Trial Balance Guide for Counties, Cities and Towns:

Trial Balances are required to be submitted to the Department of Administration (DOA) Local Government Services Bureau (LGSB) annually by December 31st.

Trial balance reports are shared on the LGSB public portal and the data is forwarded to the Legislative Fiscal Division for upload into the [Local Government Dashboard](#).

What is used by the Legislative Fiscal Division in 4-Digit Fund Code

- 6-Digit Account Number
- 3-Digit Expenditure Object
- Account Name
  - Used to answer specific questions, but not published within the dashboard
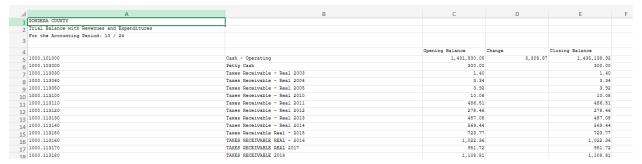- Closing Balance

Consistency of the data submitted by the Counties, Cities and Towns is vital for ensuring that the report that the Legislative Fiscal Division presents is timely and accurate as it is presented to the public via the dashboard tool.

Trial Balance Creation Guide (Counties, Cities and Towns):

Software: **Black Mountain**

1. Reports
2. Trial Balance *with* Revenues and Expenditures
3. Month: Either 06 or 13
   a. This is dependent on the month used for closing entries
4. Select "OK"
5. Format: Excel File
6. All (F2)
7. Select OK to open report and save for uploading

The final report from Black Mountain should look similar to the screenshot below.

Guidelines prepared in partnership with DOA Local Government Services Bureau, Montana Association of Counties, League of Cities and Towns and the Legislative Fiscal Division – December 2025

Software: **Tyler Technology**

1. Along the lefthand margin, select "General Ledger" to open the dropdown
   a. The dropdown should include folders such as Journal Adjustments, Transaction Inquiry, and Banking
2. Expand the folder entitled "Reports"
3. Select "On Demand Reports"
   a. Account type = All
   b. Timeline = the entire fiscal year
   c. Report Types (on the right side of the popup) = Trial Balance Report *with* Summary
   d. Report Options
      i. Fund
      ii. Check "Subtotal"
      iii. Check "Range on"
      iv. Beginning Range = 1000
      v. Ending Range = 9999
   e. Check "Print Header Information"

The final report from Tyler Tech should look similar to the screenshot below.

	Flathead County				
Trial Balance - On Demand Report Fiscal Year: 2023-2024	From Date: 7/1/2023	To Date: 6/30/2024			Print accounts with zero balance
GENERAL FUND - 1000		**Opening Balance**	**Debits**	**Credits**	**Ending Balance**
ASSET					
1000.000.0000.101000.000 / CASH		$4,671,829.62	$17,843,156.22	($17,325,316.54)	$5,189,669.30
1000.000.0000.103000.000 / PETTY CASH		$600.00	$0.00	($600.00)	$0.00
1000.000.0000.103010.000 / CLERK & RECORDER CASH DRAWER		$0.00	$350.00	$0.00	$350.00
1000.000.0000.103020.000 / PLAT ROOM CASH DRAWER		$0.00	$200.00	$0.00	$200.00
1000.000.0000.103030.000 / GIS CASH DRAWER		$0.00	$50.00	$0.00	$50.00
1000.000.0000.103100.000 / CHANGE DRAWER		$5,050.00	$0.00	$0.00	$5,050.00
1000.000.0000.103101.000 / SUPT OF SCHOOLS CHANGE DRAWER		$30.00	$0.00	$0.00	$30.00
1000.000.0000.103102.000 / ANIMAL SHELTER CASH DRAWER		$100.00	$0.00	$0.00	$100.00
1000.000.0000.103200.000 / JUSTICE COURT CHANGE DRAWER		$700.00	$0.00	$0.00	$700.00
1000.000.0000.103201.000 / PETTY CASH COUNTY ATTORNEY		$100.00	$0.00	$0.00	$100.00