

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 3 / 20

1000 GENERAL

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(45,751.63)	415,513.09	366,816.67	48,696.42	2,944.79
101001 Cash - Ins. Proceeds-Fire Hall Roof	12,961.16	0.00	0.00	0.00	12,961.16
101080 Cash - Contr & Donations	3,592.35	295.60	0.00	295.60	3,887.95
101130 Riverside Park Tennis Courts Donati	1,065.03	0.00	0.00	0.00	1,065.03
101140 Animal Control/donated by Nefsy	1,803.38	0.00	0.00	0.00	1,803.38
101160 Riverside Park Restrooms -Donations	166.00	0.00	0.00	0.00	166.00
102260 Cash- Surplus EBMS Flex Plan	4,919.84	0.00	0.00	0.00	4,919.84
103100 Petty Cash-	100.00	0.00	0.00	0.00	100.00
103200 Petty Cash-Police Dept.	100.00	0.00	0.00	0.00	100.00
103300 Petty Cash-City Court	100.00	0.00	0.00	0.00	100.00
113213 Tax Receivables Real-2013	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	286.88	0.00	0.00	0.00	286.88
113216 Tax Receivables real-2016	1,394.02	0.00	0.00	0.00	1,394.02
113217 Tax receivables real-2017	3,622.34	0.00	481.49 (	481.49)	3,140.85
113218 Tax Receivables real-2018	10,574.12	0.00	629.76 (	629.76)	9,944.36
113219 Tax receivables Real-2019	(1,005,669.57)	0.00	9,839.20 (	9,839.20)	(1,015,508.77)
115216 Tax receivable personal-2016	6.01	0.00	0.00	0.00	6.01
115217 Tax receivable personal-2017	37.78	0.00	0.00	0.00	37.78
115218 Tax Receivable Personal-2018	44.19	0.00	0.00	0.00	44.19
115219 Tax Receivable Personal-2019	926.65	0.00	67.39 (	67.39)	859.26
122000 Accounts Receivable	2,511.86	0.00	40.00 (	40.00)	2,471.86
122100 Acct Receivable	1,670.31	0.00	0.00	0.00	1,670.31
172000 Revenues (Credit)	(2,612,884.72)	213.25	415,563.04 (	415,349.79)	(3,028,234.51)
Total ASSETS	(3,618,126.55)	416,021.94	793,437.55 (	377,415.61)	(3,995,542.16)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	2,629.66	43,670.29	43,670.29	0.00	2,629.66
223100 Deferred Revenue - Real Prop Taxes (	989,494.76)	10,950.45	0.00 (	10,950.45)	(1,000,445.21)
223200 Deferred Revenue - Pers Prop Taxes	1,014.63	67.39	0.00 (	67.39)	947.24
242000 Expenditures (Debit)	(3,174,932.87)	366,661.62	263.85 (	366,397.77)	(3,541,330.64)
271000 Unreserved Fund Balance	542,656.79	0.00	0.00	0.00	542,656.79
Total LIABILITIES AND FUND EQUITY	(3,618,126.55)	421,349.75	43,934.14 (	377,415.61)	(3,995,542.16)

2220 LIBRARY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	46,567.64	25,695.45	25,741.70 (	46.25)	46,521.39
101032 Cash- Library Board of Trustees Mul	5,203.67	1,119.97	0.00	1,119.97	6,323.64
103000 Petty Cash	75.00	0.00	0.00	0.00	75.00
172000 Revenues (Credit)	(209,950.83)	0.00	26,815.42 (	26,815.42)	(236,766.25)
Total ASSETS	(158,104.52)	26,815.42	52,557.12 (	25,741.70)	(183,846.22)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,505.21	1,505.21	0.00	0.00
242000 Expenditures (Debit)	(199,676.13)	25,741.70	0.00 (	25,741.70)	(225,417.83)
271000 Unreserved Fund Balance	41,571.61	0.00	0.00	0.00	41,571.61
Total LIABILITIES AND FUND EQUITY	(158,104.52)	27,246.91	1,505.21 (	25,741.70)	(183,846.22)

2260 EMERGENCY DISASTER

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	230.89	10.98	0.00	10.98	241.87
113218 Tax Receivables real-2018	(170.14)	0.00	6.62 (	6.62) (	176.76)
115219 Tax Receivable Personal-2019	(39.07)	0.00	0.71 (	0.71) (	39.78)
172000 Revenues (Credit)	(231.48)	0.00	10.98 (	10.98) (	242.46)
Total ASSETS	(209.80)	10.98	18.31 (	7.33) (	217.13)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	(170.14)	6.62	0.00 (	6.62) (	176.76)
223200 Deferred Revenue - Pers Prop Taxes	(39.07)	0.71	0.00 (	0.71) (	39.78)
271000 Unreserved Fund Balance	(0.59)	0.00	0.00	0.00	(0.59)
Total LIABILITIES AND FUND EQUITY	(209.80)	7.33	0.00 (	7.33) (	217.13)

2270 Health

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	20,671.88	0.00	0.00	0.00	20,671.88
172000 Revenues (Credit)	(11,500.00)	0.00	0.00	0.00	(11,500.00)
Total ASSETS	9,171.88	0.00	0.00	0.00	9,171.88
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	9,171.88	0.00	0.00	0.00	9,171.88
Total LIABILITIES AND FUND EQUITY	9,171.88	0.00	0.00	0.00	9,171.88

2310 TIFD-Downtown

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	115,271.73	405.59	99.52	306.07	115,577.80
113170 Deferred revenue	165.24	0.00	0.00	0.00	165.24
113218 Tax Receivables real-2018	915.34	0.00	0.00	0.00	915.34
115180 Deferred revenue-audit	1.46	0.00	0.00	0.00	1.46
115219 Tax Receivable Personal-2019	209.86	0.00	0.00	0.00	209.86
172000 Revenues (Credit)	(53,262.73)	0.00	405.59 (	405.59)	(53,668.32)
Total ASSETS	63,300.90	405.59	505.11 (	99.52)	63,201.38
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	99.52	99.52	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	1,080.58	0.00	0.00	0.00	1,080.58
223200 Deferred Revenue - Pers Prop Taxes	211.32	0.00	0.00	0.00	211.32
242000 Expenditures (Debit)	(1,281.45)	99.52	0.00 (	99.52)	(1,380.97)
271000 Unreserved Fund Balance	63,290.45	0.00	0.00	0.00	63,290.45
Total LIABILITIES AND FUND EQUITY	63,300.90	199.04	99.52 (	99.52)	63,201.38

2350 Local Government/Study Commission

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.47	0.00	0.00	0.00	0.47
113214 Taxes Receivable- Real 2014	0.97	0.00	0.00	0.00	0.97
113215 Tax Receivables Real-2015	1.62	0.00	0.00	0.00	1.62
115216 Tax receivable personal-2016	0.02	0.00	0.00	0.00	0.02
172000 Revenues (Credit)	(0.47)	0.00	0.00	0.00	(0.47)
Total ASSETS	2.61	0.00	0.00	0.00	2.61
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	2.59	0.00	0.00	0.00	2.59
223200 Deferred Revenue - Pers Prop Taxes	0.02	0.00	0.00	0.00	0.02
Total LIABILITIES AND FUND EQUITY	2.61	0.00	0.00	0.00	2.61

2372 Permissive Medical Levy

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,840.85	1,559.21	0.00	1,559.21	3,400.06
113211 Taxes Receivable - Real 2011	0.14	0.00	0.00	0.00	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	31.52	0.00	0.00	0.00	31.52
113216 Tax Receivables real-2016	158.41	0.00	0.00	0.00	158.41
113217 Tax receivables real-2017	424.36	0.00	56.41 (	56.41)	367.95
113218 Tax Receivables real-2018	1,831.96	0.00	79.33 (	79.33)	1,752.63
113219 Tax receivables Real-2019	(143,322.11)	0.00	1,402.23 (	1,402.23)	(144,724.34)
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	5.18	0.00	0.00	0.00	5.18
115219 Tax Receivable Personal-2019	116.71	0.00	8.49 (	8.49)	108.22
172000 Revenues (Credit)	(146,232.63)	0.00	1,559.21 (	1,559.21)	(147,791.84)
Total ASSETS	(285,109.02)	1,559.21	3,105.67 (	1,546.46)	(286,655.48)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes (	140,844.04)	1,537.97	0.00 (	1,537.97)	(142,382.01)
223200 Deferred Revenue - Pers Prop Taxes	126.80	8.49	0.00 (	8.49)	118.31
242000 Expenditures (Debit)	(144,391.40)	0.00	0.00	0.00	(144,391.40)
271000 Unreserved Fund Balance	(0.38)	0.00	0.00	0.00	(0.38)
Total LIABILITIES AND FUND EQUITY	(285,109.02)	1,546.46	0.00 (	1,546.46)	(286,655.48)

2390 DRUG FORFEITURE

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,400.00	295.60	295.60	0.00	2,400.00
172000 Revenues (Credit)	(800.00)	295.60	295.60	0.00	(800.00)
Total ASSETS	1,600.00	591.20	591.20	0.00	1,600.00
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	1,600.00	0.00	0.00	0.00	1,600.00
Total LIABILITIES AND FUND EQUITY	1,600.00	0.00	0.00	0.00	1,600.00

2394 BUILDING CODE ENFORCEMENT

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	93,515.54	23,257.51	2,970.73	20,286.78	113,802.32
172000 Revenues (Credit)	(109,145.03)	1,003.00	23,257.51	(22,254.51)	(131,399.54)
Total ASSETS	(15,629.49)	24,260.51	26,228.24	(1,967.73)	(17,597.22)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	253.60	253.60	0.00	0.00
242000 Expenditures (Debit)	(114,900.99)	2,520.73	553.00	(1,967.73)	(116,868.72)
271000 Unreserved Fund Balance	99,271.50	0.00	0.00	0.00	99,271.50
Total LIABILITIES AND FUND EQUITY	(15,629.49)	2,774.33	806.60	(1,967.73)	(17,597.22)

2400 LTG M D#165-(Gen City)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	73,338.53	793.87	13,260.25 (	12,466.38)	60,872.15
118140 Special Assessments Receivables-201	39.03	0.00	0.00	0.00	39.03
118150 Special Assessments Receivables-201	40.74	0.00	0.00	0.00	40.74
118160 Special Assessments Receivables-201	222.55	0.00	0.00	0.00	222.55
118170 Special Assessments Receivables-201	1,056.87	0.00	0.00	0.00	1,056.87
118180 Special Assessments Received-2018	2,248.86	0.00	140.09 (	140.09)	2,108.77
118190 Special Assessments Receivables-201	66,492.44	0.00	625.24 (	625.24)	65,867.20
172000 Revenues (Credit)	(114,257.13)	0.00	793.87 (	793.87)	(115,051.00)
Total ASSETS	29,181.89	793.87	14,819.45 (	14,025.58)	15,156.31
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	13,260.25	13,260.25	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	70,100.49	765.33	0.00 (	765.33)	69,335.16
242000 Expenditures (Debit)	(113,521.59)	13,260.25	0.00 (	13,260.25)	(126,781.84)
271000 Unreserved Fund Balance	72,602.99	0.00	0.00	0.00	72,602.99
Total LIABILITIES AND FUND EQUITY	29,181.89	27,285.83	13,260.25 (	14,025.58)	15,156.31

2420 LTG M D#167-(MilesAddn Etc)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	17,295.64	78.53	1,678.99 (	1,600.46)	15,695.18
118170 Special Assessments Receivables-201	45.27	0.00	0.00	0.00	45.27
118180 Special Assessments Received-2018	473.57	0.00	0.00	0.00	473.57
118190 Special Assessments Receivables-201	11,152.30	0.00	77.02 (	77.02)	11,075.28
172000 Revenues (Credit)	(15,642.56)	0.00	78.53 (	78.53)	(15,721.09)
Total ASSETS	13,324.22	78.53	1,834.54 (	1,756.01)	11,568.21
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,678.99	1,678.99	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	11,671.14	77.02	0.00 (	77.02)	11,594.12
242000 Expenditures (Debit)	(15,146.72)	1,678.99	0.00 (	1,678.99)	(16,825.71)
271000 Unreserved Fund Balance	16,799.80	0.00	0.00	0.00	16,799.80
Total LIABILITIES AND FUND EQUITY	13,324.22	3,435.00	1,678.99 (	1,756.01)	11,568.21

2430 LTG M D#171-(Balsam Est)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,886.05	94.14	183.62 (	89.48)	3,796.57
118190 Special Assessments Receivables-201	2,545.22	0.00	92.33 (	92.33)	2,452.89
172000 Revenues (Credit)	(3,329.75)	0.00	94.14 (	94.14) (	3,423.89)
Total ASSETS	3,101.52	94.14	370.09 (	275.95)	2,825.57
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	183.62	183.62	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	2,545.22	92.33	0.00 (	92.33)	2,452.89
242000 Expenditures (Debit)	(2,352.87)	183.62	0.00 (	183.62) (	2,536.49)
271000 Unreserved Fund Balance	2,909.17	0.00	0.00	0.00	2,909.17
Total LIABILITIES AND FUND EQUITY	3,101.52	459.57	183.62 (	275.95)	2,825.57

2440 LTG M D#172-(Main Str)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,582.56	0.00	1,698.87 (	1,698.87)	1,883.69
118190 Special Assessments Receivables-201	12,315.74	0.00	0.00	0.00	12,315.74
172000 Revenues (Credit)	(21,620.62)	0.00	0.00	0.00	(21,620.62)
Total ASSETS	(5,722.32)	0.00	1,698.87 (	1,698.87)	(7,421.19)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,698.87	1,698.87	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	12,315.74	0.00	0.00	0.00	12,315.74
242000 Expenditures (Debit)	(21,387.37)	1,698.87	0.00 (	1,698.87)	(23,086.24)
271000 Unreserved Fund Balance	3,349.31	0.00	0.00	0.00	3,349.31
Total LIABILITIES AND FUND EQUITY	(5,722.32)	3,397.74	1,698.87 (	1,698.87)	(7,421.19)

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,458.98	132.98	401.84 (	268.86)	3,190.12
118190 Special Assessments Receivables-201	2,622.85	0.00	130.42 (	130.42)	2,492.43
172000 Revenues (Credit)	(3,350.90)	0.00	132.98 (	132.98)	(3,483.88)
Total ASSETS	2,730.93	132.98	665.24 (	532.26)	2,198.67
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	401.84	401.84	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	2,622.85	130.42	0.00 (	130.42)	2,492.43
242000 Expenditures (Debit)	(4,214.72)	401.84	0.00 (	401.84)	(4,616.56)
271000 Unreserved Fund Balance	4,322.80	0.00	0.00	0.00	4,322.80
Total LIABILITIES AND FUND EQUITY	2,730.93	934.10	401.84 (	532.26)	2,198.67

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,467.39	0.00	455.39 (	455.39)	3,012.00
118180 Special Assessments Received-2018	131.04	0.00	0.00	0.00	131.04
118190 Special Assessments Receivables-201	3,925.20	0.00	0.00	0.00	3,925.20
172000 Revenues (Credit)	(5,878.47)	0.00	0.00	0.00	(5,878.47)
Total ASSETS	1,645.16	0.00	455.39 (	455.39)	1,189.77
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	455.39	455.39	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	4,056.24	0.00	0.00	0.00	4,056.24
242000 Expenditures (Debit)	(4,914.28)	455.39	0.00 (	455.39)	(5,369.67)
271000 Unreserved Fund Balance	2,503.20	0.00	0.00	0.00	2,503.20
Total LIABILITIES AND FUND EQUITY	1,645.16	910.78	455.39 (	455.39)	1,189.77

2480 LTG M M#173-(Milestown Estates)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	777.89	150.73	138.29	12.44	790.33
118190 Special Assessments Receivables-201	876.13	0.00	147.83 (	147.83)	728.30
172000 Revenues (Credit)	(2,010.17)	0.00	150.73 (	150.73) (	2,160.90)
Total ASSETS	(356.15)	150.73	436.85 (	286.12) (	642.27)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	138.29	138.29	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	876.13	147.83	0.00 (	147.83)	728.30
242000 Expenditures (Debit)	(2,400.74)	138.29	0.00 (	138.29) (	2,539.03)
271000 Unreserved Fund Balance	1,168.46	0.00	0.00	0.00	1,168.46
Total LIABILITIES AND FUND EQUITY	(356.15)	424.41	138.29 (	286.12) (	642.27)

2510 STR MAINT DIST #204

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	371,860.74	8,415.29	89,000.90 (	80,585.61)	291,275.13
118130 Special Assessments Receivable 2013	32.59	0.00	0.00	0.00	32.59
118140 Special Assessments Receivables-201	31.99	0.00	0.00	0.00	31.99
118150 Special Assessments Receivables-201	34.52	0.00	0.00	0.00	34.52
118160 Special Assessments Receivables-201	757.61	0.00	0.00	0.00	757.61
118170 Special Assessments Receivables-201	2,260.32	0.00	0.00	0.00	2,260.32
118180 Special Assessments Received-2018	11,805.35	0.00	985.89 (	985.89)	10,819.46
118190 Special Assessments Receivables-201	665,776.21	0.00	7,109.02 (	7,109.02)	658,667.19
122000 Accounts Receivable	2,004.05	0.00	0.00	0.00	2,004.05
172000 Revenues (Credit)	(1,086,999.40)	0.00	8,348.89 (	8,348.89)	(1,095,348.29)
Total ASSETS	(32,436.02)	8,415.29	105,444.70 (	97,029.41)	(129,465.43)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	47,276.57	47,276.57	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	680,698.60	8,094.91	0.00 (	8,094.91)	672,603.69
242000 Expenditures (Debit)	(1,514,291.18)	89,000.90	66.40 (	88,934.50)	(1,603,225.68)
271000 Unreserved Fund Balance	801,156.56	0.00	0.00	0.00	801,156.56
Total LIABILITIES AND FUND EQUITY	(32,436.02)	144,372.38	47,342.97 (	97,029.41)	(129,465.43)

2520 STR MAINT DIST #205

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	246,635.72	384.07	25,233.43 (	24,849.36)	221,786.36
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	756.44	0.00	0.00	0.00	756.44
118170 Special Assessments Receivables-201	2,501.71	0.00	0.00	0.00	2,501.71
118180 Special Assessments Received-2018	5,683.38	0.00	0.00	0.00	5,683.38
118190 Special Assessments Receivables-201	45,878.39	0.00	360.40 (	360.40)	45,517.99
122000 Accounts Receivable	1,058.46	0.00	0.00	0.00	1,058.46
172000 Revenues (Credit)	(103,238.16)	0.00	367.47 (	367.47)	(103,605.63)
Total ASSETS	199,700.52	384.07	25,961.30 (	25,577.23)	174,123.29
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	8,424.06	8,424.06	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	55,244.34	360.40	0.00 (	360.40)	54,883.94
242000 Expenditures (Debit)	(141,140.97)	25,233.43	16.60 (	25,216.83)	(166,357.80)
271000 Unreserved Fund Balance	285,597.15	0.00	0.00	0.00	285,597.15
Total LIABILITIES AND FUND EQUITY	199,700.52	34,017.89	8,440.66 (	25,577.23)	174,123.29

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	5,079.27	322.46	406.93 (	84.47)	4,994.80
118190 Special Assessments Receivables-201	2,056.26	0.00	316.26 (	316.26)	1,740.00
172000 Revenues (Credit)	(4,521.39)	0.00	322.46 (	322.46)	(4,843.85)
Total ASSETS	2,614.14	322.46	1,045.65 (	723.19)	1,890.95
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	2,056.26	316.26	0.00 (	316.26)	1,740.00
242000 Expenditures (Debit)	(3,398.26)	406.93	0.00 (	406.93)	(3,805.19)
271000 Unreserved Fund Balance	3,956.14	0.00	0.00	0.00	3,956.14
Total LIABILITIES AND FUND EQUITY	2,614.14	723.19	0.00 (	723.19)	1,890.95

2701 Fire Grants

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	5,758.70	0.00	0.00	0.00	5,758.70
172000 Revenues (Credit)	(222,334.00)	0.00	0.00	0.00	(222,334.00)
Total ASSETS	(216,575.30)	0.00	0.00	0.00	(216,575.30)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(222,094.45)	0.00	0.00	0.00	(222,094.45)
271000 Unreserved Fund Balance	5,519.15	0.00	0.00	0.00	5,519.15
Total LIABILITIES AND FUND EQUITY	(216,575.30)	0.00	0.00	0.00	(216,575.30)

2820 GAS TAX

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	112,441.44	14,376.18	321.00	14,055.18	126,496.62
172000 Revenues (Credit)	(115,009.44)	0.00	14,376.18	(14,376.18)	(129,385.62)
Total ASSETS	(2,568.00)	14,376.18	14,697.18	(321.00)	(2,889.00)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(2,568.00)	321.00	0.00	(321.00)	(2,889.00)
Total LIABILITIES AND FUND EQUITY	(2,568.00)	321.00	0.00	(321.00)	(2,889.00)

2821 HB473- Fuel Tax

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
102131 Restricted Cash- HB473	10,228.79	197,025.71	0.00	197,025.71	207,254.50
172000 Revenues (Credit)	0.00	0.00	197,025.71 (	197,025.71) (	197,025.71)
Total ASSETS	10,228.79	197,025.71	197,025.71	0.00	10,228.79
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(138,752.00)	0.00	0.00	0.00	(138,752.00)
271000 Unreserved Fund Balance	148,980.79	0.00	0.00	0.00	148,980.79
Total LIABILITIES AND FUND EQUITY	10,228.79	0.00	0.00	0.00	10,228.79

2850 Southeastern Montana Dispatch-911

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	144,661.48	0.00	23,820.53 (	23,820.53)	120,840.95
172000 Revenues (Credit)	(168,021.58)	0.00	0.00	0.00	(168,021.58)
Total ASSETS	(23,360.10)	0.00	23,820.53 (	23,820.53)	(47,180.63)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	8,897.53	8,897.53	0.00	0.00
242000 Expenditures (Debit)	(405,485.99)	23,820.53	0.00 (	23,820.53)	(429,306.52)
271000 Unreserved Fund Balance	382,125.89	0.00	0.00	0.00	382,125.89
Total LIABILITIES AND FUND EQUITY	(23,360.10)	32,718.06	8,897.53 (	23,820.53)	(47,180.63)

2880 LIBRARY GRANTS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(7,473.00)	0.00	0.00	0.00	(7,473.00)
101003 Cash - per capita	20,733.11	0.00	0.00	0.00	20,733.11
101020 Cash - Partners Program	33,757.70	336.00	267.00	69.00	33,826.70
101021 Cash-One Time Endowments	1,784.09	0.00	0.00	0.00	1,784.09
101030 Cash - Sagebrush Fed/Base Grant	21,441.69	0.00	0.00	0.00	21,441.69
101032 Cash- Library Board of Trustees Mul	84,050.97	0.00	0.00	0.00	84,050.97
172000 Revenues (Credit)	(11,348.67)	0.00	0.00	0.00	(11,348.67)
Total ASSETS	142,945.89	336.00	267.00	69.00	143,014.89
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	603.00	603.00	0.00	0.00
242000 Expenditures (Debit)	(6,942.34)	267.00	336.00	69.00	(6,873.34)
271000 Unreserved Fund Balance	149,888.23	0.00	0.00	0.00	149,888.23
Total LIABILITIES AND FUND EQUITY	142,945.89	870.00	939.00	69.00	143,014.89

2935 Historic Preservation

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	18,202.09	0.00	8.27 (	8.27)	18,193.82
172000 Revenues (Credit)	(2,290.00)	0.00	0.00	0.00	(2,290.00)
Total ASSETS	15,912.09	0.00	8.27 (	8.27)	15,903.82
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	8.27	8.27	0.00	0.00
242000 Expenditures (Debit)	(456.75)	8.27	0.00 (	8.27)	(465.02)
271000 Unreserved Fund Balance	16,368.84	0.00	0.00	0.00	16,368.84
Total LIABILITIES AND FUND EQUITY	15,912.09	16.54	8.27 (	8.27)	15,903.82

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(3,590.03)	6,698.24	7,332.45	(634.21)	(4,224.24)
101004 RSVP Non-Federal Cash Operating-Cus	9,718.65	4,008.00	323.31	3,684.69	13,403.34
101008 RSVP- Custer Excess	11,866.55	0.00	33.52	(33.52)	11,833.03
103100 Petty Cash-	200.00	0.00	0.00	0.00	200.00
172000 Revenues (Credit)	(62,270.61)	0.00	10,706.24	(10,706.24)	(72,976.85)
Total ASSETS	(44,075.44)	10,706.24	18,395.52	(7,689.28)	(51,764.72)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,463.02	1,463.02	0.00	0.00
242000 Expenditures (Debit)	(64,439.52)	7,689.28	0.00	(7,689.28)	(72,128.80)
271000 Unreserved Fund Balance	20,364.08	0.00	0.00	0.00	20,364.08
Total LIABILITIES AND FUND EQUITY	(44,075.44)	9,152.30	1,463.02	(7,689.28)	(51,764.72)

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	8,335.87	0.00	0.00	0.00	8,335.87
118190 Special Assessments Receivables-201	1,430.83	0.00	0.00	0.00	1,430.83
119000 Special Assmt Recbl - Deferred	34,587.36	0.00	0.00	0.00	34,587.36
172000 Revenues (Credit)	(2,359.31)	0.00	0.00	0.00	(2,359.31)
Total ASSETS	41,994.75	0.00	0.00	0.00	41,994.75
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	36,018.19	0.00	0.00	0.00	36,018.19
242000 Expenditures (Debit)	(5,346.79)	0.00	0.00	0.00	(5,346.79)
271000 Unreserved Fund Balance	11,323.35	0.00	0.00	0.00	11,323.35
Total LIABILITIES AND FUND EQUITY	41,994.75	0.00	0.00	0.00	41,994.75

4000 General Fund Capitol Improvement Fund

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	38,787.34	0.00	0.00	0.00	38,787.34
172000 Revenues (Credit)	(683.18)	0.00	0.00	0.00	(683.18)
Total ASSETS	38,104.16	0.00	0.00	0.00	38,104.16
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(44,218.37)	0.00	0.00	0.00	(44,218.37)
271000 Unreserved Fund Balance	82,322.53	0.00	0.00	0.00	82,322.53
Total LIABILITIES AND FUND EQUITY	38,104.16	0.00	0.00	0.00	38,104.16

4050 Ambulance Capital Improvement Fund

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	23,779.06	0.00	10,000.00 (	10,000.00)	13,779.06
172000 Revenues (Credit)	(10,000.00)	10,000.00	0.00	10,000.00	0.00
Total ASSETS	13,779.06	10,000.00	10,000.00	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	217,319.00	559.00	20,000.00 (	19,441.00)	197,878.00
122000 Accounts Receivable	0.00	209.50	209.50	0.00	0.00
172000 Revenues (Credit)	(9,523.08)	0.50	559.50 (	559.00)	(10,082.08)
Total ASSETS	207,795.92	769.00	20,769.00 (	20,000.00)	187,795.92
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	20,000.00	20,000.00	0.00	0.00
242000 Expenditures (Debit)	(362,159.73)	20,000.00	0.00 (	20,000.00)	(382,159.73)
271000 Unreserved Fund Balance	569,955.65	0.00	0.00	0.00	569,955.65
Total LIABILITIES AND FUND EQUITY	207,795.92	40,000.00	20,000.00 (	20,000.00)	187,795.92

5210 WATER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,683,669.19	148,947.22	154,524.21 (	5,576.99)	2,678,092.20
101010 Deposit Cash	98,150.00	3,200.00	2,750.00	450.00	98,600.00
102240 Cash - Replacement & Depreciation	1,489,589.35	0.00	0.00	0.00	1,489,589.35
102250 Cash - System Development Fees	313,634.92	0.00	0.00	0.00	313,634.92
102270 Cash - Curb Stop Replacement Fee	377,148.85	3,558.68	125.61	3,433.07	380,581.92
102312 RevBnd/CurYearDebt-DNRC/CarbonTank	21,310.91	11,534.27	0.00	11,534.27	32,845.18
102313 RevBnd/CurYearDebt-DNRC/NE WtrLine	24,154.55	11,725.10	0.00	11,725.10	35,879.65
102315 RevBnd/CurYearDebt-ARRA/NE Water Li	2,534.59	1,525.73	0.00	1,525.73	4,060.32
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	171,163.57	145,696.14	160,201.74 (	14,505.60)	156,657.97
122020 Accounts Receivable-\$2.00 State Ass	1,270.48	6.00	901.86 (	895.86)	374.62
162000 Deferred outflows-GASB68	126,684.00	0.00	0.00	0.00	126,684.00
172000 Revenues (Credit)	(1,505,040.70)	9,356.98	139,108.89 (	129,751.91)	(1,634,792.61)
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	510,641.42	0.00	0.00	0.00	510,641.42
186100 Allowance for Depr - Machinery & Eq(	300,684.00)	0.00	0.00	0.00	(300,684.00)
188000 Const. Work in Progress-NE Wtr Line	10,738.76	0.00	0.00	0.00	10,738.76
189100 Source of Supply	3,542,842.49	0.00	0.00	0.00	3,542,842.49
189110 Allowance for Depreciation - Source(	775,265.00)	0.00	0.00	0.00	(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(	2,068,019.00)	0.00	0.00	0.00	(2,068,019.00)
189400 Transmission & Distribution	14,260,517.26	0.00	0.00	0.00	14,260,517.26
189410 Allowance for Depr - Trans & Distri(	4,481,092.00)	0.00	0.00	0.00	(4,481,092.00)
Total ASSETS	18,586,317.71	335,550.12	457,612.31 (	122,062.19)	18,464,255.52
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	2,629.67	59,790.50	59,790.50	0.00	2,629.67
214000 Deposits Payable	98,150.00	2,750.00	3,200.00	450.00	98,600.00
214010 Refunds Payable	(381.16)	685.39	627.39 (	58.00)	(439.16)
223899 Deferred inflows-GASB 68	88,185.00	0.00	0.00	0.00	88,185.00
231000 BONDS PAYABLE	4,150,000.00	0.00	0.00	0.00	4,150,000.00
237000 Net Pension liability-GASB 68	556,229.00	0.00	0.00	0.00	556,229.00
238000 Other Post Employment Benefits	117,406.00	0.00	0.00	0.00	117,406.00
239000 Compensated Absences Payable	89,758.00	0.00	0.00	0.00	89,758.00
242000 Expenditures (Debit)	(2,023,837.43)	122,495.69	41.50 (	122,454.19)	(2,146,291.62)
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	(518,467.93)	0.00	0.00	0.00	(518,467.93)

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CITY OF MILES CITY
Trial Balance
For the Accounting Period: 3 / 20

Page: 33 of 47
Report ID: L120

5210 WATER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
272000 Unreserved Retained Earnings	14,180,355.16	0.00	0.00	0.00	14,180,355.16
Total LIABILITIES AND FUND EQUITY	18,586,317.71	185,721.58	63,659.39 (	122,062.19)	18,464,255.52

5310 SEWER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,949,714.14	165,369.71	467,995.57 (	302,625.86)	2,647,088.28
102240 Cash - Replacement & Depreciation	195,098.39	0.00	0.00	0.00	195,098.39
102250 Cash - System Development Fees	149,640.91	0.00	0.00	0.00	149,640.91
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	17,060.00	8,407.50	0.00	8,407.50	25,467.50
102317 RevBnd/CurYearDebt-WWTP Phase II (	60,924.74)	16,769.79	0.00	16,769.79	(44,154.95)
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	189,780.68	168,445.80	164,043.49	4,402.31	194,182.99
162000 Deferred outflows-GASB68	102,330.00	0.00	0.00	0.00	102,330.00
172000 Revenues (Credit)	(1,381,116.65)	0.00	169,357.82 (	169,357.82)	(1,550,474.47)
181000 Land	2.00	0.00	0.00	0.00	2.00
186000 Machinery and Equipment	800,566.77	0.00	0.00	0.00	800,566.77
186100 Allowance for Depr - Machinery & Eq(	499,312.00)	0.00	0.00	0.00	(499,312.00)
188000 Const. Work in Progress-NE Wtr Line(	1.60)	0.00	0.00	0.00	(1.60)
189300 Treatment Plant	11,492,692.56	0.00	0.00	0.00	11,492,692.56
189310 Allowance for Depr - Treatment Plan(	1,698,846.00)	0.00	0.00	0.00	(1,698,846.00)
189400 Transmission & Distribution	4,029,119.40	0.00	0.00	0.00	4,029,119.40
189410 Allowance for Depr - Trans & Distri(	1,695,972.00)	0.00	0.00	0.00	(1,695,972.00)
Total ASSETS	15,554,699.62	358,992.80	801,396.88 (	442,404.08)	15,112,295.54
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	2,629.67	389,195.15	389,195.15	0.00	2,629.67
214010 Refunds Payable	0.00	46.84	0.00 (	46.84)	(46.84)
223899 Deferred inflows-GASB 68	71,232.00	0.00	0.00	0.00	71,232.00
231300 Bonds Pay 1979 Issue	1,080,000.00	0.00	0.00	0.00	1,080,000.00
231301 WWTP #2 Bonds Pay	5,046,645.00	0.00	0.00	0.00	5,046,645.00
237000 Net Pension liability-GASB 68	449,298.00	0.00	0.00	0.00	449,298.00
238000 Other Post Employment Benefits	88,054.00	0.00	0.00	0.00	88,054.00
239000 Compensated Absences Payable	69,016.00	0.00	0.00	0.00	69,016.00
242000 Expenditures (Debit)	(1,276,201.65)	442,398.74	41.50 (	442,357.24)	(1,718,558.89)
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	8,669,453.79	0.00	0.00	0.00	8,669,453.79
Total LIABILITIES AND FUND EQUITY	15,554,699.62	831,640.73	389,236.65 (	442,404.08)	15,112,295.54

5510 AMBULANCE FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(158,529.56)	75,865.23	58,078.57	17,786.66	(140,742.90)
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	1.62	0.00	0.00	0.00	1.62
113216 Tax Receivables real-2016	7.07	0.00	0.00	0.00	7.07
113217 Tax receivables real-2017	19.28	0.00	2.56 (	2.56)	16.72
113218 Tax Receivables real-2018	54.94	0.00	3.31 (	3.31)	51.63
113219 Tax receivables Real-2019	(5,251.64)	0.00	51.38 (	51.38)	(5,303.02)
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	0.23	0.00	0.00	0.00	0.23
115219 Tax Receivable Personal-2019	4.85	0.00	0.35 (	0.35)	4.50
122000 Accounts Receivable	563,592.67	86,140.46	190,313.80 (	104,173.34)	459,419.33
122100 Acct Receivable	(249,257.86)	0.00	0.00	0.00	(249,257.86)
162000 Deferred outflows-GASB68	72,385.00	0.00	0.00	0.00	72,385.00
172000 Revenues (Credit)	(1,008,491.75)	2,018.96	96,199.88 (	94,180.92)	(1,102,672.67)
186000 Machinery and Equipment	818,326.11	0.00	0.00	0.00	818,326.11
186100 Allowance for Depr - Machinery & Eq(	324,841.00)	0.00	0.00	0.00	(324,841.00)
Total ASSETS	(291,978.42)	164,024.65	344,649.85 (	180,625.20)	(472,603.62)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	11,807.63	11,807.63	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes (	5,351.18)	57.25	0.00 (	57.25)	(5,408.43)
223200 Deferred Revenue - Pers Prop Taxes (	19.56)	0.35	0.00 (	0.35)	(19.91)
223899 Deferred inflows-GASB 68	2,970.00	0.00	0.00	0.00	2,970.00
235000 CONTRACTS/NOTES/LOANS PAYABLE	(0.01)	0.00	0.00	0.00	(0.01)
237000 Net Pension liability-GASB 68	168,371.00	0.00	0.00	0.00	168,371.00
238000 Other Post Employment Benefits	58,703.00	0.00	0.00	0.00	58,703.00
239000 Compensated Absences Payable	44,300.00	0.00	0.00	0.00	44,300.00
242000 Expenditures (Debit)	(807,470.69)	180,567.60	0.00 (	180,567.60)	(988,038.29)
271000 Unreserved Fund Balance	(139,528.00)	0.00	0.00	0.00	(139,528.00)
272000 Unreserved Retained Earnings	386,047.02	0.00	0.00	0.00	386,047.02
Total LIABILITIES AND FUND EQUITY	(291,978.42)	192,432.83	11,807.63 (	180,625.20)	(472,603.62)

5610 AIRPORT OPERATING

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	166,659.58	35,760.88	80,224.17 (	44,463.29)	122,196.29
102117 Airport Improvement	71,214.17	0.00	0.00	0.00	71,214.17
102230 Cash - Surplus/Credit Card Acct	100.00	14,029.80	14,029.80	0.00	100.00
103000 Petty Cash	100.00	0.00	0.00	0.00	100.00
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	2.46	0.00	0.00	0.00	2.46
113216 Tax Receivables real-2016	10.58	0.00	0.00	0.00	10.58
113217 Tax receivables real-2017	28.89	0.00	3.85 (	3.85)	25.04
113218 Tax Receivables real-2018	83.33	0.00	4.96 (	4.96)	78.37
113219 Tax receivables Real-2019	(7,878.03)	0.00	77.08 (	77.08)	(7,955.11)
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	0.35	0.00	0.00	0.00	0.35
115219 Tax Receivable Personal-2019	7.27	0.00	0.53 (	0.53)	6.74
141000 Prepaid Expense	4,875.00	0.00	0.00	0.00	4,875.00
162000 Deferred outflows-GASB68	26,811.00	0.00	0.00	0.00	26,811.00
172000 Revenues (Credit)	(486,772.70)	975.00	36,735.88 (	35,760.88)	(522,533.58)
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	389,758.00)	0.00	0.00	0.00	(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(	3,401,665.00)	0.00	0.00	0.00	(3,401,665.00)
186000 Machinery and Equipment	1,001,946.58	0.00	0.00	0.00	1,001,946.58
186100 Allowance for Depr - Machinery & Eq(	510,395.00)	0.00	0.00	0.00	(510,395.00)
188000 Const. Work in Progress-NE Wtr Line	75,246.00	0.00	0.00	0.00	75,246.00
Total ASSETS	10,265,972.06	50,765.68	131,076.27 (	80,310.59)	10,185,661.47
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	66,261.00	66,261.00	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes (	8,027.35)	85.89	0.00 (	85.89)	(8,113.24)
223200 Deferred Revenue - Pers Prop Taxes (	29.35)	0.53	0.00 (	0.53)	(29.88)
223899 Deferred inflows-GASB 68	18,663.00	0.00	0.00	0.00	18,663.00
235160 LTrm Pay/MT Aeronautics (2)	101,718.00	0.00	0.00	0.00	101,718.00
237000 Net Pension liability-GASB 68	117,719.00	0.00	0.00	0.00	117,719.00
238000 Other Post Employment Benefits	19,568.00	0.00	0.00	0.00	19,568.00
239000 Compensated Absences Payable	13,447.00	0.00	0.00	0.00	13,447.00
242000 Expenditures (Debit)	(459,521.55)	80,224.17	0.00 (	80,224.17)	(539,745.72)
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	10,534,513.64	0.00	0.00	0.00	10,534,513.64
Total LIABILITIES AND FUND EQUITY	10,265,972.06	146,571.59	66,261.00 (	80,310.59)	10,185,661.47

6040 PUBLIC WORKS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,916.60	45,953.76	14,295.62	31,658.14	34,574.74
172000 Revenues (Credit)	(108,720.04)	0.00	45,953.76	(45,953.76)	(154,673.80)
Total ASSETS	(105,803.44)	45,953.76	60,249.38	(14,295.62)	(120,099.06)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,264.76	1,264.76	0.00	0.00
239000 Compensated Absences Payable	6,997.00	0.00	0.00	0.00	6,997.00
242000 Expenditures (Debit)	(125,490.11)	14,295.62	0.00	(14,295.62)	(139,785.73)
271000 Unreserved Fund Balance	(84,045.78)	0.00	0.00	0.00	(84,045.78)
272000 Unreserved Retained Earnings	96,735.45	0.00	0.00	0.00	96,735.45
Total LIABILITIES AND FUND EQUITY	(105,803.44)	15,560.38	1,264.76	(14,295.62)	(120,099.06)

7370 TBID

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	9,930.00	9,930.00	0.00	0.00
Total ASSETS	0.00	9,930.00	9,930.00	0.00	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	9,930.00	9,930.00	0.00	0.00
212500 Due to Others	0.00	9,930.00	9,930.00	0.00	0.00
Total LIABILITIES AND FUND EQUITY	0.00	19,860.00	19,860.00	0.00	0.00

7458 Court Technology Surcharge

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,665.64	0.00	0.00	0.00	1,665.64
Total ASSETS	1,665.64	0.00	0.00	0.00	1,665.64
LIABILITIES AND FUND EQUITY					
212000 Due to Government	(395.00)	0.00	0.00	0.00	(395.00)
212200 Due to Federal, Soc Sec & Medicare	2,060.64	0.00	0.00	0.00	2,060.64
Total LIABILITIES AND FUND EQUITY	1,665.64	0.00	0.00	0.00	1,665.64

04/22/20
13:48:16

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 3 / 20

Page: 40 of 47
Report ID: L120

7467 Law Enforcement Academy Surcharge

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,351.50	569.56	1,921.06 (	1,351.50)	0.00
Total ASSETS	1,351.50	569.56	1,921.06 (	1,351.50)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,921.06	1,921.06	0.00	0.00
212200 Due to Federal, Soc Sec & Medicare	1,351.50	1,921.06	569.56 (	1,351.50)	0.00
Total LIABILITIES AND FUND EQUITY	1,351.50	3,842.12	2,490.62 (	1,351.50)	0.00

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,429.49	968.04	3,397.53 (	2,429.49)	0.00
Total ASSETS	2,429.49	968.04	3,397.53 (	2,429.49)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	3,397.53	3,397.53	0.00	0.00
212500 Due to Others	2,429.49	3,397.53	968.04 (	2,429.49)	0.00
Total LIABILITIES AND FUND EQUITY	2,429.49	6,795.06	4,365.57 (	2,429.49)	0.00

7910 PAYROLL FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	119,077.82	511,176.48	489,537.50	21,638.98	140,716.80
Total ASSETS	119,077.82	511,176.48	489,537.50	21,638.98	140,716.80
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	83,743.09	101,027.00	157,723.79	56,696.79	140,439.88
212200 Due to Federal, Soc Sec & Medicare	0.00	61,007.94	61,007.94	0.00	0.00
212202 Due to State Unemployment	1,099.25	1,639.48	540.23 (	1,099.25)	0.00
212203 Due to Worker's Compensation	34,284.84	51,507.57	17,222.73 (	34,284.84)	0.00
212204 Due to State Income Tax	0.00	15,066.00	15,066.00	0.00	0.00
212205 Due to MPORS-GABA	0.00	15,108.66	15,108.66	0.00	0.00
212207 Due to AFLAC, AFLAC PRETAX	0.00	789.64	789.64	0.00	0.00
212208 Due to Health Ins, Dental, Vision	72.35	78,452.30	78,413.45 (	38.85)	33.50
212209 Due to PERS Retirement	0.00	32,871.21	32,871.21	0.00	0.00
212210 Due to FURS-GABA Retirement (	121.71)	17,258.06	17,623.19	365.13	243.42
212212 Due to City of Miles City	0.00	150.00	150.00	0.00	0.00
Total LIABILITIES AND FUND EQUITY	119,077.82	374,877.86	396,516.84	21,638.98	140,716.80

7930 CLAIMS FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	167,933.72	706,714.62	640,982.65	65,731.97	233,665.69
Total ASSETS	167,933.72	706,714.62	640,982.65	65,731.97	233,665.69
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	167,933.72	640,982.65	706,714.62	65,731.97	233,665.69
Total LIABILITIES AND FUND EQUITY	167,933.72	640,982.65	706,714.62	65,731.97	233,665.69

04/22/20
13:48:16

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 3 / 20

Page: 44 of 47
Report ID: L120

7980 CUSTER CO WATER & SEWER DISTRICT

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	13,966.67	13,966.67	0.00	0.00
122000 Accounts Receivable	15,821.81	13,989.71	13,966.67	23.04	15,844.85
Total ASSETS	15,821.81	27,956.38	27,933.34	23.04	15,844.85
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	13,966.67	13,966.67	0.00	0.00
211020 Due to Custer Water & Sewer Dist	15,821.81	13,966.67	13,989.71	23.04	15,844.85
Total LIABILITIES AND FUND EQUITY	15,821.81	27,933.34	27,956.38	23.04	15,844.85

7981 Interest Clearing

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	33,319.80	16,364.00	0.00	16,364.00	49,683.80
Total ASSETS	33,319.80	16,364.00	0.00	16,364.00	49,683.80
LIABILITIES AND FUND EQUITY					
212500 Due to Others	33,319.80	0.00	16,364.00	16,364.00	49,683.80
Total LIABILITIES AND FUND EQUITY	33,319.80	0.00	16,364.00	16,364.00	49,683.80

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