

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 2 / 21

Account	Beginning	Debit	Credit	Net Change	Ending Balance
1000 GENERAL					
ASSETS					
101000 Cash - Operating	1,043,278.80	65,033.76	364,628.27 (	299,594.51)	743,684.29
101001 Cash - Ins. Proceeds-Fire Hall Roof	12,961.16	0.00	0.00	0.00	12,961.16
101080 Cash - Contr & Donations	3,424.92	0.00	0.00	0.00	3,424.92
101130 Riverside Park Tennis Courts Donati	1,065.03	0.00	0.00	0.00	1,065.03
101140 Animal Control/donated by Nefsy	2,167.38	0.00	0.00	0.00	2,167.38
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	2,217.59	0.00	0.00	0.00	2,217.59
113218 Tax Receivables real-2018	6,711.58	0.00	315.82 (	315.82)	6,395.76
113219 Tax receivables Real-2019	6,895.76	0.00	300.45 (	300.45)	6,595.31
113220 Tax receivables Real-2020	( 1,037,693.29)	0.00	4,124.72 (	4,124.72) (	( 1,041,818.01)
115216 Tax receivable personal-2016	6.75	0.00	0.00	0.00	6.75
115217 Tax receivable personal-2017	42.50	0.00	11.06 (	11.06)	31.44
115218 Tax Receivable Personal-2018	44.19	0.00	10.20 (	10.20)	33.99
115219 Tax Receivable Personal-2019	573.38	0.00	9.64 (	9.64)	563.74
115220 Tax Receivable Personal-2020	904.96	0.00	221.47 (	221.47)	683.49
122000 Accounts Receivable	1,406.40	0.00	419.00 (	419.00)	987.40
122100 Acct Receivable	1,670.31	0.00	0.00	0.00	1,670.31
132000 Due From Government (Short Term)	668,305.66	0.00	0.00	0.00	668,305.66
172000 Revenues (Credit)	( 3,676,500.55)	352.40	61,083.69 (	60,731.29) (	( 3,737,231.84)
Total ASSETS	( 2,955,961.00)	65,386.16	431,124.32 (	365,738.16) (	( 3,321,699.16)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	3,693.11	63,830.97	63,830.97	0.00	3,693.11
223100 Deferred Revenue - Real Prop Taxes	( 1,020,697.73)	4,740.99	0.00 (	4,740.99) (	( 1,025,438.72)
223200 Deferred Revenue - Pers Prop Taxes	1,571.78	252.37	0.00 (	252.37)	1,319.41
242000 Expenditures (Debit)	( 3,024,419.88)	364,291.48	3,546.68 (	360,744.80) (	( 3,385,164.68)
271000 Unreserved Fund Balance	1,083,891.72	0.00	0.00	0.00	1,083,891.72
Total LIABILITIES AND FUND EQUITY	( 2,955,961.00)	433,115.81	67,377.65 (	365,738.16) (	( 3,321,699.16)
2220 LIBRARY					
ASSETS					
101000 Cash - Operating	79,521.55	26,013.88	22,211.67	3,802.21	83,323.76
101032 Cash- Library Board of Trustees Mul	9,815.44	303.17	0.00	303.17	10,118.61

Account	Beginning	Debit	Credit	Net Change	Ending Balance
103000 Petty Cash	75.00	0.00	0.00	0.00	75.00
172000 Revenues (Credit)	( 184,415.71)	0.00	26,317.05 (	26,317.05) (	210,732.76)
<b>Total ASSETS</b>	<b>( 95,003.72)</b>	<b>26,317.05</b>	<b>48,528.72 (</b>	<b>22,211.67) (</b>	<b>117,215.39)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	0.00	1,118.99	1,118.99	0.00	0.00
242000 Expenditures (Debit)	( 175,591.68)	22,211.67	0.00 (	22,211.67) (	197,803.35)
271000 Unreserved Fund Balance	80,587.96	0.00	0.00	0.00	80,587.96
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>( 95,003.72)</b>	<b>23,330.66</b>	<b>1,118.99 (</b>	<b>22,211.67) (</b>	<b>117,215.39)</b>
<b>2260 EMERGENCY DISASTER</b>					
<b>ASSETS</b>					
101000 Cash - Operating	317.74	4.45	0.00	4.45	322.19
113218 Tax Receivables real-2018	( 23.82)	0.00	3.32 (	3.32) (	27.14)
115219 Tax Receivable Personal-2019	( 0.67)	0.00	0.10 (	0.10) (	0.77)
172000 Revenues (Credit)	( 47.98)	0.00	4.45 (	4.45) (	52.43)
<b>Total ASSETS</b>	<b>245.27</b>	<b>4.45</b>	<b>7.87 (</b>	<b>3.42)</b>	<b>241.85</b>
<b>LIABILITIES AND FUND EQUITY</b>					
223100 Deferred Revenue - Real Prop Taxes (	23.82)	3.32	0.00 (	3.32) (	27.14)
223200 Deferred Revenue - Pers Prop Taxes (	0.67)	0.10	0.00 (	0.10) (	0.77)
271000 Unreserved Fund Balance	269.76	0.00	0.00	0.00	269.76
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>245.27</b>	<b>3.42</b>	<b>0.00 (</b>	<b>3.42)</b>	<b>241.85</b>
<b>2270 Health</b>					
<b>ASSETS</b>					
101000 Cash - Operating	181,656.67	0.00	0.00	0.00	181,656.67
113220 Tax receivables Real-2020	( 161,580.04)	0.00	0.00	0.00 (	161,580.04)
172000 Revenues (Credit)	( 174,580.04)	0.00	0.00	0.00 (	174,580.04)
<b>Total ASSETS</b>	<b>( 154,503.41)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 (</b>	<b>154,503.41)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
223100 Deferred Revenue - Real Prop Taxes (	161,580.04)	0.00	0.00	0.00 (	161,580.04)
271000 Unreserved Fund Balance	7,076.63	0.00	0.00	0.00	7,076.63
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>( 154,503.41)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 (</b>	<b>154,503.41)</b>
<b>2310 TIFD-Downtown</b>					
<b>ASSETS</b>					
101000 Cash - Operating	206,914.36	278.47	359.73 (	81.26)	206,833.10
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)	( 73,633.16)	0.00	278.47 (	278.47) (	73,911.63)
<b>Total ASSETS</b>	<b>135,629.17</b>	<b>278.47</b>	<b>638.20 (</b>	<b>359.73)</b>	<b>135,269.44</b>
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	0.00	117.95	117.95	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)	( 16,237.40)	359.73	0.00 (	359.73) (	16,597.13)
271000 Unreserved Fund Balance	149,518.60	0.00	0.00	0.00	149,518.60
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>135,629.17</b>	<b>477.68</b>	<b>117.95 (</b>	<b>359.73)</b>	<b>135,269.44</b>
<b>2350 Local Government/Study Commission</b>					
<b>ASSETS</b>					
101000 Cash - Operating	0.47	0.00	0.00	0.00	0.47
<b>Total ASSETS</b>	<b>0.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.47</b>
<b>LIABILITIES AND FUND EQUITY</b>					
271000 Unreserved Fund Balance	0.47	0.00	0.00	0.00	0.47
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>0.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.47</b>
<b>2372 Permissive Medical Levy</b>					
<b>ASSETS</b>					
101000 Cash - Operating	23,093.49	763.70	0.00	763.70	23,857.19
113216 Tax Receivables real-2016	( 47.22)	0.00	0.00	0.00 (	47.22)
113217 Tax receivables real-2017	( 54.92)	0.00	0.00	0.00 (	54.92)
113218 Tax Receivables real-2018	845.43	0.00	39.78 (	39.78)	805.65
113219 Tax receivables Real-2019	982.74	0.00	42.82 (	42.82)	939.92
113220 Tax receivables Real-2020	0.00	0.00	642.26 (	642.26) (	642.26)
115217 Tax receivable personal-2017	0.00	0.00	1.26 (	1.26) (	1.26)
115218 Tax Receivable Personal-2018	0.00	0.00	1.19 (	1.19) (	1.19)
115219 Tax Receivable Personal-2019	72.22	0.00	1.21 (	1.21)	71.01
115220 Tax Receivable Personal-2020	128.97	0.00	31.56 (	31.56)	97.41
172000 Revenues (Credit)	( 3,994.32)	0.00	763.70 (	763.70) (	4,758.02)
<b>Total ASSETS</b>	<b>21,026.39</b>	<b>763.70</b>	<b>1,523.78 (</b>	<b>760.08)</b>	<b>20,266.31</b>
<b>LIABILITIES AND FUND EQUITY</b>					
223100 Deferred Revenue - Real Prop Taxes	1,726.03	724.86	0.00 (	724.86)	1,001.17
223200 Deferred Revenue - Pers Prop Taxes	201.19	35.22	0.00 (	35.22)	165.97
271000 Unreserved Fund Balance	19,099.17	0.00	0.00	0.00	19,099.17
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>21,026.39</b>	<b>760.08</b>	<b>0.00 (</b>	<b>760.08)</b>	<b>20,266.31</b>

Account	Beginning	Debit	Credit	Net Change	Ending Balance
2390 DRUG FORFEITURE					
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					
ASSETS					
101000 Cash - Operating	101,249.01	1,258.75	3,502.71 (	2,243.96)	99,005.05
172000 Revenues (Credit)	( 53,038.14)	0.00	1,258.75 (	1,258.75)	( 54,296.89)
Total ASSETS	48,210.87	1,258.75	4,761.46 (	3,502.71)	44,708.16
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,323.74	1,323.74	0.00	0.00
242000 Expenditures (Debit)	( 62,209.34)	3,502.71	0.00 (	3,502.71)	( 65,712.05)
271000 Unreserved Fund Balance	110,420.21	0.00	0.00	0.00	110,420.21
Total LIABILITIES AND FUND EQUITY	48,210.87	4,826.45	1,323.74 (	3,502.71)	44,708.16
2400 LTG M D#165-(Gen City)					
ASSETS					
101000 Cash - Operating	95,627.56	760.06	12,421.48 (	11,661.42)	83,966.14
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	698.70	0.00	0.00	0.00	698.70
118180 Special Assessments Received-2018	1,559.82	0.00	0.00	0.00	1,559.82
118190 Special Assessments Receivables-201	1,393.05	0.00	0.00	0.00	1,393.05
118200 Special Assmts Receivable 2000	65,411.56	0.00	714.75 (	714.75)	64,696.81
172000 Revenues (Credit)	( 101,663.20)	0.00	760.06 (	760.06)	( 102,423.26)
Total ASSETS	63,192.40	760.06	13,896.29 (	13,136.23)	50,056.17
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	12,421.48	12,421.48	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	69,228.04	714.75	0.00 (	714.75)	68,513.29
242000 Expenditures (Debit)	( 90,817.16)	12,421.48	0.00 (	12,421.48)	( 103,238.64)
271000 Unreserved Fund Balance	84,781.52	0.00	0.00	0.00	84,781.52
Total LIABILITIES AND FUND EQUITY	63,192.40	25,557.71	12,421.48 (	13,136.23)	50,056.17
2420 LTG M D#167-(MilesAddn Etc)					

CITY OF MILES CITY  
Trial Balance  
For the Accounting Period: 2 / 21

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	19,205.60	108.72	1,560.65 (	1,451.93)	17,753.67
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	189.80	0.00	0.00	0.00	189.80
118200 Special Assmts Receivable 2000	6,605.24	0.00	100.37 (	100.37)	6,504.87
172000 Revenues (Credit)	( 9,813.02)	0.00	108.72 (	108.72)	( 9,921.74)
<b>Total ASSETS</b>	<b>16,253.84</b>	<b>108.72</b>	<b>1,769.74 (</b>	<b>1,661.02)</b>	<b>14,592.82</b>
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,560.65	1,560.65	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	6,861.26	100.37	0.00 (	100.37)	6,760.89
242000 Expenditures (Debit)	( 12,329.08)	1,560.65	0.00 (	1,560.65)	( 13,889.73)
271000 Unreserved Fund Balance	21,721.66	0.00	0.00	0.00	21,721.66
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>16,253.84</b>	<b>3,221.67</b>	<b>1,560.65 (</b>	<b>1,661.02)</b>	<b>14,592.82</b>
2430 LTG M D#171-(Balsam Est)					
ASSETS					
101000 Cash - Operating	1,448.37	0.50	443.72 (	443.22)	1,005.15
118200 Special Assmts Receivable 2000	2,033.56	0.00	0.00	0.00	2,033.56
172000 Revenues (Credit)	( 2,703.20)	0.00	0.50 (	0.50)	( 2,703.70)
<b>Total ASSETS</b>	<b>778.73</b>	<b>0.50</b>	<b>444.22 (</b>	<b>443.72)</b>	<b>335.01</b>
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	443.72	443.72	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	2,033.56	0.00	0.00	0.00	2,033.56
242000 Expenditures (Debit)	( 5,521.13)	443.72	0.00 (	443.72)	( 5,964.85)
271000 Unreserved Fund Balance	4,266.30	0.00	0.00	0.00	4,266.30
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>778.73</b>	<b>887.44</b>	<b>443.72 (</b>	<b>443.72)</b>	<b>335.01</b>
2440 LTG M D#172-(Main Str)					
ASSETS					
101000 Cash - Operating	10,976.45	83.05	1,393.82 (	1,310.77)	9,665.68
118200 Special Assmts Receivable 2000	11,280.30	0.00	77.92 (	77.92)	11,202.38
172000 Revenues (Credit)	( 19,564.63)	0.00	83.05 (	83.05)	( 19,647.68)
<b>Total ASSETS</b>	<b>2,692.12</b>	<b>83.05</b>	<b>1,554.79 (</b>	<b>1,471.74)</b>	<b>1,220.38</b>
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,393.82	1,393.82	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	11,280.30	77.92	0.00 (	77.92)	11,202.38
242000 Expenditures (Debit)	( 17,955.64)	1,393.82	0.00 (	1,393.82)	( 19,349.46)
271000 Unreserved Fund Balance	9,367.46	0.00	0.00	0.00	9,367.46
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>2,692.12</b>	<b>2,865.56</b>	<b>1,393.82 (</b>	<b>1,471.74)</b>	<b>1,220.38</b>

Account	Beginning	Debit	Credit	Net Change	Ending Balance
2450 LTG M D#195-(SG-Trico)					
ASSETS					
101000 Cash - Operating	2,552.62	29.43	525.00 (	495.57)	2,057.05
118200 Special Assmts Receivable 2000	1,325.93	0.00	28.06 (	28.06)	1,297.87
172000 Revenues (Credit)	( 1,876.91)	0.00	29.43 (	29.43)	( 1,906.34)
Total ASSETS	2,001.64	29.43	582.49 (	553.06)	1,448.58
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	525.00	525.00	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	1,325.93	28.06	0.00 (	28.06)	1,297.87
242000 Expenditures (Debit)	( 4,551.84)	525.00	0.00 (	525.00)	( 5,076.84)
271000 Unreserved Fund Balance	5,227.55	0.00	0.00	0.00	5,227.55
Total LIABILITIES AND FUND EQUITY	2,001.64	1,078.06	525.00 (	553.06)	1,448.58
2470 LTG M D#202-(SG-MDU&NV)					
ASSETS					
101000 Cash - Operating	4,514.79	172.97	430.83 (	257.86)	4,256.93
118180 Special Assessments Received-2018	98.28	0.00	0.00	0.00	98.28
118190 Special Assessments Receivables-201	141.48	0.00	0.00	0.00	141.48
118200 Special Assmts Receivable 2000	2,484.46	0.00	168.48 (	168.48)	2,315.98
172000 Revenues (Credit)	( 3,516.37)	0.00	172.97 (	172.97)	( 3,689.34)
Total ASSETS	3,722.64	172.97	772.28 (	599.31)	3,123.33
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	430.83	430.83	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	2,724.22	168.48	0.00 (	168.48)	2,555.74
242000 Expenditures (Debit)	( 4,099.77)	430.83	0.00 (	430.83)	( 4,530.60)
271000 Unreserved Fund Balance	5,098.19	0.00	0.00	0.00	5,098.19
Total LIABILITIES AND FUND EQUITY	3,722.64	1,030.14	430.83 (	599.31)	3,123.33
2480 LTG M M#173-(Milestown Estates)					
ASSETS					
101000 Cash - Operating	1,252.05	0.43	29.77 (	29.34)	1,222.71
118200 Special Assmts Receivable 2000	856.32	0.00	0.00	0.00	856.32
172000 Revenues (Credit)	( 2,423.28)	0.00	0.43 (	0.43)	( 2,423.71)
Total ASSETS	( 314.91)	0.43	30.20 (	29.77)	( 344.68)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	29.77	29.77	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	856.32	0.00	0.00	0.00	856.32
242000 Expenditures (Debit)	( 2,279.31)	29.77	0.00 (	29.77)	( 2,309.08)
271000 Unreserved Fund Balance	1,108.08	0.00	0.00	0.00	1,108.08
Total LIABILITIES AND FUND EQUITY	( 314.91)	59.54	29.77 (	29.77)	( 344.68)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
2510 STR MAINT DIST #204					
ASSETS					
101000 Cash - Operating	130,948.49	7,768.61	54,131.32 (	46,362.71)	84,585.78
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	1,354.46	0.00	0.00	0.00	1,354.46
118180 Special Assessments Received-2018	6,439.85	0.00	0.00	0.00	6,439.85
118190 Special Assessments Receivables-201	11,472.60	0.00	0.00	0.00	11,472.60
118200 Special Assmts Receivable 2000	723,605.70	0.00	7,591.20 (	7,591.20)	716,014.50
132000 Due From Government (Short Term)	18,400.00	0.00	0.00	0.00	18,400.00
172000 Revenues (Credit)	( 1,724,850.71)	0.00	7,768.61 (	7,768.61)	( 1,732,619.32)
Total ASSETS	( 832,349.55)	7,768.61	69,491.13 (	61,722.52)	( 894,072.07)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	77,439.76	15,691.76	15,691.76	0.00	77,439.76
223000 Deferred Revenue/Uncollected Taxes	743,152.68	7,591.20	0.00 (	7,591.20)	735,561.48
242000 Expenditures (Debit)	( 2,010,102.11)	54,131.32	0.00 (	54,131.32)	( 2,064,233.43)
271000 Unreserved Fund Balance	357,160.12	0.00	0.00	0.00	357,160.12
Total LIABILITIES AND FUND EQUITY	( 832,349.55)	77,414.28	15,691.76 (	61,722.52)	( 894,072.07)
2520 STR MAINT DIST #205					
ASSETS					
101000 Cash - Operating	261,870.01	1,530.30	14,862.89 (	13,332.59)	248,537.42
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	1,428.69	0.00	0.00	0.00	1,428.69
118200 Special Assmts Receivable 2000	79,908.89	0.00	1,415.67 (	1,415.67)	78,493.22
132000 Due From Government (Short Term)	4,600.00	0.00	0.00	0.00	4,600.00
172000 Revenues (Credit)	( 135,855.30)	0.00	1,530.30 (	1,530.30)	( 137,385.60)
Total ASSETS	218,857.26	1,530.30	17,808.86 (	16,278.56)	202,578.70
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	3,744.57	3,744.57	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	88,242.39	1,415.67	0.00 (	1,415.67)	86,826.72
242000 Expenditures (Debit)	( 109,872.74)	14,862.89	0.00 (	14,862.89)	( 124,735.63)
271000 Unreserved Fund Balance	240,487.61	0.00	0.00	0.00	240,487.61
Total LIABILITIES AND FUND EQUITY	218,857.26	20,023.13	3,744.57 (	16,278.56)	202,578.70
2540 STR MAINT DIST#207-(MILESTOWN ESTATES)					
ASSETS					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
101000 Cash - Operating	5,831.45	2.00	432.63 (	430.63)	5,400.82
118200 Special Assmts Receivable 2000	1,140.24	0.00	0.00	0.00	1,140.24
172000 Revenues (Credit)	( 3,492.70)	0.00	2.00 (	2.00) (	3,494.70)
Total ASSETS	3,478.99	2.00	434.63 (	432.63)	3,046.36
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	1,140.24	0.00	0.00	0.00	1,140.24
242000 Expenditures (Debit)	( 3,139.00)	432.63	0.00 (	432.63) (	3,571.63)
271000 Unreserved Fund Balance	5,477.75	0.00	0.00	0.00	5,477.75
Total LIABILITIES AND FUND EQUITY	3,478.99	432.63	0.00 (	432.63)	3,046.36
2701 Fire Grants					
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
2820 GAS TAX					
ASSETS					
101000 Cash - Operating	97,858.08	14,184.04	204.33	13,979.71	111,837.79
172000 Revenues (Credit)	( 99,288.23)	0.00	14,184.04 (	14,184.04) (	113,472.27)
Total ASSETS	( 1,430.15)	14,184.04	14,388.37 (	204.33) (	1,634.48)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	( 1,430.31)	204.33	0.00 (	204.33) (	1,634.64)
271000 Unreserved Fund Balance	0.16	0.00	0.00	0.00	0.16
Total LIABILITIES AND FUND EQUITY	( 1,430.15)	204.33	0.00 (	204.33) (	1,634.48)
2821 HB473- Fuel Tax					
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	77,648.33	26.67	2,631.52 (	2,604.85)	75,043.48
172000 Revenues (Credit)	( 94,244.25)	0.00	26.67 (	26.67)	( 94,270.92)
Total ASSETS	( 16,595.92)	26.67	2,658.19 (	2,631.52)	( 19,227.44)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,631.52	2,631.52	0.00	0.00
242000 Expenditures (Debit)	( 162,872.79)	2,631.52	0.00 (	2,631.52)	( 165,504.31)
271000 Unreserved Fund Balance	146,276.87	0.00	0.00	0.00	146,276.87
Total LIABILITIES AND FUND EQUITY	( 16,595.92)	5,263.04	2,631.52 (	2,631.52)	( 19,227.44)
2880 LIBRARY GRANTS					
ASSETS					
101000 Cash - Operating	413.00	0.00	0.00	0.00	413.00
101003 Cash - per capita	22,528.91	0.00	0.00	0.00	22,528.91
101020 Cash - Partners Program	28,931.64	0.00	234.00 (	234.00)	28,697.64
101021 Cash-One Time Endowments	1,784.09	0.00	0.00	0.00	1,784.09
101030 Cash - Sagebrush Fed/Base Grant	22,144.89	0.00	1,932.00 (	1,932.00)	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)	( 11,154.92)	0.00	0.00	0.00	( 11,154.92)
Total ASSETS	148,698.58	0.00	2,166.00 (	2,166.00)	146,532.58
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,166.00	2,166.00	0.00	0.00
242000 Expenditures (Debit)	( 5,291.95)	2,166.00	0.00 (	2,166.00)	( 7,457.95)
271000 Unreserved Fund Balance	153,990.53	0.00	0.00	0.00	153,990.53
Total LIABILITIES AND FUND EQUITY	148,698.58	4,332.00	2,166.00 (	2,166.00)	146,532.58
2935 Historic Preservation					
ASSETS					
101000 Cash - Operating	24,892.07	0.00	241.84 (	241.84)	24,650.23
172000 Revenues (Credit)	( 6,000.00)	0.00	0.00	0.00	( 6,000.00)
Total ASSETS	18,892.07	0.00	241.84 (	241.84)	18,650.23
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	0.03	0.03	0.00	0.00
242000 Expenditures (Debit)	( 1,846.22)	241.84	0.00 (	241.84)	( 2,088.06)
271000 Unreserved Fund Balance	20,738.29	0.00	0.00	0.00	20,738.29
Total LIABILITIES AND FUND EQUITY	18,892.07	241.87	0.03 (	241.84)	18,650.23
2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)					
ASSETS					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
101000 Cash - Operating	( 8,141.83)	6,376.92	6,771.21	( 394.29)	( 8,536.12)
101004 RSVP Non-Federal Cash Operating-Cus	11,410.71	4,042.79	14.79	4,028.00	15,438.71
101008 RSVP- Custer Excess	9,398.50	0.00	0.00	0.00	9,398.50
103100 Petty Cash-	200.00	0.00	0.00	0.00	200.00
172000 Revenues (Credit)	( 45,505.20)	0.00	10,370.92	( 10,370.92)	( 55,876.12)
<b>Total ASSETS</b>	( 32,637.82)	10,419.71	17,156.92	( 6,737.21)	( 39,375.03)
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	0.00	430.42	430.42	0.00	0.00
242000 Expenditures (Debit)	( 55,112.24)	6,786.00	48.79	( 6,737.21)	( 61,849.45)
271000 Unreserved Fund Balance	22,474.42	0.00	0.00	0.00	22,474.42
<b>Total LIABILITIES AND FUND EQUITY</b>	( 32,637.82)	7,216.42	479.21	( 6,737.21)	( 39,375.03)
<b>3301 Judgement Settlement/Southgate</b>					
<b>ASSETS</b>					
101000 Cash - Operating	56,357.29	227.40	0.00	227.40	56,584.69
113220 Tax receivables Real-2020	( 57,207.29)	0.00	227.40	( 227.40)	( 57,434.69)
122000 Accounts Receivable	100,000.00	0.00	0.00	0.00	100,000.00
172000 Revenues (Credit)	( 157,207.29)	0.00	227.40	( 227.40)	( 157,434.69)
<b>Total ASSETS</b>	( 58,057.29)	227.40	454.80	( 227.40)	( 58,284.69)
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	201,699.52	0.00	0.00	0.00	201,699.52
223100 Deferred Revenue - Real Prop Taxes	( 57,207.29)	227.40	0.00	( 227.40)	( 57,434.69)
242000 Expenditures (Debit)	( 100,850.00)	0.00	0.00	0.00	( 100,850.00)
271000 Unreserved Fund Balance	( 101,699.52)	0.00	0.00	0.00	( 101,699.52)
<b>Total LIABILITIES AND FUND EQUITY</b>	( 58,057.29)	227.40	0.00	( 227.40)	( 58,284.69)
<b>3400 SID REVOLVING FUND</b>					
<b>ASSETS</b>					
101000 Cash - Operating	2,985.00	0.00	0.00	0.00	2,985.00
<b>Total ASSETS</b>	2,985.00	0.00	0.00	0.00	2,985.00
<b>LIABILITIES AND FUND EQUITY</b>					
271000 Unreserved Fund Balance	2,985.00	0.00	0.00	0.00	2,985.00
<b>Total LIABILITIES AND FUND EQUITY</b>	2,985.00	0.00	0.00	0.00	2,985.00
<b>3670 SID 211</b>					
<b>ASSETS</b>					
101000 Cash - Operating	9,611.78	0.00	2,446.07	( 2,446.07)	7,165.71
118200 Special Assmts Receivable 2000	1,804.05	0.00	0.00	0.00	1,804.05
119000 Special Assmt Recbl - Deferred	31,921.37	0.00	0.00	0.00	31,921.37

Account	Beginning	Debit	Credit	Net Change	Ending Balance
172000 Revenues (Credit)	( 1,980.47)	0.00	0.00	0.00	( 1,980.47)
Total ASSETS	41,356.73	0.00	2,446.07	( 2,446.07)	38,910.66
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,446.07	2,446.07	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	33,725.42	0.00	0.00	0.00	33,725.42
242000 Expenditures (Debit)	( 2,135.39)	2,446.07	0.00	( 2,446.07)	( 4,581.46)
271000 Unreserved Fund Balance	9,766.70	0.00	0.00	0.00	9,766.70
Total LIABILITIES AND FUND EQUITY	41,356.73	4,892.14	2,446.07	( 2,446.07)	38,910.66
4000 General Fund Capitol Improvement Fund					
ASSETS					
101000 Cash - Operating	39,040.64	13.41	0.00	13.41	39,054.05
172000 Revenues (Credit)	( 39.23)	0.00	13.41	( 13.41)	( 52.64)
Total ASSETS	39,001.41	13.41	13.41	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					
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					
ASSETS					
101000 Cash - Operating	145,162.40	49.85	0.00	49.85	145,212.25
172000 Revenues (Credit)	( 1,754.75)	0.00	49.85	( 49.85)	( 1,804.60)
Total ASSETS	143,407.65	49.85	49.85	0.00	143,407.65
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	( 66,920.00)	0.00	0.00	0.00	( 66,920.00)
271000 Unreserved Fund Balance	210,327.65	0.00	0.00	0.00	210,327.65
Total LIABILITIES AND FUND EQUITY	143,407.65	0.00	0.00	0.00	143,407.65
5210 WATER UTILITY					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	1,552,831.71	150,019.32	196,178.77 (	46,159.45)	1,506,672.26
101010 Deposit Cash	101,900.00	1,800.00	1,100.00	700.00	102,600.00
102113 Cash - NE Water Line Proj	528,771.92	236,222.56	0.00	236,222.56	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	317,409.92	105.00	0.00	105.00	317,514.92
102270 Cash - Curb Stop Replacement Fee	408,939.29	3,461.17	1.00	3,460.17	412,399.46
102312 RevBnd/CurYearDebt-DNRC/CarbonTank	11,272.50	11,582.50	0.00	11,582.50	22,855.00
102313 RevBnd/CurYearDebt-DNRC/NE WtrLine	11,960.81	11,770.83	0.00	11,770.83	23,731.64
102315 RevBnd/CurYearDebt-ARRA/NE Water Li	998.20	1,515.10	0.00	1,515.10	2,513.30
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	156,784.31	164,179.76	151,572.48	12,607.28	169,391.59
122020 Accounts Receivable-\$2.00 State Ass	6,876.20	2.00	5,616.61 (	5,614.61)	1,261.59
132000 Due From Government (Short Term)	288,262.68	0.00	0.00	0.00	288,262.68
162000 Deferred outflows-GASB68	93,363.00	0.00	0.00	0.00	93,363.00
172000 Revenues (Credit)	( 2,047,353.15)	5,970.67	395,540.69 (	389,570.02)	( 2,436,923.17)
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	1,385,686.55	0.00	0.00	0.00	1,385,686.55
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	3,752,487.07	0.00	0.00	0.00	3,752,487.07
189310 Allowance for Depr - Treatment Plan(	2,126,355.00)	0.00	0.00	0.00	( 2,126,355.00)
189400 Transmission & Distribution	14,260,517.57	0.00	0.00	0.00	14,260,517.57
189410 Allowance for Depr - Trans & Distri(	4,743,707.00)	0.00	0.00	0.00	( 4,743,707.00)
<b>Total ASSETS</b>	<b>18,815,487.54</b>	<b>586,628.91</b>	<b>750,009.55 (</b>	<b>163,380.64)</b>	<b>18,652,106.90</b>
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	80,760.84	99,010.80	99,010.80	0.00	80,760.84
214000 Deposits Payable	101,900.00	1,100.00	1,800.00	700.00	102,600.00
214010 Refunds Payable	( 379.52)	255.89	255.89	0.00	( 379.52)
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)	( 2,368,274.17)	164,080.64	0.00 (	164,080.64)	( 2,532,354.81)
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)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
272000 Unreserved Retained Earnings	14,818,165.92	0.00	0.00	0.00	14,818,165.92
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>18,815,487.54</b>	<b>264,447.33</b>	<b>101,066.69 (</b>	<b>163,380.64)</b>	<b>18,652,106.90</b>
<b>5310 SEWER UTILITY</b>					
<b>ASSETS</b>					
101000 Cash - Operating	3,165,122.86	167,642.38	104,106.58	63,535.80	3,228,658.66
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	8,637.94	8,400.42	0.00	8,400.42	17,038.36
102317 RevBnd/CurYearDebt-WWTP Phase II (	82,378.24)	16,552.24	0.00	16,552.24 (	65,826.00)
102390 REV BOND/RESERVE-Sewer Phase 1	101,735.00	0.00	0.00	0.00	101,735.00
102396 REV BOND/RESERVE-SEWER PHASE II	201,275.00	0.00	0.00	0.00	201,275.00
122000 Accounts Receivable	192,456.65	170,850.60	165,085.41	5,765.19	198,221.84
162000 Deferred outflows-GASB68	75,324.00	0.00	0.00	0.00	75,324.00
172000 Revenues (Credit)	( 1,225,440.39)	0.00	173,126.55 (	173,126.55)	( 1,398,566.94)
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	279,421.33	0.00	0.00	0.00	279,421.33
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	4,029,119.36	0.00	0.00	0.00	4,029,119.36
189410 Allowance for Depr - Trans & Distri(	1,793,847.00)	0.00	0.00	0.00	( 1,793,847.00)
<b>Total ASSETS</b>	<b>16,396,734.10</b>	<b>363,445.64</b>	<b>442,318.54 (</b>	<b>78,872.90)</b>	<b>16,317,861.20</b>
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	30,872.00	26,449.22	26,449.22	0.00	30,872.00
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)	( 1,148,698.18)	79,032.90	160.00 (	78,872.90)	( 1,227,571.08)
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	9,257,047.31	0.00	0.00	0.00	9,257,047.31
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>16,396,734.10</b>	<b>105,482.12</b>	<b>26,609.22 (</b>	<b>78,872.90)</b>	<b>16,317,861.20</b>
<b>5510 AMBULANCE FUND</b>					
<b>ASSETS</b>					
101000 Cash - Operating (	2,229.39)	44,350.29	227,629.92 (	183,279.63)	( 185,509.02)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
113216 Tax Receivables real-2016	( 2.10)	0.00	0.00	0.00	( 2.10)
113217 Tax receivables real-2017	( 2.49)	0.00	0.00	0.00	( 2.49)
113218 Tax Receivables real-2018	35.26	0.00	1.66	( 1.66)	33.60
113219 Tax receivables Real-2019	36.00	0.00	1.57	( 1.57)	34.43
113220 Tax receivables Real-2020	( 5,340.93)	0.00	21.23	( 21.23)	( 5,362.16)
115217 Tax receivable personal-2017	0.00	0.00	0.06	( 0.06)	( 0.06)
115218 Tax Receivable Personal-2018	0.00	0.00	0.05	( 0.05)	( 0.05)
115219 Tax Receivable Personal-2019	3.01	0.00	0.05	( 0.05)	2.96
115220 Tax Receivable Personal-2020	4.73	0.00	1.16	( 1.16)	3.57
122000 Accounts Receivable	319,511.44	119,195.19	73,721.35	45,473.84	364,985.28
122100 Acct Receivable	( 190,339.86)	0.00	0.00	0.00	( 190,339.86)
132000 Due From Government (Short Term)	132,406.39	0.00	0.00	0.00	132,406.39
162000 Deferred outflows-GASB68	69,825.00	0.00	0.00	0.00	69,825.00
172000 Revenues (Credit)	( 911,957.90)	0.00	125,052.89	( 125,052.89)	( 1,037,010.79)
182100 Allowance for Depr - Buildings (Cre	188.00)	0.00	0.00	0.00	( 188.00)
186000 Machinery and Equipment	829,615.41	0.00	0.00	0.00	829,615.41
186100 Allowance for Depr - Machinery & Eq	( 369,543.00)	0.00	0.00	0.00	( 369,543.00)
<b>Total ASSETS</b>	<b>( 128,166.43)</b>	<b>163,545.48</b>	<b>426,429.94</b>	<b>( 262,884.46)</b>	<b>( 391,050.89)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	0.00	168,768.92	168,768.92	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	( 5,463.70)	24.46	0.00	( 24.46)	( 5,488.16)
223200 Deferred Revenue - Pers Prop Taxes	( 22.90)	1.32	0.00	( 1.32)	( 24.22)
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)	( 880,202.91)	262,858.68	0.00	( 262,858.68)	( 1,143,061.59)
271000 Unreserved Fund Balance	( 139,528.00)	0.00	0.00	0.00	( 139,528.00)
272000 Unreserved Retained Earnings	606,420.09	0.00	0.00	0.00	606,420.09
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>( 128,166.43)</b>	<b>431,653.38</b>	<b>168,768.92</b>	<b>( 262,884.46)</b>	<b>( 391,050.89)</b>
<b>5610 AIRPORT OPERATING</b>					
<b>ASSETS</b>					
101000 Cash - Operating	341,568.67	24,775.65	42,106.15	( 17,330.50)	324,238.17
102117 Airport Improvement	94,064.80	0.00	0.00	0.00	94,064.80
102230 Cash - Surplus/Credit Card Acct	98.60	13,086.38	13,086.38	0.00	98.60
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	( 3.74)	0.00	0.00	0.00	( 3.74)
113218 Tax Receivables real-2018	52.89	0.00	2.49	( 2.49)	50.40
113219 Tax receivables Real-2019	54.00	0.00	2.35	( 2.35)	51.65
113220 Tax receivables Real-2020	( 8,012.65)	0.00	31.85	( 31.85)	( 8,044.50)
115217 Tax receivable personal-2017	0.00	0.00	0.08	( 0.08)	( 0.08)
115218 Tax Receivable Personal-2018	0.00	0.00	0.08	( 0.08)	( 0.08)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
115219 Tax Receivable Personal-2019	4.52	0.00	0.08 (	0.08)	4.44
115220 Tax Receivable Personal-2020	7.10	0.00	1.73 (	1.73)	5.37
132000 Due From Government (Short Term)	87,116.99	0.00	0.00	0.00	87,116.99
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)	( 761,014.97)	305.00	25,080.65 (	24,775.65) (	785,790.62)
181000 Land	19,983.00	0.00	0.00	0.00	19,983.00
182000 Buildings	728,875.00	0.00	0.00	0.00	728,875.00
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(	555,471.00)	0.00	0.00	0.00 (	555,471.00)
188000 Const. Work in Progress-NE Wtr Line	299,160.00	0.00	0.00	0.00	299,160.00
<b>Total ASSETS</b>	<b>10,194,566.74</b>	<b>38,167.03</b>	<b>80,311.84 (</b>	<b>42,144.81)</b>	<b>10,152,421.93</b>
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	0.00	29,704.63	29,704.63	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes (	8,196.84)	36.69	0.00 (	36.69) (	8,233.53)
223200 Deferred Revenue - Pers Prop Taxes (	34.35)	1.97	0.00 (	1.97) (	36.32)
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)	( 466,963.76)	42,106.15	0.00 (	42,106.15) (	509,069.91)
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	10,480,578.02	0.00	0.00	0.00	10,480,578.02
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>10,194,566.74</b>	<b>71,849.44</b>	<b>29,704.63 (</b>	<b>42,144.81)</b>	<b>10,152,421.93</b>
<b>6040 PUBLIC WORKS</b>					
<b>ASSETS</b>					
101000 Cash - Operating	59,779.63	4,000.00	12,831.74 (	8,831.74)	50,947.89
172000 Revenues (Credit)	( 65,693.52)	0.00	4,000.00 (	4,000.00) (	69,693.52)
<b>Total ASSETS</b>	<b>( 5,913.89)</b>	<b>4,000.00</b>	<b>16,831.74 (</b>	<b>12,831.74) (</b>	<b>18,745.63)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
202000 Accounts Payable	0.00	1,442.07	1,442.07	0.00	0.00
239000 Compensated Absences Payable	5,215.00	0.00	0.00	0.00	5,215.00
242000 Expenditures (Debit)	( 62,050.41)	12,831.74	0.00 (	12,831.74) (	74,882.15)
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
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>( 5,913.89)</b>	<b>14,273.81</b>	<b>1,442.07 (</b>	<b>12,831.74) (</b>	<b>18,745.63)</b>

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	0.00	19,768.00	19,768.00	0.00	0.00
Total ASSETS	0.00	19,768.00	19,768.00	0.00	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	19,768.00	19,768.00	0.00	0.00
212500 Due to Others	0.00	19,768.00	19,768.00	0.00	0.00
Total LIABILITIES AND FUND EQUITY	0.00	39,536.00	39,536.00	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	260.00	630.00	0.00	630.00	890.00
Total ASSETS	260.00	630.00	0.00	630.00	890.00
LIABILITIES AND FUND EQUITY					
212200 Due to Federal, Soc Sec & Medicare	260.00	0.00	630.00	630.00	890.00
Total LIABILITIES AND FUND EQUITY	260.00	0.00	630.00	630.00	890.00
7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG					
ASSETS					
101000 Cash - Operating	462.11	713.91	0.00	713.91	1,176.02
Total ASSETS	462.11	713.91	0.00	713.91	1,176.02
LIABILITIES AND FUND EQUITY					
212500 Due to Others	462.11	0.00	713.91	713.91	1,176.02
Total LIABILITIES AND FUND EQUITY	462.11	0.00	713.91	713.91	1,176.02
7910 PAYROLL FUND					
ASSETS					
101000 Cash - Operating	109,864.92	531,405.82	511,059.79	20,346.03	130,210.95
Total ASSETS	109,864.92	531,405.82	511,059.79	20,346.03	130,210.95
LIABILITIES AND FUND EQUITY					



Account	Beginning	Debit	Credit	Net Change	Ending Balance
201000 Warrants Payable	93,189.52	98,913.41	106,178.53	7,265.12	100,454.64
212200 Due to Federal, Soc Sec & Medicare	0.00	65,587.58	65,587.58	0.00	0.00
212202 Due to State Unemployment	583.80	0.14	568.37	568.23	1,152.03
212203 Due to Worker's Compensation	14,721.90	0.00	12,776.58	12,776.58	27,498.48
212204 Due to State Income Tax	( 0.14)	16,315.00	16,315.14	0.14	0.00
212205 Due to MPORS-GABA	0.00	16,016.13	16,016.13	0.00	0.00
212207 Due to AFLAC, AFLAC PRETAX	0.00	676.64	676.64	0.00	0.00
212208 Due to Health Ins, Dental, Vision	893.55	81,582.90	81,544.05 (	38.85)	854.70
212209 Due to PERS Retirement	111.16	35,434.68	35,209.49 (	225.19) (	114.03)
212210 Due to FURS-GABA Retirement	365.13	18,490.35	18,490.35	0.00	365.13
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>109,864.92</b>	<b>333,016.83</b>	<b>353,362.86</b>	<b>20,346.03</b>	<b>130,210.95</b>
7930 CLAIMS FUND					
ASSETS					
101000 Cash - Operating	171,665.86	469,076.72	287,213.51	181,863.21	353,529.07
<b>Total ASSETS</b>	<b>171,665.86</b>	<b>469,076.72</b>	<b>287,213.51</b>	<b>181,863.21</b>	<b>353,529.07</b>
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	171,665.86	287,213.51	469,076.72	181,863.21	353,529.07
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>171,665.86</b>	<b>287,213.51</b>	<b>469,076.72</b>	<b>181,863.21</b>	<b>353,529.07</b>
7980 CUSTER CO WATER & SEWER DISTRICT					
ASSETS					
101000 Cash - Operating	( 1,181.11)	17,664.52	17,664.52	0.00 (	1,181.11)
122000 Accounts Receivable	20,538.59	18,889.00	17,664.52	1,224.48	21,763.07
<b>Total ASSETS</b>	<b>19,357.48</b>	<b>36,553.52</b>	<b>35,329.04</b>	<b>1,224.48</b>	<b>20,581.96</b>
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	17,623.40	17,623.40	0.00	0.00
211020 Due to Custer Water & Sewer Dist	19,357.48	17,623.40	18,847.88	1,224.48	20,581.96
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>19,357.48</b>	<b>35,246.80</b>	<b>36,471.28</b>	<b>1,224.48</b>	<b>20,581.96</b>
7981 Interest Clearing					
ASSETS					
101000 Cash - Operating	1,909.32	1,863.10	3,772.42 (	1,909.32)	0.00
<b>Total ASSETS</b>	<b>1,909.32</b>	<b>1,863.10</b>	<b>3,772.42 (</b>	<b>1,909.32)</b>	<b>0.00</b>
LIABILITIES AND FUND EQUITY					
212500 Due to Others	1,909.32	3,772.42	1,863.10 (	1,909.32)	0.00
<b>Total LIABILITIES AND FUND EQUITY</b>	<b>1,909.32</b>	<b>3,772.42</b>	<b>1,863.10 (</b>	<b>1,909.32)</b>	<b>0.00</b>
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
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