.11       |
| Total LIABILITIES AND FUND EQUITY          | 3,069.13    | 676.97 | 0.00 (   | 676.97)    | 2,392.16       |

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2701 Fire Grants

| Account                           | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS                            |           |       |        |            |                |
| 101000 Cash - Operating           | 1,376.15  | 0.00  | 0.00   | 0.00       | 1,376.15       |
| Total ASSETS                      | 1,376.15  | 0.00  | 0.00   | 0.00       | 1,376.15       |
| LIABILITIES AND FUND EQUITY       |           |       |        |            |                |
| 271000 Unreserved Fund Balance    | 1,376.15  | 0.00  | 0.00   | 0.00       | 1,376.15       |
| Total LIABILITIES AND FUND EQUITY | 1,376.15  | 0.00  | 0.00   | 0.00       | 1,376.15       |

2820 GAS TAX

| Account                           | Beginning    | Debit     | Credit       | Net Change | Ending Balance |
|-----------------------------------|--------------|-----------|--------------|------------|----------------|
| ASSETS                            |              |           |              |            |                |
| 101000 Cash - Operating           | 72,018.29    | 14,739.75 | 86,758.04 (  | 72,018.29) | 0.00           |
| 172000 Revenues (Credit)          | ( 73,698.76) | 0.00      | 14,739.75 (  | 14,739.75) | ( 88,438.51)   |
| Total ASSETS                      | ( 1,680.47)  | 14,739.75 | 101,497.79 ( | 86,758.04) | ( 88,438.51)   |
| LIABILITIES AND FUND EQUITY       |              |           |              |            |                |
| 242000 Expenditures (Debit)       | ( 1,682.50)  | 86,758.04 | 0.00 (       | 86,758.04) | ( 88,440.54)   |
| 271000 Unreserved Fund Balance    | 2.03         | 0.00      | 0.00         | 0.00       | 2.03           |
| Total LIABILITIES AND FUND EQUITY | ( 1,680.47)  | 86,758.04 | 0.00 (       | 86,758.04) | ( 88,438.51)   |

2850 911 EMERGENCY

| Account                           | Beginning     | Debit     | Credit      | Net Change | Ending Balance |
|-----------------------------------|---------------|-----------|-------------|------------|----------------|
| ASSETS                            |               |           |             |            |                |
| 101000 Cash - Operating           | 285,607.43    | 0.00      | 18,394.81 ( | 18,394.81) | 267,212.62     |
| 141000 Prepaid Expense            | 22,270.00     | 0.00      | 0.00        | 0.00       | 22,270.00      |
| 172000 Revenues (Credit)          | ( 139,472.26) | 0.00      | 0.00        | 0.00       | ( 139,472.26)  |
| Total ASSETS                      | 168,405.17    | 0.00      | 18,394.81 ( | 18,394.81) | 150,010.36     |
| LIABILITIES AND FUND EQUITY       |               |           |             |            |                |
| 202000 Accounts Payable           | 10,440.72     | 3,471.81  | 3,471.81    | 0.00       | 10,440.72      |
| 242000 Expenditures (Debit)       | ( 55,314.68)  | 18,394.81 | 0.00 (      | 18,394.81) | ( 73,709.49)   |
| 271000 Unreserved Fund Balance    | 213,279.13    | 0.00      | 0.00        | 0.00       | 213,279.13     |
| Total LIABILITIES AND FUND EQUITY | 168,405.17    | 21,866.62 | 3,471.81 (  | 18,394.81) | 150,010.36     |

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2880 LIBRARY GRANTS

| Account                                | Beginning   | Debit  | Credit   | Net Change | Ending Balance |
|--|-------------|--------|----------|------------|----------------|
| ASSETS                                 |             |        |          |            |                |
| 101003 Cash - per capita               | 15,884.42   | 0.00   | 0.00     | 0.00       | 15,884.42      |
| 101020 Cash - Partners Program         | 37,458.70   | 0.00   | 282.50 ( | 282.50)    | 37,176.20      |
| 101030 Cash - Sagebrush Fed/Base Grant | 10,000.83   | 0.00   | 0.00     | 0.00       | 10,000.83      |
| Total ASSETS                           | 63,343.95   | 0.00   | 282.50 ( | 282.50)    | 63,061.45      |
| LIABILITIES AND FUND EQUITY            |             |        |          |            |                |
| 202000 Accounts Payable                | 0.00        | 282.50 | 282.50   | 0.00       | 0.00           |
| 242000 Expenditures (Debit)            | ( 1,437.50) | 282.50 | 0.00 (   | 282.50)    | ( 1,720.00)    |
| 271000 Unreserved Fund Balance         | 64,781.45   | 0.00   | 0.00     | 0.00       | 64,781.45      |
| Total LIABILITIES AND FUND EQUITY      | 63,343.95   | 565.00 | 282.50 ( | 282.50)    | 63,061.45      |

2935 Historic Preservation

| Account                                     | Beginning   | Debit    | Credit     | Net Change  | Ending Balance |
|---|-------------|----------|------------|-------------|----------------|
| ASSETS                                      |             |          |            |             |                |
| 101000 Cash - Operating                     | 4,584.79    | 2,200.00 | 71.86      | 2,128.14    | 6,712.93       |
| 101036 Cash HP- CDBG-ED Grant               | 0.00        | 2,550.00 | 0.00       | 2,550.00    | 2,550.00       |
| 172000 Revenues (Credit)                    | ( 18.21)    | 0.00     | 4,750.00 ( | 4,750.00) ( | 4,768.21)      |
| Total ASSETS                                | 4,566.58    | 4,750.00 | 4,821.86 ( | 71.86)      | 4,494.72       |
| LIABILITIES AND FUND EQUITY                 |             |          |            |             |                |
| 242000 Expenditures (Debit)                 | ( 2,094.75) | 71.86    | 0.00 (     | 71.86) (    | 2,166.61)      |
| 271000 Unreserved Fund Balance              | 9,947.71    | 0.00     | 0.00       | 0.00        | 9,947.71       |
| 271500 Restatements to Prior Year's Fund B( | 3,286.38)   | 0.00     | 0.00       | 0.00 (      | 3,286.38)      |
| Total LIABILITIES AND FUND EQUITY           | 4,566.58    | 71.86    | 0.00 (     | 71.86)      | 4,494.72       |

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

| Account                                    | Beginning    | Debit     | Credit    | Net Change  | Ending Balance |
|--|--------------|-----------|-----------|-------------|----------------|
| ASSETS                                     |              |           |           |             |                |
| 101000 Cash - Operating                    | ( 3,137.17)  | 13,882.05 | 6,350.68  | 7,531.37    | 4,394.20       |
| 101004 RSVP Non-Federal Cash Operating-Cus | 11,017.98    | 4,245.00  | 5,133.80  | ( 888.80)   | 10,129.18      |
| 101006 Cash- operating-Fallon              | 5,680.41     | 0.00      | 5,680.41  | ( 5,680.41) | 0.00           |
| 101008 RSVP- Custer Excess                 | ( 1,888.29)  | 2,000.00  | 6.99      | 1,993.01    | 104.72         |
| 103100 Petty Cash-                         | 200.00       | 0.00      | 0.00      | 0.00        | 200.00         |
| 132000 Due From Government (Short Term)    | 8,605.71     | 0.00      | 0.00      | 0.00        | 8,605.71       |
| 172000 Revenues (Credit)                   | ( 44,187.15) | 0.00      | 9,726.35  | ( 9,726.35) | ( 53,913.50)   |
| Total ASSETS                               | ( 23,708.51) | 20,127.05 | 26,898.23 | ( 6,771.18) | ( 30,479.69)   |
| LIABILITIES AND FUND EQUITY                |              |           |           |             |                |
| 202000 Accounts Payable                    | 0.00         | 1,239.49  | 1,239.49  | 0.00        | 0.00           |
| 242000 Expenditures (Debit)                | ( 36,379.38) | 6,875.67  | 104.49    | ( 6,771.18) | ( 43,150.56)   |
| 271000 Unreserved Fund Balance             | 12,670.87    | 0.00      | 0.00      | 0.00        | 12,670.87      |
| Total LIABILITIES AND FUND EQUITY          | ( 23,708.51) | 8,115.16  | 1,343.98  | ( 6,771.18) | ( 30,479.69)   |



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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)        |

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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       |
| Total ASSETS                      | 2,985.00  | 0.00  | 0.00   | 0.00       | 2,985.00       |
| LIABILITIES AND FUND EQUITY       |           |       |        |            |                |
| 271000 Unreserved Fund Balance    | 2,985.00  | 0.00  | 0.00   | 0.00       | 2,985.00       |
| Total LIABILITIES AND FUND EQUITY | 2,985.00  | 0.00  | 0.00   | 0.00       | 2,985.00       |

3670 SID 211

| Account                                    | Beginning        | Debit         | Credit          | Net Change     | Ending Balance   |
|--|------------------|---------------|-----------------|----------------|------------------|
| <b>ASSETS</b>                              |                  |               |                 |                |                  |
| 101000 Cash - Operating                    | 13,247.28        | 373.25        | 0.00            | 373.25         | 13,620.53        |
| 118000 Special Assessments Receivable 2000 | 2,551.35         | 0.00          | 0.00            | 0.00           | 2,551.35         |
| 118150 Special Assessments Receivables-201 | 1,224.81         | 0.00          | 0.00            | 0.00           | 1,224.81         |
| 118170 Special Assessments Receivables-201 | 2,122.11         | 0.00          | 373.25 (        | 373.25)        | 1,748.86         |
| 119000 Special Assmt Recbl - Deferred      | 39,670.16        | 0.00          | 0.00            | 0.00           | 39,670.16        |
| 172000 Revenues (Credit)                   | ( 1,667.96)      | 0.00          | 373.25 (        | 373.25)        | ( 2,041.21)      |
| <b>Total ASSETS</b>                        | <b>57,147.75</b> | <b>373.25</b> | <b>746.50 (</b> | <b>373.25)</b> | <b>56,774.50</b> |
| <b>LIABILITIES AND FUND EQUITY</b>         |                  |               |                 |                |                  |
| 223000 Deferred Revenue/Uncollected Taxes  | 45,568.43        | 373.25        | 0.00 (          | 373.25)        | 45,195.18        |
| 242000 Expenditures (Debit)                | ( 2,524.38)      | 0.00          | 0.00            | 0.00           | ( 2,524.38)      |
| 271000 Unreserved Fund Balance             | 14,103.70        | 0.00          | 0.00            | 0.00           | 14,103.70        |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>57,147.75</b> | <b>373.25</b> | <b>0.00 (</b>   | <b>373.25)</b> | <b>56,774.50</b> |

4000 General Fund Capitol Improvement Fund

| Account                           | Beginning    | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|-------|--------|------------|----------------|
| ASSETS                            |              |       |        |            |                |
| 101000 Cash - Operating           | 57,704.46    | 0.00  | 0.00   | 0.00       | 57,704.46      |
| 172000 Revenues (Credit)          | ( 344.33)    | 0.00  | 0.00   | 0.00       | ( 344.33)      |
| Total ASSETS                      | 57,360.13    | 0.00  | 0.00   | 0.00       | 57,360.13      |
| LIABILITIES AND FUND EQUITY       |              |       |        |            |                |
| 242000 Expenditures (Debit)       | ( 16,746.93) | 0.00  | 0.00   | 0.00       | ( 16,746.93)   |
| 271000 Unreserved Fund Balance    | 74,107.06    | 0.00  | 0.00   | 0.00       | 74,107.06      |
| Total LIABILITIES AND FUND EQUITY | 57,360.13    | 0.00  | 0.00   | 0.00       | 57,360.13      |

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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      |

4060 CAPITAL IMPROV-PUBLIC WORKS

| Account                           | Beginning   | Debit     | Credit      | Net Change | Ending Balance |
|-----------------------------------|-------------|-----------|-------------|------------|----------------|
| ASSETS                            |             |           |             |            |                |
| 101000 Cash - Operating           | 264,913.15  | 1,240.00  | 24,145.00 ( | 22,905.00) | 242,008.15     |
| 122000 Accounts Receivable        | 940.00      | 3,238.22  | 1,240.00    | 1,998.22   | 2,938.22       |
| 172000 Revenues (Credit)          | ( 7,351.87) | 0.00      | 3,238.22 (  | 3,238.22)  | ( 10,590.09)   |
| Total ASSETS                      | 258,501.28  | 4,478.22  | 28,623.22 ( | 24,145.00) | 234,356.28     |
| LIABILITIES AND FUND EQUITY       |             |           |             |            |                |
| 202000 Accounts Payable           | 0.00        | 24,145.00 | 24,145.00   | 0.00       | 0.00           |
| 242000 Expenditures (Debit)       | 0.00        | 24,145.00 | 0.00 (      | 24,145.00) | ( 24,145.00)   |
| 271000 Unreserved Fund Balance    | 258,501.28  | 0.00      | 0.00        | 0.00       | 258,501.28     |
| Total LIABILITIES AND FUND EQUITY | 258,501.28  | 48,290.00 | 24,145.00 ( | 24,145.00) | 234,356.28     |

5210 WATER UTILITY

| Account                                     | Beginning            | Debit             | Credit              | Net Change         | Ending Balance       |
|---|----------------------|-------------------|---------------------|--------------------|----------------------|
| ASSETS                                      |                      |                   |                     |                    |                      |
| 101000 Cash - Operating                     | 3,351,355.08         | 142,404.03        | 163,391.88 (        | 20,987.85)         | 3,330,367.23         |
| 101010 Deposit Cash                         | 100,500.00           | 3,000.00          | 3,250.00 (          | 250.00)            | 100,250.00           |
| 102240 Cash - Replacement & Depreciation    | 1,489,589.35         | 0.00              | 0.00                | 0.00               | 1,489,589.35         |
| 102250 Cash - System Development Fees       | 303,053.25           | 1,600.00          | 0.00                | 1,600.00           | 304,653.25           |
| 102270 Cash - Curb Stop Replacement Fee     | 301,726.86           | 3,449.89          | 1,222.86            | 2,227.03           | 303,953.89           |
| 102312 RevBnd/CurYearDebt-DNRC/CarbonTank   | 57,935.95            | 11,587.19         | 69,303.75 (         | 57,716.56)         | 219.39               |
| 102313 RevBnd/CurYearDebt-DNRC/NE WtrLine   | 59,338.00            | 11,867.60         | 70,993.75 (         | 59,126.15)         | 211.85               |
| 102315 RevBnd/CurYearDebt-ARRA/NE Water Li  | 7,734.99             | 1,546.98          | 9,798.75 (          | 8,251.77)          | ( 516.78)            |
| 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                  | 233,697.08           | 148,279.38        | 205,560.32 (        | 57,280.94)         | 176,416.14           |
| 122020 Accounts Receivable-\$2.00 State Ass | 2.00                 | 0.00              | 0.00                | 0.00               | 2.00                 |
| 162000 Deferred outflows-GASB68             | 97,358.00            | 0.00              | 0.00                | 0.00               | 97,358.00            |
| 172000 Revenues (Credit)                    | ( 1,203,114.58)      | 60,615.80         | 143,951.38 (        | 83,335.58)         | ( 1,286,450.16)      |
| 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              | 453,741.42           | 0.00              | 0.00                | 0.00               | 453,741.42           |
| 186100 Allowance for Depr - Machinery & Eq( | 286,464.00)          | 0.00              | 0.00                | 0.00               | ( 286,464.00)        |
| 189100 Source of Supply                     | 3,448,234.49         | 0.00              | 0.00                | 0.00               | 3,448,234.49         |
| 189110 Allowance for Depreciation - Source( | 637,848.00)          | 0.00              | 0.00                | 0.00               | ( 637,848.00)        |
| 189300 Treatment Plant                      | 3,716,158.00         | 0.00              | 0.00                | 0.00               | 3,716,158.00         |
| 189310 Allowance for Depr - Treatment Plan( | 1,952,682.00)        | 0.00              | 0.00                | 0.00               | ( 1,952,682.00)      |
| 189400 Transmission & Distribution          | 13,399,789.26        | 0.00              | 0.00                | 0.00               | 13,399,789.26        |
| 189410 Allowance for Depr - Trans & Distri( | 3,987,753.00)        | 0.00              | 0.00                | 0.00               | ( 3,987,753.00)      |
| <b>Total ASSETS</b>                         | <b>19,294,433.15</b> | <b>384,350.87</b> | <b>667,472.69 (</b> | <b>283,121.82)</b> | <b>19,011,311.33</b> |
| LIABILITIES AND FUND EQUITY                 |                      |                   |                     |                    |                      |
| 202000 Accounts Payable                     | 34,879.00            | 194,794.95        | 194,794.95          | 0.00               | 34,879.00            |
| 214000 Deposits Payable                     | 100,500.00           | 3,250.00          | 3,000.00 (          | 250.00)            | 100,250.00           |
| 214010 Refunds Payable                      | 62.99                | 894.43            | 744.43 (            | 150.00)            | ( 87.01)             |
| 223899 Deferred inflows-GASB 68             | 1,925.00             | 0.00              | 0.00                | 0.00               | 1,925.00             |
| 231000 BONDS PAYABLE                        | 4,499,000.00         | 0.00              | 0.00                | 0.00               | 4,499,000.00         |
| 237000 Net Pension liability-GASB 68        | 581,442.00           | 0.00              | 0.00                | 0.00               | 581,442.00           |
| 238000 Other Post Employment Benefits       | 11,236.00            | 0.00              | 0.00                | 0.00               | 11,236.00            |
| 239000 Compensated Absences Payable         | 100,480.00           | 0.00              | 0.00                | 0.00               | 100,480.00           |
| 242000 Expenditures (Debit)                 | ( 539,332.13)        | 282,721.82        | 0.00 (              | 282,721.82)        | ( 822,053.95)        |
| 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              | ( 479,092.93)        | 0.00              | 0.00                | 0.00               | ( 479,092.93)        |
| 272000 Unreserved Retained Earnings         | 13,137,041.82        | 0.00              | 0.00                | 0.00               | 13,137,041.82        |
| <b>Total LIABILITIES AND FUND EQUITY</b>    | <b>19,294,433.15</b> | <b>481,661.20</b> | <b>198,539.38 (</b> | <b>283,121.82)</b> | <b>19,011,311.33</b> |

5310 SEWER UTILITY

| Account                                     | Beginning       | Debit      | Credit       | Net Change  | Ending Balance  |
|---|-----------------|------------|--------------|-------------|-----------------|
| ASSETS                                      |                 |            |              |             |                 |
| 101000 Cash - Operating                     | 1,623,344.55    | 157,898.64 | 139,879.77   | 18,018.87   | 1,641,363.42    |
| 102240 Cash - Replacement & Depreciation    | 195,098.39      | 0.00       | 0.00         | 0.00        | 195,098.39      |
| 102250 Cash - System Development Fees       | 147,000.91      | 840.00     | 0.00         | 840.00      | 147,840.91      |
| 102279 WWtr Treatment Plant-Phase II Const( | 288,746.78)     | 0.00       | 151,357.56 ( | 151,357.56) | ( 440,104.34)   |
| 102280 WWtr Treatment Plant-Phase I Constr  | 678,063.46      | 0.00       | 0.00         | 0.00        | 678,063.46      |
| 102316 RevBnd/CurYearDebt-Phase 1 Haynes L  | 42,033.35       | 8,406.67   | 50,180.00 (  | 41,773.33)  | 260.02          |
| 102317 RevBnd/CurYearDebt-WWTP Phase II     | 185,809.99      | 33,483.33  | 167,802.92 ( | 134,319.59) | 51,490.40       |
| 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      | 85,894.00       | 0.00       | 0.00         | 0.00        | 85,894.00       |
| 122000 Accounts Receivable                  | 210,379.33      | 165,096.83 | 156,644.87   | 8,451.96    | 218,831.29      |
| 132000 Due From Government (Short Term)     | 1,684,258.00    | 0.00       | 0.00         | 0.00        | 1,684,258.00    |
| 162000 Deferred outflows-GASB68             | 79,131.00       | 0.00       | 0.00         | 0.00        | 79,131.00       |
| 172000 Revenues (Credit)                    | ( 3,177,920.19) | 0.00       | 166,996.77 ( | 166,996.77) | ( 3,344,916.96) |
| 181000 Land                                 | 2.00            | 0.00       | 0.00         | 0.00        | 2.00            |
| 186000 Machinery and Equipment              | 743,665.77      | 0.00       | 0.00         | 0.00        | 743,665.77      |
| 186100 Allowance for Depr - Machinery & Eq( | 458,458.00)     | 0.00       | 0.00         | 0.00        | ( 458,458.00)   |
| 188000 Const. Work in Progress-NE Wtr Line  | 4,835,122.93    | 0.00       | 0.00         | 0.00        | 4,835,122.93    |
| 189300 Treatment Plant                      | 4,648,138.96    | 0.00       | 0.00         | 0.00        | 4,648,138.96    |
| 189310 Allowance for Depr - Treatment Plan( | 1,413,812.00)   | 0.00       | 0.00         | 0.00        | ( 1,413,812.00) |
| 189400 Transmission & Distribution          | 4,028,819.40    | 0.00       | 0.00         | 0.00        | 4,028,819.40    |
| 189410 Allowance for Depr - Trans & Distri( | 1,500,237.00)   | 0.00       | 0.00         | 0.00        | ( 1,500,237.00) |
| Total ASSETS                                | 12,449,323.07   | 365,725.47 | 832,861.89 ( | 467,136.42) | 11,982,186.65   |
| LIABILITIES AND FUND EQUITY                 |                 |            |              |             |                 |
| 202000 Accounts Payable                     | 132,588.44      | 390,136.20 | 390,136.20   | 0.00        | 132,588.44      |
| 223899 Deferred inflows-GASB 68             | 1,564.00        | 0.00       | 0.00         | 0.00        | 1,564.00        |
| 231300 Bonds Pay 1979 Issue                 | 1,212,000.00    | 0.00       | 0.00         | 0.00        | 1,212,000.00    |
| 231301 WWTP #2 Bonds Pay                    | 3,908,520.00    | 0.00       | 0.00         | 0.00        | 3,908,520.00    |
| 237000 Net Pension liability-GASB 68        | 472,582.00      | 0.00       | 0.00         | 0.00        | 472,582.00      |
| 238000 Other Post Employment Benefits       | 9,136.00        | 0.00       | 0.00         | 0.00        | 9,136.00        |
| 239000 Compensated Absences Payable         | 79,792.00       | 0.00       | 0.00         | 0.00        | 79,792.00       |
| 242000 Expenditures (Debit)                 | ( 1,720,049.89) | 467,330.25 | 193.83 (     | 467,136.42) | ( 2,187,186.31) |
| 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         | 6,966,401.71    | 0.00       | 0.00         | 0.00        | 6,966,401.71    |
| Total LIABILITIES AND FUND EQUITY           | 12,449,323.07   | 857,466.45 | 390,330.03 ( | 467,136.42) | 11,982,186.65   |



CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 12 / 17

5510 AMBULANCE FUND

| Account                                    | Beginning            | Debit            | Credit            | Net Change          | Ending Balance       |
|--|----------------------|------------------|-------------------|---------------------|----------------------|
| ASSETS                                     |                      |                  |                   |                     |                      |
| 101000 Cash - Operating                    | ( 213,151.06)        | 29,507.88        | 42,615.38         | ( 13,107.50)        | ( 226,258.56)        |
| 113211 Taxes Receivable - Real 2011        | 19.68                | 0.00             | 0.00              | 0.00                | 19.68                |
| 113213 Tax Receivables Real-2013           | ( 0.67)              | 0.00             | 0.00              | 0.00                | ( 0.67)              |
| 113214 Taxes Receivable- Real 2014         | 0.87                 | 0.00             | 0.05              | ( 0.05)             | 0.82                 |
| 113215 Tax Receivables Real-2015           | 5.65                 | 0.00             | 0.02              | ( 0.02)             | 5.63                 |
| 113216 Tax Receivables real-2016           | 46.86                | 0.00             | 12.09             | ( 12.09)            | 34.77                |
| 113217 Tax receivables real-2017           | ( 4,532.38)          | 0.00             | 438.89            | ( 438.89)           | ( 4,971.27)          |
| 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      | ( 0.01)              | 0.00             | 0.00              | 0.00                | ( 0.01)              |
| 115216 Tax receivable personal-2016        | 0.59                 | 0.00             | 0.09              | ( 0.09)             | 0.50                 |
| 115217 Tax receivable personal-2017        | 9.22                 | 0.00             | 3.73              | ( 3.73)             | 5.49                 |
| 122000 Accounts Receivable                 | 255,319.72           | 50,624.39        | 36,576.71         | 14,047.68           | 269,367.40           |
| 122100 Acct Receivable                     | ( 118,467.20)        | 0.00             | 0.00              | 0.00                | ( 118,467.20)        |
| 162000 Deferred outflows-GASB68            | 39,733.00            | 0.00             | 0.00              | 0.00                | 39,733.00            |
| 172000 Revenues (Credit)                   | ( 314,405.79)        | 3.00             | 52,925.17         | ( 52,922.17)        | ( 367,327.96)        |
| 186000 Machinery and Equipment             | 411,482.11           | 0.00             | 0.00              | 0.00                | 411,482.11           |
| 186100 Allowance for Depr - Machinery & Eq | ( 263,437.00)        | 0.00             | 0.00              | 0.00                | ( 263,437.00)        |
| <b>Total ASSETS</b>                        | <b>( 207,376.41)</b> | <b>80,135.27</b> | <b>132,572.13</b> | <b>( 52,436.86)</b> | <b>( 259,813.27)</b> |
| LIABILITIES AND FUND EQUITY                |                      |                  |                   |                     |                      |
| 202000 Accounts Payable                    | 0.00                 | 7,882.68         | 7,882.68          | 0.00                | 0.00                 |
| 223100 Deferred Revenue - Real Prop Taxes  | ( 4,645.03)          | 451.05           | 0.00              | ( 451.05)           | ( 5,096.08)          |
| 223200 Deferred Revenue - Pers Prop Taxes  | ( 11.54)             | 3.82             | 0.00              | ( 3.82)             | ( 15.36)             |
| 223899 Deferred inflows-GASB 68            | 8,017.00             | 0.00             | 0.00              | 0.00                | 8,017.00             |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE       | ( 0.01)              | 0.00             | 0.00              | 0.00                | ( 0.01)              |
| 237000 Net Pension liability-GASB 68       | 138,715.00           | 0.00             | 0.00              | 0.00                | 138,715.00           |
| 238000 Other Post Employment Benefits      | 4,975.00             | 0.00             | 0.00              | 0.00                | 4,975.00             |
| 239000 Compensated Absences Payable        | 28,702.00            | 0.00             | 0.00              | 0.00                | 28,702.00            |
| 242000 Expenditures (Debit)                | ( 307,123.51)        | 51,993.81        | 11.82             | ( 51,981.99)        | ( 359,105.50)        |
| 271000 Unreserved Fund Balance             | ( 121,630.00)        | 0.00             | 0.00              | 0.00                | ( 121,630.00)        |
| 272000 Unreserved Retained Earnings        | 45,624.68            | 0.00             | 0.00              | 0.00                | 45,624.68            |
| <b>Total LIABILITIES AND FUND EQUITY</b>   | <b>( 207,376.41)</b> | <b>60,331.36</b> | <b>7,894.50</b>   | <b>( 52,436.86)</b> | <b>( 259,813.27)</b> |

5610 AIRPORT OPERATING

| Account                                     | Beginning            | Debit             | Credit             | Net Change        | Ending Balance       |
|---|----------------------|-------------------|--------------------|-------------------|----------------------|
| <b>ASSETS</b>                               |                      |                   |                    |                   |                      |
| 101000 Cash - Operating                     | 270,827.37           | 18,743.99         | 59,246.35 (        | 40,502.36)        | 230,325.01           |
| 102117 Airport Improvement                  | 56,055.12            | 0.00              | 0.00               | 0.00              | 56,055.12            |
| 102230 Cash - Surplus/Credit Card Acct (    | 1,255.54)            | 6,589.93          | 0.00               | 6,589.93          | 5,334.39             |
| 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 (          | 1.04)                | 0.00              | 0.00               | 0.00              | ( 1.04)              |
| 113214 Taxes Receivable- Real 2014          | 1.32                 | 0.00              | 0.07 (             | 0.07)             | 1.25                 |
| 113215 Tax Receivables Real-2015            | 8.51                 | 0.00              | 0.03 (             | 0.03)             | 8.48                 |
| 113216 Tax Receivables real-2016            | 70.24                | 0.00              | 18.13 (            | 18.13)            | 52.11                |
| 113217 Tax receivables real-2017 (          | 6,798.09)            | 0.00              | 658.30 (           | 658.30)           | ( 7,456.39)          |
| 115208 Taxes Receivable - Personal 2008     | 0.02                 | 0.00              | 0.00               | 0.00              | 0.02                 |
| 115215 Taxes Receivable Personal-2015       | 0.01                 | 0.00              | 0.00               | 0.00              | 0.01                 |
| 115216 Tax receivable personal-2016         | 0.90                 | 0.00              | 0.13 (             | 0.13)             | 0.77                 |
| 115217 Tax receivable personal-2017         | 13.84                | 0.00              | 5.59 (             | 5.59)             | 8.25                 |
| 141000 Prepaid Expense                      | 4,615.00             | 0.00              | 0.00               | 0.00              | 4,615.00             |
| 162000 Deferred outflows-GASB68             | 23,482.00            | 0.00              | 0.00               | 0.00              | 23,482.00            |
| 172000 Revenues (Credit) (                  | 672,574.95)          | 0.00              | 25,307.51 (        | 25,307.51)        | ( 697,882.46)        |
| 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( | 368,868.00)          | 0.00              | 0.00               | 0.00              | ( 368,868.00)        |
| 184000 Improvements Other Than Buildings    | 13,017,833.11        | 0.00              | 0.00               | 0.00              | 13,017,833.11        |
| 184100 Allowance for Depr - Imp Other Than( | 2,810,394.00)        | 0.00              | 0.00               | 0.00              | ( 2,810,394.00)      |
| 186000 Machinery and Equipment              | 907,191.59           | 0.00              | 0.00               | 0.00              | 907,191.59           |
| 186100 Allowance for Depr - Machinery & Eq( | 427,674.00)          | 0.00              | 0.00               | 0.00              | ( 427,674.00)        |
| <b>Total ASSETS</b>                         | <b>10,690,164.98</b> | <b>25,333.92</b>  | <b>85,236.11 (</b> | <b>59,902.19)</b> | <b>10,630,262.79</b> |
| <b>LIABILITIES AND FUND EQUITY</b>          |                      |                   |                    |                   |                      |
| 202000 Accounts Payable                     | 0.00                 | 46,532.28         | 46,532.28          | 0.00              | 0.00                 |
| 223100 Deferred Revenue - Real Prop Taxes ( | 6,967.08)            | 676.53            | 0.00 (             | 676.53)           | ( 7,643.61)          |
| 223200 Deferred Revenue - Pers Prop Taxes ( | 17.30)               | 5.72              | 0.00 (             | 5.72)             | ( 23.02)             |
| 223899 Deferred inflows-GASB 68             | 464.00               | 0.00              | 0.00               | 0.00              | 464.00               |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE        | 2,352.61             | 0.00              | 0.00               | 0.00              | 2,352.61             |
| 235140 LTrm Pay/Intercap-Runway             | 14,757.13            | 0.00              | 0.00               | 0.00              | 14,757.13            |
| 235150 LTrm Pay/MT Aeronautics              | 4,921.00             | 0.00              | 0.00               | 0.00              | 4,921.00             |
| 235160 LTrm Pay/MT Aeronautics (2)          | 135,624.00           | 0.00              | 0.00               | 0.00              | 135,624.00           |
| 237000 Net Pension liability-GASB 68        | 140,238.00           | 0.00              | 0.00               | 0.00              | 140,238.00           |
| 238000 Other Post Employment Benefits       | 2,789.00             | 0.00              | 0.00               | 0.00              | 2,789.00             |
| 239000 Compensated Absences Payable         | 14,631.00            | 0.00              | 0.00               | 0.00              | 14,631.00            |
| 242000 Expenditures (Debit) (               | 436,372.49)          | 59,246.35         | 26.41 (            | 59,219.94)        | ( 495,592.43)        |
| 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         | 10,879,084.44        | 0.00              | 0.00               | 0.00              | 10,879,084.44        |
| <b>Total LIABILITIES AND FUND EQUITY</b>    | <b>10,690,164.98</b> | <b>106,460.88</b> | <b>46,558.69 (</b> | <b>59,902.19)</b> | <b>10,630,262.79</b> |

6040 PUBLIC WORKS

| Account                             | Beginning    | Debit     | Credit    | Net Change   | Ending Balance |
|-------------------------------------|--------------|-----------|-----------|--------------|----------------|
| ASSETS                              |              |           |           |              |                |
| 101000 Cash - Operating             | 6,437.47     | 30,727.56 | 11,569.16 | 19,158.40    | 25,595.87      |
| 172000 Revenues (Credit)            | ( 35,848.06) | 0.00      | 30,727.56 | ( 30,727.56) | ( 66,575.62)   |
| Total ASSETS                        | ( 29,410.59) | 30,727.56 | 42,296.72 | ( 11,569.16) | ( 40,979.75)   |
| LIABILITIES AND FUND EQUITY         |              |           |           |              |                |
| 202000 Accounts Payable             | 0.00         | 1,917.90  | 1,917.90  | 0.00         | 0.00           |
| 239000 Compensated Absences Payable | 12,809.00    | 0.00      | 0.00      | 0.00         | 12,809.00      |
| 242000 Expenditures (Debit)         | ( 74,433.16) | 11,569.16 | 0.00      | ( 11,569.16) | ( 86,002.32)   |
| 271000 Unreserved Fund Balance      | ( 64,521.88) | 0.00      | 0.00      | 0.00         | ( 64,521.88)   |
| 272000 Unreserved Retained Earnings | 96,735.45    | 0.00      | 0.00      | 0.00         | 96,735.45      |
| Total LIABILITIES AND FUND EQUITY   | ( 29,410.59) | 13,487.06 | 1,917.90  | ( 11,569.16) | ( 40,979.75)   |

7370 TBID

| Account                           | Beginning | Debit    | Credit   | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|----------|------------|----------------|
| ASSETS                            |           |          |          |            |                |
| 101000 Cash - Operating           | 0.00      | 1,002.00 | 1,002.00 | 0.00       | 0.00           |
| Total ASSETS                      | 0.00      | 1,002.00 | 1,002.00 | 0.00       | 0.00           |
| LIABILITIES AND FUND EQUITY       |           |          |          |            |                |
| 202000 Accounts Payable           | 0.00      | 1,002.00 | 1,002.00 | 0.00       | 0.00           |
| 212500 Due to Others              | 0.00      | 1,002.00 | 1,002.00 | 0.00       | 0.00           |
| Total LIABILITIES AND FUND EQUITY | 0.00      | 2,004.00 | 2,004.00 | 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                   | 1,160.00  | 530.00   | 1,315.00 ( | 785.00)    | 375.00         |
| Total ASSETS                              | 1,160.00  | 530.00   | 1,315.00 ( | 785.00)    | 375.00         |
| LIABILITIES AND FUND EQUITY               |           |          |            |            |                |
| 202000 Accounts Payable                   | 0.00      | 1,315.00 | 1,315.00   | 0.00       | 0.00           |
| 212200 Due to Federal, Soc Sec & Medicare | 1,160.00  | 1,315.00 | 530.00 (   | 785.00)    | 375.00         |
| Total LIABILITIES AND FUND EQUITY         | 1,160.00  | 2,630.00 | 1,845.00 ( | 785.00)    | 375.00         |

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

| Account                           | Beginning | Debit    | Credit     | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|------------|------------|----------------|
| ASSETS                            |           |          |            |            |                |
| 101000 Cash - Operating           | 3,583.00  | 848.50   | 1,990.00 ( | 1,141.50)  | 2,441.50       |
| Total ASSETS                      | 3,583.00  | 848.50   | 1,990.00 ( | 1,141.50)  | 2,441.50       |
| LIABILITIES AND FUND EQUITY       |           |          |            |            |                |
| 202000 Accounts Payable           | 0.00      | 1,990.00 | 1,990.00   | 0.00       | 0.00           |
| 212500 Due to Others              | 3,583.00  | 1,990.00 | 848.50 (   | 1,141.50)  | 2,441.50       |
| Total LIABILITIES AND FUND EQUITY | 3,583.00  | 3,980.00 | 2,838.50 ( | 1,141.50)  | 2,441.50       |

7473 Public Defender Fee

| Account                           | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS                            |           |       |        |            |                |
| 101000 Cash - Operating           | 120.00    | 0.00  | 0.00   | 0.00       | 120.00         |
| Total ASSETS                      | 120.00    | 0.00  | 0.00   | 0.00       | 120.00         |
| LIABILITIES AND FUND EQUITY       |           |       |        |            |                |
| 212500 Due to Others              | 120.00    | 0.00  | 0.00   | 0.00       | 120.00         |
| Total LIABILITIES AND FUND EQUITY | 120.00    | 0.00  | 0.00   | 0.00       | 120.00         |

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7910 PAYROLL FUND

| Account                                   | Beginning  | Debit      | Credit      | Net Change | Ending Balance |
|---|------------|------------|-------------|------------|----------------|
| ASSETS                                    |            |            |             |            |                |
| 101000 Cash - Operating                   | 115,416.99 | 515,617.27 | 490,183.34  | 25,433.93  | 140,850.92     |
| Total ASSETS                              | 115,416.99 | 515,617.27 | 490,183.34  | 25,433.93  | 140,850.92     |
| LIABILITIES AND FUND EQUITY               |            |            |             |            |                |
| 201000 Warrants Payable                   | 83,897.55  | 95,756.01  | 152,670.87  | 56,914.86  | 140,812.41     |
| 212200 Due to Federal, Soc Sec & Medicare | 0.00       | 83,967.62  | 83,967.62   | 0.00       | 0.00           |
| 212202 Due to State Unemployment          | 1,905.05   | 2,849.03   | 943.98 (    | 1,905.05)  | 0.00           |
| 212203 Due to Worker's Compensation       | 29,605.74  | 45,058.03  | 15,452.29 ( | 29,605.74) | 0.00           |
| 212204 Due to State Income Tax            | 0.00       | 16,875.00  | 16,875.00   | 0.00       | 0.00           |
| 212205 Due to MPORS-GABA                  | 0.00       | 14,025.55  | 14,025.55   | 0.00       | 0.00           |
| 212207 Due to AFLAC, AFLAC PRETAX         | 0.00       | 531.86     | 531.86      | 0.00       | 0.00           |
| 212208 Due to Health Ins, Dental, Vision  | 8.65       | 62,650.15  | 62,680.01   | 29.86      | 38.51          |
| 212209 Due to PERS Retirement             | 0.00       | 38,641.04  | 38,641.04   | 0.00       | 0.00           |
| 212210 Due to FURS-GABA Retirement        | 0.00       | 13,623.20  | 13,623.20   | 0.00       | 0.00           |
| 212212 Due to City of Miles City          | 0.00       | 188.88     | 188.88      | 0.00       | 0.00           |
| Total LIABILITIES AND FUND EQUITY         | 115,416.99 | 374,166.37 | 399,600.30  | 25,433.93  | 140,850.92     |



7930 CLAIMS FUND

| Account                           | Beginning  | Debit      | Credit     | Net Change | Ending Balance |
|-----------------------------------|------------|------------|------------|------------|----------------|
| ASSETS                            |            |            |            |            |                |
| 101000 Cash - Operating           | 324,265.01 | 811,765.00 | 730,421.52 | 81,343.48  | 405,608.49     |
| Total ASSETS                      | 324,265.01 | 811,765.00 | 730,421.52 | 81,343.48  | 405,608.49     |
| LIABILITIES AND FUND EQUITY       |            |            |            |            |                |
| 201000 Warrants Payable           | 324,265.01 | 730,421.52 | 811,765.00 | 81,343.48  | 405,608.49     |
| Total LIABILITIES AND FUND EQUITY | 324,265.01 | 730,421.52 | 811,765.00 | 81,343.48  | 405,608.49     |

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7980 CUSTER CO WATER & SEWER DISTRICT

| Account                                 | Beginning | Debit     | Credit    | Net Change | Ending Balance |
|---|-----------|-----------|-----------|------------|----------------|
| ASSETS                                  |           |           |           |            |                |
| 101000 Cash - Operating                 | 0.00      | 13,478.18 | 13,478.18 | 0.00       | 0.00           |
| 122000 Accounts Receivable              | 16,410.35 | 14,444.68 | 13,478.18 | 966.50     | 17,376.85      |
| Total ASSETS                            | 16,410.35 | 27,922.86 | 26,956.36 | 966.50     | 17,376.85      |
| LIABILITIES AND FUND EQUITY             |           |           |           |            |                |
| 202000 Accounts Payable                 | 0.00      | 13,478.18 | 13,478.18 | 0.00       | 0.00           |
| 211020 Due to Custer Water & Sewer Dist | 16,410.35 | 13,478.18 | 14,444.68 | 966.50     | 17,376.85      |
| Total LIABILITIES AND FUND EQUITY       | 16,410.35 | 26,956.36 | 27,922.86 | 966.50     | 17,376.85      |

7981 Interest Clearing

| Account                           | Beginning | Debit     | Credit    | Net Change | Ending Balance |
|-----------------------------------|-----------|-----------|-----------|------------|----------------|
| ASSETS                            |           |           |           |            |                |
| 101000 Cash - Operating           | 0.00      | 10,608.70 | 0.00      | 10,608.70  | 10,608.70      |
| Total ASSETS                      | 0.00      | 10,608.70 | 0.00      | 10,608.70  | 10,608.70      |
| LIABILITIES AND FUND EQUITY       |           |           |           |            |                |
| 212500 Due to Others              | 0.00      | 0.00      | 10,608.70 | 10,608.70  | 10,608.70      |
| Total LIABILITIES AND FUND EQUITY | 0.00      | 0.00      | 10,608.70 | 10,608.70  | 10,608.70      |

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     |