

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 10 / 20

1000 GENERAL

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	140,798.08	235,646.53	354,695.98 (	119,049.45)	21,748.63
101001 Cash - Ins. Proceeds-Fire Hall Roof	12,961.16	0.00	0.00	0.00	12,961.16
101080 Cash - Contr & Donations	3,758.43	0.00	124.98 (	124.98)	3,633.45
101130 Riverside Park Tennis Courts Donati	1,065.03	0.00	0.00	0.00	1,065.03
101140 Animal Control/donated by Nefsy	2,523.38	0.00	0.00	0.00	2,523.38
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	103.79	0.00	0.00	0.00	103.79
113214 Taxes Receivable- Real 2014	229.87	0.00	0.00	0.00	229.87
113215 Tax Receivables Real-2015	324.10	0.00	0.00	0.00	324.10
113216 Tax Receivables real-2016	512.87	0.00	0.00	0.00	512.87
113217 Tax receivables real-2017	2,383.41	0.00	0.00	0.00	2,383.41
113218 Tax Receivables real-2018	8,646.77	0.00	0.00	0.00	8,646.77
113219 Tax receivables Real-2019	9,201.57	0.00	856.25 (	856.25)	8,345.32
113220 Tax receivables Real-2020	0.00	0.00	115,048.73 (	115,048.73) (	115,048.73)
115216 Tax receivable personal-2016	6.75	0.00	0.00	0.00	6.75
115217 Tax receivable personal-2017	42.50	0.00	0.00	0.00	42.50
115218 Tax Receivable Personal-2018	44.19	0.00	0.00	0.00	44.19
115219 Tax Receivable Personal-2019	637.54	0.00	0.00	0.00	637.54
115220 Tax Receivable Personal-2020	1,821.04	0.00	152.76 (	152.76)	1,668.28
122000 Accounts Receivable	29,742.65	1,003.40	29,967.65 (	28,964.25)	778.40
122100 Acct Receivable	1,670.31	0.00	0.00	0.00	1,670.31
172000 Revenues (Credit)	(1,057,951.64)	29,449.71	235,140.87 (	205,691.16) (	1,263,642.80)
Total ASSETS	(836,092.36)	266,099.64	735,987.22 (	469,887.58) (	1,305,979.94)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	3,693.11	46,018.31	46,018.31	0.00	3,693.11
223100 Deferred Revenue - Real Prop Taxes	21,402.38	115,904.98	0.00 (	115,904.98) (	94,502.60)
223200 Deferred Revenue - Pers Prop Taxes	2,552.02	152.76	0.00 (	152.76)	2,399.26
242000 Expenditures (Debit)	(1,279,325.93)	354,038.68	208.84 (	353,829.84) (	1,633,155.77)
271000 Unreserved Fund Balance	415,586.06	0.00	0.00	0.00	415,586.06
Total LIABILITIES AND FUND EQUITY	(836,092.36)	516,114.73	46,227.15 (469,887.58) (1,305,979.94)

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2220 LIBRARY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	72,039.67	25,929.83	23,597.76	2,332.07	74,371.74
101032 Cash- Library Board of Trustees Mul	8,308.27	50.00	0.00	50.00	8,358.27
103000 Petty Cash	75.00	0.00	0.00	0.00	75.00
172000 Revenues (Credit)	(79,069.22)	0.00	25,979.83 (	25,979.83) (	105,049.05)
Total ASSETS	1,353.72	25,979.83	49,577.59 (	23,597.76) (	22,244.04)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,656.88	2,656.88	0.00	0.00
242000 Expenditures (Debit)	(79,234.24)	23,597.76	0.00 (	23,597.76) (	102,832.00)
271000 Unreserved Fund Balance	80,587.96	0.00	0.00	0.00	80,587.96
Total LIABILITIES AND FUND EQUITY	1,353.72	26,254.64	2,656.88 (23,597.76) (22,244.04)

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2260 EMERGENCY DISASTER

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	285.00	0.72	0.00	0.72	285.72
113218 Tax Receivables real-2018	(3.48)	0.00	0.00	0.00	(3.48)
172000 Revenues (Credit)	(15.24)	0.00	0.72	(0.72)	(15.96)
Total ASSETS	266.28	0.72	0.72	0.00	266.28
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	(3.48)	0.00	0.00	0.00	(3.48)
271000 Unreserved Fund Balance	269.76	0.00	0.00	0.00	269.76
Total LIABILITIES AND FUND EQUITY	266.28	0.00	0.00	0.00	266.28

2270 Health

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	7,076.63	17,914.33	0.00	17,914.33	24,990.96
113220 Tax receivables Real-2020	0.00	0.00	17,914.33 (	17,914.33) (	17,914.33)
172000 Revenues (Credit)	0.00	0.00	17,914.33 (	17,914.33) (	17,914.33)
Total ASSETS	7,076.63	17,914.33	35,828.66 (	17,914.33) (	10,837.70)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	0.00	17,914.33	0.00 (	17,914.33) (	17,914.33)
271000 Unreserved Fund Balance	7,076.63	0.00	0.00	0.00	7,076.63
Total LIABILITIES AND FUND EQUITY	7,076.63	17,914.33	0.00 (	17,914.33) (	10,837.70)

2310 TIFD-Downtown

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	149,527.71	8,076.20	316.39	7,759.81	157,287.52
113170 Deferred revenue	79.85	0.00	0.00	0.00	79.85
113218 Tax Receivables real-2018	515.69	0.00	0.00	0.00	515.69
113219 Tax receivables Real-2019	1,255.25	0.00	0.00	0.00	1,255.25
115180 Deferred revenue-audit	1.46	0.00	0.00	0.00	1.46
115219 Tax Receivable Personal-2019	6.99	0.00	0.00	0.00	6.99
115220 Tax Receivable Personal-2020	488.73	0.00	0.00	0.00	488.73
172000 Revenues (Credit)	(1,015.87)	0.00	8,076.20 (	8,076.20) (	9,092.07)
Total ASSETS	150,859.81	8,076.20	8,392.59 (	316.39)	150,543.42
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	75.13	75.13	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	1,850.79	0.00	0.00	0.00	1,850.79
223200 Deferred Revenue - Pers Prop Taxes	497.18	0.00	0.00	0.00	497.18
242000 Expenditures (Debit)	(1,006.76)	316.39	0.00 (	316.39) (	1,323.15)
271000 Unreserved Fund Balance	149,518.60	0.00	0.00	0.00	149,518.60
Total LIABILITIES AND FUND EQUITY	150,859.81	391.52	75.13 (316.39)	150,543.42

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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
Total ASSETS	0.47	0.00	0.00	0.00	0.47
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	0.47	0.00	0.00	0.00	0.47
Total LIABILITIES AND FUND EQUITY	0.47	0.00	0.00	0.00	0.47

2372 Permissive Medical Levy

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	22,321.92	146.34	0.00	146.34	22,468.26
113216 Tax Receivables real-2016	(47.22)	0.00	0.00	0.00	(47.22)
113217 Tax receivables real-2017	(35.49)	0.00	0.00	0.00	(35.49)
113218 Tax Receivables real-2018	1,089.20	0.00	0.00	0.00	1,089.20
113219 Tax receivables Real-2019	1,311.35	0.00	122.03	(122.03)	1,189.32
115219 Tax Receivable Personal-2019	80.30	0.00	0.00	0.00	80.30
115220 Tax Receivable Personal-2020	259.52	0.00	21.77	(21.77)	237.75
172000 Revenues (Credit)	(3,222.75)	0.00	146.34	(146.34)	(3,369.09)
Total ASSETS	21,756.83	146.34	290.14	(143.80)	21,613.03
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	2,317.84	122.03	0.00	(122.03)	2,195.81
223200 Deferred Revenue - Pers Prop Taxes	339.82	21.77	0.00	(21.77)	318.05
271000 Unreserved Fund Balance	19,099.17	0.00	0.00	0.00	19,099.17
Total LIABILITIES AND FUND EQUITY	21,756.83	143.80	0.00	(143.80)	21,613.03

2390 DRUG FORFEITURE

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	4,552.42	0.00	0.00	0.00	4,552.42
172000 Revenues (Credit)	(2,152.42)	0.00	0.00	0.00	(2,152.42)
Total ASSETS	2,400.00	0.00	0.00	0.00	2,400.00
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	2,400.00	0.00	0.00	0.00	2,400.00
Total LIABILITIES AND FUND EQUITY	2,400.00	0.00	0.00	0.00	2,400.00

2394 BUILDING CODE ENFORCEMENT

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	96,498.91	5,654.50	6,263.78 (	609.28)	95,889.63
172000 Revenues (Credit)	(27,179.74)	0.00	5,654.50 (	5,654.50) (	32,834.24)
Total ASSETS	69,319.17	5,654.50	11,918.28 (	6,263.78)	63,055.39
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	4,032.86	4,032.86	0.00	0.00
242000 Expenditures (Debit)	(41,101.04)	6,263.78	0.00 (	6,263.78) (	47,364.82)
271000 Unreserved Fund Balance	110,420.21	0.00	0.00	0.00	110,420.21
Total LIABILITIES AND FUND EQUITY	69,319.17	10,296.64	4,032.86 (6,263.78)	63,055.39

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2400 LTG M D#165-(Gen City)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	48,436.79	18,017.51	12,639.44	5,378.07	53,814.86
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	85.14	0.00	0.00	0.00	85.14
118170 Special Assessments Receivables-201	709.11	0.00	0.00	0.00	709.11
118180 Special Assessments Received-2018	1,748.17	0.00	0.00	0.00	1,748.17
118190 Special Assessments Receivables-201	1,603.98	0.00	41.11 (	41.11)	1,562.87
118200 Special Assmts Receivable 2000	163,169.91	0.00	17,972.80 (	17,972.80)	145,197.11
172000 Revenues (Credit)	(3,275.29)	0.00	18,017.51 (	18,017.51)	(21,292.80)
Total ASSETS	212,557.58	18,017.51	48,670.86 (	30,653.35)	181,904.23
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	12,639.44	12,639.44	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	167,396.08	18,013.91	0.00 (	18,013.91)	149,382.17
242000 Expenditures (Debit)	(39,620.02)	12,639.44	0.00 (	12,639.44)	(52,259.46)
271000 Unreserved Fund Balance	84,781.52	0.00	0.00	0.00	84,781.52
Total LIABILITIES AND FUND EQUITY	212,557.58	43,292.79	12,639.44 (	30,653.35)	181,904.23

2420 LTG M D#167-(MilesAddn Etc)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	16,130.95	1,187.91	1,591.47 (	403.56)	15,727.39
118170 Special Assessments Receivables-201	0.04	0.00	0.00	0.00	0.04
118180 Special Assessments Received-2018	329.30	0.00	0.00	0.00	329.30
118190 Special Assessments Receivables-201	229.05	0.00	39.25 (	39.25)	189.80
118200 Special Assmts Receivable 2000	15,777.44	0.00	1,145.23 (	1,145.23)	14,632.21
172000 Revenues (Credit)	(282.49)	0.00	1,187.91 (	1,187.91) (	1,470.40)
Total ASSETS	32,184.29	1,187.91	3,963.86 (	2,775.95)	29,408.34
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,591.47	1,591.47	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	16,335.83	1,184.48	0.00 (	1,184.48)	15,151.35
242000 Expenditures (Debit)	(5,873.20)	1,591.47	0.00 (	1,591.47) (	7,464.67)
271000 Unreserved Fund Balance	21,721.66	0.00	0.00	0.00	21,721.66
Total LIABILITIES AND FUND EQUITY	32,184.29	4,367.42	1,591.47 (2,775.95)	29,408.34

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2430 LTG M D#171-(Balsam Est)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(390.25)	356.62	157.64	198.98	(191.27)
118200 Special Assmts Receivable 2000	4,734.00	0.00	356.62	(356.62)	4,377.38
172000 Revenues (Credit)	0.00	0.00	356.62	(356.62)	(356.62)
Total ASSETS	4,343.75	356.62	870.88	(514.26)	3,829.49
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	157.64	157.64	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	4,734.00	356.62	0.00	(356.62)	4,377.38
242000 Expenditures (Debit)	(4,656.55)	157.64	0.00	157.64	(4,814.19)
271000 Unreserved Fund Balance	4,266.30	0.00	0.00	0.00	4,266.30
Total LIABILITIES AND FUND EQUITY	4,343.75	671.90	157.64	(514.26)	3,829.49

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2440 LTG M D#172-(Main Str)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	3,382.78	4,388.05	5,874.22 (	1,486.17)	1,896.61
118200 Special Assmts Receivable 2000	30,533.11	0.00	4,388.05 (	4,388.05)	26,145.06
172000 Revenues (Credit)	(290.13)	0.00	4,388.05 (	4,388.05)	(4,678.18)
Total ASSETS	33,625.76	4,388.05	14,650.32 (	10,262.27)	23,363.49
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	5,874.22	5,874.22	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	30,533.11	4,388.05	0.00 (	4,388.05)	26,145.06
242000 Expenditures (Debit)	(6,274.81)	5,874.22	0.00 (	5,874.22)	(12,149.03)
271000 Unreserved Fund Balance	9,367.46	0.00	0.00	0.00	9,367.46
Total LIABILITIES AND FUND EQUITY	33,625.76	16,136.49	5,874.22 (10,262.27)	23,363.49

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,803.06	345.28	525.00 (	179.72)	2,623.34
118200 Special Assmts Receivable 2000	3,171.81	0.00	345.28 (	345.28)	2,826.53
172000 Revenues (Credit)	(27.35)	0.00	345.28 (	345.28) (	372.63)
Total ASSETS	5,947.52	345.28	1,215.56 (	870.28)	5,077.24
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	525.00	525.00	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	3,171.81	345.28	0.00 (	345.28)	2,826.53
242000 Expenditures (Debit)	(2,451.84)	525.00	0.00 (	525.00) (	2,976.84)
271000 Unreserved Fund Balance	5,227.55	0.00	0.00	0.00	5,227.55
Total LIABILITIES AND FUND EQUITY	5,947.52	1,395.28	525.00 (870.28)	5,077.24

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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,989.26	419.79	437.22 (	17.43)	2,971.83
118180 Special Assessments Received-2018	131.04	0.00	0.00	0.00	131.04
118190 Special Assessments Receivables-201	314.75	0.00	102.53 (	102.53)	212.22
118200 Special Assmts Receivable 2000	5,542.21	0.00	308.29 (	308.29)	5,233.92
172000 Revenues (Credit)	(223.25)	0.00	419.79 (	419.79)	(643.04)
Total ASSETS	8,754.01	419.79	1,267.83 (	848.04)	7,905.97
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	437.22	437.22	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	5,988.00	410.82	0.00 (	410.82)	5,577.18
242000 Expenditures (Debit)	(2,332.18)	437.22	0.00 (	437.22)	(2,769.40)
271000 Unreserved Fund Balance	5,098.19	0.00	0.00	0.00	5,098.19
Total LIABILITIES AND FUND EQUITY	8,754.01	1,285.26	437.22 (	848.04)	7,905.97

2480 LTG M M#173-(Milestown Estates)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	433.34	181.88	1,130.43 (	948.55) (	515.21)
118200 Special Assmts Receivable 2000	3,276.00	0.00	181.88 (	181.88)	3,094.12
172000 Revenues (Credit)	0.00	0.00	181.88 (	181.88) (	181.88)
Total ASSETS	3,709.34	181.88	1,494.19 (	1,312.31)	2,397.03
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,130.43	1,130.43	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	3,276.00	181.88	0.00 (	181.88)	3,094.12
242000 Expenditures (Debit) (	674.74)	1,130.43	0.00 (	1,130.43) (	1,805.17)
271000 Unreserved Fund Balance	1,108.08	0.00	0.00	0.00	1,108.08
Total LIABILITIES AND FUND EQUITY	3,709.34	2,442.74	1,130.43 (	1,312.31)	2,397.03

2510 STR MAINT DIST #204

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(396,586.52)	177,661.02	643,792.59	(466,131.57)	(862,718.09)
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	180.96	0.00	0.00	0.00	180.96
118170 Special Assessments Receivables-201	1,686.22	0.00	0.00	0.00	1,686.22
118180 Special Assessments Received-2018	9,415.59	0.00	0.00	0.00	9,415.59
118190 Special Assessments Receivables-201	14,315.53	0.00	1,087.33	(1,087.33)	13,228.20
118200 Special Assmts Receivable 2000	1,803,512.62	0.00	176,473.59	(176,473.59)	1,627,039.03
172000 Revenues (Credit)	(32,772.52)	0.00	177,656.02	(177,656.02)	(210,428.54)
Total ASSETS	1,399,850.98	177,661.02	999,009.53	(821,348.51)	578,502.47
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	19,756.75	604,435.48	604,435.48	0.00	19,756.75
223000 Deferred Revenue/Uncollected Taxes	1,829,210.03	177,560.92	0.00	(177,560.92)	1,651,649.11
242000 Expenditures (Debit)	(872,381.38)	643,792.59	5.00	(643,787.59)	(1,516,168.97)
271000 Unreserved Fund Balance	423,265.58	0.00	0.00	0.00	423,265.58
Total LIABILITIES AND FUND EQUITY	1,399,850.98	1,425,788.99	604,440.48	(821,348.51)	578,502.47

2520 STR MAINT DIST #205

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	192,670.20	25,013.47	13,019.91	11,993.56	204,663.76
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	317.14	0.00	0.00	0.00	317.14
118170 Special Assessments Receivables-201	1,646.90	0.00	0.00	0.00	1,646.90
118180 Special Assessments Received-2018	4,516.35	0.00	0.00	0.00	4,516.35
118190 Special Assessments Receivables-201	1,902.58	0.00	0.00	0.00	1,902.58
118200 Special Assmts Receivable 2000	207,363.59	0.00	25,008.48 (	25,008.48)	182,355.11
172000 Revenues (Credit)	(6,391.15)	0.00	25,008.48 (	25,008.48) (	31,399.63)
Total ASSETS	402,450.19	25,013.47	63,036.87 (	38,023.40)	364,426.79
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,739.40	1,739.40	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	216,170.98	25,008.48	0.00 (	25,008.48)	191,162.50
242000 Expenditures (Debit)	(49,608.40)	13,019.91	4.99 (	13,014.92) (	62,623.32)
271000 Unreserved Fund Balance	235,887.61	0.00	0.00	0.00	235,887.61
Total LIABILITIES AND FUND EQUITY	402,450.19	39,767.79	1,744.39 (38,023.40)	364,426.79

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2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	4,101.46	242.18	439.93 (	197.75)	3,903.71
118200 Special Assmts Receivable 2000	4,620.01	0.00	242.18 (	242.18)	4,377.83
172000 Revenues (Credit)	0.00	0.00	242.18 (	242.18) (	242.18)
Total ASSETS	8,721.47	242.18	924.29 (	682.11)	8,039.36
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	4,620.01	242.18	0.00 (	242.18)	4,377.83
242000 Expenditures (Debit) (	1,376.29)	439.93	0.00 (	439.93) (	1,816.22)
271000 Unreserved Fund Balance	5,477.75	0.00	0.00	0.00	5,477.75
Total LIABILITIES AND FUND EQUITY	8,721.47	682.11	0.00 (682.11)	8,039.36

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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
Total ASSETS	6,108.70	0.00	0.00	0.00	6,108.70
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	6,108.70	0.00	0.00	0.00	6,108.70
Total LIABILITIES AND FUND EQUITY	6,108.70	0.00	0.00	0.00	6,108.70

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2820 GAS TAX

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	41,939.24	14,184.04	204.33	13,979.71	55,918.95
172000 Revenues (Credit)	(42,552.07)	0.00	14,184.04	(14,184.04)	(56,736.11)
Total ASSETS	(612.83)	14,184.04	14,388.37	(204.33)	(817.16)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(612.99)	204.33	0.00	(204.33)	(817.32)
271000 Unreserved Fund Balance	0.16	0.00	0.00	0.00	0.16
Total LIABILITIES AND FUND EQUITY	(612.83)	204.33	0.00	(204.33)	(817.16)

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2821 HB473- Fuel Tax

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
102131 Restricted Cash- HB473	1.09	0.00	0.00	0.00	1.09
Total ASSETS	1.09	0.00	0.00	0.00	1.09
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	1.09	0.00	0.00	0.00	1.09
Total LIABILITIES AND FUND EQUITY	1.09	0.00	0.00	0.00	1.09

2850 Southeastern Montana Dispatch-911

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	159,872.62	0.00	111,987.96 (	111,987.96)	47,884.66
172000 Revenues (Credit)	(47,935.32)	0.00	0.00	0.00 (	47,935.32)
Total ASSETS	111,937.30	0.00	111,987.96 (	111,987.96) (	50.66)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	111,987.96	111,987.96	0.00	0.00
242000 Expenditures (Debit)	(34,339.57)	111,987.96	0.00 (	111,987.96) (	146,327.53)
271000 Unreserved Fund Balance	146,276.87	0.00	0.00	0.00	146,276.87
Total LIABILITIES AND FUND EQUITY	111,937.30	223,975.92	111,987.96 (	111,987.96) (	50.66)

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	19,135.11	5,398.69	2,004.89	3,393.80	22,528.91
101020 Cash - Partners Program	29,885.64	0.00	265.50 (	265.50)	29,620.14
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	5,756.23	0.00	5,756.23	22,144.89
101032 Cash- Library Board of Trustees Mul	84,050.97	0.00	0.00	0.00	84,050.97
172000 Revenues (Credit)	0.00	0.00	11,154.92 (	11,154.92) (	11,154.92)
Total ASSETS	151,657.47	11,154.92	13,425.31 (	2,270.39)	149,387.08
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,270.39	2,270.39	0.00	0.00
242000 Expenditures (Debit)	(2,333.06)	2,270.39	0.00 (	2,270.39) (	4,603.45)
271000 Unreserved Fund Balance	153,990.53	0.00	0.00	0.00	153,990.53
Total LIABILITIES AND FUND EQUITY	151,657.47	4,540.78	2,270.39 (	2,270.39)	149,387.08

2935 Historic Preservation

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	19,947.09	0.00	254.22 (	254.22)	19,692.87
Total ASSETS	19,947.09	0.00	254.22 (	254.22)	19,692.87
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	12.99	12.99	0.00	0.00
242000 Expenditures (Debit)	(791.20)	254.22	0.00 (	254.22) (	1,045.42)
271000 Unreserved Fund Balance	20,738.29	0.00	0.00	0.00	20,738.29
Total LIABILITIES AND FUND EQUITY	19,947.09	267.21	12.99 (254.22)	19,692.87

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2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(7,863.38)	6,553.95	6,671.50	(117.55)	(7,980.93)
101004 RSVP Non-Federal Cash Operating-Cus	11,923.59	42.77	741.52	(698.75)	11,224.84
101008 RSVP- Custer Excess	9,518.46	0.00	0.00	0.00	9,518.46
103100 Petty Cash-	200.00	0.00	0.00	0.00	200.00
172000 Revenues (Credit)	(15,972.19)	0.00	6,553.95	(6,553.95)	(22,526.14)
Total ASSETS	(2,193.52)	6,596.72	13,966.97	(7,370.25)	(9,563.77)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	945.27	945.27	0.00	0.00
242000 Expenditures (Debit)	(24,667.94)	7,413.02	42.77	(7,370.25)	(32,038.19)
271000 Unreserved Fund Balance	22,474.42	0.00	0.00	0.00	22,474.42
Total LIABILITIES AND FUND EQUITY	(2,193.52)	8,358.29	988.04	(7,370.25)	(9,563.77)

3301 Judgement Settlement/Southgate

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	6,342.55	0.00	6,342.55	6,342.55
113220 Tax receivables Real-2020	0.00	0.00	6,342.55 (	6,342.55) (	6,342.55)
172000 Revenues (Credit)	0.00	0.00	6,342.55 (	6,342.55) (	6,342.55)
Total ASSETS	0.00	6,342.55	12,685.10 (	6,342.55) (	6,342.55)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	0.00	6,342.55	0.00 (6,342.55) (6,342.55)
Total LIABILITIES AND FUND EQUITY	0.00	6,342.55	0.00 (6,342.55) (6,342.55)

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3400 SID REVOLVING FUND

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

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3670 SID 211

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	7,631.31	231.53	0.00	231.53	7,862.84
118200 Special Assmts Receivable 2000	3,784.52	0.00	231.53 (	231.53)	3,552.99
119000 Special Assmt Recbl - Deferred	31,921.37	0.00	0.00	0.00	31,921.37
172000 Revenues (Credit)	0.00	0.00	231.53 (	231.53) (	231.53)
Total ASSETS	43,337.20	231.53	463.06 (	231.53)	43,105.67
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	35,705.89	231.53	0.00 (	231.53)	35,474.36
242000 Expenditures (Debit)	(2,135.39)	0.00	0.00	0.00 (	2,135.39)
271000 Unreserved Fund Balance	9,766.70	0.00	0.00	0.00	9,766.70
Total LIABILITIES AND FUND EQUITY	43,337.20	231.53	0.00 (231.53)	43,105.67

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4000 General Fund Capitol Improvement Fund

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	39,001.41	0.00	0.00	0.00	39,001.41
Total ASSETS	39,001.41	0.00	0.00	0.00	39,001.41
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	39,001.41	0.00	0.00	0.00	39,001.41
Total LIABILITIES AND FUND EQUITY	39,001.41	0.00	0.00	0.00	39,001.41

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
Total ASSETS	14,129.06	0.00	0.00	0.00	14,129.06
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	14,129.06	0.00	0.00	0.00	14,129.06
Total LIABILITIES AND FUND EQUITY	14,129.06	0.00	0.00	0.00	14,129.06

4060 CAPITAL IMPROV-PUBLIC WORKS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	211,227.65	150.00	22,000.00 (	21,850.00)	189,377.65
122000 Accounts Receivable	150.00	0.00	150.00 (	150.00)	0.00
172000 Revenues (Credit)	(1,050.00)	0.00	0.00	0.00 (	1,050.00)
Total ASSETS	210,327.65	150.00	22,150.00 (	22,000.00)	188,327.65
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	22,000.00	22,000.00	0.00	0.00
242000 Expenditures (Debit)	0.00	22,000.00	0.00 (	22,000.00) (	22,000.00)
271000 Unreserved Fund Balance	210,327.65	0.00	0.00	0.00	210,327.65
Total LIABILITIES AND FUND EQUITY	210,327.65	44,000.00	22,000.00 (	22,000.00)	188,327.65

5210 WATER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,094,548.61	305,530.14	383,240.82 (	77,710.68)	2,016,837.93
101010 Deposit Cash	98,100.00	4,900.00	3,550.00	1,350.00	99,450.00
102113 Cash - NE Water Line Proj	0.00	528,771.92	0.00	528,771.92	528,771.92
102240 Cash - Replacement & Depreciation	1,489,589.35	0.00	0.00	0.00	1,489,589.35
102250 Cash - System Development Fees	315,504.92	35.00	0.00	35.00	315,539.92
102270 Cash - Curb Stop Replacement Fee	396,925.43	4,196.78	2,266.99	1,929.79	398,855.22
102312 RevBnd/CurYearDebt-DNRC/CarbonTank	34,747.50	11,582.50	0.00	11,582.50	46,330.00
102313 RevBnd/CurYearDebt-DNRC/NE WtrLine	35,312.49	11,770.83	0.00	11,770.83	47,083.32
102315 RevBnd/CurYearDebt-ARRA/NE Water Li	4,545.30	1,515.10	0.00	1,515.10	6,060.40
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	355,589.69	213,558.31	328,465.50 (	114,907.19)	240,682.50
122020 Accounts Receivable-\$2.00 State Ass	10.00	0.00	10.00 (	10.00)	0.00
162000 Deferred outflows-GASB68	93,363.00	0.00	0.00	0.00	93,363.00
172000 Revenues (Credit)	(769,915.88)	19,633.54	735,305.58 (	715,672.04)	(1,485,587.92)
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	667,141.12	0.00	0.00	0.00	667,141.12
186100 Allowance for Depr - Machinery & Eq	341,105.00)	0.00	0.00	0.00	(341,105.00)
188000 Const. Work in Progress-NE Wtr Line	353,548.81	0.00	0.00	0.00	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	845,708.00)	0.00	0.00	0.00	(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	2,126,050.00)	0.00	0.00	0.00	(2,126,050.00)
189400 Transmission & Distribution	15,285,414.57	0.00	0.00	0.00	15,285,414.57
189410 Allowance for Depr - Trans & Distri	4,745,415.00)	0.00	0.00	0.00	(4,745,415.00)
Total ASSETS	20,021,357.47	1,101,494.12	1,452,838.89 (	351,344.77)	19,670,012.70
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	14,805.29	289,304.58	289,304.58	0.00	14,805.29
214000 Deposits Payable	98,100.00	3,550.00	4,900.00	1,350.00	99,450.00
214010 Refunds Payable	(334.32)	618.51	618.51	0.00	(334.32)
223899 Deferred inflows-GASB 68	86,560.00	0.00	0.00	0.00	86,560.00
231000 BONDS PAYABLE	3,970,000.00	0.00	0.00	0.00	3,970,000.00
237000 Net Pension liability-GASB 68	553,559.00	0.00	0.00	0.00	553,559.00
238000 Other Post Employment Benefits	144,330.00	0.00	0.00	0.00	144,330.00
239000 Compensated Absences Payable	101,042.00	0.00	0.00	0.00	101,042.00
242000 Expenditures (Debit)	(814,582.21)	352,694.77	0.00 (	352,694.77)	(1,167,276.98)
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

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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	14,540,054.24	0.00	0.00	0.00	14,540,054.24
Total LIABILITIES AND FUND EQUITY	20,021,357.47	646,167.86	294,823.09	(351,344.77)	19,670,012.70

5310 SEWER UTILITY

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	2,725,855.23	206,331.80	167,831.35	38,500.45	2,764,355.68
102240 Cash - Replacement & Depreciation	195,098.39	0.00	0.00	0.00	195,098.39
102250 Cash - System Development Fees	150,360.91	0.00	0.00	0.00	150,360.91
102279 WWtr Treatment Plant-Phase II Const	661,857.76	0.00	0.00	0.00	661,857.76
102316 RevBnd/CurYearDebt-Phase 1 Haynes L	25,201.26	8,400.42	0.00	8,400.42	33,601.68
102317 RevBnd/CurYearDebt-WWTP Phase II	268,737.46	16,552.24	0.00	16,552.24	285,289.70
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	235,036.42	172,360.69	206,526.07 (	34,165.38)	200,871.04
162000 Deferred outflows-GASB68	75,324.00	0.00	0.00	0.00	75,324.00
172000 Revenues (Credit)	(533,061.64)	1,385.60	173,419.49 (	172,033.89)	(705,095.53)
181000 Land	2.00	0.00	0.00	0.00	2.00
186000 Machinery and Equipment	957,066.47	0.00	0.00	0.00	957,066.47
186100 Allowance for Depr - Machinery & Eq(	553,287.00)	0.00	0.00	0.00	(553,287.00)
188000 Const. Work in Progress-NE Wtr Line	25,954.45	0.00	0.00	0.00	25,954.45
189300 Treatment Plant	11,906,457.06	0.00	0.00	0.00	11,906,457.06
189310 Allowance for Depr - Treatment Plan(	1,872,248.00)	0.00	0.00	0.00	(1,872,248.00)
189400 Transmission & Distribution	4,263,786.36	0.00	0.00	0.00	4,263,786.36
189410 Allowance for Depr - Trans & Distri(	1,794,238.00)	0.00	0.00	0.00	(1,794,238.00)
Total ASSETS	17,040,913.13	405,030.75	547,776.91 (	142,746.16)	16,898,166.97
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	396.98	90,858.86	90,858.86	0.00	396.98
214010 Refunds Payable	(46.84)	0.00	0.00	0.00	(46.84)
223899 Deferred inflows-GASB 68	69,835.00	0.00	0.00	0.00	69,835.00
231300 Bonds Pay 1979 Issue	1,011,000.00	0.00	0.00	0.00	1,011,000.00
231301 WWTP #2 Bonds Pay	5,189,755.00	0.00	0.00	0.00	5,189,755.00
237000 Net Pension liability-GASB 68	446,600.00	0.00	0.00	0.00	446,600.00
238000 Other Post Employment Benefits	108,247.00	0.00	0.00	0.00	108,247.00
239000 Compensated Absences Payable	77,550.00	0.00	0.00	0.00	77,550.00
242000 Expenditures (Debit)	(493,466.63)	142,746.16	0.00 (	142,746.16)	(636,212.79)
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	9,276,469.81	0.00	0.00	0.00	9,276,469.81
Total LIABILITIES AND FUND EQUITY	17,040,913.13	233,605.02	90,858.86 (142,746.16)	16,898,166.97

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5510 AMBULANCE FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(97,048.26)	54,824.68	74,092.17	(19,267.49)	(116,315.75)
113216 Tax Receivables real-2016	(2.10)	0.00	0.00	0.00	(2.10)
113217 Tax receivables real-2017	(1.61)	0.00	0.00	0.00	(1.61)
113218 Tax Receivables real-2018	45.42	0.00	0.00	0.00	45.42
113219 Tax receivables Real-2019	48.04	0.00	4.47	(4.47)	43.57
113220 Tax receivables Real-2020	0.00	0.00	592.15	(592.15)	(592.15)
115219 Tax Receivable Personal-2019	3.35	0.00	0.00	0.00	3.35
115220 Tax Receivable Personal-2020	9.51	0.00	0.79	(0.79)	8.72
122000 Accounts Receivable	361,767.67	98,553.27	110,413.66	(11,860.39)	349,907.28
122100 Acct Receivable	(249,257.86)	0.00	0.00	0.00	(249,257.86)
162000 Deferred outflows-GASB68	69,825.00	0.00	0.00	0.00	69,825.00
172000 Revenues (Credit)	(304,900.59)	26,009.09	99,671.99	(73,662.90)	(378,563.49)
186000 Machinery and Equipment	818,326.11	0.00	0.00	0.00	818,326.11
186100 Allowance for Depr - Machinery & Eq	369,543.00	0.00	0.00	0.00	(369,543.00)
Total ASSETS	229,271.68	179,387.04	284,775.23	(105,388.19)	123,883.49
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	24,588.00	24,588.00	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	(99.69)	596.62	0.00	(596.62)	(696.31)
223200 Deferred Revenue - Pers Prop Taxes	(17.78)	0.79	0.00	(0.79)	(18.57)
223899 Deferred inflows-GASB 68	2,532.00	0.00	0.00	0.00	2,532.00
235000 CONTRACTS/NOTES/LOANS PAYABLE	(0.01)	0.00	0.00	0.00	(0.01)
237000 Net Pension liability-GASB 68	165,435.00	0.00	0.00	0.00	165,435.00
238000 Other Post Employment Benefits	72,165.00	0.00	0.00	0.00	72,165.00
239000 Compensated Absences Payable	50,499.00	0.00	0.00	0.00	50,499.00
242000 Expenditures (Debit)	(325,708.24)	105,257.18	466.40	(104,790.78)	(430,499.02)
271000 Unreserved Fund Balance	(139,528.00)	0.00	0.00	0.00	(139,528.00)
272000 Unreserved Retained Earnings	403,994.40	0.00	0.00	0.00	403,994.40
Total LIABILITIES AND FUND EQUITY	229,271.68	130,442.59	25,054.40	(105,388.19)	123,883.49

5610 AIRPORT OPERATING

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	344,656.96	92,083.26	57,141.42	34,941.84	379,598.80
102117 Airport Improvement	73,570.80	0.00	0.00	0.00	73,570.80
102230 Cash - Surplus/Credit Card Acct	100.00	32,113.31	32,113.31	0.00	100.00
103000 Petty Cash	100.00	0.00	0.00	0.00	100.00
113216 Tax Receivables real-2016	(3.16)	0.00	0.00	0.00	(3.16)
113217 Tax receivables real-2017	(2.42)	0.00	0.00	0.00	(2.42)
113218 Tax Receivables real-2018	68.13	0.00	0.00	0.00	68.13
113219 Tax receivables Real-2019	72.07	0.00	6.71	(6.71)	65.36
113220 Tax receivables Real-2020	0.00	0.00	888.36	(888.36)	(888.36)
115219 Tax Receivable Personal-2019	5.03	0.00	0.00	0.00	5.03
115220 Tax Receivable Personal-2020	14.27	0.00	1.20	(1.20)	13.07
141000 Prepaid Expense	4,875.00	0.00	0.00	0.00	4,875.00
162000 Deferred outflows-GASB68	20,835.00	0.00	0.00	0.00	20,835.00
172000 Revenues (Credit)	(475,617.04)	775.00	92,858.26	(92,083.26)	(567,700.30)
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	400,200.00)	0.00	0.00	0.00	(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	3,697,303.00)	0.00	0.00	0.00	(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	555,300.00)	0.00	0.00	0.00	(555,300.00)
188000 Const. Work in Progress-NE Wtr Line	299,160.00	0.00	0.00	0.00	299,160.00
Total ASSETS	10,332,331.33	124,971.57	183,009.26	(58,037.69)	10,274,293.64
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	44,199.01	44,199.01	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	(149.56)	895.07	0.00	(895.07)	(1,044.63)
223200 Deferred Revenue - Pers Prop Taxes	(26.67)	1.20	0.00	(1.20)	(27.87)
223899 Deferred inflows-GASB 68	19,317.00	0.00	0.00	0.00	19,317.00
235160 LTrm Pay/MT Aeronautics (2)	81,765.00	0.00	0.00	0.00	81,765.00
237000 Net Pension liability-GASB 68	123,534.00	0.00	0.00	0.00	123,534.00
238000 Other Post Employment Benefits	24,055.00	0.00	0.00	0.00	24,055.00
239000 Compensated Absences Payable	12,591.00	0.00	0.00	0.00	12,591.00
242000 Expenditures (Debit)	(198,970.14)	57,141.42	0.00	(57,141.42)	(256,111.56)
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	10,342,294.03	0.00	0.00	0.00	10,342,294.03
Total LIABILITIES AND FUND EQUITY	10,332,331.33	102,236.70	44,199.01	(58,037.69)	10,274,293.64

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6040 PUBLIC WORKS

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	58,198.50	4,000.00	7,579.96 (	3,579.96)	54,618.54
172000 Revenues (Credit)	(29,032.50)	0.00	4,000.00 (	4,000.00)	(33,032.50)
Total ASSETS	29,166.00	4,000.00	11,579.96 (	7,579.96)	21,586.04
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,021.76	1,021.76	0.00	0.00
239000 Compensated Absences Payable	5,215.00	0.00	0.00	0.00	5,215.00
242000 Expenditures (Debit)	(26,970.52)	7,579.96	0.00 (	7,579.96)	(34,550.48)
271000 Unreserved Fund Balance	(45,813.93)	0.00	0.00	0.00	(45,813.93)
272000 Unreserved Retained Earnings	96,735.45	0.00	0.00	0.00	96,735.45
Total LIABILITIES AND FUND EQUITY	29,166.00	8,601.72	1,021.76 (7,579.96)	21,586.04

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7370 TBID

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	2,174.00	2,174.00	0.00	0.00
Total ASSETS	0.00	2,174.00	2,174.00	0.00	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,174.00	2,174.00	0.00	0.00
212500 Due to Others	0.00	2,174.00	2,174.00	0.00	0.00
Total LIABILITIES AND FUND EQUITY	0.00	4,348.00	4,348.00	0.00	0.00

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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

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7467 Law Enforcement Academy Surcharge

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	210.00	0.00	210.00	210.00
Total ASSETS	0.00	210.00	0.00	210.00	210.00
LIABILITIES AND FUND EQUITY					
212200 Due to Federal, Soc Sec & Medicare	0.00	0.00	210.00	210.00	210.00
Total LIABILITIES AND FUND EQUITY	0.00	0.00	210.00	210.00	210.00

7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	11.00	0.00	11.00	11.00
Total ASSETS	0.00	11.00	0.00	11.00	11.00
LIABILITIES AND FUND EQUITY					
212500 Due to Others	0.00	0.00	11.00	11.00	11.00
Total LIABILITIES AND FUND EQUITY	0.00	0.00	11.00	11.00	11.00

7910 PAYROLL FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	143,080.97	520,122.75	555,557.31 (	35,434.56)	107,646.41
Total ASSETS	143,080.97	520,122.75	555,557.31 (	35,434.56)	107,646.41
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	142,664.85	148,771.98	96,314.94 (	52,457.04)	90,207.81
212200 Due to Federal, Soc Sec & Medicare	0.00	65,241.41	65,241.41	0.00	0.00
212202 Due to State Unemployment	0.00	0.00	554.40	554.40	554.40
212203 Due to Worker's Compensation	0.00	0.00	16,415.83	16,415.83	16,415.83
212204 Due to State Income Tax	0.00	15,967.00	15,967.00	0.00	0.00
212205 Due to MPORS-GABA	0.00	14,360.94	14,360.94	0.00	0.00
212207 Due to AFLAC, AFLAC PRETAX	0.00	777.64	777.64	0.00	0.00
212208 Due to Health Ins, Dental, Vision	72.35	77,309.30	77,309.30	0.00	72.35
212209 Due to PERS Retirement	0.00	35,314.75	35,314.75	0.00	0.00
212210 Due to FURS-GABA Retirement	343.77	17,490.30	17,542.55	52.25	396.02
Total LIABILITIES AND FUND EQUITY	143,080.97	375,233.32	339,798.76 (	35,434.56)	107,646.41

7930 CLAIMS FUND

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	312,482.57	1,283,023.51	428,222.71	854,800.80	1,167,283.37
Total ASSETS	312,482.57	1,283,023.51	428,222.71	854,800.80	1,167,283.37
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	312,482.57	428,222.71	1,283,023.51	854,800.80	1,167,283.37
Total LIABILITIES AND FUND EQUITY	312,482.57	428,222.71	1,283,023.51	854,800.80	1,167,283.37

7980 CUSTER CO WATER & SEWER DISTRICT

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	(15,554.31)	26,798.06	12,356.19	14,441.87	(1,112.44)
122000 Accounts Receivable	28,744.97	19,090.46	27,910.50	(8,820.04)	19,924.93
Total ASSETS	13,190.66	45,888.52	40,266.69	5,621.83	18,812.49
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	12,356.19	12,356.19	0.00	0.00
211020 Due to Custer Water & Sewer Dist	13,190.66	13,468.63	19,090.46	5,621.83	18,812.49
Total LIABILITIES AND FUND EQUITY	13,190.66	25,824.82	31,446.65	5,621.83	18,812.49

7981 Interest Clearing

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	5,549.93	1,849.07	0.00	1,849.07	7,399.00
Total ASSETS	5,549.93	1,849.07	0.00	1,849.07	7,399.00
LIABILITIES AND FUND EQUITY					
212500 Due to Others	5,549.93	0.00	1,849.07	1,849.07	7,399.00
Total LIABILITIES AND FUND EQUITY	5,549.93	0.00	1,849.07	1,849.07	7,399.00

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 - Infrasc(	16,321,771.00)	0.00	0.00	0.00	(16,321,771.00)
Total ASSETS	20,751,763.00	0.00	0.00	0.00	20,751,763.00
LIABILITIES AND FUND EQUITY					
280000 INVESTMENT IN GENERAL FIXED ASSETS	20,751,763.00	0.00	0.00	0.00	20,751,763.00
Total LIABILITIES AND FUND EQUITY	20,751,763.00	0.00	0.00	0.00	20,751,763.00

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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