



Trustees' Financial Summary

FY2009-10

Submit ID: 0966-88990174

**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

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*

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 FY10 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	
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	
212	Quick Start Energy Grants	STATE	STMSSR-81-QS-09-0091	state
213	Deferred Maintenance & Energy Efficiency	STATE	STMSSR-81-SFF-09-003	NA
220	Public Health Emergency Preparedness	FEDERAL	PHEP 2010	93.069
430	NEA Foundation Grant	LOCAL	2007	
461	Womens Detention Facility	LOCAL	2008	
488	Vo Ed Tech Ed/Industrial Arts	STATE	2003	State
511	Womens Prison	STATE	5009	
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	2010	State
539	County Detention Facility	LOCAL	2009	
550	Vo Ed Carl Perkins Basic Grant	FEDERAL	5609668110	84.048A
561	Montana Womens Prison 2010	LOCAL	2010	N/A
575	Jobs for Montana Graduates	STATE	2010	State
584	Indian Education for All Progressive Grant	STATE	5609664610	N/A
589	Yellowstone County Detention Facility	LOCAL	2010	N/A
593	Advancing Agriculture Education Program	STATE	2010	NA



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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)	1,911,586.34	386,630.11		78,513.36
02	Taxes Receivable - Real and Personal (120-149)	766,938.21	75,546.93		
03	Taxes Receivable - Protested (150-159)	511,512.28	46,720.61		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	125,843.73			125,746.10
07	Inventories (220 & 230)				50,179.67
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,315,880.56	508,897.65		254,439.13
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	527,829.14	75,998.83		4,001.55
25	Deferred Revenue (680)	763,518.03	68,946.16		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,291,347.17	144,944.99		4,001.55
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				50,179.67
37	Reserve for Encumbrances (953)	141,440.37	54.76		
48	Fund Balance for Budget (961-970)	1,883,093.02	363,897.90		200,257.91
52	TOTAL FUND BALANCE/EQUITY	2,024,533.39	363,952.66		250,437.58
53	TOTAL LIABILITIES AND FUND BALANCE	3,315,880.56	508,897.65		254,439.13



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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)	61,086.86	1,434,734.53	569,039.26	706,726.48
02	Taxes Receivable - Real and Personal (120-149)	19,871.49			65,612.95
03	Taxes Receivable - Protested (150-159)	10,355.22			41,517.01
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			37,559.22	6,419.00
06	Other Current Assets (190-210)		9.93		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	91,313.57	1,434,744.46	606,598.48	820,275.44
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		44,074.17	138,208.09	39,093.74
25	Deferred Revenue (680)	15,752.34		8,262.72	61,066.40
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	15,752.34	44,074.17	146,470.81	100,160.14
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				3,958.00
48	Fund Balance for Budget (961-970)	75,561.23	1,390,670.29	460,127.67	716,157.30
52	TOTAL FUND BALANCE/EQUITY	75,561.23	1,390,670.29	460,127.67	720,115.30
53	TOTAL LIABILITIES AND FUND BALANCE	91,313.57	1,434,744.46	606,598.48	820,275.44



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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)	185,919.82		405.83	9,471.31
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)	111,151.62			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	297,071.44		405.83	9,471.31
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	14,446.83			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	14,446.83			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	282,624.61		405.83	9,471.31
52	TOTAL FUND BALANCE/EQUITY	282,624.61		405.83	9,471.31
53	TOTAL LIABILITIES AND FUND BALANCE	297,071.44		405.83	9,471.31



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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)	65,121.38	114,690.30		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	65,121.38	114,690.30		12,658.25
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		3,151.72		12,658.25
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		3,151.72		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)	65,121.38	111,538.58		
52	TOTAL FUND BALANCE/EQUITY	65,121.38	111,538.58		
53	TOTAL LIABILITIES AND FUND BALANCE	65,121.38	114,690.30		12,658.25



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Balance Sheet

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)	324,084.84	400,845.01		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)		569.18		
04	Receivables from Other Funds (160-179)	136,000.00			
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	460,084.84	401,414.19		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	420.14			
25	Deferred Revenue (680)		569.18		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	420.14	569.18		
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)	459,664.70	400,845.01		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	459,664.70	400,845.01		
53	TOTAL LIABILITIES AND FUND BALANCE	460,084.84	401,414.19		



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ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (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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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,001,259.84	78,542.86
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			538,806.49	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			103,962.64	
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			3,644,028.97	78,542.86
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,384,832.00	
25	Deferred Revenue (680)			57,087.62	
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			2,441,919.62	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,202,109.35	78,542.86
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,202,109.35	78,542.86
53	TOTAL LIABILITIES AND FUND BALANCE			3,644,028.97	78,542.86



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ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		28,621.31	1,679,889.15	848,205.39
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		3,031.80		1,241.69
07	Inventories (220 & 230)		117,569.49		
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		149,222.60	1,679,889.15	849,447.08
LIABILITIES					
21	Payable to Other Funds (601-606)		136,000.00		
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		31,378.42	88,336.61	26,216.03
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		167,378.42	88,336.61	26,216.03
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)		117,569.49		
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		-135,725.31	1,591,552.54	823,231.05
52	TOTAL FUND BALANCE/EQUITY		-18,155.82	1,591,552.54	823,231.05
53	TOTAL LIABILITIES AND FUND BALANCE		149,222.60	1,679,889.15	849,447.08



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Balance Sheet

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)	4,658,811.16	735,289.80		
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	4,658,811.16	735,289.80		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	157,633.97	735,289.80		
24	Other Current Liabilities (621-679)	4,501,177.19			
35	TOTAL LIABILITIES	4,658,811.16	735,289.80		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	4,658,811.16	735,289.80		



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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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Balance Sheet

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)		207,784.01		
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		207,784.01		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		207,784.01		
35	TOTAL LIABILITIES		207,784.01		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		207,784.01		



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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	2009 Value	2010 Value
1110 District Tax Levy	12,786,599.79	11,465,866.34
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	999,200.06
1190 Penalties and Interest on Taxes	22,533.13	22,899.22
1310 Individual Tuition	6,235.32	25,749.59
1510 Interest Earnings	24,846.01	22,567.64
1900 Other Revenue from Local Sources	1,951.01	0.00
3110 Direct State Aid	14,423,169.75	13,660,594.69
3111 Quality Educator	1,204,355.18	1,184,533.51
3112 At Risk Student	56,683.25	0.00
3113 Indian Education For All	115,300.80	113,260.80
3114 American Indian Achievement Gap	71,800.00	63,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	1,556,592.61	1,510,364.48
3117 State Tuition for State Placement	25,201.20	30,486.84
3120 State Guaranteed Tax Base Aid	4,881,286.60	4,901,117.68
3444 State School Block Grant	1,681,253.34	1,694,030.87
3730 HB645 State Special Education Allowable Costs	0.00	45,726.28
6100 Material Prior Period Revenue Adjustments	0.00	62,970.27
7800 ARRA - State Fiscal Stabilization Fund	0.00	963,041.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,857,807.99	36,765,609.87

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	14,866,725.82	15,348,145.86
2XX Personal Services - Employee Benefits	1,694,361.35	1,810,666.74
3XX Purchased Professional and Technical Services	166,087.30	160,100.66
4XX Purchased Property Services	88,593.41	85,406.84
5XX Other Purchased Services	209,196.45	188,219.90
6XX Supplies and Materials	1,199,888.78	1,075,434.66
7XX Property and Equipment Acquisition	210,803.00	0.00
810 Dues and Fees	9,080.36	4,748.01
8XX Other Expenditures	0.00	175.00
21XX Support Services - Students		
1XX Personal Services - Salaries	1,294,327.76	480,799.54
2XX Personal Services - Employee Benefits	133,816.78	86,115.46
3XX Purchased Professional and Technical Services	61,809.24	60,435.07
4XX Purchased Property Services	9,850.99	697.47
5XX Other Purchased Services	2,345.49	1,069.08
6XX Supplies and Materials	10,379.58	9,096.89



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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	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary					
221X Improvement of Instruction Services					
			1XX Personal Services - Salaries	193,059.53	204,181.69
			2XX Personal Services - Employee Benefits	15,696.62	17,009.76
			3XX Purchased Professional and Technical Services	42,456.51	46,245.06
			4XX Purchased Property Services	534.30	719.02
			5XX Other Purchased Services	19,742.53	45,956.77
			6XX Supplies and Materials	65,682.10	73,715.20
			7XX Property and Equipment Acquisition	9,733.33	0.00
			810 Dues and Fees	812.00	73.00
			8XX Other Expenditures	0.00	200.00
222X Educational Media Services					
			1XX Personal Services - Salaries	1,232,159.22	1,249,861.35
			2XX Personal Services - Employee Benefits	153,647.66	168,321.91
			3XX Purchased Professional and Technical Services	207,733.56	131,333.74
			4XX Purchased Property Services	3,718.83	599.69
			5XX Other Purchased Services	21,467.99	19,399.24
			6XX Supplies and Materials	133,562.12	151,264.50
			7XX Property and Equipment Acquisition	10,532.50	4,223.08
			810 Dues and Fees	0.00	420.50
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	161,402.75	169,223.87
			2XX Personal Services - Employee Benefits	14,570.07	15,676.47
			3XX Purchased Professional and Technical Services	71,810.07	117,041.52
			4XX Purchased Property Services	641.87	904.56
			5XX Other Purchased Services	219,740.10	258,562.21
			6XX Supplies and Materials	6,483.85	9,311.26
			810 Dues and Fees	11,573.42	6,413.02
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	2,167,728.27	2,191,405.89
			2XX Personal Services - Employee Benefits	295,262.40	322,636.57
			3XX Purchased Professional and Technical Services	3,110.25	1,335.45
			4XX Purchased Property Services	3,059.48	3,195.33
			5XX Other Purchased Services	57,085.90	69,878.87
			6XX Supplies and Materials	29,968.53	25,851.09
			810 Dues and Fees	6,066.59	6,645.35
25XX Support Services - Business					
			1XX Personal Services - Salaries	342,707.51	356,881.54
			2XX Personal Services - Employee Benefits	40,504.58	46,594.88
			3XX Purchased Professional and Technical Services	10,019.79	30,504.41
			4XX Purchased Property Services	1,916.57	1,547.40
			5XX Other Purchased Services	7,923.30	8,503.75
			6XX Supplies and Materials	12,749.58	14,474.67
			7XX Property and Equipment Acquisition	6,007.32	1,815.00
			810 Dues and Fees	518.43	0.00



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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	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary					
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	1,830,038.99	1,924,829.38
			2XX Personal Services - Employee Benefits	360,835.99	413,516.87
			3XX Purchased Professional and Technical Services	227,836.23	208,817.79
			4XX Purchased Property Services	1,443,205.03	1,240,104.13
			5XX Other Purchased Services	50,521.38	122,545.33
			6XX Supplies and Materials	261,266.30	261,801.49
			7XX Property and Equipment Acquisition	63,687.40	8,825.00
			810 Dues and Fees	2,931.45	3,145.46
			8XX Other Expenditures	13,642.22	13,642.22
27XX Student Transportation Services					
			1XX Personal Services - Salaries	3,214.55	2,860.11
			2XX Personal Services - Employee Benefits	0.00	171.21
4XXX Facilities Acquisition and Construction Services					
			7XX Property and Equipment Acquisition	166,963.93	246,235.61
52XX Capital Leases or Long Term Notes with Board of Investments					
			840 Principal On Debt	44,597.35	47,963.71
			850 Interest on Debt	8,260.89	5,327.90
280 Special Education - Local and State					
1XXX Instruction					
			1XX Personal Services - Salaries	2,449,339.74	2,388,817.18
			2XX Personal Services - Employee Benefits	375,415.92	406,847.20
			3XX Purchased Professional and Technical Services	1,054.18	77.87
			4XX Purchased Property Services	0.00	75.00
			5XX Other Purchased Services	44,154.74	58,252.86
			6XX Supplies and Materials	16,414.52	16,699.01
21XX Support Services - Students					
			1XX Personal Services - Salaries	441,988.86	246,417.85
			2XX Personal Services - Employee Benefits	51,576.14	36,025.71
222X Educational Media Services					
			6XX Supplies and Materials	0.00	217.60
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	163,965.50	172,383.92
			2XX Personal Services - Employee Benefits	21,603.73	25,682.08
			5XX Other Purchased Services	0.00	70.00
365 Indian Education for All - OTO & Ongoing					
1XXX Instruction					
			1XX Personal Services - Salaries	27,205.04	0.00
			2XX Personal Services - Employee Benefits	6,470.21	0.00
			6XX Supplies and Materials	2,453.18	0.00
21XX Support Services - Students					
			3XX Purchased Professional and Technical Services	5,990.46	0.00



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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	2009 Value	2010 Value
	365 Indian Education for All - OTO & Ongoing				
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	23,995.96	37,063.20
			2XX Personal Services - Employee Benefits	2,041.19	3,796.96
			3XX Purchased Professional and Technical Services	5,230.87	0.00
			5XX Other Purchased Services	2,701.72	0.00
			6XX Supplies and Materials	1,777.12	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,000,322.88	1,062,099.02
			2XX Personal Services - Employee Benefits	109,390.04	123,315.84
			3XX Purchased Professional and Technical Services	130.32	1,675.62
			4XX Purchased Property Services	12,936.16	5,413.66
			5XX Other Purchased Services	3,074.58	6,779.22
			6XX Supplies and Materials	67,336.06	84,693.75
			810 Dues and Fees	910.90	555.93
			8XX Other Expenditures	0.00	85.00
		21XX Support Services - Students			
			6XX Supplies and Materials	43.95	759.00
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	6,842.62	7,771.63
		24XX Support Services - School Administration			
			3XX Purchased Professional and Technical Services	508.00	746.60
			4XX Purchased Property Services	751.50	0.00
			5XX Other Purchased Services	6,645.46	5,089.81
			6XX Supplies and Materials	4,281.57	2,152.41
			8XX Other Expenditures	1,465.95	490.00
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	9,565.41	8,838.31
			8XX Other Expenditures	35.00	35.00
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
		1XXX Instruction			
			1XX Personal Services - Salaries	42,991.71	28,074.00
			2XX Personal Services - Employee Benefits	6,554.10	3,298.69
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,321.25	0.00
			3XX Purchased Professional and Technical Services	936.25	0.00
			4XX Purchased Property Services	7,169.35	7,765.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	1,052,442.80	1,090,376.77
			2XX Personal Services - Employee Benefits	17,885.39	21,690.54



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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	2009 Value	2010 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			3XX Purchased Professional and Technical Services	0.00	22.50
			4XX Purchased Property Services	2,140.95	9,773.63
			5XX Other Purchased Services	458,161.16	413,698.78
			6XX Supplies and Materials	5,657.31	6,488.33
			7XX Property and Equipment Acquisition	19,550.00	0.00
			810 Dues and Fees	25,249.47	15,269.07
			8XX Other Expenditures	40.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	35,169.19	0.00
	780 ARRA - State Fiscal Stabilization Fund				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	0.00	902,408.21
			2XX Personal Services - Employee Benefits	0.00	60,633.39
	890 Other Community Services				
		33XX Community Services			
			3XX Purchased Professional and Technical Services	2,200.00	4,378.00
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	25,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				36,585,745.86	36,849,629.16

Schedule Of Changes Worksheet

Beginning Fund Balance					2,145,889.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,765,609.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					36,849,629.16	(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	141,440.37	Less Last Year	178,777.16	(4b)	-37,336.79	
					-37,336.79	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,024,533.39	(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	2009 Value	2010 Value
1110 District Tax Levy	1,189,389.60	1,233,668.45
1190 Penalties and Interest on Taxes	1,911.71	2,143.86
1410 Individual Transportation Fees	1,362.50	951.85
1510 Interest Earnings	2,258.34	2,745.59
2220 County On-Schedule Trans Reimb	268,947.27	268,660.83
3210 State On-Schedule Trans Reimb	268,947.27	269,000.00
3444 State School Block Grant	39,956.30	40,259.97
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,772,772.99	1,817,430.55

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	97,974.27
2XX Personal Services - Employee Benefits	0.00	13,682.63
5XX Other Purchased Services	0.00	930.09
6XX Supplies and Materials	0.00	730.60
25XX Support Services - Business		
1XX Personal Services - Salaries	8,763.14	9,448.22
2XX Personal Services - Employee Benefits	556.06	621.68
27XX Student Transportation Services		
1XX Personal Services - Salaries	99,190.29	31,526.16
2XX Personal Services - Employee Benefits	10,737.59	4,479.84
3XX Purchased Professional and Technical Services	1,000.00	1,000.00
5XX Other Purchased Services	1,384,874.82	1,476,616.91
6XX Supplies and Materials	53,979.30	4,855.16
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	62,055.65	66,973.51
2XX Personal Services - Employee Benefits	20,815.52	23,600.17
5XX Other Purchased Services	20,770.97	15,498.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,662,743.34	1,747,938.04



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						294,405.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,817,430.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,747,938.04	(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	54.76	Less Last Year	0.00	(4b)		54.76	
						54.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						363,952.66	(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	2009 Value	2010 Value
1110 District Tax Levy	160,351.84	331,353.93
1190 Penalties and Interest on Taxes	330.15	397.44
1510 Interest Earnings	4,957.80	1,946.44
3110 Direct State Aid	53,377.53	67,024.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	219,017.32	400,721.94

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	297,481.60	360,746.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	297,481.60	360,746.06

Schedule Of Changes Worksheet

Beginning Fund Balance						35,585.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						400,721.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						360,746.06	(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)						75,561.23	(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	2009 Value	2010 Value
1510 Interest Earnings	21,445.08	20,284.89
2240 County Retirement Distribution	4,810,971.19	4,602,691.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,832,416.27	4,622,975.89

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,353,216.11	2,541,665.55
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	198,151.58	76,617.19
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	29,591.42	32,819.32
222X Educational Media Services		
2XX Personal Services - Employee Benefits	188,561.58	205,168.79
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	24,700.02	28,668.66
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	331,734.95	364,591.78
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	95,221.44	106,221.92
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	280,679.74	307,786.49
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	17,012.42	5,476.13
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	4,470.88
271 State and Federal Aggregate of Reimbursements/Indirect Costs		
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,492.86	1,442.30
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	3,120.20	2,483.93
280 Special Education - Local and State		
1XXX Instruction		
2XX Personal Services - Employee Benefits	374,830.92	380,427.48
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	67,639.08	39,242.90



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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	2009 Value	2010 Value
	280 Special Education - Local and State				
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	25,092.21	27,452.74
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	9,496.59	10,665.77
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,163.28	0.00
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	5,429.77	7,646.57
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	0.00	5,113.07
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	153,082.87	169,142.98
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	21.42	27.87
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	41.32	0.00
	396 State Career & Technical Ed Entitlement - Office Occupations				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,802.63	490.53
	397 State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	139.66
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	85.70	0.00
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	64,757.30	97,653.30
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	17,938.26	10,049.06
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	40,685.51	44,462.43
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	161,261.18	173,646.31
	780 ARRA - State Fiscal Stabilization Fund				
		21XX Support Services - Students			



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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	2009 Value	2010 Value
	780 ARRA - State Fiscal Stabilization Fund				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	143,711.66
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			2XX Personal Services - Employee Benefits	11,479.10	12,349.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,461,289.46	4,799,635.23

Schedule Of Changes Worksheet

Beginning Fund Balance					1,567,329.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,622,975.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,799,635.23	(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)					1,390,670.29	(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	2010 Value
204 MAC Medicaid Reimbursement	
3357 Montana Administrative Claiming Reimbursement	44,219.71
205 Indirect Costs	
1510 Interest Earnings	21,582.04
1900 Other Revenue from Local Sources	1,187.61
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	4,499.91
205 Subtotal	27,269.56
212 Quick Start Energy Grants	
3710 Quick Start Energy Grants	497,193.30
213 Deferred Maintenance & Energy Efficiency	
3700 Deferred Maintenance & Energy Efficiency Improvements	551,960.12
220 Public Health Emergency Preparedness	
4730 Public Health Emergency Preparedness	3,737.28
528 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,100.00
529 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	25,847.00
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	26,605.00
537 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	15,659.00
538 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	18,673.00
550 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	280,412.00
561 Montana Womens Prison 2010	
1900 Other Revenue from Local Sources	117,661.47
575 Jobs for Montana Graduates	
3290 State - Other State Grants	31,000.00
584 Indian Education for All Progressive Grant	
3290 State - Other State Grants	10,325.00
589 Yellowstone County Detention Facility	
1900 Other Revenue from Local Sources	49,380.00
593 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	500.00



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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	2010 Value
529 Vo Ed Business/Marketing	
396 State Career & Technical Ed Entitlement - Office Occupations	
1XXX Instruction	
2XX Personal Services - Employee Benefits	15.71
6XX Supplies and Materials	18,661.30
810 Dues and Fees	1,010.00
	22,767.19
531 Vo Ed Health Occupations	
393 State Career & Technical Ed Entitlement - Health Occupations	
1XXX Instruction	
6XX Supplies and Materials	1,254.05
533 Vo Ed Family & Consumer Science	
394 State Career & Technical Ed Entitlement - Family & Consumer Sciences	
1XXX Instruction	
1XX Personal Services - Salaries	175.00
4XX Purchased Property Services	969.38
5XX Other Purchased Services	700.91
6XX Supplies and Materials	35,626.80
810 Dues and Fees	305.00
24XX Support Services - School Administration	
5XX Other Purchased Services	1,108.15
	38,885.24
537 Vo Ed Trades & Industry	
397 State Career & Technical Ed Entitlement - Trades & Industry	
1XXX Instruction	
1XX Personal Services - Salaries	876.96
2XX Personal Services - Employee Benefits	2.25
3XX Purchased Professional and Technical Services	48.87
4XX Purchased Property Services	2,065.00
6XX Supplies and Materials	15,527.02
810 Dues and Fees	341.50
24XX Support Services - School Administration	
6XX Supplies and Materials	168.91
	19,030.51
538 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
1XXX Instruction	
4XX Purchased Property Services	201.96
5XX Other Purchased Services	670.50
6XX Supplies and Materials	17,954.08
810 Dues and Fees	364.46



Trustees' Financial Summary

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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	2010 Value
538 Vo Ed Tech Ed/Industrial Arts	
395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts	
24XX Support Services - School Administration	
5XX Other Purchased Services	732.50
6XX Supplies and Materials	586.00
26XX Operation and Maintenance of Plant Services	
6XX Supplies and Materials	787.72
538 Subtotal	21,297.22
550 Vo Ed Carl Perkins Basic Grant	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
1XX Personal Services - Salaries	1,642.18
2XX Personal Services - Employee Benefits	160.55
5XX Other Purchased Services	20,616.05
6XX Supplies and Materials	183,572.90
7XX Property and Equipment Acquisition	72,623.41
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	1,796.91
550 Subtotal	280,412.00
561 Montana Womens Prison 2010	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	91,334.11
2XX Personal Services - Employee Benefits	11,177.42
6XX Supplies and Materials	768.92
561 Subtotal	103,280.45
575 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	31,000.00
584 Indian Education for All Progressive Grant	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	1,103.01
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	8,500.00
5XX Other Purchased Services	379.50
6XX Supplies and Materials	342.49
584 Subtotal	10,325.00



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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	2010 Value
589 Yellowstone County Detention Facility	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	44,791.00
2XX Personal Services - Employee Benefits	4,589.00
	49,380.00
589 Subtotal	
593 Advancing Agriculture Education Program	
327 State - Advancing Agriculture Education	
1XXX Instruction	
1XX Personal Services - Salaries	70.00
810 Dues and Fees	85.00
	155.00
593 Subtotal	
	1,832,601.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	

Schedule Of Changes Worksheet

Beginning Fund Balance	589,886.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,702,842.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,832,601.39	(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)	460,127.67	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
180 Read 180 Microsoft Rebate	0.00	30,396.30	-30,396.30
204 MAC Medicaid Reimbursement	44,219.71	39,731.50	4,488.21
205 Indirect Costs	27,269.56	76,840.09	-49,570.53
208 State OTO Indian Education for All	0.00	125,801.55	-125,801.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
210 State OTO Capital Invest & Deferred Maintenance	0.00	6,256.95	-6,256.95
211 State Data System Support Payment	0.00	774.14	-774.14
212 Quick Start Energy Grants	497,193.30	497,193.30	0.00
213 Deferred Maintenance & Energy Efficiency	551,960.12	465,996.61	85,963.51
220 Public Health Emergency Preparedness	3,737.28	3,737.28	0.00
430 NEA Foundation Grant	0.00	320.64	-320.64
461 Womens Detention Facility	0.00	2,145.14	-2,145.14
488 Vo Ed Tech Ed/Industrial Arts	0.00	2,126.27	-2,126.27
511 Womens Prison	0.00	2,505.20	-2,505.20
528 Vo Ed Agriculture	1,100.00	989.76	110.24
529 Vo Ed Business/Marketing	25,847.00	22,767.19	3,079.81
531 Vo Ed Health Occupations	1,300.00	1,254.05	45.95
533 Vo Ed Family & Consumer Science	26,605.00	38,885.24	-12,280.24
537 Vo Ed Trades & Industry	15,659.00	19,030.51	-3,371.51
538 Vo Ed Tech Ed/Industrial Arts	18,673.00	21,297.22	-2,624.22
550 Vo Ed Carl Perkins Basic Grant	280,412.00	280,412.00	0.00
561 Montana Womens Prison 2010	117,661.47	103,280.45	14,381.02
575 Jobs for Montana Graduates	31,000.00	31,000.00	0.00
584 Indian Education for All Progressive Grant	10,325.00	10,325.00	0.00
589 Yellowstone County Detention Facility	49,380.00	49,380.00	0.00
593 Advancing Agriculture Education Program	500.00	155.00	345.00
Total	1,702,842.44	1,832,601.39	-129,758.95



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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	2009 Value	2010 Value
1110 District Tax Levy	1,041,513.57	1,062,473.75
1190 Penalties and Interest on Taxes	1,622.41	4,078.34
1340 Fees for Adult Education	303,681.50	360,323.26
1510 Interest Earnings	15,602.61	10,173.82
6100 Material Prior Period Revenue Adjustments	0.00	9,864.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,362,420.09	1,446,913.58

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

PRC Program Function Object	2009 Value	2010 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	423,157.79	613,194.08
2XX Personal Services - Employee Benefits	34,253.16	59,633.65
3XX Purchased Professional and Technical Services	31,332.96	33,149.89
4XX Purchased Property Services	265.00	2,536.75
5XX Other Purchased Services	3,842.96	9,880.14
6XX Supplies and Materials	141,425.16	263,191.16
7XX Property and Equipment Acquisition	9,152.00	0.00
810 Dues and Fees	501.30	497.00
8XX Other Expenditures	750.00	20.00
21XX Support Services - Students		
1XX Personal Services - Salaries	117,217.92	63,101.04
2XX Personal Services - Employee Benefits	10,773.40	6,923.51
5XX Other Purchased Services	281.89	0.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	11,244.41	7,507.20
8XX Other Expenditures	37.50	100.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	265,860.22	279,192.84
2XX Personal Services - Employee Benefits	33,247.51	41,675.86
3XX Purchased Professional and Technical Services	3,000.00	5,410.00
4XX Purchased Property Services	206.45	693.50
5XX Other Purchased Services	124,677.58	118,207.24
6XX Supplies and Materials	25,746.26	6,780.87
7XX Property and Equipment Acquisition	6,457.45	0.00
8XX Other Expenditures	77.00	0.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	239.69
4XX Purchased Property Services	2,281.63	18,836.53
7XX Property and Equipment Acquisition	178,680.38	0.00



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

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

1,424,469.93 1,530,770.95

Schedule Of Changes Worksheet

Beginning Fund Balance						863,352.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,446,913.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,530,770.95	(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	3,958.00	Less Last Year	63,338.01	(4b)		-59,380.01	
						-59,380.01	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						720,115.30	(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	2009 Value	2010 Value
1311 Driver's Education Fees	90,565.00	91,909.00
1510 Interest Earnings	5,779.01	3,356.78
1900 Other Revenue from Local Sources	233.50	121.50
1982 Summer Session - Driver's Education Fees	118,106.00	124,265.00
3260 State Driver's Education Reimbursement	99,420.38	111,151.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	314,103.89	330,803.90

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	299,660.11	228,745.67
2XX Personal Services - Employee Benefits	1,221.38	1,235.02
3XX Purchased Professional and Technical Services	6.97	0.00
4XX Purchased Property Services	32,948.41	15,993.45
5XX Other Purchased Services	4,149.80	3,090.02
6XX Supplies and Materials	21,562.68	20,061.31
7XX Property and Equipment Acquisition	0.00	12,500.00
810 Dues and Fees	0.00	268.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	359,549.35	281,894.02

Schedule Of Changes Worksheet

Beginning Fund Balance	233,714.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	330,803.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	281,894.02	(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)	282,624.61	(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	2009 Value	2010 Value
1510 Interest Earnings	10.42	6.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	10.42	6.38

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

PRC Program Function Object	2009 Value	2010 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	399.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6.38	(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)	405.83	(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	2009 Value	2010 Value
1510 Interest Earnings	82.40	448.23
9710 Residual Equity Transfers In	25,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	25,082.40	448.23

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
221X Improvement of Instruction Services		
1XX Personal Services - Salaries	0.00	1,900.59
23XX Support Services - General Administration		
1XX Personal Services - Salaries	0.00	10,795.15
25XX Support Services - Business		
1XX Personal Services - Salaries	0.00	3,222.36
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	0.00	3,214.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	19,132.11

Schedule Of Changes Worksheet

Beginning Fund Balance	28,155.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	448.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,132.11	(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)	0.00	(4)
	9,471.31	(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	2009 Value	2010 Value
1510 Interest Earnings	2,664.91	969.47
3281 State Technology Aid	74,074.95	37,846.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	76,739.86	38,815.57

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	93,148.60	6,467.54
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	13,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	106,148.60	6,467.54

Schedule Of Changes Worksheet

Beginning Fund Balance	32,773.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,815.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	6,467.54	(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)	65,121.38	(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	2009 Value	2010 Value
1510 Interest Earnings	7,766.87	5,366.46
3445 State Combined Fund School Block Grant	167,439.21	168,711.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	175,206.08	174,078.21

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	170,501.19
2XX Personal Services - Employee Benefits	0.00	48,681.67
3XX Purchased Professional and Technical Services	167,139.54	72,999.96
4XX Purchased Property Services	0.00	55,000.00
5XX Other Purchased Services	0.00	566.68
6XX Supplies and Materials	0.00	7,849.34
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	0.00	4,607.50
222X Educational Media Services		
1XX Personal Services - Salaries	0.00	38,454.43
2XX Personal Services - Employee Benefits	0.00	6,661.95
4XX Purchased Property Services	0.00	1,000.00
5XX Other Purchased Services	0.00	36.95
6XX Supplies and Materials	0.00	2,592.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	167,139.54	408,952.35



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						346,412.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						174,078.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						408,952.35	(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)						111,538.58	(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	2009 Value	2010 Value
1510 Interest Earnings	14,038.24	9,059.91
1900 Other Revenue from Local Sources	4,595.74	0.00
1910 Rentals	26,253.53	25,929.47
1920 Contributions/Donations from Private Sources	124,435.59	854.75
5200 Sale or Compensation for Loss of Assets	112,616.74	0.00
6100 Material Prior Period Revenue Adjustments	4,932.45	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	286,872.29	35,844.13

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	1,270.40	0.00
21XX Support Services - Students		
4XX Purchased Property Services	382.50	334.98
6XX Supplies and Materials	382.50	0.00
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	4,068.04	4,639.47
2XX Personal Services - Employee Benefits	137.55	113.47
4XX Purchased Property Services	51,570.07	0.00
6XX Supplies and Materials	132.00	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	43,419.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	57,943.06	48,507.67



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						472,328.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,844.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						48,507.67	(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)						459,664.70	(5)



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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	2009 Value	2010 Value
1110 District Tax Levy	11,523.46	75.39
1190 Penalties and Interest on Taxes	139.46	55.07
1510 Interest Earnings	10,658.38	6,541.98
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	22,321.30	6,672.44

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	6,212.34	398.24
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	0.00	4,323.57
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	6,212.34	4,721.81

Schedule Of Changes Worksheet

Beginning Fund Balance	398,894.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,672.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,721.81	(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)	400,845.01	(5)



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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	2009 Value	2010 Value
1510 Interest Earnings	86,822.54	49,546.17
1900 Other Revenue from Local Sources	14,551,877.20	16,050,032.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	14,638,699.74	16,099,578.81

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

PRC Program Function Object	2009 Value	2010 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	75,010.39	77,549.06
2XX Personal Services - Employee Benefits	6,195.34	6,925.45
3XX Purchased Professional and Technical Services	14,096,348.19	14,091,581.80
4XX Purchased Property Services	604.91	700.60
5XX Other Purchased Services	1,858,727.22	2,001,583.31
6XX Supplies and Materials	1,456.77	1,362.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,038,342.82	16,179,702.82

Schedule Of Changes Worksheet

Beginning Fund Balance	1,282,233.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	16,099,578.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,179,702.82	(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)	1,202,109.35	(5)



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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	2009 Value	2010 Value
1510 Interest Earnings	2,785.39	2,153.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,785.39	2,153.36

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

PRC Program Function Object	2009 Value	2010 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	0.00	4,604.45
4XX Purchased Property Services	0.00	52,807.50
6XX Supplies and Materials	0.00	59.95
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	15,288.88	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	15,288.88	57,471.90

Schedule Of Changes Worksheet

Beginning Fund Balance	133,861.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,153.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,471.90	(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)	78,542.86	(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	2009 Value	2010 Value
1510 Interest Earnings	13,714.16	1,537.96
1900 Other Revenue from Local Sources	80,106.57	98,570.53
1970 Services Provided Other Funds	1,947,940.22	1,639,936.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,041,760.95	1,740,044.51

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	279,518.81	297,446.87
2XX Personal Services - Employee Benefits	58,655.16	69,355.48
3XX Purchased Professional and Technical Services	0.00	724.20
4XX Purchased Property Services	82,593.20	60,499.32
5XX Other Purchased Services	2,498.54	7,470.90
6XX Supplies and Materials	1,579,048.52	1,417,712.84
7XX Property and Equipment Acquisition	0.00	20,192.00
8XX Other Expenditures	0.00	235.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,002,314.23	1,873,637.11

Schedule Of Changes Worksheet

Beginning Fund Balance	96,955.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,740,044.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,873,637.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year 117,569.49 Less Last Year 99,088.54 (4a)	18,480.95	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	18,480.95	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-18,155.82	(5)



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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	2009 Value	2010 Value
1510 Interest Earnings	38,594.63	25,916.47
1XXX Revenues from Student Activities	2,482,930.20	2,474,579.60
9710 Residual Equity Transfers In	0.00	6,637.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,521,524.83	2,507,133.41

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

PRC Program Function Object	2009 Value	2010 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	2,470,658.37	2,285,841.99
999 Undistributed		
9999 Undistributed		
892 Material Prior Period Expenditure Adjustments	0.00	11,970.00
971 Residual Equity Transfers Out	2,677.31	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,473,335.68	2,297,811.99

Schedule Of Changes Worksheet

Beginning Fund Balance	1,382,231.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,507,133.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,297,811.99	(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)	1,591,552.54	(5)



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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	2009 Value	2010 Value
1510 Interest Earnings	18,634.74	12,869.63
1900 Other Revenue from Local Sources	13,095.62	0.00
1920 Contributions/Donations from Private Sources	432,085.77	523,239.65
9710 Residual Equity Transfers In	2,677.31	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	466,493.44	536,109.28

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

PRC Program Function Object	2009 Value	2010 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	58,096.00	45,200.31
2XX Personal Services - Employee Benefits	151.64	622.39
3XX Purchased Professional and Technical Services	700.00	700.00
5XX Other Purchased Services	798.81	360.94
6XX Supplies and Materials	3,748.45	5,104.56
8XX Other Expenditures	0.00	1,000.00
21XX Support Services - Students		
1XX Personal Services - Salaries	497.50	302.61
2XX Personal Services - Employee Benefits	0.00	12.39
3XX Purchased Professional and Technical Services	4,865.89	15,347.00
4XX Purchased Property Services	2,765.03	2,358.50
5XX Other Purchased Services	115,508.18	124,906.59
6XX Supplies and Materials	152,462.78	215,369.91
8XX Other Expenditures	3,450.00	8,018.00
221X Improvement of Instruction Services		
5XX Other Purchased Services	5,829.78	2,705.23
6XX Supplies and Materials	226.98	29.45
8XX Community Services Programs		
33XX Community Services		
870 Student Scholarships	13,041.00	13,163.00
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	6,637.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	362,142.04	441,838.22



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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						728,959.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						536,109.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						441,838.22	(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)						823,231.05	(5)



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Detail Expenditure

Fund	Account	Description	2009 Value	2010 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	33,033.00	28,074.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,698,435.92	1,624,762.90
XX	39X 1XXX 112	Certified Teacher Staff Salaries	3,756.80	816.06
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	17,714,360.52	18,299,947.18
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	204,711.82	268,924.28
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	12,979.36	6,211.93
XX	XXX 26XX 41X	Energy Utility Services	1,023,915.35	864,002.69
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	23,600.00	6,949.12
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	201,084.44	1,233,633.50
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	262,761.60	335,466.06
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	34,720.00	25,280.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	809,806.39
b. Related Services Block Grant Entitlement	269,917.44
c. Total Entitlements Subject to Reversion	1,079,723.83

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)]	1,436,032.70
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,351,566.28
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:

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

Percentage of Special Ed Funding FY2012 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	2,388,817.18	0.00	0.00	0.00	
280	1XXX	2XX	406,847.20	0.00	0.00	0.00	
280	1XXX	3XX	77.87	0.00	0.00	0.00	
280	1XXX	4XX	75.00	0.00	0.00	0.00	
280	1XXX	5XX	58,252.86	0.00	0.00	0.00	
280	1XXX	6XX	16,699.01	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	246,417.85	0.00	0.00	0.00	
280	21XX	2XX	36,025.71	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	217.60	0.00	0.00	0.00	
280	222X	7XX	0.00	0.00	0.00	0.00	
280	24XX	1XX	172,383.92	0.00	0.00	0.00	
280	24XX	2XX	25,682.08	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	70.00	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			3,351,566.28	0.00	0.00	0.00	3,351,566.28

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 FY10.



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**** Recalculated ****

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	92,931.00	0.00	6,615.00	0.00	99,546.00
Buildings	34,768,005.00	0.00	1,247,317.00	0.00	36,015,322.00
Machinery and Equipment	3,421,941.00	0.00	159,824.00	0.00	3,581,765.00
Construction in Progress	166,191.00	0.00	239,426.00	166,191.00	239,426.00
Totals at Historical Cost	40,181,278.00	0.00	1,653,182.00	166,191.00	41,668,269.00
Less Accumulated Depreciation For:					
Improvement Accum	25,685.00	0.00	4,674.00	0.00	30,359.00
Building Accum	12,990,285.00	0.00	838,835.00	0.00	13,829,120.00
Machinery and Equipment Accum	2,345,487.00	0.00	257,209.00	0.00	2,602,696.00
Total Accumulated Depreciation	15,361,457.00	0.00	1,100,718.00	0.00	16,462,175.00
Governmental Activities, Capital Assets, net	24,819,821.00	0.00	552,464.00	166,191.00	25,206,094.00

* 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.

Depreciation by Function for FY2010	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	778,126.00	0.00	0.00
Support Services Students (21XX)	58,933.00	0.00	0.00
Support Services Staff (22XX)	43,781.00	0.00	0.00
General Administration (23XX)	5,871.00	0.00	0.00
School Administration (24XX)	12,422.00	0.00	0.00
Financial Administration (25XX)	35,196.00	0.00	0.00
Operations and Maintenance (26XX)	43,392.00	0.00	0.00
Food Service (31XX)	29,604.00	0.00	0.00
Extracurricular (34XX, 35XX)	93,393.00	0.00	0.00
Total Depreciation for FY2010	1,100,718.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2009)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2010) [a + b - c - d]	Current Portion Due FY2011	Long-Term Portion Due FY2012-
Governmental Activities*							
Compensated Absences	4,374,139.00	181,120.00	0.00	0.00	4,555,259.00	455,526.00	4,099,733.00
Other	175,904.00	0.00	47,964.00	0.00	127,940.00	50,161.00	77,779.00
Total Governmental Activity	4,550,043.00	181,120.00	47,964.00	0.00	4,683,199.00	505,687.00	4,177,512.00
Long-Term Liabilities							

* 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.