

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 18

1000 GENERAL

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	376,111.94	654,885.45	367,736.59	287,148.86	663,260.80
101001 Cash - Ins. Proceeds-Fire Hall Roof	30,468.24	0.00	0.00	0.00	30,468.24
101080 Cash - Contr & Donations	31,067.44	675.00	146.43	528.57	31,596.01
101130 Riverside Park Tennis Courts Donati	1,065.03	0.00	0.00	0.00	1,065.03
101140 Animal Control/donated by Nefsy	1,053.38	0.00	0.00	0.00	1,053.38
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
113211 Taxes Receivable - Real 2011	(28.91)	0.00	0.00	0.00	(28.91)
113213 Tax Receivables Real-2013	93.40	0.00	0.00	0.00	93.40
113214 Taxes Receivable- Real 2014	204.05	0.00	0.00	0.00	204.05
113215 Tax Receivables Real-2015	370.16	0.00	0.00	0.00	370.16
113216 Tax Receivables real-2016	4,673.27	0.00	0.00	0.00	4,673.27
113217 Tax receivables real-2017	9,135.92	0.00	201.31	(201.31)	8,934.61
113218 Tax Receivables real-2018	(894,725.23)	0.00	69,757.95	(69,757.95)	(964,483.18)
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	6.01	0.00	0.00	0.00	6.01
115217 Tax receivable personal-2017	143.27	0.00	0.00	0.00	143.27
115218 Tax Receivable Personal-2018	1,596.74	0.00	382.98	(382.98)	1,213.76
122000 Accounts Receivable	3,426.77	0.00	3,086.77	(3,086.77)	340.00
122100 Acct Receivable	1,670.31	0.00	0.00	0.00	1,670.31
172000 Revenues (Credit)	(1,776,647.88)	30.00	621,678.35	(621,648.35)	(2,398,296.23)
Total ASSETS	(2,204,929.77)	655,590.45	1,062,990.38	(407,399.93)	(2,612,329.70)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	17,715.87	52,342.90	49,319.10	(3,023.80)	14,692.07
223100 Deferred Revenue - Real Prop Taxes	(880,277.34)	69,959.26	0.00	(69,959.26)	(950,236.60)
223200 Deferred Revenue - Pers Prop Taxes	1,746.54	382.98	0.00	(382.98)	1,363.56
242000 Expenditures (Debit)	(2,030,189.51)	364,941.73	30,907.84	(334,033.89)	(2,364,223.40)
271000 Unreserved Fund Balance	686,074.67	0.00	0.00	0.00	686,074.67
Total LIABILITIES AND FUND EQUITY	(2,204,929.77)	487,626.87	80,226.94	(407,399.93)	(2,612,329.70)

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2220 LIBRARY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	19,999.71	25,256.95	26,243.05 (	986.10)	19,013.61
101021 Cash-One Time Endowments	3,500.00	0.00	0.00	0.00	3,500.00
101032 Cash- Library Board of Trustees Mul	79,018.09	1,483.97	0.00	1,483.97	80,502.06
103000 Petty Cash	75.00	0.00	0.00	0.00	75.00
172000 Revenues (Credit)	(129,729.90)	0.00	26,740.92 (	26,740.92)	(156,470.82)
Total ASSETS	(27,137.10)	26,740.92	52,983.97 (	26,243.05)	(53,380.15)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,284.79	2,284.79	0.00	0.00
242000 Expenditures (Debit)	(146,523.21)	26,243.05	0.00 (	26,243.05)	(172,766.26)
271000 Unreserved Fund Balance	119,386.11	0.00	0.00	0.00	119,386.11
Total LIABILITIES AND FUND EQUITY	(27,137.10)	28,527.84	2,284.79 (	26,243.05)	(53,380.15)

2260 EMERGENCY DISASTER

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	9,411.76	735.85	0.00	735.85	10,147.61
113211 Taxes Receivable - Real 2011	3.46	0.00	0.00	0.00	3.46
113218 Tax Receivables real-2018	(9,400.19)	0.00	732.89 (	732.89) (	10,133.08)
172000 Revenues (Credit)	(9,411.76)	0.00	735.85 (	735.85) (	10,147.61)
Total ASSETS	(9,396.73)	735.85	1,468.74 (	732.89) (	10,129.62)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes (	9,396.73)	732.89	0.00 (	732.89) (	10,129.62)
Total LIABILITIES AND FUND EQUITY	(9,396.73)	732.89	0.00 (	732.89) (	10,129.62)

2270 Health

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	10,070.63	13,700.00	0.00	13,700.00	23,770.63
172000 Revenues (Credit)	0.00	0.00	13,700.00 (	13,700.00) (	13,700.00)
Total ASSETS	10,070.63	13,700.00	13,700.00	0.00	10,070.63
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	10,070.63	0.00	0.00	0.00	10,070.63
Total LIABILITIES AND FUND EQUITY	10,070.63	0.00	0.00	0.00	10,070.63

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2310 TIFD-Downtown

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	36,549.76	2,240.72	1,746.13	494.59	37,044.35
113170 Deferred revenue	592.81	0.00	0.00	0.00	592.81
115180 Deferred revenue-audit	121.85	0.00	0.00	0.00	121.85
172000 Revenues (Credit)	(31,999.12)	0.00	2,240.72 (	2,240.72) (	34,239.84)
Total ASSETS	5,265.30	2,240.72	3,986.85 (	1,746.13)	3,519.17
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	113.07	113.07	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	592.81	0.00	0.00	0.00	592.81
223200 Deferred Revenue - Pers Prop Taxes	121.85	0.00	0.00	0.00	121.85
242000 Expenditures (Debit)	(12,751.66)	1,746.13	0.00 (	1,746.13) (	14,497.79)
271000 Unreserved Fund Balance	17,302.30	0.00	0.00	0.00	17,302.30
Total LIABILITIES AND FUND EQUITY	5,265.30	1,859.20	113.07 (	1,746.13)	3,519.17

2350 Local Government/Study Commission

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
113214 Taxes Receivable- Real 2014	0.97	0.00	0.00	0.00	0.97
113215 Tax Receivables Real-2015	2.09	0.00	0.00	0.00	2.09
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
Total ASSETS	3.07	0.00	0.00	0.00	3.07
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	3.06	0.00	0.00	0.00	3.06
223200 Deferred Revenue - Pers Prop Taxes	0.01	0.00	0.00	0.00	0.01
Total LIABILITIES AND FUND EQUITY	3.07	0.00	0.00	0.00	3.07

2372 Permissive Medical Levy

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	113,008.27	8,865.89	121,874.16 (	113,008.27)	0.00
113211 Taxes Receivable - Real 2011	(5.80)	0.00	0.00	0.00	(5.80)
113213 Tax Receivables Real-2013	9.28	0.00	0.00	0.00	9.28
113214 Taxes Receivable- Real 2014	22.40	0.00	0.00	0.00	22.40
113215 Tax Receivables Real-2015	40.67	0.00	0.00	0.00	40.67
113216 Tax Receivables real-2016	531.04	0.00	0.00	0.00	531.04
113217 Tax receivables real-2017	1,070.29	0.00	23.58 (	23.58)	1,046.71
113218 Tax Receivables real-2018	(112,704.54)	0.00	8,787.10 (	8,787.10)	(121,491.64)
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	16.25	0.00	0.00	0.00	16.25
115218 Tax Receivable Personal-2018	187.06	0.00	44.86 (	44.86)	142.20
172000 Revenues (Credit)	(115,336.93)	0.00	8,865.89 (	8,865.89)	(124,202.82)
Total ASSETS	(113,161.39)	8,865.89	139,595.59 (	130,729.70)	(243,891.09)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	(111,036.69)	8,810.68	0.00 (	8,810.68)	(119,847.37)
223200 Deferred Revenue - Pers Prop Taxes	201.33	44.86	0.00 (	44.86)	156.47
242000 Expenditures (Debit)	(2,328.66)	121,874.16	0.00 (	121,874.16)	(124,202.82)
271000 Unreserved Fund Balance	2.63	0.00	0.00	0.00	2.63
Total LIABILITIES AND FUND EQUITY	(113,161.39)	130,729.70	0.00 (	130,729.70)	(243,891.09)

2394 BUILDING CODE ENFORCEMENT

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	102,607.66	5,476.70	6,065.77 (	589.07)	102,018.59
172000 Revenues (Credit)	(59,586.79)	0.00	5,476.70 (	5,476.70)	(65,063.49)
Total ASSETS	43,020.87	5,476.70	11,542.47 (	6,065.77)	36,955.10
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	3,820.67	3,820.67	0.00	0.00
242000 Expenditures (Debit)	(60,031.65)	6,065.77	0.00 (	6,065.77)	(66,097.42)
271000 Unreserved Fund Balance	103,052.52	0.00	0.00	0.00	103,052.52
Total LIABILITIES AND FUND EQUITY	43,020.87	9,886.44	3,820.67 (6,065.77)	36,955.10

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2400 LTG M D#165-(Gen City)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	89,906.74	8,293.81	15,635.93 (	7,342.12)	82,564.62
116000 Protested Taxes Receivable - Reals	51.99	0.00	0.00	0.00	51.99
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	77.78	0.00	0.00	0.00	77.78
118160 Special Assessments Receivables-201	476.18	0.00	0.00	0.00	476.18
118170 Special Assessments Receivables-201	1,903.61	0.00	47.50 (	47.50)	1,856.11
118180 Special Assessments Received-2018	95,865.61	0.00	8,032.26 (	8,032.26)	87,833.35
172000 Revenues (Credit)	(123,490.28)	0.00	8,293.81 (	8,293.81)	(131,784.09)
Total ASSETS	64,804.22	8,293.81	32,009.50 (	23,715.69)	41,088.53
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	15,635.93	15,635.93	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	98,337.13	8,079.76	0.00 (	8,079.76)	90,257.37
223100 Deferred Revenue - Real Prop Taxes	51.99	0.00	0.00	0.00	51.99
242000 Expenditures (Debit)	(79,966.82)	15,635.93	0.00 (	15,635.93)	(95,602.75)
271000 Unreserved Fund Balance	46,381.92	0.00	0.00	0.00	46,381.92
Total LIABILITIES AND FUND EQUITY	64,804.22	39,351.62	15,635.93 (23,715.69)	41,088.53

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2420 LTG M D#167-(MilesAddn Etc)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	15,393.67	1,650.60	1,943.28 (	292.68)	15,100.99
118160 Special Assessments Receivables-201	75.00	0.00	0.00	0.00	75.00
118170 Special Assessments Receivables-201	112.95	0.00	0.00	0.00	112.95
118180 Special Assessments Received-2018	15,400.07	0.00	1,613.61 (	1,613.61)	13,786.46
172000 Revenues (Credit)	(16,818.45)	0.00	1,650.60 (	1,650.60)	(18,469.05)
Total ASSETS	14,163.24	1,650.60	5,207.49 (	3,556.89)	10,606.35
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,943.28	1,943.28	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	15,588.02	1,613.61	0.00 (	1,613.61)	13,974.41
242000 Expenditures (Debit)	(10,798.52)	1,943.28	0.00 (	1,943.28)	(12,741.80)
271000 Unreserved Fund Balance	9,373.74	0.00	0.00	0.00	9,373.74
Total LIABILITIES AND FUND EQUITY	14,163.24	5,500.17	1,943.28 (3,556.89)	10,606.35

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2430 LTG M D#171-(Balsam Est)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,189.58	86.02	601.79 (	515.77)	1,673.81
118180 Special Assessments Received-2018	2,242.09	0.00	81.46 (	81.46)	2,160.63
172000 Revenues (Credit)	(2,803.02)	0.00	86.02 (	86.02)	(2,889.04)
Total ASSETS	1,628.65	86.02	769.27 (	683.25)	945.40
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	601.79	601.79	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	2,242.09	81.46	0.00 (	81.46)	2,160.63
242000 Expenditures (Debit)	(3,276.50)	601.79	0.00 (	601.79)	(3,878.29)
271000 Unreserved Fund Balance	2,663.06	0.00	0.00	0.00	2,663.06
Total LIABILITIES AND FUND EQUITY	1,628.65	1,285.04	601.79 (683.25)	945.40

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2440 LTG M D#172-(Main Str)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	5,246.67	1,086.75	1,326.33 (	239.58)	5,007.09
118180 Special Assessments Received-2018	9,946.70	0.00	1,071.66 (	1,071.66)	8,875.04
172000 Revenues (Credit)	(12,816.48)	0.00	1,086.75 (	1,086.75) (	13,903.23)
Total ASSETS	2,376.89	1,086.75	3,484.74 (	2,397.99) (	21.10)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,326.33	1,326.33	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	9,946.70	1,071.66	0.00 (	1,071.66)	8,875.04
242000 Expenditures (Debit)	(13,373.12)	1,326.33	0.00 (	1,326.33) (	14,699.45)
271000 Unreserved Fund Balance	5,803.31	0.00	0.00	0.00	5,803.31
Total LIABILITIES AND FUND EQUITY	2,376.89	3,724.32	1,326.33 (2,397.99) (21.10)

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,183.90	537.75	401.84	135.91	3,319.81
118180 Special Assessments Received-2018	2,927.10	0.00	529.17 (	529.17)	2,397.93
172000 Revenues (Credit)	(2,422.11)	0.00	537.75 (	537.75) (	2,959.86)
Total ASSETS	3,688.89	537.75	1,468.76 (	931.01)	2,757.88
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	401.84	401.84	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	2,927.10	529.17	0.00 (	529.17)	2,397.93
242000 Expenditures (Debit)	(3,007.66)	401.84	0.00 (	401.84) (	3,409.50)
271000 Unreserved Fund Balance	3,769.45	0.00	0.00	0.00	3,769.45
Total LIABILITIES AND FUND EQUITY	3,688.89	1,332.85	401.84 (931.01)	2,757.88

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,583.72	266.48	558.40 (	291.92)	1,291.80
118160 Special Assessments Receivables-201	58.35	0.00	0.00	0.00	58.35
118170 Special Assessments Receivables-201	53.08	0.00	0.00	0.00	53.08
118180 Special Assessments Received-2018	4,110.09	0.00	262.22 (	262.22)	3,847.87
172000 Revenues (Credit)	(4,838.93)	0.00	266.48 (	266.48)	(5,105.41)
Total ASSETS	966.31	266.48	1,087.10 (	820.62)	145.69
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	558.40	558.40	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	4,221.52	262.22	0.00 (	262.22)	3,959.30
242000 Expenditures (Debit)	(4,920.00)	558.40	0.00 (	558.40)	(5,478.40)
271000 Unreserved Fund Balance	1,664.79	0.00	0.00	0.00	1,664.79
Total LIABILITIES AND FUND EQUITY	966.31	1,379.02	558.40 (820.62)	145.69

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2480 LTG M M#173-(Milestown Estates)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,947.22	59.65	124.10 (	64.45)	1,882.77
118180 Special Assessments Received-2018	893.08	0.00	55.68 (	55.68)	837.40
172000 Revenues (Credit)	(1,808.13)	0.00	59.65 (	59.65) (	1,867.78)
Total ASSETS	1,032.17	59.65	239.43 (	179.78)	852.39
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	124.10	124.10	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	893.08	55.68	0.00 (	55.68)	837.40
242000 Expenditures (Debit)	(819.07)	124.10	0.00 (	124.10) (	943.17)
271000 Unreserved Fund Balance	958.16	0.00	0.00	0.00	958.16
Total LIABILITIES AND FUND EQUITY	1,032.17	303.88	124.10 (179.78)	852.39

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2510 STR MAINT DIST #204

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	817,097.85	106,451.40	71,613.44	34,837.96	851,935.81
116000 Protested Taxes Receivable - Reals	51.99	0.00	0.00	0.00	51.99
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	250.46	0.00	0.00	0.00	250.46
118160 Special Assessments Receivables-201	2,467.42	0.00	0.00	0.00	2,467.42
118170 Special Assessments Receivables-201	6,219.47	0.00	274.43 (	274.43)	5,945.04
118180 Special Assessments Received-2018	709,620.91	0.00	61,485.87 (	61,485.87)	648,135.04
172000 Revenues (Credit)	(887,234.71)	0.00	106,332.04 (	106,332.04)	(993,566.75)
Total ASSETS	648,609.69	106,451.40	239,705.78 (	133,254.38)	515,355.31
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	6,915.10	13,606.55	13,606.55	0.00	6,915.10
223000 Deferred Revenue/Uncollected Taxes	718,694.57	61,760.30	0.00 (	61,760.30)	656,934.27
223100 Deferred Revenue - Real Prop Taxes	51.99	0.00	0.00	0.00	51.99
242000 Expenditures (Debit)	(884,971.20)	71,613.44	119.36 (	71,494.08)	(956,465.28)
271000 Unreserved Fund Balance	807,919.23	0.00	0.00	0.00	807,919.23
Total LIABILITIES AND FUND EQUITY	648,609.69	146,980.29	13,725.91 (133,254.38)	515,355.31

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2520 STR MAINT DIST #205

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	288,551.69	53,005.53	24,942.88	28,062.65	316,614.34
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	1,551.89	0.00	0.00	0.00	1,551.89
118170 Special Assessments Receivables-201	3,551.89	0.00	0.00	0.00	3,551.89
118180 Special Assessments Received-2018	109,906.37	0.00	9,662.36 (	9,662.36)	100,244.01
172000 Revenues (Credit)	(153,890.11)	0.00	52,954.37 (	52,954.37)	(206,844.48)
Total ASSETS	250,051.03	53,005.53	87,559.61 (	34,554.08)	215,496.95
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	1,728.77	2,367.93	2,367.93	0.00	1,728.77
223000 Deferred Revenue/Uncollected Taxes	115,389.29	9,662.36	0.00 (	9,662.36)	105,726.93
242000 Expenditures (Debit)	(82,458.54)	24,942.88	51.16 (	24,891.72)	(107,350.26)
271000 Unreserved Fund Balance	215,391.51	0.00	0.00	0.00	215,391.51
Total LIABILITIES AND FUND EQUITY	250,051.03	36,973.17	2,419.09 (34,554.08)	215,496.95

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2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	5,574.45	106.65	468.81 (	362.16)	5,212.29
118180 Special Assessments Received-2018	1,668.45	0.00	95.58 (	95.58)	1,572.87
172000 Revenues (Credit)	(3,343.63)	0.00	106.65 (	106.65)	(3,450.28)
Total ASSETS	3,899.27	106.65	671.04 (	564.39)	3,334.88
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1.32	1.32	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	1,668.45	95.58	0.00 (	95.58)	1,572.87
242000 Expenditures (Debit)	(2,481.19)	468.81	0.00 (	468.81)	(2,950.00)
271000 Unreserved Fund Balance	4,712.01	0.00	0.00	0.00	4,712.01
Total LIABILITIES AND FUND EQUITY	3,899.27	565.71	1.32 (	564.39)	3,334.88

2701 Fire Grants

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	769.15	0.00	0.00	0.00	769.15
Total ASSETS	769.15	0.00	0.00	0.00	769.15
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	769.15	0.00	0.00	0.00	769.15
Total LIABILITIES AND FUND EQUITY	769.15	0.00	0.00	0.00	769.15

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2820 GAS TAX

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	71,162.54	14,552.93	85,713.43 (	71,160.50)	2.04
172000 Revenues (Credit)	(72,764.65)	0.00	14,552.93 (	14,552.93) (	87,317.58)
Total ASSETS	(1,602.11)	14,552.93	100,266.36 (	85,713.43) (	87,315.54)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(1,604.15)	85,713.43	0.00 (	85,713.43) (	87,317.58)
271000 Unreserved Fund Balance	2.04	0.00	0.00	0.00	2.04
Total LIABILITIES AND FUND EQUITY	(1,602.11)	85,713.43	0.00 (	85,713.43) (	87,315.54)

2821 HB473- Fuel Tax

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
102131 Restricted Cash- HB473	3,290.79	0.00	0.00	0.00	3,290.79
Total ASSETS	3,290.79	0.00	0.00	0.00	3,290.79
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	3,290.79	0.00	0.00	0.00	3,290.79
Total LIABILITIES AND FUND EQUITY	3,290.79	0.00	0.00	0.00	3,290.79

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2850 911 EMERGENCY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	306,270.13	54,647.17	35,232.85	19,414.32	325,684.45
101200 Enhanced 911 Cash	60.23	0.00	0.00	0.00	60.23
172000 Revenues (Credit)	(72,652.76)	0.00	54,647.17	(54,647.17)	(127,299.93)
Total ASSETS	233,677.60	54,647.17	89,880.02	(35,232.85)	198,444.75
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	20,309.85	20,309.85	0.00	0.00
242000 Expenditures (Debit)	(56,824.60)	35,232.85	0.00	(35,232.85)	(92,057.45)
271000 Unreserved Fund Balance	290,502.20	0.00	0.00	0.00	290,502.20
Total LIABILITIES AND FUND EQUITY	233,677.60	55,542.70	20,309.85	(35,232.85)	198,444.75

2880 LIBRARY GRANTS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(1,483.00)	0.00	183.00 (	183.00)	(1,666.00)
101003 Cash - per capita	15,884.42	0.00	0.00	0.00	15,884.42
101020 Cash - Partners Program	35,182.70	0.00	0.00	0.00	35,182.70
101030 Cash - Sagebrush Fed/Base Grant	17,670.48	0.00	85.24 (	85.24)	17,585.24
172000 Revenues (Credit)	(4,610.08)	0.00	0.00	0.00	(4,610.08)
Total ASSETS	62,644.52	0.00	268.24 (	268.24)	62,376.28
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	268.24	268.24	0.00	0.00
242000 Expenditures (Debit)	(2,534.50)	268.24	0.00 (	268.24)	(2,802.74)
271000 Unreserved Fund Balance	65,179.02	0.00	0.00	0.00	65,179.02
Total LIABILITIES AND FUND EQUITY	62,644.52	536.48	268.24 (	268.24)	62,376.28

2935 Historic Preservation

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	8,949.45	2,200.00	122.56	2,077.44	11,026.89
172000 Revenues (Credit)	0.00	0.00	2,200.00 (	2,200.00) (	2,200.00)
Total ASSETS	8,949.45	2,200.00	2,322.56 (	122.56)	8,826.89
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	7.85	7.85	0.00	0.00
242000 Expenditures (Debit)	(859.59)	122.56	0.00 (	122.56) (	982.15)
271000 Unreserved Fund Balance	9,809.04	0.00	0.00	0.00	9,809.04
Total LIABILITIES AND FUND EQUITY	8,949.45	130.41	7.85 (122.56)	8,826.89

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2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(6,573.90)	6,180.84	6,220.13	(39.29)	(6,613.19)
101004 RSVP Non-Federal Cash Operating-Cus	9,567.71	6,501.00	419.83	6,081.17	15,648.88
101008 RSVP- Custer Excess	8,936.57	0.00	0.00	0.00	8,936.57
103100 Petty Cash-	200.00	0.00	0.00	0.00	200.00
172000 Revenues (Credit)	(31,146.04)	0.00	12,681.84	(12,681.84)	(43,827.88)
Total ASSETS	(19,015.66)	12,681.84	19,321.80	(6,639.96)	(25,655.62)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	991.15	991.15	0.00	0.00
242000 Expenditures (Debit)	(37,187.05)	6,639.96	0.00	(6,639.96)	(43,827.01)
271000 Unreserved Fund Balance	18,171.39	0.00	0.00	0.00	18,171.39
Total LIABILITIES AND FUND EQUITY	(19,015.66)	7,631.11	991.15	(6,639.96)	(25,655.62)

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)

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3400 SID REVOLVING FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,985.00	0.00	0.00	0.00	2,985.00
Total ASSETS	2,985.00	0.00	0.00	0.00	2,985.00
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	2,985.00	0.00	0.00	0.00	2,985.00
Total LIABILITIES AND FUND EQUITY	2,985.00	0.00	0.00	0.00	2,985.00

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3670 SID 211

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	12,546.41	0.00	0.00	0.00	12,546.41
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
118180 Special Assessments Received-2018	1,430.81	0.00	0.00	0.00	1,430.81
119000 Special Assmt Recbl - Deferred	37,169.39	0.00	0.00	0.00	37,169.39
172000 Revenues (Credit)	(2,359.25)	0.00	0.00	0.00	(2,359.25)
Total ASSETS	52,563.52	0.00	0.00	0.00	52,563.52
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	42,376.36	0.00	0.00	0.00	42,376.36
242000 Expenditures (Debit)	(2,663.96)	0.00	0.00	0.00	(2,663.96)
271000 Unreserved Fund Balance	12,851.12	0.00	0.00	0.00	12,851.12
Total LIABILITIES AND FUND EQUITY	52,563.52	0.00	0.00	0.00	52,563.52

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4000 General Fund Capitol Improvement Fund

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	88,725.66	169.07	0.00	169.07	88,894.73
172000 Revenues (Credit)	(510.08)	0.00	169.07	(169.07)	(679.15)
Total ASSETS	88,215.58	169.07	169.07	0.00	88,215.58
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(6,700.00)	0.00	0.00	0.00	(6,700.00)
271000 Unreserved Fund Balance	94,915.58	0.00	0.00	0.00	94,915.58
Total LIABILITIES AND FUND EQUITY	88,215.58	0.00	0.00	0.00	88,215.58

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

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4060 CAPITAL IMPROV-PUBLIC WORKS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	385,669.64	784.92	0.00	784.92	386,454.56
122000 Accounts Receivable	0.00	300.00	0.00	300.00	300.00
172000 Revenues (Credit)	(5,724.55)	0.00	1,084.92	(1,084.92)	(6,809.47)
Total ASSETS	379,945.09	1,084.92	1,084.92	0.00	379,945.09
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(21,000.00)	0.00	0.00	0.00	(21,000.00)
271000 Unreserved Fund Balance	400,945.09	0.00	0.00	0.00	400,945.09
Total LIABILITIES AND FUND EQUITY	379,945.09	0.00	0.00	0.00	379,945.09

5210 WATER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,203,244.36	164,671.18	121,131.76	43,539.42	3,246,783.78
101010 Deposit Cash	97,250.00	2,450.00	2,750.00 (	300.00)	96,950.00
102240 Cash - Replacement & Depreciation	1,489,589.35	0.00	0.00	0.00	1,489,589.35
102250 Cash - System Development Fees	309,439.92	70.00	0.00	70.00	309,509.92
102270 Cash - Curb Stop Replacement Fee	338,277.20	3,618.56	498.25	3,120.31	341,397.51
102312 RevBnd/CurYearDebt-DNRC/CarbonTank	57,816.15	11,563.23	69,167.50 (	57,604.27)	211.88
102313 RevBnd/CurYearDebt-DNRC/NE WtrLine	58,782.80	11,756.56	69,827.50 (	58,070.94)	711.86
102315 RevBnd/CurYearDebt-ARRA/NE Water Li	7,681.75	1,536.35	9,735.00 (	8,198.65)	(516.90)
102322 RevBnd/Reserve-DNRC/CarbonTank	153,009.00	0.00	0.00	0.00	153,009.00
102323 RevBnd/Reserve-DNRC/NE WtrLine	128,653.00	0.00	0.00	0.00	128,653.00
102325 RevBnd/Reserve-ARRA B-NE Waterline	18,245.00	0.00	0.00	0.00	18,245.00
103000 Petty Cash	330.00	0.00	0.00	0.00	330.00
122000 Accounts Receivable	173,070.67	150,110.83	157,266.43 (	7,155.60)	165,915.07
122020 Accounts Receivable-\$2.00 State Ass(	2.00)	0.00	0.00	0.00	(2.00)
162000 Deferred outflows-GASB68	159,755.00	0.00	0.00	0.00	159,755.00
172000 Revenues (Credit)	(1,044,549.24)	904.04	155,641.24 (	154,737.20)	(1,199,286.44)
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(	311,381.00)	0.00	0.00	0.00	(311,381.00)
188000 Const. Work in Progress-NE Wtr Line	40,080.74	0.00	0.00	0.00	40,080.74
189100 Source of Supply	3,448,234.49	0.00	0.00	0.00	3,448,234.49
189110 Allowance for Depreciation - Source(	706,399.00)	0.00	0.00	0.00	(706,399.00)
189300 Treatment Plant	3,740,287.07	0.00	0.00	0.00	3,740,287.07
189310 Allowance for Depr - Treatment Plan(	2,009,989.00)	0.00	0.00	0.00	(2,009,989.00)
189400 Transmission & Distribution	13,418,565.26	0.00	0.00	0.00	13,418,565.26
189410 Allowance for Depr - Trans & Distri(	4,233,563.00)	0.00	0.00	0.00	(4,233,563.00)
199901 OPEB Deferred Outflow	9,115.00	0.00	0.00	0.00	9,115.00
Total ASSETS	19,041,128.94	346,680.75	586,017.68 (	239,336.93)	18,801,792.01
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	168,775.73	168,775.73	0.00	0.00
214000 Deposits Payable	97,250.00	2,750.00	2,450.00 (	300.00)	96,950.00
214010 Refunds Payable	(456.27)	869.83	869.83	0.00	(456.27)
223801 OPEB Deferred Inflows	2,157.00	0.00	0.00	0.00	2,157.00
223899 Deferred inflows-GASB 68	5,550.00	0.00	0.00	0.00	5,550.00
231000 BONDS PAYABLE	4,326,000.00	0.00	0.00	0.00	4,326,000.00
237000 Net Pension liability-GASB 68	679,857.00	0.00	0.00	0.00	679,857.00
238000 Other Post Employment Benefits	67,353.00	0.00	0.00	0.00	67,353.00
239000 Compensated Absences Payable	86,077.00	0.00	0.00	0.00	86,077.00
242000 Expenditures (Debit)	(1,252,754.63)	239,122.18	85.25 (	239,036.93)	(1,491,791.56)
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

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5210 WATER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
250600 Reserve for Replacement & Depreciat	1,351,889.30	0.00	0.00	0.00	1,351,889.30
271000 Unreserved Fund Balance	(518,467.93)	0.00	0.00	0.00	(518,467.93)
272000 Unreserved Retained Earnings	13,702,272.37	0.00	0.00	0.00	13,702,272.37
Total LIABILITIES AND FUND EQUITY	19,041,128.94	411,517.74	172,180.81	(239,336.93)	18,801,792.01

5310 SEWER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,352,575.48	230,348.63	118,054.19	112,294.44	2,464,869.92
102240 Cash - Replacement & Depreciation	195,098.39	0.00	0.00	0.00	195,098.39
102250 Cash - System Development Fees	148,440.91	0.00	0.00	0.00	148,440.91
102279 WWtr Treatment Plant-Phase II Const(	45,001.30)	0.00	0.00	0.00	(45,001.30)
102280 WWtr Treatment Plant-Phase I Constr	738,063.46	0.00	0.00	0.00	738,063.46
102316 RevBnd/CurYearDebt-Phase 1 Haynes L	42,047.90	8,409.58	50,205.00	(41,795.42)	252.48
102317 RevBnd/CurYearDebt-WWTP Phase II	62,846.22	16,738.54	192,762.03	(176,023.49)	(113,177.27)
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	201,497.22	168,186.94	175,044.50	(6,857.56)	194,639.66
132000 Due From Government (Short Term)	50,000.00	0.00	0.00	0.00	50,000.00
162000 Deferred outflows-GASB68	129,910.00	0.00	0.00	0.00	129,910.00
172000 Revenues (Credit)	(867,416.07)	1,212.79	224,618.61	(223,405.82)	(1,090,821.89)
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(	496,574.00)	0.00	0.00	0.00	(496,574.00)
188000 Const. Work in Progress-NE Wtr Line(	1.63)	0.00	0.00	0.00	(1.63)
189300 Treatment Plant	11,315,945.56	0.00	0.00	0.00	11,315,945.56
189310 Allowance for Depr - Treatment Plan(	1,536,380.00)	0.00	0.00	0.00	(1,536,380.00)
189400 Transmission & Distribution	4,028,819.40	0.00	0.00	0.00	4,028,819.40
189410 Allowance for Depr - Trans & Distri(	1,598,105.00)	0.00	0.00	0.00	(1,598,105.00)
199901 OPEB Deferred Outflow	6,836.00	0.00	0.00	0.00	6,836.00
Total ASSETS	15,775,280.31	424,896.48	760,684.33	(335,787.85)	15,439,492.46
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	213,361.46	275,370.43	275,370.43	0.00	213,361.46
223801 OPEB Deferred Inflows	1,618.00	0.00	0.00	0.00	1,618.00
223899 Deferred inflows-GASB 68	4,513.00	0.00	0.00	0.00	4,513.00
231300 Bonds Pay 1979 Issue	1,147,000.00	0.00	0.00	0.00	1,147,000.00
231301 WWTP #2 Bonds Pay	5,227,962.00	0.00	0.00	0.00	5,227,962.00
237000 Net Pension liability-GASB 68	552,851.00	0.00	0.00	0.00	552,851.00
238000 Other Post Employment Benefits	50,515.00	0.00	0.00	0.00	50,515.00
239000 Compensated Absences Payable	65,465.00	0.00	0.00	0.00	65,465.00
242000 Expenditures (Debit)	(747,953.16)	335,873.10	85.25	(335,787.85)	(1,083,741.01)
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	7,905,375.20	0.00	0.00	0.00	7,905,375.20
Total LIABILITIES AND FUND EQUITY	15,775,280.31	611,243.53	275,455.68	(335,787.85)	15,439,492.46

5510 AMBULANCE FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(250,411.13)	53,497.32	74,615.11	(21,117.79)	(271,528.92)
113211 Taxes Receivable - Real 2011	19.68	0.00	0.00	0.00	19.68
113213 Tax Receivables Real-2013	0.46	0.00	0.00	0.00	0.46
113214 Taxes Receivable- Real 2014	0.97	0.00	0.00	0.00	0.97
113215 Tax Receivables Real-2015	2.09	0.00	0.00	0.00	2.09
113216 Tax Receivables real-2016	23.68	0.00	0.00	0.00	23.68
113217 Tax receivables real-2017	48.64	0.00	1.07	(1.07)	47.57
113218 Tax Receivables real-2018	(4,699.58)	0.00	366.40	(366.40)	(5,065.98)
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	0.71	0.00	0.00	0.00	0.71
115218 Tax Receivable Personal-2018	8.50	0.00	2.04	(2.04)	6.46
122000 Accounts Receivable	376,857.06	81,765.78	87,140.90	(5,375.12)	371,481.94
122100 Acct Receivable	(182,386.20)	0.00	0.00	0.00	(182,386.20)
162000 Deferred outflows-GASB68	46,329.00	0.00	0.00	0.00	46,329.00
172000 Revenues (Credit)	(721,931.36)	0.00	82,887.00	(82,887.00)	(804,818.36)
186000 Machinery and Equipment	536,326.11	0.00	0.00	0.00	536,326.11
186100 Allowance for Depr - Machinery & Eq	281,708.00	0.00	0.00	0.00	(281,708.00)
199901 OPEB Deferred Outflow	3,798.00	0.00	0.00	0.00	3,798.00
Total ASSETS	(477,721.36)	135,263.10	245,012.52	(109,749.42)	(587,470.78)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	9,497.90	9,497.90	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	(4,803.78)	367.47	0.00	(367.47)	(5,171.25)
223200 Deferred Revenue - Pers Prop Taxes	(13.52)	2.04	0.00	(2.04)	(15.56)
223898 OPEB Deferred Inflow	899.00	0.00	0.00	0.00	899.00
223899 Deferred inflows-GASB 68	9,402.00	0.00	0.00	0.00	9,402.00
235000 CONTRACTS/NOTES/LOANS PAYABLE	(0.01)	0.00	0.00	0.00	(0.01)
237000 Net Pension liability-GASB 68	132,750.00	0.00	0.00	0.00	132,750.00
238000 Other Post Employment Benefits	28,064.00	0.00	0.00	0.00	28,064.00
239000 Compensated Absences Payable	33,890.00	0.00	0.00	0.00	33,890.00
242000 Expenditures (Debit)	(634,424.65)	109,379.91	0.00	(109,379.91)	(743,804.56)
271000 Unreserved Fund Balance	(139,528.00)	0.00	0.00	0.00	(139,528.00)
272000 Unreserved Retained Earnings	96,043.60	0.00	0.00	0.00	96,043.60
Total LIABILITIES AND FUND EQUITY	(477,721.36)	119,247.32	9,497.90	(109,749.42)	(587,470.78)

5610 AIRPORT OPERATING

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	185,023.25	24,062.87	56,182.95 (	32,120.08)	152,903.17
102117 Airport Improvement	89,420.57	0.00	0.00	0.00	89,420.57
102230 Cash - Surplus/Credit Card Acct	100.00	4,940.70	4,939.07	1.63	101.63
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	0.65	0.00	0.00	0.00	0.65
113214 Taxes Receivable- Real 2014	1.48	0.00	0.00	0.00	1.48
113215 Tax Receivables Real-2015	3.17	0.00	0.00	0.00	3.17
113216 Tax Receivables real-2016	35.48	0.00	0.00	0.00	35.48
113217 Tax receivables real-2017	72.95	0.00	1.61 (	1.61)	71.34
113218 Tax Receivables real-2018	(7,049.87)	0.00	549.66 (	549.66)	(7,599.53)
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	1.09	0.00	0.00	0.00	1.09
115218 Tax Receivable Personal-2018	12.74	0.00	3.06 (	3.06)	9.68
141000 Prepaid Expense	4,875.00	0.00	0.00	0.00	4,875.00
162000 Deferred outflows-GASB68	37,393.00	0.00	0.00	0.00	37,393.00
172000 Revenues (Credit)	(332,923.74)	75.00	24,139.50 (	24,064.50)	(356,988.24)
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(	379,313.00)	0.00	0.00	0.00	(379,313.00)
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(	3,106,030.00)	0.00	0.00	0.00	(3,106,030.00)
186000 Machinery and Equipment	933,402.58	0.00	0.00	0.00	933,402.58
186100 Allowance for Depr - Machinery & Eq(	467,311.00)	0.00	0.00	0.00	(467,311.00)
199901 OPEB Deferred Outflow	1,519.00	0.00	0.00	0.00	1,519.00
Total ASSETS	10,674,698.12	29,078.57	85,815.85 (	56,737.28)	10,617,960.84
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	43,582.42	43,582.42	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes (	7,206.16)	551.27	0.00 (	551.27)	(7,757.43)
223200 Deferred Revenue - Pers Prop Taxes (	20.27)	3.06	0.00 (	3.06)	(23.33)
223801 OPEB Deferred Inflows	359.00	0.00	0.00	0.00	359.00
223899 Deferred inflows-GASB 68	1,299.00	0.00	0.00	0.00	1,299.00
235160 LTrm Pay/MT Aeronautics (2)	118,671.00	0.00	0.00	0.00	118,671.00
237000 Net Pension liability-GASB 68	159,131.00	0.00	0.00	0.00	159,131.00
238000 Other Post Employment Benefits	11,225.00	0.00	0.00	0.00	11,225.00
239000 Compensated Absences Payable	14,188.00	0.00	0.00	0.00	14,188.00
242000 Expenditures (Debit)	(257,308.53)	56,182.95	0.00 (	56,182.95)	(313,491.48)
250600 Reserve for Replacement & Depreciat	18,913.67	0.00	0.00	0.00	18,913.67
271000 Unreserved Fund Balance	(90,992.00)	0.00	0.00	0.00	(90,992.00)
272000 Unreserved Retained Earnings	10,706,438.41	0.00	0.00	0.00	10,706,438.41
Total LIABILITIES AND FUND EQUITY	10,674,698.12	100,319.70	43,582.42 (	56,737.28)	10,617,960.84

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 18

6040 PUBLIC WORKS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(20,651.46)	44,645.31	13,507.81	31,137.50	10,486.04
172000 Revenues (Credit)	(44,029.24)	0.00	44,645.31	(44,645.31)	(88,674.55)
Total ASSETS	(64,680.70)	44,645.31	58,153.12	(13,507.81)	(78,188.51)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,133.75	2,133.75	0.00	0.00
239000 Compensated Absences Payable	11,990.00	0.00	0.00	0.00	11,990.00
242000 Expenditures (Debit)	(69,948.72)	13,507.81	0.00	(13,507.81)	(83,456.53)
271000 Unreserved Fund Balance	(103,457.43)	0.00	0.00	0.00	(103,457.43)
272000 Unreserved Retained Earnings	96,735.45	0.00	0.00	0.00	96,735.45
Total LIABILITIES AND FUND EQUITY	(64,680.70)	15,641.56	2,133.75	(13,507.81)	(78,188.51)

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 12 / 18

7370 TBID

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	3,872.00	3,872.00	0.00	0.00
Total ASSETS	0.00	3,872.00	3,872.00	0.00	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	3,872.00	3,872.00	0.00	0.00
212500 Due to Others	0.00	3,872.00	3,872.00	0.00	0.00
Total LIABILITIES AND FUND EQUITY	0.00	7,744.00	7,744.00	0.00	0.00

7467 Law Enforcement Academy Surcharge

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	850.93	485.00	1,335.93 (	850.93)	0.00
Total ASSETS	850.93	485.00	1,335.93 (	850.93)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,335.93	1,335.93	0.00	0.00
212200 Due to Federal, Soc Sec & Medicare	850.93	1,335.93	485.00 (	850.93)	0.00
Total LIABILITIES AND FUND EQUITY	850.93	2,671.86	1,820.93 (	850.93)	0.00

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,626.76	1,053.12	2,679.88 (	1,626.76)	0.00
Total ASSETS	1,626.76	1,053.12	2,679.88 (	1,626.76)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,679.88	2,679.88	0.00	0.00
212500 Due to Others	1,626.76	2,679.88	1,053.12 (	1,626.76)	0.00
Total LIABILITIES AND FUND EQUITY	1,626.76	5,359.76	3,733.00 (	1,626.76)	0.00

7910 PAYROLL FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	119,702.45	484,653.71	471,988.13	12,665.58	132,368.03
Total ASSETS	119,702.45	484,653.71	471,988.13	12,665.58	132,368.03
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	86,266.63	92,963.44	140,273.83	47,310.39	133,577.02
212200 Due to Federal, Soc Sec & Medicare	0.00	60,363.33	60,363.33	0.00	0.00
212202 Due to State Unemployment	2,628.71	3,836.27	1,207.56 (	2,628.71)	0.00
212203 Due to Worker's Compensation	32,943.02	48,493.81	15,550.79 (	32,943.02)	0.00
212204 Due to State Income Tax	0.00	14,667.00	14,667.00	0.00	0.00
212205 Due to MPORS-GABA	0.00	14,892.38	14,892.38	0.00	0.00
212207 Due to AFLAC, AFLAC PRETAX	0.00	453.34	453.34	0.00	0.00
212208 Due to Health Ins, Dental, Vision (	1,805.39)	68,319.96	69,318.41	998.45 (	806.94)
212209 Due to PERS Retirement (	0.04)	33,505.84	33,505.88	0.04	0.00
212210 Due to FURS-GABA Retirement (	330.48)	15,932.88	15,861.31 (	71.57) (	402.05)
Total LIABILITIES AND FUND EQUITY	119,702.45	353,428.25	366,093.83	12,665.58	132,368.03

7930 CLAIMS FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	199,715.41	636,884.21	673,117.36 (	36,233.15)	163,482.26
Total ASSETS	199,715.41	636,884.21	673,117.36 (	36,233.15)	163,482.26
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	199,715.41	673,117.36	636,884.21 (	36,233.15)	163,482.26
Total LIABILITIES AND FUND EQUITY	199,715.41	673,117.36	636,884.21 (	36,233.15)	163,482.26

7980 CUSTER CO WATER & SEWER DISTRICT

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	14,032.96	14,032.96	0.00	0.00
122000 Accounts Receivable	16,476.33	14,258.70	14,384.96 (	126.26)	16,350.07
Total ASSETS	16,476.33	28,291.66	28,417.92 (	126.26)	16,350.07
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	14,032.96	14,032.96	0.00	0.00
211020 Due to Custer Water & Sewer Dist	16,476.33	14,384.96	14,258.70 (	126.26)	16,350.07
Total LIABILITIES AND FUND EQUITY	16,476.33	28,417.92	28,291.66 (	126.26)	16,350.07

7981 Interest Clearing

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	45,287.09	21,836.44	21,836.44	0.00	45,287.09
Total ASSETS	45,287.09	21,836.44	21,836.44	0.00	45,287.09
LIABILITIES AND FUND EQUITY					
212500 Due to Others	45,287.09	21,836.44	21,836.44	0.00	45,287.09
Total LIABILITIES AND FUND EQUITY	45,287.09	21,836.44	21,836.44	0.00	45,287.09

9000 GENERAL FIXED ASSETS GROUP OF ACCOUNTS FUND

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

9500 GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS FUND

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