



Trustees' Financial Summary

FY2008-09

Submit ID: 0966-41488974

**56 Yellowstone County
0966 Billings H S**

**** Recalculated ****

Due Dates:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction not later than the 2nd Monday in September (MCA 20-9-211 & MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Leo Hudetz

Phone #: (406) 281-5115

(Signature)

(Date)

Chair, Board of Trustees: Thomas Harper

(Signature)

(Date)

County Superintendent: A J Micheletti

(Signature)

(Date)

Software

Accounting Package: Sungard BiTech

For FY09 did the district employ a certified special education director? **Yes**

As reported on Annual Data Collection (ADC), the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
180	Read 180 Microsoft Rebate	LOCAL	2006	
204	MAC Medicaid Reimbursement	STATE	2004	
205	Indirect Costs	STATE	2004	
207	State OTO Weatherization & Deferred Maintenance	STATE	2007	state
208	State OTO Indian Education for All	STATE	2007	state
210	State OTO Capital Invest & Deferred Maintenance	STATE	10YearOTO	state
211	State Data System Support Payment	STATE	Data08	
324	Communication Plan	LOCAL	Local	
430	NEA Foundation Grant	LOCAL	2007	
450	Vo Ed Carl Perkins Basic Grant	FEDERAL	5609668108	84.048A
461	Womens Detention Facility	LOCAL	2008	
468	Title I Improving Basic Programs	FEDERAL	5609653108	84.010A
475	Jobs for Montana Graduates	STATE	2008	State
488	Vo Ed Tech Ed/Industrial Arts	STATE	2003	State
489	Yellowstone County Detention Facility 2008	LOCAL	2008	
500	Vo Ed Carl Perkins Basic Grant	FEDERAL	5609650999	84.048A
504	SMALLER LEARNING COMMUNITIES GRANT	FEDERAL	V215L042142	84.215L
511	Womens Prison	STATE	5009	
525	Jobs for Montana Graduates	STATE	2009	State
528	Vo Ed Agriculture	STATE	2005	State
529	Vo Ed Business/Marketing	STATE	2005	State
531	Vo Ed Health Occupations	STATE	2005	State
533	Vo Ed Family & Consumer Science	STATE	2005	State
537	Vo Ed Trades & Industry	STATE	2005	State
538	Vo Ed Tech Ed/Industrial Arts	STATE	2005	State
539	County Detention Facility	LOCAL	2009	



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,223,623.69	248,677.39		4,805.21
02	Taxes Receivable - Real and Personal (120-149)	727,567.84	67,654.39		
03	Taxes Receivable - Protested (150-159)	288,251.83	24,641.06		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				9,139.18
06	Other Current Assets (190-210)	66,318.10			185,874.56
07	Inventories (220 & 230)				25,167.44
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,305,761.46	340,972.84		224,986.39
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	639,431.08	3,693.21		164,898.71
25	Deferred Revenue (680)	520,440.91	42,874.24		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,159,871.99	46,567.45		164,898.71
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				25,167.44
37	Reserve for Encumbrances (953)	178,777.16			
48	Fund Balance for Budget (961-970)	1,967,112.31	294,405.39		34,920.24
52	TOTAL FUND BALANCE/EQUITY	2,145,889.47	294,405.39		60,087.68
53	TOTAL LIABILITIES AND FUND BALANCE	3,305,761.46	340,972.84		224,986.39



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,981.51	1,621,872.68	551,484.23	850,376.37
02	Taxes Receivable - Real and Personal (120-149)	9,216.17			59,483.57
03	Taxes Receivable - Protested (150-159)	4,395.77			22,477.35
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			54,944.04	
06	Other Current Assets (190-210)		4.10		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	46,593.45	1,621,876.78	606,428.27	932,337.29
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	3,959.12	54,547.15	16,541.65	30,054.41
25	Deferred Revenue (680)	7,048.98			38,930.20
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	11,008.10	54,547.15	16,541.65	68,984.61
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				63,338.01
48	Fund Balance for Budget (961-970)	35,585.35	1,567,329.63	589,886.62	800,014.67
52	TOTAL FUND BALANCE/EQUITY	35,585.35	1,567,329.63	589,886.62	863,352.68
53	TOTAL LIABILITIES AND FUND BALANCE	46,593.45	1,621,876.78	606,428.27	932,337.29



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	174,035.29		399.45	28,155.19
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	90,215.38			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	264,250.67		399.45	28,155.19
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	30,535.94			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	30,535.94			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	233,714.73		399.45	28,155.19
52	TOTAL FUND BALANCE/EQUITY	233,714.73		399.45	28,155.19
53	TOTAL LIABILITIES AND FUND BALANCE	264,250.67		399.45	28,155.19



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	45,773.35	361,525.63		12,658.25
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	45,773.35	361,525.63		12,658.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	13,000.00	15,112.91		12,658.25
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	13,000.00	15,112.91		12,658.25
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	32,773.35	346,412.72		
52	TOTAL FUND BALANCE/EQUITY	32,773.35	346,412.72		
53	TOTAL LIABILITIES AND FUND BALANCE	45,773.35	361,525.63		12,658.25



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ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	472,842.74	398,696.36		
02	Taxes Receivable - Real and Personal (120-149)		1,410.46		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	3,000.00			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	475,842.74	400,106.82		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	514.50			
25	Deferred Revenue (680)	3,000.00	1,212.44		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	3,514.50	1,212.44		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	472,328.24	398,894.38		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	472,328.24	398,894.38		
53	TOTAL LIABILITIES AND FUND BALANCE	475,842.74	400,106.82		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,470,434.73	134,813.03
04	Receivables from Other Funds (160-179)			320,000.00	
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			685,313.02	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			99,925.69	
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			3,575,673.44	134,813.03
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,240,363.28	951.63
25	Deferred Revenue (680)			53,076.80	
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			2,293,440.08	951.63
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,282,233.36	133,861.40
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,282,233.36	133,861.40
53	TOTAL LIABILITIES AND FUND BALANCE			3,575,673.44	134,813.03



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend principal & (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		23,319.64	1,437,668.42	748,154.14
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		2,607.13	25.97	
07	Inventories (220 & 230)		99,088.54		
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		125,015.31	1,437,694.39	748,154.14
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		28,059.48	55,463.27	19,194.15
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		28,059.48	55,463.27	19,194.15
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)		99,088.54		
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		-2,132.71	1,382,231.12	728,959.99
52	TOTAL FUND BALANCE/EQUITY		96,955.83	1,382,231.12	728,959.99
53	TOTAL LIABILITIES AND FUND BALANCE		125,015.31	1,437,694.39	748,154.14



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,514,240.89	1,248,606.25		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	3,514,240.89	1,248,606.25		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	186,453.87	1,248,606.25		
24	Other Current Liabilities (621-679)	3,327,787.02			
35	TOTAL LIABILITIES	3,514,240.89	1,248,606.25		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	3,514,240.89	1,248,606.25		



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		526,895.44		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		526,895.44		
LIABILITIES					
21	Payable to Other Funds (601-606)		320,000.00		
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		206,895.44		
35	TOTAL LIABILITIES		526,895.44		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		526,895.44		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	12,290,687.41	12,786,599.79
1190 Penalties and Interest on Taxes	21,630.40	22,533.13
1310 Individual Tuition	19,963.65	6,235.32
1510 Interest Earnings	22,606.03	24,846.01
1900 Other Revenue from Local Sources	1,601.30	1,951.01
3110 Direct State Aid	14,109,614.23	14,423,169.75
3111 Quality Educator	1,160,599.04	1,204,355.18
3112 At Risk Student	59,281.17	56,683.25
3113 Indian Education For All	116,422.80	115,300.80
3114 American Indian Achievement Gap	71,200.00	71,800.00
3115 State Spec Ed Allowable Cost Pymt to Districts	1,598,337.60	1,556,592.61
3117 State Tuition for State Placement	31,058.29	25,201.20
3120 State Guaranteed Tax Base Aid	4,781,921.43	4,881,286.60
3444 State School Block Grant	1,668,572.19	1,681,253.34
6100 Material Prior Period Revenue Adjustments	181,304.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,134,800.25	36,857,807.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	14,695,783.36	14,866,725.82
2XX Personal Services - Employee Benefits	1,666,146.87	1,694,361.35
3XX Purchased Professional and Technical Services	184,501.94	166,087.30
4XX Purchased Property Services	92,069.50	88,593.41
5XX Other Purchased Services	206,373.26	209,196.45
6XX Supplies and Materials	1,554,281.92	1,199,888.78
7XX Property and Equipment Acquisition	30,202.97	210,803.00
810 Dues and Fees	5,798.11	9,080.36
8XX Other Expenditures	925.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	1,318,054.08	1,294,327.76
2XX Personal Services - Employee Benefits	133,221.91	133,816.78
3XX Purchased Professional and Technical Services	65,350.98	61,809.24
4XX Purchased Property Services	182.72	9,850.99
5XX Other Purchased Services	3,156.29	2,345.49
6XX Supplies and Materials	10,249.48	10,379.58
810 Dues and Fees	75.00	0.00
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	174,641.97	193,059.53



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary					
221X Improvement of Instruction Services					
			2XX Personal Services - Employee Benefits	14,766.76	15,696.62
			3XX Purchased Professional and Technical Services	29,274.75	42,456.51
			4XX Purchased Property Services	917.63	534.30
			5XX Other Purchased Services	27,511.53	19,742.53
			6XX Supplies and Materials	79,012.16	65,682.10
			7XX Property and Equipment Acquisition	0.00	9,733.33
			810 Dues and Fees	244.00	812.00
222X Educational Media Services					
			1XX Personal Services - Salaries	1,139,266.34	1,232,159.22
			2XX Personal Services - Employee Benefits	144,448.11	153,647.66
			3XX Purchased Professional and Technical Services	170,927.67	207,733.56
			4XX Purchased Property Services	2,198.96	3,718.83
			5XX Other Purchased Services	24,440.60	21,467.99
			6XX Supplies and Materials	148,300.76	133,562.12
			7XX Property and Equipment Acquisition	31,399.00	10,532.50
			810 Dues and Fees	75.00	0.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	152,746.23	161,402.75
			2XX Personal Services - Employee Benefits	13,988.02	14,570.07
			3XX Purchased Professional and Technical Services	97,161.97	71,810.07
			4XX Purchased Property Services	515.98	641.87
			5XX Other Purchased Services	215,559.62	219,740.10
			6XX Supplies and Materials	10,047.30	6,483.85
			810 Dues and Fees	14,615.12	11,573.42
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	2,246,244.74	2,167,728.27
			2XX Personal Services - Employee Benefits	289,048.86	295,262.40
			3XX Purchased Professional and Technical Services	2,742.37	3,110.25
			4XX Purchased Property Services	5,581.02	3,059.48
			5XX Other Purchased Services	70,151.11	57,085.90
			6XX Supplies and Materials	38,652.21	29,968.53
			810 Dues and Fees	7,144.49	6,066.59
25XX Support Services - Business					
			1XX Personal Services - Salaries	374,992.80	342,707.51
			2XX Personal Services - Employee Benefits	46,709.05	40,504.58
			3XX Purchased Professional and Technical Services	5,822.57	10,019.79
			4XX Purchased Property Services	3,076.50	1,916.57
			5XX Other Purchased Services	7,185.41	7,923.30
			6XX Supplies and Materials	9,847.41	12,749.58
			7XX Property and Equipment Acquisition	21,209.20	6,007.32
			810 Dues and Fees	134.81	518.43
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	1,404,050.33	1,830,038.99



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			2XX Personal Services - Employee Benefits	296,398.84	360,835.99
			3XX Purchased Professional and Technical Services	68,083.71	227,836.23
			4XX Purchased Property Services	1,249,653.45	1,443,205.03
			5XX Other Purchased Services	143,454.53	50,521.38
			6XX Supplies and Materials	92,636.77	261,266.30
			7XX Property and Equipment Acquisition	0.00	63,687.40
			810 Dues and Fees	342.30	2,931.45
			8XX Other Expenditures	14,305.59	13,642.22
27XX Student Transportation Services					
			1XX Personal Services - Salaries	0.00	3,214.55
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	212,104.48	166,963.93
52XX Capital Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	22,259.60	44,597.35
			850 Interest on Debt	4,965.45	8,260.89
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	2,268,837.03	2,449,339.74
			2XX Personal Services - Employee Benefits	366,002.27	375,415.92
			3XX Purchased Professional and Technical Services	6,088.34	1,054.18
			5XX Other Purchased Services	38,825.74	44,154.74
			6XX Supplies and Materials	13,551.96	16,414.52
21XX Support Services - Students					
			1XX Personal Services - Salaries	478,340.33	441,988.86
			2XX Personal Services - Employee Benefits	57,942.26	51,576.14
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	156,682.44	163,965.50
			2XX Personal Services - Employee Benefits	22,878.37	21,603.73
360 State Gifted & Talented Reimbursement					
1XXX Instruction					
			6XX Supplies and Materials	3,811.15	0.00
365 OTO Indian Education for All					
1XXX Instruction					
			1XX Personal Services - Salaries	64,142.26	27,205.04
			2XX Personal Services - Employee Benefits	15,529.65	6,470.21
			6XX Supplies and Materials	138.46	2,453.18
21XX Support Services - Students					
			3XX Purchased Professional and Technical Services	2,137.50	5,990.46
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	22,386.44	23,995.96
			2XX Personal Services - Employee Benefits	1,998.27	2,041.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2008 Value	2009 Value
	365 OTO Indian Education for All				
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	3,303.36	5,230.87
			5XX Other Purchased Services	2,590.05	2,701.72
			6XX Supplies and Materials	2,442.65	1,777.12
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	976,528.96	1,000,322.88
			2XX Personal Services - Employee Benefits	110,429.16	109,390.04
			3XX Purchased Professional and Technical Services	1,813.57	130.32
			4XX Purchased Property Services	3,526.19	12,936.16
			5XX Other Purchased Services	13,209.15	3,074.58
			6XX Supplies and Materials	98,715.89	67,336.06
			810 Dues and Fees	872.00	910.90
			8XX Other Expenditures	220.00	0.00
		21XX Support Services - Students			
			6XX Supplies and Materials	700.00	43.95
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	5,584.87	6,842.62
		24XX Support Services - School Administration			
			3XX Purchased Professional and Technical Services	208.90	508.00
			4XX Purchased Property Services	18.60	751.50
			5XX Other Purchased Services	6,879.64	6,645.46
			6XX Supplies and Materials	8,716.84	4,281.57
			8XX Other Expenditures	1,419.00	1,465.95
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	11,365.00	9,565.41
			8XX Other Expenditures	0.00	35.00
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
		1XXX Instruction			
			1XX Personal Services - Salaries	41,258.11	42,991.71
			2XX Personal Services - Employee Benefits	6,507.36	6,554.10
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	97.50	1,321.25
			3XX Purchased Professional and Technical Services	130.00	936.25
			4XX Purchased Property Services	7,537.50	7,169.35
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	1,019,912.95	1,052,442.80
			2XX Personal Services - Employee Benefits	15,406.67	17,885.39
			4XX Purchased Property Services	9,979.12	2,140.95
			5XX Other Purchased Services	379,938.10	458,161.16



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Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	4,981.97	5,657.31
7XX Property and Equipment Acquisition	0.00	19,550.00
810 Dues and Fees	14,302.04	25,249.47
8XX Other Expenditures	0.00	40.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	35,169.19
890 Other Community Services		
33XX Community Services		
3XX Purchased Professional and Technical Services	2,200.00	2,200.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	25,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	35,365,318.09	36,585,745.86

Schedule Of Changes Worksheet

Beginning Fund Balance	1,715,415.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	36,857,807.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	36,585,745.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	178,777.16	
Less Last Year	20,364.88	(4b)
		158,412.28
		158,412.28
Ending Fund Balance (1 + 2 - 3 + 4)	2,145,889.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	935,994.96	1,189,389.60
1190 Penalties and Interest on Taxes	1,900.27	1,911.71
1410 Individual Transportation Fees	1,669.74	1,362.50
1510 Interest Earnings	4,716.03	2,258.34
2220 County On-Schedule Trans Reimb	261,655.10	268,947.27
3210 State On-Schedule Trans Reimb	261,655.10	268,947.27
3444 State School Block Grant	39,654.92	39,956.30
6100 Material Prior Period Revenue Adjustments	17,532.23	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,524,778.35	1,772,772.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	8,892.51	8,763.14
2XX Personal Services - Employee Benefits	554.65	556.06
27XX Student Transportation Services		
1XX Personal Services - Salaries	94,962.65	99,190.29
2XX Personal Services - Employee Benefits	10,644.89	10,737.59
3XX Purchased Professional and Technical Services	1,007.08	1,000.00
4XX Purchased Property Services	47.60	0.00
5XX Other Purchased Services	1,382,606.30	1,384,874.82
6XX Supplies and Materials	20,442.09	53,979.30
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	61,558.01	62,055.65
2XX Personal Services - Employee Benefits	20,812.76	20,815.52
5XX Other Purchased Services	14,019.17	20,770.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,615,547.71	1,662,743.34



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance		204,325.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,772,772.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,662,743.34	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
		(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	19,950.00
		(4b)	-19,950.00
			-19,950.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		294,405.39	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	5,572.09	1,494.99
1611 National School Lunch Program	1,444,353.28	1,545,356.68
1622 Breakfast Sales	79,774.20	85,970.45
1630 Catering Sales	265,417.42	273,771.73
1632 Daily Adult Sales	77,939.45	79,619.91
1900 Other Revenue from Local Sources	437,542.59	382,492.70
3220 State Food Services Match	4,371.24	8,452.68
4550 Federal Child Nutrition	1,971,543.08	2,249,013.08
4555 School Foods Summer Program - 10.559	66,799.25	56,926.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,353,312.60	4,683,099.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
910 Food Services		
31XX Food Services		
3XX Purchased Professional and Technical Services	4,267,756.97	4,808,718.62
4XX Purchased Property Services	9,893.77	0.00
5XX Other Purchased Services	5.24	0.00
6XX Supplies and Materials	14,944.50	3,856.08
7XX Property and Equipment Acquisition	59,651.41	15,049.00
910 Food Services		
31XX Food Services		
6XX Supplies and Materials	500.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,352,751.89	4,827,623.70



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Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						224,187.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,683,099.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,827,623.70	(3)
Increase/Decrease of Reserve for Inventories							
This Year	25,167.44	Less Last Year	44,742.76		(4a)	-19,575.32	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						-19,575.32	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						60,087.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	206,770.58	160,351.84
1190 Penalties and Interest on Taxes	354.04	330.15
1510 Interest Earnings	4,282.46	4,957.80
3110 Direct State Aid	63,413.18	53,377.53
6100 Material Prior Period Revenue Adjustments	2,747.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	277,568.21	219,017.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	221,206.00	297,481.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	221,206.00	297,481.60

Schedule Of Changes Worksheet

Beginning Fund Balance	114,049.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	219,017.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	297,481.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,585.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	29,347.50	21,445.08
2240 County Retirement Distribution	4,277,313.03	4,810,971.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,306,660.53	4,832,416.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
170 Distance Learning		
1XXX Instruction		
2XX Personal Services - Employee Benefits	25,149.64	0.00
180 Summer School		
1XXX Instruction		
2XX Personal Services - Employee Benefits	3,147.20	0.00
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,226,326.06	2,353,216.11
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	216,020.88	198,151.58
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	28,733.01	29,591.42
222X Educational Media Services		
2XX Personal Services - Employee Benefits	186,358.66	188,561.58
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	36,844.62	24,700.02
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	367,435.73	331,734.95
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	98,056.73	95,221.44
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	230,522.74	280,679.74
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	4,730.17	17,012.42
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	6,748.91	0.00
271 State and Federal Aggregate of Reimbursements/Indirect Costs		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,318.15	1,492.86
25XX Support Services - Business		



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2008 Value	2009 Value
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	7,580.79	3,120.20
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	367,984.13	374,830.92
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	78,245.85	67,639.08
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	25,629.77	25,092.21
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	10,069.52	9,496.59
	364	OTO Weatherization/Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	46,031.35	0.00
	365	OTO Indian Education for All			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	10,492.25	4,163.28
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	3,661.92	5,429.77
	366	OTO Capital Invest & Deferred Maintenance			
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	13,995.90	0.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	159,738.44	153,082.87
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	32.72	0.00
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	26.58	21.42
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	21.27	41.32
	396	State Career & Technical Ed Entitlement - Office Occupations			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	594.43	1,802.63
	397	State Career & Technical Ed Entitlement - Trades & Industry			
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	0.00	85.70



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	45,681.52	64,757.30
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	9,714.71	17,938.26
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	39,689.89	40,685.51
710 School Sponsored Extracurricular Activities		
34XX Extracurricular - Activities		
2XX Personal Services - Employee Benefits	8,943.85	0.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	166,835.10	161,261.18
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
2XX Personal Services - Employee Benefits	0.00	11,479.10
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	250,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	4,676,362.49	4,461,289.46

Schedule Of Changes Worksheet

Beginning Fund Balance	1,196,202.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,832,416.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,461,289.46	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,567,329.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2009 Value
204 MAC Medicaid Reimbursement	
3357 Montana Administrative Claiming Reimbursement	40,998.40
205 Indirect Costs	
1510 Interest Earnings	39,725.37
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	3,308.98
205 Subtotal	43,034.35
207 State OTO Weatherization & Deferred Maintenance	
1900 Other Revenue from Local Sources	3,446.92
208 State OTO Indian Education for All	
3650 OTO Indian Education for All	55,088.29
211 State Data System Support Payment	
3680 K-12 Education Data Systems	18,136.36
324 Communication Plan	
9710 Residual Equity Transfers In	70.18
468 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	10,908.35
500 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	313,189.00
511 Womens Prison	
1900 Other Revenue from Local Sources	117,997.08
525 Jobs for Montana Graduates	
3290 State - Other State Grants	25,000.00
528 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,100.00
529 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	24,719.00
531 Vo Ed Health Occupations	
3900 State Career & Technical Ed Entitlement	1,300.00
533 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	24,738.00
537 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	14,706.00
538 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	16,782.00
539 County Detention Facility	
1900 Other Revenue from Local Sources	47,595.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	758,808.93



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value
180 Read 180 Microsoft Rebate	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
6XX Supplies and Materials	11,930.00
7XX Property and Equipment Acquisition	27,001.62
	38,931.62
180 Subtotal	
204 MAC Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	358.00
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,483.98
	1,841.98
204 Subtotal	
205 Indirect Costs	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
1XXX Instruction	
5XX Other Purchased Services	403.22
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	8,729.40
2XX Personal Services - Employee Benefits	1,025.74
222X Educational Media Services	
3XX Purchased Professional and Technical Services	3,807.84
5XX Other Purchased Services	2,161.84
6XX Supplies and Materials	4,375.30
23XX Support Services - General Administration	
5XX Other Purchased Services	161.70
24XX Support Services - School Administration	
6XX Supplies and Materials	131.67
25XX Support Services - Business	
1XX Personal Services - Salaries	17,881.37
2XX Personal Services - Employee Benefits	2,507.63
3XX Purchased Professional and Technical Services	528.15
4XX Purchased Property Services	1,578.75
5XX Other Purchased Services	11,679.06
6XX Supplies and Materials	9,530.81
7XX Property and Equipment Acquisition	3,311.22
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	34.02
5XX Other Purchased Services	305.08
999 Undistributed	
9999 Undistributed	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value
205 Indirect Costs	
999 Undistributed	
9999 Undistributed	
971 Residual Equity Transfers Out	70.18
205 Subtotal	68,222.98
207 State OTO Weatherization & Deferred Maintenance	
364 OTO Weatherization/Deferred Maintenance	
26XX Operation and Maintenance of Plant Services	
3XX Purchased Professional and Technical Services	1,579.16
4XX Purchased Property Services	529.55
5XX Other Purchased Services	271.40
6XX Supplies and Materials	6,623.01
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	21,399.96
207 Subtotal	30,403.08
208 State OTO Indian Education for All	
365 OTO Indian Education for All	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	11,446.73
2XX Personal Services - Employee Benefits	38.25
3XX Purchased Professional and Technical Services	3,500.00
5XX Other Purchased Services	6,034.08
6XX Supplies and Materials	91,749.73
208 Subtotal	112,768.79
210 State OTO Capital Invest & Deferred Maintenance	
366 OTO Capital Invest & Deferred Maintenance	
4XXX Facilities Acquisition and Construction Services	
7XX Property and Equipment Acquisition	1,151.36
211 State Data System Support Payment	
368 K-12 Education Data Systems	
222X Educational Media Services	
7XX Property and Equipment Acquisition	23,264.08
430 NEA Foundation Grant	
1XX Regular Education Programs - Elementary/Secondary	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	305.24
2XX Personal Services - Employee Benefits	0.94
6XX Supplies and Materials	59.28
810 Dues and Fees	149.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value
430 Subtotal	514.46
468 Title I Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
2XX Personal Services - Employee Benefits	3,226.42
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	7,200.00
24XX Support Services - School Administration	
2XX Personal Services - Employee Benefits	244.87
6XX Supplies and Materials	237.06
468 Subtotal	10,908.35
489 Yellowstone County Detention Facility 2008	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	0.02
2XX Personal Services - Employee Benefits	1.45
489 Subtotal	1.47
500 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	2,758.40
2XX Personal Services - Employee Benefits	139.53
5XX Other Purchased Services	15,893.72
6XX Supplies and Materials	207,795.85
7XX Property and Equipment Acquisition	83,790.00
810 Dues and Fees	295.00
221X Improvement of Instruction Services	
5XX Other Purchased Services	691.50
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,825.00
500 Subtotal	313,189.00
511 Womens Prison	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	94,056.30
2XX Personal Services - Employee Benefits	11,000.36
6XX Supplies and Materials	7,078.62
511 Subtotal	112,135.28
525 Jobs for Montana Graduates	



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2009 Value
537 Vo Ed Trades & Industry	
397 State Career & Technical Ed Entitlement - Trades & Industry	
1XXX Instruction	
4XX Purchased Property Services	330.29
5XX Other Purchased Services	312.00
6XX Supplies and Materials	7,705.89
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	560.00
24XX Support Services - School Administration	
5XX Other Purchased Services	3,319.29
6XX Supplies and Materials	265.61
	12,493.08
537 Subtotal	
538 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
1XX Personal Services - Salaries	270.00
3XX Purchased Professional and Technical Services	82.40
4XX Purchased Property Services	751.30
5XX Other Purchased Services	735.13
6XX Supplies and Materials	6,485.02
810 Dues and Fees	290.00
	8,613.85
538 Subtotal	
539 County Detention Facility	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	43,445.00
2XX Personal Services - Employee Benefits	4,150.00
	47,595.00
539 Subtotal	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	865,513.84



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Schedule Of Changes Worksheet

Beginning Fund Balance					696,591.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					758,808.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					865,513.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					589,886.62	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
180 Read 180 Microsoft Rebate	0.00	38,931.62	-38,931.62
204 MAC Medicaid Reimbursement	40,998.40	1,841.98	39,156.42
205 Indirect Costs	43,034.35	68,222.98	-25,188.63
207 State OTO Weatherization & Deferred Maintenance	3,446.92	30,403.08	-26,956.16
208 State OTO Indian Education for All	55,088.29	112,768.79	-57,680.50
210 State OTO Capital Invest & Deferred Maintenance	0.00	1,151.36	-1,151.36
211 State Data System Support Payment	18,136.36	23,264.08	-5,127.72
324 Communication Plan	70.18	0.00	70.18
430 NEA Foundation Grant	0.00	514.46	-514.46
468 Title I Improving Basic Programs	10,908.35	10,908.35	0.00
489 Yellowstone County Detention Facility 2008	0.00	1.47	-1.47
500 Vo Ed Carl Perkins Basic Grant	313,189.00	313,189.00	0.00
511 Womens Prison	117,997.08	112,135.28	5,861.80
525 Jobs for Montana Graduates	25,000.00	25,000.00	0.00
528 Vo Ed Agriculture	1,100.00	1,216.16	-116.16
529 Vo Ed Business/Marketing	24,719.00	24,819.01	-100.01
531 Vo Ed Health Occupations	1,300.00	1,230.14	69.86
533 Vo Ed Family & Consumer Science	24,738.00	31,214.15	-6,476.15
537 Vo Ed Trades & Industry	14,706.00	12,493.08	2,212.92
538 Vo Ed Tech Ed/Industrial Arts	16,782.00	8,613.85	8,168.15
539 County Detention Facility	47,595.00	47,595.00	0.00
Total	758,808.93	865,513.84	-106,704.91



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	720,156.56	1,041,513.57
1190 Penalties and Interest on Taxes	2,016.37	1,622.41
1340 Fees for Adult Education	242,868.33	303,681.50
1510 Interest Earnings	18,848.53	15,602.61
6100 Material Prior Period Revenue Adjustments	21,892.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,005,781.79	1,362,420.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	279,264.84	423,157.79
2XX Personal Services - Employee Benefits	15,953.28	34,253.16
3XX Purchased Professional and Technical Services	11,092.00	31,332.96
4XX Purchased Property Services	696.50	265.00
5XX Other Purchased Services	4,660.82	3,842.96
6XX Supplies and Materials	99,316.31	141,425.16
7XX Property and Equipment Acquisition	0.00	9,152.00
810 Dues and Fees	0.00	501.30
8XX Other Expenditures	0.00	750.00
21XX Support Services - Students		
1XX Personal Services - Salaries	59,388.96	117,217.92
2XX Personal Services - Employee Benefits	8,187.05	10,773.40
5XX Other Purchased Services	0.00	281.89
221X Improvement of Instruction Services		
5XX Other Purchased Services	35.00	11,244.41
8XX Other Expenditures	0.00	37.50
24XX Support Services - School Administration		
1XX Personal Services - Salaries	242,636.19	265,860.22
2XX Personal Services - Employee Benefits	32,768.84	33,247.51
3XX Purchased Professional and Technical Services	6,492.00	3,000.00
4XX Purchased Property Services	0.00	206.45
5XX Other Purchased Services	101,878.35	124,677.58
6XX Supplies and Materials	11,727.57	25,746.26
7XX Property and Equipment Acquisition	0.00	6,457.45
8XX Other Expenditures	0.00	77.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	2,281.63
6XX Supplies and Materials	495.90	0.00
7XX Property and Equipment Acquisition	0.00	178,680.38



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	296,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,170,593.61	1,424,469.93

Schedule Of Changes Worksheet

Beginning Fund Balance	862,173.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,362,420.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,424,469.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 63,338.01 Less Last Year 109.03 (4b)	63,228.98	
		63,228.98 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		863,352.68 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1311 Driver's Education Fees	87,995.00	90,565.00
1510 Interest Earnings	6,348.56	5,779.01
1900 Other Revenue from Local Sources	306.00	233.50
1982 Summer Session - Driver's Education Fees	122,208.00	118,106.00
3260 State Driver's Education Reimbursement	58,475.74	99,420.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	275,333.30	314,103.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	205,472.93	299,660.11
2XX Personal Services - Employee Benefits	921.24	1,221.38
3XX Purchased Professional and Technical Services	4.20	6.97
4XX Purchased Property Services	10,135.86	32,948.41
5XX Other Purchased Services	2,577.92	4,149.80
6XX Supplies and Materials	21,041.05	21,562.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	240,153.20	359,549.35

Schedule Of Changes Worksheet

Beginning Fund Balance	279,160.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	314,103.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	359,549.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	233,714.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	9.63	10.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	9.63	10.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	389.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	399.45	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	76.12	82.40
9710 Residual Equity Transfers In	0.00	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76.12	25,082.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	3,072.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,082.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,155.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	1,312.33	2,664.91
3281 State Technology Aid	34,218.54	74,074.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	35,530.87	76,739.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	22,172.68	93,148.60
7XX Property and Equipment Acquisition	3,732.00	0.00
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	13,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	25,904.68	106,148.60

Schedule Of Changes Worksheet

Beginning Fund Balance	62,182.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	76,739.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	106,148.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	32,773.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	9,039.39	7,766.87
3445 State Combined Fund School Block Grant	166,176.27	167,439.21
9710 Residual Equity Transfers In	296,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	471,215.66	175,206.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	49,184.48	0.00
2XX Personal Services - Employee Benefits	14,563.09	0.00
3XX Purchased Professional and Technical Services	96,000.00	167,139.54
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	855.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	160,602.57	167,139.54

Schedule Of Changes Worksheet

Beginning Fund Balance	338,346.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	175,206.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	167,139.54	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	346,412.72	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	0.00	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance		0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		0.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		0.00 (3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
		0.00
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	9,029.76	14,038.24
1900 Other Revenue from Local Sources	0.00	4,595.74
1910 Rentals	24,369.42	26,253.53
1920 Contributions/Donations from Private Sources	85,071.00	124,435.59
5200 Sale or Compensation for Loss of Assets	478,629.51	112,616.74
5400 Proceeds from Long-Term Liabilities	73,954.64	0.00
6100 Material Prior Period Revenue Adjustments	0.00	4,932.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	671,054.33	286,872.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	239.98	1,270.40
21XX Support Services - Students		
4XX Purchased Property Services	0.00	382.50
6XX Supplies and Materials	224.64	382.50
222X Educational Media Services		
6XX Supplies and Materials	2,364.75	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	3,542.71	4,068.04
2XX Personal Services - Employee Benefits	78.50	137.55
3XX Purchased Professional and Technical Services	53,477.02	0.00
4XX Purchased Property Services	213,831.48	51,570.07
6XX Supplies and Materials	1,931.88	132.00
7XX Property and Equipment Acquisition	74,003.12	0.00
8XX Other Expenditures	190.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	99,723.89	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	449,607.97	57,943.06



Trustees' Financial Summary

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56 Yellowstone County
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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						243,399.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						286,872.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						57,943.06	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						472,328.24	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1110 District Tax Levy	8,493.03	11,523.46
1190 Penalties and Interest on Taxes	504.97	139.46
1510 Interest Earnings	18,635.83	10,658.38
6100 Material Prior Period Revenue Adjustments	517.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	28,151.54	22,321.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	17,392.33	0.00
4XX Purchased Property Services	281,055.14	6,212.34
6XX Supplies and Materials	23,216.33	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	230,154.15	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	551,817.95	6,212.34

Schedule Of Changes Worksheet

Beginning Fund Balance	382,785.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,321.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,212.34	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	398,894.38	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	72,438.74	86,822.54
1900 Other Revenue from Local Sources	14,510,344.41	14,551,877.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,582,783.15	14,638,699.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	72,495.97	75,010.39
2XX Personal Services - Employee Benefits	6,146.64	6,195.34
3XX Purchased Professional and Technical Services	11,465,553.69	14,096,348.19
4XX Purchased Property Services	618.40	604.91
5XX Other Purchased Services	1,696,485.79	1,858,727.22
6XX Supplies and Materials	2,279.56	1,456.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,243,580.05	16,038,342.82

Schedule Of Changes Worksheet

Beginning Fund Balance	2,681,876.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,638,699.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,038,342.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	1,282,233.36	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 79 - Self Insurance Fund - Liability

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	4,659.72	2,785.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,659.72	2,785.39

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	52,228.46	0.00
4XX Purchased Property Services	4,184.23	0.00
6XX Supplies and Materials	957.87	0.00
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	15,288.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,370.56	15,288.88

Schedule Of Changes Worksheet

Beginning Fund Balance	146,364.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,785.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	15,288.88	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	133,861.40	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	11,892.58	13,714.16
1900 Other Revenue from Local Sources	148,737.64	80,106.57
1970 Services Provided Other Funds	1,951,970.67	1,947,940.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,112,600.89	2,041,760.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	215,564.86	279,518.81
2XX Personal Services - Employee Benefits	48,681.18	58,655.16
4XX Purchased Property Services	100,512.72	82,593.20
5XX Other Purchased Services	9,229.63	2,498.54
6XX Supplies and Materials	1,683,262.93	1,579,048.52
7XX Property and Equipment Acquisition	5,995.00	0.00
8XX Other Expenditures	129.00	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	1,661.54	0.00
2XX Personal Services - Employee Benefits	235.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,065,272.62	2,002,314.23

Schedule Of Changes Worksheet

Beginning Fund Balance	88,788.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,041,760.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,002,314.23	(3)
Increase/Decrease of Reserve for Inventories		
This Year 99,088.54 Less Last Year 130,367.95	(4a)	-31,279.41
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
		-31,279.41 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	96,955.83	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	34,716.34	38,594.63
1XXX Revenues from Student Activities	2,191,914.08	2,482,930.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,226,630.42	2,521,524.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	2,015,268.71	2,470,658.37
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	2,677.31
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,015,268.71	2,473,335.68

Schedule Of Changes Worksheet

Beginning Fund Balance	1,334,041.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,521,524.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,473,335.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,382,231.12	(5)



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance 85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2008 Value	2009 Value
1510 Interest Earnings	14,672.96	18,634.74
1900 Other Revenue from Local Sources	0.00	13,095.62
1920 Contributions/Donations from Private Sources	339,279.94	432,085.77
9710 Residual Equity Transfers In	0.00	2,677.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	353,952.90	466,493.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2008 Value	2009 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	49,419.93	58,096.00
2XX Personal Services - Employee Benefits	192.61	151.64
3XX Purchased Professional and Technical Services	1,200.00	700.00
5XX Other Purchased Services	537.54	798.81
6XX Supplies and Materials	1,327.57	3,748.45
21XX Support Services - Students		
1XX Personal Services - Salaries	2,685.24	497.50
2XX Personal Services - Employee Benefits	5.95	0.00
3XX Purchased Professional and Technical Services	3,034.00	4,865.89
4XX Purchased Property Services	2,165.29	2,765.03
5XX Other Purchased Services	89,345.30	115,508.18
6XX Supplies and Materials	113,088.42	152,462.78
7XX Property and Equipment Acquisition	3,390.00	0.00
8XX Other Expenditures	4,930.00	3,450.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	1,156.71	5,829.78
6XX Supplies and Materials	0.00	226.98
23XX Support Services - General Administration		
6XX Supplies and Materials	100.00	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	1,063.10	0.00
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	7,450.34	13,041.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	281,092.00	362,142.04



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**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Schedule Of Changes Worksheet

Beginning Fund Balance						624,608.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						466,493.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						362,142.04	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						728,959.99	(5)



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**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2008 Value	2009 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	33,033.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,543,390.68	1,698,435.92
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	3,756.80
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	17,467,533.81	17,714,360.52
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	660,816.14	204,711.82
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	12,665.78	12,979.36
XX	XXX 26XX 41X	Energy Utility Services	1,035,598.41	1,023,915.35
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	126,613.39	23,600.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	442,258.63	201,084.44
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	188,426.00	262,761.60
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	32,780.00	34,720.00



Trustees' Financial Summary

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**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	828,407.70
b. Related Services Block Grant Entitlement	276,098.76
c. Total Entitlements Subject to Reversion	1,104,506.46

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,468,993.59
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,565,513.33
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

Remember:

The Deferred Revenue (680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2011 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	2,449,339.74	0.00	0.00	0.00
280	1XXX	2XX	375,415.92	0.00	0.00	0.00
280	1XXX	3XX	1,054.18	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	44,154.74	0.00	0.00	0.00
280	1XXX	6XX	16,414.52	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	441,988.86	0.00	0.00	0.00
280	21XX	2XX	51,576.14	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	163,965.50	0.00	0.00	0.00
280	24XX	2XX	21,603.73	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
Totals			3,565,513.33	0.00	0.00	0.00 3,565,513.33

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY09.



Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,732,210.00	0.00	0.00	0.00	1,732,210.00
Land Improvements	56,931.00	0.00	36,000.00	0.00	92,931.00
Buildings	34,316,858.00	0.00	451,147.00	0.00	34,768,005.00
Machinery and Equipment	2,976,302.00	0.00	506,534.00	60,895.00	3,421,941.00
Construction in Progress	204,121.00	0.00	166,191.00	204,121.00	166,191.00
Totals at Historical Cost	39,286,422.00	0.00	1,159,872.00	265,016.00	40,181,278.00
Less Accumulated Depreciation For:					
Improvement Accum	22,238.00	0.00	3,447.00	0.00	25,685.00
Building Accum	12,179,901.00	0.00	810,384.00	0.00	12,990,285.00
Machinery and Equipment Accum	2,150,569.00	0.00	253,013.00	58,095.00	2,345,487.00
Total Accumulated Depreciation	14,352,708.00	0.00	1,066,844.00	58,095.00	15,361,457.00
Governmental Activities, Capital Assets, net	24,933,714.00	0.00	93,028.00	206,921.00	24,819,821.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2009	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	764,868.00	0.00	0.00
Support Services Students (21XX)	57,385.00	0.00	0.00
Support Services Staff (22XX)	45,783.00	0.00	0.00
General Administration (23XX)	5,871.00	0.00	0.00
School Administration (24XX)	12,132.00	0.00	0.00
Financial Administration (25XX)	33,347.00	0.00	0.00
Operations and Maintenance (26XX)	33,342.00	0.00	0.00
Transportation (27XX)	133.00	0.00	0.00
Food Service (31XX)	28,375.00	0.00	0.00
Extracurricular (34XX, 35XX)	85,609.00	0.00	0.00
Total Depreciation for FY2009	1,066,845.00	0.00	0.00

*** Has comment.



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**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2008)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2009) [a + b - c - d]	Current Portion Due FY2010	Long-Term Portion Due FY2011-
Governmental Activities*							
Compensated Absences	4,066,768.00	307,371.00	0.00	0.00	4,374,139.00	437,414.00	3,936,725.00
Other	220,501.00	0.00	0.00	44,597.00	175,904.00	47,964.00	127,940.00
Total Governmental Activity Long-Term Liabilities	4,287,269.00	307,371.00	0.00	44,597.00	4,550,043.00	485,378.00	4,064,665.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.