

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 5 / 20

1000 GENERAL

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|-----------------|------------|----------------|-------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (245,960.53) | 669,193.75 | 332,275.53 | 336,918.22 | 90,957.69 |
| 101001 Cash - Ins. Proceeds-Fire Hall Roof | 12,961.16 | 0.00 | 0.00 | 0.00 | 12,961.16 |
| 101080 Cash - Contr & Donations | 3,887.95 | 0.00 | 97.53 (| 97.53) | 3,790.42 |
| 101130 Riverside Park Tennis Courts Donati | 1,065.03 | 0.00 | 0.00 | 0.00 | 1,065.03 |
| 101140 Animal Control/donated by Nefsy | 2,003.38 | 0.00 | 0.00 | 0.00 | 2,003.38 |
| 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 |
| 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 | 286.88 | 0.00 | 0.00 | 0.00 | 286.88 |
| 113216 Tax Receivables real-2016 | 1,394.02 | 0.00 | 0.00 | 0.00 | 1,394.02 |
| 113217 Tax receivables real-2017 | 3,140.85 | 0.00 | 94.55 (| 94.55) | 3,046.30 |
| 113218 Tax Receivables real-2018 | 9,860.40 | 0.00 | 467.14 (| 467.14) | 9,393.26 |
| 113219 Tax receivables Real-2019 | (1,026,395.34) | 0.00 | 603,348.56 (| 603,348.56) | (1,629,743.90) |
| 115216 Tax receivable personal-2016 | 6.01 | 0.00 | 0.00 | 0.00 | 6.01 |
| 115217 Tax receivable personal-2017 | 37.78 | 0.00 | 0.00 | 0.00 | 37.78 |
| 115218 Tax Receivable Personal-2018 | 44.19 | 0.00 | 0.00 | 0.00 | 44.19 |
| 115219 Tax Receivable Personal-2019 | 837.75 | 0.00 | 20.36 (| 20.36) | 817.39 |
| 115220 Tax Receivable Personal-2020 | (133.19) | 0.00 | 4,071.50 (| 4,071.50) | (4,204.69) |
| 122000 Accounts Receivable | 2,561.86 | 324.00 | 777.80 (| 453.80) | 2,108.06 |
| 122100 Acct Receivable | 1,670.31 | 0.00 | 0.00 | 0.00 | 1,670.31 |
| 172000 Revenues (Credit) | (3,138,277.40) | 476.03 | 668,665.78 (| 668,189.75) | (3,806,467.15) |
| Total ASSETS | (4,365,325.60) | 669,993.78 | 1,609,818.75 (| 939,824.97) | (5,305,150.57) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 2,629.66 | 36,284.41 | 36,284.41 | 0.00 | 2,629.66 |
| 223100 Deferred Revenue - Real Prop Taxes | (1,011,415.74) | 603,910.25 | 0.00 (| 603,910.25) | (1,615,325.99) |
| 223200 Deferred Revenue - Pers Prop Taxes | 792.54 | 4,091.86 | 0.00 (| 4,091.86) | (3,299.32) |
| 242000 Expenditures (Debit) | (3,899,988.85) | 332,637.21 | 814.35 (| 331,822.86) | (4,231,811.71) |
| 271000 Unreserved Fund Balance | 542,656.79 | 0.00 | 0.00 | 0.00 | 542,656.79 |
| Total LIABILITIES AND FUND EQUITY | (4,365,325.60) | 976,923.73 | 37,098.76 (| 939,824.97) | (5,305,150.57) |

2220 LIBRARY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|---------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 38,712.44 | 25,578.00 | 29,360.15 (| 3,782.15) | 34,930.29 |
| 101032 Cash- Library Board of Trustees Mul | 6,323.64 | 236.00 | 0.00 | 236.00 | 6,559.64 |
| 103000 Petty Cash | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 |
| 172000 Revenues (Credit) | (262,211.25) | 0.00 | 25,814.00 (| 25,814.00) | (288,025.25) |
| Total ASSETS | (217,100.17) | 25,814.00 | 55,174.15 (| 29,360.15) | (246,460.32) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 4,418.86 | 4,418.86 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (258,671.78) | 29,360.15 | 0.00 (| 29,360.15) | (288,031.93) |
| 271000 Unreserved Fund Balance | 41,571.61 | 0.00 | 0.00 | 0.00 | 41,571.61 |
| Total LIABILITIES AND FUND EQUITY | (217,100.17) | 33,779.01 | 4,418.86 (| 29,360.15) | (246,460.32) |

2260 EMERGENCY DISASTER

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------------|-----------|-------|---------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 243.48 | 6.83 | 0.00 | 6.83 | 250.31 |
| 113218 Tax Receivables real-2018 | (177.64) | 0.00 | 4.91 (| 4.91) (| 182.55) |
| 115219 Tax Receivable Personal-2019 | (40.01) | 0.00 | 0.21 (| 0.21) (| 40.22) |
| 172000 Revenues (Credit) | (244.07) | 0.00 | 6.83 (| 6.83) (| 250.90) |
| Total ASSETS | (218.24) | 6.83 | 11.95 (| 5.12) (| 223.36) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | (177.64) | 4.91 | 0.00 (| 4.91) (| 182.55) |
| 223200 Deferred Revenue - Pers Prop Taxes | (40.01) | 0.21 | 0.00 (| 0.21) (| 40.22) |
| 271000 Unreserved Fund Balance | (0.59) | 0.00 | 0.00 | 0.00 (| 0.59) |
| Total LIABILITIES AND FUND EQUITY | (218.24) | 5.12 | 0.00 (| 5.12) (| 223.36) |

2270 Health

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 20,671.88 | 0.00 | 0.00 | 0.00 | 20,671.88 |
| 172000 Revenues (Credit) | (11,500.00) | 0.00 | 0.00 | 0.00 | (11,500.00) |
| Total ASSETS | 9,171.88 | 0.00 | 0.00 | 0.00 | 9,171.88 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 9,171.88 | 0.00 | 0.00 | 0.00 | 9,171.88 |
| Total LIABILITIES AND FUND EQUITY | 9,171.88 | 0.00 | 0.00 | 0.00 | 9,171.88 |

2310 TIFD-Downtown

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------------|------------------|------------------|--------------------|------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 115,783.51 | 28,543.88 | 3,038.40 | 25,505.48 | 141,288.99 |
| 113170 Deferred revenue | 165.24 | 0.00 | 0.00 | 0.00 | 165.24 |
| 113218 Tax Receivables real-2018 | 915.34 | 0.00 | 0.00 | 0.00 | 915.34 |
| 115180 Deferred revenue-audit | 1.46 | 0.00 | 0.00 | 0.00 | 1.46 |
| 115219 Tax Receivable Personal-2019 | 209.86 | 0.00 | 0.00 | 0.00 | 209.86 |
| 172000 Revenues (Credit) | (53,981.38) | 0.00 | 28,543.88 (| 28,543.88) (| 82,525.26) |
| Total ASSETS | 63,094.03 | 28,543.88 | 31,582.28 (| 3,038.40) | 60,055.63 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 101.05 | 101.05 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes | 1,080.58 | 0.00 | 0.00 | 0.00 | 1,080.58 |
| 223200 Deferred Revenue - Pers Prop Taxes | 211.32 | 0.00 | 0.00 | 0.00 | 211.32 |
| 242000 Expenditures (Debit) | (1,488.32) | 3,038.40 | 0.00 (| 3,038.40) (| 4,526.72) |
| 271000 Unreserved Fund Balance | 63,290.45 | 0.00 | 0.00 | 0.00 | 63,290.45 |
| Total LIABILITIES AND FUND EQUITY | 63,094.03 | 3,139.45 | 101.05 (| 3,038.40) | 60,055.63 |

2350 Local Government/Study Commission

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------------|-------------|-------------|-------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.47 | 0.00 | 0.00 | 0.00 | 0.47 |
| 113214 Taxes Receivable- Real 2014 | 0.97 | 0.00 | 0.00 | 0.00 | 0.97 |
| 113215 Tax Receivables Real-2015 | 1.62 | 0.00 | 0.00 | 0.00 | 1.62 |
| 115216 Tax receivable personal-2016 | 0.02 | 0.00 | 0.00 | 0.00 | 0.02 |
| 172000 Revenues (Credit) | (0.47) | 0.00 | 0.00 | 0.00 | (0.47) |
| Total ASSETS | 2.61 | 0.00 | 0.00 | 0.00 | 2.61 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | 2.59 | 0.00 | 0.00 | 0.00 | 2.59 |
| 223200 Deferred Revenue - Pers Prop Taxes | 0.02 | 0.00 | 0.00 | 0.00 | 0.02 |
| Total LIABILITIES AND FUND EQUITY | 2.61 | 0.00 | 0.00 | 0.00 | 2.61 |

2372 Permissive Medical Levy

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---------------------------------------------|---------------|-----------|--------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 4,985.61 | 86,644.37 | 0.00 | 86,644.37 | 91,629.98 |
| 113211 Taxes Receivable - Real 2011 | 0.14 | 0.00 | 0.00 | 0.00 | 0.14 |
| 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 | 31.52 | 0.00 | 0.00 | 0.00 | 31.52 |
| 113216 Tax Receivables real-2016 | 158.41 | 0.00 | 0.00 | 0.00 | 158.41 |
| 113217 Tax receivables real-2017 | 367.95 | 0.00 | 11.08 (| 11.08) | 356.87 |
| 113218 Tax Receivables real-2018 | 1,742.06 | 0.00 | 58.84 (| 58.84) | 1,683.22 |
| 113219 Tax receivables Real-2019 | (146,275.83) | 0.00 | 85,985.69 (| 85,985.69) | (232,261.52) |
| 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 | 5.18 | 0.00 | 0.00 | 0.00 | 5.18 |
| 115219 Tax Receivable Personal-2019 | 105.51 | 0.00 | 2.57 (| 2.57) | 102.94 |
| 115220 Tax Receivable Personal-2020 | (18.98) | 0.00 | 580.24 (| 580.24) | (599.22) |
| 172000 Revenues (Credit) | (149,377.39) | 0.00 | 86,644.37 (| 86,644.37) | (236,021.76) |
| Total ASSETS | (288,239.23) | 86,644.37 | 173,282.79 (| 86,638.42) | (374,877.65) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes (| 143,944.07) | 86,055.61 | 0.00 (| 86,055.61) | (229,999.68) |
| 223200 Deferred Revenue - Pers Prop Taxes | 96.62 | 582.81 | 0.00 (| 582.81) | (486.19) |
| 242000 Expenditures (Debit) | (144,391.40) | 0.00 | 0.00 | 0.00 | (144,391.40) |
| 271000 Unreserved Fund Balance | (0.38) | 0.00 | 0.00 | 0.00 | (0.38) |
| Total LIABILITIES AND FUND EQUITY | (288,239.23) | 86,638.42 | 0.00 (| 86,638.42) | (374,877.65) |

2390 DRUG FORFEITURE

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,400.00 | 0.00 | 0.00 | 0.00 | 2,400.00 |
| 172000 Revenues (Credit) | (800.00) | 0.00 | 0.00 | 0.00 | (800.00) |
| Total ASSETS | 1,600.00 | 0.00 | 0.00 | 0.00 | 1,600.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 1,600.00 | 0.00 | 0.00 | 0.00 | 1,600.00 |
| Total LIABILITIES AND FUND EQUITY | 1,600.00 | 0.00 | 0.00 | 0.00 | 1,600.00 |

2394 BUILDING CODE ENFORCEMENT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|---------------|-----------|-----------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 108,737.33 | 26,472.70 | 18,912.23 | 7,560.47 | 116,297.80 |
| 172000 Revenues (Credit) | (161,099.29) | 50.00 | 23,441.90 | (23,391.90) | (184,491.19) |
| Total ASSETS | (52,361.96) | 26,522.70 | 42,354.13 | (15,831.43) | (68,193.39) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 19,636.55 | 19,636.55 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (151,633.46) | 18,862.23 | 3,030.80 | (15,831.43) | (167,464.89) |
| 271000 Unreserved Fund Balance | 99,271.50 | 0.00 | 0.00 | 0.00 | 99,271.50 |
| Total LIABILITIES AND FUND EQUITY | (52,361.96) | 38,498.78 | 22,667.35 | (15,831.43) | (68,193.39) |

2400 LTG M D#165-(Gen City)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|---------------|-----------|--------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 49,547.47 | 52,132.20 | 12,582.20 | 39,550.00 | 89,097.47 |
| 118140 Special Assessments Receivables-201 | 39.03 | 0.00 | 0.00 | 0.00 | 39.03 |
| 118150 Special Assessments Receivables-201 | 40.74 | 0.00 | 0.00 | 0.00 | 40.74 |
| 118160 Special Assessments Receivables-201 | 222.55 | 0.00 | 0.00 | 0.00 | 222.55 |
| 118170 Special Assessments Receivables-201 | 1,056.87 | 0.00 | 20.86 (| 20.86) | 1,036.01 |
| 118180 Special Assessments Received-2018 | 2,062.12 | 0.00 | 213.89 (| 213.89) | 1,848.23 |
| 118190 Special Assessments Receivables-201 | 64,394.21 | 0.00 | 51,587.96 (| 51,587.96) | 12,806.25 |
| 172000 Revenues (Credit) | (116,581.36) | 0.00 | 52,132.20 (| 52,132.20) | (168,713.56) |
| Total ASSETS | 781.63 | 52,132.20 | 116,537.11 (| 64,404.91) | (63,623.28) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 12,582.20 | 12,582.20 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 67,815.52 | 51,822.71 | 0.00 (| 51,822.71) | 15,992.81 |
| 242000 Expenditures (Debit) | (139,636.88) | 12,582.20 | 0.00 (| 12,582.20) | (152,219.08) |
| 271000 Unreserved Fund Balance | 72,602.99 | 0.00 | 0.00 | 0.00 | 72,602.99 |
| Total LIABILITIES AND FUND EQUITY | 781.63 | 76,987.11 | 12,582.20 (| 64,404.91) | (63,623.28) |

2420 LTG M D#167-(MilesAddn Etc)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|--------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 14,279.05 | 8,619.78 | 1,583.31 | 7,036.47 | 21,315.52 |
| 118170 Special Assessments Receivables-201 | 45.27 | 0.00 | 0.00 | 0.00 | 45.27 |
| 118180 Special Assessments Received-2018 | 473.57 | 0.00 | 0.00 | 0.00 | 473.57 |
| 118190 Special Assessments Receivables-201 | 10,870.32 | 0.00 | 8,541.44 (| 8,541.44) | 2,328.88 |
| 172000 Revenues (Credit) | (15,926.84) | 0.00 | 8,619.78 (| 8,619.78) | (24,546.62) |
| Total ASSETS | 9,741.37 | 8,619.78 | 18,744.53 (| 10,124.75) | (383.38) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,583.31 | 1,583.31 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 11,389.16 | 8,541.44 | 0.00 (| 8,541.44) | 2,847.72 |
| 242000 Expenditures (Debit) | (18,447.59) | 1,583.31 | 0.00 (| 1,583.31) | (20,030.90) |
| 271000 Unreserved Fund Balance | 16,799.80 | 0.00 | 0.00 | 0.00 | 16,799.80 |
| Total LIABILITIES AND FUND EQUITY | 9,741.37 | 11,708.06 | 1,583.31 (| 10,124.75) | (383.38) |

2430 LTG M D#171-(Balsam Est)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|-------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,176.83 | 1,781.20 | 155.53 | 1,625.67 | 3,802.50 |
| 118190 Special Assessments Receivables-201 | 2,406.03 | 0.00 | 1,769.17 (| 1,769.17) | 636.86 |
| 172000 Revenues (Credit) | (3,470.93) | 0.00 | 1,781.20 (| 1,781.20) (| 5,252.13) |
| Total ASSETS | 1,111.93 | 1,781.20 | 3,705.90 (| 1,924.70) (| 812.77) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 155.53 | 155.53 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 2,406.03 | 1,769.17 | 0.00 (| 1,769.17) | 636.86 |
| 242000 Expenditures (Debit) | (4,203.27) | 155.53 | 0.00 (| 155.53) (| 4,358.80) |
| 271000 Unreserved Fund Balance | 2,909.17 | 0.00 | 0.00 | 0.00 | 2,909.17 |
| Total LIABILITIES AND FUND EQUITY | 1,111.93 | 2,080.23 | 155.53 (| 1,924.70) (| 812.77) |

2440 LTG M D#172-(Main Str)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|--------------|-----------|-------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 469.37 | 10,462.60 | 1,410.90 | 9,051.70 | 9,521.07 |
| 118190 Special Assessments Receivables-201 | 12,189.60 | 0.00 | 10,457.99 (| 10,457.99) | 1,731.61 |
| 172000 Revenues (Credit) | (21,747.25) | 0.00 | 10,462.60 (| 10,462.60) (| 32,209.85) |
| Total ASSETS | (9,088.28) | 10,462.60 | 22,331.49 (| 11,868.89) (| 20,957.17) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,410.90 | 1,410.90 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 12,189.60 | 10,457.99 | 0.00 (| 10,457.99) | 1,731.61 |
| 242000 Expenditures (Debit) | (24,627.19) | 1,410.90 | 0.00 (| 1,410.90) (| 26,038.09) |
| 271000 Unreserved Fund Balance | 3,349.31 | 0.00 | 0.00 | 0.00 | 3,349.31 |
| Total LIABILITIES AND FUND EQUITY | (9,088.28) | 13,279.79 | 1,410.90 (| 11,868.89) (| 20,957.17) |

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|-------------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,893.00 | 2,191.37 | 401.84 | 1,789.53 | 4,682.53 |
| 118190 Special Assessments Receivables-201 | 2,388.11 | 0.00 | 2,175.42 (| 2,175.42) | 212.69 |
| 172000 Revenues (Credit) | (3,588.60) | 0.00 | 2,191.37 (| 2,191.37) | (5,779.97) |
| Total ASSETS | 1,692.51 | 2,191.37 | 4,768.63 (| 2,577.26) | (884.75) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 401.84 | 401.84 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 2,388.11 | 2,175.42 | 0.00 (| 2,175.42) | 212.69 |
| 242000 Expenditures (Debit) | (5,018.40) | 401.84 | 0.00 (| 401.84) | (5,420.24) |
| 271000 Unreserved Fund Balance | 4,322.80 | 0.00 | 0.00 | 0.00 | 4,322.80 |
| Total LIABILITIES AND FUND EQUITY | 1,692.51 | 2,979.10 | 401.84 (| 2,577.26) | (884.75) |

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|---------------|-----------------|-------------------|------------------|--------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,615.98 | 2,923.11 | 435.55 | 2,487.56 | 5,103.54 |
| 118180 Special Assessments Received-2018 | 131.04 | 0.00 | 0.00 | 0.00 | 131.04 |
| 118190 Special Assessments Receivables-201 | 3,877.86 | 0.00 | 2,908.49 (| 2,908.49) | 969.37 |
| 172000 Revenues (Credit) | (5,925.99) | 0.00 | 2,923.11 (| 2,923.11) | (8,849.10) |
| Total ASSETS | 698.89 | 2,923.11 | 6,267.15 (| 3,344.04) | (2,645.15) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 435.55 | 435.55 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 4,008.90 | 2,908.49 | 0.00 (| 2,908.49) | 1,100.41 |
| 242000 Expenditures (Debit) | (5,813.21) | 435.55 | 0.00 (| 435.55) | (6,248.76) |
| 271000 Unreserved Fund Balance | 2,503.20 | 0.00 | 0.00 | 0.00 | 2,503.20 |
| Total LIABILITIES AND FUND EQUITY | 698.89 | 3,779.59 | 435.55 (| 3,344.04) | (2,645.15) |

2480 LTG M M#173-(Milestown Estates)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|-------------|--------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 643.08 | 484.72 | 128.82 | 355.90 | 998.98 |
| 118190 Special Assessments Receivables-201 | 728.30 | 0.00 | 481.17 (| 481.17) | 247.13 |
| 172000 Revenues (Credit) | (2,160.90) | 0.00 | 484.72 (| 484.72) (| 2,645.62) |
| Total ASSETS | (789.52) | 484.72 | 1,094.71 (| 609.99) (| 1,399.51) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 128.82 | 128.82 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 728.30 | 481.17 | 0.00 (| 481.17) | 247.13 |
| 242000 Expenditures (Debit) | (2,686.28) | 128.82 | 0.00 (| 128.82) (| 2,815.10) |
| 271000 Unreserved Fund Balance | 1,168.46 | 0.00 | 0.00 | 0.00 | 1,168.46 |
| Total LIABILITIES AND FUND EQUITY | (789.52) | 738.81 | 128.82 (| 609.99) (| 1,399.51) |

2510 STR MAINT DIST #204

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|-----------------|------------|----------------|-------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 201,284.35 | 527,772.03 | 171,890.69 | 355,881.34 | 557,165.69 |
| 118130 Special Assessments Receivable 2013 | 32.59 | 0.00 | 0.00 | 0.00 | 32.59 |
| 118140 Special Assessments Receivables-201 | 31.99 | 0.00 | 0.00 | 0.00 | 31.99 |
| 118150 Special Assessments Receivables-201 | 34.52 | 0.00 | 0.00 | 0.00 | 34.52 |
| 118160 Special Assessments Receivables-201 | 757.61 | 0.00 | 0.00 | 0.00 | 757.61 |
| 118170 Special Assessments Receivables-201 | 2,260.32 | 0.00 | 0.00 | 0.00 | 2,260.32 |
| 118180 Special Assessments Received-2018 | 10,819.46 | 0.00 | 306.37 (| 306.37) | 10,513.09 |
| 118190 Special Assessments Receivables-201 | 645,835.69 | 0.00 | 526,239.11 (| 526,239.11) | 119,596.58 |
| 122000 Accounts Receivable | 2,004.05 | 0.00 | 0.00 | 0.00 | 2,004.05 |
| 172000 Revenues (Credit) | (1,108,229.48) | 0.00 | 527,772.03 (| 527,772.03) | (1,636,001.51) |
| Total ASSETS | (245,168.90) | 527,772.03 | 1,226,208.20 (| 698,436.17) | (943,605.07) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 523.55 | 122,426.26 | 121,902.71 (| 523.55) | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 659,772.19 | 526,545.48 | 0.00 (| 526,545.48) | 133,226.71 |
| 242000 Expenditures (Debit) | (1,706,621.20) | 171,367.14 | 0.00 (| 171,367.14) | (1,877,988.34) |
| 271000 Unreserved Fund Balance | 801,156.56 | 0.00 | 0.00 | 0.00 | 801,156.56 |
| Total LIABILITIES AND FUND EQUITY | (245,168.90) | 820,338.88 | 121,902.71 (| 698,436.17) | (943,605.07) |

2520 STR MAINT DIST #205

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|-------------------|------------------|--------------------|-------------------|-------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 203,483.92 | 34,493.32 | 18,207.29 | 16,286.03 | 219,769.95 |
| 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 | 756.44 | 0.00 | 0.00 | 0.00 | 756.44 |
| 118170 Special Assessments Receivables-201 | 2,501.71 | 0.00 | 64.28 (| 64.28) | 2,437.43 |
| 118180 Special Assessments Received-2018 | 5,483.43 | 0.00 | 471.55 (| 471.55) | 5,011.88 |
| 118190 Special Assessments Receivables-201 | 44,288.98 | 0.00 | 32,781.35 (| 32,781.35) | 11,507.63 |
| 122000 Accounts Receivable | 1,058.46 | 0.00 | 0.00 | 0.00 | 1,058.46 |
| 172000 Revenues (Credit) | (105,060.87) | 0.00 | 34,493.32 (| 34,493.32) | (139,554.19) |
| Total ASSETS | 152,936.65 | 34,493.32 | 86,017.79 (| 51,524.47) | 101,412.18 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 130.89 | 4,226.56 | 4,095.67 (| 130.89) | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 53,454.98 | 33,317.18 | 0.00 (| 33,317.18) | 20,137.80 |
| 242000 Expenditures (Debit) | (186,246.37) | 18,076.40 | 0.00 (| 18,076.40) | (204,322.77) |
| 271000 Unreserved Fund Balance | 285,597.15 | 0.00 | 0.00 | 0.00 | 285,597.15 |
| Total LIABILITIES AND FUND EQUITY | 152,936.65 | 55,620.14 | 4,095.67 (| 51,524.47) | 101,412.18 |

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|-------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 4,568.02 | 1,054.25 | 415.18 | 639.07 | 5,207.09 |
| 118190 Special Assessments Receivables-201 | 1,740.00 | 0.00 | 1,029.54 (| 1,029.54) | 710.46 |
| 172000 Revenues (Credit) | (4,843.85) | 0.00 | 1,054.25 (| 1,054.25) (| 5,898.10) |
| Total ASSETS | 1,464.17 | 1,054.25 | 2,498.97 (| 1,444.72) | 19.45 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 1,740.00 | 1,029.54 | 0.00 (| 1,029.54) | 710.46 |
| 242000 Expenditures (Debit) | (4,231.97) | 415.18 | 0.00 (| 415.18) (| 4,647.15) |
| 271000 Unreserved Fund Balance | 3,956.14 | 0.00 | 0.00 | 0.00 | 3,956.14 |
| Total LIABILITIES AND FUND EQUITY | 1,464.17 | 1,444.72 | 0.00 (| 1,444.72) | 19.45 |

2701 Fire Grants

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|---------------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 6,108.70 | 0.00 | 0.00 | 0.00 | 6,108.70 |
| 172000 Revenues (Credit) | (222,684.00) | 0.00 | 0.00 | 0.00 | (222,684.00) |
| Total ASSETS | (216,575.30) | 0.00 | 0.00 | 0.00 | (216,575.30) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (222,094.45) | 0.00 | 0.00 | 0.00 | (222,094.45) |
| 271000 Unreserved Fund Balance | 5,519.15 | 0.00 | 0.00 | 0.00 | 5,519.15 |
| Total LIABILITIES AND FUND EQUITY | (216,575.30) | 0.00 | 0.00 | 0.00 | (216,575.30) |

2820 GAS TAX

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|---------------|-----------|-----------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 140,551.80 | 14,376.18 | 321.00 | 14,055.18 | 154,606.98 |
| 172000 Revenues (Credit) | (143,761.80) | 0.00 | 14,376.18 | (14,376.18) | (158,137.98) |
| Total ASSETS | (3,210.00) | 14,376.18 | 14,697.18 | (321.00) | (3,531.00) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (3,210.00) | 321.00 | 0.00 | (321.00) | (3,531.00) |
| Total LIABILITIES AND FUND EQUITY | (3,210.00) | 321.00 | 0.00 | (321.00) | (3,531.00) |

2821 HB473- Fuel Tax

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|---------------|------------|--------------|-------------|----------------|
| ASSETS | | | | | |
| 102131 Restricted Cash- HB473 | 207,254.50 | 0.00 | 127,304.69 (| 127,304.69) | 79,949.81 |
| 172000 Revenues (Credit) | (197,025.71) | 0.00 | 0.00 | 0.00 | (197,025.71) |
| Total ASSETS | 10,228.79 | 0.00 | 127,304.69 (| 127,304.69) | (117,075.90) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 127,304.69 | 127,304.69 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (138,752.00) | 127,304.69 | 0.00 (| 127,304.69) | (266,056.69) |
| 271000 Unreserved Fund Balance | 148,980.79 | 0.00 | 0.00 | 0.00 | 148,980.79 |
| Total LIABILITIES AND FUND EQUITY | 10,228.79 | 254,609.38 | 127,304.69 (| 127,304.69) | (117,075.90) |

2850 Southeastern Montana Dispatch-911

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|---------------|-----------|-----------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 118,198.01 | 57,638.96 | 8,622.20 | 49,016.76 | 167,214.77 |
| 172000 Revenues (Credit) | (168,021.58) | 0.00 | 57,638.96 | (57,638.96) | (225,660.54) |
| Total ASSETS | (49,823.57) | 57,638.96 | 66,261.16 | (8,622.20) | (58,445.77) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 8,622.20 | 8,622.20 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (431,949.46) | 8,622.20 | 0.00 | (8,622.20) | (440,571.66) |
| 271000 Unreserved Fund Balance | 382,125.89 | 0.00 | 0.00 | 0.00 | 382,125.89 |
| Total LIABILITIES AND FUND EQUITY | (49,823.57) | 17,244.40 | 8,622.20 | (8,622.20) | (58,445.77) |

2880 LIBRARY GRANTS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|--------------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (7,473.00) | 7,886.00 | 0.00 | 7,886.00 | 413.00 |
| 101003 Cash - per capita | 20,733.11 | 0.00 | 0.00 | 0.00 | 20,733.11 |
| 101020 Cash - Partners Program | 33,655.70 | 0.00 | 3,035.00 (| 3,035.00) | 30,620.70 |
| 101021 Cash-One Time Endowments | 1,784.09 | 0.00 | 0.00 | 0.00 | 1,784.09 |
| 101030 Cash - Sagebrush Fed/Base Grant | 21,239.66 | 0.00 | 4,851.00 (| 4,851.00) | 16,388.66 |
| 101032 Cash- Library Board of Trustees Mul | 84,050.97 | 0.00 | 0.00 | 0.00 | 84,050.97 |
| 172000 Revenues (Credit) | (11,348.67) | 0.00 | 0.00 | 0.00 | (11,348.67) |
| Total ASSETS | 142,641.86 | 7,886.00 | 7,886.00 | 0.00 | 142,641.86 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (7,246.37) | 0.00 | 0.00 | 0.00 | (7,246.37) |
| 271000 Unreserved Fund Balance | 149,888.23 | 0.00 | 0.00 | 0.00 | 149,888.23 |
| Total LIABILITIES AND FUND EQUITY | 142,641.86 | 0.00 | 0.00 | 0.00 | 142,641.86 |

2935 Historic Preservation

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-------------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 18,192.55 | 0.00 | 2,938.64 (| 2,938.64) | 15,253.91 |
| 172000 Revenues (Credit) | (2,290.00) | 0.00 | 0.00 | 0.00 | (2,290.00) |
| Total ASSETS | 15,902.55 | 0.00 | 2,938.64 (| 2,938.64) | 12,963.91 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1.27 | 1.27 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (466.29) | 2,938.64 | 0.00 (| 2,938.64) | (3,404.93) |
| 271000 Unreserved Fund Balance | 16,368.84 | 0.00 | 0.00 | 0.00 | 16,368.84 |
| Total LIABILITIES AND FUND EQUITY | 15,902.55 | 2,939.91 | 1.27 (| 2,938.64) | 12,963.91 |

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|--------------|-----------|-----------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (4,857.55) | 7,455.66 | 7,540.40 | (84.74) | (4,942.29) |
| 101004 RSVP Non-Federal Cash Operating-Cus | 13,091.34 | 20.00 | 2,358.79 | (2,338.79) | 10,752.55 |
| 101008 RSVP- Custer Excess | 11,833.03 | 0.00 | 650.00 | (650.00) | 11,183.03 |
| 103100 Petty Cash- | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 172000 Revenues (Credit) | (83,023.68) | 0.00 | 7,475.66 | (7,475.66) | (90,499.34) |
| Total ASSETS | (62,756.86) | 7,475.66 | 18,024.85 | (10,549.19) | (73,306.05) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 4,333.02 | 4,333.02 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (83,120.94) | 10,628.63 | 79.44 | (10,549.19) | (93,670.13) |
| 271000 Unreserved Fund Balance | 20,364.08 | 0.00 | 0.00 | 0.00 | 20,364.08 |
| Total LIABILITIES AND FUND EQUITY | (62,756.86) | 14,961.65 | 4,412.46 | (10,549.19) | (73,306.05) |

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CITY OF MILES CITY
Trial Balance
For the Accounting Period: 5 / 20

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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 |
|--------------------------------------------|-------------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 8,335.87 | 1,430.83 | 0.00 | 1,430.83 | 9,766.70 |
| 118190 Special Assessments Receivables-201 | 1,430.83 | 0.00 | 1,430.83 (| 1,430.83) | 0.00 |
| 119000 Special Assmt Recbl - Deferred | 34,587.36 | 0.00 | 0.00 | 0.00 | 34,587.36 |
| 172000 Revenues (Credit) | (2,359.31) | 0.00 | 1,430.83 (| 1,430.83) | (3,790.14) |
| Total ASSETS | 41,994.75 | 1,430.83 | 2,861.66 (| 1,430.83) | 40,563.92 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 36,018.19 | 1,430.83 | 0.00 (| 1,430.83) | 34,587.36 |
| 242000 Expenditures (Debit) | (5,346.79) | 0.00 | 0.00 | 0.00 | (5,346.79) |
| 271000 Unreserved Fund Balance | 11,323.35 | 0.00 | 0.00 | 0.00 | 11,323.35 |
| Total LIABILITIES AND FUND EQUITY | 41,994.75 | 1,430.83 | 0.00 (| 1,430.83) | 40,563.92 |

4000 General Fund Capitol Improvement Fund

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 38,787.34 | 208.15 | 0.00 | 208.15 | 38,995.49 |
| 172000 Revenues (Credit) | (683.18) | 0.00 | 208.15 (| 208.15) (| 891.33) |
| Total ASSETS | 38,104.16 | 208.15 | 208.15 | 0.00 | 38,104.16 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (44,218.37) | 0.00 | 0.00 | 0.00 | (44,218.37) |
| 271000 Unreserved Fund Balance | 82,322.53 | 0.00 | 0.00 | 0.00 | 82,322.53 |
| Total LIABILITIES AND FUND EQUITY | 38,104.16 | 0.00 | 0.00 | 0.00 | 38,104.16 |

4050 Ambulance Capital Improvement Fund

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 14,129.06 | 0.00 | 0.00 | 0.00 | 14,129.06 |
| 172000 Revenues (Credit) | (350.00) | 0.00 | 0.00 | 0.00 | (350.00) |
| 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 | 197,978.00 | 1,262.42 | 0.00 | 1,262.42 | 199,240.42 |
| 122000 Accounts Receivable | 0.00 | 100.00 | 100.00 | 0.00 | 0.00 |
| 172000 Revenues (Credit) | (10,182.08) | 0.00 | 1,262.42 | (1,262.42) | (11,444.50) |
| Total ASSETS | 187,795.92 | 1,362.42 | 1,362.42 | 0.00 | 187,795.92 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (382,159.73) | 0.00 | 0.00 | 0.00 | (382,159.73) |
| 271000 Unreserved Fund Balance | 569,955.65 | 0.00 | 0.00 | 0.00 | 569,955.65 |
| Total LIABILITIES AND FUND EQUITY | 187,795.92 | 0.00 | 0.00 | 0.00 | 187,795.92 |

5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---------------------------------------------|----------------------|-------------------|---------------------|--------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,673,174.31 | 164,767.32 | 289,453.11 (| 124,685.79) | 2,548,488.52 |
| 101010 Deposit Cash | 98,950.00 | 1,750.00 | 1,100.00 | 650.00 | 99,600.00 |
| 102240 Cash - Replacement & Depreciation | 1,489,589.35 | 0.00 | 0.00 | 0.00 | 1,489,589.35 |
| 102250 Cash - System Development Fees | 313,634.92 | 600.00 | 0.00 | 600.00 | 314,234.92 |
| 102270 Cash - Curb Stop Replacement Fee | 383,903.37 | 3,399.48 | 619.84 | 2,779.64 | 386,683.01 |
| 102312 RevBnd/CurYearDebt-DNRC/CarbonTank | 44,379.45 | 11,534.27 | 0.00 | 11,534.27 | 55,913.72 |
| 102313 RevBnd/CurYearDebt-DNRC/NE WtrLine | 47,604.75 | 11,725.10 | 0.00 | 11,725.10 | 59,329.85 |
| 102315 RevBnd/CurYearDebt-ARRA/NE Water Li | 5,586.05 | 1,525.73 | 0.00 | 1,525.73 | 7,111.78 |
| 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 | 165,389.28 | 156,349.17 | 139,448.75 | 16,900.42 | 182,289.70 |
| 122020 Accounts Receivable-\$2.00 State Ass | 190.49 | 0.00 | 74.02 (| 74.02) | 116.47 |
| 162000 Deferred outflows-GASB68 | 126,684.00 | 0.00 | 0.00 | 0.00 | 126,684.00 |
| 172000 Revenues (Credit) | (1,775,929.39) | 60.96 | 179,355.42 (| 179,294.46) | (1,955,223.85) |
| 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 | 510,641.42 | 0.00 | 0.00 | 0.00 | 510,641.42 |
| 186100 Allowance for Depr - Machinery & Eq(| 300,684.00) | 0.00 | 0.00 | 0.00 | (300,684.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 10,738.76 | 0.00 | 0.00 | 0.00 | 10,738.76 |
| 189100 Source of Supply | 3,542,842.49 | 0.00 | 0.00 | 0.00 | 3,542,842.49 |
| 189110 Allowance for Depreciation - Source(| 775,265.00) | 0.00 | 0.00 | 0.00 | (775,265.00) |
| 189300 Treatment Plant | 3,740,287.07 | 0.00 | 0.00 | 0.00 | 3,740,287.07 |
| 189310 Allowance for Depr - Treatment Plan(| 2,068,019.00) | 0.00 | 0.00 | 0.00 | (2,068,019.00) |
| 189400 Transmission & Distribution | 14,260,517.26 | 0.00 | 0.00 | 0.00 | 14,260,517.26 |
| 189410 Allowance for Depr - Trans & Distri(| 4,481,092.00) | 0.00 | 0.00 | 0.00 | (4,481,092.00) |
| Total ASSETS | 18,355,204.58 | 351,712.03 | 610,051.14 (| 258,339.11) | 18,096,865.47 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 2,629.67 | 199,988.72 | 199,988.72 | 0.00 | 2,629.67 |
| 214000 Deposits Payable | 98,950.00 | 1,100.00 | 1,750.00 | 650.00 | 99,600.00 |
| 214010 Refunds Payable | (421.84) | 333.24 | 175.04 (| 158.20) | (580.04) |
| 223899 Deferred inflows-GASB 68 | 88,185.00 | 0.00 | 0.00 | 0.00 | 88,185.00 |
| 231000 BONDS PAYABLE | 4,150,000.00 | 0.00 | 0.00 | 0.00 | 4,150,000.00 |
| 237000 Net Pension liability-GASB 68 | 556,229.00 | 0.00 | 0.00 | 0.00 | 556,229.00 |
| 238000 Other Post Employment Benefits | 117,406.00 | 0.00 | 0.00 | 0.00 | 117,406.00 |
| 239000 Compensated Absences Payable | 89,758.00 | 0.00 | 0.00 | 0.00 | 89,758.00 |
| 242000 Expenditures (Debit) | (2,255,709.88) | 258,830.91 | 0.00 (| 258,830.91) | (2,514,540.79) |
| 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 | (518,467.93) | 0.00 | 0.00 | 0.00 | (518,467.93) |

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5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------|---------------|------------|--------------|-------------|----------------|
| 272000 Unreserved Retained Earnings | 14,180,355.16 | 0.00 | 0.00 | 0.00 | 14,180,355.16 |
| Total LIABILITIES AND FUND EQUITY | 18,355,204.58 | 460,252.87 | 201,913.76 (| 258,339.11) | 18,096,865.47 |

5310 SEWER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---------------------------------------------|-----------------|------------|------------|---------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,697,821.24 | 177,901.53 | 107,211.42 | 70,690.11 | 2,768,511.35 |
| 102240 Cash - Replacement & Depreciation | 195,098.39 | 0.00 | 0.00 | 0.00 | 195,098.39 |
| 102250 Cash - System Development Fees | 149,640.91 | 240.00 | 0.00 | 240.00 | 149,880.91 |
| 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 | 33,875.00 | 8,407.50 | 0.00 | 8,407.50 | 42,282.50 |
| 102317 RevBnd/CurYearDebt-WWTP Phase II (| 27,385.16) | 424,879.79 | 0.00 | 424,879.79 | 397,494.63 |
| 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 | 198,723.40 | 171,165.83 | 160,218.96 | 10,946.87 | 209,670.27 |
| 162000 Deferred outflows-GASB68 | 102,330.00 | 0.00 | 0.00 | 0.00 | 102,330.00 |
| 172000 Revenues (Credit) | (1,718,408.58) | 27.61 | 596,925.76 | (596,898.15) | (2,315,306.73) |
| 181000 Land | 2.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| 186000 Machinery and Equipment | 800,566.77 | 0.00 | 0.00 | 0.00 | 800,566.77 |
| 186100 Allowance for Depr - Machinery & Eq(| 499,312.00) | 0.00 | 0.00 | 0.00 | (499,312.00) |
| 188000 Const. Work in Progress-NE Wtr Line(| 1.60) | 0.00 | 0.00 | 0.00 | (1.60) |
| 189300 Treatment Plant | 11,492,692.56 | 0.00 | 0.00 | 0.00 | 11,492,692.56 |
| 189310 Allowance for Depr - Treatment Plan(| 1,698,846.00) | 0.00 | 0.00 | 0.00 | (1,698,846.00) |
| 189400 Transmission & Distribution | 4,029,119.40 | 0.00 | 0.00 | 0.00 | 4,029,119.40 |
| 189410 Allowance for Depr - Trans & Distri(| 1,695,972.00) | 0.00 | 0.00 | 0.00 | (1,695,972.00) |
| Total ASSETS | 15,024,812.09 | 782,622.26 | 864,356.14 | (81,733.88) | 14,943,078.21 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 2,629.67 | 34,013.75 | 34,013.75 | 0.00 | 2,629.67 |
| 214010 Refunds Payable | (46.84) | 0.00 | 0.00 | 0.00 | (46.84) |
| 223899 Deferred inflows-GASB 68 | 71,232.00 | 0.00 | 0.00 | 0.00 | 71,232.00 |
| 231300 Bonds Pay 1979 Issue | 1,080,000.00 | 0.00 | 0.00 | 0.00 | 1,080,000.00 |
| 231301 WWTP #2 Bonds Pay | 5,046,645.00 | 0.00 | 0.00 | 0.00 | 5,046,645.00 |
| 237000 Net Pension liability-GASB 68 | 449,298.00 | 0.00 | 0.00 | 0.00 | 449,298.00 |
| 238000 Other Post Employment Benefits | 88,054.00 | 0.00 | 0.00 | 0.00 | 88,054.00 |
| 239000 Compensated Absences Payable | 69,016.00 | 0.00 | 0.00 | 0.00 | 69,016.00 |
| 242000 Expenditures (Debit) | (1,806,042.34) | 83,220.63 | 1,486.75 | (81,733.88) | (1,887,776.22) |
| 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 | 8,669,453.79 | 0.00 | 0.00 | 0.00 | 8,669,453.79 |
| Total LIABILITIES AND FUND EQUITY | 15,024,812.09 | 117,234.38 | 35,500.50 | (81,733.88) | 14,943,078.21 |

5510 AMBULANCE FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---------------------------------------------|-----------------|------------|--------------|-------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (100,259.00) | 55,423.70 | 71,231.93 (| 15,808.23) | (116,067.23) |
| 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 | 1.62 | 0.00 | 0.00 | 0.00 | 1.62 |
| 113216 Tax Receivables real-2016 | 7.07 | 0.00 | 0.00 | 0.00 | 7.07 |
| 113217 Tax receivables real-2017 | 16.72 | 0.00 | 0.50 (| 0.50) | 16.22 |
| 113218 Tax Receivables real-2018 | 51.19 | 0.00 | 2.45 (| 2.45) | 48.74 |
| 113219 Tax receivables Real-2019 | (5,359.87) | 0.00 | 3,150.70 (| 3,150.70) | (8,510.57) |
| 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 | 0.23 | 0.00 | 0.00 | 0.00 | 0.23 |
| 115219 Tax Receivable Personal-2019 | 4.39 | 0.00 | 0.11 (| 0.11) | 4.28 |
| 115220 Tax Receivable Personal-2020 | (0.70) | 0.00 | 21.25 (| 21.25) | (21.95) |
| 122000 Accounts Receivable | 381,480.53 | 128,704.88 | 86,634.69 | 42,070.19 | 423,550.72 |
| 122100 Acct Receivable | (249,257.86) | 0.00 | 0.00 | 0.00 | (249,257.86) |
| 162000 Deferred outflows-GASB68 | 72,385.00 | 0.00 | 0.00 | 0.00 | 72,385.00 |
| 172000 Revenues (Credit) | (1,178,369.14) | 0.00 | 131,350.06 (| 131,350.06) | (1,309,719.20) |
| 186000 Machinery and Equipment | 818,326.11 | 0.00 | 0.00 | 0.00 | 818,326.11 |
| 186100 Allowance for Depr - Machinery & Eq(| 324,841.00) | 0.00 | 0.00 | 0.00 | (324,841.00) |
| Total ASSETS | (585,813.09) | 184,128.58 | 292,391.69 (| 108,263.11) | (694,076.20) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 27,432.60 | 27,432.60 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes (| 5,465.72) | 3,153.65 | 0.00 (| 3,153.65) | (8,619.37) |
| 223200 Deferred Revenue - Pers Prop Taxes (| 20.72) | 21.36 | 0.00 (| 21.36) | (42.08) |
| 223899 Deferred inflows-GASB 68 | 2,970.00 | 0.00 | 0.00 | 0.00 | 2,970.00 |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE | (0.01) | 0.00 | 0.00 | 0.00 | (0.01) |
| 237000 Net Pension liability-GASB 68 | 168,371.00 | 0.00 | 0.00 | 0.00 | 168,371.00 |
| 238000 Other Post Employment Benefits | 58,703.00 | 0.00 | 0.00 | 0.00 | 58,703.00 |
| 239000 Compensated Absences Payable | 44,300.00 | 0.00 | 0.00 | 0.00 | 44,300.00 |
| 242000 Expenditures (Debit) | (1,101,189.66) | 105,822.13 | 734.03 (| 105,088.10) | (1,206,277.76) |
| 271000 Unreserved Fund Balance | (139,528.00) | 0.00 | 0.00 | 0.00 | (139,528.00) |
| 272000 Unreserved Retained Earnings | 386,047.02 | 0.00 | 0.00 | 0.00 | 386,047.02 |
| Total LIABILITIES AND FUND EQUITY | (585,813.09) | 136,429.74 | 28,166.63 (| 108,263.11) | (694,076.20) |

5610 AIRPORT OPERATING

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---------------------------------------------|----------------------|------------------|---------------------|-------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 86,883.96 | 58,115.71 | 54,522.96 | 3,592.75 | 90,476.71 |
| 102117 Airport Improvement | 71,214.17 | 0.00 | 0.00 | 0.00 | 71,214.17 |
| 102230 Cash - Surplus/Credit Card Acct | 98.95 | 9,903.74 | 9,902.69 | 1.05 | 100.00 |
| 103000 Petty Cash | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 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 | 2.46 | 0.00 | 0.00 | 0.00 | 2.46 |
| 113216 Tax Receivables real-2016 | 10.58 | 0.00 | 0.00 | 0.00 | 10.58 |
| 113217 Tax receivables real-2017 | 25.04 | 0.00 | 0.76 (| 0.76) | 24.28 |
| 113218 Tax Receivables real-2018 | 77.71 | 0.00 | 3.68 (| 3.68) | 74.03 |
| 113219 Tax receivables Real-2019 | (8,040.39) | 0.00 | 4,726.40 (| 4,726.40) | (12,766.79) |
| 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 | 0.35 | 0.00 | 0.00 | 0.00 | 0.35 |
| 115219 Tax Receivable Personal-2019 | 6.57 | 0.00 | 0.16 (| 0.16) | 6.41 |
| 115220 Tax Receivable Personal-2020 | (1.04) | 0.00 | 31.90 (| 31.90) | (32.94) |
| 141000 Prepaid Expense | 4,875.00 | 0.00 | 0.00 | 0.00 | 4,875.00 |
| 162000 Deferred outflows-GASB68 | 26,811.00 | 0.00 | 0.00 | 0.00 | 26,811.00 |
| 172000 Revenues (Credit) | (585,122.91) | 1,915.00 | 58,521.18 (| 56,606.18) | (641,729.09) |
| 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 | 389,758.00) | 0.00 | 0.00 | 0.00 | (389,758.00) |
| 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 | 3,401,665.00) | 0.00 | 0.00 | 0.00 | (3,401,665.00) |
| 186000 Machinery and Equipment | 1,001,946.58 | 0.00 | 0.00 | 0.00 | 1,001,946.58 |
| 186100 Allowance for Depr - Machinery & Eq | 510,395.00) | 0.00 | 0.00 | 0.00 | (510,395.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 75,246.00 | 0.00 | 0.00 | 0.00 | 75,246.00 |
| Total ASSETS | 10,087,671.61 | 69,934.45 | 127,709.73 (| 57,775.28) | 10,029,896.33 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 39,453.95 | 39,453.95 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes (| 8,199.18) | 4,730.84 | 0.00 (| 4,730.84) | (12,930.02) |
| 223200 Deferred Revenue - Pers Prop Taxes (| 31.09) | 32.06 | 0.00 (| 32.06) | (63.15) |
| 223899 Deferred inflows-GASB 68 | 18,663.00 | 0.00 | 0.00 | 0.00 | 18,663.00 |
| 235160 LTrm Pay/MT Aeronautics (2) | 101,718.00 | 0.00 | 0.00 | 0.00 | 101,718.00 |
| 237000 Net Pension liability-GASB 68 | 117,719.00 | 0.00 | 0.00 | 0.00 | 117,719.00 |
| 238000 Other Post Employment Benefits | 19,568.00 | 0.00 | 0.00 | 0.00 | 19,568.00 |
| 239000 Compensated Absences Payable | 13,447.00 | 0.00 | 0.00 | 0.00 | 13,447.00 |
| 242000 Expenditures (Debit) | (637,648.43) | 53,022.96 | 10.58 (| 53,012.38) | (690,660.81) |
| 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 | 10,534,513.64 | 0.00 | 0.00 | 0.00 | 10,534,513.64 |
| Total LIABILITIES AND FUND EQUITY | 10,087,671.61 | 97,239.81 | 39,464.53 (| 57,775.28) | 10,029,896.33 |

6040 PUBLIC WORKS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------|---------------|-----------|-----------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 23,577.66 | 20,464.79 | 19,300.18 | 1,164.61 | 24,742.27 |
| 172000 Revenues (Credit) | (158,673.80) | 0.00 | 4,000.00 | (4,000.00) | (162,673.80) |
| Total ASSETS | (135,096.14) | 20,464.79 | 23,300.18 | (2,835.39) | (137,931.53) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 7,027.48 | 7,027.48 | 0.00 | 0.00 |
| 239000 Compensated Absences Payable | 6,997.00 | 0.00 | 0.00 | 0.00 | 6,997.00 |
| 242000 Expenditures (Debit) | (154,782.81) | 19,300.18 | 16,464.79 | (2,835.39) | (157,618.20) |
| 271000 Unreserved Fund Balance | (84,045.78) | 0.00 | 0.00 | 0.00 | (84,045.78) |
| 272000 Unreserved Retained Earnings | 96,735.45 | 0.00 | 0.00 | 0.00 | 96,735.45 |
| Total LIABILITIES AND FUND EQUITY | (135,096.14) | 26,327.66 | 23,492.27 | (2,835.39) | (137,931.53) |

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| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-----------|-----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 6,026.00 | 6,026.00 | 0.00 | 0.00 |
| Total ASSETS | 0.00 | 6,026.00 | 6,026.00 | 0.00 | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 6,026.00 | 6,026.00 | 0.00 | 0.00 |
| 212500 Due to Others | 0.00 | 6,026.00 | 6,026.00 | 0.00 | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 0.00 | 12,052.00 | 12,052.00 | 0.00 | 0.00 |

7458 Court Technology Surcharge

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,665.64 | 0.00 | 0.00 | 0.00 | 1,665.64 |
| Total ASSETS | 1,665.64 | 0.00 | 0.00 | 0.00 | 1,665.64 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212000 Due to Government | (395.00) | 0.00 | 0.00 | 0.00 | (395.00) |
| 212200 Due to Federal, Soc Sec & Medicare | 2,060.64 | 0.00 | 0.00 | 0.00 | 2,060.64 |
| Total LIABILITIES AND FUND EQUITY | 1,665.64 | 0.00 | 0.00 | 0.00 | 1,665.64 |

7467 Law Enforcement Academy Surcharge

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------------|-----------|--------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 376.92 | 251.00 | 0.00 | 251.00 | 627.92 |
| Total ASSETS | 376.92 | 251.00 | 0.00 | 251.00 | 627.92 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212200 Due to Federal, Soc Sec & Medicare | 376.92 | 0.00 | 251.00 | 251.00 | 627.92 |
| Total LIABILITIES AND FUND EQUITY | 376.92 | 0.00 | 251.00 | 251.00 | 627.92 |

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|--------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 474.35 | 476.00 | 0.00 | 476.00 | 950.35 |
| Total ASSETS | 474.35 | 476.00 | 0.00 | 476.00 | 950.35 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212500 Due to Others | 474.35 | 0.00 | 476.00 | 476.00 | 950.35 |
| Total LIABILITIES AND FUND EQUITY | 474.35 | 0.00 | 476.00 | 476.00 | 950.35 |

7910 PAYROLL FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------------|------------|------------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 117,684.52 | 508,850.67 | 504,056.41 | 4,794.26 | 122,478.78 |
| Total ASSETS | 117,684.52 | 508,850.67 | 504,056.41 | 4,794.26 | 122,478.78 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 98,840.34 | 108,680.80 | 95,930.03 (| 12,750.77) | 86,089.57 |
| 212200 Due to Federal, Soc Sec & Medicare | 0.00 | 63,437.05 | 63,437.05 | 0.00 | 0.00 |
| 212202 Due to State Unemployment | 559.06 | 0.00 | 541.93 | 541.93 | 1,100.99 |
| 212203 Due to Worker's Compensation | 17,966.18 | 0.00 | 16,997.25 | 16,997.25 | 34,963.43 |
| 212204 Due to State Income Tax | 0.00 | 15,402.97 | 15,402.97 | 0.00 | 0.00 |
| 212205 Due to MPORS-GABA | 0.00 | 13,896.94 | 13,896.94 | 0.00 | 0.00 |
| 212207 Due to AFLAC, AFLAC PRETAX | 0.00 | 789.64 | 789.64 | 0.00 | 0.00 |
| 212208 Due to Health Ins, Dental, Vision | 66.50 | 74,403.75 | 74,409.60 | 5.85 | 72.35 |
| 212209 Due to PERS Retirement | 0.00 | 34,892.42 | 34,892.42 | 0.00 | 0.00 |
| 212210 Due to FURS-GABA Retirement | 252.44 | 17,679.21 | 17,679.21 | 0.00 | 252.44 |
| 212212 Due to City of Miles City | 0.00 | 100.00 | 100.00 | 0.00 | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 117,684.52 | 329,282.78 | 334,077.04 | 4,794.26 | 122,478.78 |

7930 CLAIMS FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|------------|------------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 213,704.59 | 664,764.51 | 306,202.49 | 358,562.02 | 572,266.61 |
| Total ASSETS | 213,704.59 | 664,764.51 | 306,202.49 | 358,562.02 | 572,266.61 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 213,704.59 | 306,202.49 | 664,764.51 | 358,562.02 | 572,266.61 |
| Total LIABILITIES AND FUND EQUITY | 213,704.59 | 306,202.49 | 664,764.51 | 358,562.02 | 572,266.61 |

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7980 CUSTER CO WATER & SEWER DISTRICT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------------|-----------|-----------|-----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 13,141.96 | 13,141.96 | 0.00 | 0.00 |
| 122000 Accounts Receivable | 16,341.68 | 13,932.69 | 13,141.96 | 790.73 | 17,132.41 |
| Total ASSETS | 16,341.68 | 27,074.65 | 26,283.92 | 790.73 | 17,132.41 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 13,141.96 | 13,141.96 | 0.00 | 0.00 |
| 211020 Due to Custer Water & Sewer Dist | 16,341.68 | 13,141.96 | 13,932.69 | 790.73 | 17,132.41 |
| Total LIABILITIES AND FUND EQUITY | 16,341.68 | 26,283.92 | 27,074.65 | 790.73 | 17,132.41 |

7981 Interest Clearing

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 50,920.56 | 1,443.03 | 52,363.59 (| 50,920.56) | 0.00 |
| Total ASSETS | 50,920.56 | 1,443.03 | 52,363.59 (| 50,920.56) | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212500 Due to Others | 50,920.56 | 52,363.59 | 1,443.03 (| 50,920.56) | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 50,920.56 | 52,363.59 | 1,443.03 (| 50,920.56) | 0.00 |

9000 GENERAL FIXED ASSETS GROUP OF ACCOUNTS FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---------------------------------------------|----------------|-------|--------|------------|------------------|
| ASSETS | | | | | |
| 181000 Land | 526,599.00 | 0.00 | 0.00 | 0.00 | 526,599.00 |
| 182000 Buildings | 1,986,836.00 | 0.00 | 0.00 | 0.00 | 1,986,836.00 |
| 182100 Allowance for Depr - Buildings (Cre(| 684,991.00) | 0.00 | 0.00 | 0.00 | (684,991.00) |
| 186000 Machinery and Equipment | 3,038,732.00 | 0.00 | 0.00 | 0.00 | 3,038,732.00 |
| 186100 Allowance for Depr - Machinery & Eq(| 1,463,750.00) | 0.00 | 0.00 | 0.00 | (1,463,750.00) |
| 187000 Infrastructure | 33,670,108.00 | 0.00 | 0.00 | 0.00 | 33,670,108.00 |
| 187100 Allowance For Depreciation - Infras(| 16,321,771.00) | 0.00 | 0.00 | 0.00 | (16,321,771.00) |
| Total ASSETS | 20,751,763.00 | 0.00 | 0.00 | 0.00 | 20,751,763.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 280000 INVESTMENT IN GENERAL FIXED ASSETS | 20,751,763.00 | 0.00 | 0.00 | 0.00 | 20,751,763.00 |
| Total LIABILITIES AND FUND EQUITY | 20,751,763.00 | 0.00 | 0.00 | 0.00 | 20,751,763.00 |

9500 GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--------------------------------------------|------------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 174300 Amount to be Provided-Comp Absences | 408,602.50 | 0.00 | 0.00 | 0.00 | 408,602.50 |
| Total ASSETS | 408,602.50 | 0.00 | 0.00 | 0.00 | 408,602.50 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 235320 LTrm Lease Pur/FMC-PD Cars | 44,802.50 | 0.00 | 0.00 | 0.00 | 44,802.50 |
| 239000 Compensated Absences Payable | 363,800.00 | 0.00 | 0.00 | 0.00 | 363,800.00 |
| Total LIABILITIES AND FUND EQUITY | 408,602.50 | 0.00 | 0.00 | 0.00 | 408,602.50 |