

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 6 / 20

1000 GENERAL

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	90,957.69	693,803.88	419,386.83	274,417.05	365,374.74
101001 Cash - Ins. Proceeds-Fire Hall Roof	12,961.16	0.00	0.00	0.00	12,961.16
101080 Cash - Contr & Donations	3,790.42	0.00	0.00	0.00	3,790.42
101130 Riverside Park Tennis Courts Donati	1,065.03	0.00	0.00	0.00	1,065.03
101140 Animal Control/donated by Nefsy	2,003.38	0.00	0.00	0.00	2,003.38
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	10.39	0.00	10.39	103.79
113214 Taxes Receivable- Real 2014	204.05	25.82	0.00	25.82	229.87
113215 Tax Receivables Real-2015	286.88	37.22	0.00	37.22	324.10
113216 Tax Receivables real-2016	1,394.02	104.13	569.69 (	465.56)	928.46
113217 Tax receivables real-2017	3,046.30	309.96	669.95 (	359.99)	2,686.31
113218 Tax Receivables real-2018	9,393.26	41.09	456.62 (	415.53)	8,977.73
113219 Tax receivables Real-2019	( 1,629,743.90)	1,760,139.00	103,147.05	1,656,991.95	27,248.05
115216 Tax receivable personal-2016	6.01	0.74	0.00	0.74	6.75
115217 Tax receivable personal-2017	37.78	4.72	0.00	4.72	42.50
115218 Tax Receivable Personal-2018	44.19	0.00	0.00	0.00	44.19
115219 Tax Receivable Personal-2019	817.39	0.00	179.85 (	179.85)	637.54
115220 Tax Receivable Personal-2020	( 4,204.69)	39,614.66	30,183.81	9,430.85	5,226.16
122000 Accounts Receivable	2,108.06	52,292.58	27,372.35	24,920.23	27,028.29
122100 Acct Receivable	1,670.31	0.00	0.00	0.00	1,670.31
172000 Revenues (Credit)	( 3,806,467.15)	8,451.31	1,157,037.32 (	1,148,586.01)	( 4,955,053.16)
Total ASSETS	( 5,305,150.57)	2,554,835.50	1,739,003.47	815,832.03	( 4,489,318.54)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	2,629.66	46,291.02	47,354.47	1,063.45	3,693.11
223100 Deferred Revenue - Real Prop Taxes (	1,615,325.99)	104,355.79	1,760,180.09	1,655,824.30	40,498.31
223200 Deferred Revenue - Pers Prop Taxes (	3,299.32)	30,358.20	39,614.66	9,256.46	5,957.14
242000 Expenditures (Debit)	( 4,231,811.71)	877,418.66	27,106.48 (	850,312.18)	( 5,082,123.89)
271000 Unreserved Fund Balance	542,656.79	0.00	0.00	0.00	542,656.79
Total LIABILITIES AND FUND EQUITY	( 5,305,150.57)	1,058,423.67	1,874,255.70	815,832.03	( 4,489,318.54)

2220 LIBRARY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	34,930.29	66,574.08	28,151.05	38,423.03	73,353.32
101032 Cash- Library Board of Trustees Mul	6,559.64	600.00	0.00	600.00	7,159.64
103000 Petty Cash	75.00	0.00	0.00	0.00	75.00
172000 Revenues (Credit)	( 288,025.25)	0.00	67,174.08 (	67,174.08) (	355,199.33)
Total ASSETS	( 246,460.32)	67,174.08	95,325.13 (	28,151.05) (	274,611.37)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	7,361.91	7,361.91	0.00	0.00
242000 Expenditures (Debit)	( 288,031.93)	28,151.05	0.00 (	28,151.05) (	316,182.98)
271000 Unreserved Fund Balance	41,571.61	0.00	0.00	0.00	41,571.61
Total LIABILITIES AND FUND EQUITY	( 246,460.32)	35,512.96	7,361.91 (	28,151.05) (	274,611.37)

2260 EMERGENCY DISASTER

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	250.31	19.45	0.00	19.45	269.76
113218 Tax Receivables real-2018	( 182.55)	186.33	3.78	182.55	0.00
115219 Tax Receivable Personal-2019	( 40.22)	41.29	1.07	40.22	0.00
172000 Revenues (Credit)	( 250.90)	0.00	19.45	( 19.45)	( 270.35)
Total ASSETS	( 223.36)	247.07	24.30	222.77	( 0.59)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	( 182.55)	3.78	186.33	182.55	0.00
223200 Deferred Revenue - Pers Prop Taxes	( 40.22)	1.07	41.29	40.22	0.00
271000 Unreserved Fund Balance	( 0.59)	0.00	0.00	0.00	( 0.59)
Total LIABILITIES AND FUND EQUITY	( 223.36)	4.85	227.62	222.77	( 0.59)

2270 Health

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	20,671.88	0.00	13,595.25 (	13,595.25)	7,076.63
172000 Revenues (Credit)	( 11,500.00)	0.00	0.00	0.00	( 11,500.00)
Total ASSETS	9,171.88	0.00	13,595.25 (	13,595.25)	( 4,423.37)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	13,595.25	13,595.25	0.00	0.00
242000 Expenditures (Debit)	0.00	13,595.25	0.00 (	13,595.25)	( 13,595.25)
271000 Unreserved Fund Balance	9,171.88	0.00	0.00	0.00	9,171.88
Total LIABILITIES AND FUND EQUITY	9,171.88	27,190.50	13,595.25 (	13,595.25)	( 4,423.37)

2310 TIFD-Downtown

Account	Beginning	Debit	Credit	Net Change	Ending Balance
<b>ASSETS</b>					
101000 Cash - Operating	141,288.99	8,388.16	158.55	8,229.61	149,518.60
113170 Deferred revenue	165.24	0.00	85.39 (	85.39)	79.85
113218 Tax Receivables real-2018	915.34	0.00	399.65 (	399.65)	515.69
113219 Tax receivables Real-2019	0.00	1,255.25	0.00	1,255.25	1,255.25
115180 Deferred revenue-audit	1.46	0.00	0.00	0.00	1.46
115219 Tax Receivable Personal-2019	209.86	0.00	202.87 (	202.87)	6.99
115220 Tax Receivable Personal-2020	0.00	488.73	0.00	488.73	488.73
172000 Revenues (Credit)	( 82,525.26)	0.00	8,388.16 (	8,388.16)	( 90,913.42)
Total ASSETS	60,055.63	10,132.14	9,234.62	897.52	60,953.15
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	0.00	158.08	158.08	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	1,080.58	0.00	770.21	770.21	1,850.79
223200 Deferred Revenue - Pers Prop Taxes	211.32	0.00	285.86	285.86	497.18
242000 Expenditures (Debit)	( 4,526.72)	158.55	0.00 (	158.55)	( 4,685.27)
271000 Unreserved Fund Balance	63,290.45	0.00	0.00	0.00	63,290.45
Total LIABILITIES AND FUND EQUITY	60,055.63	316.63	1,214.15	897.52	60,953.15

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	0.97 (	0.97)	0.00
113215 Tax Receivables Real-2015	1.62	0.00	1.62 (	1.62)	0.00
115216 Tax receivable personal-2016	0.02	0.00	0.02 (	0.02)	0.00
172000 Revenues (Credit)	( 0.47)	0.00	0.00	0.00 (	0.47)
Total ASSETS	2.61	0.00	2.61 (	2.61)	0.00
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	2.59	2.59	0.00 (	2.59)	0.00
223200 Deferred Revenue - Pers Prop Taxes	0.02	0.02	0.00 (	0.02)	0.00
Total LIABILITIES AND FUND EQUITY	2.61	2.61	0.00 (	2.61)	0.00

2372 Permissive Medical Levy

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	91,629.98	19,099.17	91,629.98 (	72,530.81)	19,099.17
113211 Taxes Receivable - Real 2011	0.14	0.00	0.14 (	0.14)	0.00
113213 Tax Receivables Real-2013	9.28	0.00	9.28 (	9.28)	0.00
113214 Taxes Receivable- Real 2014	22.40	0.00	22.40 (	22.40)	0.00
113215 Tax Receivables Real-2015	31.52	0.00	31.52 (	31.52)	0.00
113216 Tax Receivables real-2016	158.41	0.00	158.41 (	158.41)	0.00
113217 Tax receivables real-2017	356.87	0.00	356.87 (	356.87)	0.00
113218 Tax Receivables real-2018	1,683.22	5.18	557.51 (	552.33)	1,130.89
113219 Tax receivables Real-2019	( 232,261.52)	250,844.63	14,699.89	236,144.74	3,883.22
115216 Tax receivable personal-2016	0.64	0.00	0.64 (	0.64)	0.00
115217 Tax receivable personal-2017	4.27	0.00	4.27 (	4.27)	0.00
115218 Tax Receivable Personal-2018	5.18	0.00	5.18 (	5.18)	0.00
115219 Tax Receivable Personal-2019	102.94	0.00	22.64 (	22.64)	80.30
115220 Tax Receivable Personal-2020	( 599.22)	5,645.65	4,301.63	1,344.02	744.80
172000 Revenues (Credit)	( 236,021.76)	0.00	19,099.17 (	19,099.17)	( 255,120.93)
Total ASSETS	( 374,877.65)	275,594.63	130,899.53	144,695.10	( 230,182.55)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes (	229,999.68)	15,836.02	250,849.81	235,013.79	5,014.11
223200 Deferred Revenue - Pers Prop Taxes (	486.19)	4,334.36	5,645.65	1,311.29	825.10
242000 Expenditures (Debit)	( 144,391.40)	91,629.98	0.00 (	91,629.98)	( 236,021.38)
271000 Unreserved Fund Balance	( 0.38)	0.00	0.00	0.00	( 0.38)
Total LIABILITIES AND FUND EQUITY	( 374,877.65)	111,800.36	256,495.46	144,695.10	( 230,182.55)

2390 DRUG FORFEITURE

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,400.00	0.00	0.00	0.00	2,400.00
172000 Revenues (Credit)	( 800.00)	0.00	0.00	0.00	( 800.00)
Total ASSETS	1,600.00	0.00	0.00	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	116,297.80	34,381.83	40,259.42 (	5,877.59)	110,420.21
172000 Revenues (Credit)	( 184,491.19)	250.00	31,351.03 (	31,101.03) (	215,592.22)
Total ASSETS	( 68,193.39)	34,631.83	71,610.45 (	36,978.62) (	105,172.01)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	41,091.96	41,091.96	0.00	0.00
242000 Expenditures (Debit)	( 167,464.89)	40,009.42	3,030.80 (	36,978.62) (	204,443.51)
271000 Unreserved Fund Balance	99,271.50	0.00	0.00	0.00	99,271.50
Total LIABILITIES AND FUND EQUITY	( 68,193.39)	81,101.38	44,122.76 (	36,978.62) (	105,172.01)

2400 LTG M D#165-(Gen City)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	89,097.47	8,895.17	13,211.12 (	4,315.95)	84,781.52
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	87.48 (	87.48)	135.07
118170 Special Assessments Receivables-201	1,036.01	0.00	255.41 (	255.41)	780.60
118180 Special Assessments Received-2018	1,848.23	0.00	0.00	0.00	1,848.23
118190 Special Assessments Receivables-201	12,806.25	0.00	8,345.87 (	8,345.87)	4,460.38
172000 Revenues (Credit)	( 168,713.56)	0.00	8,895.17 (	8,895.17)	( 177,608.73)
Total ASSETS	( 63,623.28)	8,895.17	30,795.05 (	21,899.88)	( 85,523.16)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	13,211.12	13,211.12	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	15,992.81	8,688.76	0.00 (	8,688.76)	7,304.05
242000 Expenditures (Debit)	( 152,219.08)	13,211.12	0.00 (	13,211.12)	( 165,430.20)
271000 Unreserved Fund Balance	72,602.99	0.00	0.00	0.00	72,602.99
Total LIABILITIES AND FUND EQUITY	( 63,623.28)	35,111.00	13,211.12 (	21,899.88)	( 85,523.16)

2420 LTG M D#167-(MilesAddn Etc)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	21,315.52	2,078.20	1,672.06	406.14	21,721.66
118170 Special Assessments Receivables-201	45.27	0.00	45.23 (	45.23)	0.04
118180 Special Assessments Received-2018	473.57	0.00	144.27 (	144.27)	329.30
118190 Special Assessments Receivables-201	2,328.88	0.00	1,831.00 (	1,831.00)	497.88
172000 Revenues (Credit)	( 24,546.62)	0.00	2,078.20 (	2,078.20)	( 26,624.82)
Total ASSETS	( 383.38)	2,078.20	5,770.76 (	3,692.56)	( 4,075.94)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,672.06	1,672.06	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	2,847.72	2,020.50	0.00 (	2,020.50)	827.22
242000 Expenditures (Debit)	( 20,030.90)	1,672.06	0.00 (	1,672.06)	( 21,702.96)
271000 Unreserved Fund Balance	16,799.80	0.00	0.00	0.00	16,799.80
Total LIABILITIES AND FUND EQUITY	( 383.38)	5,364.62	1,672.06 (	3,692.56)	( 4,075.94)

2430 LTG M D#171-(Balsam Est)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,802.50	645.26	181.46	463.80	4,266.30
118190 Special Assessments Receivables-201	636.86	0.00	636.86 (	636.86)	0.00
172000 Revenues (Credit)	( 5,252.13)	0.00	645.26 (	645.26) (	5,897.39)
Total ASSETS	( 812.77)	645.26	1,463.58 (	818.32) (	1,631.09)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	181.46	181.46	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	636.86	636.86	0.00 (	636.86)	0.00
242000 Expenditures (Debit)	( 4,358.80)	181.46	0.00 (	181.46) (	4,540.26)
271000 Unreserved Fund Balance	2,909.17	0.00	0.00	0.00	2,909.17
Total LIABILITIES AND FUND EQUITY	( 812.77)	999.78	181.46 (	818.32) (	1,631.09)

2440 LTG M D#172-(Main Str)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	9,521.07	1,477.80	1,631.41 (	153.61)	9,367.46
118190 Special Assessments Receivables-201	1,731.61	0.00	1,458.45 (	1,458.45)	273.16
172000 Revenues (Credit)	( 32,209.85)	0.00	1,477.80 (	1,477.80)	( 33,687.65)
Total ASSETS	( 20,957.17)	1,477.80	4,567.66 (	3,089.86)	( 24,047.03)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,631.41	1,631.41	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	1,731.61	1,458.45	0.00 (	1,458.45)	273.16
242000 Expenditures (Debit)	( 26,038.09)	1,631.41	0.00 (	1,631.41)	( 27,669.50)
271000 Unreserved Fund Balance	3,349.31	0.00	0.00	0.00	3,349.31
Total LIABILITIES AND FUND EQUITY	( 20,957.17)	4,721.27	1,631.41 (	3,089.86)	( 24,047.03)

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	4,682.53	946.86	401.84	545.02	5,227.55
118190 Special Assessments Receivables-201	212.69	0.00	186.61 (	186.61)	26.08
172000 Revenues (Credit)	( 5,779.97)	0.00	946.86 (	946.86) (	6,726.83)
Total ASSETS	( 884.75)	946.86	1,535.31 (	588.45) (	1,473.20)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	401.84	401.84	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	212.69	186.61	0.00 (	186.61)	26.08
242000 Expenditures (Debit)	( 5,420.24)	401.84	0.00 (	401.84) (	5,822.08)
271000 Unreserved Fund Balance	4,322.80	0.00	0.00	0.00	4,322.80
Total LIABILITIES AND FUND EQUITY	( 884.75)	990.29	401.84 (	588.45) (	1,473.20)

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 6 / 20

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	5,103.54	448.60	453.95 (	5.35)	5,098.19
118180 Special Assessments Received-2018	131.04	0.00	0.00	0.00	131.04
118190 Special Assessments Receivables-201	969.37	0.00	442.40 (	442.40)	526.97
172000 Revenues (Credit)	( 8,849.10)	0.00	448.60 (	448.60) (	9,297.70)
Total ASSETS	( 2,645.15)	448.60	1,344.95 (	896.35) (	3,541.50)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	453.95	453.95	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	1,100.41	442.40	0.00 (	442.40)	658.01
242000 Expenditures (Debit)	( 6,248.76)	453.95	0.00 (	453.95) (	6,702.71)
271000 Unreserved Fund Balance	2,503.20	0.00	0.00	0.00	2,503.20
Total LIABILITIES AND FUND EQUITY	( 2,645.15)	1,350.30	453.95 (	896.35) (	3,541.50)

2480 LTG M M#173-(Milestown Estates)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	998.98	250.31	141.21	109.10	1,108.08
118190 Special Assessments Receivables-201	247.13	0.00	247.13 (	247.13)	0.00
172000 Revenues (Credit)	( 2,645.62)	0.00	250.31 (	250.31) (	2,895.93)
Total ASSETS	( 1,399.51)	250.31	638.65 (	388.34) (	1,787.85)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	141.21	141.21	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	247.13	247.13	0.00 (	247.13)	0.00
242000 Expenditures (Debit)	( 2,815.10)	141.21	0.00 (	141.21) (	2,956.31)
271000 Unreserved Fund Balance	1,168.46	0.00	0.00	0.00	1,168.46
Total LIABILITIES AND FUND EQUITY	( 1,399.51)	529.55	141.21 (	388.34) (	1,787.85)



2510 STR MAINT DIST #204

Account	Beginning	Debit	Credit	Net Change	Ending Balance
<b>ASSETS</b>					
101000 Cash - Operating	557,165.69	131,288.88	245,432.23 (	114,143.35)	443,022.34
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	161.10 (	161.10)	2,099.22
118180 Special Assessments Received-2018	10,513.09	0.00	566.76 (	566.76)	9,946.33
118190 Special Assessments Receivables-201	119,596.58	0.00	85,830.32 (	85,830.32)	33,766.26
122000 Accounts Receivable	2,004.05	0.00	2,004.05 (	2,004.05)	0.00
172000 Revenues (Credit)	( 1,636,001.51)	2,004.05	129,903.36 (	127,899.31)	( 1,763,900.82)
<b>Total ASSETS</b>	<b>( 943,605.07)</b>	<b>133,292.93</b>	<b>463,897.82 (</b>	<b>330,604.89)</b>	<b>( 1,274,209.96)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	0.00	179,743.53	199,500.28	19,756.75	19,756.75
223000 Deferred Revenue/Uncollected Taxes	133,226.71	86,558.18	0.00 (	86,558.18)	46,668.53
242000 Expenditures (Debit)	( 1,877,988.34)	1,475,545.20	1,211,741.74 (	263,803.46)	( 2,141,791.80)
271000 Unreserved Fund Balance	801,156.56	0.00	0.00	0.00	801,156.56
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>( 943,605.07)</b>	<b>1,741,846.91</b>	<b>1,411,242.02 (</b>	<b>330,604.89)</b>	<b>( 1,274,209.96)</b>

2520 STR MAINT DIST #205

Account	Beginning	Debit	Credit	Net Change	Ending Balance
<b>ASSETS</b>					
101000 Cash - Operating	219,769.95	50,613.45	34,495.95	16,117.50	235,887.45
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	439.30 (	439.30)	317.14
118170 Special Assessments Receivables-201	2,437.43	0.00	790.53 (	790.53)	1,646.90
118180 Special Assessments Received-2018	5,011.88	0.00	389.99 (	389.99)	4,621.89
118190 Special Assessments Receivables-201	11,507.63	0.00	6,063.53 (	6,063.53)	5,444.10
122000 Accounts Receivable	1,058.46	0.00	1,058.46 (	1,058.46)	0.00
172000 Revenues (Credit)	( 139,554.19)	1,058.46	50,267.07 (	49,208.61)	( 188,762.80)
<b>Total ASSETS</b>	<b>101,412.18</b>	<b>51,671.91</b>	<b>93,504.83 (</b>	<b>41,832.92)</b>	<b>59,579.26</b>
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	0.00	12,184.17	12,184.17	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	20,137.80	7,683.35	0.00 (	7,683.35)	12,454.45
242000 Expenditures (Debit)	( 204,322.77)	34,495.95	346.38 (	34,149.57)	( 238,472.34)
271000 Unreserved Fund Balance	285,597.15	0.00	0.00	0.00	285,597.15
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>101,412.18</b>	<b>54,363.47</b>	<b>12,530.55 (</b>	<b>41,832.92)</b>	<b>59,579.26</b>

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	5,207.09	719.97	449.31	270.66	5,477.75
118190 Special Assessments Receivables-201	710.46	0.00	710.46 (	710.46)	0.00
172000 Revenues (Credit)	( 5,898.10)	0.00	719.97 (	719.97)	( 6,618.07)
Total ASSETS	19.45	719.97	1,879.74 (	1,159.77)	( 1,140.32)
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	710.46	710.46	0.00 (	710.46)	0.00
242000 Expenditures (Debit)	( 4,647.15)	449.31	0.00 (	449.31)	( 5,096.46)
271000 Unreserved Fund Balance	3,956.14	0.00	0.00	0.00	3,956.14
Total LIABILITIES AND FUND EQUITY	19.45	1,159.77	0.00 (	1,159.77)	( 1,140.32)

2701 Fire Grants

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	6,108.70	0.00	0.00	0.00	6,108.70
172000 Revenues (Credit)	( 222,684.00)	0.00	0.00	0.00	( 222,684.00)
Total ASSETS	( 216,575.30)	0.00	0.00	0.00	( 216,575.30)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	( 222,094.45)	222,094.45	222,094.45	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)	222,094.45	222,094.45	0.00	( 216,575.30)

2820 GAS TAX

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	154,606.98	14,376.18	168,983.00 (	154,606.82)	0.16
172000 Revenues (Credit)	( 158,137.98)	0.00	14,376.18 (	14,376.18)	( 172,514.16)
Total ASSETS	( 3,531.00)	14,376.18	183,359.18 (	168,983.00)	( 172,514.00)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	84,491.00	84,491.00	0.00	0.00
242000 Expenditures (Debit)	( 3,531.00)	253,474.00	84,491.00 (	168,983.00)	( 172,514.00)
Total LIABILITIES AND FUND EQUITY	( 3,531.00)	337,965.00	168,982.00 (	168,983.00)	( 172,514.00)

2821 HB473- Fuel Tax

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	0.00	89,800.00 (	89,800.00) (	89,800.00)
102131 Restricted Cash- HB473	79,949.81	9,851.28	0.00	9,851.28	89,801.09
172000 Revenues (Credit)	( 197,025.71)	0.00	9,851.28 (	9,851.28) (	206,876.99)
Total ASSETS	( 117,075.90)	9,851.28	99,651.28 (	89,800.00) (	206,875.90)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	89,800.00	89,800.00	0.00	0.00
242000 Expenditures (Debit)	( 266,056.69)	89,800.00	0.00 (	89,800.00) (	355,856.69)
271000 Unreserved Fund Balance	148,980.79	0.00	0.00	0.00	148,980.79
Total LIABILITIES AND FUND EQUITY	( 117,075.90)	179,600.00	89,800.00 (	89,800.00) (	206,875.90)

2850 Southeastern Montana Dispatch-911

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	167,214.77	25.38	20,963.28 (	20,937.90)	146,276.87
172000 Revenues (Credit)	( 225,660.54)	0.00	25.38 (	25.38)	( 225,685.92)
Total ASSETS	( 58,445.77)	25.38	20,988.66 (	20,963.28)	( 79,409.05)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	6,039.28	6,039.28	0.00	0.00
242000 Expenditures (Debit)	( 440,571.66)	38,506.28	17,543.00 (	20,963.28)	( 461,534.94)
271000 Unreserved Fund Balance	382,125.89	0.00	0.00	0.00	382,125.89
Total LIABILITIES AND FUND EQUITY	( 58,445.77)	44,545.56	23,582.28 (	20,963.28)	( 79,409.05)

2880 LIBRARY GRANTS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	413.00	0.00	0.00	0.00	413.00
101003 Cash - per capita	20,733.11	0.00	0.00	0.00	20,733.11
101020 Cash - Partners Program	30,620.70	0.00	0.00	0.00	30,620.70
101021 Cash-One Time Endowments	1,784.09	0.00	0.00	0.00	1,784.09
101030 Cash - Sagebrush Fed/Base Grant	16,388.66	0.00	0.00	0.00	16,388.66
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	142,641.86	0.00	0.00	0.00	142,641.86
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	( 7,246.37)	0.00	0.00	0.00	( 7,246.37)
271000 Unreserved Fund Balance	149,888.23	0.00	0.00	0.00	149,888.23
Total LIABILITIES AND FUND EQUITY	142,641.86	0.00	0.00	0.00	142,641.86



2935 Historic Preservation

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	15,253.91	5,500.00	15.62	5,484.38	20,738.29
172000 Revenues (Credit)	( 2,290.00)	0.00	5,500.00 (	5,500.00) (	7,790.00)
Total ASSETS	12,963.91	5,500.00	5,515.62 (	15.62)	12,948.29
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	15.59	15.59	0.00	0.00
242000 Expenditures (Debit)	( 3,404.93)	15.62	0.00 (	15.62) (	3,420.55)
271000 Unreserved Fund Balance	16,368.84	0.00	0.00	0.00	16,368.84
Total LIABILITIES AND FUND EQUITY	12,963.91	31.21	15.59 (	15.62)	12,948.29

2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	( 4,992.91)	16,468.85	11,475.94	4,992.91	0.00
101004 RSVP Non-Federal Cash Operating-Cus	10,803.17	3,567.65	3,279.43	288.22	11,091.39
101008 RSVP- Custer Excess	11,183.03	0.00	0.00	0.00	11,183.03
103100 Petty Cash-	200.00	0.00	0.00	0.00	200.00
172000 Revenues (Credit)	( 90,499.34)	0.00	16,468.85	( 16,468.85)	( 106,968.19)
<b>Total ASSETS</b>	<b>( 73,306.05)</b>	<b>20,036.50</b>	<b>31,224.22</b>	<b>( 11,187.72)</b>	<b>( 84,493.77)</b>
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	4,743.08	4,743.08	0.00	0.00
242000 Expenditures (Debit)	( 93,670.13)	11,230.46	42.74	( 11,187.72)	( 104,857.85)
271000 Unreserved Fund Balance	20,364.08	0.00	0.00	0.00	20,364.08
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>( 73,306.05)</b>	<b>15,973.54</b>	<b>4,785.82</b>	<b>( 11,187.72)</b>	<b>( 84,493.77)</b>

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	9,766.70	0.00	0.00	0.00	9,766.70
119000 Special Assmt Recbl - Deferred	34,587.36	0.00	2,665.99 (	2,665.99)	31,921.37
172000 Revenues (Credit)	( 3,790.14)	0.00	0.00	0.00	( 3,790.14)
Total ASSETS	40,563.92	0.00	2,665.99 (	2,665.99)	37,897.93
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	34,587.36	2,665.99	0.00 (	2,665.99)	31,921.37
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	40,563.92	2,665.99	0.00 (	2,665.99)	37,897.93

4000 General Fund Capitol Improvement Fund

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	38,995.49	5.92	0.00	5.92	39,001.41
172000 Revenues (Credit)	( 891.33)	0.00	5.92 (	5.92) (	897.25)
Total ASSETS	38,104.16	5.92	5.92	0.00	38,104.16
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	( 44,218.37)	29,749.37	29,749.37	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	29,749.37	29,749.37	0.00	38,104.16

4050 Ambulance Capital Improvement Fund

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	14,129.06	0.00	0.00	0.00	14,129.06
172000 Revenues (Credit)	( 350.00)	0.00	0.00	0.00	( 350.00)
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	199,240.42	11,087.23	0.00	11,087.23	210,327.65
122000 Accounts Receivable	0.00	11,050.00	11,050.00	0.00	0.00
172000 Revenues (Credit)	( 11,444.50)	0.00	11,087.23	( 11,087.23)	( 22,531.73)
Total ASSETS	187,795.92	22,137.23	22,137.23	0.00	187,795.92
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	( 382,159.73)	0.00	0.00	0.00	( 382,159.73)
271000 Unreserved Fund Balance	569,955.65	0.00	0.00	0.00	569,955.65
Total LIABILITIES AND FUND EQUITY	187,795.92	0.00	0.00	0.00	187,795.92

5210 WATER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,548,488.52	174,117.60	473,227.48 (	299,109.88)	2,249,378.64
101010 Deposit Cash	99,600.00	3,050.00	4,500.00 (	1,450.00)	98,150.00
102240 Cash - Replacement & Depreciation	1,489,589.35	0.00	0.00	0.00	1,489,589.35
102250 Cash - System Development Fees	314,234.92	600.00	0.00	600.00	314,834.92
102270 Cash - Curb Stop Replacement Fee	386,683.01	3,709.17	261.65	3,447.52	390,130.53
102312 RevBnd/CurYearDebt-DNRC/CarbonTank	55,913.72	13,496.28	69,410.00 (	55,913.72)	0.00
102313 RevBnd/CurYearDebt-DNRC/NE WtrLine	59,329.85	11,725.15	71,055.00 (	59,329.85)	0.00
102315 RevBnd/CurYearDebt-ARRA/NE Water Li	7,111.78	1,525.73	8,637.51 (	7,111.78)	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	182,289.70	222,750.93	172,990.92	49,760.01	232,049.71
122020 Accounts Receivable-\$2.00 State Ass	116.47	0.00	48.00 (	48.00)	68.47
131000 Interfund Receivable (Short Term)	0.00	95,388.00	0.00	95,388.00	95,388.00
162000 Deferred outflows-GASB68	126,684.00	0.00	33,321.00 (	33,321.00)	93,363.00
172000 Revenues (Credit)	( 1,955,223.85)	183.61	228,220.48 (	228,036.87)	( 2,183,260.72)
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	156,499.70	0.00	156,499.70	667,141.12
186100 Allowance for Depr - Machinery & Eq(	300,684.00)	0.00	40,421.00 (	40,421.00)	( 341,105.00)
188000 Const. Work in Progress-NE Wtr Line	10,738.76	1,367,707.36	1,024,897.31	342,810.05	353,548.81
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	70,443.00 (	70,443.00)	( 845,708.00)
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	58,031.00 (	58,031.00)	( 2,126,050.00)
189400 Transmission & Distribution	14,260,517.26	1,024,897.31	0.00	1,024,897.31	15,285,414.57
189410 Allowance for Depr - Trans & Distri(	4,481,092.00)	0.00	264,323.00 (	264,323.00)	( 4,745,415.00)
<b>Total ASSETS</b>	<b>18,096,865.47</b>	<b>3,075,650.84</b>	<b>2,519,787.35</b>	<b>555,863.49</b>	<b>18,652,728.96</b>
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	2,629.67	417,666.12	429,841.74	12,175.62	14,805.29
214000 Deposits Payable	99,600.00	4,500.00	3,050.00 (	1,450.00)	98,150.00
214010 Refunds Payable	( 580.04)	600.59	846.31	245.72	( 334.32)
223899 Deferred inflows-GASB 68	88,185.00	1,625.00	0.00 (	1,625.00)	86,560.00
231000 BONDS PAYABLE	4,150,000.00	180,000.00	0.00 (	180,000.00)	3,970,000.00
237000 Net Pension liability-GASB 68	556,229.00	2,670.00	0.00 (	2,670.00)	553,559.00
238000 Other Post Employment Benefits	117,406.00	0.00	26,924.00	26,924.00	144,330.00
239000 Compensated Absences Payable	89,758.00	0.00	11,284.00	11,284.00	101,042.00
242000 Expenditures (Debit)	( 2,514,540.79)	1,056,290.85	1,747,270.00	690,979.15	( 1,823,561.64)
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



5210 WATER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
271000 Unreserved Fund Balance	( 518,467.93)	0.00	0.00	0.00	( 518,467.93)
272000 Unreserved Retained Earnings	14,180,355.16	0.00	0.00	0.00	14,180,355.16
Total LIABILITIES AND FUND EQUITY	18,096,865.47	1,663,352.56	2,219,216.05	555,863.49	18,652,728.96

5310 SEWER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,768,511.35	184,976.14	156,074.98	28,901.16	2,797,412.51
102240 Cash - Replacement & Depreciation	195,098.39	0.00	0.00	0.00	195,098.39
102250 Cash - System Development Fees	149,880.91	240.00	0.00	240.00	150,120.91
102279 WWtr Treatment Plant-Phase II Const(	76,205.70)	738,063.46	0.00	738,063.46	661,857.76
102280 WWtr Treatment Plant-Phase I Constr	738,063.46	0.00	738,063.46	( 738,063.46)	0.00
102316 RevBnd/CurYearDebt-Phase 1 Haynes L	42,282.50	8,407.50	50,690.00	( 42,282.50)	0.00
102317 RevBnd/CurYearDebt-WWTP Phase II	397,494.63	16,769.79	195,566.70	( 178,796.91)	218,697.72
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	209,670.27	169,174.52	179,479.66	( 10,305.14)	199,365.13
162000 Deferred outflows-GASB68	102,330.00	0.00	27,006.00	( 27,006.00)	75,324.00
172000 Revenues (Credit)	( 2,315,306.73)	408,357.28	182,408.43	225,948.85	( 2,089,357.88)
181000 Land	2.00	0.00	0.00	0.00	2.00
186000 Machinery and Equipment	800,566.77	156,499.70	0.00	156,499.70	957,066.47
186100 Allowance for Depr - Machinery & Eq(	499,312.00)	0.00	53,975.00	( 53,975.00)	( 553,287.00)
188000 Const. Work in Progress-NE Wtr Line(	1.60)	260,623.01	234,666.96	25,956.05	25,954.45
189300 Treatment Plant	11,492,692.56	413,764.50	0.00	413,764.50	11,906,457.06
189310 Allowance for Depr - Treatment Plan(	1,698,846.00)	0.00	173,402.00	( 173,402.00)	( 1,872,248.00)
189400 Transmission & Distribution	4,029,119.40	234,666.96	0.00	234,666.96	4,263,786.36
189410 Allowance for Depr - Trans & Distri(	1,695,972.00)	0.00	98,266.00	( 98,266.00)	( 1,794,238.00)
Total ASSETS	14,943,078.21	2,591,542.86	2,089,599.19	501,943.67	15,445,021.88
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	2,629.67	314,938.17	312,705.48	( 2,232.69)	396.98
214010 Refunds Payable	( 46.84)	0.00	0.00	0.00	( 46.84)
223899 Deferred inflows-GASB 68	71,232.00	1,397.00	0.00	( 1,397.00)	69,835.00
231300 Bonds Pay 1979 Issue	1,080,000.00	69,000.00	0.00	( 69,000.00)	1,011,000.00
231301 WWTP #2 Bonds Pay	5,046,645.00	265,000.00	408,110.00	143,110.00	5,189,755.00
237000 Net Pension liability-GASB 68	449,298.00	2,698.00	0.00	( 2,698.00)	446,600.00
238000 Other Post Employment Benefits	88,054.00	0.00	20,193.00	20,193.00	108,247.00
239000 Compensated Absences Payable	69,016.00	0.00	8,534.00	8,534.00	77,550.00
242000 Expenditures (Debit)	( 1,887,776.22)	772,930.37	1,178,364.73	405,434.36	( 1,482,341.86)
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	14,943,078.21	1,425,963.54	1,927,907.21	501,943.67	15,445,021.88

5510 AMBULANCE FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	( 116,067.23)	190,494.28	58,826.51	131,667.77	15,600.54
113213 Tax Receivables Real-2013	0.46	0.00	0.46	( 0.46)	0.00
113214 Taxes Receivable- Real 2014	0.97	0.00	0.97	( 0.97)	0.00
113215 Tax Receivables Real-2015	1.62	0.00	1.62	( 1.62)	0.00
113216 Tax Receivables real-2016	7.07	0.00	7.07	( 7.07)	0.00
113217 Tax receivables real-2017	16.22	0.00	16.22	( 16.22)	0.00
113218 Tax Receivables real-2018	48.74	0.31	1.89	( 1.58)	47.16
113219 Tax receivables Real-2019	( 8,510.57)	9,191.49	538.64	8,652.85	142.28
115216 Tax receivable personal-2016	0.02	0.00	0.02	( 0.02)	0.00
115217 Tax receivable personal-2017	0.17	0.00	0.17	( 0.17)	0.00
115218 Tax Receivable Personal-2018	0.23	0.00	0.23	( 0.23)	0.00
115219 Tax Receivable Personal-2019	4.28	0.00	0.93	( 0.93)	3.35
115220 Tax Receivable Personal-2020	( 21.95)	206.87	157.63	49.24	27.29
122000 Accounts Receivable	423,550.72	93,746.27	151,982.47	( 58,236.20)	365,314.52
122100 Acct Receivable	( 249,257.86)	0.00	0.00	0.00	( 249,257.86)
162000 Deferred outflows-GASB68	72,385.00	0.00	2,560.00	( 2,560.00)	69,825.00
172000 Revenues (Credit)	( 1,309,719.20)	2,839.68	175,985.23	( 173,145.55)	( 1,482,864.75)
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	44,702.00	( 44,702.00)	( 369,543.00)
Total ASSETS	( 694,076.20)	296,478.90	434,782.06	( 138,303.16)	( 832,379.36)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	10,640.54	10,640.54	0.00	0.00
211000 Due to Revolving Fund	0.00	0.00	95,388.00	95,388.00	95,388.00
223100 Deferred Revenue - Real Prop Taxes	( 8,619.37)	572.34	9,191.71	8,619.37	0.00
223200 Deferred Revenue - Pers Prop Taxes	( 42.08)	164.79	206.87	42.08	0.00
223899 Deferred inflows-GASB 68	2,970.00	438.00	0.00	( 438.00)	2,532.00
235000 CONTRACTS/NOTES/LOANS PAYABLE	( 0.01)	0.00	0.00	0.00	( 0.01)
237000 Net Pension liability-GASB 68	168,371.00	2,936.00	0.00	( 2,936.00)	165,435.00
238000 Other Post Employment Benefits	58,703.00	0.00	13,462.00	13,462.00	72,165.00
239000 Compensated Absences Payable	44,300.00	0.00	6,199.00	6,199.00	50,499.00
242000 Expenditures (Debit)	( 1,206,277.76)	260,759.25	2,119.64	( 258,639.61)	( 1,464,917.37)
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	( 694,076.20)	275,510.92	137,207.76	( 138,303.16)	( 832,379.36)

5610 AIRPORT OPERATING

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	90,476.71	121,902.39	104,369.04	17,533.35	108,010.06
102117 Airport Improvement	71,214.17	0.00	37,643.37 (	37,643.37)	33,570.80
102230 Cash - Surplus/Credit Card Acct	100.00	18,357.75	18,357.75	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	0.65 (	0.65)	0.00
113214 Taxes Receivable- Real 2014	1.48	0.00	1.48 (	1.48)	0.00
113215 Tax Receivables Real-2015	2.46	0.00	2.46 (	2.46)	0.00
113216 Tax Receivables real-2016	10.58	0.00	10.58 (	10.58)	0.00
113217 Tax receivables real-2017	24.28	0.00	24.28 (	24.28)	0.00
113218 Tax Receivables real-2018	74.03	0.32	3.61 (	3.29)	70.74
113219 Tax receivables Real-2019	( 12,766.79)	13,788.23	808.00	12,980.23	213.44
115216 Tax receivable personal-2016	0.06	0.00	0.06 (	0.06)	0.00
115217 Tax receivable personal-2017	0.28	0.00	0.28 (	0.28)	0.00
115218 Tax Receivable Personal-2018	0.35	0.00	0.35 (	0.35)	0.00
115219 Tax Receivable Personal-2019	6.41	0.00	1.38 (	1.38)	5.03
115220 Tax Receivable Personal-2020	( 32.94)	310.33	236.45	73.88	40.94
122000 Accounts Receivable	0.00	16,718.25	16,718.25	0.00	0.00
141000 Prepaid Expense	4,875.00	0.00	0.00	0.00	4,875.00
162000 Deferred outflows-GASB68	26,811.00	0.00	5,976.00 (	5,976.00)	20,835.00
172000 Revenues (Credit)	( 641,729.09)	490.31	87,489.46 (	86,999.15)	( 728,728.24)
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(	389,758.00)	0.00	10,442.00 (	10,442.00)	( 400,200.00)
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	295,638.00 (	295,638.00)	( 3,697,303.00)
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	44,905.00 (	44,905.00)	( 555,300.00)
188000 Const. Work in Progress-NE Wtr Line	75,246.00	223,914.00	0.00	223,914.00	299,160.00
<b>Total ASSETS</b>	<b>10,029,896.33</b>	<b>395,481.58</b>	<b>622,628.45 (</b>	<b>227,146.87)</b>	<b>9,802,749.46</b>
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	90,276.69	90,276.69	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes (	12,930.02)	858.53	13,788.55	12,930.02	0.00
223200 Deferred Revenue - Pers Prop Taxes (	63.15)	247.18	310.33	63.15	0.00
223899 Deferred inflows-GASB 68	18,663.00	0.00	654.00	654.00	19,317.00
235160 LTrm Pay/MT Aeronautics (2)	101,718.00	19,953.00	0.00 (	19,953.00)	81,765.00
237000 Net Pension liability-GASB 68	117,719.00	0.00	5,815.00	5,815.00	123,534.00
238000 Other Post Employment Benefits	19,568.00	0.00	4,487.00	4,487.00	24,055.00
239000 Compensated Absences Payable	13,447.00	856.00	0.00 (	856.00)	12,591.00
242000 Expenditures (Debit)	( 690,660.81)	484,496.66	254,209.62 (	230,287.04)	( 920,947.85)
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
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>10,029,896.33</b>	<b>596,688.06</b>	<b>369,541.19 (</b>	<b>227,146.87)</b>	<b>9,802,749.46</b>

6040 PUBLIC WORKS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	24,742.27	42,988.00	11,593.75	31,394.25	56,136.52
172000 Revenues (Credit)	( 162,673.80)	0.00	42,988.00	( 42,988.00)	( 205,661.80)
Total ASSETS	( 137,931.53)	42,988.00	54,581.75	( 11,593.75)	( 149,525.28)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	933.74	933.74	0.00	0.00
239000 Compensated Absences Payable	6,997.00	1,782.00	0.00	( 1,782.00)	5,215.00
242000 Expenditures (Debit)	( 157,618.20)	11,593.75	1,782.00	( 9,811.75)	( 167,429.95)
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	( 137,931.53)	14,309.49	2,715.74	( 11,593.75)	( 149,525.28)

7370 TBID

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	1,772.00	1,772.00	0.00	0.00
Total ASSETS	0.00	1,772.00	1,772.00	0.00	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,772.00	1,772.00	0.00	0.00
212500 Due to Others	0.00	1,772.00	1,772.00	0.00	0.00
Total LIABILITIES AND FUND EQUITY	0.00	3,544.00	3,544.00	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

7467 Law Enforcement Academy Surcharge

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	627.92	325.00	952.92 (	627.92)	0.00
Total ASSETS	627.92	325.00	952.92 (	627.92)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	952.92	952.92	0.00	0.00
212200 Due to Federal, Soc Sec & Medicare	627.92	952.92	325.00 (	627.92)	0.00
Total LIABILITIES AND FUND EQUITY	627.92	1,905.84	1,277.92 (	627.92)	0.00



7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	950.35	6.00	956.35 (	950.35)	0.00
Total ASSETS	950.35	6.00	956.35 (	950.35)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	956.35	956.35	0.00	0.00
212500 Due to Others	950.35	956.35	6.00 (	950.35)	0.00
Total LIABILITIES AND FUND EQUITY	950.35	1,912.70	962.35 (	950.35)	0.00

7910 PAYROLL FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	122,478.78	586,265.11	529,485.42	56,779.69	179,258.47
Total ASSETS	122,478.78	586,265.11	529,485.42	56,779.69	179,258.47
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	86,089.57	106,380.19	199,255.32	92,875.13	178,964.70
212200 Due to Federal, Soc Sec & Medicare	0.00	74,865.99	74,865.99	0.00	0.00
212202 Due to State Unemployment	1,100.99	1,744.87	643.88 (	1,100.99)	0.00
212203 Due to Worker's Compensation	34,963.43	55,179.39	20,215.96 (	34,963.43)	0.00
212204 Due to State Income Tax	0.00	18,166.94	18,166.94	0.00	0.00
212205 Due to MPORS-GABA	0.00	13,667.54	13,667.54	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	77,394.57	77,372.57 (	22.00)	50.35
212209 Due to PERS Retirement	0.00	35,936.18	35,936.18	0.00	0.00
212210 Due to FURS-GABA Retirement	252.44	17,427.28	17,418.26 (	9.02)	243.42
212212 Due to City of Miles City	0.00	100.00	100.00	0.00	0.00
Total LIABILITIES AND FUND EQUITY	122,478.78	401,652.59	458,432.28	56,779.69	179,258.47

7930 CLAIMS FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	572,266.61	1,335,532.58	1,146,102.31	189,430.27	761,696.88
Total ASSETS	572,266.61	1,335,532.58	1,146,102.31	189,430.27	761,696.88
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	572,266.61	1,146,102.31	1,335,532.58	189,430.27	761,696.88
Total LIABILITIES AND FUND EQUITY	572,266.61	1,146,102.31	1,335,532.58	189,430.27	761,696.88

08/27/20  
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CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 6 / 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	15,309.33	15,309.33	0.00	0.00
122000 Accounts Receivable	17,132.41	14,352.55	15,309.33 (	956.78)	16,175.63
Total ASSETS	17,132.41	29,661.88	30,618.66 (	956.78)	16,175.63
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	15,309.33	15,309.33	0.00	0.00
211020 Due to Custer Water & Sewer Dist	17,132.41	15,309.33	14,352.55 (	956.78)	16,175.63
Total LIABILITIES AND FUND EQUITY	17,132.41	30,618.66	29,661.88 (	956.78)	16,175.63

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CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 6 / 20

Page: 45 of 47  
Report ID: L120

7981 Interest Clearing

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	1,583.47	1,583.47	0.00	0.00
Total ASSETS	0.00	1,583.47	1,583.47	0.00	0.00
LIABILITIES AND FUND EQUITY					
212500 Due to Others	0.00	1,583.47	1,583.47	0.00	0.00
Total LIABILITIES AND FUND EQUITY	0.00	1,583.47	1,583.47	0.00	0.00

9000 GENERAL FIXED ASSETS GROUP OF ACCOUNTS FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
181000 Land	526,599.00	0.00	0.00	0.00	526,599.00
182000 Buildings	1,986,836.00	0.00	0.00	0.00	1,986,836.00
182100 Allowance for Depr - Buildings (Cre(	684,991.00)	0.00	0.00	0.00	( 684,991.00)
186000 Machinery and Equipment	3,038,732.00	0.00	0.00	0.00	3,038,732.00
186100 Allowance for Depr - Machinery & Eq(	1,463,750.00)	0.00	0.00	0.00	( 1,463,750.00)
187000 Infrastructure	33,670,108.00	0.00	0.00	0.00	33,670,108.00
187100 Allowance For Depreciation - 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