

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 5 / 19

1000 GENERAL

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------------|--------------|--------------|---------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 6,483.78 | 717,345.81 | 363,485.63 | 353,860.18 | 360,343.96 |
| 101001 Cash - Ins. Proceeds-Fire Hall Roof | 12,961.16 | 0.00 | 0.00 | 0.00 | 12,961.16 |
| 101080 Cash - Contr & Donations | 4,396.06 | 0.00 | 0.00 | 0.00 | 4,396.06 |
| 101130 Riverside Park Tennis Courts Donati | 1,065.03 | 0.00 | 0.00 | 0.00 | 1,065.03 |
| 101140 Animal Control/donated by Nefsy | 1,053.38 | 50.00 | 0.00 | 50.00 | 1,103.38 |
| 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 | 93.40 | 0.00 | 0.00 | 0.00 | 93.40 |
| 113214 Taxes Receivable- Real 2014 | 204.05 | 0.00 | 0.00 | 0.00 | 204.05 |
| 113215 Tax Receivables Real-2015 | 370.16 | 0.00 | 0.00 | 0.00 | 370.16 |
| 113216 Tax Receivables real-2016 | 2,617.16 | 0.00 | 214.85 | (214.85) | 2,402.31 |
| 113217 Tax receivables real-2017 | 6,251.22 | 0.00 | 461.41 | (461.41) | 5,789.81 |
| 113218 Tax Receivables real-2018 | (1,005,534.56) | 0.00 | 622,422.48 | (622,422.48) | (1,627,957.04) |
| 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 | 6.01 | 0.00 | 0.00 | 0.00 | 6.01 |
| 115217 Tax receivable personal-2017 | 37.77 | 0.00 | 0.00 | 0.00 | 37.77 |
| 115218 Tax Receivable Personal-2018 | 47.28 | 0.00 | 0.00 | 0.00 | 47.28 |
| 115219 Tax Receivable Personal-2019 | (870.08) | 0.00 | 4,441.93 | (4,441.93) | (5,312.01) |
| 122000 Accounts Receivable | 270.00 | 905.25 | 205.00 | 700.25 | 970.25 |
| 122100 Acct Receivable | 1,670.31 | 0.00 | 0.00 | 0.00 | 1,670.31 |
| 172000 Revenues (Credit) | (3,284,322.49) | 4,120.80 | 693,399.96 | (689,279.16) | (3,973,601.65) |
| Total ASSETS | (4,247,842.95) | 722,421.86 | 1,684,631.26 | (962,209.40) | (5,210,052.35) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 14,692.07 | 55,609.30 | 55,609.30 | 0.00 | 14,692.07 |
| 223100 Deferred Revenue - Real Prop Taxes | (996,027.48) | 623,098.74 | 0.00 | (623,098.74) | (1,619,126.22) |
| 223200 Deferred Revenue - Pers Prop Taxes | (778.50) | 4,441.93 | 0.00 | (4,441.93) | (5,220.43) |
| 242000 Expenditures (Debit) | (3,951,803.71) | 360,517.83 | 25,849.10 | (334,668.73) | (4,286,472.44) |
| 271000 Unreserved Fund Balance | 686,074.67 | 0.00 | 0.00 | 0.00 | 686,074.67 |
| Total LIABILITIES AND FUND EQUITY | (4,247,842.95) | 1,043,667.80 | 81,458.40 | (962,209.40) | (5,210,052.35) |

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 5 / 19

2220 LIBRARY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|---------------|------------|--------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 11,509.99 | 65,932.04 | 29,760.54 | 36,171.50 | 47,681.49 |
| 101021 Cash-One Time Endowments | 3,500.00 | 0.00 | 3,500.00 (| 3,500.00) | 0.00 |
| 101032 Cash- Library Board of Trustees Mul | 83,905.97 | 145.00 | 84,050.97 (| 83,905.97) | 0.00 |
| 103000 Petty Cash | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 |
| 172000 Revenues (Credit) | (260,994.48) | 87,550.97 | 66,077.04 | 21,473.93 (| 239,520.55) |
| Total ASSETS | (162,003.52) | 153,628.01 | 183,388.55 (| 29,760.54) | (191,764.06) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 5,861.65 | 5,861.65 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (281,389.63) | 29,760.54 | 0.00 (| 29,760.54) | (311,150.17) |
| 271000 Unreserved Fund Balance | 119,386.11 | 0.00 | 0.00 | 0.00 | 119,386.11 |
| Total LIABILITIES AND FUND EQUITY | (162,003.52) | 35,622.19 | 5,861.65 (| 29,760.54) | (191,764.06) |

2260 EMERGENCY DISASTER

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|--------------|----------|-------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 10,600.33 | 6,585.98 | 0.00 | 6,585.98 | 17,186.31 |
| 113211 Taxes Receivable - Real 2011 | 3.46 | 0.00 | 0.00 | 0.00 | 3.46 |
| 113218 Tax Receivables real-2018 | (10,564.35) | 0.00 | 6,539.31 (| 6,539.31) (| 17,103.66) |
| 115219 Tax Receivable Personal-2019 | (9.14) | 0.00 | 46.67 (| 46.67) (| 55.81) |
| 172000 Revenues (Credit) | (10,600.33) | 0.00 | 6,585.98 (| 6,585.98) (| 17,186.31) |
| Total ASSETS | (10,570.03) | 6,585.98 | 13,171.96 (| 6,585.98) (| 17,156.01) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes (| 10,560.89) | 6,539.31 | 0.00 (| 6,539.31) (| 17,100.20) |
| 223200 Deferred Revenue - Pers Prop Taxes (| 9.14) | 46.67 | 0.00 (| 46.67) (| 55.81) |
| Total LIABILITIES AND FUND EQUITY | (10,570.03) | 6,585.98 | 0.00 (| 6,585.98) (| 17,156.01) |

2270 Health

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 23,770.63 | 0.00 | 0.00 | 0.00 | 23,770.63 |
| 172000 Revenues (Credit) | (13,700.00) | 0.00 | 0.00 | 0.00 | (13,700.00) |
| Total ASSETS | 10,070.63 | 0.00 | 0.00 | 0.00 | 10,070.63 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 10,070.63 | 0.00 | 0.00 | 0.00 | 10,070.63 |
| Total LIABILITIES AND FUND EQUITY | 10,070.63 | 0.00 | 0.00 | 0.00 | 10,070.63 |

2310 TIFD-Downtown

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------------|------------------|--------------------|----------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 36,925.64 | 20,782.70 | 100.67 | 20,682.03 | 57,607.67 |
| 113170 Deferred revenue | 592.81 | 0.00 | 0.00 | 0.00 | 592.81 |
| 115180 Deferred revenue-audit | 121.85 | 0.00 | 0.00 | 0.00 | 121.85 |
| 172000 Revenues (Credit) | (36,056.73) | 0.00 | 20,782.70 (| 20,782.70) (| 56,839.43) |
| Total ASSETS | 1,583.57 | 20,782.70 | 20,883.37 (| 100.67) | 1,482.90 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 99.92 | 99.92 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes | 592.81 | 0.00 | 0.00 | 0.00 | 592.81 |
| 223200 Deferred Revenue - Pers Prop Taxes | 121.85 | 0.00 | 0.00 | 0.00 | 121.85 |
| 242000 Expenditures (Debit) | (16,433.39) | 100.67 | 0.00 (| 100.67) (| 16,534.06) |
| 271000 Unreserved Fund Balance | 17,302.30 | 0.00 | 0.00 | 0.00 | 17,302.30 |
| Total LIABILITIES AND FUND EQUITY | 1,583.57 | 200.59 | 99.92 (| 100.67) | 1,482.90 |

2350 Local Government/Study Commission

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 113214 Taxes Receivable- Real 2014 | 0.97 | 0.00 | 0.00 | 0.00 | 0.97 |
| 113215 Tax Receivables Real-2015 | 2.09 | 0.00 | 0.00 | 0.00 | 2.09 |
| 115215 Taxes Receivable Personal-2015 (| 0.01) | 0.00 | 0.00 | 0.00 | (0.01) |
| 115216 Tax receivable personal-2016 | 0.02 | 0.00 | 0.00 | 0.00 | 0.02 |
| Total ASSETS | 3.07 | 0.00 | 0.00 | 0.00 | 3.07 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | 3.06 | 0.00 | 0.00 | 0.00 | 3.06 |
| 223200 Deferred Revenue - Pers Prop Taxes | 0.01 | 0.00 | 0.00 | 0.00 | 0.01 |
| Total LIABILITIES AND FUND EQUITY | 3.07 | 0.00 | 0.00 | 0.00 | 3.07 |

2372 Permissive Medical Levy

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|---------------|-----------|------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 6,020.40 | 79,041.78 | 0.00 | 79,041.78 | 85,062.18 |
| 113211 Taxes Receivable - Real 2011 | (5.80) | 0.00 | 0.00 | 0.00 | (5.80) |
| 113213 Tax Receivables Real-2013 | 9.28 | 0.00 | 0.00 | 0.00 | 9.28 |
| 113214 Taxes Receivable- Real 2014 | 22.40 | 0.00 | 0.00 | 0.00 | 22.40 |
| 113215 Tax Receivables Real-2015 | 40.67 | 0.00 | 0.00 | 0.00 | 40.67 |
| 113216 Tax Receivables real-2016 | 297.40 | 0.00 | 24.41 | (24.41) | 272.99 |
| 113217 Tax receivables real-2017 | 732.35 | 0.00 | 54.06 | (54.06) | 678.29 |
| 113218 Tax Receivables real-2018 | (126,662.68) | 0.00 | 78,403.78 | (78,403.78) | (205,066.46) |
| 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 | 0.64 | 0.00 | 0.00 | 0.00 | 0.64 |
| 115217 Tax receivable personal-2017 | 4.27 | 0.00 | 0.00 | 0.00 | 4.27 |
| 115218 Tax Receivable Personal-2018 | 5.54 | 0.00 | 0.00 | 0.00 | 5.54 |
| 115219 Tax Receivable Personal-2019 | (109.60) | 0.00 | 559.53 | (559.53) | (669.13) |
| 172000 Revenues (Credit) | (130,223.22) | 0.00 | 79,041.78 | (79,041.78) | (209,265.00) |
| Total ASSETS | (249,868.37) | 79,041.78 | 158,083.56 | (79,041.78) | (328,910.15) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | (125,566.41) | 78,482.25 | 0.00 | (78,482.25) | (204,048.66) |
| 223200 Deferred Revenue - Pers Prop Taxes | (101.77) | 559.53 | 0.00 | (559.53) | (661.30) |
| 242000 Expenditures (Debit) | (124,202.82) | 0.00 | 0.00 | 0.00 | (124,202.82) |
| 271000 Unreserved Fund Balance | 2.63 | 0.00 | 0.00 | 0.00 | 2.63 |
| Total LIABILITIES AND FUND EQUITY | (249,868.37) | 79,041.78 | 0.00 | (79,041.78) | (328,910.15) |

06/27/19
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CITY OF MILES CITY
Trial Balance
For the Accounting Period: 5 / 19

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Report ID: L120

2390 DRUG FORFEITURE

| Account | Beginning | Debit | Credit | Net Change | Ending Balance | |
|--------------------------|-------------|-------|--------|------------|----------------|--|
| | ASSETS | | | | | |
| 101000 Cash - Operating | 1,600.00 | 0.00 | 0.00 | 0.00 | 1,600.00 | |
| 172000 Revenues (Credit) | (1,600.00) | 0.00 | 0.00 | 0.00 | (1,600.00) | |
| Total ASSETS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

2394 BUILDING CODE ENFORCEMENT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|---------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 98,607.95 | 14,686.65 | 18,974.41 (| 4,287.76) | 94,320.19 |
| 172000 Revenues (Credit) | (100,792.47) | 0.00 | 14,686.65 (| 14,686.65) | (115,479.12) |
| Total ASSETS | (2,184.52) | 14,686.65 | 33,661.06 (| 18,974.41) | (21,158.93) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 16,630.18 | 16,630.18 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (105,237.04) | 18,974.41 | 0.00 (| 18,974.41) | (124,211.45) |
| 271000 Unreserved Fund Balance | 103,052.52 | 0.00 | 0.00 | 0.00 | 103,052.52 |
| Total LIABILITIES AND FUND EQUITY | (2,184.52) | 35,604.59 | 16,630.18 (| 18,974.41) | (21,158.93) |

2400 LTG M D#165-(Gen City)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|---------------|------------|--------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 27,624.35 | 69,686.99 | 16,379.45 | 53,307.54 | 80,931.89 |
| 116000 Protested Taxes Receivable - Reals | 51.99 | 51.99 | 0.00 | 51.99 | 103.98 |
| 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 | 77.78 | 0.00 | 0.00 | 0.00 | 77.78 |
| 118160 Special Assessments Receivables-201 | 476.18 | 0.00 | 65.98 (| 65.98) | 410.20 |
| 118170 Special Assessments Receivables-201 | 1,645.02 | 0.00 | 218.70 (| 218.70) | 1,426.32 |
| 118180 Special Assessments Received-2018 | 82,184.79 | 0.00 | 69,385.55 (| 69,385.55) | 12,799.24 |
| 172000 Revenues (Credit) | (138,321.92) | 51.99 | 69,738.98 (| 69,686.99) | (208,008.91) |
| Total ASSETS | (26,249.22) | 69,790.97 | 155,788.66 (| 85,997.69) | (112,246.91) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 16,379.45 | 16,379.45 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 84,397.72 | 69,618.24 | 51.99 (| 69,566.25) | 14,831.47 |
| 223100 Deferred Revenue - Real Prop Taxes | 51.99 | 51.99 | 0.00 (| 51.99) | 0.00 |
| 242000 Expenditures (Debit) | (157,080.85) | 16,379.45 | 0.00 (| 16,379.45) | (173,460.30) |
| 271000 Unreserved Fund Balance | 46,381.92 | 0.00 | 0.00 | 0.00 | 46,381.92 |
| Total LIABILITIES AND FUND EQUITY | (26,249.22) | 102,429.13 | 16,431.44 (| 85,997.69) | (112,246.91) |

2420 LTG M D#167-(MilesAddn Etc)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|--------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 8,258.22 | 10,549.46 | 2,048.19 | 8,501.27 | 16,759.49 |
| 118160 Special Assessments Receivables-201 | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 |
| 118170 Special Assessments Receivables-201 | 112.95 | 0.00 | 0.00 | 0.00 | 112.95 |
| 118180 Special Assessments Received-2018 | 13,211.35 | 0.00 | 10,545.78 (| 10,545.78) | 2,665.57 |
| 172000 Revenues (Credit) | (19,174.02) | 0.00 | 10,549.46 (| 10,549.46) | (29,723.48) |
| Total ASSETS | 2,483.50 | 10,549.46 | 23,143.43 (| 12,593.97) | (10,110.47) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,048.19 | 2,048.19 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 13,399.30 | 10,545.78 | 0.00 (| 10,545.78) | 2,853.52 |
| 242000 Expenditures (Debit) | (20,289.54) | 2,048.19 | 0.00 (| 2,048.19) | (22,337.73) |
| 271000 Unreserved Fund Balance | 9,373.74 | 0.00 | 0.00 | 0.00 | 9,373.74 |
| Total LIABILITIES AND FUND EQUITY | 2,483.50 | 14,642.16 | 2,048.19 (| 12,593.97) | (10,110.47) |

2430 LTG M D#171-(Balsam Est)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,250.43 | 1,482.78 | 164.62 | 1,318.16 | 2,568.59 |
| 118180 Special Assessments Received-2018 | 2,061.31 | 0.00 | 1,482.22 (| 1,482.22) | 579.09 |
| 172000 Revenues (Credit) | (3,003.99) | 0.00 | 1,482.78 (| 1,482.78) | (4,486.77) |
| Total ASSETS | 307.75 | 1,482.78 | 3,129.62 (| 1,646.84) | (1,339.09) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 164.62 | 164.62 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 2,061.31 | 1,482.22 | 0.00 (| 1,482.22) | 579.09 |
| 242000 Expenditures (Debit) | (4,416.62) | 164.62 | 0.00 (| 164.62) | (4,581.24) |
| 271000 Unreserved Fund Balance | 2,663.06 | 0.00 | 0.00 | 0.00 | 2,663.06 |
| Total LIABILITIES AND FUND EQUITY | 307.75 | 1,811.46 | 164.62 (| 1,646.84) | (1,339.09) |

2440 LTG M D#172-(Main Str)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|--------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (1,944.59) | 7,424.79 | 1,512.40 | 5,912.39 | 3,967.80 |
| 118180 Special Assessments Received-2018 | 8,553.27 | 0.00 | 7,422.23 (| 7,422.23) | 1,131.04 |
| 172000 Revenues (Credit) | (14,253.51) | 0.00 | 7,424.79 (| 7,424.79) | (21,678.30) |
| Total ASSETS | (7,644.83) | 7,424.79 | 16,359.42 (| 8,934.63) | (16,579.46) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,512.40 | 1,512.40 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 8,553.27 | 7,422.23 | 0.00 (| 7,422.23) | 1,131.04 |
| 242000 Expenditures (Debit) | (22,001.41) | 1,512.40 | 0.00 (| 1,512.40) | (23,513.81) |
| 271000 Unreserved Fund Balance | 5,803.31 | 0.00 | 0.00 | 0.00 | 5,803.31 |
| Total LIABILITIES AND FUND EQUITY | (7,644.83) | 10,447.03 | 1,512.40 (| 8,934.63) | (16,579.46) |

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,002.40 | 2,043.23 | 401.84 | 1,641.39 | 3,643.79 |
| 118180 Special Assessments Received-2018 | 2,136.92 | 0.00 | 2,042.48 (| 2,042.48) | 94.44 |
| 172000 Revenues (Credit) | (3,249.81) | 0.00 | 2,043.23 (| 2,043.23) | (5,293.04) |
| Total ASSETS | 889.51 | 2,043.23 | 4,487.55 (| 2,444.32) | (1,554.81) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 401.84 | 401.84 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 2,136.92 | 2,042.48 | 0.00 (| 2,042.48) | 94.44 |
| 242000 Expenditures (Debit) | (5,016.86) | 401.84 | 0.00 (| 401.84) | (5,418.70) |
| 271000 Unreserved Fund Balance | 3,769.45 | 0.00 | 0.00 | 0.00 | 3,769.45 |
| Total LIABILITIES AND FUND EQUITY | 889.51 | 2,846.16 | 401.84 (| 2,444.32) | (1,554.81) |

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 536.22 | 2,836.60 | 580.16 | 2,256.44 | 2,792.66 |
| 118160 Special Assessments Receivables-201 | 58.35 | 0.00 | 0.00 | 0.00 | 58.35 |
| 118170 Special Assessments Receivables-201 | 53.08 | 0.00 | 0.00 | 0.00 | 53.08 |
| 118180 Special Assessments Received-2018 | 3,520.27 | 0.00 | 2,835.62 (| 2,835.62) | 684.65 |
| 172000 Revenues (Credit) | (5,442.23) | 0.00 | 2,836.60 (| 2,836.60) | (8,278.83) |
| Total ASSETS | (1,274.31) | 2,836.60 | 6,252.38 (| 3,415.78) | (4,690.09) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 580.16 | 580.16 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 3,631.70 | 2,835.62 | 0.00 (| 2,835.62) | 796.08 |
| 242000 Expenditures (Debit) | (6,570.80) | 580.16 | 0.00 (| 580.16) | (7,150.96) |
| 271000 Unreserved Fund Balance | 1,664.79 | 0.00 | 0.00 | 0.00 | 1,664.79 |
| Total LIABILITIES AND FUND EQUITY | (1,274.31) | 3,995.94 | 580.16 (| 3,415.78) | (4,690.09) |

2480 LTG M M#173-(Milestown Estates)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|--------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 618.47 | 643.40 | 145.77 | 497.63 | 1,116.10 |
| 118180 Special Assessments Received-2018 | 814.89 | 0.00 | 643.03 (| 643.03) | 171.86 |
| 172000 Revenues (Credit) | (1,908.56) | 0.00 | 643.40 (| 643.40) (| 2,551.96) |
| Total ASSETS | (475.20) | 643.40 | 1,432.20 (| 788.80) (| 1,264.00) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 145.77 | 145.77 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 814.89 | 643.03 | 0.00 (| 643.03) | 171.86 |
| 242000 Expenditures (Debit) | (2,248.25) | 145.77 | 0.00 (| 145.77) (| 2,394.02) |
| 271000 Unreserved Fund Balance | 958.16 | 0.00 | 0.00 | 0.00 | 958.16 |
| Total LIABILITIES AND FUND EQUITY | (475.20) | 934.57 | 145.77 (| 788.80) (| 1,264.00) |

2510 STR MAINT DIST #204

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------------|-------------------|-----------------------|--------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 424,555.07 | 521,686.51 | 94,274.12 | 427,412.39 | 851,967.46 |
| 116000 Protested Taxes Receivable - Reals | 51.99 | 51.99 | 0.00 | 51.99 | 103.98 |
| 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 | 250.46 | 0.00 | 0.00 | 0.00 | 250.46 |
| 118160 Special Assessments Receivables-201 | 2,467.42 | 0.00 | 0.00 | 0.00 | 2,467.42 |
| 118170 Special Assessments Receivables-201 | 5,115.89 | 0.00 | 0.00 | 0.00 | 5,115.89 |
| 118180 Special Assessments Received-2018 | 608,767.54 | 0.00 | 521,559.23 (| 521,559.23) | 87,208.31 |
| 172000 Revenues (Credit) | (1,040,055.17) | 51.99 | 521,738.50 (| 521,686.51) | (1,561,741.68) |
| Total ASSETS | 1,289.50 | 521,790.49 | 1,137,571.85 (| 615,781.36) | (614,491.86) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 6,915.10 | 55,901.53 | 55,901.53 | 0.00 | 6,915.10 |
| 223000 Deferred Revenue/Uncollected Taxes | 616,737.62 | 521,507.24 | 51.99 (| 521,455.25) | 95,282.37 |
| 223100 Deferred Revenue - Real Prop Taxes | 51.99 | 51.99 | 0.00 (| 51.99) | 0.00 |
| 242000 Expenditures (Debit) | (1,430,334.44) | 94,274.12 | 0.00 (| 94,274.12) | (1,524,608.56) |
| 271000 Unreserved Fund Balance | 807,919.23 | 0.00 | 0.00 | 0.00 | 807,919.23 |
| Total LIABILITIES AND FUND EQUITY | 1,289.50 | 671,734.88 | 55,953.52 (| 615,781.36) | (614,491.86) |

2520 STR MAINT DIST #205

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|---------------|------------|--------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 204,323.46 | 74,372.87 | 19,503.25 | 54,869.62 | 259,193.08 |
| 118130 Special Assessments Receivable 2013(| 45.28) | 0.00 | 0.00 | 0.00 | (45.28) |
| 118140 Special Assessments Receivables-201 | 214.50 | 0.00 | 0.00 | 0.00 | 214.50 |
| 118150 Special Assessments Receivables-201 | 210.08 | 0.00 | 0.00 | 0.00 | 210.08 |
| 118160 Special Assessments Receivables-201 | 1,551.89 | 0.00 | 331.29 (| 331.29) | 1,220.60 |
| 118170 Special Assessments Receivables-201 | 3,343.66 | 0.00 | 673.54 (| 673.54) | 2,670.12 |
| 118180 Special Assessments Received-2018 | 93,259.86 | 0.00 | 73,036.12 (| 73,036.12) | 20,223.74 |
| 172000 Revenues (Credit) | (216,780.24) | 0.00 | 74,231.71 (| 74,231.71) | (291,011.95) |
| Total ASSETS | 86,077.93 | 74,372.87 | 167,775.91 (| 93,403.04) | (7,325.11) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 1,728.77 | 8,073.61 | 8,073.61 | 0.00 | 1,728.77 |
| 223000 Deferred Revenue/Uncollected Taxes | 98,534.55 | 74,040.95 | 0.00 (| 74,040.95) | 24,493.60 |
| 242000 Expenditures (Debit) | (229,576.90) | 19,503.25 | 141.16 (| 19,362.09) | (248,938.99) |
| 271000 Unreserved Fund Balance | 215,391.51 | 0.00 | 0.00 | 0.00 | 215,391.51 |
| Total LIABILITIES AND FUND EQUITY | 86,077.93 | 101,617.81 | 8,214.77 (| 93,403.04) | (7,325.11) |

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 3,353.80 | 1,104.68 | 462.88 | 641.80 | 3,995.60 |
| 118180 Special Assessments Received-2018 | 1,534.25 | 0.00 | 1,103.71 (| 1,103.71) | 430.54 |
| 172000 Revenues (Credit) | (3,535.67) | 0.00 | 1,104.68 (| 1,104.68) (| 4,640.35) |
| Total ASSETS | 1,352.38 | 1,104.68 | 2,671.27 (| 1,566.59) (| 214.21) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 1,534.25 | 1,103.71 | 0.00 (| 1,103.71) | 430.54 |
| 242000 Expenditures (Debit) | (4,893.88) | 462.88 | 0.00 (| 462.88) (| 5,356.76) |
| 271000 Unreserved Fund Balance | 4,712.01 | 0.00 | 0.00 | 0.00 | 4,712.01 |
| Total LIABILITIES AND FUND EQUITY | 1,352.38 | 1,566.59 | 0.00 (| 1,566.59) (| 214.21) |

2701 Fire Grants

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-------------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 4,919.15 | 250.00 | 0.00 | 250.00 | 5,169.15 |
| 172000 Revenues (Credit) | (4,150.00) | 0.00 | 250.00 (| 250.00) (| 4,400.00) |
| Total ASSETS | 769.15 | 250.00 | 250.00 | 0.00 | 769.15 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 769.15 | 0.00 | 0.00 | 0.00 | 769.15 |
| Total LIABILITIES AND FUND EQUITY | 769.15 | 0.00 | 0.00 | 0.00 | 769.15 |

2820 GAS TAX

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|---------------|-----------|-----------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 56,930.44 | 14,552.93 | 320.83 | 14,232.10 | 71,162.54 |
| 172000 Revenues (Credit) | (145,529.30) | 0.00 | 14,552.93 | (14,552.93) | (160,082.23) |
| Total ASSETS | (88,598.86) | 14,552.93 | 14,873.76 | (320.83) | (88,919.69) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (88,600.90) | 320.83 | 0.00 | (320.83) | (88,921.73) |
| 271000 Unreserved Fund Balance | 2.04 | 0.00 | 0.00 | 0.00 | 2.04 |
| Total LIABILITIES AND FUND EQUITY | (88,598.86) | 320.83 | 0.00 | (320.83) | (88,919.69) |

2821 HB473- Fuel Tax

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|---------------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 102131 Restricted Cash- HB473 | 142,042.79 | 0.00 | 0.00 | 0.00 | 142,042.79 |
| 172000 Revenues (Credit) | (138,752.00) | 0.00 | 0.00 | 0.00 | (138,752.00) |
| Total ASSETS | 3,290.79 | 0.00 | 0.00 | 0.00 | 3,290.79 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 3,290.79 | 0.00 | 0.00 | 0.00 | 3,290.79 |
| Total LIABILITIES AND FUND EQUITY | 3,290.79 | 0.00 | 0.00 | 0.00 | 3,290.79 |

2850 911 EMERGENCY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|---------------|-----------|-----------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 340,480.74 | 61,632.10 | 15,853.05 | 45,779.05 | 386,259.79 |
| 172000 Revenues (Credit) | (177,982.77) | 0.00 | 61,632.10 | (61,632.10) | (239,614.87) |
| Total ASSETS | 162,497.97 | 61,632.10 | 77,485.15 | (15,853.05) | 146,644.92 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 15,853.05 | 15,853.05 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (128,004.23) | 15,853.05 | 0.00 | (15,853.05) | (143,857.28) |
| 271000 Unreserved Fund Balance | 290,502.20 | 0.00 | 0.00 | 0.00 | 290,502.20 |
| Total LIABILITIES AND FUND EQUITY | 162,497.97 | 31,706.10 | 15,853.05 | (15,853.05) | 146,644.92 |

2880 LIBRARY GRANTS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (4,493.50) | 0.00 | 513.00 (| 513.00) | (5,006.50) |
| 101003 Cash - per capita | 15,884.42 | 0.00 | 0.00 | 0.00 | 15,884.42 |
| 101020 Cash - Partners Program | 35,182.70 | 0.00 | 0.00 | 0.00 | 35,182.70 |
| 101021 Cash-One Time Endowments | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 |
| 101030 Cash - Sagebrush Fed/Base Grant | 18,002.14 | 0.00 | 0.00 | 0.00 | 18,002.14 |
| 101032 Cash- Library Board of Trustees Mul | 0.00 | 84,050.97 | 0.00 | 84,050.97 | 84,050.97 |
| 172000 Revenues (Credit) | (5,026.98) | 5,026.98 | 92,577.95 (| 87,550.97) | (92,577.95) |
| Total ASSETS | 59,548.78 | 92,577.95 | 93,090.95 (| 513.00) | 59,035.78 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 513.00 | 513.00 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (5,630.24) | 513.00 | 0.00 (| 513.00) | (6,143.24) |
| 271000 Unreserved Fund Balance | 65,179.02 | 0.00 | 0.00 | 0.00 | 65,179.02 |
| Total LIABILITIES AND FUND EQUITY | 59,548.78 | 1,026.00 | 513.00 (| 513.00) | 59,035.78 |

2935 Historic Preservation

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 13,632.74 | 2,750.00 | 6.99 | 2,743.01 | 16,375.75 |
| 172000 Revenues (Credit) | (4,950.00) | 0.00 | 2,750.00 (| 2,750.00) (| 7,700.00) |
| Total ASSETS | 8,682.74 | 2,750.00 | 2,756.99 (| 6.99) | 8,675.75 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 6.94 | 6.94 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (1,126.30) | 6.99 | 0.00 (| 6.99) (| 1,133.29) |
| 271000 Unreserved Fund Balance | 9,809.04 | 0.00 | 0.00 | 0.00 | 9,809.04 |
| Total LIABILITIES AND FUND EQUITY | 8,682.74 | 13.93 | 6.94 (| 6.99) | 8,675.75 |

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|--------------|-----------|-----------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (5,857.41) | 6,188.09 | 7,475.75 | (1,287.66) | (7,145.07) |
| 101004 RSVP Non-Federal Cash Operating-Cus | 13,271.98 | 0.00 | 3,814.92 | (3,814.92) | 9,457.06 |
| 101008 RSVP- Custer Excess | 8,611.55 | 0.00 | 0.00 | 0.00 | 8,611.55 |
| 103100 Petty Cash- | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 172000 Revenues (Credit) | (73,093.00) | 0.00 | 6,188.09 | (6,188.09) | (79,281.09) |
| Total ASSETS | (56,866.88) | 6,188.09 | 17,478.76 | (11,290.67) | (68,157.55) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 5,641.86 | 5,641.86 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (75,038.27) | 11,305.47 | 14.80 | (11,290.67) | (86,328.94) |
| 271000 Unreserved Fund Balance | 18,171.39 | 0.00 | 0.00 | 0.00 | 18,171.39 |
| Total LIABILITIES AND FUND EQUITY | (56,866.88) | 16,947.33 | 5,656.66 | (11,290.67) | (68,157.55) |

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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) |

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 |
|--|------------------|-----------------|-------------------|------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 9,892.54 | 1,430.81 | 0.00 | 1,430.81 | 11,323.35 |
| 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 |
| 118180 Special Assessments Received-2018 | 1,430.81 | 0.00 | 1,430.81 (| 1,430.81) | 0.00 |
| 119000 Special Assmt Recbl - Deferred | 37,169.39 | 0.00 | 0.00 | 0.00 | 37,169.39 |
| 172000 Revenues (Credit) | (2,359.25) | 0.00 | 1,430.81 (| 1,430.81) | (3,790.06) |
| Total ASSETS | 49,909.65 | 1,430.81 | 2,861.62 (| 1,430.81) | 48,478.84 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 42,376.36 | 1,430.81 | 0.00 (| 1,430.81) | 40,945.55 |
| 242000 Expenditures (Debit) | (5,317.83) | 0.00 | 0.00 | 0.00 | (5,317.83) |
| 271000 Unreserved Fund Balance | 12,851.12 | 0.00 | 0.00 | 0.00 | 12,851.12 |
| Total LIABILITIES AND FUND EQUITY | 49,909.65 | 1,430.81 | 0.00 (| 1,430.81) | 48,478.84 |

4000 General Fund Capitol Improvement Fund

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 573.23 | 0.00 | 3,363.49 (| 3,363.49) (| 2,790.26) |
| 172000 Revenues (Credit) | (1,456.65) | 0.00 | 0.00 | 0.00 | (1,456.65) |
| Total ASSETS | (883.42) | 0.00 | 3,363.49 (| 3,363.49) (| 4,246.91) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 3,363.49 | 3,363.49 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (95,799.00) | 3,363.49 | 0.00 (| 3,363.49) (| 99,162.49) |
| 271000 Unreserved Fund Balance | 94,915.58 | 0.00 | 0.00 | 0.00 | 94,915.58 |
| Total LIABILITIES AND FUND EQUITY | (883.42) | 6,726.98 | 3,363.49 (| 3,363.49) (| 4,246.91) |

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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 | 554,283.00 | 1,150.00 | 0.00 | 1,150.00 | 555,433.00 |
| 122000 Accounts Receivable | 0.00 | 100.00 | 100.00 | 0.00 | 0.00 |
| 172000 Revenues (Credit) | (289,887.91) | 0.00 | 1,150.00 | (1,150.00) | (291,037.91) |
| Total ASSETS | 264,395.09 | 1,250.00 | 1,250.00 | 0.00 | 264,395.09 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (136,550.00) | 0.00 | 0.00 | 0.00 | (136,550.00) |
| 271000 Unreserved Fund Balance | 400,945.09 | 0.00 | 0.00 | 0.00 | 400,945.09 |
| Total LIABILITIES AND FUND EQUITY | 264,395.09 | 0.00 | 0.00 | 0.00 | 264,395.09 |

5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------------|------------|--------------|-------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 3,337,809.67 | 147,557.64 | 248,962.91 (| 101,405.27) | 3,236,404.40 |
| 101010 Deposit Cash | 96,500.00 | 2,850.00 | 3,150.00 (| 300.00) | 96,200.00 |
| 102240 Cash - Replacement & Depreciation | 1,489,589.35 | 0.00 | 0.00 | 0.00 | 1,489,589.35 |
| 102250 Cash - System Development Fees | 310,884.92 | 705.00 | 0.00 | 705.00 | 311,589.92 |
| 102270 Cash - Curb Stop Replacement Fee | 351,392.26 | 3,488.57 | 516.17 | 2,972.40 | 354,364.66 |
| 102312 RevBnd/CurYearDebt-DNRC/CarbonTank | 46,464.80 | 11,563.23 | 0.00 | 11,563.23 | 58,028.03 |
| 102313 RevBnd/CurYearDebt-DNRC/NE WtrLine | 47,738.10 | 11,756.56 | 0.00 | 11,756.56 | 59,494.66 |
| 102315 RevBnd/CurYearDebt-ARRA/NE Water Li | 5,628.50 | 1,536.35 | 0.00 | 1,536.35 | 7,164.85 |
| 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 | 161,391.85 | 178,981.30 | 155,776.23 | 23,205.07 | 184,596.92 |
| 122020 Accounts Receivable-\$2.00 State Ass | 40.34 | 0.00 | 32.34 (| 32.34) | 8.00 |
| 162000 Deferred outflows-GASB68 | 159,755.00 | 0.00 | 0.00 | 0.00 | 159,755.00 |
| 172000 Revenues (Credit) | (1,827,449.05) | 5,464.94 | 171,102.75 (| 165,637.81) | (1,993,086.86) |
| 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(| 311,381.00) | 0.00 | 0.00 | 0.00 | (311,381.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 40,080.74 | 0.00 | 0.00 | 0.00 | 40,080.74 |
| 189100 Source of Supply | 3,448,234.49 | 0.00 | 0.00 | 0.00 | 3,448,234.49 |
| 189110 Allowance for Depreciation - Source(| 706,399.00) | 0.00 | 0.00 | 0.00 | (706,399.00) |
| 189300 Treatment Plant | 3,740,287.07 | 0.00 | 0.00 | 0.00 | 3,740,287.07 |
| 189310 Allowance for Depr - Treatment Plan(| 2,009,989.00) | 0.00 | 0.00 | 0.00 | (2,009,989.00) |
| 189400 Transmission & Distribution | 13,418,565.26 | 0.00 | 0.00 | 0.00 | 13,418,565.26 |
| 189410 Allowance for Depr - Trans & Distri(| 4,233,563.00) | 0.00 | 0.00 | 0.00 | (4,233,563.00) |
| 199901 OPEB Deferred Outflow | 9,115.00 | 0.00 | 0.00 | 0.00 | 9,115.00 |
| Total ASSETS | 18,370,518.72 | 363,903.59 | 579,540.40 (| 215,636.81) | 18,154,881.91 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 150,560.48 | 150,560.48 | 0.00 | 0.00 |
| 214000 Deposits Payable | 96,500.00 | 3,150.00 | 2,850.00 (| 300.00) | 96,200.00 |
| 214010 Refunds Payable | (456.27) | 3,342.15 | 3,442.06 | 99.91 (| 356.36) |
| 223801 OPEB Deferred Inflows | 2,157.00 | 0.00 | 0.00 | 0.00 | 2,157.00 |
| 223899 Deferred inflows-GASB 68 | 5,550.00 | 0.00 | 0.00 | 0.00 | 5,550.00 |
| 231000 BONDS PAYABLE | 4,326,000.00 | 0.00 | 0.00 | 0.00 | 4,326,000.00 |
| 237000 Net Pension liability-GASB 68 | 679,857.00 | 0.00 | 0.00 | 0.00 | 679,857.00 |
| 238000 Other Post Employment Benefits | 67,353.00 | 0.00 | 0.00 | 0.00 | 67,353.00 |
| 239000 Compensated Absences Payable | 86,077.00 | 0.00 | 0.00 | 0.00 | 86,077.00 |
| 242000 Expenditures (Debit) | (1,922,614.85) | 215,436.72 | 0.00 (| 215,436.72) | (2,138,051.57) |
| 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 |

5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|---------------|------------|--------------|-------------|----------------|
| 250600 Reserve for Replacement & Depreciat | 1,351,889.30 | 0.00 | 0.00 | 0.00 | 1,351,889.30 |
| 271000 Unreserved Fund Balance | (518,467.93) | 0.00 | 0.00 | 0.00 | (518,467.93) |
| 272000 Unreserved Retained Earnings | 13,702,272.37 | 0.00 | 0.00 | 0.00 | 13,702,272.37 |
| Total LIABILITIES AND FUND EQUITY | 18,370,518.72 | 372,489.35 | 156,852.54 (| 215,636.81) | 18,154,881.91 |

5310 SEWER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|----------------------|-------------------|---------------------|-------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,667,988.70 | 170,964.92 | 105,361.73 | 65,603.19 | 2,733,591.89 |
| 102240 Cash - Replacement & Depreciation | 195,098.39 | 0.00 | 0.00 | 0.00 | 195,098.39 |
| 102250 Cash - System Development Fees | 148,440.91 | 480.00 | 0.00 | 480.00 | 148,920.91 |
| 102279 WWtr Treatment Plant-Phase II Const(| 76,205.70) | 0.00 | 0.00 | 0.00 | (76,205.70) |
| 102280 WWtr Treatment Plant-Phase I Constr | 738,063.46 | 0.00 | 0.00 | 0.00 | 738,063.46 |
| 102316 RevBnd/CurYearDebt-Phase 1 Haynes L | 33,890.80 | 8,409.58 | 0.00 | 8,409.58 | 42,300.38 |
| 102317 RevBnd/CurYearDebt-WWTP Phase II (| 46,223.11) | 221,421.54 | 0.00 | 221,421.54 | 175,198.43 |
| 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 | 201,275.00 | 0.00 | 0.00 | 0.00 | 201,275.00 |
| 122000 Accounts Receivable | 190,838.80 | 167,660.89 | 174,188.31 (| 6,527.42) | 184,311.38 |
| 162000 Deferred outflows-GASB68 | 129,910.00 | 0.00 | 0.00 | 0.00 | 129,910.00 |
| 172000 Revenues (Credit) | (1,743,782.63) | 4,357.56 | 369,594.67 (| 365,237.11) | (2,109,019.74) |
| 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(| 496,574.00) | 0.00 | 0.00 | 0.00 | (496,574.00) |
| 188000 Const. Work in Progress-NE Wtr Line(| 1.63) | 0.00 | 0.00 | 0.00 | (1.63) |
| 189300 Treatment Plant | 11,315,945.56 | 0.00 | 0.00 | 0.00 | 11,315,945.56 |
| 189310 Allowance for Depr - Treatment Plan(| 1,536,380.00) | 0.00 | 0.00 | 0.00 | (1,536,380.00) |
| 189400 Transmission & Distribution | 4,028,819.40 | 0.00 | 0.00 | 0.00 | 4,028,819.40 |
| 189410 Allowance for Depr - Trans & Distri(| 1,598,105.00) | 0.00 | 0.00 | 0.00 | (1,598,105.00) |
| 199901 OPEB Deferred Outflow | 6,836.00 | 0.00 | 0.00 | 0.00 | 6,836.00 |
| Total ASSETS | 15,005,237.72 | 573,294.49 | 649,144.71 (| 75,850.22) | 14,929,387.50 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 213,361.46 | 22,901.91 | 22,901.91 | 0.00 | 213,361.46 |
| 214010 Refunds Payable | 0.00 | 4,330.49 | 4,330.49 | 0.00 | 0.00 |
| 223801 OPEB Deferred Inflows | 1,618.00 | 0.00 | 0.00 | 0.00 | 1,618.00 |
| 223899 Deferred inflows-GASB 68 | 4,513.00 | 0.00 | 0.00 | 0.00 | 4,513.00 |
| 231300 Bonds Pay 1979 Issue | 1,147,000.00 | 0.00 | 0.00 | 0.00 | 1,147,000.00 |
| 231301 WWTP #2 Bonds Pay | 5,227,962.00 | 0.00 | 0.00 | 0.00 | 5,227,962.00 |
| 237000 Net Pension liability-GASB 68 | 552,851.00 | 0.00 | 0.00 | 0.00 | 552,851.00 |
| 238000 Other Post Employment Benefits | 50,515.00 | 0.00 | 0.00 | 0.00 | 50,515.00 |
| 239000 Compensated Absences Payable | 65,465.00 | 0.00 | 0.00 | 0.00 | 65,465.00 |
| 242000 Expenditures (Debit) | (1,517,995.75) | 75,850.22 | 0.00 (| 75,850.22) | (1,593,845.97) |
| 250500 Reserve - System Dev Fees | 82,925.91 | 0.00 | 0.00 | 0.00 | 82,925.91 |
| 250600 Reserve for Replacement & Depreciat | 1,666,491.83 | 0.00 | 0.00 | 0.00 | 1,666,491.83 |
| 271000 Unreserved Fund Balance | (394,844.93) | 0.00 | 0.00 | 0.00 | (394,844.93) |
| 272000 Unreserved Retained Earnings | 7,905,375.20 | 0.00 | 0.00 | 0.00 | 7,905,375.20 |
| Total LIABILITIES AND FUND EQUITY | 15,005,237.72 | 103,082.62 | 27,232.40 (| 75,850.22) | 14,929,387.50 |

5510 AMBULANCE FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------------|------------|--------------|-------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (259,208.41) | 69,083.43 | 44,471.45 | 24,611.98 | (234,596.43) |
| 113211 Taxes Receivable - Real 2011 | 19.68 | 0.00 | 0.00 | 0.00 | 19.68 |
| 113213 Tax Receivables Real-2013 | 0.46 | 0.00 | 0.00 | 0.00 | 0.46 |
| 113214 Taxes Receivable- Real 2014 | 0.97 | 0.00 | 0.00 | 0.00 | 0.97 |
| 113215 Tax Receivables Real-2015 | 2.09 | 0.00 | 0.00 | 0.00 | 2.09 |
| 113216 Tax Receivables real-2016 | 13.27 | 0.00 | 1.09 (| 1.09) | 12.18 |
| 113217 Tax receivables real-2017 | 33.29 | 0.00 | 2.46 (| 2.46) | 30.83 |
| 113218 Tax Receivables real-2018 | (5,281.61) | 0.00 | 3,269.30 (| 3,269.30) | (8,550.91) |
| 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 | 0.02 | 0.00 | 0.00 | 0.00 | 0.02 |
| 115217 Tax receivable personal-2017 | 0.17 | 0.00 | 0.00 | 0.00 | 0.17 |
| 115218 Tax Receivable Personal-2018 | 0.25 | 0.00 | 0.00 | 0.00 | 0.25 |
| 115219 Tax Receivable Personal-2019 | (4.57) | 0.00 | 23.33 (| 23.33) | (27.90) |
| 122000 Accounts Receivable | 394,230.78 | 137,738.03 | 135,170.38 | 2,567.65 | 396,798.43 |
| 122100 Acct Receivable | (182,386.20) | 0.00 | 0.00 | 0.00 | (182,386.20) |
| 162000 Deferred outflows-GASB68 | 46,329.00 | 0.00 | 0.00 | 0.00 | 46,329.00 |
| 172000 Revenues (Credit) | (1,130,391.03) | 360.99 | 141,621.38 (| 141,260.39) | (1,271,651.42) |
| 186000 Machinery and Equipment | 536,326.11 | 0.00 | 0.00 | 0.00 | 536,326.11 |
| 186100 Allowance for Depr - Machinery & Eq(| 281,708.00) | 0.00 | 0.00 | 0.00 | (281,708.00) |
| 199901 OPEB Deferred Outflow | 3,798.00 | 0.00 | 0.00 | 0.00 | 3,798.00 |
| Total ASSETS | (878,225.74) | 207,182.45 | 324,559.39 (| 117,376.94) | (995,602.68) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 10,226.52 | 10,226.52 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes (| 5,411.57) | 3,272.85 | 0.00 (| 3,272.85) | (8,684.42) |
| 223200 Deferred Revenue - Pers Prop Taxes (| 26.88) | 23.33 | 0.00 (| 23.33) | (50.21) |
| 223898 OPEB Deferred Inflow | 899.00 | 0.00 | 0.00 | 0.00 | 899.00 |
| 223899 Deferred inflows-GASB 68 | 9,402.00 | 0.00 | 0.00 | 0.00 | 9,402.00 |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE | (0.01) | 0.00 | 0.00 | 0.00 | (0.01) |
| 237000 Net Pension liability-GASB 68 | 132,750.00 | 0.00 | 0.00 | 0.00 | 132,750.00 |
| 238000 Other Post Employment Benefits | 28,064.00 | 0.00 | 0.00 | 0.00 | 28,064.00 |
| 239000 Compensated Absences Payable | 33,890.00 | 0.00 | 0.00 | 0.00 | 33,890.00 |
| 242000 Expenditures (Debit) | (1,034,307.88) | 114,080.76 | 0.00 (| 114,080.76) | (1,148,388.64) |
| 271000 Unreserved Fund Balance | (139,528.00) | 0.00 | 0.00 | 0.00 | (139,528.00) |
| 272000 Unreserved Retained Earnings | 96,043.60 | 0.00 | 0.00 | 0.00 | 96,043.60 |
| Total LIABILITIES AND FUND EQUITY | (878,225.74) | 127,603.46 | 10,226.52 (| 117,376.94) | (995,602.68) |

5610 AIRPORT OPERATING

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|----------------------|-------------------|---------------------|-------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 108,434.51 | 61,458.05 | 66,839.37 (| 5,381.32) | 103,053.19 |
| 102117 Airport Improvement | 90,560.57 | 0.00 | 0.00 | 0.00 | 90,560.57 |
| 102230 Cash - Surplus/Credit Card Acct (| 1.53) | 32,615.71 | 32,514.18 | 101.53 | 100.00 |
| 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 | 0.65 | 0.00 | 0.00 | 0.00 | 0.65 |
| 113214 Taxes Receivable- Real 2014 | 1.48 | 0.00 | 0.00 | 0.00 | 1.48 |
| 113215 Tax Receivables Real-2015 | 3.17 | 0.00 | 0.00 | 0.00 | 3.17 |
| 113216 Tax Receivables real-2016 | 19.87 | 0.00 | 1.63 (| 1.63) | 18.24 |
| 113217 Tax receivables real-2017 | 49.91 | 0.00 | 3.69 (| 3.69) | 46.22 |
| 113218 Tax Receivables real-2018 (| 7,922.97) | 0.00 | 4,904.31 (| 4,904.31) (| 12,827.28) |
| 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 | 0.06 | 0.00 | 0.00 | 0.00 | 0.06 |
| 115217 Tax receivable personal-2017 | 0.28 | 0.00 | 0.00 | 0.00 | 0.28 |
| 115218 Tax Receivable Personal-2018 | 0.37 | 0.00 | 0.00 | 0.00 | 0.37 |
| 115219 Tax Receivable Personal-2019 (| 6.86) | 0.00 | 35.00 (| 35.00) (| 41.86) |
| 141000 Prepaid Expense | 4,875.00 | 0.00 | 0.00 | 0.00 | 4,875.00 |
| 162000 Deferred outflows-GASB68 | 37,393.00 | 0.00 | 0.00 | 0.00 | 37,393.00 |
| 172000 Revenues (Credit) (| 523,097.05) | 350.00 | 61,840.55 (| 61,490.55) (| 584,587.60) |
| 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(| 379,313.00) | 0.00 | 0.00 | 0.00 | (379,313.00) |
| 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(| 3,106,030.00) | 0.00 | 0.00 | 0.00 | (3,106,030.00) |
| 186000 Machinery and Equipment | 933,402.58 | 0.00 | 0.00 | 0.00 | 933,402.58 |
| 186100 Allowance for Depr - Machinery & Eq(| 467,311.00) | 0.00 | 0.00 | 0.00 | (467,311.00) |
| 199901 OPEB Deferred Outflow | 1,519.00 | 0.00 | 0.00 | 0.00 | 1,519.00 |
| Total ASSETS | 10,408,042.75 | 94,423.76 | 166,138.73 (| 71,714.97) | 10,336,327.78 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 53,962.25 | 53,962.25 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes (| 8,117.91) | 4,909.63 | 0.00 (| 4,909.63) (| 13,027.54) |
| 223200 Deferred Revenue - Pers Prop Taxes (| 40.31) | 35.00 | 0.00 (| 35.00) (| 75.31) |
| 223801 OPEB Deferred Inflows | 359.00 | 0.00 | 0.00 | 0.00 | 359.00 |
| 223899 Deferred inflows-GASB 68 | 1,299.00 | 0.00 | 0.00 | 0.00 | 1,299.00 |
| 235160 LTrm Pay/MT Aeronautics (2) | 118,671.00 | 0.00 | 0.00 | 0.00 | 118,671.00 |
| 237000 Net Pension liability-GASB 68 | 159,131.00 | 0.00 | 0.00 | 0.00 | 159,131.00 |
| 238000 Other Post Employment Benefits | 11,225.00 | 0.00 | 0.00 | 0.00 | 11,225.00 |
| 239000 Compensated Absences Payable | 14,188.00 | 0.00 | 0.00 | 0.00 | 14,188.00 |
| 242000 Expenditures (Debit) (| 523,032.11) | 66,837.84 | 67.50 (| 66,770.34) (| 589,802.45) |
| 250600 Reserve for Replacement & Depreciat | 18,913.67 | 0.00 | 0.00 | 0.00 | 18,913.67 |
| 271000 Unreserved Fund Balance (| 90,992.00) | 0.00 | 0.00 | 0.00 | (90,992.00) |
| 272000 Unreserved Retained Earnings | 10,706,438.41 | 0.00 | 0.00 | 0.00 | 10,706,438.41 |
| Total LIABILITIES AND FUND EQUITY | 10,408,042.75 | 125,744.72 | 54,029.75 (| 71,714.97) | 10,336,327.78 |

6040 PUBLIC WORKS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------|---------------|-----------|-------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 7,459.48 | 4,000.00 | 19,106.98 (| 15,106.98) (| 7,647.50) |
| 172000 Revenues (Credit) | (146,634.80) | 0.00 | 4,000.00 (| 4,000.00) (| 150,634.80) |
| Total ASSETS | (139,175.32) | 4,000.00 | 23,106.98 (| 19,106.98) (| 158,282.30) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 5,821.24 | 5,821.24 | 0.00 | 0.00 |
| 239000 Compensated Absences Payable | 11,990.00 | 0.00 | 0.00 | 0.00 | 11,990.00 |
| 242000 Expenditures (Debit) | (144,443.34) | 19,106.98 | 0.00 (| 19,106.98) (| 163,550.32) |
| 271000 Unreserved Fund Balance | (103,457.43) | 0.00 | 0.00 | 0.00 (| 103,457.43) |
| 272000 Unreserved Retained Earnings | 96,735.45 | 0.00 | 0.00 | 0.00 | 96,735.45 |
| Total LIABILITIES AND FUND EQUITY | (139,175.32) | 24,928.22 | 5,821.24 (| 19,106.98) (| 158,282.30) |

7370 TBID

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-----------|-----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 8,133.00 | 8,133.00 | 0.00 | 0.00 |
| Total ASSETS | 0.00 | 8,133.00 | 8,133.00 | 0.00 | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 8,133.00 | 8,133.00 | 0.00 | 0.00 |
| 212500 Due to Others | 0.00 | 8,133.00 | 8,133.00 | 0.00 | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 0.00 | 16,266.00 | 16,266.00 | 0.00 | 0.00 |

7467 Law Enforcement Academy Surcharge

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|--------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 407.50 | 420.00 | 0.00 | 420.00 | 827.50 |
| Total ASSETS | 407.50 | 420.00 | 0.00 | 420.00 | 827.50 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212200 Due to Federal, Soc Sec & Medicare | 407.50 | 0.00 | 420.00 | 420.00 | 827.50 |
| Total LIABILITIES AND FUND EQUITY | 407.50 | 0.00 | 420.00 | 420.00 | 827.50 |

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 765.50 | 1,008.00 | 0.00 | 1,008.00 | 1,773.50 |
| Total ASSETS | 765.50 | 1,008.00 | 0.00 | 1,008.00 | 1,773.50 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212500 Due to Others | 765.50 | 0.00 | 1,008.00 | 1,008.00 | 1,773.50 |
| Total LIABILITIES AND FUND EQUITY | 765.50 | 0.00 | 1,008.00 | 1,008.00 | 1,773.50 |

7910 PAYROLL FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|------------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 93,588.84 | 499,348.73 | 478,291.22 | 21,057.51 | 114,646.35 |
| Total ASSETS | 93,588.84 | 499,348.73 | 478,291.22 | 21,057.51 | 114,646.35 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 76,736.17 | 81,174.90 | 85,059.89 | 3,884.99 | 80,621.16 |
| 212200 Due to Federal, Soc Sec & Medicare | 0.00 | 65,893.67 | 65,893.67 | 0.00 | 0.00 |
| 212202 Due to State Unemployment | 1,236.61 | 0.00 | 1,268.08 | 1,268.08 | 2,504.69 |
| 212203 Due to Worker's Compensation | 15,612.06 | 0.00 | 15,908.44 | 15,908.44 | 31,520.50 |
| 212204 Due to State Income Tax | 0.00 | 15,969.00 | 15,969.00 | 0.00 | 0.00 |
| 212205 Due to MPORS-GABA | 0.00 | 14,646.47 | 14,646.47 | 0.00 | 0.00 |
| 212207 Due to AFLAC, AFLAC PRETAX | 0.00 | 563.84 | 563.84 | 0.00 | 0.00 |
| 212208 Due to Health Ins, Dental, Vision | 4.00 | 65,130.50 | 65,126.50 (| 4.00) | 0.00 |
| 212209 Due to PERS Retirement | 0.00 | 34,533.09 | 34,533.09 | 0.00 | 0.00 |
| 212210 Due to FURS-GABA Retirement | 0.00 | 14,624.34 | 14,624.34 | 0.00 | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 93,588.84 | 292,535.81 | 313,593.32 | 21,057.51 | 114,646.35 |

7930 CLAIMS FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|------------|------------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 257,326.61 | 454,018.79 | 386,633.69 | 67,385.10 | 324,711.71 |
| Total ASSETS | 257,326.61 | 454,018.79 | 386,633.69 | 67,385.10 | 324,711.71 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 257,326.61 | 386,633.69 | 454,018.79 | 67,385.10 | 324,711.71 |
| Total LIABILITIES AND FUND EQUITY | 257,326.61 | 386,633.69 | 454,018.79 | 67,385.10 | 324,711.71 |

7980 CUSTER CO WATER & SEWER DISTRICT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-----------|-----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 14,043.75 | 14,043.75 | 0.00 | 0.00 |
| 122000 Accounts Receivable | 16,218.41 | 14,356.66 | 14,043.75 | 312.91 | 16,531.32 |
| Total ASSETS | 16,218.41 | 28,400.41 | 28,087.50 | 312.91 | 16,531.32 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 14,043.75 | 14,043.75 | 0.00 | 0.00 |
| 211020 Due to Custer Water & Sewer Dist | 16,218.41 | 14,043.75 | 14,356.66 | 312.91 | 16,531.32 |
| Total LIABILITIES AND FUND EQUITY | 16,218.41 | 28,087.50 | 28,400.41 | 312.91 | 16,531.32 |

7981 Interest Clearing

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-----------|-----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 26,035.40 | 28,934.11 | 0.00 | 28,934.11 | 54,969.51 |
| Total ASSETS | 26,035.40 | 28,934.11 | 0.00 | 28,934.11 | 54,969.51 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212500 Due to Others | 26,035.40 | 0.00 | 28,934.11 | 28,934.11 | 54,969.51 |
| Total LIABILITIES AND FUND EQUITY | 26,035.40 | 0.00 | 28,934.11 | 28,934.11 | 54,969.51 |

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 |