

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 6 / 19

1000 GENERAL

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	360,343.96	718,417.96	610,212.75	108,205.21	468,549.17
101001 Cash - Ins. Proceeds-Fire Hall Roof	12,961.16	0.00	0.00	0.00	12,961.16
101080 Cash - Contr & Donations	4,396.06	200.00	695.52 (	495.52)	3,900.54
101130 Riverside Park Tennis Courts Donati	1,065.03	0.00	0.00	0.00	1,065.03
101140 Animal Control/donated by Nefsy	1,103.38	0.00	0.00	0.00	1,103.38
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)	28.91	0.00	28.91	0.00
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	2,402.31	38.14	259.31 (	221.17)	2,181.14
113217 Tax receivables real-2017	5,789.81	56.95	345.15 (	288.20)	5,501.61
113218 Tax Receivables real-2018	(1,627,957.04)	1,725,831.85	71,049.67	1,654,782.18	26,825.14
115208 Taxes Receivable - Personal 2008	0.44	0.00	0.44 (	0.44)	0.00
115214 Taxes Receivable Personal 2014	0.02	0.00	0.02 (	0.02)	0.00
115215 Taxes Receivable Personal-2015	0.02	0.00	0.02 (	0.02)	0.00
115216 Tax receivable personal-2016	6.01	0.00	0.00	0.00	6.01
115217 Tax receivable personal-2017	37.77	0.01	0.00	0.01	37.78
115218 Tax Receivable Personal-2018	47.28	0.00	3.09 (	3.09)	44.19
115219 Tax Receivable Personal-2019	(5,312.01)	42,664.17	32,704.11	9,960.06	4,648.05
122000 Accounts Receivable	970.25	50,485.77	805.00	49,680.77	50,651.02
122100 Acct Receivable	1,670.31	0.00	0.00	0.00	1,670.31
172000 Revenues (Credit)	(3,973,601.65)	628,824.30	1,551,903.43 (	923,079.13)	(4,896,680.78)
Total ASSETS	(5,210,052.35)	3,166,548.06	2,267,978.51	898,569.55	(4,311,482.80)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	14,692.07	61,329.20	46,637.13 (	14,692.07)	0.00
223100 Deferred Revenue - Real Prop Taxes	(1,619,126.22)	71,625.22	1,725,926.94	1,654,301.72	35,175.50
223200 Deferred Revenue - Pers Prop Taxes	(5,220.43)	32,707.64	42,664.10	9,956.46	4,736.03
242000 Expenditures (Debit)	(4,286,472.44)	1,268,541.85	517,545.29 (	750,996.56)	(5,037,469.00)
271000 Unreserved Fund Balance	686,074.67	0.00	0.00	0.00	686,074.67
Total LIABILITIES AND FUND EQUITY	(5,210,052.35)	1,434,203.91	2,332,773.46	898,569.55	(4,311,482.80)

2220 LIBRARY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	47,681.49	25,241.15	31,563.03 (	6,321.88)	41,359.61
101032 Cash- Library Board of Trustees Mul	0.00	137.00	0.00	137.00	137.00
103000 Petty Cash	75.00	0.00	0.00	0.00	75.00
172000 Revenues (Credit)	(239,520.55)	0.00	112,929.12 (	112,929.12)	(352,449.67)
Total ASSETS	(191,764.06)	25,378.15	144,492.15 (	119,114.00)	(310,878.06)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	4,679.86	4,679.86	0.00	0.00
242000 Expenditures (Debit)	(311,150.17)	119,114.00	0.00 (	119,114.00)	(430,264.17)
271000 Unreserved Fund Balance	119,386.11	0.00	0.00	0.00	119,386.11
Total LIABILITIES AND FUND EQUITY	(191,764.06)	123,793.86	4,679.86 (	119,114.00)	(310,878.06)

2260 EMERGENCY DISASTER

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	17,186.31	995.08	18,181.98 (	17,186.90) (	0.59)
113211 Taxes Receivable - Real 2011	3.46	0.00	3.46 (	3.46)	0.00
113218 Tax Receivables real-2018	(17,103.66)	18,131.98	1,027.73	17,104.25	0.59
115219 Tax Receivable Personal-2019	(55.81)	399.39	343.58	55.81	0.00
172000 Revenues (Credit)	(17,186.31)	0.59	995.08 (	994.49) (	18,180.80)
Total ASSETS	(17,156.01)	19,527.04	20,551.83 (	1,024.79) (	18,180.80)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes (	17,100.20)	1,031.19	18,131.98	17,100.79	0.59
223200 Deferred Revenue - Pers Prop Taxes (	55.81)	343.58	399.39	55.81	0.00
242000 Expenditures (Debit)	0.00	18,181.39	0.00 (	18,181.39) (	18,181.39)
Total LIABILITIES AND FUND EQUITY	(17,156.01)	19,556.16	18,531.37 (	1,024.79) (	18,180.80)

2270 Health

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	23,770.63	0.00	14,598.75 (	14,598.75)	9,171.88
172000 Revenues (Credit)	(13,700.00)	0.00	0.00	0.00	(13,700.00)
Total ASSETS	10,070.63	0.00	14,598.75 (	14,598.75)	(4,528.12)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	14,598.75	14,598.75	0.00	0.00
242000 Expenditures (Debit)	0.00	14,598.75	0.00 (	14,598.75)	(14,598.75)
271000 Unreserved Fund Balance	10,070.63	0.00	0.00	0.00	10,070.63
Total LIABILITIES AND FUND EQUITY	10,070.63	29,197.50	14,598.75 (	14,598.75)	(4,528.12)

2310 TIFD-Downtown

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	57,607.67	5,782.30	99.52	5,682.78	63,290.45
113170 Deferred revenue	592.81	0.00	427.57 (	427.57)	165.24
113218 Tax Receivables real-2018	0.00	915.34	0.00	915.34	915.34
115180 Deferred revenue-audit	121.85	0.00	120.39 (	120.39)	1.46
115219 Tax Receivable Personal-2019	0.00	209.86	0.00	209.86	209.86
172000 Revenues (Credit)	(56,839.43)	0.00	5,782.30 (	5,782.30)	(62,621.73)
Total ASSETS	1,482.90	6,907.50	6,429.78	477.72	1,960.62
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	99.52	99.52	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	592.81	0.00	487.77	487.77	1,080.58
223200 Deferred Revenue - Pers Prop Taxes	121.85	0.00	89.47	89.47	211.32
242000 Expenditures (Debit)	(16,534.06)	99.52	0.00 (	99.52)	(16,633.58)
271000 Unreserved Fund Balance	17,302.30	0.00	0.00	0.00	17,302.30
Total LIABILITIES AND FUND EQUITY	1,482.90	199.04	676.76	477.72	1,960.62

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)	0.01	0.00	0.01	0.00
115216 Tax receivable personal-2016	0.02	0.00	0.00	0.00	0.02
Total ASSETS	3.07	0.01	0.00	0.01	3.08
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	0.01	0.01	0.02
Total LIABILITIES AND FUND EQUITY	3.07	0.00	0.01	0.01	3.08

2372 Permissive Medical Levy

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	85,062.18	11,927.43	96,989.99 (	85,062.56) (	0.38)
113211 Taxes Receivable - Real 2011	(5.80)	5.94	0.00	5.94	0.14
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	272.99	4.33	29.47 (	25.14)	247.85
113217 Tax receivables real-2017	678.29	6.67	40.44 (	33.77)	644.52
113218 Tax Receivables real-2018	(205,066.46)	217,395.31	8,449.82	208,945.49	3,879.03
115214 Taxes Receivable Personal 2014	(0.01)	0.01	0.00	0.01	0.00
115215 Taxes Receivable Personal-2015	(0.01)	0.01	0.00	0.01	0.00
115216 Tax receivable personal-2016	0.64	0.00	0.00	0.00	0.64
115217 Tax receivable personal-2017	4.27	0.00	0.00	0.00	4.27
115218 Tax Receivable Personal-2018	5.54	0.00	0.36 (	0.36)	5.18
115219 Tax Receivable Personal-2019	(669.13)	5,374.20	4,119.58	1,254.62	585.49
172000 Revenues (Credit)	(209,265.00)	9.68	11,927.43 (	11,917.75) (	221,182.75)
Total ASSETS	(328,910.15)	234,723.58	121,557.09	113,166.49	(215,743.66)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes (	204,048.66)	8,513.76	217,406.31	208,892.55	4,843.89
223200 Deferred Revenue - Pers Prop Taxes (	661.30)	4,119.94	5,376.82	1,256.88	595.58
242000 Expenditures (Debit)	(124,202.82)	96,982.94	0.00 (	96,982.94) (	221,185.76)
271000 Unreserved Fund Balance	2.63	0.00	0.00	0.00	2.63
Total LIABILITIES AND FUND EQUITY	(328,910.15)	109,616.64	222,783.13	113,166.49	(215,743.66)

2390 DRUG FORFEITURE

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,600.00	0.00	0.00	0.00	1,600.00
172000 Revenues (Credit)	(1,600.00)	0.00	0.00	0.00	(1,600.00)
Total ASSETS	0.00	0.00	0.00	0.00	0.00

2394 BUILDING CODE ENFORCEMENT

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	94,320.19	25,476.40	20,525.09	4,951.31	99,271.50
172000 Revenues (Credit)	(115,479.12)	0.00	25,476.40	(25,476.40)	(140,955.52)
Total ASSETS	(21,158.93)	25,476.40	46,001.49	(20,525.09)	(41,684.02)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	18,043.97	18,043.97	0.00	0.00
242000 Expenditures (Debit)	(124,211.45)	20,525.09	0.00	(20,525.09)	(144,736.54)
271000 Unreserved Fund Balance	103,052.52	0.00	0.00	0.00	103,052.52
Total LIABILITIES AND FUND EQUITY	(21,158.93)	38,569.06	18,043.97	(20,525.09)	(41,684.02)

2400 LTG M D#165-(Gen City)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	80,931.89	7,846.09	16,174.99 (	8,328.90)	72,602.99
116000 Protested Taxes Receivable - Reals	103.98	0.00	103.98 (	103.98)	0.00
118130 Special Assessments Receivable 2013(	26.44)	26.44	0.00	26.44	0.00
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	410.20	0.00	57.33 (	57.33)	352.87
118170 Special Assessments Receivables-201	1,426.32	0.00	93.91 (	93.91)	1,332.41
118180 Special Assessments Received-2018	12,799.24	0.00	7,020.10 (	7,020.10)	5,779.14
172000 Revenues (Credit)	(208,008.91)	0.00	7,847.45 (	7,847.45)	(215,856.36)
Total ASSETS	(112,246.91)	7,872.53	31,297.76 (	23,425.23)	(135,672.14)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	16,174.99	16,174.99	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	14,831.47	7,250.24	0.00 (	7,250.24)	7,581.23
242000 Expenditures (Debit)	(173,460.30)	16,174.99	0.00 (	16,174.99)	(189,635.29)
271000 Unreserved Fund Balance	46,381.92	0.00	0.00	0.00	46,381.92
Total LIABILITIES AND FUND EQUITY	(112,246.91)	39,600.22	16,174.99 (	23,425.23)	(135,672.14)

2420 LTG M D#167-(MilesAddn Etc)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	16,759.49	2,059.66	2,019.35	40.31	16,799.80
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	2,665.57	0.00	1,918.48 (	1,918.48)	747.09
172000 Revenues (Credit)	(29,723.48)	0.00	2,059.66 (	2,059.66)	(31,783.14)
Total ASSETS	(10,110.47)	2,059.66	5,997.49 (	3,937.83)	(14,048.30)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,019.35	2,019.35	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	2,853.52	1,918.48	0.00 (	1,918.48)	935.04
242000 Expenditures (Debit)	(22,337.73)	2,019.35	0.00 (	2,019.35)	(24,357.08)
271000 Unreserved Fund Balance	9,373.74	0.00	0.00	0.00	9,373.74
Total LIABILITIES AND FUND EQUITY	(10,110.47)	5,957.18	2,019.35 (	3,937.83)	(14,048.30)

2430 LTG M D#171-(Balsam Est)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,568.59	496.93	156.35	340.58	2,909.17
118180 Special Assessments Received-2018	579.09	0.00	472.56 (	472.56)	106.53
172000 Revenues (Credit)	(4,486.77)	0.00	496.93 (	496.93) (	4,983.70)
Total ASSETS	(1,339.09)	496.93	1,125.84 (	628.91) (	1,968.00)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	156.35	156.35	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	579.09	472.56	0.00 (	472.56)	106.53
242000 Expenditures (Debit)	(4,581.24)	156.35	0.00 (	156.35) (	4,737.59)
271000 Unreserved Fund Balance	2,663.06	0.00	0.00	0.00	2,663.06
Total LIABILITIES AND FUND EQUITY	(1,339.09)	785.26	156.35 (	628.91) (	1,968.00)

2440 LTG M D#172-(Main Str)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,967.80	803.87	1,422.36 (	618.49)	3,349.31
118180 Special Assessments Received-2018	1,131.04	0.00	765.68 (	765.68)	365.36
172000 Revenues (Credit)	(21,678.30)	0.00	803.87 (	803.87)	(22,482.17)
Total ASSETS	(16,579.46)	803.87	2,991.91 (	2,188.04)	(18,767.50)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,422.36	1,422.36	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	1,131.04	765.68	0.00 (	765.68)	365.36
242000 Expenditures (Debit)	(23,513.81)	1,422.36	0.00 (	1,422.36)	(24,936.17)
271000 Unreserved Fund Balance	5,803.31	0.00	0.00	0.00	5,803.31
Total LIABILITIES AND FUND EQUITY	(16,579.46)	3,610.40	1,422.36 (	2,188.04)	(18,767.50)

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,643.79	1,080.85	401.84	679.01	4,322.80
118180 Special Assessments Received-2018	94.44	0.00	70.83 (	70.83)	23.61
172000 Revenues (Credit)	(5,293.04)	0.00	1,080.85 (	1,080.85) (	6,373.89)
Total ASSETS	(1,554.81)	1,080.85	1,553.52 (	472.67) (	2,027.48)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	401.84	401.84	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	94.44	70.83	0.00 (	70.83)	23.61
242000 Expenditures (Debit)	(5,418.70)	401.84	0.00 (	401.84) (	5,820.54)
271000 Unreserved Fund Balance	3,769.45	0.00	0.00	0.00	3,769.45
Total LIABILITIES AND FUND EQUITY	(1,554.81)	874.51	401.84 (	472.67) (	2,027.48)

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,792.66	284.72	574.18 (	289.46)	2,503.20
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	684.65	0.00	262.08 (	262.08)	422.57
172000 Revenues (Credit)	(8,278.83)	0.00	284.72 (	284.72)	(8,563.55)
Total ASSETS	(4,690.09)	284.72	1,120.98 (	836.26)	(5,526.35)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	574.18	574.18	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	796.08	262.08	0.00 (	262.08)	534.00
242000 Expenditures (Debit)	(7,150.96)	574.18	0.00 (	574.18)	(7,725.14)
271000 Unreserved Fund Balance	1,664.79	0.00	0.00	0.00	1,664.79
Total LIABILITIES AND FUND EQUITY	(4,690.09)	1,410.44	574.18 (	836.26)	(5,526.35)

2480 LTG M M#173-(Milestown Estates)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,116.10	181.93	129.57	52.36	1,168.46
118180 Special Assessments Received-2018	171.86	0.00	171.86 (	171.86)	0.00
172000 Revenues (Credit)	(2,551.96)	0.00	181.93 (	181.93) (	2,733.89)
Total ASSETS	(1,264.00)	181.93	483.36 (	301.43) (	1,565.43)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	129.57	129.57	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	171.86	171.86	0.00 (	171.86)	0.00
242000 Expenditures (Debit)	(2,394.02)	129.57	0.00 (	129.57) (	2,523.59)
271000 Unreserved Fund Balance	958.16	0.00	0.00	0.00	958.16
Total LIABILITIES AND FUND EQUITY	(1,264.00)	431.00	129.57 (	301.43) (	1,565.43)

2510 STR MAINT DIST #204

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	851,967.46	118,820.05	158,891.92 (	40,071.87)	811,895.59
116000 Protested Taxes Receivable - Reals	103.98	0.00	103.98 (	103.98)	0.00
118130 Special Assessments Receivable 2013	104.31	0.00	71.72 (	71.72)	32.59
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	368.71 (	368.71)	2,098.71
118170 Special Assessments Receivables-201	5,115.89	0.00	542.48 (	542.48)	4,573.41
118180 Special Assessments Received-2018	87,208.31	98.50	53,989.33 (	53,890.83)	33,317.48
172000 Revenues (Credit)	(1,561,741.68)	0.00	118,820.05 (	118,820.05)	(1,680,561.73)
Total ASSETS	(614,491.86)	118,918.55	332,788.19 (	213,869.64)	(828,361.50)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	6,915.10	100,165.23	93,250.13 (	6,915.10)	0.00
223000 Deferred Revenue/Uncollected Taxes	95,282.37	54,977.72	0.00 (	54,977.72)	40,304.65
242000 Expenditures (Debit)	(1,524,608.56)	795,736.82	643,760.00 (	151,976.82)	(1,676,585.38)
271000 Unreserved Fund Balance	807,919.23	0.00	0.00	0.00	807,919.23
Total LIABILITIES AND FUND EQUITY	(614,491.86)	950,879.77	737,010.13 (	213,869.64)	(828,361.50)

2520 STR MAINT DIST #205

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	259,193.08	57,052.20	30,648.29	26,403.91	285,596.99
118130 Special Assessments Receivable 2013(	45.28)	45.28	0.00	45.28	0.00
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	1,220.60	0.00	0.00	0.00	1,220.60
118170 Special Assessments Receivables-201	2,670.12	0.00	0.00	0.00	2,670.12
118180 Special Assessments Received-2018	20,223.74	98.50	8,853.97 (	8,755.47)	11,468.27
172000 Revenues (Credit)	(291,011.95)	0.00	57,052.20 (	57,052.20)	(348,064.15)
Total ASSETS	(7,325.11)	57,195.98	96,554.46 (	39,358.48)	(46,683.59)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	1,728.77	10,527.88	8,799.11 (	1,728.77)	0.00
223000 Deferred Revenue/Uncollected Taxes	24,493.60	8,853.97	143.78 (	8,710.19)	15,783.41
242000 Expenditures (Debit)	(248,938.99)	30,648.29	1,728.77 (	28,919.52)	(277,858.51)
271000 Unreserved Fund Balance	215,391.51	0.00	0.00	0.00	215,391.51
Total LIABILITIES AND FUND EQUITY	(7,325.11)	50,030.14	10,671.66 (	39,358.48)	(46,683.59)

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,995.60	463.78	503.24 (	39.46)	3,956.14
118180 Special Assessments Received-2018	430.54	0.00	430.54 (	430.54)	0.00
172000 Revenues (Credit)	(4,640.35)	0.00	463.78 (	463.78) (	5,104.13)
Total ASSETS	(214.21)	463.78	1,397.56 (	933.78) (	1,147.99)
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	430.54	430.54	0.00 (	430.54)	0.00
242000 Expenditures (Debit)	(5,356.76)	503.24	0.00 (	503.24) (	5,860.00)
271000 Unreserved Fund Balance	4,712.01	0.00	0.00	0.00	4,712.01
Total LIABILITIES AND FUND EQUITY	(214.21)	933.78	0.00 (	933.78) (	1,147.99)

2701 Fire Grants

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	5,169.15	350.00	0.00	350.00	5,519.15
172000 Revenues (Credit)	(4,400.00)	750.00	1,100.00 (	350.00) (	4,750.00)
Total ASSETS	769.15	1,100.00	1,100.00	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

2820 GAS TAX

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	71,162.54	14,552.95	85,715.49 (	71,162.54)	0.00
172000 Revenues (Credit)	(160,082.23)	0.00	14,552.95 (	14,552.95)	(174,635.18)
Total ASSETS	(88,919.69)	14,552.95	100,268.44 (	85,715.49)	(174,635.18)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(88,921.73)	85,715.49	0.00 (	85,715.49)	(174,637.22)
271000 Unreserved Fund Balance	2.04	0.00	0.00	0.00	2.04
Total LIABILITIES AND FUND EQUITY	(88,919.69)	85,715.49	0.00 (	85,715.49)	(174,635.18)

2821 HB473- Fuel Tax

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
102131 Restricted Cash- HB473	142,042.79	6,938.00	0.00	6,938.00	148,980.79
172000 Revenues (Credit)	(138,752.00)	0.00	6,938.00 (	6,938.00) (	145,690.00)
Total ASSETS	3,290.79	6,938.00	6,938.00	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

2850 911 EMERGENCY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	386,259.79	2,576.71	17,628.12 (	15,051.41)	371,208.38
101200 Enhanced 911 Cash	0.00	87.51	0.00	87.51	87.51
141000 Prepaid Expense	0.00	0.00	10,830.00 (	10,830.00) (	10,830.00)
172000 Revenues (Credit)	(239,614.87)	0.00	2,664.22 (	2,664.22) (	242,279.09)
Total ASSETS	146,644.92	2,664.22	31,122.34 (	28,458.12)	118,186.80
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,705.12	2,705.12	0.00	0.00
242000 Expenditures (Debit)	(143,857.28)	30,359.64	1,901.52 (	28,458.12) (	172,315.40)
271000 Unreserved Fund Balance	290,502.20	0.00	0.00	0.00	290,502.20
Total LIABILITIES AND FUND EQUITY	146,644.92	33,064.76	4,606.64 (	28,458.12)	118,186.80

2880 LIBRARY GRANTS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(5,006.50)	0.00	1,725.50	(1,725.50)	(6,732.00)
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
101021 Cash-One Time Endowments	3,500.00	0.00	0.00	0.00	3,500.00
101030 Cash - Sagebrush Fed/Base Grant	18,002.14	0.00	0.00	0.00	18,002.14
101032 Cash- Library Board of Trustees Mul	84,050.97	0.00	0.00	0.00	84,050.97
172000 Revenues (Credit)	(92,577.95)	87,550.97	87,550.97	0.00	(92,577.95)
Total ASSETS	59,035.78	87,550.97	89,276.47	(1,725.50)	57,310.28
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,725.50	1,725.50	0.00	0.00
242000 Expenditures (Debit)	(6,143.24)	1,725.50	0.00	(1,725.50)	(7,868.74)
271000 Unreserved Fund Balance	65,179.02	0.00	0.00	0.00	65,179.02
Total LIABILITIES AND FUND EQUITY	59,035.78	3,451.00	1,725.50	(1,725.50)	57,310.28

2935 Historic Preservation

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	16,375.75	0.00	6.91 (	6.91)	16,368.84
172000 Revenues (Credit)	(7,700.00)	0.00	0.00	0.00 (	7,700.00)
Total ASSETS	8,675.75	0.00	6.91 (	6.91)	8,668.84
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	6.91	6.91	0.00	0.00
242000 Expenditures (Debit)	(1,133.29)	6.91	0.00 (	6.91) (	1,140.20)
271000 Unreserved Fund Balance	9,809.04	0.00	0.00	0.00	9,809.04
Total LIABILITIES AND FUND EQUITY	8,675.75	13.82	6.91 (	6.91)	8,668.84

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(7,145.07)	15,371.16	8,226.09	7,145.07	0.00
101004 RSVP Non-Federal Cash Operating-Cus	9,457.06	3,000.00	6,457.06	(3,457.06)	6,000.00
101008 RSVP- Custer Excess	8,611.55	5,552.53	0.00	5,552.53	14,164.08
103100 Petty Cash-	200.00	0.00	0.00	0.00	200.00
172000 Revenues (Credit)	(79,281.09)	0.00	17,765.88	(17,765.88)	(97,046.97)
Total ASSETS	(68,157.55)	23,923.69	32,449.03	(8,525.34)	(76,682.89)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,821.53	2,821.53	0.00	0.00
242000 Expenditures (Debit)	(86,328.94)	9,146.53	621.19	(8,525.34)	(94,854.28)
271000 Unreserved Fund Balance	18,171.39	0.00	0.00	0.00	18,171.39
Total LIABILITIES AND FUND EQUITY	(68,157.55)	11,968.06	3,442.72	(8,525.34)	(76,682.89)

3300 Judgement & Losses-Power Settlement

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	0.47	0.47	0.00	0.00
115208 Taxes Receivable - Personal 2008 (	0.47)	0.49	0.02	0.47	0.00
Total ASSETS (	0.47)	0.96	0.49	0.47	0.00
LIABILITIES AND FUND EQUITY					
223200 Deferred Revenue - Pers Prop Taxes (	0.47)	0.02	0.49	0.47	0.00
Total LIABILITIES AND FUND EQUITY (	0.47)	0.02	0.49	0.47	0.00

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	11,323.35	0.00	0.00	0.00	11,323.35
118000 Special Assessments Receivable 2000	2,551.35	0.00	2,551.35 (	2,551.35)	0.00
118150 Special Assessments Receivables-201	1,224.81	0.00	1,224.81 (	1,224.81)	0.00
119000 Special Assmt Recbl - Deferred	37,169.39	0.00	2,582.03 (	2,582.03)	34,587.36
172000 Revenues (Credit)	(3,790.06)	0.00	0.00	0.00	(3,790.06)
Total ASSETS	48,478.84	0.00	6,358.19 (	6,358.19)	42,120.65
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	40,945.55	6,358.19	0.00 (	6,358.19)	34,587.36
242000 Expenditures (Debit)	(5,317.83)	0.00	0.00	0.00	(5,317.83)
271000 Unreserved Fund Balance	12,851.12	0.00	0.00	0.00	12,851.12
Total LIABILITIES AND FUND EQUITY	48,478.84	6,358.19	0.00 (	6,358.19)	42,120.65

4000 General Fund Capitol Improvement Fund

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(2,790.26)	134,673.72	49,560.93	85,112.79	82,322.53
172000 Revenues (Credit)	(1,456.65)	35,852.62	167,162.85	(131,310.23)	(132,766.88)
Total ASSETS	(4,246.91)	170,526.34	216,723.78	(46,197.44)	(50,444.35)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	49,560.93	49,560.93	0.00	0.00
242000 Expenditures (Debit)	(99,162.49)	175,821.86	129,624.42	(46,197.44)	(145,359.93)
271000 Unreserved Fund Balance	94,915.58	0.00	0.00	0.00	94,915.58
Total LIABILITIES AND FUND EQUITY	(4,246.91)	225,382.79	179,185.35	(46,197.44)	(50,444.35)

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	555,433.00	25,322.65	10,800.00	14,522.65	569,955.65
122000 Accounts Receivable	0.00	10,800.00	10,800.00	0.00	0.00
172000 Revenues (Credit)	(291,037.91)	10,800.00	25,322.65 (	14,522.65) (	305,560.56)
Total ASSETS	264,395.09	46,922.65	46,922.65	0.00	264,395.09
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(136,550.00)	0.00	0.00	0.00	(136,550.00)
271000 Unreserved Fund Balance	400,945.09	0.00	0.00	0.00	400,945.09
Total LIABILITIES AND FUND EQUITY	264,395.09	0.00	0.00	0.00	264,395.09

5210 WATER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,236,404.40	182,454.00	436,359.24 (	253,905.24)	2,982,499.16
101010 Deposit Cash	96,200.00	2,550.00	3,350.00 (	800.00)	95,400.00
102240 Cash - Replacement & Depreciation	1,489,589.35	0.00	0.00	0.00	1,489,589.35
102250 Cash - System Development Fees	311,589.92	0.00	0.00	0.00	311,589.92
102270 Cash - Curb Stop Replacement Fee	354,364.66	3,464.92	128.29	3,336.63	357,701.29
102312 RevBnd/CurYearDebt-DNRC/CarbonTank	58,028.03	11,563.23	69,591.26 (	58,028.03)	0.00
102313 RevBnd/CurYearDebt-DNRC/NE WtrLine	59,494.66	11,756.59	71,251.25 (	59,494.66)	0.00
102315 RevBnd/CurYearDebt-ARRA/NE Water Li	7,164.85	1,536.40	8,701.25 (	7,164.85)	0.00
102322 RevBnd/Reserve-DNRC/CarbonTank	153,009.00	0.00	0.00	0.00	153,009.00
102323 RevBnd/Reserve-DNRC/NE WtrLine	128,653.00	0.00	0.00	0.00	128,653.00
102325 RevBnd/Reserve-ARRA B-NE Waterline	18,245.00	0.00	0.00	0.00	18,245.00
103000 Petty Cash	330.00	0.00	0.00	0.00	330.00
122000 Accounts Receivable	184,596.92	201,819.97	167,170.73	34,649.24	219,246.16
122020 Accounts Receivable-\$2.00 State Ass	8.00	0.00	2.00 (	2.00)	6.00
131000 Interfund Receivable (Short Term)	0.00	253,405.08	0.00	253,405.08	253,405.08
162000 Deferred outflows-GASB68	159,755.00	22,996.00	0.00	22,996.00	182,751.00
172000 Revenues (Credit)	(1,993,086.86)	20,830.00	258,126.56 (	237,296.56)	(2,230,383.42)
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	106,234.00	49,334.00	56,900.00	510,641.42
186100 Allowance for Depr - Machinery & Eq	311,381.00)	38,534.00	27,837.00	10,697.00	(300,684.00)
188000 Const. Work in Progress-NE Wtr Line	40,080.74	0.00	40,081.00 (	40,081.00)	(0.26)
189100 Source of Supply	3,448,234.49	94,608.00	0.00	94,608.00	3,542,842.49
189110 Allowance for Depreciation - Source	706,399.00)	0.00	68,866.00 (	68,866.00)	(775,265.00)
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	58,030.00 (	58,030.00)	(2,068,019.00)
189400 Transmission & Distribution	13,418,565.26	841,952.00	0.00	841,952.00	14,260,517.26
189410 Allowance for Depr - Trans & Distri	4,233,563.00)	0.00	247,529.00 (	247,529.00)	(4,481,092.00)
199901 OPEB Deferred Outflow	9,115.00	29,241.00	0.00	29,241.00	38,356.00
Total ASSETS	18,154,881.91	1,822,945.19	1,506,357.58	316,587.61	18,471,469.52
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	225,431.21	225,431.21	0.00	0.00
214000 Deposits Payable	96,200.00	3,350.00	2,550.00 (	800.00)	95,400.00
214010 Refunds Payable	(356.36)	387.57	387.57	0.00	(356.36)
223801 OPEB Deferred Inflows	2,157.00	2,157.00	0.00 (	2,157.00)	0.00
223899 Deferred inflows-GASB 68	5,550.00	0.00	5,838.00	5,838.00	11,388.00
231000 BONDS PAYABLE	4,326,000.00	176,000.00	0.00 (	176,000.00)	4,150,000.00
237000 Net Pension liability-GASB 68	679,857.00	0.00	53,438.00	53,438.00	733,295.00
238000 Other Post Employment Benefits	67,353.00	0.00	50,053.00	50,053.00	117,406.00
239000 Compensated Absences Payable	86,077.00	0.00	3,681.00	3,681.00	89,758.00
242000 Expenditures (Debit)	(2,138,051.57)	775,349.25	1,157,883.86	382,534.61	(1,755,516.96)
250300 Reserve Revenue Bond - Current Debt	323,303.85	0.00	0.00	0.00	323,303.85

5210 WATER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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	(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	18,154,881.91	1,182,675.03	1,499,262.64	316,587.61	18,471,469.52

5310 SEWER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,733,591.89	177,161.68	112,457.52	64,704.16	2,798,296.05
102240 Cash - Replacement & Depreciation	195,098.39	0.00	0.00	0.00	195,098.39
102250 Cash - System Development Fees	148,920.91	0.00	0.00	0.00	148,920.91
102279 WWtr Treatment Plant-Phase II Const(	76,205.70)	0.00	0.00	0.00	(76,205.70)
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	42,300.38	8,409.62	50,710.00	(42,300.38)	0.00
102317 RevBnd/CurYearDebt-WWTP Phase II	175,198.43	17,676.01	192,874.44	(175,198.43)	0.00
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	184,311.38	164,383.06	155,555.41	8,827.65	193,139.03
162000 Deferred outflows-GASB68	129,910.00	17,709.00	0.00	17,709.00	147,619.00
172000 Revenues (Credit)	(2,109,019.74)	204,756.67	207,605.46	(2,848.79)	(2,111,868.53)
181000 Land	2.00	0.00	0.00	0.00	2.00
186000 Machinery and Equipment	743,665.77	106,234.00	49,333.00	56,901.00	800,566.77
186100 Allowance for Depr - Machinery & Eq(	496,574.00)	38,533.00	41,271.00	(2,738.00)	(499,312.00)
188000 Const. Work in Progress-NE Wtr Line(	1.63)	63,762.03	63,762.00	0.03	(1.60)
189300 Treatment Plant	11,315,945.56	176,747.00	0.00	176,747.00	11,492,692.56
189310 Allowance for Depr - Treatment Plan(	1,536,380.00)	0.00	162,466.00	(162,466.00)	(1,698,846.00)
189400 Transmission & Distribution	4,028,819.40	300.00	0.00	300.00	4,029,119.40
189410 Allowance for Depr - Trans & Distri(	1,598,105.00)	0.00	97,867.00	(97,867.00)	(1,695,972.00)
199901 OPEB Deferred Outflow	6,836.00	21,931.00	0.00	21,931.00	28,767.00
Total ASSETS	14,929,387.50	997,603.07	1,133,901.83	(136,298.76)	14,793,088.74
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	213,361.46	480,161.84	266,800.38	(213,361.46)	0.00
223801 OPEB Deferred Inflows	1,618.00	1,618.00	0.00	(1,618.00)	0.00
223899 Deferred inflows-GASB 68	4,513.00	0.00	4,686.00	4,686.00	9,199.00
231300 Bonds Pay 1979 Issue	1,147,000.00	67,000.00	0.00	(67,000.00)	1,080,000.00
231301 WWTP #2 Bonds Pay	5,227,962.00	386,000.00	204,683.00	(181,317.00)	5,046,645.00
237000 Net Pension liability-GASB 68	552,851.00	0.00	39,474.00	39,474.00	592,325.00
238000 Other Post Employment Benefits	50,515.00	0.00	37,539.00	37,539.00	88,054.00
239000 Compensated Absences Payable	65,465.00	0.00	3,551.00	3,551.00	69,016.00
242000 Expenditures (Debit)	(1,593,845.97)	687,064.12	928,811.82	241,747.70	(1,352,098.27)
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	14,929,387.50	1,621,843.96	1,485,545.20	(136,298.76)	14,793,088.74

5510 AMBULANCE FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(234,596.43)	288,079.61	53,483.17	234,596.44	0.01
113211 Taxes Receivable - Real 2011	19.68	0.00	19.68 (	19.68)	0.00
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	12.18	0.19	1.31 (	1.12)	11.06
113217 Tax receivables real-2017	30.83	0.30	1.84 (	1.54)	29.29
113218 Tax Receivables real-2018	(8,550.91)	9,065.00	373.79	8,691.21	140.30
115208 Taxes Receivable - Personal 2008	0.01	0.00	0.01 (	0.01)	0.00
115214 Taxes Receivable Personal 2014	(0.01)	0.01	0.00	0.01	0.00
115215 Taxes Receivable Personal-2015	(0.01)	0.01	0.00	0.01	0.00
115216 Tax receivable personal-2016	0.02	0.00	0.00	0.00	0.02
115217 Tax receivable personal-2017	0.17	0.00	0.00	0.00	0.17
115218 Tax Receivable Personal-2018	0.25	0.00	0.02 (	0.02)	0.23
115219 Tax Receivable Personal-2019	(27.90)	224.09	171.78	52.31	24.41
122000 Accounts Receivable	396,798.43	106,225.92	45,577.23	60,648.69	457,447.12
122100 Acct Receivable	(182,386.20)	0.00	0.00	0.00	(182,386.20)
162000 Deferred outflows-GASB68	46,329.00	26,056.00	0.00	26,056.00	72,385.00
172000 Revenues (Credit)	(1,271,651.42)	693.64	184,663.87 (	183,970.23)	(1,455,621.65)
186000 Machinery and Equipment	536,326.11	282,000.00	0.00	282,000.00	818,326.11
186100 Allowance for Depr - Machinery & Eq(	281,708.00)	0.00	43,133.00 (	43,133.00)	(324,841.00)
199901 OPEB Deferred Outflow	3,798.00	15,380.00	0.00	15,380.00	19,178.00
Total ASSETS	(995,602.68)	727,724.77	327,425.70	400,299.07	(595,303.61)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	8,705.74	8,705.74	0.00	0.00
211000 Due to Revolving Fund	0.00	0.00	253,405.08	253,405.08	253,405.08
223100 Deferred Revenue - Real Prop Taxes (	8,684.42)	380.78	9,065.49	8,684.71	0.29
223200 Deferred Revenue - Pers Prop Taxes (	50.21)	171.80	222.01	50.21	0.00
223898 OPEB Deferred Inflow	899.00	899.00	0.00 (	899.00)	0.00
223899 Deferred inflows-GASB 68	9,402.00	6,432.00	0.00 (	6,432.00)	2,970.00
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	35,621.00	35,621.00	168,371.00
238000 Other Post Employment Benefits	28,064.00	0.00	30,639.00	30,639.00	58,703.00
239000 Compensated Absences Payable	33,890.00	0.00	10,410.00	10,410.00	44,300.00
242000 Expenditures (Debit)	(1,148,388.64)	213,179.93	282,000.00	68,820.07	(1,079,568.57)
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	(995,602.68)	229,769.25	630,068.32	400,299.07	(595,303.61)

5610 AIRPORT OPERATING

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	103,053.19	58,781.33	30,658.41	28,122.92	131,176.11
102117 Airport Improvement	90,560.57	0.00	29,780.77 (	29,780.77)	60,779.80
102230 Cash - Surplus/Credit Card Acct	100.00	19,515.23	17,179.79	2,335.44	2,435.44
103000 Petty Cash	100.00	0.00	0.00	0.00	100.00
113211 Taxes Receivable - Real 2011	11.57	0.00	11.57 (	11.57)	0.00
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	18.24	0.29	1.97 (	1.68)	16.56
113217 Tax receivables real-2017	46.22	0.45	2.76 (	2.31)	43.91
113218 Tax Receivables real-2018	(12,827.28)	13,598.49	559.83	13,038.66	211.38
115208 Taxes Receivable - Personal 2008	0.02	0.00	0.02 (	0.02)	0.00
115215 Taxes Receivable Personal-2015	0.01	0.00	0.01 (	0.01)	0.00
115216 Tax receivable personal-2016	0.06	0.00	0.00	0.00	0.06
115217 Tax receivable personal-2017	0.28	0.00	0.00	0.00	0.28
115218 Tax Receivable Personal-2018	0.37	0.00	0.02 (	0.02)	0.35
115219 Tax Receivable Personal-2019	(41.86)	336.17	257.69	78.48	36.62
122000 Accounts Receivable	0.00	16,331.25	0.00	16,331.25	16,331.25
141000 Prepaid Expense	4,875.00	0.00	0.00	0.00	4,875.00
162000 Deferred outflows-GASB68	37,393.00	1,284.00	0.00	1,284.00	38,677.00
172000 Revenues (Credit)	(584,587.60)	1,648.45	54,177.27 (	52,528.82)	(637,116.42)
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	10,445.00 (	10,445.00)	(389,758.00)
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	295,635.00 (	295,635.00)	(3,401,665.00)
186000 Machinery and Equipment	933,402.58	68,544.00	0.00	68,544.00	1,001,946.58
186100 Allowance for Depr - Machinery & Eq(	467,311.00)	0.00	43,084.00 (	43,084.00)	(510,395.00)
188000 Const. Work in Progress-NE Wtr Line	0.00	75,246.00	0.00	75,246.00	75,246.00
199901 OPEB Deferred Outflow	1,519.00	4,874.00	0.00	4,874.00	6,393.00
Total ASSETS	10,336,327.78	260,159.66	481,794.11 (	221,634.45)	10,114,693.33
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	19,314.05	19,314.05	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes (	13,027.54)	571.25	13,599.23	13,027.98	0.44
223200 Deferred Revenue - Pers Prop Taxes (	75.31)	257.72	333.03	75.31	0.00
223801 OPEB Deferred Inflows	359.00	359.00	0.00 (	359.00)	0.00
223899 Deferred inflows-GASB 68	1,299.00	0.00	1,111.00	1,111.00	2,410.00
235160 LTRm Pay/MT Aeronautics (2)	118,671.00	16,953.00	0.00 (	16,953.00)	101,718.00
237000 Net Pension liability-GASB 68	159,131.00	3,938.00	0.00 (	3,938.00)	155,193.00
238000 Other Post Employment Benefits	11,225.00	0.00	8,343.00	8,343.00	19,568.00
239000 Compensated Absences Payable	14,188.00	741.00	0.00 (	741.00)	13,447.00
242000 Expenditures (Debit)	(589,802.45)	470,279.04	248,078.30 (	222,200.74)	(812,003.19)
250600 Reserve for Replacement & Depreciat	18,913.67	0.00	0.00	0.00	18,913.67

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 6 / 19

5610 AIRPORT OPERATING

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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	10,336,327.78	512,413.06	290,778.61	(221,634.45)	10,114,693.33

6040 PUBLIC WORKS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(7,647.50)	42,151.53	14,817.36	27,334.17	19,686.67
172000 Revenues (Credit)	(150,634.80)	0.00	42,151.53	(42,151.53)	(192,786.33)
Total ASSETS	(158,282.30)	42,151.53	56,968.89	(14,817.36)	(173,099.66)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,794.55	1,794.55	0.00	0.00
239000 Compensated Absences Payable	11,990.00	4,993.00	0.00	(4,993.00)	6,997.00
242000 Expenditures (Debit)	(163,550.32)	14,817.36	4,993.00	(9,824.36)	(173,374.68)
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	(158,282.30)	21,604.91	6,787.55	(14,817.36)	(173,099.66)

7467 Law Enforcement Academy Surcharge

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	827.50	515.00	1,342.50 (	827.50)	0.00
Total ASSETS	827.50	515.00	1,342.50 (	827.50)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,342.50	1,342.50	0.00	0.00
212200 Due to Federal, Soc Sec & Medicare	827.50	1,342.50	515.00 (	827.50)	0.00
Total LIABILITIES AND FUND EQUITY	827.50	2,685.00	1,857.50 (	827.50)	0.00

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,773.50	833.16	2,606.66 (	1,773.50)	0.00
Total ASSETS	1,773.50	833.16	2,606.66 (	1,773.50)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,606.66	2,606.66	0.00	0.00
212500 Due to Others	1,773.50	2,606.66	833.16 (	1,773.50)	0.00
Total LIABILITIES AND FUND EQUITY	1,773.50	5,213.32	3,439.82 (	1,773.50)	0.00

7910 PAYROLL FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	114,646.35	608,592.61	536,365.94	72,226.67	186,873.02
Total ASSETS	114,646.35	608,592.61	536,365.94	72,226.67	186,873.02
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	80,621.16	97,568.57	204,340.18	106,771.61	187,392.77
212200 Due to Federal, Soc Sec & Medicare	0.00	82,806.60	82,806.60	0.00	0.00
212202 Due to State Unemployment	2,504.69	4,093.92	1,589.23 (	2,504.69)	0.00
212203 Due to Worker's Compensation	31,520.50	51,861.39	20,340.89 (	31,520.50)	0.00
212204 Due to State Income Tax	0.00	20,159.00	20,159.00	0.00	0.00
212205 Due to MPORS-GABA	0.00	14,866.10	14,866.10	0.00	0.00
212207 Due to AFLAC, AFLAC PRETAX	0.00	563.84	563.84	0.00	0.00
212208 Due to Health Ins, Dental, Vision	0.00	75,618.25	75,098.50 (	519.75) (	519.75)
212209 Due to PERS Retirement	0.00	35,737.53	35,737.53	0.00	0.00
212210 Due to FURS-GABA Retirement	0.00	15,395.93	15,395.93	0.00	0.00
Total LIABILITIES AND FUND EQUITY	114,646.35	398,671.13	470,897.80	72,226.67	186,873.02

7930 CLAIMS FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	324,711.71	802,982.82	896,316.20 (	93,333.38)	231,378.33
Total ASSETS	324,711.71	802,982.82	896,316.20 (	93,333.38)	231,378.33
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	324,711.71	896,316.20	802,982.82 (	93,333.38)	231,378.33
Total LIABILITIES AND FUND EQUITY	324,711.71	896,316.20	802,982.82 (	93,333.38)	231,378.33

7980 CUSTER CO WATER & SEWER DISTRICT

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	13,230.45	13,230.45	0.00	0.00
122000 Accounts Receivable	16,531.32	14,596.58	13,230.45	1,366.13	17,897.45
Total ASSETS	16,531.32	27,827.03	26,460.90	1,366.13	17,897.45
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	13,230.45	13,230.45	0.00	0.00
211020 Due to Custer Water & Sewer Dist	16,531.32	13,230.45	14,596.58	1,366.13	17,897.45
Total LIABILITIES AND FUND EQUITY	16,531.32	26,460.90	27,827.03	1,366.13	17,897.45

7981 Interest Clearing

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	54,969.51	24,921.91	79,891.42 (	54,969.51)	0.00
Total ASSETS	54,969.51	24,921.91	79,891.42 (	54,969.51)	0.00
LIABILITIES AND FUND EQUITY					
212500 Due to Others	54,969.51	79,891.42	24,921.91 (	54,969.51)	0.00
Total LIABILITIES AND FUND EQUITY	54,969.51	79,891.42	24,921.91 (	54,969.51)	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 - 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