

CITY OF MILES CITY
Trial Balance
For the Accounting Period: 9 / 21

Account	Beginning	Debit	Credit	Net Change	Ending Balance
1000 GENERAL					
ASSETS					
101000 Cash - Operating	797,799.39	429,909.34	388,875.85	41,033.49	838,832.88
101001 Cash - Ins. Proceeds-Fire Hall Roof	12,961.16	0.00	0.00	0.00	12,961.16
101080 Cash - Contr & Donations	3,344.92	0.00	0.00	0.00	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	13,189.38	400.00	0.00	400.00	13,589.38
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	486.19	0.00	0.00	0.00	486.19
113217 Tax receivables real-2017	1,630.46	0.00	310.70 (	310.70)	1,319.76
113218 Tax Receivables real-2018	4,932.78	0.00	886.93 (	886.93)	4,045.85
113219 Tax receivables Real-2019	4,594.69	0.00	904.22 (	904.22)	3,690.47
113220 Tax receivables Real-2020	9,983.44	0.00	1,870.98 (	1,870.98)	8,112.46
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	2.86	0.00	0.00	0.00	2.86
115220 Tax Receivable Personal-2020	(0.03)	0.00	0.00	0.00	(0.03)
115221 Tax Receivable Personal-2021	1,679.10	0.00	86.49 (	86.49)	1,592.61
122000 Accounts Receivable	12,782.91	0.00	2,531.40 (	2,531.40)	10,251.51
132000 Due From Government (Short Term)	3,031.45	0.00	0.00	0.00	3,031.45
172000 Revenues (Credit)	(342,156.52)	1,072.94	428,346.01 (	427,273.07)	(769,429.59)
Total ASSETS	531,442.99	431,382.28	823,812.58 (	392,430.30)	139,012.69
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	13,980.80	56,705.04	56,705.04	0.00	13,980.80
223100 Deferred Revenue - Real Prop Taxes	22,285.32	3,972.83	0.00 (	3,972.83)	18,312.49
223200 Deferred Revenue - Pers Prop Taxes	1,754.11	86.49	0.00 (	86.49)	1,667.62
242000 Expenditures (Debit)	(903,692.79)	388,557.33	186.35 (	388,370.98)	(1,292,063.77)
271000 Unreserved Fund Balance	1,397,115.55	0.00	0.00	0.00	1,397,115.55
Total LIABILITIES AND FUND EQUITY	531,442.99	449,321.69	56,891.39 (	392,430.30)	139,012.69
2220 LIBRARY					
ASSETS					
101000 Cash - Operating	104,300.81	26,151.80	20,167.67	5,984.13	110,284.94
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)	(52,279.85)	0.00	26,151.80 (	26,151.80) (	78,431.65)
Total ASSETS	63,609.56	26,151.80	46,319.47 (	20,167.67)	43,441.89
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	2,584.84	2,584.84	0.00	0.00
242000 Expenditures (Debit)	(52,614.78)	20,167.67	0.00 (	20,167.67) (	72,782.45)
271000 Unreserved Fund Balance	116,224.34	0.00	0.00	0.00	116,224.34
Total LIABILITIES AND FUND EQUITY	63,609.56	22,752.51	2,584.84 (	20,167.67)	43,441.89
2260 EMERGENCY DISASTER					
ASSETS					
101000 Cash - Operating	50.63	16.12	0.00	16.12	66.75
113218 Tax Receivables real-2018	(10.71)	0.00	9.32 (	9.32) (	20.03)
115219 Tax Receivable Personal-2019	(0.19)	0.00	0.00	0.00 (	0.19)
172000 Revenues (Credit)	(25.75)	0.00	16.12 (	16.12) (	41.87)
Total ASSETS	13.98	16.12	25.44 (	9.32)	4.66
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes (	10.71)	9.32	0.00 (	9.32) (	20.03)
223200 Deferred Revenue - Pers Prop Taxes (	0.19)	0.00	0.00	0.00 (	0.19)
271000 Unreserved Fund Balance	24.88	0.00	0.00	0.00	24.88
Total LIABILITIES AND FUND EQUITY	13.98	9.32	0.00 (	9.32)	4.66
2270 Health					
ASSETS					
101000 Cash - Operating	6,100.47	0.00	30.00 (	30.00)	6,070.47
Total ASSETS	6,100.47	0.00	30.00 (	30.00)	6,070.47
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	13,976.16	30.00	30.00	0.00	13,976.16
242000 Expenditures (Debit)	(13,976.16)	30.00	0.00 (	30.00) (	14,006.16)
271000 Unreserved Fund Balance	6,100.47	0.00	0.00	0.00	6,100.47
Total LIABILITIES AND FUND EQUITY	6,100.47	60.00	30.00 (	30.00)	6,070.47
2310 TIFD-Downtown					
ASSETS					
101000 Cash - Operating	256,642.61	2,133.88	454.20	1,679.68	258,322.29
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)	(2,723.15)	0.00	2,133.88	(2,133.88)	(4,857.03)
Total ASSETS	256,267.43	2,133.88	2,588.08	(454.20)	255,813.23
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	205.47	205.47	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)	(4,277.73)	454.20	0.00	(454.20)	(4,731.93)
271000 Unreserved Fund Balance	258,197.19	0.00	0.00	0.00	258,197.19
Total LIABILITIES AND FUND EQUITY	256,267.43	659.67	205.47	(454.20)	255,813.23
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	21,417.50	605.58	0.00	605.58	22,023.08
113216 Tax Receivables real-2016	(50.25)	0.00	0.00	0.00	(50.25)
113217 Tax receivables real-2017	(123.70)	0.00	36.40	(36.40)	(160.10)
113218 Tax Receivables real-2018	621.35	0.00	111.72	(111.72)	509.63
113219 Tax receivables Real-2019	654.80	0.00	128.86	(128.86)	525.94
113220 Tax receivables Real-2020	1,554.56	0.00	291.34	(291.34)	1,263.22
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	0.37	0.00	0.00	0.00	0.37
115221 Tax Receivable Personal-2021	261.45	0.00	13.47	(13.47)	247.98
172000 Revenues (Credit)	(3,737.41)	0.00	605.58	(605.58)	(4,342.99)
Total ASSETS	20,596.22	605.58	1,187.37	(581.79)	20,014.43
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	2,656.76	568.32	0.00	(568.32)	2,088.44
223200 Deferred Revenue - Pers Prop Taxes	259.37	13.47	0.00	(13.47)	245.90
271000 Unreserved Fund Balance	17,680.09	0.00	0.00	0.00	17,680.09
Total LIABILITIES AND FUND EQUITY	20,596.22	581.79	0.00	(581.79)	20,014.43

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	83,505.13	5,407.90	11,767.24 (	6,359.34)	77,145.79
172000 Revenues (Credit)	(15,260.86)	176.86	5,407.90 (	5,231.04) (	20,491.90)
Total ASSETS	68,244.27	5,584.76	17,175.14 (	11,590.38)	56,653.89
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	9,351.36	9,351.36	0.00	0.00
242000 Expenditures (Debit)	(25,086.41)	11,590.38	0.00 (	11,590.38) (	36,676.79)
271000 Unreserved Fund Balance	93,330.68	0.00	0.00	0.00	93,330.68
Total LIABILITIES AND FUND EQUITY	68,244.27	20,941.74	9,351.36 (	11,590.38)	56,653.89
2400 LTG M D#165-(Gen City)					
ASSETS					
101000 Cash - Operating	70,147.69	879.09	12,814.67 (	11,935.58)	58,212.11
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	63.05	0.00	0.00	0.00	63.05
118170 Special Assessments Receivables-201	484.21	0.00	96.43 (	96.43)	387.78
118180 Special Assessments Received-2018	871.05	0.00	145.37 (	145.37)	725.68
118190 Special Assessments Receivables-201	971.40	0.00	161.33 (	161.33)	810.07
118200 Special Assmts Receivable 2000	1,543.72	0.00	324.19 (	324.19)	1,219.53
118210 Special Assmts Receivable 2021	0.00	154,471.78	0.00	154,471.78	154,471.78
172000 Revenues (Credit)	(3,526.31)	0.00	879.09 (	879.09) (	4,405.40)
Total ASSETS	70,634.58	155,350.87	14,421.08	140,929.79	211,564.37
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	12,814.67	12,814.67	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	4,013.20	727.32	154,471.78	153,744.46	157,757.66
242000 Expenditures (Debit)	(26,851.55)	12,814.67	0.00 (	12,814.67) (	39,666.22)
271000 Unreserved Fund Balance	93,472.93	0.00	0.00	0.00	93,472.93
Total LIABILITIES AND FUND EQUITY	70,634.58	26,356.66	167,286.45	140,929.79	211,564.37
2420 LTG M D#167-(MilesAddn Etc)					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
ASSETS					
101000 Cash - Operating	13,514.00	124.16	1,683.91 (	1,559.75)	11,954.25
118170 Special Assessments Receivables-201	0.04	0.00	0.00	0.00	0.04
118180 Special Assessments Received-2018	66.18	0.00	66.18 (	66.18)	0.00
118190 Special Assessments Receivables-201	78.76	0.00	0.00	0.00	78.76
118200 Special Assmts Receivable 2000	60.96	0.00	32.75 (	32.75)	28.21
118210 Special Assmts Receivable 2021	0.00	17,557.88	0.00	17,557.88	17,557.88
172000 Revenues (Credit)	(335.03)	0.00	124.16 (	124.16)	(459.19)
Total ASSETS	13,384.91	17,682.04	1,907.00	15,775.04	29,159.95
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,683.91	1,683.91	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	205.94	98.93	17,557.88	17,458.95	17,664.89
242000 Expenditures (Debit)	(4,263.66)	1,683.91	0.00 (	1,683.91)	(5,947.57)
271000 Unreserved Fund Balance	17,442.63	0.00	0.00	0.00	17,442.63
Total LIABILITIES AND FUND EQUITY	13,384.91	3,466.75	19,241.79	15,775.04	29,159.95
2430 LTG M D#171-(Balsam Est)					
ASSETS					
101000 Cash - Operating	301.08	0.11	240.33 (	240.22)	60.86
118210 Special Assmts Receivable 2021	0.00	8,986.01	0.00	8,986.01	8,986.01
172000 Revenues (Credit)	(0.28)	0.00	0.11 (	0.11)	(0.39)
Total ASSETS	300.80	8,986.12	240.44	8,745.68	9,046.48
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	240.33	240.33	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	0.00	0.00	8,986.01	8,986.01	8,986.01
242000 Expenditures (Debit)	(1,338.99)	240.33	0.00 (	240.33)	(1,579.32)
271000 Unreserved Fund Balance	1,639.79	0.00	0.00	0.00	1,639.79
Total LIABILITIES AND FUND EQUITY	300.80	480.66	9,226.34	8,745.68	9,046.48
2440 LTG M D#172-(Main Str)					
ASSETS					
101000 Cash - Operating	8,406.10	3.07	1,422.58 (	1,419.51)	6,986.59
118200 Special Assmts Receivable 2000	498.65	0.00	0.00	0.00	498.65
118210 Special Assmts Receivable 2021	0.00	32,307.40	0.00	32,307.40	32,307.40
172000 Revenues (Credit)	(2.10)	0.00	3.07 (	3.07)	(5.17)
Total ASSETS	8,902.65	32,310.47	1,425.65	30,884.82	39,787.47
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,422.58	1,422.58	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	498.65	0.00	32,307.40	32,307.40	32,806.05
242000 Expenditures (Debit)	(3,844.51)	1,422.58	0.00 (	1,422.58)	(5,267.09)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
271000 Unreserved Fund Balance	12,248.51	0.00	0.00	0.00	12,248.51
Total LIABILITIES AND FUND EQUITY	8,902.65	2,845.16	33,729.98	30,884.82	39,787.47
2450 LTG M D#195-(SG-Trico)					
ASSETS					
101000 Cash - Operating	(796.01)	0.00	603.86	(603.86)	(1,399.87)
118210 Special Assmts Receivable 2021	0.00	7,084.98	0.00	7,084.98	7,084.98
172000 Revenues (Credit)	(88.51)	0.00	0.00	0.00	(88.51)
Total ASSETS	(884.52)	7,084.98	603.86	6,481.12	5,596.60
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	603.86	603.86	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	0.00	0.00	7,084.98	7,084.98	7,084.98
242000 Expenditures (Debit)	(2,050.00)	603.86	0.00	(603.86)	(2,653.86)
271000 Unreserved Fund Balance	1,165.48	0.00	0.00	0.00	1,165.48
Total LIABILITIES AND FUND EQUITY	(884.52)	1,207.72	7,688.84	6,481.12	5,596.60
2470 LTG M D#202-(SG-MDU&NV)					
ASSETS					
101000 Cash - Operating	3,191.20	1.16	518.89	(517.73)	2,673.47
118210 Special Assmts Receivable 2021	0.00	5,294.97	0.00	5,294.97	5,294.97
172000 Revenues (Credit)	(401.45)	0.00	1.16	(1.16)	(402.61)
Total ASSETS	2,789.75	5,296.13	520.05	4,776.08	7,565.83
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	518.89	518.89	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	0.00	0.00	5,294.97	5,294.97	5,294.97
242000 Expenditures (Debit)	(1,891.19)	518.89	0.00	(518.89)	(2,410.08)
271000 Unreserved Fund Balance	4,680.94	0.00	0.00	0.00	4,680.94
Total LIABILITIES AND FUND EQUITY	2,789.75	1,037.78	5,813.86	4,776.08	7,565.83
2480 LTG M M#173-(Milestown Estates)					
ASSETS					
101000 Cash - Operating	1,647.59	0.60	111.92	(111.32)	1,536.27
118210 Special Assmts Receivable 2021	0.00	3,182.95	0.00	3,182.95	3,182.95
172000 Revenues (Credit)	(290.39)	0.00	0.60	(0.60)	(290.99)
Total ASSETS	1,357.20	3,183.55	112.52	3,071.03	4,428.23
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	111.92	111.92	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	0.00	0.00	3,182.95	3,182.95	3,182.95
242000 Expenditures (Debit)	(315.70)	111.92	0.00	(111.92)	(427.62)

CITY OF MILES CITY
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For the Accounting Period: 9 / 21

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271000 Unreserved Fund Balance	1,672.90	0.00	0.00	0.00	1,672.90
Total LIABILITIES AND FUND EQUITY	1,357.20	223.84	3,294.87	3,071.03	4,428.23
2510 STR MAINT DIST #204					
ASSETS					
101000 Cash - Operating	337,075.50	4,568.16	65,673.01 (	61,104.85)	275,970.65
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	38.92	0.00	0.00	0.00	38.92
118170 Special Assessments Receivables-201	477.07	0.00	0.00	0.00	477.07
118180 Special Assessments Received-2018	2,698.37	0.00	973.31 (	973.31)	1,725.06
118190 Special Assessments Receivables-201	5,662.33	0.00	1,169.23 (	1,169.23)	4,493.10
118200 Special Assmts Receivable 2000	8,822.63	0.00	1,708.54 (	1,708.54)	7,114.09
118210 Special Assmts Receivable 2021	0.00	1,861,960.32	0.00	1,861,960.32	1,861,960.32
172000 Revenues (Credit)	(31,220.75)	0.00	4,568.16 (	4,568.16)	(35,788.91)
Total ASSETS	323,653.17	1,866,528.48	74,092.25	1,792,436.23	2,116,089.40
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	21,055.31	21,055.31	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	17,798.43	3,851.08	1,861,960.32	1,858,109.24	1,875,907.67
242000 Expenditures (Debit)	(182,729.23)	65,673.01	0.00 (	65,673.01)	(248,402.24)
271000 Unreserved Fund Balance	488,583.97	0.00	0.00	0.00	488,583.97
Total LIABILITIES AND FUND EQUITY	323,653.17	90,579.40	1,883,015.63	1,792,436.23	2,116,089.40
2520 STR MAINT DIST #205					
ASSETS					
101000 Cash - Operating	234,784.93	1,804.14	19,256.85 (	17,452.71)	217,332.22
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	1,261.28	0.00	296.91 (	296.91)	964.37
118180 Special Assessments Received-2018	2,790.45	0.00	188.62 (	188.62)	2,601.83
118190 Special Assessments Receivables-201	1,148.77	0.00	99.62 (	99.62)	1,049.15
118200 Special Assmts Receivable 2000	3,721.03	0.00	893.10 (	893.10)	2,827.93
118210 Special Assmts Receivable 2021	0.00	262,926.25	0.00	262,926.25	262,926.25
172000 Revenues (Credit)	(7,645.66)	0.00	1,804.14 (	1,804.14)	(9,449.80)
Total ASSETS	236,802.52	264,730.39	22,539.24	242,191.15	478,993.67
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,197.81	1,197.81	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	9,663.09	1,478.25	262,926.25	261,448.00	271,111.09
242000 Expenditures (Debit)	(35,633.54)	19,256.85	0.00 (	19,256.85)	(54,890.39)
271000 Unreserved Fund Balance	262,772.97	0.00	0.00	0.00	262,772.97
Total LIABILITIES AND FUND EQUITY	236,802.52	21,932.91	264,124.06	242,191.15	478,993.67

Account	Beginning	Debit	Credit	Net Change	Ending Balance
2540 STR MAINT DIST#207-(MILESTOWN ESTATES)					
ASSETS					
101000 Cash - Operating	3,976.71	1.45	427.18 (	425.73)	3,550.98
118210 Special Assmts Receivable 2021	0.00	5,237.00	0.00	5,237.00	5,237.00
172000 Revenues (Credit)	(403.74)	0.00	1.45 (	1.45) (	405.19)
Total ASSETS	3,572.97	5,238.45	428.63	4,809.82	8,382.79
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	0.17	0.17	0.00	0.00
223000 Deferred Revenue/Uncollected Taxes	0.00	0.00	5,237.00	5,237.00	5,237.00
242000 Expenditures (Debit)	(899.72)	427.18	0.00 (	427.18) (	1,326.90)
271000 Unreserved Fund Balance	4,472.69	0.00	0.00	0.00	4,472.69
Total LIABILITIES AND FUND EQUITY	3,572.97	427.35	5,237.17	4,809.82	8,382.79
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	27,609.18	14,011.80	207.20	13,804.60	41,413.78
172000 Revenues (Credit)	(28,023.58)	0.00	14,011.80 (	14,011.80) (	42,035.38)
Total ASSETS	(414.40)	14,011.80	14,219.00 (	207.20) (	621.60)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(414.40)	207.20	0.00 (	207.20) (	621.60)
Total LIABILITIES AND FUND EQUITY	(414.40)	207.20	0.00 (	207.20) (	621.60)
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					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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					
101000 Cash - Operating	179,757.69	65.60	67,962.11 (	67,896.51)	111,861.18
172000 Revenues (Credit)	(120,323.37)	0.00	65.60 (	65.60)	(120,388.97)
Total ASSETS	59,434.32	65.60	68,027.71 (	67,962.11)	(8,527.79)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	5,645.00	53,038.86	53,038.86	0.00	5,645.00
242000 Expenditures (Debit)	(47,657.71)	67,962.11	0.00 (	67,962.11)	(115,619.82)
271000 Unreserved Fund Balance	101,447.03	0.00	0.00	0.00	101,447.03
Total LIABILITIES AND FUND EQUITY	59,434.32	121,000.97	53,038.86 (	67,962.11)	(8,527.79)
2880 LIBRARY GRANTS					
ASSETS					
101000 Cash - Operating	(1,643.73)	421.26	0.00	421.26 (	1,222.47)
101003 Cash - per capita	22,528.91	0.00	0.00	0.00	22,528.91
101020 Cash - Partners Program	27,774.69	0.00	0.00	0.00	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)	1,377.23	0.00	421.26 (	421.26)	955.97
Total ASSETS	156,085.05	421.26	421.26	0.00	156,085.05
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(450.45)	0.00	0.00	0.00 (	450.45)
271000 Unreserved Fund Balance	156,535.50	0.00	0.00	0.00	156,535.50
Total LIABILITIES AND FUND EQUITY	156,085.05	0.00	0.00	0.00	156,085.05
2935 Historic Preservation					
ASSETS					
101000 Cash - Operating	26,908.77	16.00	249.35 (	233.35)	26,675.42
172000 Revenues (Credit)	(108.59)	0.00	0.00	0.00 (	108.59)
Total ASSETS	26,800.18	16.00	249.35 (	233.35)	26,566.83
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	0.61	0.61	0.00	0.00
242000 Expenditures (Debit)	(904.12)	249.35	16.00 (	233.35)	(1,137.47)
271000 Unreserved Fund Balance	27,704.30	0.00	0.00	0.00	27,704.30
Total LIABILITIES AND FUND EQUITY	26,800.18	249.96	16.61 (	233.35)	26,566.83

Account	Beginning	Debit	Credit	Net Change	Ending Balance
2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)					
ASSETS					
101000 Cash - Operating	(7,182.58)	6,238.73	8,850.34	(2,611.61)	(9,794.19)
101004 RSVP Non-Federal Cash Operating-Cus	4,932.20	2,341.00	1,394.87	946.13	5,878.33
101008 RSVP- Custer Excess	18,679.00	0.00	122.50	(122.50)	18,556.50
103100 Petty Cash-	200.00	0.00	0.00	0.00	200.00
172000 Revenues (Credit)	(11,826.53)	0.00	8,579.73	(8,579.73)	(20,406.26)
Total ASSETS	4,802.09	8,579.73	18,947.44	(10,367.71)	(5,565.62)
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	3,745.95	3,745.95	0.00	0.00
242000 Expenditures (Debit)	(16,953.57)	10,370.02	2.31	(10,367.71)	(27,321.28)
271000 Unreserved Fund Balance	21,755.66	0.00	0.00	0.00	21,755.66
Total LIABILITIES AND FUND EQUITY	4,802.09	14,115.97	3,748.26	(10,367.71)	(5,565.62)
2991 Federal Recovery Funds					
ASSETS					
101000 Cash - Operating	1,058,649.78	0.00	0.00	0.00	1,058,649.78
172000 Revenues (Credit)	(3,174.50)	0.00	0.00	0.00	(3,174.50)
Total ASSETS	1,055,475.28	0.00	0.00	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	(1,004.54)	107.92	0.00	107.92	(896.62)
113220 Tax receivables Real-2020	550.38	0.00	103.15	(103.15)	447.23
115221 Tax Receivable Personal-2021	92.56	0.00	4.77	(4.77)	87.79
172000 Revenues (Credit)	(1,186.38)	0.00	107.92	(107.92)	(1,294.30)
Total ASSETS	(1,547.98)	107.92	215.84	(107.92)	(1,655.90)
LIABILITIES AND FUND EQUITY					
223100 Deferred Revenue - Real Prop Taxes	550.38	103.15	0.00	(103.15)	447.23
223200 Deferred Revenue - Pers Prop Taxes	92.56	4.77	0.00	(4.77)	87.79
271000 Unreserved Fund Balance	(2,190.92)	0.00	0.00	0.00	(2,190.92)
Total LIABILITIES AND FUND EQUITY	(1,547.98)	107.92	0.00	(107.92)	(1,655.90)
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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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	6,703.66	0.00	0.00	0.00	6,703.66
118210 Special Assmts Receivable 2021	0.00	3,790.06	0.00	3,790.06	3,790.06
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	3,790.06	0.00	3,790.06	39,564.36
LIABILITIES AND FUND EQUITY					
223000 Deferred Revenue/Uncollected Taxes	29,070.64	0.00	3,790.06	3,790.06	32,860.70
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	3,790.06	3,790.06	39,564.36
4000 General Fund Capitol Improvement Fund					
ASSETS					
101000 Cash - Operating	(23,301.71)	0.00	0.00	0.00	(23,301.71)
172000 Revenues (Credit)	(6.69)	0.00	0.00	0.00	(6.69)
Total ASSETS	(23,308.40)	0.00	0.00	0.00	(23,308.40)
LIABILITIES AND FUND EQUITY					
242000 Expenditures (Debit)	(62,386.00)	0.00	0.00	0.00	(62,386.00)
271000 Unreserved Fund Balance	39,077.60	0.00	0.00	0.00	39,077.60
Total LIABILITIES AND FUND EQUITY	(23,308.40)	0.00	0.00	0.00	(23,308.40)
4010 Fire Dept Captial Imprvmt Fund					
ASSETS					
101040 Cash - FD(Exhaust Removal & Turnout	1,000.00	726.00	0.00	726.00	1,726.00
172000 Revenues (Credit)	0.00	0.00	726.00	(726.00)	(726.00)
Total ASSETS	1,000.00	726.00	726.00	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					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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
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	106,581.52	488.89	0.00	488.89	107,070.41
122000 Accounts Receivable	10,950.00	150.00	300.00 (	150.00)	10,800.00
172000 Revenues (Credit)	(11,266.35)	0.00	338.89 (	338.89) (	11,605.24)
Total ASSETS	106,265.17	638.89	638.89	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	1,835,853.98	298,892.32	153,100.33	145,791.99	1,981,645.97
101008 RSVP- Custer Excess	(40.47)	0.00	0.00	0.00	(40.47)
101010 Deposit Cash	113,900.00	1,500.00	1,550.00 (	50.00)	113,850.00
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	321,224.92	600.00	0.00	600.00	321,824.92
102270 Cash - Curb Stop Replacement Fee	429,616.19	3,585.92	2,310.55	1,275.37	430,891.56
102312 RevBnd/CurYearDebt-DNRC/CarbonTank	23,082.50	11,541.25	0.00	11,541.25	34,623.75
102313 RevBnd/CurYearDebt-DNRC/NE WtrLine	23,618.30	11,809.17	0.00	11,809.17	35,427.47
102315 RevBnd/CurYearDebt-ARRA/NE Water Li	3,175.57	1,587.81	0.00	1,587.81	4,763.38
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	316,914.68	219,140.36	300,858.28 (	81,717.92)	235,196.76
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)	(574,877.07)	1,200.26	214,990.08 (	213,789.82) (	788,666.89)
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)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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)
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	21,249,091.68	549,857.09	672,809.24	(122,952.15)	21,126,139.53
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	21,011.03	42,469.66	42,469.66	0.00	21,011.03
214000 Deposits Payable	111,850.00	1,550.00	1,500.00	(50.00)	111,800.00
214010 Refunds Payable	0.00	426.86	521.92	95.06	95.06
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)	(324,603.91)	122,997.21	0.00	(122,997.21)	(447,601.12)
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	21,249,091.68	167,443.73	44,491.58	(122,952.15)	21,126,139.53
5310 SEWER UTILITY					
ASSETS					
101000 Cash - Operating	3,374,867.63	172,100.85	135,775.11	36,325.74	3,411,193.37
102240 Cash - Replacement & Depreciation	195,098.39	0.00	0.00	0.00	195,098.39
102250 Cash - System Development Fees	152,040.91	0.00	0.00	0.00	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 1 Haynes L	16,776.70	8,388.33	0.00	8,388.33	25,165.03
102317 RevBnd/CurYearDebt-WWTP Phase II	(131,929.54)	32,943.75	0.00	32,943.75	(98,985.79)
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	195,275.77	169,253.43	169,609.73	(356.30)	194,919.47
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)	(352,886.00)	28.16	171,811.45	(171,783.29)	(524,669.29)
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)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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	17,521,906.27	382,714.52	477,196.29	(94,481.77)	17,427,424.50
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	27,359.18	27,359.18	0.00	0.00
214010 Refunds Payable	0.00	95.06	0.00	(95.06)	(95.06)
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)	(267,929.95)	94,386.71	0.00	(94,386.71)	(362,316.66)
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	17,521,906.27	121,840.95	27,359.18	(94,481.77)	17,427,424.50
5510 AMBULANCE FUND					
ASSETS					
101000 Cash - Operating	10,702.41	53,362.20	57,608.46	(4,246.26)	6,456.15
113216 Tax Receivables real-2016	(2.23)	0.00	0.00	0.00	(2.23)
113217 Tax receivables real-2017	(5.62)	0.00	1.65	(1.65)	(7.27)
113218 Tax Receivables real-2018	25.92	0.00	4.66	(4.66)	21.26
113219 Tax receivables Real-2019	23.99	0.00	4.72	(4.72)	19.27
113220 Tax receivables Real-2020	51.37	0.00	9.63	(9.63)	41.74
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	0.02	0.00	0.00	0.00	0.02
115221 Tax Receivable Personal-2021	8.65	0.00	0.44	(0.44)	8.21
122000 Accounts Receivable	487,649.64	34,303.61	76,771.75	(42,468.14)	445,181.50
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)	(239,075.03)	0.00	34,561.47	(34,561.47)	(273,636.50)
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	823,405.67	87,665.81	168,962.78	(81,296.97)	742,108.70
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	8,282.56	8,282.56	0.00	0.00
223100 Deferred Revenue - Real Prop Taxes (	98.13)	20.66	0.00	(20.66)	(118.79)
223200 Deferred Revenue - Pers Prop Taxes (	26.02)	0.44	0.00	(0.44)	(26.46)

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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)	(197,749.37)	81,275.87	0.00	(81,275.87)	(279,025.24)
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	823,405.67	89,579.53	8,282.56	(81,296.97)	742,108.70
5610 AIRPORT OPERATING					
ASSETS					
101000 Cash - Operating	(431,298.77)	801,073.42	28,837.87	772,235.55	340,936.78
102117 Airport Improvement	94,064.80	11,000.00	0.00	11,000.00	105,064.80
102230 Cash - Surplus/Credit Card Acct	28,201.78	46,583.13	46,578.99	4.14	28,205.92
103000 Petty Cash	100.00	0.00	0.00	0.00	100.00
113216 Tax Receivables real-2016	(3.36)	0.00	0.00	0.00	(3.36)
113217 Tax receivables real-2017	(8.43)	0.00	2.48	(2.48)	(10.91)
113218 Tax Receivables real-2018	38.89	0.00	6.99	(6.99)	31.90
113219 Tax receivables Real-2019	35.99	0.00	7.08	(7.08)	28.91
113220 Tax receivables Real-2020	77.09	0.00	14.45	(14.45)	62.64
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	0.02	0.00	0.00	0.00	0.02
115220 Tax Receivable Personal-2020	0.03	0.00	0.00	0.00	0.03
115221 Tax Receivable Personal-2021	12.96	0.00	0.66	(0.66)	12.30
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)	(970,871.80)	11,080.00	812,157.56	(801,077.56)	(1,771,949.36)
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	10,462,861.95	869,736.55	887,606.08	(17,869.53)	10,444,992.42
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	396,347.77	3,688.47	3,688.47	0.00	396,347.77
223100 Deferred Revenue - Real Prop Taxes	(147.22)	31.00	0.00	(31.00)	(178.22)
223200 Deferred Revenue - Pers Prop Taxes	(39.04)	0.66	0.00	(0.66)	(39.70)
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

Account	Beginning	Debit	Credit	Net Change	Ending Balance
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)	(1,602,705.90)	17,837.87	0.00	(17,837.87)	(1,620,543.77)
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	11,469,152.67	0.00	0.00	0.00	11,469,152.67
Total LIABILITIES AND FUND EQUITY	10,462,861.95	21,558.00	3,688.47	(17,869.53)	10,444,992.42
6040 PUBLIC WORKS					
ASSETS					
101000 Cash - Operating	87,923.20	40,630.00	7,755.64	32,874.36	120,797.56
172000 Revenues (Credit)	(8,000.00)	0.00	40,630.00	40,630.00	(48,630.00)
Total ASSETS	79,923.20	40,630.00	48,385.64	(7,755.64)	72,167.56
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	1,047.15	1,047.15	0.00	0.00
239000 Compensated Absences Payable	4,945.00	0.00	0.00	0.00	4,945.00
242000 Expenditures (Debit)	(17,056.25)	7,755.64	0.00	(7,755.64)	(24,811.89)
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	79,923.20	8,802.79	1,047.15	(7,755.64)	72,167.56
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	570.48	264.52	835.00	570.48	0.00
Total ASSETS	570.48	264.52	835.00	(570.48)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	835.00	835.00	0.00	0.00
212200 Due to Federal, Soc Sec & Medicare	570.48	835.00	264.52	(570.48)	0.00
Total LIABILITIES AND FUND EQUITY	570.48	1,670.00	1,099.52	(570.48)	0.00
7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG					
ASSETS					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
101000 Cash - Operating	888.52	0.00	888.52 (	888.52)	0.00
Total ASSETS	888.52	0.00	888.52 (	888.52)	0.00
LIABILITIES AND FUND EQUITY					
202000 Accounts Payable	0.00	888.52	888.52	0.00	0.00
212500 Due to Others	888.52	888.52	0.00 (	888.52)	0.00
Total LIABILITIES AND FUND EQUITY	888.52	1,777.04	888.52 (	888.52)	0.00
7910 PAYROLL FUND					
ASSETS					
101000 Cash - Operating	39,123.15	548,039.04	572,352.98 (	24,313.94)	14,809.21
Total ASSETS	39,123.15	548,039.04	572,352.98 (	24,313.94)	14,809.21
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	14,266.02	23,640.71	20,361.80 (	3,278.91)	10,987.11
212000 Due to Government	(155.18)	0.00	0.00	0.00 (	155.18)
212200 Due to Federal, Soc Sec & Medicare	0.00	65,959.16	65,959.16	0.00	0.00
212202 Due to State Unemployment	1,968.71	2,949.84	981.40 (	1,968.44)	0.27
212203 Due to Worker's Compensation	23,589.53	35,724.66	12,135.13 (	23,589.53)	0.00
212204 Due to State Income Tax	0.00	16,481.00	16,481.00	0.00	0.00
212205 Due to MPORS-GABA	0.00	17,562.50	17,562.50	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	(2,082.93)	82,616.65	86,871.61	4,254.96	2,172.03
212209 Due to PERS Retirement	0.00	36,822.21	36,822.21	0.00	0.00
212210 Due to FURS-GABA Retirement	1,537.00	17,050.12	17,318.10	267.98	1,804.98
Total LIABILITIES AND FUND EQUITY	39,123.15	299,385.33	275,071.39 (	24,313.94)	14,809.21
7930 CLAIMS FUND					
ASSETS					
101000 Cash - Operating	907,066.42	268,860.31	915,521.86 (	646,661.55)	260,404.87
Total ASSETS	907,066.42	268,860.31	915,521.86 (	646,661.55)	260,404.87
LIABILITIES AND FUND EQUITY					
201000 Warrants Payable	907,066.42	915,521.86	268,860.31 (	646,661.55)	260,404.87
Total LIABILITIES AND FUND EQUITY	907,066.42	915,521.86	268,860.31 (	646,661.55)	260,404.87
7980 CUSTER CO WATER & SEWER DISTRICT					
ASSETS					
101000 Cash - Operating	0.00	18,978.19	18,978.19	0.00	0.00
122000 Accounts Receivable	19,978.68	18,954.90	18,978.19 (	23.29)	19,955.39
Total ASSETS	19,978.68	37,933.09	37,956.38 (	23.29)	19,955.39
LIABILITIES AND FUND EQUITY					

Account	Beginning	Debit	Credit	Net Change	Ending Balance
202000 Accounts Payable	0.00	18,978.19	18,978.19	0.00	0.00
211020 Due to Custer Water & Sewer Dist	19,978.68	18,978.19	18,954.90 (	23.29)	19,955.39
Total LIABILITIES AND FUND EQUITY	19,978.68	37,956.38	37,933.09 (	23.29)	19,955.39
7981 Interest Clearing					
ASSETS					
101000 Cash - Operating	2,184.24	1,968.79	4,153.03 (	2,184.24)	0.00
Total ASSETS	2,184.24	1,968.79	4,153.03 (	2,184.24)	0.00
LIABILITIES AND FUND EQUITY					
212500 Due to Others	2,184.24	4,153.03	1,968.79 (	2,184.24)	0.00
Total LIABILITIES AND FUND EQUITY	2,184.24	4,153.03	1,968.79 (	2,184.24)	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
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