

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 3 / 18

1000 GENERAL

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	346,496.12	415,313.86	361,767.55	53,546.31	400,042.43
101080 Cash - Contr & Donations	8,862.00	3,205.00	0.00	3,205.00	12,067.00
101130 Riverside Park Tennis Courts Donati	1,065.03	0.00	0.00	0.00	1,065.03
101140 Animal Control/donated by Nefsy	1,252.88	0.00	0.00	0.00	1,252.88
101160 Riverside Park Restrooms -Donations	166.00	0.00	0.00	0.00	166.00
102260 Cash- Surplus EBMS Flex Plan	4,919.84	0.00	0.00	0.00	4,919.84
103100 Petty Cash-	100.00	0.00	0.00	0.00	100.00
103200 Petty Cash-Police Dept.	100.00	0.00	0.00	0.00	100.00
103300 Petty Cash-City Court	100.00	0.00	0.00	0.00	100.00
113211 Taxes Receivable - Real 2011	( 28.91)	0.00	0.00	0.00	( 28.91)
113213 Tax Receivables Real-2013	( 289.92)	0.00	0.00	0.00	( 289.92)
113214 Taxes Receivable- Real 2014	12.81	0.00	0.00	0.00	12.81
113215 Tax Receivables Real-2015	707.43	0.00	0.00	0.00	707.43
113216 Tax Receivables real-2016	6,544.72	0.00	463.39	( 463.39)	6,081.33
113217 Tax receivables real-2017	( 949,606.59)	0.00	12,304.47	( 12,304.47)	( 961,911.06)
115208 Taxes Receivable - Personal 2008	0.44	0.00	0.00	0.00	0.44
115214 Taxes Receivable Personal 2014	0.02	0.00	0.00	0.00	0.02
115215 Taxes Receivable Personal-2015	0.02	0.00	0.00	0.00	0.02
115216 Tax receivable personal-2016	6.02	0.00	0.00	0.00	6.02
115217 Tax receivable personal-2017	637.85	0.00	145.80	( 145.80)	492.05
122000 Accounts Receivable	335.00	3,689.15	3,844.15	( 155.00)	180.00
122100 Acct Receivable	1,670.31	0.00	0.00	0.00	1,670.31
132000 Due From Government (Short Term)	0.00	0.00	321,244.03	( 321,244.03)	( 321,244.03)
172000 Revenues (Credit)	( 2,526,614.21)	4,303.20	96,041.88	( 91,738.68)	( 2,618,352.89)
Total ASSETS	( 3,103,563.14)	426,511.21	795,811.27	( 369,300.06)	( 3,472,863.20)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	64,889.39	64,889.39	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	( 942,660.46)	12,767.86	0.00	( 12,767.86)	( 955,428.32)
223200 Deferred Revenue - Pers Prop Taxes	644.39	145.80	0.00	( 145.80)	498.59
242000 Expenditures (Debit)	( 3,098,607.40)	360,179.63	3,793.23	( 356,386.40)	( 3,454,993.80)
271000 Unreserved Fund Balance	937,060.33	0.00	0.00	0.00	937,060.33
Total LIABILITIES AND FUND EQUITY	( 3,103,563.14)	437,982.68	68,682.62	( 369,300.06)	( 3,472,863.20)

2220 LIBRARY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	13,323.70	25,060.75	25,160.46 (	99.71)	13,223.99
101021 Cash-One Time Endowments	3,500.00	0.00	0.00	0.00	3,500.00
101032 Cash- Library Board of Trustees Mul	72,769.81	1,544.36	0.00	1,544.36	74,314.17
103000 Petty Cash	75.00	0.00	0.00	0.00	75.00
172000 Revenues (Credit)	( 242,238.71)	0.00	26,605.11 (	26,605.11)	( 268,843.82)
Total ASSETS	( 152,570.20)	26,605.11	51,765.57 (	25,160.46)	( 177,730.66)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,068.85	2,068.85	0.00	0.00
242000 Expenditures (Debit)	( 220,701.32)	25,160.46	0.00 (	25,160.46)	( 245,861.78)
271000 Unreserved Fund Balance	68,131.12	0.00	0.00	0.00	68,131.12
Total LIABILITIES AND FUND EQUITY	( 152,570.20)	27,229.31	2,068.85 (	25,160.46)	( 177,730.66)

2260 EMERGENCY DISASTER

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	34.63	1.65	0.00	1.65	36.28
113211 Taxes Receivable - Real 2011	3.46	0.00	0.00	0.00	3.46
172000 Revenues (Credit)	( 24.35)	0.00	1.65 (	1.65) (	26.00)
Total ASSETS	13.74	1.65	1.65	0.00	13.74
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	3.46	0.00	0.00	0.00	3.46
271000 Unreserved Fund Balance	10.28	0.00	0.00	0.00	10.28
Total LIABILITIES AND FUND EQUITY	13.74	0.00	0.00	0.00	13.74

2270 Health

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	26,558.88	0.00	0.00	0.00	26,558.88
172000 Revenues (Credit)	( 7,500.00)	0.00	0.00	0.00	( 7,500.00)
Total ASSETS	19,058.88	0.00	0.00	0.00	19,058.88
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	19,058.88	0.00	0.00	0.00	19,058.88
Total LIABILITIES AND FUND EQUITY	19,058.88	0.00	0.00	0.00	19,058.88

2310 TIFD-Downtown

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,380.74	242.40	7.73	234.67	3,615.41
172000 Revenues (Credit)	( 31,893.32)	0.00	242.40 (	242.40) (	32,135.72)
Total ASSETS	( 28,512.58)	242.40	250.13 (	7.73) (	28,520.31)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	7.73	7.73	0.00	0.00
242000 Expenditures (Debit)	( 28,512.58)	7.73	0.00 (	7.73) (	28,520.31)
Total LIABILITIES AND FUND EQUITY	( 28,512.58)	15.46	7.73 (	7.73) (	28,520.31)

2350 Local Government/Study Commission

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	15.27	0.00	0.00	0.00	15.27
113214 Taxes Receivable- Real 2014	0.05	0.00	0.00	0.00	0.05
113215 Tax Receivables Real-2015	4.01	0.00	0.00	0.00	4.01
115215 Taxes Receivable Personal-2015 (	0.01)	0.00	0.00	0.00	( 0.01)
115216 Tax receivable personal-2016	0.02	0.00	0.00	0.00	0.02
172000 Revenues (Credit)	( 15.27)	0.00	0.00	0.00	( 15.27)
<b>Total ASSETS</b>	<b>4.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.07</b>
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	4.06	0.00	0.00	0.00	4.06
223200 Deferred Revenue - Pers Prop Taxes	0.01	0.00	0.00	0.00	0.01
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>4.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.07</b>

2372 Permissive Medical Levy

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	12,097.54	1,516.54	0.00	1,516.54	13,614.08
113211 Taxes Receivable - Real 2011	( 5.80)	0.00	0.00	0.00	( 5.80)
113213 Tax Receivables Real-2013	( 28.66)	0.00	0.00	0.00	( 28.66)
113214 Taxes Receivable- Real 2014	1.42	0.00	0.00	0.00	1.42
113215 Tax Receivables Real-2015	77.74	0.00	0.00	0.00	77.74
113216 Tax Receivables real-2016	743.69	0.00	52.66	( 52.66)	691.03
113217 Tax receivables real-2017	( 111,248.75)	0.00	1,441.50	( 1,441.50)	( 112,690.25)
115214 Taxes Receivable Personal 2014	( 0.01)	0.00	0.00	0.00	( 0.01)
115215 Taxes Receivable Personal-2015	( 0.01)	0.00	0.00	0.00	( 0.01)
115216 Tax receivable personal-2016	0.64	0.00	0.00	0.00	0.64
115217 Tax receivable personal-2017	72.47	0.00	16.57	( 16.57)	55.90
172000 Revenues (Credit)	( 114,605.77)	0.00	1,516.54	( 1,516.54)	( 116,122.31)
<b>Total ASSETS</b>	<b>( 212,895.50)</b>	<b>1,516.54</b>	<b>3,027.27</b>	<b>( 1,510.73)</b>	<b>( 214,406.23)</b>
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	( 110,460.39)	1,494.16	0.00	( 1,494.16)	( 111,954.55)
223200 Deferred Revenue - Pers Prop Taxes	70.49	16.57	0.00	( 16.57)	53.92
242000 Expenditures (Debit)	( 102,508.23)	0.00	0.00	0.00	( 102,508.23)
271000 Unreserved Fund Balance	2.63	0.00	0.00	0.00	2.63
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>( 212,895.50)</b>	<b>1,510.73</b>	<b>0.00</b>	<b>( 1,510.73)</b>	<b>( 214,406.23)</b>

2394 BUILDING CODE ENFORCEMENT

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	106,480.73	11,547.81	10,323.49	1,224.32	107,705.05
172000 Revenues (Credit)	( 71,952.27)	0.00	11,547.81	( 11,547.81)	( 83,500.08)
Total ASSETS	34,528.46	11,547.81	21,871.30	( 10,323.49)	24,204.97
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	8,341.91	8,341.91	0.00	0.00
242000 Expenditures (Debit)	( 76,020.22)	10,323.49	0.00	( 10,323.49)	( 86,343.71)
271000 Unreserved Fund Balance	110,548.68	0.00	0.00	0.00	110,548.68
Total LIABILITIES AND FUND EQUITY	34,528.46	18,665.40	8,341.91	( 10,323.49)	24,204.97

2400 LTG M D#165-(Gen City)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	33,250.22	1,316.60	16,161.03 (	14,844.43)	18,405.79
118130 Special Assessments Receivable 2013(	26.44)	0.00	0.00	0.00 (	26.44)
118140 Special Assessments Receivables-201	39.03	0.00	0.00	0.00	39.03
118150 Special Assessments Receivables-201	106.00	0.00	0.00	0.00	106.00
118160 Special Assessments Receivables-201	1,034.79	0.00	138.06 (	138.06)	896.73
118170 Special Assessments Receivables-201	83,700.04	0.00	1,147.15 (	1,147.15)	82,552.89
172000 Revenues (Credit)	( 126,831.20)	0.00	1,316.60 (	1,316.60) (	128,147.80)
Total ASSETS	( 8,727.56)	1,316.60	18,762.84 (	17,446.24) (	26,173.80)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	16,161.03	16,161.03	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	84,854.78	1,285.21	0.00 (	1,285.21)	83,569.57
242000 Expenditures (Debit)	( 130,769.19)	16,161.03	0.00 (	16,161.03) (	146,930.22)
271000 Unreserved Fund Balance	37,186.85	0.00	0.00	0.00	37,186.85
Total LIABILITIES AND FUND EQUITY	( 8,727.56)	33,607.27	16,161.03 (	17,446.24) (	26,173.80)

2420 LTG M D#167-(MilesAddn Etc)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
<b>ASSETS</b>					
101000 Cash - Operating	6,860.99	524.58	2,705.73 (	2,181.15)	4,679.84
118160 Special Assessments Receivables-201	75.00	0.00	0.00	0.00	75.00
118170 Special Assessments Receivables-201	12,131.79	0.00	517.21 (	517.21)	11,614.58
172000 Revenues (Credit)	( 17,012.00)	0.00	524.58 (	524.58) (	17,536.58)
<b>Total ASSETS</b>	<b>2,055.78</b>	<b>524.58</b>	<b>3,747.52 (</b>	<b>3,222.94) (</b>	<b>1,167.16)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	0.00	2,705.73	2,705.73	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	12,206.79	517.21	0.00 (	517.21)	11,689.58
242000 Expenditures (Debit)	( 22,793.83)	2,705.73	0.00 (	2,705.73) (	25,499.56)
271000 Unreserved Fund Balance	12,642.82	0.00	0.00	0.00	12,642.82
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>2,055.78</b>	<b>5,928.67</b>	<b>2,705.73 (</b>	<b>3,222.94) (</b>	<b>1,167.16)</b>

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 3 / 18

2430 LTG M D#171-(Balsam Est)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,635.41	0.00	139.91 (	139.91)	2,495.50
118170 Special Assessments Receivables-201	2,061.25	0.00	0.00	0.00	2,061.25
172000 Revenues (Credit)	( 3,024.22)	0.00	0.00	0.00	( 3,024.22)
Total ASSETS	1,672.44	0.00	139.91 (	139.91)	1,532.53
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	139.91	139.91	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	2,061.25	0.00	0.00	0.00	2,061.25
242000 Expenditures (Debit)	( 2,566.09)	139.91	0.00 (	139.91)	( 2,706.00)
271000 Unreserved Fund Balance	2,177.28	0.00	0.00	0.00	2,177.28
Total LIABILITIES AND FUND EQUITY	1,672.44	279.82	139.91 (	139.91)	1,532.53

2440 LTG M D#172-(Main Str)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	4,679.01	96.06	1,451.18 (	1,355.12)	3,323.89
118170 Special Assessments Receivables-201	7,644.23	0.00	94.71 (	94.71)	7,549.52
172000 Revenues (Credit)	( 13,045.38)	0.00	96.06 (	96.06)	( 13,141.44)
Total ASSETS	( 722.14)	96.06	1,641.95 (	1,545.89)	( 2,268.03)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,451.18	1,451.18	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	7,644.23	94.71	0.00 (	94.71)	7,549.52
242000 Expenditures (Debit)	( 13,819.45)	1,451.18	0.00 (	1,451.18)	( 15,270.63)
271000 Unreserved Fund Balance	5,453.08	0.00	0.00	0.00	5,453.08
Total LIABILITIES AND FUND EQUITY	( 722.14)	2,997.07	1,451.18 (	1,545.89)	( 2,268.03)

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,923.55	0.00	401.84 (	401.84)	1,521.71
118170 Special Assessments Receivables-201	2,555.67	0.00	0.00	0.00	2,555.67
172000 Revenues (Credit)	( 3,232.12)	0.00	0.00	0.00	( 3,232.12)
Total ASSETS	1,247.10	0.00	401.84 (	401.84)	845.26
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	401.84	401.84	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	2,555.67	0.00	0.00	0.00	2,555.67
242000 Expenditures (Debit)	( 4,214.72)	401.84	0.00 (	401.84)	( 4,616.56)
271000 Unreserved Fund Balance	2,906.15	0.00	0.00	0.00	2,906.15
Total LIABILITIES AND FUND EQUITY	1,247.10	803.68	401.84 (	401.84)	845.26

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 3 / 18

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
<b>ASSETS</b>					
101000 Cash - Operating	1,137.66	0.00	605.55 (	605.55)	532.11
118160 Special Assessments Receivables-201	87.52	0.00	0.00	0.00	87.52
118170 Special Assessments Receivables-201	2,873.71	0.00	0.00	0.00	2,873.71
172000 Revenues (Credit)	( 4,381.45)	0.00	0.00	0.00	( 4,381.45)
Total ASSETS	( 282.56)	0.00	605.55 (	605.55)	( 888.11)
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	0.00	605.55	605.55	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	2,961.23	0.00	0.00	0.00	2,961.23
242000 Expenditures (Debit)	( 5,870.44)	605.55	0.00 (	605.55)	( 6,475.99)
271000 Unreserved Fund Balance	2,626.65	0.00	0.00	0.00	2,626.65
Total LIABILITIES AND FUND EQUITY	( 282.56)	1,211.10	605.55 (	605.55)	( 888.11)

2480 LTG M M#173-(Milestown Estates)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,066.53	0.00	123.60 (	123.60)	942.93
118170 Special Assessments Receivables-201	379.46	0.00	0.00	0.00	379.46
172000 Revenues (Credit)	( 1,059.49)	0.00	0.00	0.00 (	1,059.49)
Total ASSETS	386.50	0.00	123.60 (	123.60)	262.90
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	123.60	123.60	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	379.46	0.00	0.00	0.00	379.46
242000 Expenditures (Debit)	( 1,280.23)	123.60	0.00 (	123.60) (	1,403.83)
271000 Unreserved Fund Balance	1,287.27	0.00	0.00	0.00	1,287.27
Total LIABILITIES AND FUND EQUITY	386.50	247.20	123.60 (	123.60)	262.90

2510 STR MAINT DIST #204

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	626,341.46	9,705.21	105,338.33 (	95,633.12)	530,708.34
118130 Special Assessments Receivable 2013	104.31	0.00	0.00	0.00	104.31
118140 Special Assessments Receivables-201	31.99	0.00	0.00	0.00	31.99
118150 Special Assessments Receivables-201	415.17	0.00	0.00	0.00	415.17
118160 Special Assessments Receivables-201	4,494.69	0.00	635.96 (	635.96)	3,858.73
118170 Special Assessments Receivables-201	504,857.74	0.00	8,861.18 (	8,861.18)	495,996.56
172000 Revenues (Credit)	( 801,873.10)	0.00	9,692.71 (	9,692.71)	( 811,565.81)
Total ASSETS	334,372.26	9,705.21	124,528.18 (	114,822.97)	219,549.29
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	30,719.22	30,719.22	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	509,903.91	9,497.14	0.00 (	9,497.14)	500,406.77
242000 Expenditures (Debit)	( 850,408.86)	105,338.33	12.50 (	105,325.83)	( 955,734.69)
271000 Unreserved Fund Balance	674,877.21	0.00	0.00	0.00	674,877.21
Total LIABILITIES AND FUND EQUITY	334,372.26	145,554.69	30,731.72 (	114,822.97)	219,549.29

2520 STR MAINT DIST #205

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	227,716.77	1,382.47	30,492.48 (	29,110.01)	198,606.76
118130 Special Assessments Receivable 2013(	45.28)	0.00	0.00	0.00 (	45.28)
118140 Special Assessments Receivables-201	214.50	0.00	0.00	0.00	214.50
118150 Special Assessments Receivables-201	210.08	0.00	0.00	0.00	210.08
118160 Special Assessments Receivables-201	2,180.59	0.00	196.60 (	196.60)	1,983.99
118170 Special Assessments Receivables-201	67,490.68	0.00	1,135.76 (	1,135.76)	66,354.92
172000 Revenues (Credit)	( 164,615.39)	0.00	1,369.97 (	1,369.97) (	165,985.36)
Total ASSETS	133,151.95	1,382.47	33,194.81 (	31,812.34)	101,339.61
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	7,616.29	7,616.29	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	70,050.41	1,332.36	0.00 (	1,332.36)	68,718.05
242000 Expenditures (Debit)	( 278,116.75)	30,492.48	12.50 (	30,479.98) (	308,596.73)
271000 Unreserved Fund Balance	341,218.29	0.00	0.00	0.00	341,218.29
Total LIABILITIES AND FUND EQUITY	133,151.95	39,441.13	7,628.79 (	31,812.34)	101,339.61

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	4,629.27	0.00	511.97 (	511.97)	4,117.30
118170 Special Assessments Receivables-201	2,184.80	0.00	0.00	0.00	2,184.80
172000 Revenues (Credit)	( 5,693.90)	0.00	0.00	0.00 (	5,693.90)
Total ASSETS	1,120.17	0.00	511.97 (	511.97)	608.20
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	2,184.80	0.00	0.00	0.00	2,184.80
242000 Expenditures (Debit)	( 4,203.74)	511.97	0.00 (	511.97) (	4,715.71)
271000 Unreserved Fund Balance	3,139.11	0.00	0.00	0.00	3,139.11
Total LIABILITIES AND FUND EQUITY	1,120.17	511.97	0.00 (	511.97)	608.20

2701 Fire Grants

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,376.15	350.00	0.00	350.00	1,726.15
172000 Revenues (Credit)	0.00	0.00	350.00 (	350.00) (	350.00)
Total ASSETS	1,376.15	350.00	350.00	0.00	1,376.15
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	1,376.15	0.00	0.00	0.00	1,376.15
Total LIABILITIES AND FUND EQUITY	1,376.15	0.00	0.00	0.00	1,376.15

2820 GAS TAX

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	28,806.50	14,739.75	336.50	14,403.25	43,209.75
172000 Revenues (Credit)	( 117,918.01)	0.00	14,739.75	( 14,739.75)	( 132,657.76)
Total ASSETS	( 89,111.51)	14,739.75	15,076.25	( 336.50)	( 89,448.01)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	( 89,113.54)	336.50	0.00	( 336.50)	( 89,450.04)
271000 Unreserved Fund Balance	2.03	0.00	0.00	0.00	2.03
Total LIABILITIES AND FUND EQUITY	( 89,111.51)	336.50	0.00	( 336.50)	( 89,448.01)

04/16/18  
16:20:20

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 3 / 18

Page: 21 of 47  
Report ID: L120

2821 HB473- Fuel Tax

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
102131 Restricted Cash- HB473	0.00	65,815.91	0.00	65,815.91	65,815.91
172000 Revenues (Credit)	0.00	0.00	65,815.91 (	65,815.91) (	65,815.91)
Total ASSETS	0.00	65,815.91	65,815.91	0.00	0.00

2850 911 EMERGENCY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	290,207.66	0.00	24,828.68 (	24,828.68)	265,378.98
141000 Prepaid Expense	( 10,830.00)	0.00	0.00	0.00	( 10,830.00)
172000 Revenues (Credit)	( 184,749.60)	0.00	0.00	0.00	( 184,749.60)
Total ASSETS	94,628.06	0.00	24,828.68 (	24,828.68)	69,799.38
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	( 10,440.72)	9,905.68	9,905.68	0.00	( 10,440.72)
242000 Expenditures (Debit)	( 108,210.35)	24,828.68	0.00 (	24,828.68)	( 133,039.03)
271000 Unreserved Fund Balance	213,279.13	0.00	0.00	0.00	213,279.13
Total LIABILITIES AND FUND EQUITY	94,628.06	34,734.36	9,905.68 (	24,828.68)	69,799.38

2880 LIBRARY GRANTS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101003 Cash - per capita	15,884.42	0.00	0.00	0.00	15,884.42
101020 Cash - Partners Program	36,763.70	0.00	157.50 (	157.50)	36,606.20
101030 Cash - Sagebrush Fed/Base Grant	8,256.83	4,897.19	0.00	4,897.19	13,154.02
172000 Revenues (Credit)	0.00	0.00	4,897.19 (	4,897.19)	( 4,897.19)
Total ASSETS	60,904.95	4,897.19	5,054.69 (	157.50)	60,747.45
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	157.50	157.50	0.00	0.00
242000 Expenditures (Debit)	( 3,876.50)	157.50	0.00 (	157.50)	( 4,034.00)
271000 Unreserved Fund Balance	64,781.45	0.00	0.00	0.00	64,781.45
Total LIABILITIES AND FUND EQUITY	60,904.95	315.00	157.50 (	157.50)	60,747.45

2935 Historic Preservation

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	8,914.79	0.00	2,008.40 (	2,008.40)	6,906.39
172000 Revenues (Credit)	( 4,768.21)	0.00	0.00	0.00	( 4,768.21)
Total ASSETS	4,146.58	0.00	2,008.40 (	2,008.40)	2,138.18
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,006.56	2,006.56	0.00	0.00
242000 Expenditures (Debit)	( 2,514.75)	2,008.40	0.00 (	2,008.40)	( 4,523.15)
271000 Unreserved Fund Balance	9,947.71	0.00	0.00	0.00	9,947.71
271500 Restatements to Prior Year's Fund B(	3,286.38)	0.00	0.00	0.00	( 3,286.38)
Total LIABILITIES AND FUND EQUITY	4,146.58	4,014.96	2,006.56 (	2,008.40)	2,138.18

2940 HOUSING AUTHORITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	5,000.00	0.00	5,000.00 (	5,000.00)	0.00
Total ASSETS	5,000.00	0.00	5,000.00 (	5,000.00)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	5,000.00	5,000.00	0.00	0.00
242000 Expenditures (Debit)	5,000.00	5,000.00	0.00 (	5,000.00)	0.00
Total LIABILITIES AND FUND EQUITY	5,000.00	10,000.00	5,000.00 (	5,000.00)	0.00

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	( 4,356.05)	15,894.31	6,527.09	9,367.22	5,011.17
101004 RSVP Non-Federal Cash Operating-Cus	8,838.89	3,478.72	2,355.82	1,122.90	9,961.79
101008 RSVP- Custer Excess	( 18.33)	700.00	200.00	500.00	481.67
103100 Petty Cash-	200.00	0.00	0.00	0.00	200.00
172000 Revenues (Credit)	( 52,936.46)	31,914.60	51,287.63	( 19,373.03)	( 72,309.49)
Total ASSETS	( 48,271.95)	51,987.63	60,370.54	( 8,382.91)	( 56,654.86)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,851.22	2,851.22	0.00	0.00
242000 Expenditures (Debit)	( 60,942.82)	8,427.36	44.45	( 8,382.91)	( 69,325.73)
271000 Unreserved Fund Balance	12,670.87	0.00	0.00	0.00	12,670.87
Total LIABILITIES AND FUND EQUITY	( 48,271.95)	11,278.58	2,895.67	( 8,382.91)	( 56,654.86)

04/16/18  
16:20:20

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 3 / 18

Page: 27 of 47  
Report ID: L120

3300 Judgement & Losses-Power Settlement

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
115208 Taxes Receivable - Personal 2008 (	0.47)	0.00	0.00	0.00	( 0.47)
Total ASSETS (	0.47)	0.00	0.00	0.00	( 0.47)
LIABILITIES AND FUND EQUITY					
223200 Deferred Revenue - Pers Prop Taxes (	0.47)	0.00	0.00	0.00	( 0.47)
Total LIABILITIES AND FUND EQUITY (	0.47)	0.00	0.00	0.00	( 0.47)

04/16/18  
16:20:20

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 3 / 18

Page: 28 of 47  
Report ID: L120

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	11,102.26	0.00	0.00	0.00	11,102.26
118000 Special Assessments Receivable 2000	2,551.35	0.00	0.00	0.00	2,551.35
118150 Special Assessments Receivables-201	1,224.81	0.00	0.00	0.00	1,224.81
118170 Special Assessments Receivables-201	1,748.86	0.00	0.00	0.00	1,748.86
119000 Special Assmt Recbl - Deferred	39,670.16	0.00	0.00	0.00	39,670.16
172000 Revenues (Credit)	( 2,041.21)	0.00	0.00	0.00	( 2,041.21)
<b>Total ASSETS</b>	<b>54,256.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>54,256.23</b>
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	45,195.18	0.00	0.00	0.00	45,195.18
242000 Expenditures (Debit)	( 5,042.65)	0.00	0.00	0.00	( 5,042.65)
271000 Unreserved Fund Balance	14,103.70	0.00	0.00	0.00	14,103.70
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>54,256.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>54,256.23</b>

4000 General Fund Capitol Improvement Fund

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	57,835.35	0.00	0.00	0.00	57,835.35
172000 Revenues (Credit)	( 475.22)	0.00	0.00	0.00	( 475.22)
Total ASSETS	57,360.13	0.00	0.00	0.00	57,360.13
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	( 16,746.93)	0.00	0.00	0.00	( 16,746.93)
271000 Unreserved Fund Balance	74,107.06	0.00	0.00	0.00	74,107.06
Total LIABILITIES AND FUND EQUITY	57,360.13	0.00	0.00	0.00	57,360.13

4050 Ambulance Capital Improvement Fund

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	13,779.06	0.00	0.00	0.00	13,779.06
Total ASSETS	13,779.06	0.00	0.00	0.00	13,779.06
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	13,779.06	0.00	0.00	0.00	13,779.06
Total LIABILITIES AND FUND EQUITY	13,779.06	0.00	0.00	0.00	13,779.06

4060 CAPITAL IMPROV-PUBLIC WORKS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	361,160.67	230.00	0.00	230.00	361,390.67
122000 Accounts Receivable	130.00	0.00	130.00 (	130.00)	0.00
172000 Revenues (Credit)	( 126,934.39)	0.00	100.00 (	100.00) (	127,034.39)
Total ASSETS	234,356.28	230.00	230.00	0.00	234,356.28
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	( 24,145.00)	0.00	0.00	0.00	( 24,145.00)
271000 Unreserved Fund Balance	258,501.28	0.00	0.00	0.00	258,501.28
Total LIABILITIES AND FUND EQUITY	234,356.28	0.00	0.00	0.00	234,356.28

5210 WATER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,425,553.21	149,214.59	104,939.83	44,274.76	3,469,827.97
101010 Deposit Cash	101,900.00	4,750.00	3,250.00	1,500.00	103,400.00
102240 Cash - Replacement & Depreciation	1,489,589.35	0.00	0.00	0.00	1,489,589.35
102250 Cash - System Development Fees	304,839.92	0.00	0.00	0.00	304,839.92
102270 Cash - Curb Stop Replacement Fee	310,358.77	3,638.58	1.00	3,637.58	313,996.35
102312 RevBnd/CurYearDebt-DNRC/CarbonTank	23,393.77	11,587.19	0.00	11,587.19	34,980.96
102313 RevBnd/CurYearDebt-DNRC/NE WtrLine	23,947.05	11,867.60	0.00	11,867.60	35,814.65
102315 RevBnd/CurYearDebt-ARRA/NE Water Li	2,577.18	1,546.98	0.00	1,546.98	4,124.16
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	175,236.90	153,665.56	152,160.86	1,504.70	176,741.60
122020 Accounts Receivable-\$2.00 State Ass	1,452.61	0.00	1,105.60	( 1,105.60)	347.01
162000 Deferred outflows-GASB68	97,358.00	0.00	0.00	0.00	97,358.00
172000 Revenues (Credit)	( 1,591,223.84)	1,986.86	147,988.87	( 146,002.01)	( 1,737,225.85)
181000 Land	41,844.00	0.00	0.00	0.00	41,844.00
182000 Buildings	22,997.00	0.00	0.00	0.00	22,997.00
182100 Allowance for Depr - Buildings (Cre(	22,997.00)	0.00	0.00	0.00	( 22,997.00)
186000 Machinery and Equipment	453,741.42	0.00	0.00	0.00	453,741.42
186100 Allowance for Depr - Machinery & Eq(	286,464.00)	0.00	0.00	0.00	( 286,464.00)
189100 Source of Supply	3,448,234.49	0.00	0.00	0.00	3,448,234.49
189110 Allowance for Depreciation - Source(	637,848.00)	0.00	0.00	0.00	( 637,848.00)
189300 Treatment Plant	3,716,158.00	0.00	0.00	0.00	3,716,158.00
189310 Allowance for Depr - Treatment Plan(	1,952,682.00)	0.00	0.00	0.00	( 1,952,682.00)
189400 Transmission & Distribution	13,399,789.26	0.00	0.00	0.00	13,399,789.26
189410 Allowance for Depr - Trans & Distri(	3,987,753.00)	0.00	0.00	0.00	( 3,987,753.00)
<b>Total ASSETS</b>	<b>18,860,240.09</b>	<b>338,257.36</b>	<b>409,446.16</b>	<b>( 71,188.80)</b>	<b>18,789,051.29</b>
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	( 34,879.00)	14,185.29	14,185.29	0.00	( 34,879.00)
214000 Deposits Payable	101,900.00	3,250.00	4,750.00	1,500.00	103,400.00
214010 Refunds Payable	62.99	691.84	391.84	( 300.00)	( 237.01)
223899 Deferred inflows-GASB 68	1,925.00	0.00	0.00	0.00	1,925.00
231000 BONDS PAYABLE	4,499,000.00	0.00	0.00	0.00	4,499,000.00
237000 Net Pension liability-GASB 68	581,442.00	0.00	0.00	0.00	581,442.00
238000 Other Post Employment Benefits	11,236.00	0.00	0.00	0.00	11,236.00
239000 Compensated Absences Payable	100,480.00	0.00	0.00	0.00	100,480.00
242000 Expenditures (Debit)	( 905,167.19)	74,994.90	2,606.10	( 72,388.80)	( 977,555.99)
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	( 479,092.93)	0.00	0.00	0.00	( 479,092.93)
272000 Unreserved Retained Earnings	13,137,041.82	0.00	0.00	0.00	13,137,041.82
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>18,860,240.09</b>	<b>93,122.03</b>	<b>21,933.23</b>	<b>( 71,188.80)</b>	<b>18,789,051.29</b>

5310 SEWER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,763,261.02	176,450.14	109,701.45	66,748.69	1,830,009.71
102240 Cash - Replacement & Depreciation	195,098.39	0.00	0.00	0.00	195,098.39
102250 Cash - System Development Fees	147,840.91	0.00	0.00	0.00	147,840.91
102279 WWtr Treatment Plant-Phase II Const(	760,505.45)	812,381.76	7,036.97	805,344.79	44,839.34
102280 WWtr Treatment Plant-Phase I Constr	678,063.46	0.00	0.00	0.00	678,063.46
102316 RevBnd/CurYearDebt-Phase 1 Haynes L	17,073.36	8,406.67	0.00	8,406.67	25,480.03
102317 RevBnd/CurYearDebt-WWTP Phase II	118,457.06	63,504.33	0.00	63,504.33	181,961.39
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	85,894.00	0.00	0.00	0.00	85,894.00
122000 Accounts Receivable	205,051.56	164,023.99	170,621.27 (	6,597.28)	198,454.28
162000 Deferred outflows-GASB68	79,131.00	0.00	0.00	0.00	79,131.00
172000 Revenues (Credit)	( 1,993,291.43)	0.00	1,009,567.12 (	1,009,567.12)	( 3,002,858.55)
181000 Land	2.00	0.00	0.00	0.00	2.00
186000 Machinery and Equipment	743,665.77	0.00	0.00	0.00	743,665.77
186100 Allowance for Depr - Machinery & Eq(	458,458.00)	0.00	0.00	0.00	( 458,458.00)
188000 Const. Work in Progress-NE Wtr Line	4,835,122.93	0.00	0.00	0.00	4,835,122.93
189300 Treatment Plant	4,648,138.96	0.00	0.00	0.00	4,648,138.96
189310 Allowance for Depr - Treatment Plan(	1,413,812.00)	0.00	0.00	0.00	( 1,413,812.00)
189400 Transmission & Distribution	4,028,819.40	0.00	0.00	0.00	4,028,819.40
189410 Allowance for Depr - Trans & Distri(	1,500,237.00)	0.00	0.00	0.00	( 1,500,237.00)
<b>Total ASSETS</b>	<b>11,521,050.94</b>	<b>1,224,766.89</b>	<b>1,296,926.81 (</b>	<b>72,159.92)</b>	<b>11,448,891.02</b>
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	27,614.79	27,614.79	0.00	0.00
223899 Deferred inflows-GASB 68	1,564.00	0.00	0.00	0.00	1,564.00
231300 Bonds Pay 1979 Issue	1,212,000.00	0.00	0.00	0.00	1,212,000.00
231301 WWTP #2 Bonds Pay	3,908,520.00	0.00	0.00	0.00	3,908,520.00
237000 Net Pension liability-GASB 68	472,582.00	0.00	0.00	0.00	472,582.00
238000 Other Post Employment Benefits	9,136.00	0.00	0.00	0.00	9,136.00
239000 Compensated Absences Payable	79,792.00	0.00	0.00	0.00	79,792.00
242000 Expenditures (Debit)	( 2,515,733.58)	76,659.61	4,499.69 (	72,159.92)	( 2,587,893.50)
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	( 362,628.93)	0.00	0.00	0.00	( 362,628.93)
272000 Unreserved Retained Earnings	6,966,401.71	0.00	0.00	0.00	6,966,401.71
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>11,521,050.94</b>	<b>104,274.40</b>	<b>32,114.48 (</b>	<b>72,159.92)</b>	<b>11,448,891.02</b>

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 3 / 18

5510 AMBULANCE FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	( 226,213.95)	65,928.28	41,846.78	24,081.50	( 202,132.45)
113211 Taxes Receivable - Real 2011	19.68	0.00	0.00	0.00	19.68
113213 Tax Receivables Real-2013	( 1.40)	0.00	0.00	0.00	( 1.40)
113214 Taxes Receivable- Real 2014	0.05	0.00	0.00	0.00	0.05
113215 Tax Receivables Real-2015	4.01	0.00	0.00	0.00	4.01
113216 Tax Receivables real-2016	33.15	0.00	2.35	( 2.35)	30.80
113217 Tax receivables real-2017	( 5,057.25)	0.00	65.53	( 65.53)	( 5,122.78)
115208 Taxes Receivable - Personal 2008	0.01	0.00	0.00	0.00	0.01
115214 Taxes Receivable Personal 2014	( 0.01)	0.00	0.00	0.00	( 0.01)
115215 Taxes Receivable Personal-2015	( 0.01)	0.00	0.00	0.00	( 0.01)
115216 Tax receivable personal-2016	0.02	0.00	0.00	0.00	0.02
115217 Tax receivable personal-2017	3.22	0.00	0.74	( 0.74)	2.48
122000 Accounts Receivable	388,707.81	60,876.79	136,599.81	( 75,723.02)	312,984.79
122100 Acct Receivable	( 118,467.20)	0.00	0.00	0.00	( 118,467.20)
162000 Deferred outflows-GASB68	39,733.00	0.00	0.00	0.00	39,733.00
172000 Revenues (Credit)	( 582,546.24)	209.11	61,779.44	( 61,570.33)	( 644,116.57)
186000 Machinery and Equipment	411,482.11	0.00	0.00	0.00	411,482.11
186100 Allowance for Depr - Machinery & Eq	263,437.00)	0.00	0.00	0.00	( 263,437.00)
<b>Total ASSETS</b>	<b>( 355,740.00)</b>	<b>127,014.18</b>	<b>240,294.65</b>	<b>( 113,280.47)</b>	<b>( 469,020.47)</b>
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	11,472.03	11,472.03	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	( 5,186.80)	67.88	0.00	( 67.88)	( 5,254.68)
223200 Deferred Revenue - Pers Prop Taxes	( 18.11)	0.74	0.00	( 0.74)	( 18.85)
223899 Deferred inflows-GASB 68	8,017.00	0.00	0.00	0.00	8,017.00
235000 CONTRACTS/NOTES/LOANS PAYABLE	( 0.01)	0.00	0.00	0.00	( 0.01)
237000 Net Pension liability-GASB 68	138,715.00	0.00	0.00	0.00	138,715.00
238000 Other Post Employment Benefits	4,975.00	0.00	0.00	0.00	4,975.00
239000 Compensated Absences Payable	28,702.00	0.00	0.00	0.00	28,702.00
242000 Expenditures (Debit)	( 454,938.76)	113,256.18	44.33	( 113,211.85)	( 568,150.61)
271000 Unreserved Fund Balance	( 121,630.00)	0.00	0.00	0.00	( 121,630.00)
272000 Unreserved Retained Earnings	45,624.68	0.00	0.00	0.00	45,624.68
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>( 355,740.00)</b>	<b>124,796.83</b>	<b>11,516.36</b>	<b>( 113,280.47)</b>	<b>( 469,020.47)</b>

5610 AIRPORT OPERATING

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	210,733.53	32,287.79	19,481.55	12,806.24	223,539.77
102117 Airport Improvement	56,055.12	0.00	12,215.44 (	12,215.44)	43,839.68
102230 Cash - Surplus/Credit Card Acct (	0.56)	7,281.40	7,281.40	0.00 (	0.56)
103000 Petty Cash	100.00	0.00	0.00	0.00	100.00
113211 Taxes Receivable - Real 2011	11.57	0.00	0.00	0.00	11.57
113213 Tax Receivables Real-2013 (	2.14)	0.00	0.00	0.00 (	2.14)
113214 Taxes Receivable- Real 2014	0.10	0.00	0.00	0.00	0.10
113215 Tax Receivables Real-2015	6.05	0.00	0.00	0.00	6.05
113216 Tax Receivables real-2016	49.68	0.00	3.52 (	3.52)	46.16
113217 Tax receivables real-2017 (	7,585.35)	0.00	98.29 (	98.29)	( 7,683.64)
115208 Taxes Receivable - Personal 2008	0.02	0.00	0.00	0.00	0.02
115215 Taxes Receivable Personal-2015	0.01	0.00	0.00	0.00	0.01
115216 Tax receivable personal-2016	0.06	0.00	0.00	0.00	0.06
115217 Tax receivable personal-2017	4.85	0.00	1.11 (	1.11)	3.74
141000 Prepaid Expense	4,615.00	0.00	0.00	0.00	4,615.00
162000 Deferred outflows-GASB68	23,482.00	0.00	0.00	0.00	23,482.00
172000 Revenues (Credit) (	742,243.79)	894.00	20,747.35 (	19,853.35)	( 762,097.14)
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(	368,868.00)	0.00	0.00	0.00 (	368,868.00)
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(	2,810,394.00)	0.00	0.00	0.00 (	2,810,394.00)
186000 Machinery and Equipment	907,191.59	0.00	0.00	0.00	907,191.59
186100 Allowance for Depr - Machinery & Eq(	427,674.00)	0.00	0.00	0.00 (	427,674.00)
<b>Total ASSETS</b>	<b>10,560,834.85</b>	<b>40,463.19</b>	<b>59,828.66 (</b>	<b>19,365.47)</b>	<b>10,541,469.38</b>
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	6,393.53	6,393.53	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes (	7,779.68)	101.81	0.00 (	101.81)	( 7,881.49)
223200 Deferred Revenue - Pers Prop Taxes (	27.13)	1.11	0.00 (	1.11)	( 28.24)
223899 Deferred inflows-GASB 68	464.00	0.00	0.00	0.00	464.00
235000 CONTRACTS/NOTES/LOANS PAYABLE	2,352.61	0.00	0.00	0.00	2,352.61
235140 LTrm Pay/Intercap-Runway	14,757.13	0.00	0.00	0.00	14,757.13
235150 LTrm Pay/MT Aeronautics	4,921.00	0.00	0.00	0.00	4,921.00
235160 LTrm Pay/MT Aeronautics (2)	135,624.00	0.00	0.00	0.00	135,624.00
237000 Net Pension liability-GASB 68	140,238.00	0.00	0.00	0.00	140,238.00
238000 Other Post Employment Benefits	2,789.00	0.00	0.00	0.00	2,789.00
239000 Compensated Absences Payable	14,631.00	0.00	0.00	0.00	14,631.00
242000 Expenditures (Debit) (	564,880.19)	19,262.55	0.00 (	19,262.55)	( 584,142.74)
250600 Reserve for Replacement & Depreciat	18,913.67	0.00	0.00	0.00	18,913.67
271000 Unreserved Fund Balance (	80,253.00)	0.00	0.00	0.00 (	80,253.00)
272000 Unreserved Retained Earnings	10,879,084.44	0.00	0.00	0.00	10,879,084.44
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>10,560,834.85</b>	<b>25,759.00</b>	<b>6,393.53 (</b>	<b>19,365.47)</b>	<b>10,541,469.38</b>

6040 PUBLIC WORKS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	( 11,343.71)	49,170.56	16,121.80	33,048.76	21,705.05
172000 Revenues (Credit)	( 66,575.62)	0.00	49,170.56	( 49,170.56)	( 115,746.18)
Total ASSETS	( 77,919.33)	49,170.56	65,292.36	( 16,121.80)	( 94,041.13)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,838.95	1,838.95	0.00	0.00
239000 Compensated Absences Payable	12,809.00	0.00	0.00	0.00	12,809.00
242000 Expenditures (Debit)	( 122,941.90)	16,121.80	0.00	( 16,121.80)	( 139,063.70)
271000 Unreserved Fund Balance	( 64,521.88)	0.00	0.00	0.00	( 64,521.88)
272000 Unreserved Retained Earnings	96,735.45	0.00	0.00	0.00	96,735.45
Total LIABILITIES AND FUND EQUITY	( 77,919.33)	17,960.75	1,838.95	( 16,121.80)	( 94,041.13)

7370 TBID

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	436.00	436.00	0.00	0.00
Total ASSETS	0.00	436.00	436.00	0.00	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	436.00	436.00	0.00	0.00
212500 Due to Others	0.00	436.00	436.00	0.00	0.00
Total LIABILITIES AND FUND EQUITY	0.00	872.00	872.00	0.00	0.00

7467 Law Enforcement Academy Surcharge

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,255.00	325.00	1,205.00 (	880.00)	375.00
Total ASSETS	1,255.00	325.00	1,205.00 (	880.00)	375.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,205.00	1,205.00	0.00	0.00
212200 Due to Federal, Soc Sec & Medicare	1,255.00	1,205.00	325.00 (	880.00)	375.00
Total LIABILITIES AND FUND EQUITY	1,255.00	2,410.00	1,530.00 (	880.00)	375.00

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	4,004.50	723.50	2,286.50 (	1,563.00)	2,441.50
Total ASSETS	4,004.50	723.50	2,286.50 (	1,563.00)	2,441.50
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,286.50	2,286.50	0.00	0.00
212500 Due to Others	4,004.50	2,286.50	723.50 (	1,563.00)	2,441.50
Total LIABILITIES AND FUND EQUITY	4,004.50	4,573.00	3,010.00 (	1,563.00)	2,441.50

7473 Public Defender Fee

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	120.00	0.00	120.00 (	120.00)	0.00
Total ASSETS	120.00	0.00	120.00 (	120.00)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	120.00	120.00	0.00	0.00
212500 Due to Others	120.00	120.00	0.00 (	120.00)	0.00
Total LIABILITIES AND FUND EQUITY	120.00	240.00	120.00 (	120.00)	0.00

7910 PAYROLL FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	108,332.77	492,269.30	471,471.35	20,797.95	129,130.72
Total ASSETS	108,332.77	492,269.30	471,471.35	20,797.95	129,130.72
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	76,537.12	90,735.76	143,143.91	52,408.15	128,945.27
212200 Due to Federal, Soc Sec & Medicare	0.00	62,898.49	62,898.49	0.00	0.00
212202 Due to State Unemployment	1,945.38	2,838.84	893.46 (	1,945.38)	0.00
212203 Due to Worker's Compensation	29,705.89	43,742.96	14,037.07 (	29,705.89)	0.00
212204 Due to State Income Tax	0.00	15,017.00	15,017.00	0.00	0.00
212205 Due to MPORS-GABA	0.00	13,859.00	13,859.00	0.00	0.00
212207 Due to AFLAC, AFLAC PRETAX	0.00	448.66	448.66	0.00	0.00
212208 Due to Health Ins, Dental, Vision	19.07	67,310.07	67,291.00 (	19.07)	0.00
212209 Due to PERS Retirement	0.01	33,925.57	33,925.56 (	0.01)	0.00
212210 Due to FURS-GABA Retirement	125.30	15,812.52	15,872.67	60.15	185.45
Total LIABILITIES AND FUND EQUITY	108,332.77	346,588.87	367,386.82	20,797.95	129,130.72

7930 CLAIMS FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	346,138.75	235,698.15	466,721.67 (	231,023.52)	115,115.23
Total ASSETS	346,138.75	235,698.15	466,721.67 (	231,023.52)	115,115.23
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	346,138.75	466,721.67	235,698.15 (	231,023.52)	115,115.23
Total LIABILITIES AND FUND EQUITY	346,138.75	466,721.67	235,698.15 (	231,023.52)	115,115.23

7980 CUSTER CO WATER & SEWER DISTRICT

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	15,172.85	15,172.85	0.00	0.00
122000 Accounts Receivable	16,888.18	14,444.68	15,172.85 (	728.17)	16,160.01
Total ASSETS	16,888.18	29,617.53	30,345.70 (	728.17)	16,160.01
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	15,172.85	15,172.85	0.00	0.00
211020 Due to Custer Water & Sewer Dist	16,888.18	15,172.85	14,444.68 (	728.17)	16,160.01
Total LIABILITIES AND FUND EQUITY	16,888.18	30,345.70	29,617.53 (	728.17)	16,160.01

7981 Interest Clearing

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	12,510.78	14,888.20	0.00	14,888.20	27,398.98
Total ASSETS	12,510.78	14,888.20	0.00	14,888.20	27,398.98
LIABILITIES AND FUND EQUITY					
212500 Due to Others	12,510.78	0.00	14,888.20	14,888.20	27,398.98
Total LIABILITIES AND FUND EQUITY	12,510.78	0.00	14,888.20	14,888.20	27,398.98

9000 GENERAL FIXED ASSETS GROUP OF ACCOUNTS FUND

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

9500 GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS FUND

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