

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 13

1000 GENERAL

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	930,420.37	367,664.70	296,332.49	71,332.21	1,001,752.58
101004 RSVP Non-Federal Cash Operating (	130.00)	0.00	0.00	0.00	(130.00)
101130 Riverside Park Tennis Courts Donati	1,065.03	0.00	0.00	0.00	1,065.03
101140 Cash Rev'd-Nefsy/Others- AC	1,543.56	0.00	0.00	0.00	1,543.56
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
113206 Taxes Receivable - Real 2006	35.56	0.00	0.00	0.00	35.56
113207 Taxes Receivable - Real 2007 (	126.44)	0.00	0.00	0.00	(126.44)
113208 taxes Receivable - Real 2008	12.78	0.00	0.00	0.00	12.78
113209 Taxes Receivable - Real 2009	45.49	0.00	0.00	0.00	45.49
113210 Taxes Receivable - Real 2010	761.40	0.00	0.00	0.00	761.40
113211 Taxes Receivable - Real 2011	4,483.14	0.00	0.00	0.00	4,483.14
113212 Taxes Receivable- Real 2012	16,763.57	0.00	0.00	0.00	16,763.57
113213 Tax Receivables Real-2013	694,973.97	0.00	0.00	0.00	694,973.97
115207 Taxes Receivable - Personal 2007	2.08	0.00	0.00	0.00	2.08
115208 Taxes Receivable - Personal 2008	13.38	0.00	0.00	0.00	13.38
115209 Taxes Receivable Personal 2009	0.03	0.00	0.00	0.00	0.03
115210 Taxes Receivable Personal 2010	0.01	0.00	0.00	0.00	0.01
115211 Taxes Receivable Personal 2011	0.94	0.00	0.00	0.00	0.94
115213 Taxes Receivable Personal 2013	1,755.76	0.00	0.00	0.00	1,755.76
116000 Protested Taxes Receivable - Reals	24.09	0.00	0.00	0.00	24.09
122100 Acct Receivable	1,670.31	0.00	0.00	0.00	1,670.31
132000 Due From Government (Short Term)	0.01	0.00	0.00	0.00	0.01
172000 Revenues (Credit)	(1,509,069.02)	0.00	367,586.06 (	367,586.06)	(1,876,655.08)
Total ASSETS	149,631.86	367,664.70	663,918.55 (	296,253.85)	(146,621.99)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	35,375.14	35,375.14	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	716,973.17	0.00	0.00	0.00	716,973.17
223200 Deferred Revenue - Pers Prop Taxes	1,774.72	0.00	0.00	0.00	1,774.72
242000 Expenditures (Debit)	(1,647,786.91)	301,457.30	5,203.45 (	296,253.85)	(1,944,040.76)
271000 Unreserved Fund Balance	1,078,670.88	0.00	0.00	0.00	1,078,670.88
Total LIABILITIES AND FUND EQUITY	149,631.86	336,832.44	40,578.59 (	296,253.85)	(146,621.99)

2220 LIBRARY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	145.03	23,898.21	26,533.05 (	2,634.84) (	2,489.81)
101032 Cash- Library Board of Trustees Mul	11,884.88	0.00	0.00	0.00	11,884.88
103000 Petty Cash	75.00	0.00	0.00	0.00	75.00
172000 Revenues (Credit)	(123,346.34)	0.00	23,898.21 (	23,898.21) (	147,244.55)
Total ASSETS	(111,241.43)	23,898.21	50,431.26 (	26,533.05) (	137,774.48)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	3,272.40	3,272.40	0.00	0.00
242000 Expenditures (Debit)	(136,324.71)	26,533.05	0.00 (	26,533.05) (	162,857.76)
271000 Unreserved Fund Balance	25,083.28	0.00	0.00	0.00	25,083.28
Total LIABILITIES AND FUND EQUITY	(111,241.43)	29,805.45	3,272.40 (	26,533.05) (	137,774.48)

2250 Planning & Community Serv

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	0.00	50.00 (	50.00) (	50.00)
Total ASSETS	0.00	0.00	50.00 (	50.00) (	50.00)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	50.00	50.00	0.00	0.00
242000 Expenditures (Debit)	0.00	50.00	0.00 (	50.00) (	50.00)
Total LIABILITIES AND FUND EQUITY	0.00	100.00	50.00 (	50.00) (	50.00)

2260 EMERGENCY DISASTER

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(83,479.90)	0.00	0.00	0.00	(83,479.90)
113211 Taxes Receivable - Real 2011	42.74	0.00	0.00	0.00	42.74
115212 Taxes Receivable Personal 2012	(0.04)	0.00	0.00	0.00	(0.04)
132000 Due From Government (Short Term)	71,634.00	0.00	0.00	0.00	71,634.00
172000 Revenues (Credit)	13,189.88	0.00	0.00	0.00	13,189.88
Total ASSETS	1,386.68	0.00	0.00	0.00	1,386.68
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	42.74	0.00	0.00	0.00	42.74
223200 Deferred Revenue - Pers Prop Taxes	(0.04)	0.00	0.00	0.00	(0.04)
271000 Unreserved Fund Balance	1,343.98	0.00	0.00	0.00	1,343.98
Total LIABILITIES AND FUND EQUITY	1,386.68	0.00	0.00	0.00	1,386.68

2270 Health

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	394.63	0.00	2,750.00 (	2,750.00) (	2,355.37)
Total ASSETS	394.63	0.00	2,750.00 (	2,750.00) (	2,355.37)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,750.00	2,750.00	0.00	0.00
242000 Expenditures (Debit)	(13,752.67)	2,750.00	0.00 (	2,750.00) (	16,502.67)
271000 Unreserved Fund Balance	14,147.30	0.00	0.00	0.00	14,147.30
Total LIABILITIES AND FUND EQUITY	394.63	5,500.00	2,750.00 (	2,750.00) (	2,355.37)

2372 Permissive Medical Levy

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	77,306.92	0.00	0.00	0.00	77,306.92
113209 Taxes Receivable - Real 2009	1.65	0.00	0.00	0.00	1.65
113210 Taxes Receivable - Real 2010	15.17	0.00	0.00	0.00	15.17
113211 Taxes Receivable - Real 2011	149.56	0.00	0.00	0.00	149.56
113212 Taxes Receivable- Real 2012	1,667.65	0.00	0.00	0.00	1,667.65
113213 Tax Receivables Real-2013	68,789.77	0.00	0.00	0.00	68,789.77
115211 Taxes Receivable Personal 2011	(0.77)	0.00	0.00	0.00	(0.77)
115212 Taxes Receivable Personal 2012	0.01	0.00	0.00	0.00	0.01
115213 Taxes Receivable Personal 2013	174.67	0.00	0.00	0.00	174.67
172000 Revenues (Credit)	(71,256.29)	0.00	0.00	0.00	(71,256.29)
Total ASSETS	76,848.34	0.00	0.00	0.00	76,848.34
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	70,623.77	0.00	0.00	0.00	70,623.77
223200 Deferred Revenue - Pers Prop Taxes	171.31	0.00	0.00	0.00	171.31
271000 Unreserved Fund Balance	6,053.26	0.00	0.00	0.00	6,053.26
Total LIABILITIES AND FUND EQUITY	76,848.34	0.00	0.00	0.00	76,848.34

2394 BUILDING CODE ENFORCEMENT

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	109,756.91	522.00	1,529.16 (	1,007.16)	108,749.75
172000 Revenues (Credit)	(61,553.55)	0.00	522.00 (	522.00)	(62,075.55)
Total ASSETS	48,203.36	522.00	2,051.16 (	1,529.16)	46,674.20
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	175.76	175.76	0.00	0.00
242000 Expenditures (Debit)	(47,479.25)	1,529.16	0.00 (	1,529.16)	(49,008.41)
271000 Unreserved Fund Balance	95,682.61	0.00	0.00	0.00	95,682.61
Total LIABILITIES AND FUND EQUITY	48,203.36	1,704.92	175.76 (	1,529.16)	46,674.20

2400 LTG M D#165-(Gen City)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	75,045.61	12.73	13,886.81 (	13,874.08)	61,171.53
116000 Protested Taxes Receivable - Reals	121.36	0.00	0.00	0.00	121.36
118080 Special Assessments Receivable 2008	45.01	0.00	0.00	0.00	45.01
118090 Special Assessment Receivable 2009	156.83	0.00	0.00	0.00	156.83
118100 Special Assessments Receivable 2010	308.04	0.00	0.00	0.00	308.04
118110 Special Assessments Receivable 2011	1,181.49	0.00	0.00	0.00	1,181.49
118120 Special Assessments Receivable 2012	3,777.15	0.00	0.00	0.00	3,777.15
118130 Special Assessments Receivable 2013	70,701.62	0.00	0.00	0.00	70,701.62
172000 Revenues (Credit)	(84,395.11)	0.00	12.73 (	12.73) (	84,407.84)
Total ASSETS	66,942.00	12.73	13,899.54 (	13,886.81)	53,055.19
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	13,886.81	13,886.81	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	76,291.50	0.00	0.00	0.00	76,291.50
242000 Expenditures (Debit)	(69,934.60)	13,886.81	0.00 (	13,886.81) (	83,821.41)
271000 Unreserved Fund Balance	60,585.10	0.00	0.00	0.00	60,585.10
Total LIABILITIES AND FUND EQUITY	66,942.00	27,773.62	13,886.81 (	13,886.81)	53,055.19

2420 LTG M D#167-(MilesAddn Etc)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	14,215.72	2.41	2,438.85 (	2,436.44)	11,779.28
118090 Special Assessment Receivable 2009 (	0.06)	0.00	0.00	0.00 (	0.06)
118110 Special Assessments Receivable 2011	316.26	0.00	0.00	0.00	316.26
118120 Special Assessments Receivable 2012	410.68	0.00	0.00	0.00	410.68
118130 Special Assessments Receivable 2013	13,669.46	0.00	0.00	0.00	13,669.46
172000 Revenues (Credit)	(14,820.59)	0.00	2.41 (	2.41) (	14,823.00)
Total ASSETS	13,791.47	2.41	2,441.26 (	2,438.85)	11,352.62
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,438.85	2,438.85	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	14,396.34	0.00	0.00	0.00	14,396.34
242000 Expenditures (Debit)	(13,136.40)	2,438.85	0.00 (	2,438.85) (	15,575.25)
271000 Unreserved Fund Balance	12,531.53	0.00	0.00	0.00	12,531.53
Total LIABILITIES AND FUND EQUITY	13,791.47	4,877.70	2,438.85 (	2,438.85)	11,352.62

2430 LTG M D#171-(Balsam Est)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	977.14	0.17	125.66 (	125.49)	851.65
118130 Special Assessments Receivable 2013	1,275.44	0.00	0.00	0.00	1,275.44
172000 Revenues (Credit)	(1,376.22)	0.00	0.17 (	0.17) (	1,376.39)
Total ASSETS	876.36	0.17	125.83 (	125.66)	750.70
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	125.66	125.66	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	1,275.44	0.00	0.00	0.00	1,275.44
242000 Expenditures (Debit)	(2,050.37)	125.66	0.00 (	125.66) (	2,176.03)
271000 Unreserved Fund Balance	1,651.29	0.00	0.00	0.00	1,651.29
Total LIABILITIES AND FUND EQUITY	876.36	251.32	125.66 (	125.66)	750.70

2440 LTG M D#172-(Main Str)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	10,932.17	1.85	1,141.39 (	1,139.54)	9,792.63
118090 Special Assessment Receivable 2009	0.01	0.00	0.00	0.00	0.01
118130 Special Assessments Receivable 2013	3,782.72	0.00	0.00	0.00	3,782.72
172000 Revenues (Credit)	(5,685.60)	0.00	1.85 (	1.85)	(5,687.45)
Total ASSETS	9,029.30	1.85	1,143.24 (	1,141.39)	7,887.91
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,141.39	1,141.39	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	3,782.73	0.00	0.00	0.00	3,782.73
242000 Expenditures (Debit)	(9,900.51)	1,141.39	0.00 (	1,141.39)	(11,041.90)
271000 Unreserved Fund Balance	15,147.08	0.00	0.00	0.00	15,147.08
Total LIABILITIES AND FUND EQUITY	9,029.30	2,282.78	1,141.39 (	1,141.39)	7,887.91

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,930.83	0.33	401.84 (	401.51)	1,529.32
118090 Special Assessment Receivable 2009 (	0.02)	0.00	0.00	0.00 (	0.02)
118110 Special Assessments Receivable 2011	96.24	0.00	0.00	0.00	96.24
118120 Special Assessments Receivable 2012	254.88	0.00	0.00	0.00	254.88
118130 Special Assessments Receivable 2013	3,106.77	0.00	0.00	0.00	3,106.77
172000 Revenues (Credit)	(3,073.75)	0.00	0.33 (	0.33) (	3,074.08)
Total ASSETS	2,314.95	0.33	402.17 (	401.84)	1,913.11
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	401.84	401.84	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	3,457.87	0.00	0.00	0.00	3,457.87
242000 Expenditures (Debit)	(3,009.20)	401.84	0.00 (	401.84) (	3,411.04)
271000 Unreserved Fund Balance	1,866.28	0.00	0.00	0.00	1,866.28
Total LIABILITIES AND FUND EQUITY	2,314.95	803.68	401.84 (	401.84)	1,913.11

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 13

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,076.91	0.52	572.32 (	571.80)	2,505.11
118110 Special Assessments Receivable 2011	52.60	0.00	0.00	0.00	52.60
118120 Special Assessments Receivable 2012	82.95	0.00	0.00	0.00	82.95
118130 Special Assessments Receivable 2013	3,677.04	0.00	0.00	0.00	3,677.04
172000 Revenues (Credit)	(4,103.08)	0.00	0.52 (	0.52)	(4,103.60)
Total ASSETS	2,786.42	0.52	572.84 (	572.32)	2,214.10
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	572.32	572.32	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	3,812.59	0.00	0.00	0.00	3,812.59
242000 Expenditures (Debit)	(3,852.94)	572.32	0.00 (	572.32)	(4,425.26)
271000 Unreserved Fund Balance	2,826.77	0.00	0.00	0.00	2,826.77
Total LIABILITIES AND FUND EQUITY	2,786.42	1,144.64	572.32 (	572.32)	2,214.10

2480 LTG M M#173-(Milestown Estates)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,386.71	0.24	64.64 (	64.40)	1,322.31
118120 Special Assessments Receivable 2012	126.88	0.00	0.00	0.00	126.88
118130 Special Assessments Receivable 2013	187.72	0.00	0.00	0.00	187.72
172000 Revenues (Credit)	(625.60)	0.00	0.24 (	0.24)	(625.84)
Total ASSETS	1,075.71	0.24	64.88 (	64.64)	1,011.07
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	64.64	64.64	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	314.60	0.00	0.00	0.00	314.60
242000 Expenditures (Debit)	(319.67)	64.64	0.00 (	64.64)	(384.31)
271000 Unreserved Fund Balance	1,080.78	0.00	0.00	0.00	1,080.78
Total LIABILITIES AND FUND EQUITY	1,075.71	129.28	64.64 (	64.64)	1,011.07

2510 STR MAINT DIST #204

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	533,047.19	14,676.21	70,133.80 (	55,457.59)	477,589.60
118080 Special Assessments Receivable 2008	17.02	0.00	0.00	0.00	17.02
118090 Special Assessment Receivable 2009	17.24	0.00	0.00	0.00	17.24
118100 Special Assessments Receivable 2010	582.03	0.00	0.00	0.00	582.03
118110 Special Assessments Receivable 2011	4,655.99	0.00	0.00	0.00	4,655.99
118120 Special Assessments Receivable 2012	14,676.19	0.00	0.00	0.00	14,676.19
118130 Special Assessments Receivable 2013	462,004.24	0.00	0.00	0.00	462,004.24
172000 Revenues (Credit)	(525,637.80)	0.00	90.40 (	90.40)	(525,728.20)
Total ASSETS	489,362.10	14,676.21	70,224.20 (	55,547.99)	433,814.11
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	16,727.35	16,727.35	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	481,952.72	0.00	0.00	0.00	481,952.72
242000 Expenditures (Debit)	(519,597.77)	70,133.80	14,585.81 (	55,547.99)	(575,145.76)
271000 Unreserved Fund Balance	527,007.15	0.00	0.00	0.00	527,007.15
Total LIABILITIES AND FUND EQUITY	489,362.10	86,861.15	31,313.16 (	55,547.99)	433,814.11

2520 STR MAINT DIST #205

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	305,108.72	3,744.42	23,500.96 (	19,756.54)	285,352.18
116000 Protested Taxes Receivable - Reals	287.84	0.00	0.00	0.00	287.84
118080 Special Assessments Receivable 2008	151.97	0.00	0.00	0.00	151.97
118090 Special Assessment Receivable 2009	420.74	0.00	0.00	0.00	420.74
118100 Special Assessments Receivable 2010	652.75	0.00	0.00	0.00	652.75
118110 Special Assessments Receivable 2011	3,095.91	0.00	0.00	0.00	3,095.91
118120 Special Assessments Receivable 2012	14,429.14	0.00	0.00	0.00	14,429.14
118130 Special Assessments Receivable 2013	119,473.86	0.00	0.00	0.00	119,473.86
172000 Revenues (Credit)	(149,363.62)	0.00	51.74 (	51.74)	(149,415.36)
Total ASSETS	294,257.31	3,744.42	23,552.70 (	19,808.28)	274,449.03
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	3,143.59	3,143.59	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	138,512.21	0.00	0.00	0.00	138,512.21
242000 Expenditures (Debit)	(59,479.63)	23,500.96	3,692.68 (	19,808.28)	(79,287.91)
271000 Unreserved Fund Balance	215,224.73	0.00	0.00	0.00	215,224.73
Total LIABILITIES AND FUND EQUITY	294,257.31	26,644.55	6,836.27 (	19,808.28)	274,449.03

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,865.04	0.66	405.55 (	404.89)	3,460.15
118120 Special Assessments Receivable 2012	352.66	0.00	0.00	0.00	352.66
118130 Special Assessments Receivable 2013	997.04	0.00	0.00	0.00	997.04
172000 Revenues (Credit)	(3,399.39)	0.00	0.66 (	0.66)	(3,400.05)
Total ASSETS	1,815.35	0.66	406.21 (	405.55)	1,409.80
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	1,349.70	0.00	0.00	0.00	1,349.70
242000 Expenditures (Debit)	(1,807.06)	405.55	0.00 (	405.55)	(2,212.61)
271000 Unreserved Fund Balance	2,272.71	0.00	0.00	0.00	2,272.71
Total LIABILITIES AND FUND EQUITY	1,815.35	405.55	0.00 (	405.55)	1,409.80

2701 Fire Grants

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	100.15	0.00	0.00	0.00	100.15
Total ASSETS	100.15	0.00	0.00	0.00	100.15
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	100.15	0.00	0.00	0.00	100.15
Total LIABILITIES AND FUND EQUITY	100.15	0.00	0.00	0.00	100.15

2820 GAS TAX

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	73,509.70	15,182.32	480.39	14,701.93	88,211.63
172000 Revenues (Credit)	(75,911.65)	0.00	15,182.32 (	15,182.32) (	91,093.97)
Total ASSETS	(2,401.95)	15,182.32	15,662.71 (	480.39) (	2,882.34)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(2,401.95)	480.39	0.00 (	480.39) (	2,882.34)
Total LIABILITIES AND FUND EQUITY	(2,401.95)	480.39	0.00 (	480.39) (	2,882.34)

2850 911 EMERGENCY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	41,464.45	7.03	34,179.42 (	34,172.39)	7,292.06
172000 Revenues (Credit)	(33,686.16)	0.00	7.03 (	7.03)	(33,693.19)
Total ASSETS	7,778.29	7.03	34,186.45 (	34,179.42)	(26,401.13)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	4,132.72	4,132.72	0.00	0.00
242000 Expenditures (Debit)	(65,365.18)	34,179.42	0.00 (	34,179.42)	(99,544.60)
271000 Unreserved Fund Balance	73,143.47	0.00	0.00	0.00	73,143.47
Total LIABILITIES AND FUND EQUITY	7,778.29	38,312.14	4,132.72 (	34,179.42)	(26,401.13)

2880 LIBRARY GRANTS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(116.63)	116.63	0.00	116.63	0.00
101003 Cash - per capita	6,042.40	0.00	0.00	0.00	6,042.40
101020 Cash - Op/ILL	56.58	0.00	460.00 (	460.00) (	403.42)
101030 Cash - Sagebrush Fed/Base Grant	8,280.11	0.00	0.00	0.00	8,280.11
101033 Library - Humanities Grant	618.71	0.00	116.63 (	116.63)	502.08
172000 Revenues (Credit)	(11,559.99)	6,161.30	6,161.30	0.00 (	11,559.99)
Total ASSETS	3,321.18	6,277.93	6,737.93 (	460.00)	2,861.18
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	460.00	460.00	0.00	0.00
242000 Expenditures (Debit)	(1,802.82)	460.00	0.00 (	460.00) (	2,262.82)
271000 Unreserved Fund Balance	5,124.00	0.00	0.00	0.00	5,124.00
Total LIABILITIES AND FUND EQUITY	3,321.18	920.00	460.00 (	460.00)	2,861.18

2935 Historic Preservation

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,108.56	0.00	1,702.49 (	1,702.49) (	593.93)
172000 Revenues (Credit)	(8,634.99)	0.00	0.00	0.00	(8,634.99)
Total ASSETS	(7,526.43)	0.00	1,702.49 (	1,702.49) (	9,228.92)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	881.05	881.05	0.00	0.00
242000 Expenditures (Debit)	(9,471.67)	1,702.49	0.00 (	1,702.49) (	11,174.16)
271000 Unreserved Fund Balance	1,945.24	0.00	0.00	0.00	1,945.24
Total LIABILITIES AND FUND EQUITY	(7,526.43)	2,583.54	881.05 (	1,702.49) (	9,228.92)

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(4,534.37)	107.68	4,613.97	(4,506.29)	(9,040.66)
101004 RSVP Non-Federal Cash Operating	15,801.02	3,775.00	830.33	2,944.67	18,745.69
103100 Petty Cash-	200.00	0.00	0.00	0.00	200.00
172000 Revenues (Credit)	(37,079.34)	0.00	3,777.68	(3,777.68)	(40,857.02)
Total ASSETS	(25,612.69)	3,882.68	9,221.98	(5,339.30)	(30,951.99)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	880.33	880.33	0.00	0.00
242000 Expenditures (Debit)	(28,589.20)	5,444.30	105.00	(5,339.30)	(33,928.50)
271000 Unreserved Fund Balance	2,976.51	0.00	0.00	0.00	2,976.51
Total LIABILITIES AND FUND EQUITY	(25,612.69)	6,324.63	985.33	(5,339.30)	(30,951.99)

3300 Judgement & Losses-Power Settlement

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(221.51)	0.00	0.00	0.00	(221.51)
113207 Taxes Receivable - Real 2007	79.06	0.00	0.00	0.00	79.06
113208 taxes Receivable - Real 2008	0.46	0.00	0.00	0.00	0.46
115207 Taxes Receivable - Personal 2007	(1.31)	0.00	0.00	0.00	(1.31)
115208 Taxes Receivable - Personal 2008	0.52	0.00	0.00	0.00	0.52
115209 Taxes Receivable Personal 2009	(0.01)	0.00	0.00	0.00	(0.01)
172000 Revenues (Credit)	0.46	0.00	0.00	0.00	0.46
Total ASSETS	(142.33)	0.00	0.00	0.00	(142.33)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	79.52	0.00	0.00	0.00	79.52
223200 Deferred Revenue - Pers Prop Taxes	(0.80)	0.00	0.00	0.00	(0.80)
271000 Unreserved Fund Balance	(221.05)	0.00	0.00	0.00	(221.05)
Total LIABILITIES AND FUND EQUITY	(142.33)	0.00	0.00	0.00	(142.33)

4000 General Fund Capitol Improvement Fund

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	181,262.82	30.74	0.00	30.74	181,293.56
172000 Revenues (Credit)	(128.05)	0.00	30.74 (	30.74) (	158.79)
Total ASSETS	181,134.77	30.74	30.74	0.00	181,134.77
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(11,719.63)	0.00	0.00	0.00 (	11,719.63)
271000 Unreserved Fund Balance	192,854.40	0.00	0.00	0.00	192,854.40
Total LIABILITIES AND FUND EQUITY	181,134.77	0.00	0.00	0.00	181,134.77

4060 CAPITAL IMPROV-PUBLIC WORKS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	42,222.88	565.91	0.00	565.91	42,788.79
172000 Revenues (Credit)	(4,813.45)	0.00	565.91	(565.91)	(5,379.36)
Total ASSETS	37,409.43	565.91	565.91	0.00	37,409.43
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(75,311.25)	0.00	0.00	0.00	(75,311.25)
271000 Unreserved Fund Balance	112,720.68	0.00	0.00	0.00	112,720.68
Total LIABILITIES AND FUND EQUITY	37,409.43	0.00	0.00	0.00	37,409.43

5210 WATER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,307,469.55	134,071.93	125,150.51	8,921.42	1,316,390.97
101010 Deposit Cash	30,800.00	650.00	800.00 (	150.00)	30,650.00
102113 Cash - NE Water Line Proj	31,232.18	0.00	0.00	0.00	31,232.18
102240 Cash - Replacement & Depreciation	1,489,589.35	0.00	0.00	0.00	1,489,589.35
102250 Cash - System Development Fees	249,578.25	0.00	0.00	0.00	249,578.25
102270 Cash - Curb Stop Replacement Fee	185,448.71	3,429.16	1,976.20	1,452.96	186,901.67
102312 RevBnd/CurYearDebt-DNRC/CarbonTank	72,114.53	12,724.58	72,999.28 (	60,274.70)	11,839.83
102313 RevBnd/CurYearDebt-DNRC/NE WtrLine	63,622.90	12,724.58	76,132.50 (	63,407.92)	214.98
102315 RevBnd/CurYearDebt-ARRA/NE Water Li	7,519.81	1,503.96	9,038.75 (	7,534.79)	(14.98)
102322 RevBnd/Reserve-DNRC/CarbonTank	153,009.00	0.00	0.00	0.00	153,009.00
102323 RevBnd/Reserve-DNRC/NE WtrLine	153,808.00	0.00	0.00	0.00	153,808.00
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	193,310.23	133,541.05	145,011.05 (	11,470.00)	181,840.23
122020 Accounts Receivable-\$2.00 State Ass	1,783.63	0.00	935.84 (	935.84)	847.79
132000 Due From Government (Short Term)	0.03	0.00	0.00	0.00	0.03
172000 Revenues (Credit)	(1,024,829.63)	9,822.47	132,113.07 (	122,290.60)	(1,147,120.23)
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	359,087.70	0.00	0.00	0.00	359,087.70
186100 Allowance for Depr - Machinery & Eq(	235,352.00)	0.00	0.00	0.00	(235,352.00)
188000 Const. Work in Progress-NE Wtr Line	1,100,359.57	0.00	0.00	0.00	1,100,359.57
189100 Source of Supply	3,427,537.49	0.00	0.00	0.00	3,427,537.49
189110 Allowance for Depreciation - Source(	342,949.00)	0.00	0.00	0.00	(342,949.00)
189300 Treatment Plant	3,716,158.00	0.00	0.00	0.00	3,716,158.00
189310 Allowance for Depr - Treatment Plan(	1,724,417.00)	0.00	0.00	0.00	(1,724,417.00)
189400 Transmission & Distribution	11,441,963.97	0.00	0.00	0.00	11,441,963.97
189410 Allowance for Depr - Trans & Distri(	3,080,832.00)	0.00	0.00	0.00	(3,080,832.00)
Total ASSETS	17,636,432.27	308,467.73	564,157.20 (	255,689.47)	17,380,742.80
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	188,722.64	188,722.64	0.00	0.00
202100 Accounts Payable	(0.50)	0.00	0.00	0.00	(0.50)
214000 Deposits Payable	30,800.00	800.00	650.00 (	150.00)	30,650.00
214010 Refunds Payable	0.00	2.22	2.22	0.00	0.00
231000 BONDS PAYABLE	5,150,268.00	0.00	0.00	0.00	5,150,268.00
238000 Other Post Employment Benefits	21,714.00	0.00	0.00	0.00	21,714.00
239000 Compensated Absences Payable	86,051.00	0.00	0.00	0.00	86,051.00
242000 Expenditures (Debit)	(768,676.36)	255,585.71	46.24 (	255,539.47)	(1,024,215.83)
250300 Reserve Revenue Bond - Current Debt	323,303.85	0.00	0.00	0.00	323,303.85
250500 Reserve - System Dev Fees	171,098.25	0.00	0.00	0.00	171,098.25
250600 Reserve for Replacement & Depreciat	1,351,889.30	0.00	0.00	0.00	1,351,889.30
271000 Unreserved Fund Balance	3,954,118.28	0.00	0.00	0.00	3,954,118.28

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CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 13

Page: 28 of 41
Report ID: L120

5210 WATER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
272000 Unreserved Retained Earnings	7,315,866.45	0.00	0.00	0.00	7,315,866.45
Total LIABILITIES AND FUND EQUITY	17,636,432.27	445,110.57	189,421.10 (	255,689.47)	17,380,742.80

5310 SEWER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	473,841.64	91,278.10	138,128.12 (	46,850.02)	426,991.62
102240 Cash - Replacement & Depreciation	195,098.39	0.00	0.00	0.00	195,098.39
102250 Cash - System Development Fees	128,970.91	0.00	0.00	0.00	128,970.91
102280 WWtr Treatment Plant-Phase I Constr(	69,771.54)	645,466.00	0.00	645,466.00	575,694.46
102316 RevBnd/CurYearDebt-Phase 1 Haynes L	79,969.28	8,432.08	0.00	8,432.08	88,401.36
102390 REV BOND/RESERVE-Sewer Phase 1	121,506.00	0.00	0.00	0.00	121,506.00
122000 Accounts Receivable	117,677.00	90,884.20	88,723.23	2,160.97	119,837.97
132000 Due From Government (Short Term)	208,183.00	0.00	0.00	0.00	208,183.00
172000 Revenues (Credit)	(417,842.76)	0.00	738,611.73 (	738,611.73)	(1,156,454.49)
181000 Land	2.00	0.00	0.00	0.00	2.00
186000 Machinery and Equipment	605,138.18	0.00	0.00	0.00	605,138.18
186100 Allowance for Depr - Machinery & Eq(	350,377.00)	0.00	0.00	0.00	(350,377.00)
188000 Const. Work in Progress-NE Wtr Line	1,511,028.07	0.00	0.00	0.00	1,511,028.07
189300 Treatment Plant	2,595,500.05	0.00	0.00	0.00	2,595,500.05
189310 Allowance for Depr - Treatment Plan(	1,194,464.00)	0.00	0.00	0.00	(1,194,464.00)
189400 Transmission & Distribution	4,028,819.40	0.00	0.00	0.00	4,028,819.40
189410 Allowance for Depr - Trans & Distri(	1,104,790.00)	0.00	0.00	0.00	(1,104,790.00)
Total ASSETS	6,928,488.62	836,060.38	965,463.08 (	129,402.70)	6,799,085.92
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	78,266.37	78,266.37	0.00	0.00
231300 Bonds Pay 1979 Issue	1,071,239.60	0.00	0.00	0.00	1,071,239.60
238000 Other Post Employment Benefits	15,934.00	0.00	0.00	0.00	15,934.00
239000 Compensated Absences Payable	53,350.00	0.00	0.00	0.00	53,350.00
242000 Expenditures (Debit)	(765,168.55)	129,696.04	293.34 (	129,402.70)	(894,571.25)
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	1,121,110.25	0.00	0.00	0.00	1,121,110.25
272000 Unreserved Retained Earnings	3,682,605.58	0.00	0.00	0.00	3,682,605.58
Total LIABILITIES AND FUND EQUITY	6,928,488.62	207,962.41	78,559.71 (	129,402.70)	6,799,085.92

5510 AMBULANCE FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(369,559.64)	42,787.27	51,205.79	(8,418.52)	(377,978.16)
113206 Taxes Receivable - Real 2006	(27.41)	0.00	0.00	0.00	(27.41)
113207 Taxes Receivable - Real 2007	18.01	0.00	0.00	0.00	18.01
113208 taxes Receivable - Real 2008	0.12	0.00	0.00	0.00	0.12
113209 Taxes Receivable - Real 2009	0.21	0.00	0.00	0.00	0.21
113210 Taxes Receivable - Real 2010	3.05	0.00	0.00	0.00	3.05
113211 Taxes Receivable - Real 2011	21.36	0.00	0.00	0.00	21.36
113212 Taxes Receivable- Real 2012	82.19	0.00	0.00	0.00	82.19
113213 Tax Receivables Real-2013	3,370.61	0.00	0.00	0.00	3,370.61
115207 Taxes Receivable - Personal 2007	(0.80)	0.00	0.00	0.00	(0.80)
115208 Taxes Receivable - Personal 2008	0.12	0.00	0.00	0.00	0.12
115209 Taxes Receivable Personal 2009	(0.01)	0.00	0.00	0.00	(0.01)
115211 Taxes Receivable Personal 2011	(0.17)	0.00	0.00	0.00	(0.17)
115212 Taxes Receivable Personal 2012	0.02	0.00	0.00	0.00	0.02
115213 Taxes Receivable Personal 2013	8.61	0.00	0.00	0.00	8.61
116000 Protested Taxes Receivable - Reals	(5.97)	0.00	0.00	0.00	(5.97)
122000 Accounts Receivable	304,026.05	66,176.54	90,199.28	(24,022.74)	280,003.31
122100 Acct Receivable	(242,110.73)	0.00	0.00	0.00	(242,110.73)
172000 Revenues (Credit)	(299,929.18)	133.23	73,546.72	(73,413.49)	(373,342.67)
186000 Machinery and Equipment	372,186.93	0.00	0.00	0.00	372,186.93
186100 Allowance for Depr - Machinery & Eq	(196,477.00)	0.00	0.00	0.00	(196,477.00)
Total ASSETS	(428,393.63)	109,097.04	214,951.79	(105,854.75)	(534,248.38)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	11,027.95	11,027.95	0.00	0.00
214000 Deposits Payable	25.00	0.00	0.00	0.00	25.00
223100 Deferred Revenue - Real Prop Taxes	3,260.07	0.00	0.00	0.00	3,260.07
223200 Deferred Revenue - Pers Prop Taxes	(21.85)	0.00	0.00	0.00	(21.85)
235000 CONTRACTS/NOTES/LOANS PAYABLE	90,632.19	0.00	0.00	0.00	90,632.19
238000 Other Post Employment Benefits	14,917.00	0.00	0.00	0.00	14,917.00
239000 Compensated Absences Payable	44,006.00	0.00	0.00	0.00	44,006.00
242000 Expenditures (Debit)	(393,951.90)	106,127.24	272.49	(105,854.75)	(499,806.65)
271000 Unreserved Fund Balance	78,043.49	0.00	0.00	0.00	78,043.49
272000 Unreserved Retained Earnings	(265,303.63)	0.00	0.00	0.00	(265,303.63)
Total LIABILITIES AND FUND EQUITY	(428,393.63)	117,155.19	11,300.44	(105,854.75)	(534,248.38)

5610 AIRPORT OPERATING

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	105,769.98	18,839.24	29,626.45 (	10,787.21)	94,982.77
101100 Cash-FAA Grant/St Loan-2008	6,673.74	0.00	0.00	0.00	6,673.74
102230 Cash - Surplus/Credit Card Acct	100.00	11,875.62	11,874.82	0.80	100.80
103000 Petty Cash	100.00	0.00	0.00	0.00	100.00
113206 Taxes Receivable - Real 2006	(8.15)	0.00	0.00	0.00	(8.15)
113207 Taxes Receivable - Real 2007	29.37	0.00	0.00	0.00	29.37
113208 taxes Receivable - Real 2008	0.16	0.00	0.00	0.00	0.16
113209 Taxes Receivable - Real 2009	0.36	0.00	0.00	0.00	0.36
113211 Taxes Receivable - Real 2011	32.07	0.00	0.00	0.00	32.07
113212 Taxes Receivable- Real 2012	123.29	0.00	0.00	0.00	123.29
113213 Tax Receivables Real-2013	5,055.52	0.00	0.00	0.00	5,055.52
115207 Taxes Receivable - Personal 2007	0.03	0.00	0.00	0.00	0.03
115208 Taxes Receivable - Personal 2008	0.19	0.00	0.00	0.00	0.19
115209 Taxes Receivable Personal 2009	(0.01)	0.00	0.00	0.00	(0.01)
115210 Taxes Receivable Personal 2010	(0.01)	0.00	0.00	0.00	(0.01)
115212 Taxes Receivable Personal 2012	0.01	0.00	0.00	0.00	0.01
115213 Taxes Receivable Personal 2013	12.90	0.00	0.00	0.00	12.90
116000 Protested Taxes Receivable - Reals	(18.13)	0.00	0.00	0.00	(18.13)
132000 Due From Government (Short Term)	427.00	0.00	0.00	0.00	427.00
141000 Prepaid Expense	4,500.00	0.00	0.00	0.00	4,500.00
172000 Revenues (Credit)	(295,024.70)	0.00	18,796.57 (	18,796.57)	(313,821.27)
181000 Land	19,983.00	0.00	0.00	0.00	19,983.00
182000 Buildings	677,537.00	0.00	0.00	0.00	677,537.00
182100 Allowance for Depr - Buildings (Cre	327,092.00)	0.00	0.00	0.00	(327,092.00)
184000 Improvements Other Than Buildings	8,543,759.48	0.00	0.00	0.00	8,543,759.48
184100 Allowance for Depr - Imp Other Than	(2,014,575.00)	0.00	0.00	0.00	(2,014,575.00)
186000 Machinery and Equipment	836,463.59	0.00	0.00	0.00	836,463.59
186100 Allowance for Depr - Machinery & Eq	(277,523.00)	0.00	0.00	0.00	(277,523.00)
188000 Const. Work in Progress-NE Wtr Line	27,005.00	0.00	0.00	0.00	27,005.00
Total ASSETS	7,313,331.69	30,714.86	60,297.84 (	29,582.98)	7,283,748.71
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	15,059.52	15,059.52	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	4,921.02	0.00	0.00	0.00	4,921.02
223200 Deferred Revenue - Pers Prop Taxes	(32.77)	0.00	0.00	0.00	(32.77)
235150 LTrm Pay/MT Aeronautics	24,605.00	0.00	0.00	0.00	24,605.00
238000 Other Post Employment Benefits	4,173.00	0.00	0.00	0.00	4,173.00
239000 Compensated Absences Payable	6,126.00	0.00	0.00	0.00	6,126.00
242000 Expenditures (Debit)	(281,370.18)	29,626.45	43.47 (	29,582.98)	(310,953.16)
250600 Reserve for Replacement & Depreciat	18,913.67	0.00	0.00	0.00	18,913.67
271000 Unreserved Fund Balance	(1,719.00)	0.00	0.00	0.00	(1,719.00)
272000 Unreserved Retained Earnings	7,537,714.95	0.00	0.00	0.00	7,537,714.95
Total LIABILITIES AND FUND EQUITY	7,313,331.69	44,685.97	15,102.99 (	29,582.98)	7,283,748.71

6040 PUBLIC WORKS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	90,698.21	42,834.78	12,156.41	30,678.37	121,376.58
172000 Revenues (Credit)	(37,738.00)	0.00	42,834.78 (	42,834.78) (	80,572.78)
Total ASSETS	52,960.21	42,834.78	54,991.19 (	12,156.41)	40,803.80
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,019.60	1,019.60	0.00	0.00
239000 Compensated Absences Payable	11,902.00	0.00	0.00	0.00	11,902.00
242000 Expenditures (Debit)	(55,677.24)	12,156.41	0.00 (	12,156.41) (	67,833.65)
271000 Unreserved Fund Balance	(587,940.98)	0.00	0.00	0.00 (	587,940.98)
272000 Unreserved Retained Earnings	684,676.43	0.00	0.00	0.00	684,676.43
Total LIABILITIES AND FUND EQUITY	52,960.21	13,176.01	1,019.60 (	12,156.41)	40,803.80

7452 Drivers' License Reinstatement Fees

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	25.00	0.00	25.00 (	25.00)	0.00
Total ASSETS	25.00	0.00	25.00 (	25.00)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	25.00	25.00	0.00	0.00
212500 Due to Others	25.00	25.00	0.00 (	25.00)	0.00
Total LIABILITIES AND FUND EQUITY	25.00	50.00	25.00 (	25.00)	0.00

7467 Law Enforcement Academy Surcharge

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	950.00	643.00	1,593.00 (	950.00)	0.00
Total ASSETS	950.00	643.00	1,593.00 (	950.00)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,593.00	1,593.00	0.00	0.00
212200 Due to Federal, Soc Sec & Medicare	950.00	1,593.00	643.00 (	950.00)	0.00
Total LIABILITIES AND FUND EQUITY	950.00	3,186.00	2,236.00 (	950.00)	0.00

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,101.00	1,578.00	3,679.00 (	2,101.00)	0.00
Total ASSETS	2,101.00	1,578.00	3,679.00 (	2,101.00)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	3,679.00	3,679.00	0.00	0.00
212500 Due to Others	2,101.00	3,679.00	1,578.00 (	2,101.00)	0.00
Total LIABILITIES AND FUND EQUITY	2,101.00	7,358.00	5,257.00 (	2,101.00)	0.00

7910 PAYROLL FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	103,226.38	446,449.29	427,812.78	18,636.51	121,862.89
Total ASSETS	103,226.38	446,449.29	427,812.78	18,636.51	121,862.89
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	74,480.73	102,207.64	149,589.83	47,382.19	121,862.92
212200 Due to Federal, Soc Sec & Medicare	0.00	64,461.64	64,461.64	0.00	0.00
212202 Due to State Unemployment	2,919.81	4,394.88	1,475.04 (	2,919.84) (	0.03)
212203 Due to Worker's Compensation	25,825.84	39,025.41	13,199.57 (	25,825.84)	0.00
212204 Due to State Income Tax	0.00	14,358.00	14,358.00	0.00	0.00
212205 due to MPORS-GABA	0.00	14,444.24	14,444.24	0.00	0.00
212207 Due to AFLAC, AFLAC PRETAX	0.00	340.31	340.31	0.00	0.00
212208 Due to Health Ins, Dental, Vision	0.00	55,019.15	55,019.15	0.00	0.00
212209 Due to PERS Retirement	0.00	31,743.03	31,743.03	0.00	0.00
212210 Due to FURS-GABA Retirement	0.00	12,262.54	12,262.54	0.00	0.00
Total LIABILITIES AND FUND EQUITY	103,226.38	338,256.84	356,893.35	18,636.51	121,862.89

7930 CLAIMS FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	136,894.20	396,974.62	436,324.53 (	39,349.91)	97,544.29
Total ASSETS	136,894.20	396,974.62	436,324.53 (	39,349.91)	97,544.29
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	136,894.20	436,324.53	396,974.62 (	39,349.91)	97,544.29
Total LIABILITIES AND FUND EQUITY	136,894.20	436,324.53	396,974.62 (	39,349.91)	97,544.29

7980 CUSTER CO WATER & SEWER DISTRICT

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	11,101.69	11,101.69	0.00	0.00
122000 Accounts Receivable	13,844.93	10,921.50	11,101.69 (	180.19)	13,664.74
Total ASSETS	13,844.93	22,023.19	22,203.38 (	180.19)	13,664.74
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	11,101.69	11,101.69	0.00	0.00
211020 Due to Custer Water & Sewer Dist	13,844.93	11,101.69	10,921.50 (	180.19)	13,664.74
Total LIABILITIES AND FUND EQUITY	13,844.93	22,203.38	22,023.19 (	180.19)	13,664.74

7981 Interest Clearing

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	1,217.49	1,217.49	0.00	0.00
Total ASSETS	0.00	1,217.49	1,217.49	0.00	0.00
LIABILITIES AND FUND EQUITY					
212500 Due to Others	0.00	1,217.49	1,217.49	0.00	0.00
Total LIABILITIES AND FUND EQUITY	0.00	1,217.49	1,217.49	0.00	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 - Infr	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	339,429.50	0.00	0.00	0.00	339,429.50
Total ASSETS	339,429.50	0.00	0.00	0.00	339,429.50
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	294,627.00	0.00	0.00	0.00	294,627.00
Total LIABILITIES AND FUND EQUITY	339,429.50	0.00	0.00	0.00	339,429.50