

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

1000 GENERAL

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|----------------------|---------------------|---------------------|------------------------|------------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (77,351.85) | 1,489,876.06 | 687,057.85 | 802,818.21 | 725,466.36 |
| 101001 Cash - Ins. Proceeds-Fire Hall Roof | 12,961.16 | 0.00 | 0.00 | 0.00 | 12,961.16 |
| 101080 Cash - Contr & Donations | 3,344.92 | 0.00 | 0.00 | 0.00 | 3,344.92 |
| 101130 Riverside Park Tennis Courts Donati | 1,065.03 | 0.00 | 0.00 | 0.00 | 1,065.03 |
| 101140 Animal Control/donated by Nefsy | 16,239.38 | 50.00 | 370.00 | (320.00) | 15,919.38 |
| 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 | 486.19 | 0.00 | 0.00 | 0.00 | 486.19 |
| 113217 Tax receivables real-2017 | 1,066.71 | 0.00 | 0.00 | 0.00 | 1,066.71 |
| 113218 Tax Receivables real-2018 | 3,532.80 | 0.00 | 0.00 | 0.00 | 3,532.80 |
| 113219 Tax receivables Real-2019 | 3,583.81 | 0.00 | 69.41 | (69.41) | 3,514.40 |
| 113220 Tax receivables Real-2020 | (58,037.81) | 0.00 | 946,001.34 | (946,001.34) | (1,004,039.15) |
| 115216 Tax receivable personal-2016 | 6.75 | 0.00 | 5.98 | (5.98) | 0.77 |
| 115217 Tax receivable personal-2017 | 31.44 | 0.00 | 7.90 | (7.90) | 23.54 |
| 115218 Tax Receivable Personal-2018 | 33.99 | 0.00 | 0.00 | 0.00 | 33.99 |
| 115219 Tax Receivable Personal-2019 | 2.86 | 0.00 | 0.00 | 0.00 | 2.86 |
| 115220 Tax Receivable Personal-2020 | (0.03) | 0.00 | 0.00 | 0.00 | (0.03) |
| 115221 Tax Receivable Personal-2021 | 1,592.61 | 0.00 | 895.33 | (895.33) | 697.28 |
| 122000 Accounts Receivable | 10,245.74 | 22,603.22 | 3,644.84 | 18,958.38 | 29,204.12 |
| 132000 Due From Government (Short Term) | 3,031.45 | 0.00 | 0.00 | 0.00 | 3,031.45 |
| 172000 Revenues (Credit) | (919,241.90) | 308.55 | 1,508,755.91 | (1,508,447.36) | (2,427,689.26) |
| Total ASSETS | (991,363.15) | 1,512,837.83 | 3,146,808.56 | (1,633,970.73) | (2,625,333.88) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 13,980.80 | 343,981.08 | 343,981.08 | 0.00 | 13,980.80 |
| 223100 Deferred Revenue - Real Prop Taxes | (48,710.54) | 946,070.75 | 0.00 | (946,070.75) | (994,781.29) |
| 223200 Deferred Revenue - Pers Prop Taxes | 1,667.62 | 909.21 | 0.00 | (909.21) | 758.41 |
| 242000 Expenditures (Debit) | (2,355,416.58) | 689,701.55 | 2,710.78 | (686,990.77) | (3,042,407.35) |
| 271000 Unreserved Fund Balance | 1,397,115.55 | 0.00 | 0.00 | 0.00 | 1,397,115.55 |
| Total LIABILITIES AND FUND EQUITY | (991,363.15) | 1,980,662.59 | 346,691.86 | (1,633,970.73) | (2,625,333.88) |

2220 LIBRARY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|------------------|--------------------|-------------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 118,279.71 | 26,173.65 | 18,137.78 | 8,035.87 | 126,315.58 |
| 101021 Cash-One Time Endowments | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 101032 Cash- Library Board of Trustees Mul | 10,513.60 | 0.00 | 0.00 | 0.00 | 10,513.60 |
| 103000 Petty Cash | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 |
| 172000 Revenues (Credit) | (104,606.55) | 0.00 | 26,173.65 (| 26,173.65) (| 130,780.20) |
| Total ASSETS | 25,261.76 | 26,173.65 | 44,311.43 (| 18,137.78) | 7,123.98 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,304.12 | 2,304.12 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (90,962.58) | 18,137.78 | 0.00 (| 18,137.78) (| 109,100.36) |
| 271000 Unreserved Fund Balance | 116,224.34 | 0.00 | 0.00 | 0.00 | 116,224.34 |
| Total LIABILITIES AND FUND EQUITY | 25,261.76 | 20,441.90 | 2,304.12 (| 18,137.78) | 7,123.98 |

2260 EMERGENCY DISASTER

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|----------------|-------------|-------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 75.40 | 0.50 | 0.00 | 0.50 | 75.90 |
| 113218 Tax Receivables real-2018 | (25.42) | 0.00 | 0.00 | 0.00 | (25.42) |
| 115219 Tax Receivable Personal-2019 | (0.19) | 0.00 | 0.00 | 0.00 | (0.19) |
| 172000 Revenues (Credit) | (50.52) | 0.00 | 0.50 | (0.50) | (51.02) |
| Total ASSETS | (0.73) | 0.50 | 0.50 | 0.00 | (0.73) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | (25.42) | 0.00 | 0.00 | 0.00 | (25.42) |
| 223200 Deferred Revenue - Pers Prop Taxes | (0.19) | 0.00 | 0.00 | 0.00 | (0.19) |
| 271000 Unreserved Fund Balance | 24.88 | 0.00 | 0.00 | 0.00 | 24.88 |
| Total LIABILITIES AND FUND EQUITY | (0.73) | 0.00 | 0.00 | 0.00 | (0.73) |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 4
Report ID: L120

2270 Health

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------------|-------------|-------------|-------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 6,070.47 | 0.00 | 0.00 | 0.00 | 6,070.47 |
| Total ASSETS | 6,070.47 | 0.00 | 0.00 | 0.00 | 6,070.47 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 13,976.16 | 0.00 | 0.00 | 0.00 | 13,976.16 |
| 242000 Expenditures (Debit) | (14,006.16) | 0.00 | 0.00 | 0.00 | (14,006.16) |
| 271000 Unreserved Fund Balance | 6,100.47 | 0.00 | 0.00 | 0.00 | 6,100.47 |
| Total LIABILITIES AND FUND EQUITY | 6,070.47 | 0.00 | 0.00 | 0.00 | 6,070.47 |

2310 TIFD-Downtown

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------------|------------------|--------------------|------------------|-------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 264,608.27 | 89,066.55 | 4,456.83 | 84,609.72 | 349,217.99 |
| 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) | (11,506.58) | 0.00 | 89,066.55 (| 89,066.55) (| 100,573.13) |
| Total ASSETS | 255,449.66 | 89,066.55 | 93,523.38 (| 4,456.83) | 250,992.83 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 4,456.83 | 4,456.83 | 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) | (5,095.50) | 4,456.83 | 0.00 (| 4,456.83) (| 9,552.33) |
| 271000 Unreserved Fund Balance | 258,197.19 | 0.00 | 0.00 | 0.00 | 258,197.19 |
| Total LIABILITIES AND FUND EQUITY | 255,449.66 | 8,913.66 | 4,456.83 (| 4,456.83) | 250,992.83 |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 6
Report ID: L120

2350 Local Government/Study Commission

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-------------|-------------|---------------|--------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.47 | 0.03 | 0.00 | 0.03 | 0.50 |
| 115216 Tax receivable personal-2016 | 0.00 | 0.00 | 0.03 (| 0.03) (| 0.03) |
| 172000 Revenues (Credit) | 0.00 | 0.00 | 0.03 (| 0.03) (| 0.03) |
| Total ASSETS | 0.47 | 0.03 | 0.06 (| 0.03) | 0.44 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223200 Deferred Revenue - Pers Prop Taxes | 0.00 | 0.03 | 0.00 (| 0.03) (| 0.03) |
| 271000 Unreserved Fund Balance | 0.47 | 0.00 | 0.00 | 0.00 | 0.47 |
| Total LIABILITIES AND FUND EQUITY | 0.47 | 0.03 | 0.00 (| 0.03) | 0.44 |

2372 Permissive Medical Levy

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------------|-------------------|-------------------|----------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 32,216.22 | 144,154.20 | 0.00 | 144,154.20 | 176,370.42 |
| 113216 Tax Receivables real-2016 | (50.25) | 0.00 | 0.00 | 0.00 | (50.25) |
| 113217 Tax receivables real-2017 | (189.74) | 0.00 | 0.00 | 0.00 | (189.74) |
| 113218 Tax Receivables real-2018 | 445.00 | 0.00 | 0.00 | 0.00 | 445.00 |
| 113219 Tax receivables Real-2019 | 510.74 | 0.00 | 9.89 | (9.89) | 500.85 |
| 113220 Tax receivables Real-2020 | (8,809.03) | 0.00 | 144,001.52 | (144,001.52) | (152,810.55) |
| 115216 Tax receivable personal-2016 | 0.00 | 0.00 | 0.66 | (0.66) | (0.66) |
| 115217 Tax receivable personal-2017 | (1.26) | 0.00 | 0.90 | (0.90) | (2.16) |
| 115218 Tax Receivable Personal-2018 | (1.19) | 0.00 | 0.00 | 0.00 | (1.19) |
| 115219 Tax Receivable Personal-2019 | 0.37 | 0.00 | 0.00 | 0.00 | 0.37 |
| 115221 Tax Receivable Personal-2021 | 247.98 | 0.00 | 139.41 | (139.41) | 108.57 |
| 172000 Revenues (Credit) | (14,536.13) | 0.00 | 144,154.20 | (144,154.20) | (158,690.33) |
| Total ASSETS | 9,832.71 | 144,154.20 | 288,306.58 | (144,152.38) | (134,319.67) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223100 Deferred Revenue - Real Prop Taxes | (8,093.28) | 144,011.41 | 0.00 | (144,011.41) | (152,104.69) |
| 223200 Deferred Revenue - Pers Prop Taxes | 245.90 | 140.97 | 0.00 | (140.97) | 104.93 |
| 271000 Unreserved Fund Balance | 17,680.09 | 0.00 | 0.00 | 0.00 | 17,680.09 |
| Total LIABILITIES AND FUND EQUITY | 9,832.71 | 144,152.38 | 0.00 | (144,152.38) | (134,319.67) |

2390 DRUG FORFEITURE

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------------|-------------|-------------|-------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 4,652.42 | 0.00 | 0.00 | 0.00 | 4,652.42 |
| Total ASSETS | 4,652.42 | 0.00 | 0.00 | 0.00 | 4,652.42 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 4,652.42 | 0.00 | 0.00 | 0.00 | 4,652.42 |
| Total LIABILITIES AND FUND EQUITY | 4,652.42 | 0.00 | 0.00 | 0.00 | 4,652.42 |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 9
Report ID: L120

2394 BUILDING CODE ENFORCEMENT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|------------------|--------------------|-------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 81,367.06 | 10,372.27 | 11,134.43 (| 762.16) | 80,604.90 |
| 172000 Revenues (Credit) | (34,703.54) | 0.00 | 10,372.27 (| 10,372.27) | (45,075.81) |
| Total ASSETS | 46,663.52 | 10,372.27 | 21,506.70 (| 11,134.43) | 35,529.09 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 8,931.56 | 8,931.56 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (46,667.16) | 11,134.43 | 0.00 (| 11,134.43) | (57,801.59) |
| 271000 Unreserved Fund Balance | 93,330.68 | 0.00 | 0.00 | 0.00 | 93,330.68 |
| Total LIABILITIES AND FUND EQUITY | 46,663.52 | 20,065.99 | 8,931.56 (| 11,134.43) | 35,529.09 |

2400 LTG M D#165-(Gen City)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------------|------------------|---------------------|-------------------|-------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 56,887.16 | 73,847.23 | 12,735.78 | 61,111.45 | 117,998.61 |
| 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 | 63.05 | 0.00 | 0.00 | 0.00 | 63.05 |
| 118170 Special Assessments Receivables-201 | 353.99 | 0.00 | 0.00 | 0.00 | 353.99 |
| 118180 Special Assessments Received-2018 | 654.36 | 0.00 | 0.00 | 0.00 | 654.36 |
| 118190 Special Assessments Receivables-201 | 744.87 | 0.00 | 21.24 (| 21.24) | 723.63 |
| 118200 Special Assmts Receivable 2000 | 1,100.26 | 0.00 | 122.32 (| 122.32) | 977.94 |
| 118210 Special Assmts Receivable 2021 | 143,402.24 | 0.00 | 73,667.71 (| 73,667.71) | 69,734.53 |
| 172000 Revenues (Credit) | (15,816.11) | 0.00 | 73,847.23 (| 73,847.23) | (89,663.34) |
| Total ASSETS | 187,469.59 | 73,847.23 | 160,394.28 (| 86,547.05) | 100,922.54 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 12,735.78 | 12,735.78 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 146,398.54 | 73,811.27 | 0.00 (| 73,811.27) | 72,587.27 |
| 242000 Expenditures (Debit) | (52,401.88) | 12,735.78 | 0.00 (| 12,735.78) | (65,137.66) |
| 271000 Unreserved Fund Balance | 93,472.93 | 0.00 | 0.00 | 0.00 | 93,472.93 |
| Total LIABILITIES AND FUND EQUITY | 187,469.59 | 99,282.83 | 12,735.78 (| 86,547.05) | 100,922.54 |

2420 LTG M D#167-(MilesAddn Etc)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|------------------|--------------------|-------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 11,655.90 | 8,977.06 | 1,605.06 | 7,372.00 | 19,027.90 |
| 118170 Special Assessments Receivables-201 | 0.04 | 0.00 | 0.00 | 0.00 | 0.04 |
| 118190 Special Assessments Receivables-201 | 78.76 | 0.00 | 0.00 | 0.00 | 78.76 |
| 118200 Special Assmts Receivable 2000 | 26.08 | 0.00 | 26.08 (| 26.08) | 0.00 |
| 118210 Special Assmts Receivable 2021 | 16,253.48 | 0.00 | 8,944.08 (| 8,944.08) | 7,309.40 |
| 172000 Revenues (Credit) | (1,765.88) | 0.00 | 8,977.06 (| 8,977.06) | (10,742.94) |
| Total ASSETS | 26,248.38 | 8,977.06 | 19,552.28 (| 10,575.22) | 15,673.16 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,605.06 | 1,605.06 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 16,358.36 | 8,970.16 | 0.00 (| 8,970.16) | 7,388.20 |
| 242000 Expenditures (Debit) | (7,552.61) | 1,605.06 | 0.00 (| 1,605.06) | (9,157.67) |
| 271000 Unreserved Fund Balance | 17,442.63 | 0.00 | 0.00 | 0.00 | 17,442.63 |
| Total LIABILITIES AND FUND EQUITY | 26,248.38 | 12,180.28 | 1,605.06 (| 10,575.22) | 15,673.16 |

2430 LTG M D#171-(Balsam Est)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------------|-----------------|-------------------|------------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 399.70 | 4,600.60 | 453.39 | 4,147.21 | 4,546.91 |
| 118210 Special Assmts Receivable 2021 | 8,485.39 | 0.00 | 4,600.44 (| 4,600.44) | 3,884.95 |
| 172000 Revenues (Credit) | (501.01) | 0.00 | 4,600.60 (| 4,600.60) | (5,101.61) |
| Total ASSETS | 8,384.08 | 4,600.60 | 9,654.43 (| 5,053.83) | 3,330.25 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 453.39 | 453.39 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 8,485.39 | 4,600.44 | 0.00 (| 4,600.44) | 3,884.95 |
| 242000 Expenditures (Debit) | (1,741.10) | 453.39 | 0.00 (| 453.39) | (2,194.49) |
| 271000 Unreserved Fund Balance | 1,639.79 | 0.00 | 0.00 | 0.00 | 1,639.79 |
| Total LIABILITIES AND FUND EQUITY | 8,384.08 | 5,507.22 | 453.39 (| 5,053.83) | 3,330.25 |

2440 LTG M D#172-(Main Str)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|------------------|------------------|--------------------|-------------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 3,517.30 | 14,745.67 | 1,795.11 | 12,950.56 | 16,467.86 |
| 118210 Special Assmts Receivable 2021 | 27,570.08 | 0.00 | 14,744.26 (| 14,744.26) | 12,825.82 |
| 172000 Revenues (Credit) | (5,279.12) | 0.00 | 14,745.67 (| 14,745.67) | (20,024.79) |
| Total ASSETS | 25,808.26 | 14,745.67 | 31,285.04 (| 16,539.37) | 9,268.89 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,795.11 | 1,795.11 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 27,570.08 | 14,744.26 | 0.00 (| 14,744.26) | 12,825.82 |
| 242000 Expenditures (Debit) | (14,010.33) | 1,795.11 | 0.00 (| 1,795.11) | (15,805.44) |
| 271000 Unreserved Fund Balance | 12,248.51 | 0.00 | 0.00 | 0.00 | 12,248.51 |
| Total LIABILITIES AND FUND EQUITY | 25,808.26 | 18,334.48 | 1,795.11 (| 16,539.37) | 9,268.89 |

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------------|-----------------|-------------------|------------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (1,736.83) | 3,872.46 | 525.00 | 3,347.46 | 1,610.63 |
| 118210 Special Assmts Receivable 2021 | 6,896.94 | 0.00 | 3,872.46 (| 3,872.46) | 3,024.48 |
| 172000 Revenues (Credit) | (276.55) | 0.00 | 3,872.46 (| 3,872.46) | (4,149.01) |
| Total ASSETS | 4,883.56 | 3,872.46 | 8,269.92 (| 4,397.46) | 486.10 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 525.00 | 525.00 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 6,896.94 | 3,872.46 | 0.00 (| 3,872.46) | 3,024.48 |
| 242000 Expenditures (Debit) | (3,178.86) | 525.00 | 0.00 (| 525.00) | (3,703.86) |
| 271000 Unreserved Fund Balance | 1,165.48 | 0.00 | 0.00 | 0.00 | 1,165.48 |
| Total LIABILITIES AND FUND EQUITY | 4,883.56 | 4,922.46 | 525.00 (| 4,397.46) | 486.10 |

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

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------------|-----------------|-------------------|------------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,467.60 | 2,664.99 | 440.04 | 2,224.95 | 4,692.55 |
| 118210 Special Assmts Receivable 2021 | 5,060.80 | 0.00 | 2,664.00 (| 2,664.00) | 2,396.80 |
| 172000 Revenues (Credit) | (636.78) | 0.00 | 2,664.99 (| 2,664.99) | (3,301.77) |
| Total ASSETS | 6,891.62 | 2,664.99 | 5,769.03 (| 3,104.04) | 3,787.58 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 440.04 | 440.04 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 5,060.80 | 2,664.00 | 0.00 (| 2,664.00) | 2,396.80 |
| 242000 Expenditures (Debit) | (2,850.12) | 440.04 | 0.00 (| 440.04) | (3,290.16) |
| 271000 Unreserved Fund Balance | 4,680.94 | 0.00 | 0.00 | 0.00 | 4,680.94 |
| Total LIABILITIES AND FUND EQUITY | 6,891.62 | 3,544.08 | 440.04 (| 3,104.04) | 3,787.58 |

2480 LTG M M#173-(Milestown Estates)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------------|-----------------|-------------------|------------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 470.22 | 2,023.03 | 30.20 | 1,992.83 | 2,463.05 |
| 118210 Special Assmts Receivable 2021 | 3,032.76 | 0.00 | 2,022.84 (| 2,022.84) | 1,009.92 |
| 172000 Revenues (Credit) | (441.18) | 0.00 | 2,023.03 (| 2,023.03) | (2,464.21) |
| Total ASSETS | 3,061.80 | 2,023.03 | 4,076.07 (| 2,053.04) | 1,008.76 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 30.20 | 30.20 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 3,032.76 | 2,022.84 | 0.00 (| 2,022.84) | 1,009.92 |
| 242000 Expenditures (Debit) | (1,643.86) | 30.20 | 0.00 (| 30.20) | (1,674.06) |
| 271000 Unreserved Fund Balance | 1,672.90 | 0.00 | 0.00 | 0.00 | 1,672.90 |
| Total LIABILITIES AND FUND EQUITY | 3,061.80 | 2,083.24 | 30.20 (| 2,053.04) | 1,008.76 |

2510 STR MAINT DIST #204

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|---------------------|-------------------|-----------------------|--------------------|-------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 335,773.89 | 872,402.99 | 54,063.11 | 818,339.88 | 1,154,113.77 |
| 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 | 38.92 | 0.00 | 0.00 | 0.00 | 38.92 |
| 118170 Special Assessments Receivables-201 | 477.07 | 0.00 | 0.00 | 0.00 | 477.07 |
| 118180 Special Assessments Received-2018 | 1,725.06 | 0.00 | 0.00 | 0.00 | 1,725.06 |
| 118190 Special Assessments Receivables-201 | 4,294.67 | 0.00 | 198.43 (| 198.43) | 4,096.24 |
| 118200 Special Assmts Receivable 2000 | 5,852.68 | 0.00 | 543.17 (| 543.17) | 5,309.51 |
| 118210 Special Assmts Receivable 2021 | 1,735,028.99 | 0.00 | 871,455.10 (| 871,455.10) | 863,573.89 |
| 172000 Revenues (Credit) | (164,308.86) | 0.00 | 872,402.99 (| 872,402.99) | (1,036,711.85) |
| Total ASSETS | 1,918,981.52 | 872,402.99 | 1,798,662.80 (| 926,259.81) | 992,721.71 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 15,632.24 | 15,632.24 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 1,747,516.50 | 872,196.70 | 0.00 (| 872,196.70) | 875,319.80 |
| 242000 Expenditures (Debit) | (317,118.95) | 63,702.41 | 9,639.30 (| 54,063.11) | (371,182.06) |
| 271000 Unreserved Fund Balance | 488,583.97 | 0.00 | 0.00 | 0.00 | 488,583.97 |
| Total LIABILITIES AND FUND EQUITY | 1,918,981.52 | 951,531.35 | 25,271.54 (| 926,259.81) | 992,721.71 |

2520 STR MAINT DIST #205

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------------|-------------------|---------------------|--------------------|-------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 214,149.88 | 131,309.48 | 16,005.12 | 115,304.36 | 329,454.24 |
| 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 | 860.24 | 0.00 | 0.00 | 0.00 | 860.24 |
| 118180 Special Assessments Received-2018 | 2,296.27 | 0.00 | 0.00 | 0.00 | 2,296.27 |
| 118190 Special Assessments Receivables-201 | 927.67 | 0.00 | 0.00 | 0.00 | 927.67 |
| 118200 Special Assmts Receivable 2000 | 2,507.62 | 0.00 | 427.02 (| 427.02) | 2,080.60 |
| 118210 Special Assmts Receivable 2021 | 247,605.22 | 0.00 | 130,760.24 (| 130,760.24) | 116,844.98 |
| 172000 Revenues (Credit) | (25,787.08) | 0.00 | 131,309.48 (| 131,309.48) (| 157,096.56) |
| Total ASSETS | 443,301.54 | 131,309.48 | 278,501.86 (| 147,192.38) | 296,109.16 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 4,670.79 | 4,670.79 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 254,938.58 | 131,187.26 | 0.00 (| 131,187.26) | 123,751.32 |
| 242000 Expenditures (Debit) | (74,410.01) | 16,005.12 | 0.00 (| 16,005.12) (| 90,415.13) |
| 271000 Unreserved Fund Balance | 262,772.97 | 0.00 | 0.00 | 0.00 | 262,772.97 |
| Total LIABILITIES AND FUND EQUITY | 443,301.54 | 151,863.17 | 4,670.79 (| 147,192.38) | 296,109.16 |

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|-----------------|-----------------|-------------------|------------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 3,269.99 | 3,436.01 | 456.28 | 2,979.73 | 6,249.72 |
| 118210 Special Assmts Receivable 2021 | 5,003.67 | 0.00 | 3,434.70 (| 3,434.70) | 1,568.97 |
| 172000 Revenues (Credit) | (638.52) | 0.00 | 3,436.01 (| 3,436.01) | (4,074.53) |
| Total ASSETS | 7,635.14 | 3,436.01 | 7,326.99 (| 3,890.98) | 3,744.16 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 0.09 | 0.09 | 0.00 | 0.00 |
| 223000 Deferred Revenue/Uncollected Taxes | 5,003.67 | 3,434.70 | 0.00 (| 3,434.70) | 1,568.97 |
| 242000 Expenditures (Debit) | (1,841.22) | 456.28 | 0.00 (| 456.28) | (2,297.50) |
| 271000 Unreserved Fund Balance | 4,472.69 | 0.00 | 0.00 | 0.00 | 4,472.69 |
| Total LIABILITIES AND FUND EQUITY | 7,635.14 | 3,891.07 | 0.09 (| 3,890.98) | 3,744.16 |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 20
Report ID: L120

2701 Fire Grants

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------------|-------------|-------------|-------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 6,460.70 | 0.00 | 0.00 | 0.00 | 6,460.70 |
| Total ASSETS | 6,460.70 | 0.00 | 0.00 | 0.00 | 6,460.70 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 6,460.70 | 0.00 | 0.00 | 0.00 | 6,460.70 |
| Total LIABILITIES AND FUND EQUITY | 6,460.70 | 0.00 | 0.00 | 0.00 | 6,460.70 |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 21
Report ID: L120

2820 GAS TAX

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|------------------|------------------|------------------|--------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 55,218.38 | 14,011.80 | 207.20 | 13,804.60 | 69,022.98 |
| 172000 Revenues (Credit) | (56,047.18) | 0.00 | 14,011.80 | (14,011.80) | (70,058.98) |
| Total ASSETS | (828.80) | 14,011.80 | 14,219.00 | (207.20) | (1,036.00) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (828.80) | 207.20 | 0.00 | (207.20) | (1,036.00) |
| Total LIABILITIES AND FUND EQUITY | (828.80) | 207.20 | 0.00 | (207.20) | (1,036.00) |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 22
Report ID: L120

2821 HB473- Fuel Tax

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------------|-------------|-------------|-------------|-------------------|
| ASSETS | | | | | |
| 102131 Restricted Cash- HB473 | 195,415.27 | 0.00 | 0.00 | 0.00 | 195,415.27 |
| Total ASSETS | 195,415.27 | 0.00 | 0.00 | 0.00 | 195,415.27 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 195,415.27 | 0.00 | 0.00 | 0.00 | 195,415.27 |
| Total LIABILITIES AND FUND EQUITY | 195,415.27 | 0.00 | 0.00 | 0.00 | 195,415.27 |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 23
Report ID: L120

2850 Southeastern Montana Dispatch-911

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|---------------------|------------------|------------------|---------------------|---------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 108,139.93 | 73,036.15 | 26,938.24 | 46,097.91 | 154,237.84 |
| 172000 Revenues (Credit) | (120,388.97) | 0.00 | 73,036.15 | (73,036.15) | (193,425.12) |
| Total ASSETS | (12,249.04) | 73,036.15 | 99,974.39 | (26,938.24) | (39,187.28) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 5,645.00 | 26,938.24 | 26,938.24 | 0.00 | 5,645.00 |
| 242000 Expenditures (Debit) | (119,341.07) | 26,938.24 | 0.00 | (26,938.24) | (146,279.31) |
| 271000 Unreserved Fund Balance | 101,447.03 | 0.00 | 0.00 | 0.00 | 101,447.03 |
| Total LIABILITIES AND FUND EQUITY | (12,249.04) | 53,876.48 | 26,938.24 | (26,938.24) | (39,187.28) |

2880 LIBRARY GRANTS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------------|---------------|-----------------|----------------|-------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (532.47) | 295.00 | 0.00 | 295.00 (| 237.47) |
| 101003 Cash - per capita | 22,528.91 | 0.00 | 0.00 | 0.00 | 22,528.91 |
| 101020 Cash - Partners Program | 27,555.24 | 0.00 | 270.60 (| 270.60) | 27,284.64 |
| 101021 Cash-One Time Endowments | 1,784.09 | 0.00 | 0.00 | 0.00 | 1,784.09 |
| 101030 Cash - Sagebrush Fed/Base Grant | 20,212.89 | 0.00 | 0.00 | 0.00 | 20,212.89 |
| 101032 Cash- Library Board of Trustees Mul | 84,050.97 | 0.00 | 0.00 | 0.00 | 84,050.97 |
| 172000 Revenues (Credit) | 265.97 | 0.00 | 295.00 (| 295.00) | (29.03) |
| Total ASSETS | 155,865.60 | 295.00 | 565.60 (| 270.60) | 155,595.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 270.60 | 270.60 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (669.90) | 270.60 | 0.00 (| 270.60) | (940.50) |
| 271000 Unreserved Fund Balance | 156,535.50 | 0.00 | 0.00 | 0.00 | 156,535.50 |
| Total LIABILITIES AND FUND EQUITY | 155,865.60 | 541.20 | 270.60 (| 270.60) | 155,595.00 |

2935 Historic Preservation

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|---------------|-----------------|----------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 26,426.56 | 0.00 | 416.66 (| 416.66) | 26,009.90 |
| 172000 Revenues (Credit) | (108.59) | 0.00 | 0.00 | 0.00 (| 108.59) |
| Total ASSETS | 26,317.97 | 0.00 | 416.66 (| 416.66) | 25,901.31 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 416.66 | 416.66 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (1,386.33) | 416.66 | 0.00 (| 416.66) | (1,802.99) |
| 271000 Unreserved Fund Balance | 27,704.30 | 0.00 | 0.00 | 0.00 | 27,704.30 |
| Total LIABILITIES AND FUND EQUITY | 26,317.97 | 833.32 | 416.66 (| 416.66) | 25,901.31 |

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|---------------------|------------------|--------------------|------------------|---------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (16,542.95) | 8,555.84 | 8,532.93 | 22.91 (| 16,520.04) |
| 101004 RSVP Non-Federal Cash Operating-Cus | 5,912.79 | 159.12 | 524.44 (| 365.32) | 5,547.47 |
| 101008 RSVP- Custer Excess | 18,534.43 | 0.00 | 5.82 (| 5.82) | 18,528.61 |
| 103100 Petty Cash- | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 172000 Revenues (Credit) | (22,143.46) | 0.00 | 8,672.34 (| 8,672.34) | (30,815.80) |
| Total ASSETS | (14,039.19) | 8,714.96 | 17,735.53 (| 9,020.57) | (23,059.76) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 2,481.45 | 2,481.45 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | (35,794.85) | 9,063.19 | 42.62 (| 9,020.57) | (44,815.42) |
| 271000 Unreserved Fund Balance | 21,755.66 | 0.00 | 0.00 | 0.00 | 21,755.66 |
| Total LIABILITIES AND FUND EQUITY | (14,039.19) | 11,544.64 | 2,524.07 (| 9,020.57) | (23,059.76) |

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 | 6,703.66 | 2,278.04 | 0.00 | 2,278.04 | 8,981.70 |
| 118210 Special Assmts Receivable 2021 | 3,790.06 | 0.00 | 2,278.04 (| 2,278.04) | 1,512.02 |
| 119000 Special Assmt Recbl - Deferred | 29,443.89 | 0.00 | 0.00 | 0.00 | 29,443.89 |
| 172000 Revenues (Credit) | (373.25) | 0.00 | 2,278.04 (| 2,278.04) | (2,651.29) |
| Total ASSETS | 39,564.36 | 2,278.04 | 4,556.08 (| 2,278.04) | 37,286.32 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 223000 Deferred Revenue/Uncollected Taxes | 32,860.70 | 2,278.04 | 0.00 (| 2,278.04) | 30,582.66 |
| 223100 Deferred Revenue - Real Prop Taxes | 373.25 | 0.00 | 0.00 | 0.00 | 373.25 |
| 242000 Expenditures (Debit) | (2,266.10) | 0.00 | 0.00 | 0.00 (| 2,266.10) |
| 271000 Unreserved Fund Balance | 8,596.51 | 0.00 | 0.00 | 0.00 | 8,596.51 |
| Total LIABILITIES AND FUND EQUITY | 39,564.36 | 2,278.04 | 0.00 (| 2,278.04) | 37,286.32 |

4000 General Fund Capitol Improvement Fund

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|---------------------|-------------|-------------|-------------|---------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (23,301.71) | 0.00 | 0.00 | 0.00 | (23,301.71) |
| 172000 Revenues (Credit) | (6.69) | 0.00 | 0.00 | 0.00 | (6.69) |
| Total ASSETS | (23,308.40) | 0.00 | 0.00 | 0.00 | (23,308.40) |
| LIABILITIES AND FUND EQUITY | | | | | |
| 242000 Expenditures (Debit) | (62,386.00) | 0.00 | 0.00 | 0.00 | (62,386.00) |
| 271000 Unreserved Fund Balance | 39,077.60 | 0.00 | 0.00 | 0.00 | 39,077.60 |
| Total LIABILITIES AND FUND EQUITY | (23,308.40) | 0.00 | 0.00 | 0.00 | (23,308.40) |

4050 Ambulance Capital Improvement Fund

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|-------------|-------------|-------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 14,479.06 | 0.00 | 0.00 | 0.00 | 14,479.06 |
| Total ASSETS | 14,479.06 | 0.00 | 0.00 | 0.00 | 14,479.06 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 271000 Unreserved Fund Balance | 14,479.06 | 0.00 | 0.00 | 0.00 | 14,479.06 |
| Total LIABILITIES AND FUND EQUITY | 14,479.06 | 0.00 | 0.00 | 0.00 | 14,479.06 |

4060 CAPITAL IMPROV-PUBLIC WORKS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------------|------------------|--------------------|-------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 107,370.41 | 142.92 | 20,000.00 (| 19,857.08) | 87,513.33 |
| 122000 Accounts Receivable | 10,800.00 | 0.00 | 0.00 | 0.00 | 10,800.00 |
| 172000 Revenues (Credit) | (11,905.24) | 0.00 | 142.92 (| 142.92) | (12,048.16) |
| Total ASSETS | 106,265.17 | 142.92 | 20,142.92 (| 20,000.00) | 86,265.17 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 0.00 |
| 242000 Expenditures (Debit) | 0.00 | 20,000.00 | 0.00 (| 20,000.00) | (20,000.00) |
| 271000 Unreserved Fund Balance | 106,265.17 | 0.00 | 0.00 | 0.00 | 106,265.17 |
| Total LIABILITIES AND FUND EQUITY | 106,265.17 | 40,000.00 | 20,000.00 (| 20,000.00) | 86,265.17 |

5210 WATER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|----------------------|-------------------|---------------------|--------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,092,475.87 | 200,880.36 | 179,551.26 | 21,329.10 | 2,113,804.97 |
| 101010 Deposit Cash | 115,950.00 | 4,250.00 | 3,200.00 | 1,050.00 | 117,000.00 |
| 102113 Cash - NE Water Line Proj | 764,994.48 | 0.00 | 0.00 | 0.00 | 764,994.48 |
| 102240 Cash - Replacement & Depreciation | 1,489,589.35 | 0.00 | 0.00 | 0.00 | 1,489,589.35 |
| 102250 Cash - System Development Fees | 323,024.92 | 1,440.00 | 0.00 | 1,440.00 | 324,464.92 |
| 102270 Cash - Curb Stop Replacement Fee | 434,572.21 | 3,768.85 | 1,347.51 | 2,421.34 | 436,993.55 |
| 102312 RevBnd/CurYearDebt-DNRC/CarbonTank | 46,165.00 | 11,541.25 | 0.00 | 11,541.25 | 57,706.25 |
| 102313 RevBnd/CurYearDebt-DNRC/NE WtrLine | 47,236.64 | 11,809.17 | 0.00 | 11,809.17 | 59,045.81 |
| 102315 RevBnd/CurYearDebt-ARRA/NE Water Li | 6,351.19 | 1,587.81 | 0.00 | 1,587.81 | 7,939.00 |
| 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 | 208,742.50 | 156,624.43 | 201,616.47 (| 44,992.04) | 163,750.46 |
| 122020 Accounts Receivable-\$2.00 State Ass(| 12.00) | 0.00 | 2.00 (| 2.00) | (14.00) |
| 162000 Deferred outflows-GASB68 | 162,929.00 | 0.00 | 0.00 | 0.00 | 162,929.00 |
| 172000 Revenues (Credit) | (983,707.87) | 3.00 | 151,828.89 (| 151,825.89) | (1,135,533.76) |
| 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 | 752,520.36 | 0.00 | 0.00 | 0.00 | 752,520.36 |
| 186100 Allowance for Depr - Machinery & Eq(| 373,105.00) | 0.00 | 0.00 | 0.00 | (373,105.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 60,813.14 | 0.00 | 0.00 | 0.00 | 60,813.14 |
| 189100 Source of Supply | 3,542,842.49 | 0.00 | 0.00 | 0.00 | 3,542,842.49 |
| 189110 Allowance for Depreciation - Source(| 916,152.00) | 0.00 | 0.00 | 0.00 | (916,152.00) |
| 189300 Treatment Plant | 3,752,487.07 | 0.00 | 0.00 | 0.00 | 3,752,487.07 |
| 189310 Allowance for Depr - Treatment Plan(| 2,184,998.00) | 0.00 | 0.00 | 0.00 | (2,184,998.00) |
| 189400 Transmission & Distribution | 16,396,939.19 | 0.00 | 0.00 | 0.00 | 16,396,939.19 |
| 189410 Allowance for Depr - Trans & Distri(| 5,034,306.00) | 0.00 | 0.00 | 0.00 | (5,034,306.00) |
| Total ASSETS | 21,047,433.54 | 391,904.87 | 537,546.13 (| 145,641.26) | 20,901,792.28 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 21,011.03 | 82,441.46 | 82,441.46 | 0.00 | 21,011.03 |
| 214000 Deposits Payable | 113,900.00 | 3,200.00 | 4,250.00 | 1,050.00 | 114,950.00 |
| 214010 Refunds Payable | (250.81) | 981.60 | 345.88 (| 635.72) | (886.53) |
| 223899 Deferred inflows-GASB 68 | 74,271.00 | 0.00 | 0.00 | 0.00 | 74,271.00 |
| 231000 BONDS PAYABLE | 3,784,000.00 | 0.00 | 0.00 | 0.00 | 3,784,000.00 |
| 237000 Net Pension liability-GASB 68 | 715,179.00 | 0.00 | 0.00 | 0.00 | 715,179.00 |
| 238000 Other Post Employment Benefits | 144,330.00 | 0.00 | 0.00 | 0.00 | 144,330.00 |
| 239000 Compensated Absences Payable | 103,068.00 | 0.00 | 0.00 | 0.00 | 103,068.00 |
| 242000 Expenditures (Debit) | (528,061.24) | 146,055.54 | 0.00 (| 146,055.54) | (674,116.78) |
| 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 |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 33
Report ID: L120

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 | 15,292,163.09 | 0.00 | 0.00 | 0.00 | 15,292,163.09 |
| Total LIABILITIES AND FUND EQUITY | 21,047,433.54 | 232,678.60 | 87,037.34 | (145,641.26) | 20,901,792.28 |

5310 SEWER UTILITY

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|----------------------|-------------------|-------------------|---------------------|----------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 3,472,191.95 | 172,406.69 | 133,282.84 | 39,123.85 | 3,511,315.80 |
| 102240 Cash - Replacement & Depreciation | 195,098.39 | 0.00 | 0.00 | 0.00 | 195,098.39 |
| 102250 Cash - System Development Fees | 152,040.91 | 840.00 | 0.00 | 840.00 | 152,880.91 |
| 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 | 33,553.36 | 8,388.33 | 0.00 | 8,388.33 | 41,941.69 |
| 102317 RevBnd/CurYearDebt-WWTP Phase II (| 66,042.04) | 32,943.75 | 0.00 | 32,943.75 | (33,098.29) |
| 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 | 195,450.09 | 169,155.67 | 169,708.15 | (552.48) | 194,897.61 |
| 132000 Due From Government (Short Term) | 382.50 | 0.00 | 0.00 | 0.00 | 382.50 |
| 162000 Deferred outflows-GASB68 | 132,423.00 | 0.00 | 0.00 | 0.00 | 132,423.00 |
| 172000 Revenues (Credit) | (695,647.52) | 84.48 | 172,778.69 | (172,694.21) | (868,341.73) |
| 181000 Land | 2.00 | 0.00 | 0.00 | 0.00 | 2.00 |
| 186000 Machinery and Equipment | 985,994.70 | 0.00 | 0.00 | 0.00 | 985,994.70 |
| 186100 Allowance for Depr - Machinery & Eq(| 595,207.00) | 0.00 | 0.00 | 0.00 | (595,207.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 39,697.36 | 0.00 | 0.00 | 0.00 | 39,697.36 |
| 189300 Treatment Plant | 11,906,458.06 | 0.00 | 0.00 | 0.00 | 11,906,458.06 |
| 189310 Allowance for Depr - Treatment Plan(| 2,057,719.00) | 0.00 | 0.00 | 0.00 | (2,057,719.00) |
| 189400 Transmission & Distribution | 4,594,921.03 | 0.00 | 0.00 | 0.00 | 4,594,921.03 |
| 189410 Allowance for Depr - Trans & Distri(| 1,899,158.00) | 0.00 | 0.00 | 0.00 | (1,899,158.00) |
| Total ASSETS | 17,359,307.55 | 383,818.92 | 475,769.68 | (91,950.76) | 17,267,356.79 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 38,735.02 | 38,735.02 | 0.00 | 0.00 |
| 214010 Refunds Payable | (95.06) | 0.00 | 0.00 | 0.00 | (95.06) |
| 223899 Deferred inflows-GASB 68 | 60,365.00 | 0.00 | 0.00 | 0.00 | 60,365.00 |
| 231300 Bonds Pay 1979 Issue | 940,000.00 | 0.00 | 0.00 | 0.00 | 940,000.00 |
| 231301 WWTP #2 Bonds Pay | 4,921,000.00 | 0.00 | 0.00 | 0.00 | 4,921,000.00 |
| 237000 Net Pension liability-GASB 68 | 581,270.00 | 0.00 | 0.00 | 0.00 | 581,270.00 |
| 238000 Other Post Employment Benefits | 108,247.00 | 0.00 | 0.00 | 0.00 | 108,247.00 |
| 239000 Compensated Absences Payable | 78,980.00 | 0.00 | 0.00 | 0.00 | 78,980.00 |
| 242000 Expenditures (Debit) | (430,433.61) | 91,950.76 | 0.00 | (91,950.76) | (522,384.37) |
| 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 | 9,745,401.41 | 0.00 | 0.00 | 0.00 | 9,745,401.41 |
| Total LIABILITIES AND FUND EQUITY | 17,359,307.55 | 130,685.78 | 38,735.02 | (91,950.76) | 17,267,356.79 |

5510 AMBULANCE FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------------|-------------------|-------------------|----------------------|-------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | (44,011.45) | 134,561.39 | 78,931.32 | 55,630.07 | 11,618.62 |
| 113216 Tax Receivables real-2016 | (2.23) | 0.00 | 0.00 | 0.00 | (2.23) |
| 113217 Tax receivables real-2017 | (8.62) | 0.00 | 0.00 | 0.00 | (8.62) |
| 113218 Tax Receivables real-2018 | 18.57 | 0.00 | 0.00 | 0.00 | 18.57 |
| 113219 Tax receivables Real-2019 | 18.71 | 0.00 | 0.36 | (0.36) | 18.35 |
| 113220 Tax receivables Real-2020 | (298.29) | 0.00 | 4,862.73 | (4,862.73) | (5,161.02) |
| 115216 Tax receivable personal-2016 | 0.00 | 0.00 | 0.03 | (0.03) | (0.03) |
| 115217 Tax receivable personal-2017 | (0.06) | 0.00 | 0.04 | (0.04) | (0.10) |
| 115218 Tax Receivable Personal-2018 | (0.05) | 0.00 | 0.00 | 0.00 | (0.05) |
| 115219 Tax Receivable Personal-2019 | 0.02 | 0.00 | 0.00 | 0.00 | 0.02 |
| 115221 Tax Receivable Personal-2021 | 8.21 | 0.00 | 4.60 | (4.60) | 3.61 |
| 122000 Accounts Receivable | 491,769.73 | 84,540.74 | 127,803.25 | (43,262.51) | 448,507.22 |
| 122100 Acct Receivable | (235,820.86) | 0.00 | 0.00 | 0.00 | (235,820.86) |
| 132000 Due From Government (Short Term) | 12,350.00 | 0.00 | 0.00 | 0.00 | 12,350.00 |
| 162000 Deferred outflows-GASB68 | 160,860.00 | 0.00 | 0.00 | 0.00 | 160,860.00 |
| 172000 Revenues (Credit) | (433,940.79) | 907.31 | 133,315.31 | (132,408.00) | (566,348.79) |
| 186000 Machinery and Equipment | 1,052,480.52 | 0.00 | 0.00 | 0.00 | 1,052,480.52 |
| 186100 Allowance for Depr - Machinery & Eq | (425,843.00) | 0.00 | 0.00 | 0.00 | (425,843.00) |
| Total ASSETS | 577,580.41 | 220,009.44 | 344,917.64 | (124,908.20) | 452,672.21 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 24,776.12 | 24,776.12 | 0.00 | 0.00 |
| 223100 Deferred Revenue - Real Prop Taxes | (463.42) | 4,863.09 | 0.00 | (4,863.09) | (5,326.51) |
| 223200 Deferred Revenue - Pers Prop Taxes | (26.46) | 4.67 | 0.00 | (4.67) | (31.13) |
| 223899 Deferred inflows-GASB 68 | 1,467.00 | 0.00 | 0.00 | 0.00 | 1,467.00 |
| 235000 CONTRACTS/NOTES/LOANS PAYABLE | (0.01) | 0.00 | 0.00 | 0.00 | (0.01) |
| 237000 Net Pension liability-GASB 68 | 281,739.00 | 0.00 | 0.00 | 0.00 | 281,739.00 |
| 238000 Other Post Employment Benefits | 72,165.00 | 0.00 | 0.00 | 0.00 | 72,165.00 |
| 239000 Compensated Absences Payable | 65,171.00 | 0.00 | 0.00 | 0.00 | 65,171.00 |
| 242000 Expenditures (Debit) | (443,208.90) | 120,040.44 | 0.00 | (120,040.44) | (563,249.34) |
| 271000 Unreserved Fund Balance | (139,528.00) | 0.00 | 0.00 | 0.00 | (139,528.00) |
| 272000 Unreserved Retained Earnings | 740,265.20 | 0.00 | 0.00 | 0.00 | 740,265.20 |
| Total LIABILITIES AND FUND EQUITY | 577,580.41 | 149,684.32 | 24,776.12 | (124,908.20) | 452,672.21 |

5610 AIRPORT OPERATING

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|----------------------|---------------------|---------------------|------------------------|---------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 290,667.47 | 1,702,956.97 | 1,683,702.07 | 19,254.90 | 309,922.37 |
| 102117 Airport Improvement | 79,771.74 | 0.00 | 0.00 | 0.00 | 79,771.74 |
| 102230 Cash - Surplus/Credit Card Acct | 28,201.78 | 28,064.96 | 30,434.89 | (2,369.93) | 25,831.85 |
| 103000 Petty Cash | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 113216 Tax Receivables real-2016 | (3.36) | 0.00 | 0.00 | 0.00 | (3.36) |
| 113217 Tax receivables real-2017 | (12.93) | 0.00 | 0.00 | 0.00 | (12.93) |
| 113218 Tax Receivables real-2018 | 27.86 | 0.00 | 0.00 | 0.00 | 27.86 |
| 113219 Tax receivables Real-2019 | 28.07 | 0.00 | 0.54 | (0.54) | 27.53 |
| 113220 Tax receivables Real-2020 | (447.50) | 0.00 | 7,295.19 | (7,295.19) | (7,742.69) |
| 115216 Tax receivable personal-2016 | 0.00 | 0.00 | 0.05 | (0.05) | (0.05) |
| 115217 Tax receivable personal-2017 | (0.08) | 0.00 | 0.06 | (0.06) | (0.14) |
| 115218 Tax Receivable Personal-2018 | (0.08) | 0.00 | 0.00 | 0.00 | (0.08) |
| 115219 Tax Receivable Personal-2019 | 0.02 | 0.00 | 0.00 | 0.00 | 0.02 |
| 115220 Tax Receivable Personal-2020 | 0.03 | 0.00 | 0.00 | 0.00 | 0.03 |
| 115221 Tax Receivable Personal-2021 | 12.30 | 0.00 | 6.91 | (6.91) | 5.39 |
| 132000 Due From Government (Short Term) | 459,040.76 | 0.00 | 0.00 | 0.00 | 459,040.76 |
| 141000 Prepaid Expense | 5,917.00 | 0.00 | 0.00 | 0.00 | 5,917.00 |
| 162000 Deferred outflows-GASB68 | 31,614.00 | 0.00 | 0.00 | 0.00 | 31,614.00 |
| 172000 Revenues (Credit) | (2,112,886.40) | 0.00 | 1,700,575.08 | (1,700,575.08) | (3,813,461.48) |
| 181000 Land | 19,978.00 | 0.00 | 0.00 | 0.00 | 19,978.00 |
| 182000 Buildings | 779,684.50 | 0.00 | 0.00 | 0.00 | 779,684.50 |
| 182100 Allowance for Depr - Buildings (Cre | (413,042.00) | 0.00 | 0.00 | 0.00 | (413,042.00) |
| 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 | (3,992,939.00) | 0.00 | 0.00 | 0.00 | (3,992,939.00) |
| 186000 Machinery and Equipment | 1,283,230.58 | 0.00 | 0.00 | 0.00 | 1,283,230.58 |
| 186100 Allowance for Depr - Machinery & Eq | (607,782.00) | 0.00 | 0.00 | 0.00 | (607,782.00) |
| 188000 Const. Work in Progress-NE Wtr Line | 1,158,977.96 | 0.00 | 0.00 | 0.00 | 1,158,977.96 |
| Total ASSETS | 10,027,971.83 | 1,731,021.93 | 3,422,014.79 | (1,690,992.86) | 8,336,978.97 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 396,347.77 | 1,669,836.13 | 1,669,836.13 | 0.00 | 396,347.77 |
| 223100 Deferred Revenue - Real Prop Taxes | (695.26) | 7,295.73 | 0.00 | (7,295.73) | (7,990.99) |
| 223200 Deferred Revenue - Pers Prop Taxes | (39.70) | 7.02 | 0.00 | (7.02) | (46.72) |
| 223899 Deferred inflows-GASB 68 | 14,411.00 | 0.00 | 0.00 | 0.00 | 14,411.00 |
| 235160 LTrm Pay/MT Aeronautics (2) | 81,312.00 | 0.00 | 0.00 | 0.00 | 81,312.00 |
| 237000 Net Pension liability-GASB 68 | 138,772.00 | 0.00 | 0.00 | 0.00 | 138,772.00 |
| 238000 Other Post Employment Benefits | 24,055.00 | 0.00 | 0.00 | 0.00 | 24,055.00 |
| 239000 Compensated Absences Payable | 13,782.00 | 0.00 | 0.00 | 0.00 | 13,782.00 |
| 242000 Expenditures (Debit) | (2,037,047.32) | 1,683,702.07 | 11.96 | (1,683,690.11) | (3,720,737.43) |
| 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 | 11,469,152.67 | 0.00 | 0.00 | 0.00 | 11,469,152.67 |
| Total LIABILITIES AND FUND EQUITY | 10,027,971.83 | 3,360,840.95 | 1,669,848.09 | (1,690,992.86) | 8,336,978.97 |

6040 PUBLIC WORKS

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|------------------|--------------------|-------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 94,978.15 | 4,000.00 | 13,911.05 (| 9,911.05) | 85,067.10 |
| 172000 Revenues (Credit) | (52,630.00) | 0.00 | 4,000.00 (| 4,000.00) | (56,630.00) |
| Total ASSETS | 42,348.15 | 4,000.00 | 17,911.05 (| 13,911.05) | 28,437.10 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 1,829.93 | 1,829.93 | 0.00 | 0.00 |
| 239000 Compensated Absences Payable | 4,945.00 | 0.00 | 0.00 | 0.00 | 4,945.00 |
| 242000 Expenditures (Debit) | (54,631.30) | 13,911.05 | 0.00 (| 13,911.05) | (68,542.35) |
| 271000 Unreserved Fund Balance | (4,701.00) | 0.00 | 0.00 | 0.00 | (4,701.00) |
| 272000 Unreserved Retained Earnings | 96,735.45 | 0.00 | 0.00 | 0.00 | 96,735.45 |
| Total LIABILITIES AND FUND EQUITY | 42,348.15 | 15,740.98 | 1,829.93 (| 13,911.05) | 28,437.10 |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 38
Report ID: L120

7370 TBID

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------|------------------|------------------|-------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 15,230.00 | 15,230.00 | 0.00 | 0.00 |
| Total ASSETS | 0.00 | 15,230.00 | 15,230.00 | 0.00 | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 15,230.00 | 15,230.00 | 0.00 | 0.00 |
| 212500 Due to Others | 0.00 | 15,230.00 | 15,230.00 | 0.00 | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 0.00 | 30,460.00 | 30,460.00 | 0.00 | 0.00 |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 39
Report ID: L120

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 |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 40
Report ID: L120

7467 Law Enforcement Academy Surcharge

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|---------------|---------------|---------------|---------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 420.00 | 352.04 | 0.00 | 352.04 | 772.04 |
| Total ASSETS | 420.00 | 352.04 | 0.00 | 352.04 | 772.04 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212200 Due to Federal, Soc Sec & Medicare | 420.00 | 0.00 | 352.04 | 352.04 | 772.04 |
| Total LIABILITIES AND FUND EQUITY | 420.00 | 0.00 | 352.04 | 352.04 | 772.04 |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 41
Report ID: L120

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|---------------|---------------|---------------|---------------|-----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 958.74 | 657.26 | 0.00 | 657.26 | 1,616.00 |
| Total ASSETS | 958.74 | 657.26 | 0.00 | 657.26 | 1,616.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212500 Due to Others | 958.74 | 0.00 | 657.26 | 657.26 | 1,616.00 |
| Total LIABILITIES AND FUND EQUITY | 958.74 | 0.00 | 657.26 | 657.26 | 1,616.00 |

7910 PAYROLL FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|---|------------------|-------------------|-------------------|------------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 24,472.50 | 560,457.44 | 550,260.95 | 10,196.49 | 34,668.99 |
| Total ASSETS | 24,472.50 | 560,457.44 | 550,260.95 | 10,196.49 | 34,668.99 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 11,273.83 | 22,133.79 | 20,471.31 (| 1,662.48) | 9,611.35 |
| 212000 Due to Government | (155.18) | 0.00 | 0.00 | 0.00 (| 155.18) |
| 212200 Due to Federal, Soc Sec & Medicare | 0.00 | 68,450.95 | 68,450.95 | 0.00 | 0.00 |
| 212202 Due to State Unemployment | 925.68 | 0.00 | 1,021.18 | 1,021.18 | 1,946.86 |
| 212203 Due to Worker's Compensation | 11,561.21 | 0.00 | 13,140.27 | 13,140.27 | 24,701.48 |
| 212204 Due to State Income Tax | 0.00 | 17,433.00 | 17,433.00 | 0.00 | 0.00 |
| 212205 Due to MPORS-GABA | 0.00 | 17,313.22 | 17,313.22 | 0.00 | 0.00 |
| 212207 Due to AFLAC, AFLAC PRETAX | 0.00 | 578.48 | 578.48 | 0.00 | 0.00 |
| 212208 Due to Health Ins, Dental, Vision | (1,504.98) | 80,908.15 | 81,279.64 | 371.49 (| 1,133.49) |
| 212209 Due to PERS Retirement | 0.00 | 34,277.55 | 34,277.55 | 0.00 | 0.00 |
| 212210 Due to FURS-GABA Retirement | 2,371.94 | 20,479.91 | 17,805.94 (| 2,673.97) (| 302.03) |
| Total LIABILITIES AND FUND EQUITY | 24,472.50 | 261,575.05 | 271,771.54 | 10,196.49 | 34,668.99 |

7930 CLAIMS FUND

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-------------------|---------------------|---------------------|-------------------|-------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 208,507.43 | 2,299,517.60 | 1,935,087.21 | 364,430.39 | 572,937.82 |
| Total ASSETS | 208,507.43 | 2,299,517.60 | 1,935,087.21 | 364,430.39 | 572,937.82 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 201000 Warrants Payable | 208,507.43 | 1,935,087.21 | 2,299,517.60 | 364,430.39 | 572,937.82 |
| Total LIABILITIES AND FUND EQUITY | 208,507.43 | 1,935,087.21 | 2,299,517.60 | 364,430.39 | 572,937.82 |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 44
Report ID: L120

7980 CUSTER CO WATER & SEWER DISTRICT

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|------------------|------------------|--------------------|---------------|------------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 0.00 | 19,024.62 | 19,024.62 | 0.00 | 0.00 |
| 122000 Accounts Receivable | 21,265.77 | 18,949.95 | 19,024.62 (| 74.67) | 21,191.10 |
| Total ASSETS | 21,265.77 | 37,974.57 | 38,049.24 (| 74.67) | 21,191.10 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 202000 Accounts Payable | 0.00 | 19,024.62 | 19,024.62 | 0.00 | 0.00 |
| 211020 Due to Custer Water & Sewer Dist | 21,265.77 | 19,024.62 | 18,949.95 (| 74.67) | 21,191.10 |
| Total LIABILITIES AND FUND EQUITY | 21,265.77 | 38,049.24 | 37,974.57 (| 74.67) | 21,191.10 |

12/27/21
10:22:41

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 45
Report ID: L120

7981 Interest Clearing

| Account | Beginning | Debit | Credit | Net Change | Ending Balance |
|--|-----------------|-----------------|-------------------|------------------|----------------|
| ASSETS | | | | | |
| 101000 Cash - Operating | 2,214.90 | 2,268.82 | 4,483.72 (| 2,214.90) | 0.00 |
| Total ASSETS | 2,214.90 | 2,268.82 | 4,483.72 (| 2,214.90) | 0.00 |
| LIABILITIES AND FUND EQUITY | | | | | |
| 212500 Due to Others | 2,214.90 | 4,483.72 | 2,268.82 (| 2,214.90) | 0.00 |
| Total LIABILITIES AND FUND EQUITY | 2,214.90 | 4,483.72 | 2,268.82 (| 2,214.90) | 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 - 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 |

12/27/21
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CITY OF MILES CITY
Trial Balance
For the Accounting Period: 11 / 21

Page: 47
Report ID: L120

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 |