

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 20

1000 GENERAL

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------------|------------|----------------|-------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 987,202.46 | 494,835.92 | 370,312.46 | 124,523.46 | 1,111,725.92 |
| 101001 Cash - Ins. Proceeds-Fire Hall Roof | 12,961.16 | 0.00 | 0.00 | 0.00 | 12,961.16 |
| 101080 Cash - Contr & Donations | 3,588.47 | 0.00 | 163.55 (| 163.55) | 3,424.92 |
| 101130 Riverside Park Tennis Courts Donati | 1,065.03 | 0.00 | 0.00 | 0.00 | 1,065.03 |
| 101140 Animal Control/donated by Nefsy | 2,043.38 | 124.00 | 0.00 | 124.00 | 2,167.38 |
| 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 | 103.79 | 0.00 | 0.00 | 0.00 | 103.79 |
| 113214 Taxes Receivable- Real 2014 | 229.87 | 0.00 | 0.00 | 0.00 | 229.87 |
| 113215 Tax Receivables Real-2015 | 324.10 | 0.00 | 0.00 | 0.00 | 324.10 |
| 113216 Tax Receivables real-2016 | 512.87 | 0.00 | 0.00 | 0.00 | 512.87 |
| 113217 Tax receivables real-2017 | 2,217.59 | 0.00 | 0.00 | 0.00 | 2,217.59 |
| 113218 Tax Receivables real-2018 | 7,384.62 | 0.00 | 504.94 (| 504.94) | 6,879.68 |
| 113219 Tax receivables Real-2019 | 7,541.46 | 0.00 | 257.55 (| 257.55) | 7,283.91 |
| 113220 Tax receivables Real-2020 | (949,043.14) | 0.00 | 75,987.60 (| 75,987.60) | (1,025,030.74) |
| 115216 Tax receivable personal-2016 | 6.75 | 0.00 | 0.00 | 0.00 | 6.75 |
| 115217 Tax receivable personal-2017 | 42.50 | 0.00 | 0.00 | 0.00 | 42.50 |
| 115218 Tax Receivable Personal-2018 | 44.19 | 0.00 | 0.00 | 0.00 | 44.19 |
| 115219 Tax Receivable Personal-2019 | 637.54 | 0.00 | 64.16 (| 64.16) | 573.38 |
| 115220 Tax Receivable Personal-2020 | 1,263.62 | 0.00 | 332.52 (| 332.52) | 931.10 |
| 122000 Accounts Receivable | 598.40 | 10,767.03 | 30.00 | 10,737.03 | 11,335.43 |
| 122100 Acct Receivable | 1,670.31 | 0.00 | 0.00 | 0.00 | 1,670.31 |
| 132000 Due From Government (Short Term) | 668,305.66 | 0.00 | 0.00 | 0.00 | 668,305.66 |
| 172000 Revenues (Credit) | (2,599,150.67) | 409,689.18 | 914,886.07 (| 505,196.89) | (3,104,347.56) |
| Total ASSETS | (1,845,064.20) | 915,416.13 | 1,362,538.85 (| 447,122.72) | (2,292,186.92) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 3,693.11 | 46,367.88 | 46,367.88 | 0.00 | 3,693.11 |
| 223100 Deferred Revenue - Real Prop Taxes (| 930,728.84) | 76,750.09 | 0.00 (| 76,750.09) | (1,007,478.93) |
| 223200 Deferred Revenue - Pers Prop Taxes | 1,994.60 | 396.68 | 0.00 (| 396.68) | 1,597.92 |
| 242000 Expenditures (Debit) | (2,003,914.79) | 370,142.45 | 166.50 (| 369,975.95) | (2,373,890.74) |
| 271000 Unreserved Fund Balance | 1,083,891.72 | 0.00 | 0.00 | 0.00 | 1,083,891.72 |
| Total LIABILITIES AND FUND EQUITY | (1,845,064.20) | 493,657.10 | 46,534.38 (| 447,122.72) | (2,292,186.92) |

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 20

2220 LIBRARY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|---------------|-----------|-------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 76,827.17 | 25,924.38 | 24,339.84 | 1,584.54 | 78,411.71 |
| 101032 Cash- Library Board of Trustees Mul | 8,482.27 | 1,333.17 | 0.00 | 1,333.17 | 9,815.44 |
| 103000 Petty Cash | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 |
| 172000 Revenues (Credit) | (131,194.18) | 0.00 | 27,257.55 (| 27,257.55) (| 158,451.73) |
| Total ASSETS | (45,809.74) | 27,257.55 | 51,597.39 (| 24,339.84) (| 70,149.58) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 3,306.57 | 3,306.57 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (126,397.70) | 24,339.84 | 0.00 (| 24,339.84) (| 150,737.54) |
| 271000 Unreserved Fund Balance | 80,587.96 | 0.00 | 0.00 | 0.00 | 80,587.96 |
| Total LIABILITIES AND FUND EQUITY | (45,809.74) | 27,646.41 | 3,306.57 (| 24,339.84) (| 70,149.58) |

2260 EMERGENCY DISASTER

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|-------|---------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 302.66 | 11.45 | 0.00 | 11.45 | 314.11 |
| 113218 Tax Receivables real-2018 | (16.74) | 0.00 | 5.31 (| 5.31) (| 22.05) |
| 115219 Tax Receivable Personal-2019 | 0.00 | 0.00 | 0.67 (| 0.67) (| 0.67) |
| 172000 Revenues (Credit) | (32.90) | 0.00 | 11.45 (| 11.45) (| 44.35) |
| Total ASSETS | 253.02 | 11.45 | 17.43 (| 5.98) | 247.04 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes (| 16.74) | 5.31 | 0.00 (| 5.31) (| 22.05) |
| 223200 Deferred Revenue - Pers Prop Taxes | 0.00 | 0.67 | 0.00 (| 0.67) (| 0.67) |
| 271000 Unreserved Fund Balance | 269.76 | 0.00 | 0.00 | 0.00 | 269.76 |
| Total LIABILITIES AND FUND EQUITY | 253.02 | 5.98 | 0.00 (| 5.98) | 247.04 |

2270 Health

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|---------------|-----------|-----------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 154,852.89 | 24,832.09 | 0.00 | 24,832.09 | 179,684.98 |
| 113220 Tax receivables Real-2020 | (147,776.26) | 0.00 | 11,832.09 | (11,832.09) | (159,608.35) |
| 172000 Revenues (Credit) | (147,776.26) | 0.00 | 24,832.09 | (24,832.09) | (172,608.35) |
| Total ASSETS | (140,699.63) | 24,832.09 | 36,664.18 | (11,832.09) | (152,531.72) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | (147,776.26) | 11,832.09 | 0.00 | (11,832.09) | (159,608.35) |
| 271000 Unreserved Fund Balance | 7,076.63 | 0.00 | 0.00 | 0.00 | 7,076.63 |
| Total LIABILITIES AND FUND EQUITY | (140,699.63) | 11,832.09 | 0.00 | (11,832.09) | (152,531.72) |

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 20

2310 TIFD-Downtown

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|--------------|-----------|-------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 213,225.62 | 6,200.42 | 14,310.26 (| 8,109.84) | 205,115.78 |
| 113170 Deferred revenue | 79.85 | 0.00 | 0.00 | 0.00 | 79.85 |
| 113218 Tax Receivables real-2018 | 515.69 | 0.00 | 0.00 | 0.00 | 515.69 |
| 113219 Tax receivables Real-2019 | 1,255.25 | 0.00 | 0.00 | 0.00 | 1,255.25 |
| 115180 Deferred revenue-audit | 1.46 | 0.00 | 0.00 | 0.00 | 1.46 |
| 115219 Tax Receivable Personal-2019 | 6.99 | 0.00 | 0.00 | 0.00 | 6.99 |
| 115220 Tax Receivable Personal-2020 | 488.73 | 0.00 | 0.00 | 0.00 | 488.73 |
| 172000 Revenues (Credit) | (65,382.81) | 0.00 | 6,200.42 (| 6,200.42) | (71,583.23) |
| Total ASSETS | 150,190.78 | 6,200.42 | 20,510.68 (| 14,310.26) | 135,880.52 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 14,068.70 | 14,068.70 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes | 1,850.79 | 0.00 | 0.00 | 0.00 | 1,850.79 |
| 223200 Deferred Revenue - Pers Prop Taxes | 497.18 | 0.00 | 0.00 | 0.00 | 497.18 |
| 242000 Expenditures (Debit) | (1,675.79) | 14,310.26 | 0.00 (| 14,310.26) | (15,986.05) |
| 271000 Unreserved Fund Balance | 149,518.60 | 0.00 | 0.00 | 0.00 | 149,518.60 |
| Total LIABILITIES AND FUND EQUITY | 150,190.78 | 28,378.96 | 14,068.70 (| 14,310.26) | 135,880.52 |

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 |
| Total ASSETS | 0.47 | 0.00 | 0.00 | 0.00 | 0.47 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 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 |

2372 Permissive Medical Levy

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|--------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 22,831.81 | 174.96 | 0.00 | 174.96 | 23,006.77 |
| 113216 Tax Receivables real-2016 | (47.22) | 0.00 | 0.00 | 0.00 | (47.22) |
| 113217 Tax receivables real-2017 | (54.92) | 0.00 | 0.00 | 0.00 | (54.92) |
| 113218 Tax Receivables real-2018 | 930.21 | 0.00 | 63.61 | (63.61) | 866.60 |
| 113219 Tax receivables Real-2019 | 1,074.76 | 0.00 | 36.70 | (36.70) | 1,038.06 |
| 115219 Tax Receivable Personal-2019 | 80.30 | 0.00 | 8.08 | (8.08) | 72.22 |
| 115220 Tax Receivable Personal-2020 | 180.09 | 0.00 | 47.39 | (47.39) | 132.70 |
| 172000 Revenues (Credit) | (3,732.64) | 0.00 | 174.96 | (174.96) | (3,907.60) |
| Total ASSETS | 21,262.39 | 174.96 | 330.74 | (155.78) | 21,106.61 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | 1,902.83 | 100.31 | 0.00 | (100.31) | 1,802.52 |
| 223200 Deferred Revenue - Pers Prop Taxes | 260.39 | 55.47 | 0.00 | (55.47) | 204.92 |
| 271000 Unreserved Fund Balance | 19,099.17 | 0.00 | 0.00 | 0.00 | 19,099.17 |
| Total LIABILITIES AND FUND EQUITY | 21,262.39 | 155.78 | 0.00 | (155.78) | 21,106.61 |

2390 DRUG FORFEITURE

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-------------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 4,552.42 | 0.00 | 0.00 | 0.00 | 4,552.42 |
| 172000 Revenues (Credit) | (2,152.42) | 0.00 | 0.00 | 0.00 | (2,152.42) |
| Total ASSETS | 2,400.00 | 0.00 | 0.00 | 0.00 | 2,400.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 2,400.00 | 0.00 | 0.00 | 0.00 | 2,400.00 |
| Total LIABILITIES AND FUND EQUITY | 2,400.00 | 0.00 | 0.00 | 0.00 | 2,400.00 |

2394 BUILDING CODE ENFORCEMENT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 106,596.99 | 2,150.00 | 2,614.13 (| 464.13) | 106,132.86 |
| 172000 Revenues (Credit) | (49,297.14) | 0.00 | 2,150.00 (| 2,150.00) | (51,447.14) |
| Total ASSETS | 57,299.85 | 2,150.00 | 4,764.13 (| 2,614.13) | 54,685.72 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 434.54 | 434.54 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (53,120.36) | 2,614.13 | 0.00 (| 2,614.13) | (55,734.49) |
| 271000 Unreserved Fund Balance | 110,420.21 | 0.00 | 0.00 | 0.00 | 110,420.21 |
| Total LIABILITIES AND FUND EQUITY | 57,299.85 | 3,048.67 | 434.54 (| 2,614.13) | 54,685.72 |

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 20

2400 LTG M D#165-(Gen City)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|------------------|--------------------|-------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 111,332.53 | 9,137.65 | 13,137.67 (| 4,000.02) | 107,332.51 |
| 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 | 85.14 | 0.00 | 0.00 | 0.00 | 85.14 |
| 118170 Special Assessments Receivables-201 | 698.70 | 0.00 | 0.00 | 0.00 | 698.70 |
| 118180 Special Assessments Received-2018 | 1,589.69 | 0.00 | 18.89 (| 18.89) | 1,570.80 |
| 118190 Special Assessments Receivables-201 | 1,423.98 | 0.00 | 30.93 (| 30.93) | 1,393.05 |
| 118200 Special Assmts Receivable 2000 | 75,530.80 | 0.00 | 8,946.84 (| 8,946.84) | 66,583.96 |
| 172000 Revenues (Credit) | (91,311.22) | 0.00 | 9,137.65 (| 9,137.65) | (100,448.87) |
| Total ASSETS | 99,429.39 | 9,137.65 | 31,271.98 (| 22,134.33) | 77,295.06 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 13,137.67 | 13,137.67 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 79,408.08 | 8,996.66 | 0.00 (| 8,996.66) | 70,411.42 |
| 242000 Expenditures (Debit) | (64,760.21) | 13,137.67 | 0.00 (| 13,137.67) | (77,897.88) |
| 271000 Unreserved Fund Balance | 84,781.52 | 0.00 | 0.00 | 0.00 | 84,781.52 |
| Total LIABILITIES AND FUND EQUITY | 99,429.39 | 35,272.00 | 13,137.67 (| 22,134.33) | 77,295.06 |

2420 LTG M D#167-(MilesAddn Etc)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|-----------------|-------------------|------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 21,266.58 | 1,038.23 | 1,661.70 (| 623.47) | 20,643.11 |
| 118170 Special Assessments Receivables-201 | 0.04 | 0.00 | 0.00 | 0.00 | 0.04 |
| 118180 Special Assessments Received-2018 | 223.90 | 0.00 | 157.72 (| 157.72) | 66.18 |
| 118190 Special Assessments Receivables-201 | 189.80 | 0.00 | 0.00 | 0.00 | 189.80 |
| 118200 Special Assmts Receivable 2000 | 7,635.02 | 0.00 | 841.64 (| 841.64) | 6,793.38 |
| 172000 Revenues (Credit) | (8,581.40) | 0.00 | 1,038.23 (| 1,038.23) | (9,619.63) |
| Total ASSETS | 20,733.94 | 1,038.23 | 3,699.29 (| 2,661.06) | 18,072.88 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,661.70 | 1,661.70 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 8,048.76 | 999.36 | 0.00 (| 999.36) | 7,049.40 |
| 242000 Expenditures (Debit) | (9,036.48) | 1,661.70 | 0.00 (| 1,661.70) | (10,698.18) |
| 271000 Unreserved Fund Balance | 21,721.66 | 0.00 | 0.00 | 0.00 | 21,721.66 |
| Total LIABILITIES AND FUND EQUITY | 20,733.94 | 4,322.76 | 1,661.70 (| 2,661.06) | 18,072.88 |

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 20

2430 LTG M D#171-(Balsam Est)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,802.09 | 200.92 | 178.25 | 22.67 | 1,824.76 |
| 118200 Special Assmts Receivable 2000 | 2,232.06 | 0.00 | 198.50 (| 198.50) | 2,033.56 |
| 172000 Revenues (Credit) | (2,501.94) | 0.00 | 200.92 (| 200.92) (| 2,702.86) |
| Total ASSETS | 1,532.21 | 200.92 | 577.67 (| 376.75) | 1,155.46 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 178.25 | 178.25 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 2,232.06 | 198.50 | 0.00 (| 198.50) | 2,033.56 |
| 242000 Expenditures (Debit) | (4,966.15) | 178.25 | 0.00 (| 178.25) (| 5,144.40) |
| 271000 Unreserved Fund Balance | 4,266.30 | 0.00 | 0.00 | 0.00 | 4,266.30 |
| Total LIABILITIES AND FUND EQUITY | 1,532.21 | 555.00 | 178.25 (| 376.75) | 1,155.46 |

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 20

2440 LTG M D#172-(Main Str)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|--------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 13,846.09 | 1,226.61 | 2,429.90 (| 1,203.29) | 12,642.80 |
| 118200 Special Assmts Receivable 2000 | 12,790.17 | 0.00 | 1,209.49 (| 1,209.49) | 11,580.68 |
| 172000 Revenues (Credit) | (18,033.07) | 0.00 | 1,226.61 (| 1,226.61) (| 19,259.68) |
| Total ASSETS | 8,603.19 | 1,226.61 | 4,866.00 (| 3,639.39) | 4,963.80 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,429.90 | 2,429.90 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 12,790.17 | 1,209.49 | 0.00 (| 1,209.49) | 11,580.68 |
| 242000 Expenditures (Debit) | (13,554.44) | 2,429.90 | 0.00 (| 2,429.90) (| 15,984.34) |
| 271000 Unreserved Fund Balance | 9,367.46 | 0.00 | 0.00 | 0.00 | 9,367.46 |
| Total LIABILITIES AND FUND EQUITY | 8,603.19 | 6,069.29 | 2,429.90 (| 3,639.39) | 4,963.80 |

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 20

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|----------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 3,567.05 | 20.87 | 525.00 (| 504.13) | 3,062.92 |
| 118200 Special Assmts Receivable 2000 | 1,357.82 | 0.00 | 17.86 (| 17.86) | 1,339.96 |
| 172000 Revenues (Credit) | (1,841.34) | 0.00 | 20.87 (| 20.87) | (1,862.21) |
| Total ASSETS | 3,083.53 | 20.87 | 563.73 (| 542.86) | 2,540.67 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 525.00 | 525.00 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 1,357.82 | 17.86 | 0.00 (| 17.86) | 1,339.96 |
| 242000 Expenditures (Debit) | (3,501.84) | 525.00 | 0.00 (| 525.00) | (4,026.84) |
| 271000 Unreserved Fund Balance | 5,227.55 | 0.00 | 0.00 | 0.00 | 5,227.55 |
| Total LIABILITIES AND FUND EQUITY | 3,083.53 | 1,067.86 | 525.00 (| 542.86) | 2,540.67 |

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 20

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------|----------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 5,066.52 | 280.92 | 451.80 (| 170.88) | 4,895.64 |
| 118180 Special Assessments Received-2018 | 131.04 | 0.00 | 32.76 (| 32.76) | 98.28 |
| 118190 Special Assessments Receivables-201 | 212.22 | 0.00 | 70.74 (| 70.74) | 141.48 |
| 118200 Special Assmts Receivable 2000 | 2,706.07 | 0.00 | 158.43 (| 158.43) | 2,547.64 |
| 172000 Revenues (Credit) | (3,170.89) | 0.00 | 280.92 (| 280.92) | (3,451.81) |
| Total ASSETS | 4,944.96 | 280.92 | 994.65 (| 713.73) | 4,231.23 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 451.80 | 451.80 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 3,049.33 | 261.93 | 0.00 (| 261.93) | 2,787.40 |
| 242000 Expenditures (Debit) | (3,202.56) | 451.80 | 0.00 (| 451.80) | (3,654.36) |
| 271000 Unreserved Fund Balance | 5,098.19 | 0.00 | 0.00 | 0.00 | 5,098.19 |
| Total LIABILITIES AND FUND EQUITY | 4,944.96 | 1,165.53 | 451.80 (| 713.73) | 4,231.23 |

2480 LTG M M#173-(Milestown Estates)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,167.08 | 282.98 | 313.47 (| 30.49) | 1,136.59 |
| 118200 Special Assmts Receivable 2000 | 1,285.93 | 0.00 | 280.68 (| 280.68) | 1,005.25 |
| 172000 Revenues (Credit) | (1,990.07) | 0.00 | 282.98 (| 282.98) (| 2,273.05) |
| Total ASSETS | 462.94 | 282.98 | 877.13 (| 594.15) (| 131.21) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 313.47 | 313.47 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 1,285.93 | 280.68 | 0.00 (| 280.68) | 1,005.25 |
| 242000 Expenditures (Debit) | (1,931.07) | 313.47 | 0.00 (| 313.47) (| 2,244.54) |
| 271000 Unreserved Fund Balance | 1,108.08 | 0.00 | 0.00 | 0.00 | 1,108.08 |
| Total LIABILITIES AND FUND EQUITY | 462.94 | 907.62 | 313.47 (| 594.15) (| 131.21) |

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2510 STR MAINT DIST #204

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|----------------------|-------------------|-----------------------|--------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (152,076.58) | 703,877.30 | 377,234.28 | 326,643.02 | 174,566.44 |
| 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 | 180.96 | 0.00 | 0.00 | 0.00 | 180.96 |
| 118170 Special Assessments Receivables-201 | 1,354.46 | 0.00 | 0.00 | 0.00 | 1,354.46 |
| 118180 Special Assessments Received-2018 | 7,886.18 | 0.00 | 1,020.01 (| 1,020.01) | 6,866.17 |
| 118190 Special Assessments Receivables-201 | 12,341.45 | 0.00 | 868.85 (| 868.85) | 11,472.60 |
| 118200 Special Assmts Receivable 2000 | 836,925.57 | 0.00 | 101,212.75 (| 101,212.75) | 735,712.82 |
| 132000 Due From Government (Short Term) | 18,400.00 | 0.00 | 0.00 | 0.00 | 18,400.00 |
| 172000 Revenues (Credit) | (1,008,231.16) | 0.00 | 703,877.30 (| 703,877.30) | (1,712,108.46) |
| Total ASSETS | (283,120.02) | 703,877.30 | 1,184,213.19 (| 480,335.89) | (763,455.91) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 77,439.76 | 234,134.81 | 234,134.81 | 0.00 | 77,439.76 |
| 223000 Deferred Revenue/Uncollected Taxes | 858,787.73 | 103,101.61 | 0.00 (| 103,101.61) | 755,686.12 |
| 242000 Expenditures (Debit) | (1,576,507.63) | 377,234.28 | 0.00 (| 377,234.28) | (1,953,741.91) |
| 271000 Unreserved Fund Balance | 357,160.12 | 0.00 | 0.00 | 0.00 | 357,160.12 |
| Total LIABILITIES AND FUND EQUITY | (283,120.02) | 714,470.70 | 234,134.81 (| 480,335.89) | (763,455.91) |

2520 STR MAINT DIST #205

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------------|------------------|--------------------|-------------------|-------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 279,561.55 | 14,135.24 | 18,105.04 (| 3,969.80) | 275,591.75 |
| 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 | 317.14 | 0.00 | 0.00 | 0.00 | 317.14 |
| 118170 Special Assessments Receivables-201 | 1,646.90 | 0.00 | 0.00 | 0.00 | 1,646.90 |
| 118180 Special Assessments Received-2018 | 4,516.35 | 0.00 | 0.00 | 0.00 | 4,516.35 |
| 118190 Special Assessments Receivables-201 | 1,603.02 | 0.00 | 0.00 | 0.00 | 1,603.02 |
| 118200 Special Assmts Receivable 2000 | 95,325.55 | 0.00 | 13,840.17 (| 13,840.17) | 81,485.38 |
| 132000 Due From Government (Short Term) | 4,600.00 | 0.00 | 0.00 | 0.00 | 4,600.00 |
| 172000 Revenues (Credit) | (119,887.10) | 0.00 | 14,135.24 (| 14,135.24) | (134,022.34) |
| Total ASSETS | 268,107.99 | 14,135.24 | 46,080.45 (| 31,945.21) | 236,162.78 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 3,021.62 | 3,021.62 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 103,833.38 | 13,840.17 | 0.00 (| 13,840.17) | 89,993.21 |
| 242000 Expenditures (Debit) | (76,213.00) | 18,105.04 | 0.00 (| 18,105.04) | (94,318.04) |
| 271000 Unreserved Fund Balance | 240,487.61 | 0.00 | 0.00 | 0.00 | 240,487.61 |
| Total LIABILITIES AND FUND EQUITY | 268,107.99 | 34,966.83 | 3,021.62 (| 31,945.21) | 236,162.78 |

CITY OF MILES CITY
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2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|--------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 6,001.29 | 383.15 | 437.41 (| 54.26) | 5,947.03 |
| 118200 Special Assmts Receivable 2000 | 1,841.19 | 0.00 | 373.75 (| 373.75) | 1,467.44 |
| 172000 Revenues (Credit) | (2,778.82) | 0.00 | 383.15 (| 383.15) (| 3,161.97) |
| Total ASSETS | 5,063.66 | 383.15 | 1,194.31 (| 811.16) | 4,252.50 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 1,841.19 | 373.75 | 0.00 (| 373.75) | 1,467.44 |
| 242000 Expenditures (Debit) | (2,255.28) | 437.41 | 0.00 (| 437.41) (| 2,692.69) |
| 271000 Unreserved Fund Balance | 5,477.75 | 0.00 | 0.00 | 0.00 | 5,477.75 |
| Total LIABILITIES AND FUND EQUITY | 5,063.66 | 811.16 | 0.00 (| 811.16) | 4,252.50 |

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 |
| Total ASSETS | 6,108.70 | 0.00 | 0.00 | 0.00 | 6,108.70 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 6,108.70 | 0.00 | 0.00 | 0.00 | 6,108.70 |
| Total LIABILITIES AND FUND EQUITY | 6,108.70 | 0.00 | 0.00 | 0.00 | 6,108.70 |

2820 GAS TAX

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|-----------|-----------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 69,898.66 | 14,184.04 | 204.33 | 13,979.71 | 83,878.37 |
| 172000 Revenues (Credit) | (70,920.15) | 0.00 | 14,184.04 | (14,184.04) | (85,104.19) |
| Total ASSETS | (1,021.49) | 14,184.04 | 14,388.37 | (204.33) | (1,225.82) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (1,021.65) | 204.33 | 0.00 | (204.33) | (1,225.98) |
| 271000 Unreserved Fund Balance | 0.16 | 0.00 | 0.00 | 0.00 | 0.16 |
| Total LIABILITIES AND FUND EQUITY | (1,021.49) | 204.33 | 0.00 | (204.33) | (1,225.82) |

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2821 HB473- Fuel Tax

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 102131 Restricted Cash- HB473 | 1.09 | 0.00 | 0.00 | 0.00 | 1.09 |
| Total ASSETS | 1.09 | 0.00 | 0.00 | 0.00 | 1.09 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 1.09 | 0.00 | 0.00 | 0.00 | 1.09 |
| Total LIABILITIES AND FUND EQUITY | 1.09 | 0.00 | 0.00 | 0.00 | 1.09 |

2850 Southeastern Montana Dispatch-911

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|---------------|-----------|-----------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 35,831.24 | 46,294.04 | 2,610.20 | 43,683.84 | 79,515.08 |
| 172000 Revenues (Credit) | (47,935.32) | 0.00 | 46,294.04 | (46,294.04) | (94,229.36) |
| Total ASSETS | (12,104.08) | 46,294.04 | 48,904.24 | (2,610.20) | (14,714.28) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,610.20 | 2,610.20 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (158,380.95) | 2,610.20 | 0.00 | (2,610.20) | (160,991.15) |
| 271000 Unreserved Fund Balance | 146,276.87 | 0.00 | 0.00 | 0.00 | 146,276.87 |
| Total LIABILITIES AND FUND EQUITY | (12,104.08) | 5,220.40 | 2,610.20 | (2,610.20) | (14,714.28) |

2880 LIBRARY GRANTS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|--------------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 413.00 | 0.00 | 0.00 | 0.00 | 413.00 |
| 101003 Cash - per capita | 22,528.91 | 0.00 | 0.00 | 0.00 | 22,528.91 |
| 101020 Cash - Partners Program | 29,366.64 | 0.00 | 204.00 (| 204.00) | 29,162.64 |
| 101021 Cash-One Time Endowments | 1,784.09 | 0.00 | 0.00 | 0.00 | 1,784.09 |
| 101030 Cash - Sagebrush Fed/Base Grant | 22,144.89 | 0.00 | 0.00 | 0.00 | 22,144.89 |
| 101032 Cash- Library Board of Trustees Mul | 84,050.97 | 0.00 | 0.00 | 0.00 | 84,050.97 |
| 172000 Revenues (Credit) | (11,154.92) | 0.00 | 0.00 | 0.00 | (11,154.92) |
| Total ASSETS | 149,133.58 | 0.00 | 204.00 (| 204.00) | 148,929.58 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 204.00 | 204.00 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (4,856.95) | 204.00 | 0.00 (| 204.00) | (5,060.95) |
| 271000 Unreserved Fund Balance | 153,990.53 | 0.00 | 0.00 | 0.00 | 153,990.53 |
| Total LIABILITIES AND FUND EQUITY | 149,133.58 | 408.00 | 204.00 (| 204.00) | 148,929.58 |

2935 Historic Preservation

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-------------|----------|------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 19,441.57 | 6,000.00 | 307.92 | 5,692.08 | 25,133.65 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 6,000.00 (| 6,000.00) (| 6,000.00) |
| Total ASSETS | 19,441.57 | 6,000.00 | 6,307.92 (| 307.92) | 19,133.65 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 66.36 | 66.36 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (1,296.72) | 307.92 | 0.00 (| 307.92) (| 1,604.64) |
| 271000 Unreserved Fund Balance | 20,738.29 | 0.00 | 0.00 | 0.00 | 20,738.29 |
| Total LIABILITIES AND FUND EQUITY | 19,441.57 | 374.28 | 66.36 (| 307.92) | 19,133.65 |

CITY OF MILES CITY
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2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|--------------|-----------|-----------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (10,224.13) | 8,467.56 | 6,620.74 | 1,846.82 | (8,377.31) |
| 101004 RSVP Non-Federal Cash Operating-Cus | 10,432.87 | 1,542.71 | 406.33 | 1,136.38 | 11,569.25 |
| 101008 RSVP- Custer Excess | 9,518.46 | 0.00 | 119.96 | (119.96) | 9,398.50 |
| 103100 Petty Cash- | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 172000 Revenues (Credit) | (28,976.01) | 0.00 | 9,800.38 | (9,800.38) | (38,776.39) |
| Total ASSETS | (19,048.81) | 10,010.27 | 16,947.41 | (6,937.14) | (25,985.95) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 590.47 | 590.47 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (41,523.23) | 7,147.03 | 209.89 | (6,937.14) | (48,460.37) |
| 271000 Unreserved Fund Balance | 22,474.42 | 0.00 | 0.00 | 0.00 | 22,474.42 |
| Total LIABILITIES AND FUND EQUITY | (19,048.81) | 7,737.50 | 800.36 | (6,937.14) | (25,985.95) |

3301 Judgement Settlement/Southgate

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|------------------|-------------------|---------------------|--------------------|---------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 152,320.08 | 4,189.14 | 100,850.00 (| 96,660.86) | 55,659.22 |
| 113220 Tax receivables Real-2020 | (52,320.08) | 0.00 | 4,189.14 (| 4,189.14) | (56,509.22) |
| 122000 Accounts Receivable | 100,000.00 | 0.00 | 0.00 | 0.00 | 100,000.00 |
| 172000 Revenues (Credit) | (152,320.08) | 0.00 | 4,189.14 (| 4,189.14) | (156,509.22) |
| Total ASSETS | 47,679.92 | 4,189.14 | 109,228.28 (| 105,039.14) | (57,359.22) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 201,699.52 | 100,850.00 | 100,850.00 | 0.00 | 201,699.52 |
| 223100 Deferred Revenue - Real Prop Taxes (| 52,320.08) | 4,189.14 | 0.00 (| 4,189.14) | (56,509.22) |
| 242000 Expenditures (Debit) | 0.00 | 100,850.00 | 0.00 (| 100,850.00) | (100,850.00) |
| 271000 Unreserved Fund Balance | (101,699.52) | 0.00 | 0.00 | 0.00 | (101,699.52) |
| Total LIABILITIES AND FUND EQUITY | 47,679.92 | 205,889.14 | 100,850.00 (| 105,039.14) | (57,359.22) |

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 |

CITY OF MILES CITY
Trial Balance
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3670 SID 211

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|-------|--------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 9,611.78 | 0.00 | 0.00 | 0.00 | 9,611.78 |
| 118200 Special Assmts Receivable 2000 | 1,804.05 | 0.00 | 0.00 | 0.00 | 1,804.05 |
| 119000 Special Assmt Recbl - Deferred | 31,921.37 | 0.00 | 0.00 | 0.00 | 31,921.37 |
| 172000 Revenues (Credit) | (1,980.47) | 0.00 | 0.00 | 0.00 | (1,980.47) |
| Total ASSETS | 41,356.73 | 0.00 | 0.00 | 0.00 | 41,356.73 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 33,725.42 | 0.00 | 0.00 | 0.00 | 33,725.42 |
| 242000 Expenditures (Debit) | (2,135.39) | 0.00 | 0.00 | 0.00 | (2,135.39) |
| 271000 Unreserved Fund Balance | 9,766.70 | 0.00 | 0.00 | 0.00 | 9,766.70 |
| Total LIABILITIES AND FUND EQUITY | 41,356.73 | 0.00 | 0.00 | 0.00 | 41,356.73 |

4000 General Fund Capitol Improvement Fund

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|---------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 39,001.41 | 31.92 | 0.00 | 31.92 | 39,033.33 |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 31.92 (| 31.92) (| 31.92) |
| Total ASSETS | 39,001.41 | 31.92 | 31.92 | 0.00 | 39,001.41 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 39,001.41 | 0.00 | 0.00 | 0.00 | 39,001.41 |
| Total LIABILITIES AND FUND EQUITY | 39,001.41 | 0.00 | 0.00 | 0.00 | 39,001.41 |

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 |
| Total ASSETS | 14,129.06 | 0.00 | 0.00 | 0.00 | 14,129.06 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 14,129.06 | 0.00 | 0.00 | 0.00 | 14,129.06 |
| Total LIABILITIES AND FUND EQUITY | 14,129.06 | 0.00 | 0.00 | 0.00 | 14,129.06 |

4060 CAPITAL IMPROV-PUBLIC WORKS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|--------------|--------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 153,830.65 | 275.89 | 0.00 | 275.89 | 154,106.54 |
| 122000 Accounts Receivable | 50.00 | 0.00 | 50.00 (| 50.00) | 0.00 |
| 172000 Revenues (Credit) | (1,400.00) | 0.00 | 225.89 (| 225.89) (| 1,625.89) |
| Total ASSETS | 152,480.65 | 275.89 | 275.89 | 0.00 | 152,480.65 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (57,847.00) | 0.00 | 0.00 | 0.00 (| 57,847.00) |
| 271000 Unreserved Fund Balance | 210,327.65 | 0.00 | 0.00 | 0.00 | 210,327.65 |
| Total LIABILITIES AND FUND EQUITY | 152,480.65 | 0.00 | 0.00 | 0.00 | 152,480.65 |

5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------------|------------|----------------|-------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,110,674.31 | 271,762.01 | 869,250.93 (| 597,488.92) | 1,513,185.39 |
| 101010 Deposit Cash | 98,600.00 | 3,400.00 | 1,900.00 | 1,500.00 | 100,100.00 |
| 102113 Cash - NE Water Line Proj | 528,771.92 | 0.00 | 0.00 | 0.00 | 528,771.92 |
| 102240 Cash - Replacement & Depreciation | 1,489,589.35 | 0.00 | 0.00 | 0.00 | 1,489,589.35 |
| 102250 Cash - System Development Fees | 316,139.92 | 1,270.00 | 0.00 | 1,270.00 | 317,409.92 |
| 102270 Cash - Curb Stop Replacement Fee | 402,313.94 | 3,633.22 | 3.00 | 3,630.22 | 405,944.16 |
| 102312 RevBnd/CurYearDebt-DNRC/CarbonTank | 57,912.50 | 11,582.50 | 69,805.00 (| 58,222.50) | (310.00) |
| 102313 RevBnd/CurYearDebt-DNRC/NE WtrLine | 58,854.15 | 11,770.83 | 70,435.00 (| 58,664.17) | 189.98 |
| 102315 RevBnd/CurYearDebt-ARRA/NE Water Li | 7,575.50 | 1,515.10 | 9,607.50 (| 8,092.40) | (516.90) |
| 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 | 180,881.60 | 156,425.70 | 169,813.96 (| 13,388.26) | 167,493.34 |
| 132000 Due From Government (Short Term) | 288,262.68 | 0.00 | 0.00 | 0.00 | 288,262.68 |
| 162000 Deferred outflows-GASB68 | 93,363.00 | 0.00 | 0.00 | 0.00 | 93,363.00 |
| 172000 Revenues (Credit) | (1,640,611.92) | 785.55 | 254,067.34 (| 253,281.79) | (1,893,893.71) |
| 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 | 667,141.12 | 0.00 | 0.00 | 0.00 | 667,141.12 |
| 186100 Allowance for Depr - Machinery & Eq(| 341,105.00) | 0.00 | 0.00 | 0.00 | (341,105.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 1,385,686.55 | 0.00 | 0.00 | 0.00 | 1,385,686.55 |
| 189100 Source of Supply | 3,542,842.49 | 0.00 | 0.00 | 0.00 | 3,542,842.49 |
| 189110 Allowance for Depreciation - Source(| 845,708.00) | 0.00 | 0.00 | 0.00 | (845,708.00) |
| 189300 Treatment Plant | 3,752,487.07 | 0.00 | 0.00 | 0.00 | 3,752,487.07 |
| 189310 Allowance for Depr - Treatment Plan(| 2,126,355.00) | 0.00 | 0.00 | 0.00 | (2,126,355.00) |
| 189400 Transmission & Distribution | 14,260,517.57 | 0.00 | 0.00 | 0.00 | 14,260,517.57 |
| 189410 Allowance for Depr - Trans & Distri(| 4,743,707.00) | 0.00 | 0.00 | 0.00 | (4,743,707.00) |
| Total ASSETS | 19,886,207.75 | 462,144.91 | 1,444,882.73 (| 982,737.82) | 18,903,469.93 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 80,773.36 | 313,199.58 | 313,187.06 (| 12.52) | 80,760.84 |
| 214000 Deposits Payable | 98,600.00 | 1,900.00 | 3,400.00 | 1,500.00 | 100,100.00 |
| 214010 Refunds Payable | (334.32) | 269.03 | 223.83 (| 45.20) | (379.52) |
| 223899 Deferred inflows-GASB 68 | 86,560.00 | 0.00 | 0.00 | 0.00 | 86,560.00 |
| 231000 BONDS PAYABLE | 3,970,000.00 | 0.00 | 0.00 | 0.00 | 3,970,000.00 |
| 237000 Net Pension liability-GASB 68 | 553,559.00 | 0.00 | 0.00 | 0.00 | 553,559.00 |
| 238000 Other Post Employment Benefits | 144,330.00 | 0.00 | 0.00 | 0.00 | 144,330.00 |
| 239000 Compensated Absences Payable | 101,042.00 | 0.00 | 0.00 | 0.00 | 101,042.00 |
| 242000 Expenditures (Debit) | (1,294,311.68) | 984,192.62 | 12.52 (| 984,180.10) | (2,278,491.78) |
| 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 |

CITY OF MILES CITY
Trial Balance
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5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------|---------------|--------------|------------|---------------|----------------|
| 271000 Unreserved Fund Balance | (518,467.93) | 0.00 | 0.00 | 0.00 | (518,467.93) |
| 272000 Unreserved Retained Earnings | 14,818,165.92 | 0.00 | 0.00 | 0.00 | 14,818,165.92 |
| Total LIABILITIES AND FUND EQUITY | 19,886,207.75 | 1,299,561.23 | 316,823.41 | (982,737.82) | 18,903,469.93 |

5310 SEWER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|---------------|------------|--------------|-------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 3,054,844.70 | 180,052.57 | 145,119.07 | 34,933.50 | 3,089,778.20 |
| 102240 Cash - Replacement & Depreciation | 195,098.39 | 0.00 | 0.00 | 0.00 | 195,098.39 |
| 102250 Cash - System Development Fees | 150,360.91 | 0.00 | 0.00 | 0.00 | 150,360.91 |
| 102279 WWtr Treatment Plant-Phase II Const | 661,857.76 | 0.00 | 0.00 | 0.00 | 661,857.76 |
| 102316 RevBnd/CurYearDebt-Phase 1 Haynes L | 42,002.10 | 8,400.42 | 50,165.00 (| 41,764.58) | 237.52 |
| 102317 RevBnd/CurYearDebt-WWTP Phase II | 83,144.22 | 16,552.24 | 198,626.94 (| 182,074.70) | (98,930.48) |
| 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 | 198,788.06 | 171,468.00 | 176,250.81 (| 4,782.81) | 194,005.25 |
| 162000 Deferred outflows-GASB68 | 75,324.00 | 0.00 | 0.00 | 0.00 | 75,324.00 |
| 172000 Revenues (Credit) | (879,991.41) | 0.00 | 173,879.64 (| 173,879.64) | (1,053,871.05) |
| 181000 Land | 2.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| 186000 Machinery and Equipment | 957,066.47 | 0.00 | 0.00 | 0.00 | 957,066.47 |
| 186100 Allowance for Depr - Machinery & Eq(| 553,287.00) | 0.00 | 0.00 | 0.00 | (553,287.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 279,421.33 | 0.00 | 0.00 | 0.00 | 279,421.33 |
| 189300 Treatment Plant | 11,906,457.06 | 0.00 | 0.00 | 0.00 | 11,906,457.06 |
| 189310 Allowance for Depr - Treatment Plan(| 1,872,248.00) | 0.00 | 0.00 | 0.00 | (1,872,248.00) |
| 189400 Transmission & Distribution | 4,029,119.36 | 0.00 | 0.00 | 0.00 | 4,029,119.36 |
| 189410 Allowance for Depr - Trans & Distri(| 1,793,847.00) | 0.00 | 0.00 | 0.00 | (1,793,847.00) |
| Total ASSETS | 16,837,122.95 | 376,473.23 | 744,041.46 (| 367,568.23) | 16,469,554.72 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 30,884.52 | 309,713.35 | 309,700.83 (| 12.52) | 30,872.00 |
| 214010 Refunds Payable | (46.84) | 0.00 | 0.00 | 0.00 | (46.84) |
| 223899 Deferred inflows-GASB 68 | 69,835.00 | 0.00 | 0.00 | 0.00 | 69,835.00 |
| 231300 Bonds Pay 1979 Issue | 1,011,000.00 | 0.00 | 0.00 | 0.00 | 1,011,000.00 |
| 231301 WWTP #2 Bonds Pay | 5,189,755.00 | 0.00 | 0.00 | 0.00 | 5,189,755.00 |
| 237000 Net Pension liability-GASB 68 | 446,600.00 | 0.00 | 0.00 | 0.00 | 446,600.00 |
| 238000 Other Post Employment Benefits | 108,247.00 | 0.00 | 0.00 | 0.00 | 108,247.00 |
| 239000 Compensated Absences Payable | 77,550.00 | 0.00 | 0.00 | 0.00 | 77,550.00 |
| 242000 Expenditures (Debit) | (708,321.85) | 367,568.23 | 12.52 (| 367,555.71) | (1,075,877.56) |
| 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 | 9,257,047.31 | 0.00 | 0.00 | 0.00 | 9,257,047.31 |
| Total LIABILITIES AND FUND EQUITY | 16,837,122.95 | 677,281.58 | 309,713.35 (| 367,568.23) | 16,469,554.72 |

CITY OF MILES CITY
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5510 AMBULANCE FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------------|-------------------|---------------------|----------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 58,573.99 | 86,117.51 | 130,038.51 (| 43,921.00) | 14,652.99 |
| 113216 Tax Receivables real-2016 | (2.10) | 0.00 | 0.00 | 0.00 (| 2.10) |
| 113217 Tax receivables real-2017 | (2.49) | 0.00 | 0.00 | 0.00 (| 2.49) |
| 113218 Tax Receivables real-2018 | 38.79 | 0.00 | 2.65 (| 2.65) | 36.14 |
| 113219 Tax receivables Real-2019 | 39.37 | 0.00 | 1.34 (| 1.34) | 38.03 |
| 113220 Tax receivables Real-2020 | (4,884.65) | 0.00 | 391.11 (| 391.11) (| 5,275.76) |
| 115219 Tax Receivable Personal-2019 | 3.35 | 0.00 | 0.34 (| 0.34) | 3.01 |
| 115220 Tax Receivable Personal-2020 | 6.61 | 0.00 | 1.74 (| 1.74) | 4.87 |
| 122000 Accounts Receivable | 394,549.59 | 79,608.21 | 148,462.73 (| 68,854.52) | 325,695.07 |
| 122100 Acct Receivable | (190,339.86) | 0.00 | 0.00 | 0.00 (| 190,339.86) |
| 132000 Due From Government (Short Term) | 132,406.39 | 0.00 | 0.00 | 0.00 | 132,406.39 |
| 162000 Deferred outflows-GASB68 | 69,825.00 | 0.00 | 0.00 | 0.00 | 69,825.00 |
| 172000 Revenues (Credit) | (698,729.90) | 468.32 | 117,284.33 (| 116,816.01) (| 815,545.91) |
| 182100 Allowance for Depr - Buildings (Cre(| 188.00) | 0.00 | 0.00 | 0.00 (| 188.00) |
| 186000 Machinery and Equipment | 829,615.41 | 0.00 | 0.00 | 0.00 | 829,615.41 |
| 186100 Allowance for Depr - Machinery & Eq(| 369,543.00) | 0.00 | 0.00 | 0.00 (| 369,543.00) |
| Total ASSETS | 221,368.50 | 166,194.04 | 396,182.75 (| 229,988.71) (| 8,620.21) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 76,120.65 | 76,120.65 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes (| 5,000.52) | 395.10 | 0.00 (| 395.10) (| 5,395.62) |
| 223200 Deferred Revenue - Pers Prop Taxes (| 20.68) | 2.08 | 0.00 (| 2.08) (| 22.76) |
| 223899 Deferred inflows-GASB 68 | 2,532.00 | 0.00 | 0.00 | 0.00 | 2,532.00 |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE | (0.01) | 0.00 | 0.00 | 0.00 (| 0.01) |
| 237000 Net Pension liability-GASB 68 | 165,435.00 | 0.00 | 0.00 | 0.00 | 165,435.00 |
| 238000 Other Post Employment Benefits | 72,165.00 | 0.00 | 0.00 | 0.00 | 72,165.00 |
| 239000 Compensated Absences Payable | 50,499.00 | 0.00 | 0.00 | 0.00 | 50,499.00 |
| 242000 Expenditures (Debit) | (531,133.38) | 231,234.53 | 1,643.00 (| 229,591.53) (| 760,724.91) |
| 271000 Unreserved Fund Balance | (139,528.00) | 0.00 | 0.00 | 0.00 (| 139,528.00) |
| 272000 Unreserved Retained Earnings | 606,420.09 | 0.00 | 0.00 | 0.00 | 606,420.09 |
| Total LIABILITIES AND FUND EQUITY | 221,368.50 | 307,752.36 | 77,763.65 (| 229,988.71) (| 8,620.21) |

CITY OF MILES CITY
Trial Balance
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5610 AIRPORT OPERATING

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|----------------------|------------------|---------------------|-------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 364,731.22 | 56,744.39 | 58,503.23 (| 1,758.84) | 362,972.38 |
| 102117 Airport Improvement | 89,064.80 | 5,000.00 | 0.00 | 5,000.00 | 94,064.80 |
| 102230 Cash - Surplus/Credit Card Acct | 100.00 | 6,771.12 | 6,771.12 | 0.00 | 100.00 |
| 103000 Petty Cash | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 113216 Tax Receivables real-2016 | (3.16) | 0.00 | 0.00 | 0.00 (| 3.16) |
| 113217 Tax receivables real-2017 | (3.74) | 0.00 | 0.00 | 0.00 (| 3.74) |
| 113218 Tax Receivables real-2018 | 58.19 | 0.00 | 3.98 (| 3.98) | 54.21 |
| 113219 Tax receivables Real-2019 | 59.06 | 0.00 | 2.02 (| 2.02) | 57.04 |
| 113220 Tax receivables Real-2020 | (7,328.14) | 0.00 | 586.74 (| 586.74) (| 7,914.88) |
| 115219 Tax Receivable Personal-2019 | 5.03 | 0.00 | 0.51 (| 0.51) | 4.52 |
| 115220 Tax Receivable Personal-2020 | 9.90 | 0.00 | 2.60 (| 2.60) | 7.30 |
| 132000 Due From Government (Short Term) | 87,116.99 | 0.00 | 0.00 | 0.00 | 87,116.99 |
| 141000 Prepaid Expense | 4,875.00 | 0.00 | 0.00 | 0.00 | 4,875.00 |
| 162000 Deferred outflows-GASB68 | 20,835.00 | 0.00 | 0.00 | 0.00 | 20,835.00 |
| 172000 Revenues (Credit) | (676,022.79) | 1,650.00 | 58,257.89 (| 56,607.89) (| 732,630.68) |
| 181000 Land | 19,983.00 | 0.00 | 0.00 | 0.00 | 19,983.00 |
| 182000 Buildings | 728,875.00 | 0.00 | 0.00 | 0.00 | 728,875.00 |
| 182100 Allowance for Depr - Buildings (Cre(| 400,200.00) | 0.00 | 0.00 | 0.00 (| 400,200.00) |
| 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(| 3,697,303.00) | 0.00 | 0.00 | 0.00 (| 3,697,303.00) |
| 186000 Machinery and Equipment | 1,001,946.58 | 0.00 | 0.00 | 0.00 | 1,001,946.58 |
| 186100 Allowance for Depr - Machinery & Eq(| 555,471.00) | 0.00 | 0.00 | 0.00 (| 555,471.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 299,160.00 | 0.00 | 0.00 | 0.00 | 299,160.00 |
| Total ASSETS | 10,298,421.05 | 70,165.51 | 124,128.09 (| 53,962.58) | 10,244,458.47 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 40,989.88 | 40,989.88 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes (| 7,501.97) | 592.74 | 0.00 (| 592.74) (| 8,094.71) |
| 223200 Deferred Revenue - Pers Prop Taxes (| 31.04) | 3.11 | 0.00 (| 3.11) (| 34.15) |
| 223899 Deferred inflows-GASB 68 | 19,317.00 | 0.00 | 0.00 | 0.00 | 19,317.00 |
| 235160 LTrm Pay/MT Aeronautics (2) | 81,765.00 | 0.00 | 0.00 | 0.00 | 81,765.00 |
| 237000 Net Pension liability-GASB 68 | 123,534.00 | 0.00 | 0.00 | 0.00 | 123,534.00 |
| 238000 Other Post Employment Benefits | 24,055.00 | 0.00 | 0.00 | 0.00 | 24,055.00 |
| 239000 Compensated Absences Payable | 12,591.00 | 0.00 | 0.00 | 0.00 | 12,591.00 |
| 242000 Expenditures (Debit) | (363,807.63) | 53,503.23 | 136.50 (| 53,366.73) (| 417,174.36) |
| 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 | 10,480,578.02 | 0.00 | 0.00 | 0.00 | 10,480,578.02 |
| Total LIABILITIES AND FUND EQUITY | 10,298,421.05 | 95,088.96 | 41,126.38 (| 53,962.58) | 10,244,458.47 |

6040 PUBLIC WORKS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-------------------------------------|--------------|-----------|-----------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 50,330.49 | 24,661.02 | 8,456.57 | 16,204.45 | 66,534.94 |
| 172000 Revenues (Credit) | (37,032.50) | 0.00 | 24,661.02 | (24,661.02) | (61,693.52) |
| Total ASSETS | 13,297.99 | 24,661.02 | 33,117.59 | (8,456.57) | 4,841.42 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,759.07 | 1,759.07 | 0.00 | 0.00 |
| 239000 Compensated Absences Payable | 5,215.00 | 0.00 | 0.00 | 0.00 | 5,215.00 |
| 242000 Expenditures (Debit) | (42,838.53) | 8,456.57 | 0.00 | (8,456.57) | (51,295.10) |
| 271000 Unreserved Fund Balance | (45,813.93) | 0.00 | 0.00 | 0.00 | (45,813.93) |
| 272000 Unreserved Retained Earnings | 96,735.45 | 0.00 | 0.00 | 0.00 | 96,735.45 |
| Total LIABILITIES AND FUND EQUITY | 13,297.99 | 10,215.64 | 1,759.07 | (8,456.57) | 4,841.42 |

7370 TBID

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 1,678.00 | 1,678.00 | 0.00 | 0.00 |
| Total ASSETS | 0.00 | 1,678.00 | 1,678.00 | 0.00 | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,678.00 | 1,678.00 | 0.00 | 0.00 |
| 212500 Due to Others | 0.00 | 1,678.00 | 1,678.00 | 0.00 | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 0.00 | 3,356.00 | 3,356.00 | 0.00 | 0.00 |

7458 Court Technology Surcharge

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

7467 Law Enforcement Academy Surcharge

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 1,885.64 | 685.00 | 2,570.64 (| 1,885.64) | 0.00 |
| Total ASSETS | 1,885.64 | 685.00 | 2,570.64 (| 1,885.64) | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,570.64 | 2,570.64 | 0.00 | 0.00 |
| 212200 Due to Federal, Soc Sec & Medicare | 1,885.64 | 2,570.64 | 685.00 (| 1,885.64) | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 1,885.64 | 5,141.28 | 3,255.64 (| 1,885.64) | 0.00 |

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|-------|---------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 20.00 | 8.00 | 28.00 (| 20.00) | 0.00 |
| Total ASSETS | 20.00 | 8.00 | 28.00 (| 20.00) | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 28.00 | 28.00 | 0.00 | 0.00 |
| 212500 Due to Others | 20.00 | 28.00 | 8.00 (| 20.00) | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 20.00 | 56.00 | 36.00 (| 20.00) | 0.00 |

7910 PAYROLL FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|------------|------------|--------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 152,561.58 | 521,161.99 | 526,372.30 (| 5,210.31) | 147,351.27 |
| Total ASSETS | 152,561.58 | 521,161.99 | 526,372.30 (| 5,210.31) | 147,351.27 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 115,436.14 | 119,422.45 | 151,403.71 | 31,981.26 | 147,417.40 |
| 212200 Due to Federal, Soc Sec & Medicare | 0.00 | 65,500.28 | 65,500.28 | 0.00 | 0.00 |
| 212202 Due to State Unemployment | 1,160.12 | 1,712.95 | 552.90 (| 1,160.05) | 0.07 |
| 212203 Due to Worker's Compensation | 34,745.84 | 51,541.80 | 16,795.96 (| 34,745.84) | 0.00 |
| 212204 Due to State Income Tax | 0.00 | 15,872.07 | 15,872.00 (| 0.07) (| 0.07) |
| 212205 Due to MPORS-GABA | 0.00 | 15,131.02 | 15,131.02 | 0.00 | 0.00 |
| 212207 Due to AFLAC, AFLAC PRETAX | 0.00 | 676.64 | 676.64 | 0.00 | 0.00 |
| 212208 Due to Health Ins, Dental, Vision | 854.35 | 79,873.95 | 79,019.60 (| 854.35) | 0.00 |
| 212209 Due to PERS Retirement | 0.00 | 35,343.84 | 35,399.42 | 55.58 | 55.58 |
| 212210 Due to FURS-GABA Retirement | 365.13 | 17,452.42 | 16,965.58 (| 486.84) (| 121.71) |
| Total LIABILITIES AND FUND EQUITY | 152,561.58 | 402,527.42 | 397,317.11 (| 5,210.31) | 147,351.27 |

7930 CLAIMS FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|------------|--------------|--------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 324,399.14 | 1,186,920.68 | 904,418.06 | 282,502.62 | 606,901.76 |
| Total ASSETS | 324,399.14 | 1,186,920.68 | 904,418.06 | 282,502.62 | 606,901.76 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 324,399.14 | 904,418.06 | 1,186,920.68 | 282,502.62 | 606,901.76 |
| Total LIABILITIES AND FUND EQUITY | 324,399.14 | 904,418.06 | 1,186,920.68 | 282,502.62 | 606,901.76 |

7980 CUSTER CO WATER & SEWER DISTRICT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|-----------|-----------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (1,112.44) | 18,503.54 | 18,572.21 | (68.67) | (1,181.11) |
| 122000 Accounts Receivable | 19,861.74 | 18,756.39 | 18,618.23 | 138.16 | 19,999.90 |
| Total ASSETS | 18,749.30 | 37,259.93 | 37,190.44 | 69.49 | 18,818.79 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 18,572.21 | 18,572.21 | 0.00 | 0.00 |
| 211020 Due to Custer Water & Sewer Dist | 18,749.30 | 18,686.90 | 18,756.39 | 69.49 | 18,818.79 |
| Total LIABILITIES AND FUND EQUITY | 18,749.30 | 37,259.11 | 37,328.60 | 69.49 | 18,818.79 |

7981 Interest Clearing

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|-----------------------------------|-----------|----------|------------|------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 9,122.54 | 1,909.32 | 9,122.54 (| 7,213.22) | 1,909.32 |
| Total ASSETS | 9,122.54 | 1,909.32 | 9,122.54 (| 7,213.22) | 1,909.32 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212500 Due to Others | 9,122.54 | 9,122.54 | 1,909.32 (| 7,213.22) | 1,909.32 |
| Total LIABILITIES AND FUND EQUITY | 9,122.54 | 9,122.54 | 1,909.32 (| 7,213.22) | 1,909.32 |

9000 GENERAL FIXED ASSETS GROUP OF ACCOUNTS FUND

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

9500 GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS FUND

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