

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 6 / 21

Account	Beginning	Debit	Credit	Net Change	Ending Balance
1000 GENERAL					
ASSETS					
101000 Cash - Operating	1,123,926.27	725,286.83	467,612.08	257,674.75	1,381,601.02
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	2,777.38	50.00	0.00	50.00	2,827.38
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	2,077.84	0.00	0.00	0.00	2,077.84
113218 Tax Receivables real-2018	5,808.39	315.82	171.81	144.01	5,952.40
113219 Tax receivables Real-2019	5,592.13	300.45	256.79	43.66	5,635.79
113220 Tax receivables Real-2020	(1,707,349.24)	1,803,139.26	69,324.53	1,733,814.73	26,465.49
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	0.00	0.00	20.75
115220 Tax Receivable Personal-2020	(0.03)	0.00	0.00	0.00	(0.03)
115221 Tax Receivable Personal-2021	(3,439.10)	35,101.99	24,945.63	10,156.36	6,717.26
122000 Accounts Receivable	25,841.47	8,756.55	33,798.47	(25,041.92)	799.55
122100 Acct Receivable	1,670.31	0.00	1,670.31	(1,670.31)	0.00
132000 Due From Government (Short Term)	25,351.00	3,031.45	25,351.00	(22,319.55)	3,031.45
172000 Revenues (Credit)	(4,566,616.08)	26,457.11	1,352,248.73	(1,325,791.62)	(5,892,407.70)
Total ASSETS	(5,060,259.15)	2,602,439.46	1,975,379.35	627,060.11	(4,433,199.04)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	3,395.61	105,747.50	116,332.69	10,585.19	13,980.80
223100 Deferred Revenue - Real Prop Taxes	(1,692,700.25)	69,753.13	1,803,755.53	1,734,002.40	41,302.15
223200 Deferred Revenue - Pers Prop Taxes	(3,346.20)	24,945.63	35,101.99	10,156.36	6,810.16
242000 Expenditures (Debit)	(4,451,500.03)	1,193,804.92	67,296.08	(1,126,508.84)	(5,578,008.87)
271000 Unreserved Fund Balance	1,083,891.72	1,175.00	0.00	(1,175.00)	1,082,716.72
Total LIABILITIES AND FUND EQUITY	(5,060,259.15)	1,395,426.18	2,022,486.29	627,060.11	(4,433,199.04)
2220 LIBRARY					
ASSETS					
101000 Cash - Operating	87,237.14	67,427.35	50,028.75	17,398.60	104,635.74

Account	Beginning	Debit	Credit	Net Change	Ending Balance
101021 Cash-One Time Endowments	0.00	1,000.00	0.00	1,000.00	1,000.00
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)	(289,103.14)	0.00	68,427.35	(68,427.35)	(357,530.49)
Total ASSETS	(191,277.40)	68,427.35	118,456.10	(50,028.75)	(241,306.15)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	6,009.42	6,009.42	0.00	0.00
242000 Expenditures (Debit)	(271,865.36)	50,028.75	0.00	(50,028.75)	(321,894.11)
271000 Unreserved Fund Balance	80,587.96	0.00	0.00	0.00	80,587.96
Total LIABILITIES AND FUND EQUITY	(191,277.40)	56,038.17	6,009.42	(50,028.75)	(241,306.15)
2260 EMERGENCY DISASTER					
ASSETS					
101000 Cash - Operating	341.36	13.52	330.00	(316.48)	24.88
113218 Tax Receivables real-2018	(33.31)	35.11	1.80	33.31	0.00
115219 Tax Receivable Personal-2019	(6.47)	6.47	0.00	6.47	0.00
172000 Revenues (Credit)	(71.60)	0.00	13.52	(13.52)	(85.12)
Total ASSETS	229.98	55.10	345.32	(290.22)	(60.24)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	(33.31)	1.80	35.11	33.31	0.00
223200 Deferred Revenue - Pers Prop Taxes	(6.47)	0.00	6.47	6.47	0.00
242000 Expenditures (Debit)	0.00	330.00	0.00	(330.00)	(330.00)
271000 Unreserved Fund Balance	269.76	0.00	0.00	0.00	269.76
Total LIABILITIES AND FUND EQUITY	229.98	331.80	41.58	(290.22)	(60.24)
2270 Health					
ASSETS					
101000 Cash - Operating	20,076.63	0.00	0.00	0.00	20,076.63
172000 Revenues (Credit)	(13,000.00)	0.00	0.00	0.00	(13,000.00)
Total ASSETS	7,076.63	0.00	0.00	0.00	7,076.63
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	0.00	13,976.16	13,976.16	13,976.16
242000 Expenditures (Debit)	0.00	13,976.16	0.00	(13,976.16)	(13,976.16)
271000 Unreserved Fund Balance	7,076.63	0.00	0.00	0.00	7,076.63
Total LIABILITIES AND FUND EQUITY	7,076.63	13,976.16	13,976.16	0.00	7,076.63
2310 TIFD-Downtown					
ASSETS					
101000 Cash - Operating	252,002.95	6,631.96	437.72	6,194.24	258,197.19

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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)	(120,052.39)	0.00	6,631.96 (	6,631.96) (	126,684.35)
Total ASSETS	134,298.53	6,631.96	7,069.68 (	437.72)	133,860.81
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	159.19	159.19	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	1,850.79	0.00	0.00	0.00	1,850.79
223200 Expenditures (Debit)	497.18	0.00	0.00	0.00	497.18
242000 Expenditures (Debit)	(17,568.04)	437.72	0.00 (	437.72) (	18,005.76)
271000 Unreserved Fund Balance	149,518.60	0.00	0.00	0.00	149,518.60
Total LIABILITIES AND FUND EQUITY	134,298.53	596.91	159.19 (	437.72)	133,860.81
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	146,468.51	14,770.93	143,559.35 (	128,788.42)	17,680.09
113216 Tax Receivables real-2016	(47.22)	0.00	0.00	0.00 (	47.22)
113217 Tax receivables real-2017	(71.29)	0.00	0.00	0.00 (	71.29)
113218 Tax Receivables real-2018	731.66	39.78	21.64	18.14	749.80
113219 Tax receivables Real-2019	796.96	42.82	36.60	6.22	803.18
113220 Tax receivables Real-2020	(265,852.70)	280,768.26	10,794.57	269,973.69	4,120.99
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	0.00	0.00	2.62
115221 Tax Receivable Personal-2021	(535.51)	5,465.76	3,884.30	1,581.46	1,045.95
172000 Revenues (Credit)	(270,928.69)	0.00	14,770.93 (	14,770.93) (	285,699.62)
Total ASSETS	(389,438.11)	301,087.55	173,067.39	128,020.16 (	261,417.95)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	(264,442.59)	10,852.81	280,850.86	269,998.05	5,555.46

Account	Beginning	Debit	Credit	Net Change	Ending Balance
223200 Deferred Revenue - Pers Prop Taxes (	535.34)	3,884.30	5,465.76	1,581.46	1,046.12
242000 Expenditures (Debit) (	143,559.35)	143,559.35	0.00 (	143,559.35) (	287,118.70)
271000 Unreserved Fund Balance	19,099.17	0.00	0.00	0.00	19,099.17
Total LIABILITIES AND FUND EQUITY (	389,438.11)	158,296.46	286,316.62	128,020.16 (	261,417.95)
2390 DRUG FORFEITURE					
ASSETS					
101000 Cash - Operating	4,652.42	0.00	0.00	0.00	4,652.42
172000 Revenues (Credit) (	2,252.42)	0.00	0.00	0.00 (	2,252.42)
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	82,780.40	42,093.67	31,543.39	10,550.28	93,330.68
172000 Revenues (Credit) (	57,134.39)	0.00	42,093.67 (	42,093.67) (	99,228.06)
Total ASSETS	25,646.01	42,093.67	73,637.06 (	31,543.39) (	5,897.38)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	29,405.02	29,405.02	0.00	0.00
242000 Expenditures (Debit) (	84,774.20)	31,543.39	0.00 (	31,543.39) (	116,317.59)
271000 Unreserved Fund Balance	110,420.21	0.00	0.00	0.00	110,420.21
Total LIABILITIES AND FUND EQUITY	25,646.01	60,948.41	29,405.02 (	31,543.39) (	5,897.38)
2400 LTG M D#165-(Gen City)					
ASSETS					
101000 Cash - Operating	98,937.11	7,755.26	13,219.44 (	5,464.18)	93,472.93
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	662.56	0.00	0.00	0.00	662.56
118180 Special Assessments Received-2018	1,402.22	0.00	198.65 (	198.65)	1,203.57
118190 Special Assessments Receivables-201	1,199.52	0.00	106.02 (	106.02)	1,093.50
118200 Special Assmts Receivable 2000	11,351.78	0.00	7,260.22 (	7,260.22)	4,091.56
172000 Revenues (Credit) (	156,305.34)	0.00	7,755.26 (	7,755.26) (	164,060.60)
Total ASSETS (	42,587.24)	7,755.26	28,539.59 (	20,784.33) (	63,371.57)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	13,219.44	13,219.44	0.00	0.00

Account	Beginning	Debit	Credit	Net Change	Ending Balance
223000 Deferred Revenue/Uncollected Taxes	14,780.99	7,564.89	0.00 (	7,564.89)	7,216.10
242000 Expenditures (Debit)	(142,149.75)	13,219.44	0.00 (	13,219.44)	(155,369.19)
271000 Unreserved Fund Balance	84,781.52	0.00	0.00	0.00	84,781.52
Total LIABILITIES AND FUND EQUITY	(42,587.24)	34,003.77	13,219.44 (	20,784.33)	(63,371.57)
2420 LTG M D#167-(MilesAddn Etc)					
ASSETS					
101000 Cash - Operating	18,214.52	901.34	1,673.23 (	771.89)	17,442.63
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	157.52	0.00	0.00	0.00	157.52
118200 Special Assmts Receivable 2000	1,176.05	0.00	885.30 (	885.30)	290.75
172000 Revenues (Credit)	(15,296.92)	0.00	901.34 (	901.34)	(16,198.26)
Total ASSETS	4,317.39	901.34	3,459.87 (	2,558.53)	1,758.86
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,673.23	1,673.23	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	1,399.79	885.30	0.00 (	885.30)	514.49
242000 Expenditures (Debit)	(18,804.06)	1,673.23	0.00 (	1,673.23)	(20,477.29)
271000 Unreserved Fund Balance	21,721.66	0.00	0.00	0.00	21,721.66
Total LIABILITIES AND FUND EQUITY	4,317.39	4,231.76	1,673.23 (	2,558.53)	1,758.86
2430 LTG M D#171-(Balsam Est)					
ASSETS					
101000 Cash - Operating	1,685.87	135.67	181.75 (	46.08)	1,639.79
118200 Special Assmts Receivable 2000	133.38	0.00	133.38 (	133.38)	0.00
172000 Revenues (Credit)	(4,605.51)	0.00	135.67 (	135.67)	(4,741.18)
Total ASSETS	(2,786.26)	135.67	450.80 (	315.13)	(3,101.39)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	181.75	181.75	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	133.38	133.38	0.00 (	133.38)	0.00
242000 Expenditures (Debit)	(7,185.94)	181.75	0.00 (	181.75)	(7,367.69)
271000 Unreserved Fund Balance	4,266.30	0.00	0.00	0.00	4,266.30
Total LIABILITIES AND FUND EQUITY	(2,786.26)	496.88	181.75 (	315.13)	(3,101.39)
2440 LTG M D#172-(Main Str)					
ASSETS					
101000 Cash - Operating	12,948.67	988.17	1,688.33 (	700.16)	12,248.51
118200 Special Assmts Receivable 2000	1,470.08	0.00	971.43 (	971.43)	498.65
172000 Revenues (Credit)	(29,385.93)	0.00	988.17 (	988.17)	(30,374.10)
Total ASSETS	(14,967.18)	988.17	3,647.93 (	2,659.76)	(17,626.94)
LIABILITIES AND FUND EQUITY					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
202000 Accounts Payable	0.00	1,688.33	1,688.33	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	1,470.08	971.43	0.00 (	971.43)	498.65
242000 Expenditures (Debit)	(25,804.72)	1,688.33	0.00 (	1,688.33)	(27,493.05)
271000 Unreserved Fund Balance	9,367.46	0.00	0.00	0.00	9,367.46
Total LIABILITIES AND FUND EQUITY	(14,967.18)	4,348.09	1,688.33 (	2,659.76)	(17,626.94)
2450 LTG M D#195-(SG-Trico)					
ASSETS					
101000 Cash - Operating	1,615.16	75.32	525.00 (	449.68)	1,165.48
118200 Special Assmts Receivable 2000	158.15	0.00	73.97 (	73.97)	84.18
172000 Revenues (Credit)	(3,047.33)	0.00	75.32 (	75.32)	(3,122.65)
Total ASSETS	(1,274.02)	75.32	674.29 (	598.97)	(1,872.99)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	525.00	525.00	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	158.15	73.97	0.00 (	73.97)	84.18
242000 Expenditures (Debit)	(6,659.72)	525.00	0.00 (	525.00)	(7,184.72)
271000 Unreserved Fund Balance	5,227.55	0.00	0.00	0.00	5,227.55
Total LIABILITIES AND FUND EQUITY	(1,274.02)	1,123.97	525.00 (	598.97)	(1,872.99)
2470 LTG M D#202-(SG-MDU&NV)					
ASSETS					
101000 Cash - Operating	4,854.79	280.34	454.19 (	173.85)	4,680.94
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	380.75	0.00	275.45 (	275.45)	105.30
172000 Revenues (Credit)	(5,627.91)	0.00	280.34 (	280.34)	(5,908.25)
Total ASSETS	(152.61)	280.34	1,009.98 (	729.64)	(882.25)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	454.19	454.19	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	620.51	275.45	0.00 (	275.45)	345.06
242000 Expenditures (Debit)	(5,871.31)	454.19	0.00 (	454.19)	(6,325.50)
271000 Unreserved Fund Balance	5,098.19	0.00	0.00	0.00	5,098.19
Total LIABILITIES AND FUND EQUITY	(152.61)	1,183.83	454.19 (	729.64)	(882.25)
2480 LTG M M#173-(Milestown Estates)					
ASSETS					
101000 Cash - Operating	1,622.54	83.37	33.01	50.36	1,672.90
118200 Special Assmts Receivable 2000	359.22	0.00	81.89 (	81.89)	277.33
172000 Revenues (Credit)	(2,921.98)	0.00	83.37 (	83.37)	(3,005.35)
Total ASSETS	(940.22)	83.37	198.27 (	114.90)	(1,055.12)
LIABILITIES AND FUND EQUITY					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
202000 Accounts Payable	0.00	33.01	33.01	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	359.22	81.89	0.00 (	81.89)	277.33
242000 Expenditures (Debit)	(2,407.52)	33.01	0.00 (	33.01)	(2,440.53)
271000 Unreserved Fund Balance	1,108.08	0.00	0.00	0.00	1,108.08
Total LIABILITIES AND FUND EQUITY	(940.22)	147.91	33.01 (	114.90)	(1,055.12)
2510 STR MAINT DIST #204					
ASSETS					
101000 Cash - Operating	599,596.24	110,175.14	220,850.48 (	110,675.34)	488,920.90
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	1,145.70	0.00	0.00	0.00	1,145.70
118180 Special Assessments Received-2018	5,249.38	0.00	0.00	0.00	5,249.38
118190 Special Assessments Receivables-201	9,682.34	0.00	989.40 (	989.40)	8,692.94
118200 Special Assmts Receivable 2000	104,519.16	0.00	73,513.06 (	73,513.06)	31,006.10
132000 Due From Government (Short Term)	18,400.00	0.00	18,400.00 (	18,400.00)	0.00
172000 Revenues (Credit)	(2,470,833.20)	28,613.00	119,083.14 (	90,470.14)	(2,561,303.34)
Total ASSETS	(1,731,960.32)	138,788.14	432,836.08 (	294,047.94)	(2,026,008.26)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	77,439.76	107,631.80	30,528.96 (	77,102.84)	336.92
223000 Deferred Revenue/Uncollected Taxes	120,876.65	74,502.46	0.00 (	74,502.46)	46,374.19
242000 Expenditures (Debit)	(2,287,436.85)	1,615,132.00	1,471,384.36 (	143,747.64)	(2,431,184.49)
271000 Unreserved Fund Balance	357,160.12	0.00	1,305.00	1,305.00	358,465.12
Total LIABILITIES AND FUND EQUITY	(1,731,960.32)	1,797,266.26	1,503,218.32 (	294,047.94)	(2,026,008.26)
2520 STR MAINT DIST #205					
ASSETS					
101000 Cash - Operating	271,303.48	20,800.21	29,246.65 (	8,446.44)	262,857.04
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	851.08 (	851.08)	3,665.27
118190 Special Assessments Receivables-201	1,348.01	0.00	0.00	0.00	1,348.01
118200 Special Assmts Receivable 2000	20,186.53	0.00	10,957.62 (	10,957.62)	9,228.91
132000 Due From Government (Short Term)	4,600.00	0.00	4,600.00 (	4,600.00)	0.00
172000 Revenues (Credit)	(226,167.23)	4,600.00	20,930.21 (	16,330.21)	(242,497.44)
Total ASSETS	78,175.76	25,400.21	66,585.56 (	41,185.35)	36,990.41
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	4,656.05	4,740.28	84.23	84.23

Account	Beginning	Debit	Credit	Net Change	Ending Balance
223000 Deferred Revenue/Uncollected Taxes	28,439.35	11,808.70	0.00 (	11,808.70)	16,630.65
242000 Expenditures (Debit)	(190,751.20)	29,330.88	0.00 (	29,330.88)	(220,082.08)
271000 Unreserved Fund Balance	240,487.61	130.00	0.00 (	130.00)	240,357.61
Total LIABILITIES AND FUND EQUITY	78,175.76	45,925.63	4,740.28 (	41,185.35)	36,990.41
2540 STR MAINT DIST#207-(MILESTOWN ESTATES)					
ASSETS					
101000 Cash - Operating	4,823.65	115.87	466.83 (	350.96)	4,472.69
118200 Special Assmts Receivable 2000	478.31	0.00	109.03 (	109.03)	369.28
172000 Revenues (Credit)	(4,160.09)	0.00	115.87 (	115.87)	(4,275.96)
Total ASSETS	1,141.87	115.87	691.73 (	575.86)	566.01
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	4.18	4.18	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	478.31	109.03	0.00 (	109.03)	369.28
242000 Expenditures (Debit)	(4,814.19)	466.83	0.00 (	466.83)	(5,281.02)
271000 Unreserved Fund Balance	5,477.75	0.00	0.00	0.00	5,477.75
Total LIABILITIES AND FUND EQUITY	1,141.87	580.04	4.18 (	575.86)	566.01
2701 Fire Grants					
ASSETS					
101000 Cash - Operating	6,460.70	0.00	0.00	0.00	6,460.70
172000 Revenues (Credit)	(352.00)	0.00	0.00	0.00 (	352.00)
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	28,572.41	14,184.04	42,756.45 (	28,572.41)	0.00
172000 Revenues (Credit)	(156,024.39)	0.00	14,184.04 (	14,184.04)	(170,208.43)
Total ASSETS	(127,451.98)	14,184.04	56,940.49 (	42,756.45)	(170,208.43)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(127,452.14)	42,756.45	0.00 (	42,756.45)	(170,208.59)
271000 Unreserved Fund Balance	0.16	0.00	0.00	0.00	0.16
Total LIABILITIES AND FUND EQUITY	(127,451.98)	42,756.45	0.00 (	42,756.45)	(170,208.43)
2821 HB473- Fuel Tax					
ASSETS					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
102131 Restricted Cash- HB473	195,415.27	0.00	0.00	0.00	195,415.27
172000 Revenues (Credit)	(195,414.18)	0.00	0.00	0.00	(195,414.18)
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					
ASSETS					
101000 Cash - Operating	136,359.23	16.82	29,284.02	(29,267.20)	107,092.03
172000 Revenues (Credit)	(209,453.92)	0.00	16.82	(16.82)	(209,470.74)
Total ASSETS	(73,094.69)	16.82	29,300.84	(29,284.02)	(102,378.71)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	14,360.77	20,005.77	5,645.00	5,645.00
242000 Expenditures (Debit)	(219,371.56)	97,162.02	62,233.00	(34,929.02)	(254,300.58)
271000 Unreserved Fund Balance	146,276.87	0.00	0.00	0.00	146,276.87
Total LIABILITIES AND FUND EQUITY	(73,094.69)	111,522.79	82,238.77	(29,284.02)	(102,378.71)
2880 LIBRARY GRANTS					
ASSETS					
101000 Cash - Operating	150.50	63.00	265.50	(202.50)	(52.00)
101003 Cash - per capita	22,528.91	0.00	0.00	0.00	22,528.91
101020 Cash - Partners Program	28,205.64	0.00	195.00	(195.00)	28,010.64
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)	(11,154.92)	0.00	63.00	(63.00)	(11,217.92)
Total ASSETS	145,778.08	63.00	523.50	(460.50)	145,317.58
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	460.50	460.50	0.00	0.00
242000 Expenditures (Debit)	(8,212.45)	460.50	0.00	(460.50)	(8,672.95)
271000 Unreserved Fund Balance	153,990.53	0.00	0.00	0.00	153,990.53
Total LIABILITIES AND FUND EQUITY	145,778.08	921.00	460.50	(460.50)	145,317.58
2935 Historic Preservation					
ASSETS					
101000 Cash - Operating	25,043.88	3,000.00	339.58	2,660.42	27,704.30
172000 Revenues (Credit)	(7,120.40)	0.00	3,000.00	(3,000.00)	(10,120.40)
Total ASSETS	17,923.48	3,000.00	3,339.58	(339.58)	17,583.90

Account	Beginning	Debit	Credit	Net Change	Ending Balance
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	61.03	61.03	0.00	0.00
242000 Expenditures (Debit)	(2,814.81)	339.58	0.00	(339.58)	(3,154.39)
271000 Unreserved Fund Balance	20,738.29	0.00	0.00	0.00	20,738.29
Total LIABILITIES AND FUND EQUITY	17,923.48	400.61	61.03	(339.58)	17,583.90
2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)					
ASSETS					
101000 Cash - Operating	(14,084.57)	21,150.50	7,065.93	14,084.57	0.00
101004 RSVP Non-Federal Cash Operating-Cus	15,507.14	77.62	10,320.10	(10,242.48)	5,264.66
101008 RSVP- Custer Excess	9,398.50	6,892.50	0.00	6,892.50	16,291.00
101021 Cash-One Time Endowments	(236.02)	236.02	0.00	236.02	0.00
103100 Petty Cash-	200.00	0.00	0.00	0.00	200.00
172000 Revenues (Credit)	(80,900.68)	0.00	18,165.66	(18,165.66)	(99,066.34)
Total ASSETS	(70,115.63)	28,356.64	35,551.69	(7,195.05)	(77,310.68)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	604.51	604.51	0.00	0.00
242000 Expenditures (Debit)	(92,590.05)	7,262.67	67.62	(7,195.05)	(99,785.10)
271000 Unreserved Fund Balance	22,474.42	0.00	0.00	0.00	22,474.42
Total LIABILITIES AND FUND EQUITY	(70,115.63)	7,867.18	672.13	(7,195.05)	(77,310.68)
2991 Federal Recovery Funds					
ASSETS					
101000 Cash - Operating	0.00	1,055,475.28	0.00	1,055,475.28	1,055,475.28
172000 Revenues (Credit)	0.00	1,055,475.28	1,055,475.28	0.00	0.00
Total ASSETS	0.00	2,110,950.56	1,055,475.28	1,055,475.28	1,055,475.28
LIABILITIES AND FUND EQUITY					
223800 Deferred Revenue-Other	0.00	0.00	1,055,475.28	1,055,475.28	1,055,475.28
Total LIABILITIES AND FUND EQUITY	0.00	0.00	1,055,475.28	1,055,475.28	1,055,475.28
3301 Judgement Settlement/Southgate					
ASSETS					
101000 Cash - Operating	93,464.58	5,194.50	100,850.00	(95,655.50)	(2,190.92)
113220 Tax receivables Real-2020	(94,124.98)	99,405.80	3,821.81	95,583.99	1,459.01
115221 Tax Receivable Personal-2021	(189.60)	1,935.15	1,375.24	559.91	370.31
122000 Accounts Receivable	100,000.00	0.00	100,000.00	100,000.00	0.00
172000 Revenues (Credit)	(194,314.58)	100,000.00	5,194.50	94,805.50	(99,509.08)
Total ASSETS	(95,164.58)	206,535.45	211,241.55	(4,706.10)	(99,870.68)
LIABILITIES AND FUND EQUITY					

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 6 / 21

Account	Beginning	Debit	Credit	Net Change	Ending Balance
202000 Accounts Payable	201,699.52	295,164.10	93,464.58 (	201,699.52)	0.00
223100 Deferred Revenue - Real Prop Taxes (	94,124.98)	3,821.81	99,405.80	95,583.99	1,459.01
223200 Deferred Revenue - Pers Prop Taxes (	189.60)	1,375.24	1,935.15	559.91	370.31
242000 Expenditures (Debit)	(100,850.00)	100,850.00	201,699.52	100,849.52 (	0.48)
271000 Unreserved Fund Balance	(101,699.52)	0.00	0.00	0.00 (	101,699.52)
Total LIABILITIES AND FUND EQUITY	(95,164.58)	401,211.15	396,505.05 (	4,706.10)	(99,870.68)
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					
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	8,304.47	292.04	0.00	292.04	8,596.51
118200 Special Assmts Receivable 2000	665.29	0.00	292.04 (	292.04)	373.25
119000 Special Assmt Recbl - Deferred	31,921.37	0.00	2,477.48 (	2,477.48)	29,443.89
172000 Revenues (Credit)	(3,119.23)	0.00	292.04 (	292.04)	(3,411.27)
Total ASSETS	37,771.90	292.04	3,061.56 (	2,769.52)	35,002.38
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	32,586.66	3,142.77	0.00 (	3,142.77)	29,443.89
223100 Deferred Revenue - Real Prop Taxes	0.00	0.00	373.25	373.25	373.25
242000 Expenditures (Debit)	(4,581.46)	0.00	0.00	0.00 (	4,581.46)
271000 Unreserved Fund Balance	9,766.70	0.00	0.00	0.00	9,766.70
Total LIABILITIES AND FUND EQUITY	37,771.90	3,142.77	373.25 (	2,769.52)	35,002.38
4000 General Fund Capitol Improvement Fund					
ASSETS					
101000 Cash - Operating	39,072.78	4.82	0.00	4.82	39,077.60
172000 Revenues (Credit)	(71.37)	0.00	4.82 (	4.82)	(76.19)
Total ASSETS	39,001.41	4.82	4.82	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
4010 Fire Dept Captial Imprvmt Fund					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101040 Cash - FD(Exhaust Removal & Turnout	1,000.00	0.00	0.00	0.00	1,000.00
172000 Revenues (Credit)	(1,000.00)	0.00	0.00	0.00	(1,000.00)
Total ASSETS	0.00	0.00	0.00	0.00	0.00
4050 Ambulance Capital Improvement Fund					
ASSETS					
101000 Cash - Operating	14,479.06	0.00	0.00	0.00	14,479.06
172000 Revenues (Credit)	(350.00)	0.00	0.00	0.00	(350.00)
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	74,789.22	20,675.95	0.00	20,675.95	95,465.17
122000 Accounts Receivable	0.00	10,800.00	0.00	10,800.00	10,800.00
172000 Revenues (Credit)	(78,566.77)	0.00	10,959.22	(10,959.22)	(89,525.99)
Total ASSETS	(3,777.55)	31,475.95	10,959.22	20,516.73	16,739.18
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(214,105.20)	0.00	20,516.73	20,516.73	(193,588.47)
271000 Unreserved Fund Balance	210,327.65	0.00	0.00	0.00	210,327.65
Total LIABILITIES AND FUND EQUITY	(3,777.55)	0.00	20,516.73	20,516.73	16,739.18
5210 WATER UTILITY					
ASSETS					
101000 Cash - Operating	1,526,575.41	304,002.64	155,550.45	148,452.19	1,675,027.60
101008 RSVP- Custer Excess	(40.47)	0.00	0.00	0.00	(40.47)
101010 Deposit Cash	105,850.00	4,500.00	1,800.00	2,700.00	108,550.00
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	319,949.92	0.00	0.00	0.00	319,949.92
102270 Cash - Curb Stop Replacement Fee	420,807.17	3,799.09	2,396.78	1,402.31	422,209.48
102312 RevBnd/CurYearDebt-DNRC/CarbonTank	57,602.50	11,582.50	69,185.00	(57,602.50)	0.00
102313 RevBnd/CurYearDebt-DNRC/NE WtrLine	59,044.13	11,770.83	70,815.00	(59,044.17)	(0.04)
102315 RevBnd/CurYearDebt-ARRA/NE Water Li	7,058.60	1,515.10	8,573.75	(7,058.65)	(0.05)
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

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 6 / 21

Account	Beginning	Debit	Credit	Net Change	Ending Balance
122000 Accounts Receivable	182,367.86	2,177,569.79	2,073,713.01	103,856.78	286,224.64
122020 Accounts Receivable-\$2.00 State Ass	16.00	0.00	16.00 (	16.00)	0.00
132000 Due From Government (Short Term)	288,262.68	0.00	288,262.68 (	288,262.68)	0.00
162000 Deferred outflows-GASB68	93,363.00	69,566.00	0.00	69,566.00	162,929.00
172000 Revenues (Credit)	(2,893,495.80)	2,187,145.48	2,309,734.37 (	122,588.89)	(3,016,084.69)
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	128,410.24	43,031.00	85,379.24	752,520.36
186100 Allowance for Depr - Machinery & Eq(	341,105.00)	19,125.00	51,125.00 (	32,000.00)	(373,105.00)
188000 Const. Work in Progress-NE Wtr Line	1,385,686.55	60,813.14	1,385,686.55 (	1,324,873.41)	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(	845,708.00)	0.00	70,444.00 (	70,444.00)	(916,152.00)
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	58,643.00 (	58,643.00)	(2,184,998.00)
189400 Transmission & Distribution	14,260,517.57	2,136,421.62	0.00	2,136,421.62	16,396,939.19
189410 Allowance for Depr - Trans & Distri(	4,743,707.00)	0.00	290,599.00 (	290,599.00)	(5,034,306.00)
Total ASSETS	18,315,825.63	7,116,221.43	6,879,575.59	236,645.84	18,552,471.47
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	81,058.34	271,154.72	211,317.98 (	59,836.74)	21,221.60
214000 Deposits Payable	105,850.00	3,850.00	4,500.00	650.00	106,500.00
214010 Refunds Payable	(1,161.80)	422.81	1,584.61	1,161.80	0.00
223899 Deferred inflows-GASB 68	86,560.00	12,289.00	0.00 (	12,289.00)	74,271.00
231000 BONDS PAYABLE	3,970,000.00	186,000.00	0.00 (	186,000.00)	3,784,000.00
237000 Net Pension liability-GASB 68	553,559.00	0.00	161,620.00	161,620.00	715,179.00
238000 Other Post Employment Benefits	144,330.00	0.00	0.00	0.00	144,330.00
239000 Compensated Absences Payable	101,042.00	0.00	2,026.00	2,026.00	103,068.00
242000 Expenditures (Debit)	(2,871,401.30)	883,709.02	1,213,022.80	329,313.78	(2,542,087.52)
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	14,818,165.92	0.00	0.00	0.00	14,818,165.92
Total LIABILITIES AND FUND EQUITY	18,315,825.63	1,357,425.55	1,594,071.39	236,645.84	18,552,471.47
5310 SEWER UTILITY					
ASSETS					
101000 Cash - Operating	3,363,379.83	179,540.00	172,630.61	6,909.39	3,370,289.22
102240 Cash - Replacement & Depreciation	195,098.39	0.00	0.00	0.00	195,098.39
102250 Cash - System Development Fees	151,320.91	240.00	0.00	240.00	151,560.91
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	42,239.62	8,400.42	50,640.00 (	42,239.58)	0.04
102317 RevBnd/CurYearDebt-WWTP Phase II (	16,169.28)	16,552.24	198,200.00 (	181,647.76)	(197,817.04)
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

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 6 / 21

Account	Beginning	Debit	Credit	Net Change	Ending Balance
122000 Accounts Receivable	198,941.49	185,557.05	186,245.67 (	688.62)	198,252.87
132000 Due From Government (Short Term)	0.00	382.50	0.00	382.50	382.50
162000 Deferred outflows-GASB68	75,324.00	57,099.00	0.00	57,099.00	132,423.00
172000 Revenues (Credit)	(1,914,040.41)	13,271.84	209,264.30 (	195,992.46)	(2,110,032.87)
181000 Land	2.00	0.00	0.00	0.00	2.00
186000 Machinery and Equipment	957,066.47	71,959.23	43,031.00	28,928.23	985,994.70
186100 Allowance for Depr - Machinery & Eq(	553,287.00)	19,125.00	61,045.00 (	41,920.00)	(595,207.00)
188000 Const. Work in Progress-NE Wtr Line	279,421.33	39,697.36	279,421.33 (	239,723.97)	39,697.36
189300 Treatment Plant	11,906,457.06	1.00	0.00	1.00	11,906,458.06
189310 Allowance for Depr - Treatment Plan(	1,872,248.00)	0.00	185,471.00 (	185,471.00)	(2,057,719.00)
189400 Transmission & Distribution	4,029,119.36	565,801.67	0.00	565,801.67	4,594,921.03
189410 Allowance for Depr - Trans & Distri(	1,793,847.00)	0.00	105,311.00 (	105,311.00)	(1,899,158.00)
Total ASSETS	16,013,646.53	1,157,627.31	1,491,259.91 (	333,632.60)	15,680,013.93
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	30,872.00	350,118.80	319,457.38 (	30,661.42)	210.58
214010 Refunds Payable	(46.84)	0.00	46.84	46.84	0.00
223899 Deferred inflows-GASB 68	69,835.00	9,470.00	0.00 (	9,470.00)	60,365.00
231300 Bonds Pay 1979 Issue	1,011,000.00	71,000.00	0.00 (	71,000.00)	940,000.00
231301 WWTP #2 Bonds Pay	5,189,755.00	268,755.00	0.00 (	268,755.00)	4,921,000.00
237000 Net Pension liability-GASB 68	446,600.00	0.00	134,670.00	134,670.00	581,270.00
238000 Other Post Employment Benefits	108,247.00	0.00	0.00	0.00	108,247.00
239000 Compensated Absences Payable	77,550.00	0.00	1,430.00	1,430.00	78,980.00
242000 Expenditures (Debit)	(1,531,785.75)	839,091.42	749,198.40 (	89,893.02)	(1,621,678.77)
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
Total LIABILITIES AND FUND EQUITY	16,013,646.53	1,538,435.22	1,204,802.62 (	333,632.60)	15,680,013.93
5510 AMBULANCE FUND					
ASSETS					
101000 Cash - Operating	61,964.93	54,078.45	73,095.89 (	19,017.44)	42,947.49
113216 Tax Receivables real-2016	(2.10)	0.00	0.00	0.00	(2.10)
113217 Tax receivables real-2017	(3.23)	0.00	0.00	0.00	(3.23)
113218 Tax Receivables real-2018	30.51	1.66	0.90	0.76	31.27
113219 Tax receivables Real-2019	29.19	1.57	1.34	0.23	29.42
113220 Tax receivables Real-2020	(8,787.60)	9,280.61	356.81	8,923.80	136.20
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	0.00	0.00	0.11
115221 Tax Receivable Personal-2021	(17.70)	180.67	128.39	52.28	34.58
122000 Accounts Receivable	399,479.25	105,219.11	90,619.46	14,599.65	414,078.90
122100 Acct Receivable	(190,339.86)	0.00	45,481.00 (	45,481.00)	(235,820.86)
132000 Due From Government (Short Term)	0.00	12,350.00	0.00	12,350.00	12,350.00
162000 Deferred outflows-GASB68	69,825.00	91,035.00	0.00	91,035.00	160,860.00

Account	Beginning	Debit	Credit	Net Change	Ending Balance
172000 Revenues (Credit)	(1,486,444.40)	3,376.56	243,276.04	(239,899.48)	(1,726,343.88)
182100 Allowance for Depr - Buildings (Cre	188.00)	188.00	0.00	188.00	0.00
186000 Machinery and Equipment	829,615.41	222,865.11	0.00	222,865.11	1,052,480.52
186100 Allowance for Depr - Machinery & Eq	369,543.00)	0.00	56,300.00	(56,300.00)	(425,843.00)
Total ASSETS	(694,381.60)	498,576.74	509,259.83	(10,683.09)	(705,064.69)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	13,304.44	13,304.44	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes	(8,922.67)	361.17	9,283.84	8,922.67	0.00
223200 Deferred Revenue - Pers Prop Taxes	(48.34)	132.33	180.67	48.34	0.00
223899 Deferred inflows-GASB 68	2,532.00	1,065.00	0.00	(1,065.00)	1,467.00
235000 CONTRACTS/NOTES/LOANS PAYABLE	(0.01)	0.00	0.00	0.00	(0.01)
237000 Net Pension liability-GASB 68	165,435.00	0.00	116,304.00	116,304.00	281,739.00
238000 Other Post Employment Benefits	72,165.00	0.00	0.00	0.00	72,165.00
239000 Compensated Absences Payable	50,499.00	0.00	14,672.00	14,672.00	65,171.00
242000 Expenditures (Debit)	(1,442,933.67)	372,430.21	222,865.11	(149,565.10)	(1,592,498.77)
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
Total LIABILITIES AND FUND EQUITY	(694,381.60)	387,293.15	376,610.06	(10,683.09)	(705,064.69)
5610 AIRPORT OPERATING					
ASSETS					
101000 Cash - Operating	246,388.54	391,232.92	408,984.67	(17,751.75)	228,636.79
102117 Airport Improvement	94,064.80	0.00	0.00	0.00	94,064.80
102230 Cash - Surplus/Credit Card Acct	98.60	29,132.07	29,130.35	1.72	100.32
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	(4.86)	0.00	0.00	0.00	(4.86)
113218 Tax Receivables real-2018	45.78	2.49	1.35	1.14	46.92
113219 Tax receivables Real-2019	43.80	2.35	2.01	0.34	44.14
113220 Tax receivables Real-2020	(13,183.47)	13,923.12	535.29	13,387.83	204.36
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	0.00	0.00	0.16
115220 Tax Receivable Personal-2020	0.03	0.00	0.00	0.00	0.03
115221 Tax Receivable Personal-2021	(26.56)	271.04	192.62	78.42	51.86
122000 Accounts Receivable	17,299.50	0.00	17,299.50	(17,299.50)	0.00
132000 Due From Government (Short Term)	87,116.99	459,040.76	87,116.99	371,923.77	459,040.76
141000 Prepaid Expense	4,875.00	1,042.00	0.00	1,042.00	5,917.00
162000 Deferred outflows-GASB68	20,835.00	10,779.00	0.00	10,779.00	31,614.00
172000 Revenues (Credit)	(939,581.46)	107,241.99	1,072,648.66	965,406.67	(1,904,988.13)
181000 Land	19,983.00	0.00	5.00	(5.00)	19,978.00
182000 Buildings	728,875.00	50,809.50	0.00	50,809.50	779,684.50
182100 Allowance for Depr - Buildings (Cre	400,200.00)	0.00	12,842.00	(12,842.00)	(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	3,697,303.00)	0.00	295,636.00	(295,636.00)	(3,992,939.00)

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 6 / 21

Account	Beginning	Debit	Credit	Net Change	Ending Balance
186000 Machinery and Equipment	1,001,946.58	281,284.00	0.00	281,284.00	1,283,230.58
186100 Allowance for Depr - Machinery & Eq(	555,471.00)	0.00	52,311.00 (	52,311.00) (	607,782.00)
188000 Const. Work in Progress-NE Wtr Line	299,160.00	859,817.96	0.00	859,817.96	1,158,977.96
Total ASSETS	9,932,892.22	2,204,579.20	1,976,705.44	227,873.76	10,160,765.98
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	395,239.84	791,587.61	396,347.77	396,347.77
223100 Deferred Revenue - Real Prop Taxes (	13,386.09)	541.87	13,927.96	13,386.09	0.00
223200 Deferred Revenue - Pers Prop Taxes (	72.50)	198.54	271.04	72.50	0.00
223899 Deferred inflows-GASB 68	19,317.00	4,906.00	0.00 (	4,906.00)	14,411.00
235160 LTrm Pay/MT Aeronautics (2)	81,765.00	18,453.00	18,000.00 (	453.00)	81,312.00
237000 Net Pension liability-GASB 68	123,534.00	0.00	15,238.00	15,238.00	138,772.00
238000 Other Post Employment Benefits	24,055.00	0.00	0.00	0.00	24,055.00
239000 Compensated Absences Payable	12,591.00	0.00	1,191.00	1,191.00	13,782.00
242000 Expenditures (Debit)	(723,410.88)	1,175,082.99	985,080.39 (	190,002.60) (	913,413.48)
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	3,000.00	0.00 (	3,000.00)	10,477,578.02
Total LIABILITIES AND FUND EQUITY	9,932,892.22	1,597,422.24	1,825,296.00	227,873.76	10,160,765.98
6040 PUBLIC WORKS					
ASSETS					
101000 Cash - Operating	63,130.74	43,105.00	9,256.29	33,848.71	96,979.45
172000 Revenues (Credit)	(120,402.52)	0.00	43,105.00 (	43,105.00) (	163,507.52)
Total ASSETS	(57,271.78)	43,105.00	52,361.29 (	9,256.29) (	66,528.07)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,259.60	1,259.60	0.00	0.00
239000 Compensated Absences Payable	5,215.00	270.00	0.00 (	270.00)	4,945.00
242000 Expenditures (Debit)	(113,408.30)	9,256.29	270.00 (	8,986.29) (	122,394.59)
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	(57,271.78)	10,785.89	1,529.60 (	9,256.29) (	66,528.07)
7370 TBID					
ASSETS					
101000 Cash - Operating	732.00	3,376.00	4,108.00 (	732.00)	0.00
Total ASSETS	732.00	3,376.00	4,108.00 (	732.00)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	4,108.00	4,108.00	0.00	0.00
212500 Due to Others	732.00	4,108.00	3,376.00 (	732.00)	0.00
Total LIABILITIES AND FUND EQUITY	732.00	8,216.00	7,484.00 (	732.00)	0.00

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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	985.02	447.50	1,432.52	(985.02)	0.00
Total ASSETS	985.02	447.50	1,432.52	(985.02)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,432.52	1,432.52	0.00	0.00
212200 Due to Federal, Soc Sec & Medicare	985.02	1,432.52	447.50	(985.02)	0.00
Total LIABILITIES AND FUND EQUITY	985.02	2,865.04	1,880.02	(985.02)	0.00
7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG					
ASSETS					
101000 Cash - Operating	2,652.59	682.89	3,335.48	(2,652.59)	0.00
Total ASSETS	2,652.59	682.89	3,335.48	(2,652.59)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	3,335.48	3,335.48	0.00	0.00
212500 Due to Others	2,652.59	3,335.48	682.89	(2,652.59)	0.00
Total LIABILITIES AND FUND EQUITY	2,652.59	6,670.96	4,018.37	(2,652.59)	0.00
7910 PAYROLL FUND					
ASSETS					
101000 Cash - Operating	38,663.92	624,687.89	648,941.93	(24,254.04)	14,409.88
Total ASSETS	38,663.92	624,687.89	648,941.93	(24,254.04)	14,409.88
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	12,094.92	27,714.18	30,259.83	2,545.65	14,640.57
212200 Due to Federal, Soc Sec & Medicare	0.00	85,518.44	85,518.44	0.00	0.00
212202 Due to State Unemployment	1,107.90	1,808.69	701.11	(1,107.58)	0.32
212203 Due to Worker's Compensation	24,081.32	38,422.51	14,341.19	(24,081.32)	0.00
212204 Due to State Income Tax	0.00	20,187.00	20,187.00	0.00	0.00
212205 Due to MPORS-GABA	287.80	16,389.50	16,101.70	(287.80)	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	789.75	79,522.72	77,810.80	(1,711.92)	(922.17)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
212209 Due to PERS Retirement	(0.89)	40,016.89	40,017.78	0.89	0.00
212210 Due to FURS-GABA Retirement	303.12	17,536.36	17,924.40	388.04	691.16
Total LIABILITIES AND FUND EQUITY	38,663.92	327,792.93	303,538.89	(24,254.04)	14,409.88
7930 CLAIMS FUND					
ASSETS					
101000 Cash - Operating	158,588.43	1,246,488.05	915,808.99	330,679.06	489,267.49
Total ASSETS	158,588.43	1,246,488.05	915,808.99	330,679.06	489,267.49
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	158,588.43	915,808.99	1,246,488.05	330,679.06	489,267.49
Total LIABILITIES AND FUND EQUITY	158,588.43	915,808.99	1,246,488.05	330,679.06	489,267.49
7980 CUSTER CO WATER & SEWER DISTRICT					
ASSETS					
101000 Cash - Operating	(1,211.86)	19,258.36	19,258.36	0.00	(1,211.86)
122000 Accounts Receivable	20,252.28	18,818.65	19,258.36	439.71	19,812.57
Total ASSETS	19,040.42	38,077.01	38,516.72	(439.71)	18,600.71
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	19,258.36	19,258.36	0.00	0.00
211020 Due to Custer Water & Sewer Dist	19,040.42	19,258.36	18,818.65	439.71	18,600.71
Total LIABILITIES AND FUND EQUITY	19,040.42	38,516.72	38,077.01	(439.71)	18,600.71
7981 Interest Clearing					
ASSETS					
101000 Cash - Operating	0.00	1,496.56	1,496.56	0.00	0.00
Total ASSETS	0.00	1,496.56	1,496.56	0.00	0.00
LIABILITIES AND FUND EQUITY					
212500 Due to Others	0.00	1,496.56	1,496.56	0.00	0.00
Total LIABILITIES AND FUND EQUITY	0.00	1,496.56	1,496.56	0.00	0.00
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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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