

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 8 / 21

Account	Beginning	Debit	Credit	Net Change	Ending Balance
1000 GENERAL					
ASSETS					
101000 Cash - Operating	1,120,518.31	146,150.49	468,869.41 (	322,718.92)	797,799.39
101001 Cash - Ins. Proceeds-Fire Hall Roof	12,961.16	0.00	0.00	0.00	12,961.16
101080 Cash - Contr & Donations	3,384.92	0.00	40.00 (	40.00)	3,344.92
101130 Riverside Park Tennis Courts Donati	1,065.03	0.00	0.00	0.00	1,065.03
101140 Animal Control/donated by Nefsy	5,077.38	8,325.00	213.00	8,112.00	13,189.38
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	26.68 (	26.68)	486.19
113217 Tax receivables real-2017	2,077.84	0.00	447.38 (	447.38)	1,630.46
113218 Tax Receivables real-2018	5,521.31	0.00	588.53 (	588.53)	4,932.78
113219 Tax receivables Real-2019	4,809.54	0.00	214.85 (	214.85)	4,594.69
113220 Tax receivables Real-2020	15,927.64	0.00	5,944.20 (	5,944.20)	9,983.44
115216 Tax receivable personal-2016	6.75	0.00	0.00	0.00	6.75
115217 Tax receivable personal-2017	31.44	0.00	0.00	0.00	31.44
115218 Tax Receivable Personal-2018	33.99	0.00	0.00	0.00	33.99
115219 Tax Receivable Personal-2019	20.75	0.00	17.89 (	17.89)	2.86
115220 Tax Receivable Personal-2020	(0.03)	0.00	0.00	0.00	(0.03)
115221 Tax Receivable Personal-2021	1,796.05	0.00	116.95 (	116.95)	1,679.10
122000 Accounts Receivable	35,445.69	0.00	22,662.78 (	22,662.78)	12,782.91
132000 Due From Government (Short Term)	3,031.45	0.00	0.00	0.00	3,031.45
172000 Revenues (Credit)	(220,989.44)	561.46	121,728.54 (	121,167.08)	(342,156.52)
Total ASSETS	997,276.25	155,036.95	620,870.21 (	465,833.26)	531,442.99
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	14,280.80	156,843.78	156,543.78 (	300.00)	13,980.80
223100 Deferred Revenue - Real Prop Taxes	29,506.96	7,221.64	0.00 (	7,221.64)	22,285.32
223200 Deferred Revenue - Pers Prop Taxes	1,888.95	134.84	0.00 (	134.84)	1,754.11
242000 Expenditures (Debit)	(445,516.01)	468,276.55	10,099.77 (	458,176.78)	(903,692.79)
271000 Unreserved Fund Balance	1,397,115.55	0.00	0.00	0.00	1,397,115.55
Total LIABILITIES AND FUND EQUITY	997,276.25	632,476.81	166,643.55 (	465,833.26)	531,442.99
2220 LIBRARY					
ASSETS					
101000 Cash - Operating	105,631.20	26,281.10	27,611.49 (	1,330.39)	104,300.81
101021 Cash-One Time Endowments	1,000.00	0.00	0.00	0.00	1,000.00

Account	Beginning	Debit	Credit	Net Change	Ending Balance
101032 Cash- Library Board of Trustees Mul	10,513.60	0.00	0.00	0.00	10,513.60
103000 Petty Cash	75.00	0.00	0.00	0.00	75.00
172000 Revenues (Credit)	(25,998.75)	0.00	26,281.10 (	26,281.10) (	52,279.85)
Total ASSETS	91,221.05	26,281.10	53,892.59 (	27,611.49)	63,609.56
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	8,527.22	8,527.22	0.00	0.00
242000 Expenditures (Debit)	(25,003.29)	27,611.49	0.00 (	27,611.49) (	52,614.78)
271000 Unreserved Fund Balance	116,224.34	0.00	0.00	0.00	116,224.34
Total LIABILITIES AND FUND EQUITY	91,221.05	36,138.71	8,527.22 (	27,611.49)	63,609.56
2260 EMERGENCY DISASTER					
ASSETS					
101000 Cash - Operating	36.91	13.72	0.00	13.72	50.63
113218 Tax Receivables real-2018	(4.53)	0.00	6.18 (	6.18) (	10.71)
115219 Tax Receivable Personal-2019	0.00	0.00	0.19 (	0.19) (	0.19)
172000 Revenues (Credit)	(12.03)	0.00	13.72 (	13.72) (	25.75)
Total ASSETS	20.35	13.72	20.09 (	6.37)	13.98
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes (	4.53)	6.18	0.00 (	6.18) (	10.71)
223200 Deferred Revenue - Pers Prop Taxes	0.00	0.19	0.00 (	0.19) (	0.19)
271000 Unreserved Fund Balance	24.88	0.00	0.00	0.00	24.88
Total LIABILITIES AND FUND EQUITY	20.35	6.37	0.00 (	6.37)	13.98
2270 Health					
ASSETS					
101000 Cash - Operating	20,076.63	0.00	13,976.16 (	13,976.16)	6,100.47
Total ASSETS	20,076.63	0.00	13,976.16 (	13,976.16)	6,100.47
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	13,976.16	13,976.16	13,976.16	0.00	13,976.16
242000 Expenditures (Debit)	0.00	13,976.16	0.00 (	13,976.16) (	13,976.16)
271000 Unreserved Fund Balance	6,100.47	0.00	0.00	0.00	6,100.47
Total LIABILITIES AND FUND EQUITY	20,076.63	27,952.32	13,976.16 (	13,976.16)	6,100.47
2310 TIFD-Downtown					
ASSETS					
101000 Cash - Operating	259,322.47	1,292.94	3,972.80 (	2,679.86)	256,642.61
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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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)	(1,430.21)	0.00	1,292.94 (	1,292.94) (	2,723.15)
Total ASSETS	260,240.23	1,292.94	5,265.74 (	3,972.80)	256,267.43
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	3,718.55	3,718.55	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)	(304.93)	3,972.80	0.00 (	3,972.80) (	4,277.73)
271000 Unreserved Fund Balance	258,197.19	0.00	0.00	0.00	258,197.19
Total LIABILITIES AND FUND EQUITY	260,240.23	7,691.35	3,718.55 (	3,972.80)	256,267.43
2350 Local Government/Study Commission					
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					
ASSETS					
101000 Cash - Operating	20,285.55	1,131.95	0.00	1,131.95	21,417.50
113216 Tax Receivables real-2016	(47.22)	0.00	3.03 (	3.03) (	50.25)
113217 Tax receivables real-2017	(71.29)	0.00	52.41 (	52.41) (	123.70)
113218 Tax Receivables real-2018	695.49	0.00	74.14 (	74.14)	621.35
113219 Tax receivables Real-2019	685.42	0.00	30.62 (	30.62)	654.80
113220 Tax receivables Real-2020	2,480.13	0.00	925.57 (	925.57)	1,554.56
115217 Tax receivable personal-2017	(1.26)	0.00	0.00	0.00 (	1.26)
115218 Tax Receivable Personal-2018	(1.19)	0.00	0.00	0.00 (	1.19)
115219 Tax Receivable Personal-2019	2.62	0.00	2.25 (	2.25)	0.37
115221 Tax Receivable Personal-2021	279.66	0.00	18.21 (	18.21)	261.45
172000 Revenues (Credit)	(2,605.46)	0.00	1,131.95 (	1,131.95) (	3,737.41)
Total ASSETS	21,702.45	1,131.95	2,238.18 (	1,106.23)	20,596.22
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	3,742.53	1,085.77	0.00 (	1,085.77)	2,656.76
223200 Deferred Revenue - Pers Prop Taxes	279.83	20.46	0.00 (	20.46)	259.37
271000 Unreserved Fund Balance	17,680.09	0.00	0.00	0.00	17,680.09
Total LIABILITIES AND FUND EQUITY	21,702.45	1,106.23	0.00 (	1,106.23)	20,596.22

Account	Beginning	Debit	Credit	Net Change	Ending Balance
2390 DRUG FORFEITURE					
ASSETS					
101000 Cash - Operating	4,652.42	0.00	0.00	0.00	4,652.42
Total ASSETS	4,652.42	0.00	0.00	0.00	4,652.42
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	4,652.42	0.00	0.00	0.00	4,652.42
Total LIABILITIES AND FUND EQUITY	4,652.42	0.00	0.00	0.00	4,652.42
2394 BUILDING CODE ENFORCEMENT					
ASSETS					
101000 Cash - Operating	99,885.44	4,935.30	21,315.61 (	16,380.31)	83,505.13
172000 Revenues (Credit)	(10,325.56)	0.00	4,935.30 (	4,935.30) (	15,260.86)
Total ASSETS	89,559.88	4,935.30	26,250.91 (	21,315.61)	68,244.27
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	19,151.78	19,151.78	0.00	0.00
242000 Expenditures (Debit)	(3,770.80)	21,315.61	0.00 (	21,315.61) (	25,086.41)
271000 Unreserved Fund Balance	93,330.68	0.00	0.00	0.00	93,330.68
Total LIABILITIES AND FUND EQUITY	89,559.88	40,467.39	19,151.78 (	21,315.61)	68,244.27
2400 LTG M D#165-(Gen City)					
ASSETS					
101000 Cash - Operating	81,470.93	1,687.54	13,010.78 (	11,323.24)	70,147.69
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	22.09 (	22.09)	63.05
118170 Special Assessments Receivables-201	662.56	0.00	178.35 (	178.35)	484.21
118180 Special Assessments Received-2018	1,067.26	0.00	196.21 (	196.21)	871.05
118190 Special Assessments Receivables-201	1,011.96	0.00	40.56 (	40.56)	971.40
118200 Special Assmts Receivable 2000	2,599.36	0.00	1,055.64 (	1,055.64)	1,543.72
172000 Revenues (Credit)	(1,838.77)	0.00	1,687.54 (	1,687.54) (	3,526.31)
Total ASSETS	85,138.21	1,687.54	16,191.17 (	14,503.63)	70,634.58
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	13,010.78	13,010.78	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	5,506.05	1,492.85	0.00 (	1,492.85)	4,013.20
242000 Expenditures (Debit)	(13,840.77)	13,010.78	0.00 (	13,010.78) (	26,851.55)
271000 Unreserved Fund Balance	93,472.93	0.00	0.00	0.00	93,472.93
Total LIABILITIES AND FUND EQUITY	85,138.21	27,514.41	13,010.78 (	14,503.63)	70,634.58
2420 LTG M D#167-(MilesAddn Etc)					
ASSETS					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
101000 Cash - Operating	15,071.22	86.58	1,643.80 (	1,557.22)	13,514.00
118170 Special Assessments Receivables-201	0.04	0.00	0.00	0.00	0.04
118180 Special Assessments Received-2018	66.18	0.00	0.00	0.00	66.18
118190 Special Assessments Receivables-201	78.76	0.00	0.00	0.00	78.76
118200 Special Assmts Receivable 2000	142.82	0.00	81.86 (	81.86)	60.96
172000 Revenues (Credit)	(248.45)	0.00	86.58 (	86.58)	(335.03)
Total ASSETS	15,110.57	86.58	1,812.24 (	1,725.66)	13,384.91
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,643.80	1,643.80	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	287.80	81.86	0.00 (	81.86)	205.94
242000 Expenditures (Debit)	(2,619.86)	1,643.80	0.00 (	1,643.80)	(4,263.66)
271000 Unreserved Fund Balance	17,442.63	0.00	0.00	0.00	17,442.63
Total LIABILITIES AND FUND EQUITY	15,110.57	3,369.46	1,643.80 (	1,725.66)	13,384.91
2430 LTG M D#171-(Balsam Est)					
ASSETS					
101000 Cash - Operating	473.99	0.00	172.91 (	172.91)	301.08
172000 Revenues (Credit)	(0.28)	0.00	0.00	0.00	(0.28)
Total ASSETS	473.71	0.00	172.91 (	172.91)	300.80
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	172.91	172.91	0.00	0.00
242000 Expenditures (Debit)	(1,166.08)	172.91	0.00 (	172.91)	(1,338.99)
271000 Unreserved Fund Balance	1,639.79	0.00	0.00	0.00	1,639.79
Total LIABILITIES AND FUND EQUITY	473.71	345.82	172.91 (	172.91)	300.80
2440 LTG M D#172-(Main Str)					
ASSETS					
101000 Cash - Operating	9,887.26	0.00	1,481.16 (	1,481.16)	8,406.10
118200 Special Assmts Receivable 2000	498.65	0.00	0.00	0.00	498.65
172000 Revenues (Credit)	(2.10)	0.00	0.00	0.00	(2.10)
Total ASSETS	10,383.81	0.00	1,481.16 (	1,481.16)	8,902.65
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,481.16	1,481.16	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	498.65	0.00	0.00	0.00	498.65
242000 Expenditures (Debit)	(2,363.35)	1,481.16	0.00 (	1,481.16)	(3,844.51)
271000 Unreserved Fund Balance	12,248.51	0.00	0.00	0.00	12,248.51
Total LIABILITIES AND FUND EQUITY	10,383.81	2,962.32	1,481.16 (	1,481.16)	8,902.65
2450 LTG M D#195-(SG-Trico)					
ASSETS					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
101000 Cash - Operating	(300.69)	29.68	525.00 (	495.32) (	796.01)
118200 Special Assmts Receivable 2000	28.06	0.00	28.06 (	28.06)	0.00
172000 Revenues (Credit)	(58.83)	0.00	29.68 (	29.68)	(88.51)
Total ASSETS	(331.46)	29.68	582.74 (	553.06) (	884.52)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	525.00	525.00	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	28.06	28.06	0.00 (	28.06)	0.00
242000 Expenditures (Debit)	(1,525.00)	525.00	0.00 (	525.00)	(2,050.00)
271000 Unreserved Fund Balance	1,165.48	0.00	0.00	0.00	1,165.48
Total LIABILITIES AND FUND EQUITY	(331.46)	1,078.06	525.00 (	553.06) (	884.52)
2470 LTG M D#202-(SG-MDU&NV)					
ASSETS					
101000 Cash - Operating	3,260.63	378.65	448.08 (	69.43)	3,191.20
118180 Special Assessments Received-2018	98.28	0.00	98.28 (	98.28)	0.00
118190 Special Assessments Receivables-201	141.48	0.00	141.48 (	141.48)	0.00
118200 Special Assmts Receivable 2000	84.24	0.00	84.24 (	84.24)	0.00
172000 Revenues (Credit)	(22.80)	0.00	378.65 (	378.65)	(401.45)
Total ASSETS	3,561.83	378.65	1,150.73 (	772.08)	2,789.75
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	448.08	448.08	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	324.00	324.00	0.00 (	324.00)	0.00
242000 Expenditures (Debit)	(1,443.11)	448.08	0.00 (	448.08)	(1,891.19)
271000 Unreserved Fund Balance	4,680.94	0.00	0.00	0.00	4,680.94
Total LIABILITIES AND FUND EQUITY	3,561.83	1,220.16	448.08 (	772.08)	2,789.75
2480 LTG M M#173-(Milestown Estates)					
ASSETS					
101000 Cash - Operating	1,649.96	29.18	31.55 (	2.37)	1,647.59
118200 Special Assmts Receivable 2000	27.58	0.00	27.58 (	27.58)	0.00
172000 Revenues (Credit)	(261.21)	0.00	29.18 (	29.18)	(290.39)
Total ASSETS	1,416.33	29.18	88.31 (	59.13)	1,357.20
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	31.55	31.55	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	27.58	27.58	0.00 (	27.58)	0.00
242000 Expenditures (Debit)	(284.15)	31.55	0.00 (	31.55)	(315.70)
271000 Unreserved Fund Balance	1,672.90	0.00	0.00	0.00	1,672.90
Total LIABILITIES AND FUND EQUITY	1,416.33	90.68	31.55 (	59.13)	1,357.20

2510 STR MAINT DIST #204

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	433,322.45	14,150.03	110,396.98 (	96,246.95)	337,075.50
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	142.04 (	142.04)	38.92
118170 Special Assessments Receivables-201	1,145.70	0.00	668.63 (	668.63)	477.07
118180 Special Assessments Received-2018	4,788.18	0.00	2,089.81 (	2,089.81)	2,698.37
118190 Special Assessments Receivables-201	7,522.08	0.00	1,859.75 (	1,859.75)	5,662.33
118200 Special Assmts Receivable 2000	16,589.62	0.00	7,766.99 (	7,766.99)	8,822.63
172000 Revenues (Credit)	(17,070.72)	0.00	14,150.03 (	14,150.03)	(31,220.75)
Total ASSETS	446,577.37	14,150.03	137,074.23 (	122,924.20)	323,653.17
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	75,110.28	75,110.28	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	30,325.65	12,527.22	0.00 (	12,527.22)	17,798.43
242000 Expenditures (Debit)	(72,332.25)	110,396.98	0.00 (	110,396.98)	(182,729.23)
271000 Unreserved Fund Balance	488,583.97	0.00	0.00	0.00	488,583.97
Total LIABILITIES AND FUND EQUITY	446,577.37	198,034.48	75,110.28 (	122,924.20)	323,653.17
2520 STR MAINT DIST #205					
ASSETS					
101000 Cash - Operating	250,481.60	4,556.64	20,253.31 (	15,696.67)	234,784.93
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	385.62 (	385.62)	1,261.28
118180 Special Assessments Received-2018	3,356.31	0.00	565.86 (	565.86)	2,790.45
118190 Special Assessments Receivables-201	1,348.01	0.00	199.24 (	199.24)	1,148.77
118200 Special Assmts Receivable 2000	6,683.39	0.00	2,962.36 (	2,962.36)	3,721.03
172000 Revenues (Credit)	(3,089.02)	0.00	4,556.64 (	4,556.64)	(7,645.66)
Total ASSETS	261,168.91	4,556.64	28,923.03 (	24,366.39)	236,802.52
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	9,697.86	9,697.86	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	13,776.17	4,113.08	0.00 (	4,113.08)	9,663.09
242000 Expenditures (Debit)	(15,380.23)	20,253.31	0.00 (	20,253.31)	(35,633.54)
271000 Unreserved Fund Balance	262,772.97	0.00	0.00	0.00	262,772.97
Total LIABILITIES AND FUND EQUITY	261,168.91	34,064.25	9,697.86 (	24,366.39)	236,802.52
2540 STR MAINT DIST#207-(MILESTOWN ESTATES)					
ASSETS					
101000 Cash - Operating	4,414.18	38.84	476.31 (	437.47)	3,976.71
118200 Special Assmts Receivable 2000	36.72	0.00	36.72 (	36.72)	0.00

Account	Beginning	Debit	Credit	Net Change	Ending Balance
172000 Revenues (Credit)	(364.90)	0.00	38.84 (	38.84) (	403.74)
Total ASSETS	4,086.00	38.84	551.87 (	513.03)	3,572.97
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	79.10	79.10	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	36.72	36.72	0.00 (	36.72)	0.00
242000 Expenditures (Debit)	(423.41)	476.31	0.00 (	476.31) (	899.72)
271000 Unreserved Fund Balance	4,472.69	0.00	0.00	0.00	4,472.69
Total LIABILITIES AND FUND EQUITY	4,086.00	592.13	79.10 (	513.03)	3,572.97
2701 Fire Grants					
ASSETS					
101000 Cash - Operating	6,460.70	0.00	0.00	0.00	6,460.70
Total ASSETS	6,460.70	0.00	0.00	0.00	6,460.70
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	6,460.70	0.00	0.00	0.00	6,460.70
Total LIABILITIES AND FUND EQUITY	6,460.70	0.00	0.00	0.00	6,460.70
2820 GAS TAX					
ASSETS					
101000 Cash - Operating	13,804.58	14,011.80	207.20	13,804.60	27,609.18
172000 Revenues (Credit)	(14,011.78)	0.00	14,011.80 (	14,011.80) (	28,023.58)
Total ASSETS	(207.20)	14,011.80	14,219.00 (	207.20) (	414.40)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(207.20)	207.20	0.00 (	207.20) (	414.40)
Total LIABILITIES AND FUND EQUITY	(207.20)	207.20	0.00 (	207.20) (	414.40)
2821 HB473- Fuel Tax					
ASSETS					
102131 Restricted Cash- HB473	195,415.27	0.00	0.00	0.00	195,415.27
Total ASSETS	195,415.27	0.00	0.00	0.00	195,415.27
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	195,415.27	0.00	0.00	0.00	195,415.27
Total LIABILITIES AND FUND EQUITY	195,415.27	0.00	0.00	0.00	195,415.27
2850 Southeastern Montana Dispatch-911					
ASSETS					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
101000 Cash - Operating	67,392.85	120,305.03	7,940.19	112,364.84	179,757.69
172000 Revenues (Credit)	(18.34)	0.00	120,305.03	(120,305.03)	(120,323.37)
Total ASSETS	67,374.51	120,305.03	128,245.22	(7,940.19)	59,434.32
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	5,645.00	7,940.19	7,940.19	0.00	5,645.00
242000 Expenditures (Debit)	(39,717.52)	7,940.19	0.00	(7,940.19)	(47,657.71)
271000 Unreserved Fund Balance	101,447.03	0.00	0.00	0.00	101,447.03
Total LIABILITIES AND FUND EQUITY	67,374.51	15,880.38	7,940.19	(7,940.19)	59,434.32
2880 LIBRARY GRANTS					
ASSETS					
101000 Cash - Operating	(1,976.23)	547.00	214.50	332.50	(1,643.73)
101003 Cash - per capita	22,528.91	0.00	0.00	0.00	22,528.91
101020 Cash - Partners Program	28,010.64	0.00	235.95	(235.95)	27,774.69
101021 Cash-One Time Endowments	1,784.09	0.00	0.00	0.00	1,784.09
101030 Cash - Sagebrush Fed/Base Grant	20,212.89	0.00	0.00	0.00	20,212.89
101032 Cash- Library Board of Trustees Mul	84,050.97	0.00	0.00	0.00	84,050.97
172000 Revenues (Credit)	1,924.23	0.00	547.00	(547.00)	1,377.23
Total ASSETS	156,535.50	547.00	997.45	(450.45)	156,085.05
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	450.45	450.45	0.00	0.00
242000 Expenditures (Debit)	0.00	450.45	0.00	(450.45)	(450.45)
271000 Unreserved Fund Balance	156,535.50	0.00	0.00	0.00	156,535.50
Total LIABILITIES AND FUND EQUITY	156,535.50	900.90	450.45	(450.45)	156,085.05
2935 Historic Preservation					
ASSETS					
101000 Cash - Operating	27,453.42	108.59	653.24	(544.65)	26,908.77
172000 Revenues (Credit)	0.00	0.00	108.59	(108.59)	108.59
Total ASSETS	27,453.42	108.59	761.83	(653.24)	26,800.18
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	399.00	399.00	0.00	0.00
242000 Expenditures (Debit)	(250.88)	653.24	0.00	(653.24)	(904.12)
271000 Unreserved Fund Balance	27,704.30	0.00	0.00	0.00	27,704.30
Total LIABILITIES AND FUND EQUITY	27,453.42	1,052.24	399.00	(653.24)	26,800.18
2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)					
ASSETS					
101000 Cash - Operating	(8,542.50)	8,218.43	6,858.51	1,359.92	(7,182.58)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
101004 RSVP Non-Federal Cash Operating-Cus	5,119.29	118.05	305.14 (	187.09)	4,932.20
101008 RSVP- Custer Excess	19,441.00	0.00	762.00 (	762.00)	18,679.00
103100 Petty Cash-	200.00	0.00	0.00	0.00	200.00
172000 Revenues (Credit)	(3,532.70)	0.00	8,293.83 (	8,293.83)	(11,826.53)
Total ASSETS	12,685.09	8,336.48	16,219.48 (	7,883.00)	4,802.09
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,412.26	1,412.26	0.00	0.00
242000 Expenditures (Debit)	(9,070.57)	7,925.65	42.65 (	7,883.00)	(16,953.57)
271000 Unreserved Fund Balance	21,755.66	0.00	0.00	0.00	21,755.66
Total LIABILITIES AND FUND EQUITY	12,685.09	9,337.91	1,454.91 (	7,883.00)	4,802.09
2991 Federal Recovery Funds					
ASSETS					
101000 Cash - Operating	1,055,475.28	3,174.50	0.00	3,174.50	1,058,649.78
172000 Revenues (Credit)	0.00	0.00	3,174.50 (	3,174.50)	(3,174.50)
Total ASSETS	1,055,475.28	3,174.50	3,174.50	0.00	1,055,475.28
LIABILITIES AND FUND EQUITY					
223800 Deferred Revenue-Other	1,055,475.28	0.00	0.00	0.00	1,055,475.28
Total LIABILITIES AND FUND EQUITY	1,055,475.28	0.00	0.00	0.00	1,055,475.28
3301 Judgement Settlement/Southgate					
ASSETS					
101000 Cash - Operating	(1,338.68)	334.14	0.00	334.14 (	1,004.54)
113220 Tax receivables Real-2020	878.07	0.00	327.69 (	327.69)	550.38
115221 Tax Receivable Personal-2021	99.01	0.00	6.45 (	6.45)	92.56
172000 Revenues (Credit)	(852.24)	0.00	334.14 (	334.14)	(1,186.38)
Total ASSETS	(1,213.84)	334.14	668.28 (	334.14)	(1,547.98)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	878.07	327.69	0.00 (	327.69)	550.38
223200 Deferred Revenue - Pers Prop Taxes	99.01	6.45	0.00 (	6.45)	92.56
271000 Unreserved Fund Balance	(2,190.92)	0.00	0.00	0.00	(2,190.92)
Total LIABILITIES AND FUND EQUITY	(1,213.84)	334.14	0.00 (	334.14)	(1,547.98)
3400 SID REVOLVING FUND					
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					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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					
ASSETS					
101000 Cash - Operating	6,703.66	0.00	0.00	0.00	6,703.66
119000 Special Assmt Recbl - Deferred	29,443.89	0.00	0.00	0.00	29,443.89
172000 Revenues (Credit)	(373.25)	0.00	0.00	0.00	(373.25)
Total ASSETS	35,774.30	0.00	0.00	0.00	35,774.30
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	29,070.64	0.00	0.00	0.00	29,070.64
223100 Deferred Revenue - Real Prop Taxes	373.25	0.00	0.00	0.00	373.25
242000 Expenditures (Debit)	(2,266.10)	0.00	0.00	0.00	(2,266.10)
271000 Unreserved Fund Balance	8,596.51	0.00	0.00	0.00	8,596.51
Total LIABILITIES AND FUND EQUITY	35,774.30	0.00	0.00	0.00	35,774.30
4000 General Fund Capitol Improvement Fund					
ASSETS					
101000 Cash - Operating	39,084.29	0.00	62,386.00	(62,386.00)	(23,301.71)
172000 Revenues (Credit)	(6.69)	0.00	0.00	0.00	(6.69)
Total ASSETS	39,077.60	0.00	62,386.00	(62,386.00)	(23,308.40)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	62,386.00	62,386.00	0.00	0.00
242000 Expenditures (Debit)	0.00	62,386.00	0.00	(62,386.00)	(62,386.00)
271000 Unreserved Fund Balance	39,077.60	0.00	0.00	0.00	39,077.60
Total LIABILITIES AND FUND EQUITY	39,077.60	124,772.00	62,386.00	(62,386.00)	(23,308.40)
4010 Fire Dept Captial Imprvmt Fund					
ASSETS					
101040 Cash - FD(Exhaust Removal & Turnout)	1,000.00	0.00	0.00	0.00	1,000.00
Total ASSETS	1,000.00	0.00	0.00	0.00	1,000.00
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	1,000.00	0.00	0.00	0.00	1,000.00
Total LIABILITIES AND FUND EQUITY	1,000.00	0.00	0.00	0.00	1,000.00
4050 Ambulance Capital Improvement Fund					
ASSETS					
101000 Cash - Operating	14,479.06	0.00	0.00	0.00	14,479.06
Total ASSETS	14,479.06	0.00	0.00	0.00	14,479.06

Account	Beginning	Debit	Credit	Net Change	Ending Balance
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	14,479.06	0.00	0.00	0.00	14,479.06
Total LIABILITIES AND FUND EQUITY	14,479.06	0.00	0.00	0.00	14,479.06
4060 CAPITAL IMPROV-PUBLIC WORKS					
ASSETS					
101000 Cash - Operating	106,431.52	150.00	0.00	150.00	106,581.52
122000 Accounts Receivable	10,800.00	150.00	0.00	150.00	10,950.00
172000 Revenues (Credit)	(10,966.35)	0.00	300.00	(300.00)	(11,266.35)
Total ASSETS	106,265.17	300.00	300.00	0.00	106,265.17
LIABILITIES AND FUND EQUITY					
271000 Unreserved Fund Balance	106,265.17	0.00	0.00	0.00	106,265.17
Total LIABILITIES AND FUND EQUITY	106,265.17	0.00	0.00	0.00	106,265.17
5210 WATER UTILITY					
ASSETS					
101000 Cash - Operating	1,774,706.86	278,820.62	217,673.50	61,147.12	1,835,853.98
101008 RSVP- Custer Excess	(40.47)	0.00	0.00	0.00	(40.47)
101010 Deposit Cash	111,300.00	3,500.00	900.00	2,600.00	113,900.00
102113 Cash - NE Water Line Proj	764,994.48	0.00	0.00	0.00	764,994.48
102240 Cash - Replacement & Depreciation	1,489,589.35	0.00	0.00	0.00	1,489,589.35
102250 Cash - System Development Fees	320,549.92	675.00	0.00	675.00	321,224.92
102270 Cash - Curb Stop Replacement Fee	425,960.52	3,655.67	0.00	3,655.67	429,616.19
102312 RevBnd/CurYearDebt-DNRC/CarbonTank	11,541.25	11,541.25	0.00	11,541.25	23,082.50
102313 RevBnd/CurYearDebt-DNRC/NE WtrLine	11,809.13	11,809.17	0.00	11,809.17	23,618.30
102315 RevBnd/CurYearDebt-ARRA/NE Water Li	1,587.76	1,587.81	0.00	1,587.81	3,175.57
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	296,844.22	310,483.10	290,412.64	20,070.46	316,914.68
122020 Accounts Receivable-\$2.00 State Ass(	12.00)	0.00	0.00	0.00	(12.00)
162000 Deferred outflows-GASB68	162,929.00	0.00	0.00	0.00	162,929.00
172000 Revenues (Credit)	(278,850.24)	8,644.05	304,670.88	(296,026.83)	(574,877.07)
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	752,520.36	0.00	0.00	0.00	752,520.36
186100 Allowance for Depr - Machinery & Eq(	373,105.00)	0.00	0.00	0.00	(373,105.00)
188000 Const. Work in Progress-NE Wtr Line	60,813.14	0.00	0.00	0.00	60,813.14
189100 Source of Supply	3,542,842.49	0.00	0.00	0.00	3,542,842.49
189110 Allowance for Depreciation - Source(	916,152.00)	0.00	0.00	0.00	(916,152.00)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
189300 Treatment Plant	3,752,487.07	0.00	0.00	0.00	3,752,487.07
189310 Allowance for Depr - Treatment Plan(	2,184,998.00)	0.00	0.00	0.00	(2,184,998.00)
189400 Transmission & Distribution	16,396,939.19	0.00	0.00	0.00	16,396,939.19
189410 Allowance for Depr - Trans & Distri(	5,034,306.00)	0.00	0.00	0.00	(5,034,306.00)
Total ASSETS	21,432,032.03	630,716.67	813,657.02	(182,940.35)	21,249,091.68
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	21,011.03	121,536.79	121,536.79	0.00	21,011.03
214000 Deposits Payable	109,250.00	900.00	3,500.00	2,600.00	111,850.00
214010 Refunds Payable	0.00	336.08	336.08	0.00	0.00
223899 Deferred inflows-GASB 68	74,271.00	0.00	0.00	0.00	74,271.00
231000 BONDS PAYABLE	3,784,000.00	0.00	0.00	0.00	3,784,000.00
237000 Net Pension liability-GASB 68	715,179.00	0.00	0.00	0.00	715,179.00
238000 Other Post Employment Benefits	144,330.00	0.00	0.00	0.00	144,330.00
239000 Compensated Absences Payable	103,068.00	0.00	0.00	0.00	103,068.00
242000 Expenditures (Debit)	(139,063.56)	185,540.35	0.00	(185,540.35)	(324,603.91)
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)
272000 Unreserved Retained Earnings	15,292,163.09	0.00	0.00	0.00	15,292,163.09
Total LIABILITIES AND FUND EQUITY	21,432,032.03	308,313.22	125,372.87	(182,940.35)	21,249,091.68
5310 SEWER UTILITY					
ASSETS					
101000 Cash - Operating	3,401,036.93	174,654.46	200,823.76	(26,169.30)	3,374,867.63
102240 Cash - Replacement & Depreciation	195,098.39	0.00	0.00	0.00	195,098.39
102250 Cash - System Development Fees	151,800.91	240.00	0.00	240.00	152,040.91
102279 WWtr Treatment Plant-Phase II Const	661,857.76	0.00	0.00	0.00	661,857.76
102316 RevBnd/CurYearDebt-Phase I Haynes L	8,388.37	8,388.33	0.00	8,388.33	16,776.70
102317 RevBnd/CurYearDebt-WWTP Phase II	(164,873.29)	32,943.75	0.00	32,943.75	(131,929.54)
102390 REV BOND/RESERVE-Sewer Phase I	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	195,570.90	173,857.36	174,152.49	(295.13)	195,275.77
132000 Due From Government (Short Term)	382.50	0.00	0.00	0.00	382.50
162000 Deferred outflows-GASB68	132,423.00	0.00	0.00	0.00	132,423.00
172000 Revenues (Credit)	(178,309.19)	728.87	175,305.68	(174,576.81)	(352,886.00)
181000 Land	2.00	0.00	0.00	0.00	2.00
186000 Machinery and Equipment	985,994.70	0.00	0.00	0.00	985,994.70
186100 Allowance for Depr - Machinery & Eq(	595,207.00)	0.00	0.00	0.00	(595,207.00)
188000 Const. Work in Progress-NE Wtr Line	39,697.36	0.00	0.00	0.00	39,697.36
189300 Treatment Plant	11,906,458.06	0.00	0.00	0.00	11,906,458.06
189310 Allowance for Depr - Treatment Plan(	2,057,719.00)	0.00	0.00	0.00	(2,057,719.00)
189400 Transmission & Distribution	4,594,921.03	0.00	0.00	0.00	4,594,921.03
189410 Allowance for Depr - Trans & Distri(	1,899,158.00)	0.00	0.00	0.00	(1,899,158.00)
Total ASSETS	17,681,375.43	390,812.77	550,281.93	(159,469.16)	17,521,906.27

Account	Beginning	Debit	Credit	Net Change	Ending Balance
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	107,434.45	107,434.45	0.00	0.00
223899 Deferred inflows-GASB 68	60,365.00	0.00	0.00	0.00	60,365.00
231300 Bonds Pay 1979 Issue	940,000.00	0.00	0.00	0.00	940,000.00
231301 WWTP #2 Bonds Pay	4,921,000.00	0.00	0.00	0.00	4,921,000.00
237000 Net Pension liability-GASB 68	581,270.00	0.00	0.00	0.00	581,270.00
238000 Other Post Employment Benefits	108,247.00	0.00	0.00	0.00	108,247.00
239000 Compensated Absences Payable	78,980.00	0.00	0.00	0.00	78,980.00
242000 Expenditures (Debit)	(108,460.79)	159,469.16	0.00	(159,469.16)	(267,929.95)
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	9,745,401.41	0.00	0.00	0.00	9,745,401.41
Total LIABILITIES AND FUND EQUITY	17,681,375.43	266,903.61	107,434.45	(159,469.16)	17,521,906.27
5510 AMBULANCE FUND					
ASSETS					
101000 Cash - Operating	31,219.77	51,150.35	71,667.71	(20,517.36)	10,702.41
113216 Tax Receivables real-2016	(2.10)	0.00	0.13	(0.13)	(2.23)
113217 Tax receivables real-2017	(3.23)	0.00	2.39	(2.39)	(5.62)
113218 Tax Receivables real-2018	29.01	0.00	3.09	(3.09)	25.92
113219 Tax receivables Real-2019	25.11	0.00	1.12	(1.12)	23.99
113220 Tax receivables Real-2020	81.96	0.00	30.59	(30.59)	51.37
115217 Tax receivable personal-2017	(0.06)	0.00	0.00	0.00	(0.06)
115218 Tax Receivable Personal-2018	(0.05)	0.00	0.00	0.00	(0.05)
115219 Tax Receivable Personal-2019	0.11	0.00	0.09	(0.09)	0.02
115221 Tax Receivable Personal-2021	9.25	0.00	0.60	(0.60)	8.65
122000 Accounts Receivable	425,358.91	138,270.13	75,979.40	62,290.73	487,649.64
122100 Acct Receivable	(235,820.86)	0.00	0.00	0.00	(235,820.86)
132000 Due From Government (Short Term)	12,350.00	0.00	0.00	0.00	12,350.00
162000 Deferred outflows-GASB68	160,860.00	0.00	0.00	0.00	160,860.00
172000 Revenues (Credit)	(101,539.03)	0.00	137,536.00	(137,536.00)	(239,075.03)
186000 Machinery and Equipment	1,052,480.52	0.00	0.00	0.00	1,052,480.52
186100 Allowance for Depr - Machinery & Eq	(425,843.00)	0.00	0.00	0.00	(425,843.00)
Total ASSETS	919,206.31	189,420.48	285,221.12	(95,800.64)	823,405.67
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	19,839.81	19,839.81	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	(60.81)	37.32	0.00	(37.32)	(98.13)
223200 Deferred Revenue - Pers Prop Taxes	(25.33)	0.69	0.00	(0.69)	(26.02)
223899 Deferred inflows-GASB 68	1,467.00	0.00	0.00	0.00	1,467.00
235000 CONTRACTS/NOTES/LOANS PAYABLE	(0.01)	0.00	0.00	0.00	(0.01)
237000 Net Pension liability-GASB 68	281,739.00	0.00	0.00	0.00	281,739.00
238000 Other Post Employment Benefits	72,165.00	0.00	0.00	0.00	72,165.00
239000 Compensated Absences Payable	65,171.00	0.00	0.00	0.00	65,171.00
242000 Expenditures (Debit)	(101,986.74)	96,814.28	1,051.65	(95,762.63)	(197,749.37)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
271000 Unreserved Fund Balance	(139,528.00)	0.00	0.00	0.00	(139,528.00)
272000 Unreserved Retained Earnings	740,265.20	0.00	0.00	0.00	740,265.20
Total LIABILITIES AND FUND EQUITY	919,206.31	116,692.10	20,891.46	(95,800.64)	823,405.67
5610 AIRPORT OPERATING					
ASSETS					
101000 Cash - Operating	130,733.74	817,129.17	1,379,161.68	(562,032.51)	(431,298.77)
102117 Airport Improvement	94,064.80	0.00	0.00	0.00	94,064.80
102230 Cash - Surplus/Credit Card Acct	100.00	94,658.64	66,556.86	28,101.78	28,201.78
103000 Petty Cash	100.00	0.00	0.00	0.00	100.00
113216 Tax Receivables real-2016	(3.16)	0.00	0.20	(0.20)	(3.36)
113217 Tax receivables real-2017	(4.86)	0.00	3.57	(3.57)	(8.43)
113218 Tax Receivables real-2018	43.53	0.00	4.64	(4.64)	38.89
113219 Tax receivables Real-2019	37.67	0.00	1.68	(1.68)	35.99
113220 Tax receivables Real-2020	122.99	0.00	45.90	(45.90)	77.09
115217 Tax receivable personal-2017	(0.08)	0.00	0.00	0.00	(0.08)
115218 Tax Receivable Personal-2018	(0.08)	0.00	0.00	0.00	(0.08)
115219 Tax Receivable Personal-2019	0.16	0.00	0.14	(0.14)	0.02
115220 Tax Receivable Personal-2020	0.03	0.00	0.00	0.00	0.03
115221 Tax Receivable Personal-2021	13.86	0.00	0.90	(0.90)	12.96
122000 Accounts Receivable	17,299.50	0.00	17,299.50	(17,299.50)	0.00
132000 Due From Government (Short Term)	459,040.76	0.00	0.00	0.00	459,040.76
141000 Prepaid Expense	5,917.00	0.00	0.00	0.00	5,917.00
162000 Deferred outflows-GASB68	31,614.00	0.00	0.00	0.00	31,614.00
172000 Revenues (Credit)	(143,105.81)	770.00	828,535.99	(827,765.99)	(970,871.80)
181000 Land	19,978.00	0.00	0.00	0.00	19,978.00
182000 Buildings	779,684.50	0.00	0.00	0.00	779,684.50
182100 Allowance for Depr - Buildings (Cre	(413,042.00)	0.00	0.00	0.00	(413,042.00)
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	(3,992,939.00)	0.00	0.00	0.00	(3,992,939.00)
186000 Machinery and Equipment	1,283,230.58	0.00	0.00	0.00	1,283,230.58
186100 Allowance for Depr - Machinery & Eq	(607,782.00)	0.00	0.00	0.00	(607,782.00)
188000 Const. Work in Progress-NE Wtr Line	1,158,977.96	0.00	0.00	0.00	1,158,977.96
Total ASSETS	11,841,915.20	912,557.81	2,291,611.06	(1,379,053.25)	10,462,861.95
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	396,347.77	1,362,769.58	1,362,769.58	0.00	396,347.77
223100 Deferred Revenue - Real Prop Taxes	(91.23)	55.99	0.00	(55.99)	(147.22)
223200 Deferred Revenue - Pers Prop Taxes	(38.00)	1.04	0.00	(1.04)	(39.04)
223899 Deferred inflows-GASB 68	14,411.00	0.00	0.00	0.00	14,411.00
235160 LTrm Pay/MT Aeronautics (2)	81,312.00	0.00	0.00	0.00	81,312.00
237000 Net Pension liability-GASB 68	138,772.00	0.00	0.00	0.00	138,772.00
238000 Other Post Employment Benefits	24,055.00	0.00	0.00	0.00	24,055.00
239000 Compensated Absences Payable	13,782.00	0.00	0.00	0.00	13,782.00
242000 Expenditures (Debit)	(223,709.68)	1,379,161.68	165.46	(1,378,996.22)	(1,602,705.90)
250600 Reserve for Replacement & Depreciat	18,913.67	0.00	0.00	0.00	18,913.67

Account	Beginning	Debit	Credit	Net Change	Ending Balance
271000 Unreserved Fund Balance	(90,992.00)	0.00	0.00	0.00	(90,992.00)
272000 Unreserved Retained Earnings	11,469,152.67	0.00	0.00	0.00	11,469,152.67
Total LIABILITIES AND FUND EQUITY	11,841,915.20	2,741,988.29	1,362,935.04	(1,379,053.25)	10,462,861.95
6040 PUBLIC WORKS					
ASSETS					
101000 Cash - Operating	92,444.57	4,000.00	8,521.37	(4,521.37)	87,923.20
172000 Revenues (Credit)	(4,000.00)	0.00	4,000.00	(4,000.00)	(8,000.00)
Total ASSETS	88,444.57	4,000.00	12,521.37	(8,521.37)	79,923.20
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,300.94	2,300.94	0.00	0.00
239000 Compensated Absences Payable	4,945.00	0.00	0.00	0.00	4,945.00
242000 Expenditures (Debit)	(8,534.88)	8,521.37	0.00	(8,521.37)	(17,056.25)
271000 Unreserved Fund Balance	(4,701.00)	0.00	0.00	0.00	(4,701.00)
272000 Unreserved Retained Earnings	96,735.45	0.00	0.00	0.00	96,735.45
Total LIABILITIES AND FUND EQUITY	88,444.57	10,822.31	2,300.94	(8,521.37)	79,923.20
7370 TBID					
ASSETS					
101000 Cash - Operating	0.00	16,432.00	16,432.00	0.00	0.00
Total ASSETS	0.00	16,432.00	16,432.00	0.00	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	16,432.00	16,432.00	0.00	0.00
212500 Due to Others	0.00	16,432.00	16,432.00	0.00	0.00
Total LIABILITIES AND FUND EQUITY	0.00	32,864.00	32,864.00	0.00	0.00
7458 Court Technology Surcharge					
LIABILITIES AND FUND EQUITY					
212000 Due to Government	(2,060.64)	0.00	0.00	0.00	(2,060.64)
212200 Due to Federal, Soc Sec & Medicare	2,060.64	0.00	0.00	0.00	2,060.64
Total LIABILITIES AND FUND EQUITY	0.00	0.00	0.00	0.00	0.00
7467 Law Enforcement Academy Surcharge					
ASSETS					
101000 Cash - Operating	290.00	280.48	0.00	280.48	570.48
Total ASSETS	290.00	280.48	0.00	280.48	570.48
LIABILITIES AND FUND EQUITY					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
212200 Due to Federal, Soc Sec & Medicare	290.00	0.00	280.48	280.48	570.48
Total LIABILITIES AND FUND EQUITY	290.00	0.00	280.48	280.48	570.48
7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG					
ASSETS					
101000 Cash - Operating	494.76	393.76	0.00	393.76	888.52
Total ASSETS	494.76	393.76	0.00	393.76	888.52
LIABILITIES AND FUND EQUITY					
212500 Due to Others	494.76	0.00	393.76	393.76	888.52
Total LIABILITIES AND FUND EQUITY	494.76	0.00	393.76	393.76	888.52
7910 PAYROLL FUND					
ASSETS					
101000 Cash - Operating	33,419.22	531,991.02	526,287.09	5,703.93	39,123.15
Total ASSETS	33,419.22	531,991.02	526,287.09	5,703.93	39,123.15
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	19,830.17	33,553.07	27,988.92 (	5,564.15)	14,266.02
212000 Due to Government	0.00	155.18	0.00 (	155.18) (	155.18)
212200 Due to Federal, Soc Sec & Medicare	0.00	65,230.49	65,230.49	0.00	0.00
212202 Due to State Unemployment	1,007.62	0.00	961.09	961.09	1,968.71
212203 Due to Worker's Compensation	11,972.84	0.00	11,616.69	11,616.69	23,589.53
212204 Due to State Income Tax	0.00	15,954.00	15,954.00	0.00	0.00
212205 Due to MPORS-GABA	0.00	16,975.06	16,975.06	0.00	0.00
212207 Due to AFLAC, AFLAC PRETAX	0.00	578.48	578.48	0.00	0.00
212208 Due to Health Ins, Dental, Vision (	195.99)	78,856.46	76,969.52 (	1,886.94) (	2,082.93)
212209 Due to PERS Retirement	0.00	35,660.08	35,660.08	0.00	0.00
212210 Due to FURS-GABA Retirement	804.58	17,543.15	18,275.57	732.42	1,537.00
Total LIABILITIES AND FUND EQUITY	33,419.22	264,505.97	270,209.90	5,703.93	39,123.15
7930 CLAIMS FUND					
ASSETS					
101000 Cash - Operating	242,724.66	2,016,664.46	1,352,322.70	664,341.76	907,066.42
Total ASSETS	242,724.66	2,016,664.46	1,352,322.70	664,341.76	907,066.42
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	242,724.66	1,352,322.70	2,016,664.46	664,341.76	907,066.42
Total LIABILITIES AND FUND EQUITY	242,724.66	1,352,322.70	2,016,664.46	664,341.76	907,066.42
7980 CUSTER CO WATER & SEWER DISTRICT					
ASSETS					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
101000 Cash - Operating	(685.22)	20,150.98	19,465.76	685.22	0.00
122000 Accounts Receivable	21,188.01	18,941.65	20,150.98 (	1,209.33)	19,978.68
Total ASSETS	20,502.79	39,092.63	39,616.74 (	524.11)	19,978.68
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	19,435.01	19,435.01	0.00	0.00
211020 Due to Custer Water & Sewer Dist	20,502.79	19,435.01	18,910.90 (	524.11)	19,978.68
Total LIABILITIES AND FUND EQUITY	20,502.79	38,870.02	38,345.91 (	524.11)	19,978.68
7981 Interest Clearing					
ASSETS					
101000 Cash - Operating	0.00	2,184.24	0.00	2,184.24	2,184.24
Total ASSETS	0.00	2,184.24	0.00	2,184.24	2,184.24
LIABILITIES AND FUND EQUITY					
212500 Due to Others	0.00	0.00	2,184.24	2,184.24	2,184.24
Total LIABILITIES AND FUND EQUITY	0.00	0.00	2,184.24	2,184.24	2,184.24
9000 GENERAL FIXED ASSETS GROUP OF ACCOUNTS FUND					
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
9500 GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS FUND					
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