



# Trustees' Financial Summary

**FY2010-11**

**Submit ID: 0965-67848360**

**56 Yellowstone County  
0965 Billings Elem**

**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 no later than September 15th. (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*

## Certification

**Business Manager/Clerk:** Leo Hudetz

**Phone #:** (406) 281-5115

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Barbara Bryan

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Max R. Lenington

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

Accounting Package: Sungard BiTech

For FY11 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	
203	ECI CARRYOVER	LOCAL	2005	
204	MAC Medicaid Reimbursement	STATE	2004	
205	Indirect Costs	STATE	2004	
208	State OTO Indian Education for All	STATE	State	state
209	State OTO FullTime Kindergarten Startup	STATE	K Class	state
210	State OTO Capital Invest & Deferred Maintenance	STATE	10 Year OTO	state
213	Deferred Maintenance & Energy Efficiency	STATE	STMSSR-81-SFF-090032	NA
220	Public Health Emergency Preparedness	FEDERAL	PHEP 2010	93.069
224	Medicaid CSCT	STATE	2011	
401	ECI	STATE	2010	
402	Adult Basic Ed - Federal	FEDERAL	5609655611BG	84.002
404	Medicaid Reimbursement	STATE	2004	
405	Gifted and Talented	STATE	5609651311	State
406	State Audiology Contracts	STATE	2010	State
407	IDEA Part B	FEDERAL	5609657710ALLO	84.027
408	ECI ARRA	FEDERAL	State ECI	84.393
412	IDEA Preschool	FEDERAL	5609657911	84.173A
413	Title II, Part D, Ed Technology	FEDERAL	5609656011	84.318
414	Title II, Part B Math & Science Partnerships	FEDERAL	5609651511DML	84.366B
415	Adult Basic Ed - State	STATE	5609655611BG	State
416	Title III Part A English Language Acquisition	FEDERAL	56096554411	84.365A
417	Title II, Part B Math & Science Partnerships	FEDERAL	5609651511MTI	84.366B
418	Title I Improving Basic Programs	FEDERAL	5609653111	84.010A
419	Title X, Part C, Ed of Homeless Children	FEDERAL	5609655711	84.196
420	Title I, Part A, Improvement Grants	FEDERAL	5609653111	84.010
421	Qwest Grant	LOCAL	2011	
422	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	5609656011	84.367
424	Title IV Safe and Drug-Free Schools	FEDERAL	5609651611	84.186A
426	Title VII, Indian Education	FEDERAL	2011	84.060
441	ARRA - TANF School Foods Summer Program	FEDERAL	2010	93.714
443	US Bank Partner Grant	LOCAL	2011	
521	Montana Reading Council	LOCAL	2010	N/A
541	CONOCO Foundation Grant	LOCAL	2009	
551	ECI	STATE	2009	
560	Title II, Part B Math & Science Partnerships	FEDERAL	5609651510MTI	84.366B
566	Title III Part A English Language Acquisition	FEDERAL	5609654110	84.365A



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
568	Title I Improving Basic Programs	FEDERAL	5609653110	84.010A
569	ARRA - McKinney - Vento	FEDERAL	5609655710	84.387A
572	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	5609656010	84.367
574	Title IV Safe and Drug-Free Schools	FEDERAL	5609651610	84.186A
582	ARRA - IDEA Preschool	FEDERAL	5609659510	84.392
588	ARRA - Title I Part A	FEDERAL	5609659110	84.389
592	Title III Emergency Immigrant	FEDERAL	5609654110I	84.365A
597	ARRA - IDEA Part B	FEDERAL	5609659210	84.931
910	Budget Amendment			
911	Budget Amendment			



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,396,210.40	250,046.77		
02	Taxes Receivable - Real and Personal (120-149)	527,329.88	55,219.55		
03	Taxes Receivable - Protested (150-159)	1,053,642.40	106,014.33		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	176,693.41			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,153,876.09	411,280.65		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	938,329.98	138,076.64		
25	Deferred Revenue (680)	1,537,275.76	140,128.72		
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2,475,605.74	278,205.36		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	65,337.33	14,065.16		
48	Fund Balance for Budget (961-970)	2,612,933.02	119,010.13		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,678,270.35	133,075.29		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,153,876.09	411,280.65		



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	205,584.41	2,670,118.49	1,687,224.15	343,808.92
02	Taxes Receivable - Real and Personal (120-149)	4,038.05			10,821.23
03	Taxes Receivable - Protested (150-159)	8,731.94			21,655.16
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,384,191.64	
06	Other Current Assets (190-210)			2,062.65	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	218,354.40	2,670,118.49	3,073,478.44	376,285.31
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	100.00	61,620.43	105,089.77	1,712.28
25	Deferred Revenue (680)	11,190.14		16,080.00	28,705.31
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	11,290.14	61,620.43	121,169.77	30,417.59
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	207,064.26	2,608,498.06	2,952,308.67	345,867.72
52	<b>TOTAL FUND BALANCE/EQUITY</b>	207,064.26	2,608,498.06	2,952,308.67	345,867.72
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	218,354.40	2,670,118.49	3,073,478.44	376,285.31



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				29,015.86
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				29,015.86
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)				29,015.86
52	<b>TOTAL FUND BALANCE/EQUITY</b>				29,015.86
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				29,015.86



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	165,358.59	363,102.15		111,675.92
02	Taxes Receivable - Real and Personal (120-149)				733.17
03	Taxes Receivable - Protested (150-159)				6,337.57
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	165,358.59	363,102.15		118,746.66
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	45,849.60			
25	Deferred Revenue (680)				7,070.74
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	45,849.60			7,070.74
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)	119,508.99	363,102.15		111,675.92
52	<b>TOTAL FUND BALANCE/EQUITY</b>	119,508.99	363,102.15		111,675.92
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	165,358.59	363,102.15		118,746.66





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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,466,879.70	310,105.35		
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)	99,921.81			
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	7,566,801.51	310,105.35		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	451,383.38	237.41		
25	Deferred Revenue (680)	2,612.46			
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>	453,995.84	237.41		
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)	7,112,805.67	309,867.94		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	7,112,805.67	309,867.94		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	7,566,801.51	310,105.35		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget (961-970)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81))	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85))
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			523,367.11	622,324.78
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				17,582.90
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			523,367.11	639,907.68
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			14,029.10	41,554.29
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>			14,029.10	41,554.29
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts			509,338.01	598,353.39
52	<b>TOTAL FUND BALANCE/EQUITY</b>			509,338.01	598,353.39
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			523,367.11	639,907.68



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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)
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
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				
<b>LIABILITIES</b>					
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				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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	2010 Value	2011 Value
1110 District Tax Levy	16,026,900.94	16,742,487.69
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,509,336.33	2,572,542.01
1190 Penalties and Interest on Taxes	30,044.02	35,846.14
1310 Individual Tuition	175,268.98	182,052.32
1510 Interest Earnings	41,825.03	23,113.10
3110 Direct State Aid	21,703,551.18	20,396,175.28
3111 Quality Educator	2,384,553.83	2,376,383.02
3113 Indian Education For All	213,690.00	220,014.00
3114 American Indian Achievement Gap	180,200.00	192,600.00
3115 State Spec Ed Allowable Cost Pymt to Districts	3,398,402.80	3,488,039.91
3117 State Tuition for State Placement	1,650.47	10,451.75
3120 State Guaranteed Tax Base Aid	9,431,801.60	10,357,912.49
3444 State School Block Grant	3,270,590.44	3,295,446.93
3730 HB645 State Special Education Allowable Costs	88,585.69	91,608.57
6100 Material Prior Period Revenue Adjustments	114,998.41	0.00
7800 ARRA - State Fiscal Stabilization Fund	1,530,052.18	2,301,453.39
7810 Education Jobs Fund	0.00	1,923,729.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>60,101,451.90</b>	<b>64,209,855.62</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	28,383,715.30	30,376,178.92
2XX Personal Services - Employee Benefits	3,615,621.37	1,912,671.59
3XX Purchased Professional and Technical Services	26,103.40	84,597.26
4XX Purchased Property Services	73,768.68	59,642.54
5XX Other Purchased Services	240,231.98	241,901.50
6XX Supplies and Materials	1,105,087.06	1,265,861.82
7XX Property and Equipment Acquisition	0.00	35,000.00
810 Dues and Fees	2,156.95	0.00
8XX Other Expenditures	0.00	2,090.39
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	528,833.77	644,752.99
2XX Personal Services - Employee Benefits	47,180.21	56,854.24
3XX Purchased Professional and Technical Services	87,682.53	105,844.00
4XX Purchased Property Services	404.26	2,545.60
5XX Other Purchased Services	4,312.36	26,864.04
6XX Supplies and Materials	32,178.00	8,862.92
<b>221X Improvement of Instruction Services</b>		





# Trustees' Financial Summary

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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	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>221X Improvement of Instruction Services</b>					
			1XX Personal Services - Salaries	319,054.85	347,521.15
			2XX Personal Services - Employee Benefits	24,496.98	27,996.40
			3XX Purchased Professional and Technical Services	8,839.81	12,545.90
			4XX Purchased Property Services	1,178.11	653.27
			5XX Other Purchased Services	18,486.53	28,455.04
			6XX Supplies and Materials	23,813.04	12,620.35
			7XX Property and Equipment Acquisition	0.00	7,521.00
			810 Dues and Fees	242.33	0.00
			8XX Other Expenditures	0.00	307.33
<b>222X Educational Media Services</b>					
			1XX Personal Services - Salaries	1,875,430.82	1,720,792.64
			2XX Personal Services - Employee Benefits	219,965.21	203,713.04
			3XX Purchased Professional and Technical Services	82,849.92	442,677.17
			4XX Purchased Property Services	824.89	1,292.88
			5XX Other Purchased Services	14,971.00	10,304.67
			6XX Supplies and Materials	134,916.34	168,024.22
			7XX Property and Equipment Acquisition	4,223.08	10,874.66
			810 Dues and Fees	150.50	0.00
			8XX Other Expenditures	0.00	107.50
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	230,407.92	223,464.87
			2XX Personal Services - Employee Benefits	17,693.59	21,075.81
			3XX Purchased Professional and Technical Services	172,282.41	89,621.32
			4XX Purchased Property Services	1,791.95	624.29
			5XX Other Purchased Services	438,627.97	459,951.69
			6XX Supplies and Materials	14,969.78	30,479.39
			810 Dues and Fees	2,846.03	0.00
			8XX Other Expenditures	0.00	15,150.60
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	3,672,824.80	3,830,395.49
			2XX Personal Services - Employee Benefits	439,013.05	447,764.33
			3XX Purchased Professional and Technical Services	0.00	814.20
			4XX Purchased Property Services	0.00	385.20
			5XX Other Purchased Services	49,582.07	45,954.77
			6XX Supplies and Materials	6,820.39	12,436.70
			810 Dues and Fees	13,522.11	0.00
			8XX Other Expenditures	0.00	12,977.34
<b>25XX Support Services - Business</b>					
			1XX Personal Services - Salaries	703,022.75	895,187.24
			2XX Personal Services - Employee Benefits	93,901.20	158,257.43
			3XX Purchased Professional and Technical Services	5,870.17	93,021.93
			4XX Purchased Property Services	1,617.06	6,688.95
			5XX Other Purchased Services	21,500.56	26,548.52



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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	2010 Value	2011 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>25XX Support Services - Business</b>				
			6XX Supplies and Materials	32,201.77	40,378.74
			7XX Property and Equipment Acquisition	3,685.00	0.00
			810 Dues and Fees	480.00	0.00
			8XX Other Expenditures	0.00	4,882.85
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	3,184,514.58	3,241,489.07
			2XX Personal Services - Employee Benefits	646,292.12	686,393.02
			3XX Purchased Professional and Technical Services	331,858.38	270,320.25
			4XX Purchased Property Services	1,771,376.31	1,691,292.19
			5XX Other Purchased Services	163,738.87	177,165.60
			6XX Supplies and Materials	434,341.06	426,291.61
			7XX Property and Equipment Acquisition	11,038.00	53,648.45
			810 Dues and Fees	5,678.92	6,875.76
			8XX Other Expenditures	31,578.64	32,077.39
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	77,044.50	44,544.55
			2XX Personal Services - Employee Benefits	1,765.13	627.37
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	85,201.96	145,447.80
	<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>				
			840 Principal On Debt	181,630.92	185,886.99
			850 Interest on Debt	10,817.25	5,069.89
	<b>260 Non-Grant Bilingual Education</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	63,914.00	70,320.64
			2XX Personal Services - Employee Benefits	8,975.34	9,535.78
			5XX Other Purchased Services	233.95	228.02
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	4,890,573.91	5,168,819.77
			2XX Personal Services - Employee Benefits	844,472.65	898,612.63
			3XX Purchased Professional and Technical Services	155.75	1,321.43
			4XX Purchased Property Services	51.40	0.00
			5XX Other Purchased Services	1,402.67	1,051.71
			6XX Supplies and Materials	25,382.89	26,984.30
			810 Dues and Fees	20.00	45.00
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	2,043,629.59	2,071,002.95
			2XX Personal Services - Employee Benefits	252,528.89	249,099.57
	<b>221X Improvement of Instruction Services</b>				
			1XX Personal Services - Salaries	216.16	0.00
			2XX Personal Services - Employee Benefits	0.45	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	2010 Value	2011 Value
	<b>280 Special Education - Local and State</b>				
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	75.00	0.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	155,719.44	162,663.13
			2XX Personal Services - Employee Benefits	16,435.11	16,552.39
			5XX Other Purchased Services	110.00	143.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	121.52	317.80
			2XX Personal Services - Employee Benefits	3.39	25.94
			6XX Supplies and Materials	0.00	289.95
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	1,974.62	6,905.46
			2XX Personal Services - Employee Benefits	0.56	18.29
			3XX Purchased Professional and Technical Services	4,500.00	0.00
			5XX Other Purchased Services	3,875.38	3,888.78
			6XX Supplies and Materials	5,256.30	4,014.07
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	97,724.40	26,432.64
			2XX Personal Services - Employee Benefits	12,356.29	2,449.83
			3XX Purchased Professional and Technical Services	0.00	3,892.06
			5XX Other Purchased Services	0.00	7,081.07
			6XX Supplies and Materials	0.00	1,644.58
		<b>221X Improvement of Instruction Services</b>			
			1XX Personal Services - Salaries	74,249.63	90,406.44
			2XX Personal Services - Employee Benefits	7,680.76	9,488.58
			5XX Other Purchased Services	0.00	112.65
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	451,285.38	464,152.66
			2XX Personal Services - Employee Benefits	10,641.30	10,503.24
			3XX Purchased Professional and Technical Services	6,000.00	0.00
			4XX Purchased Property Services	3,191.00	3,191.00
			5XX Other Purchased Services	28,249.37	27,675.88
			6XX Supplies and Materials	269.70	1,425.25
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	1,358,360.54	1,603,187.15
			2XX Personal Services - Employee Benefits	171,691.64	186,458.52
			5XX Other Purchased Services	0.00	25.13
		<b>222X Educational Media Services</b>			



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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	2010 Value	2011 Value
	<b>780 ARRA - State Fiscal Stabilization Fund</b>				
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	0.00	464,595.19
			2XX Personal Services - Employee Benefits	0.00	47,187.40
	<b>781 Education Jobs Fund</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	1,923,729.02
	<b>890 Other Community Services</b>				
		<b>33XX Community Services</b>			
			3XX Purchased Professional and Technical Services	8,822.00	4,400.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				60,286,407.48	64,772,145.53

### Schedule Of Changes Worksheet

Beginning Fund Balance					3,326,807.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,209,855.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					64,772,145.53	(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	65,337.33	Less Last Year	151,584.07	(4b)	-86,246.74	
					-86,246.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,678,270.35	(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	2010 Value	2011 Value
1110 District Tax Levy	2,152,774.41	1,892,169.64
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	37,977.04
1190 Penalties and Interest on Taxes	3,440.51	4,050.20
1410 Individual Transportation Fees	24,785.23	18,818.05
1420 Trans Fees from Other Schl Dist's Within State	16,550.70	17,825.00
1510 Interest Earnings	2,335.80	2,017.81
2220 County On-Schedule Trans Reimb	489,765.82	490,444.10
3210 State On-Schedule Trans Reimb	490,104.96	490,104.96
3444 State School Block Grant	146,122.91	147,233.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,325,880.34</b>	<b>3,100,640.24</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	61,586.92	146,513.14
2XX Personal Services - Employee Benefits	9,185.59	21,629.24
5XX Other Purchased Services	450.00	100.00
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	19,321.18	19,261.44
2XX Personal Services - Employee Benefits	1,278.47	1,298.35
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	229,951.83	248,854.44
2XX Personal Services - Employee Benefits	25,436.41	29,735.90
3XX Purchased Professional and Technical Services	20,075.55	20,860.76
4XX Purchased Property Services	0.00	91.12
5XX Other Purchased Services	2,027,652.30	2,171,338.29
6XX Supplies and Materials	11,795.01	5,457.08
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	546,430.53	554,731.70
2XX Personal Services - Employee Benefits	195,369.14	188,660.39
5XX Other Purchased Services	41,340.60	41,920.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,189,873.53</b>	<b>3,450,451.89</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						468,821.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,100,640.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,450,451.89	(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	14,065.16	Less Last Year	0.00	(4b)		14,065.16	
						14,065.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						133,075.29	(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	2010 Value	2011 Value
1110 District Tax Levy	113,601.07	139,811.13
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2,818.10
1190 Penalties and Interest on Taxes	270.49	250.57
1510 Interest Earnings	3,152.66	1,995.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	117,024.22	144,875.78

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary 1XXX Instruction 5XX Other Purchased Services	147,743.00	90,791.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	147,743.00	90,791.25

### Schedule Of Changes Worksheet

Beginning Fund Balance	152,979.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	144,875.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	90,791.25	(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)	207,064.26	(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	2010 Value	2011 Value
1510 Interest Earnings	48,502.75	31,700.44
2240 County Retirement Distribution	7,522,091.00	8,544,330.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	7,570,593.75	8,576,030.44

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	4,509,219.62	4,854,027.94
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	94,983.66	112,549.54
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	49,997.52	58,964.40
<b>222X Educational Media Services</b>		
2XX Personal Services - Employee Benefits	304,620.46	291,969.31
<b>23XX Support Services - General Administration</b>		
2XX Personal Services - Employee Benefits	39,459.15	37,915.60
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	587,030.34	701,857.10
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	114,294.04	163,042.93
<b>26XX Operation and Maintenance of Plant Services</b>		
2XX Personal Services - Employee Benefits	499,427.33	554,152.15
<b>27XX Student Transportation Services</b>		
2XX Personal Services - Employee Benefits	48,008.57	49,781.42
<b>260 Non-Grant Bilingual Education</b>		
<b>1XXX Instruction</b>		
2XX Personal Services - Employee Benefits	9,994.97	11,931.40
<b>271 State and Federal Aggregate of Reimbursements/Indirect Costs</b>		
<b>21XX Support Services - Students</b>		
2XX Personal Services - Employee Benefits	4,838.62	0.00
<b>221X Improvement of Instruction Services</b>		
2XX Personal Services - Employee Benefits	2,915.29	0.00
<b>24XX Support Services - School Administration</b>		
2XX Personal Services - Employee Benefits	1,176.61	0.00
<b>25XX Support Services - Business</b>		
2XX Personal Services - Employee Benefits	4,943.92	0.00
<b>280 Special Education - Local and State</b>		





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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	2010 Value	2011 Value
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	764,795.64	877,000.92
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	326,232.54	358,922.34
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	33.80	0.00
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	24,351.65	27,599.28
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	19.00	53.92
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	85,451.67	94,122.11
	<b>329 State Miscellaneous Grants</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	2,606.59	1,608.18
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	66,759.51	67,793.55
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	1,597.49	767.56
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	480.73	1,423.41
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	308.79	1,271.75
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	425.68	0.00
	<b>362 State Adult Basic &amp; Literacy Education</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	10,268.88	5,160.26
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	8,743.45	17,185.24
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	33,491.16	4,490.80
		<b>221X Improvement of Instruction Services</b>			
			2XX Personal Services - Employee Benefits	12,269.59	17,428.08
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	17,616.36	0.00
	<b>367 OTO Full-time Kindergarten Start-up</b>				
		<b>1XXX Instruction</b>			



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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	2010 Value	2011 Value
	367 OTO Full-time Kindergarten Start-up				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	10,260.51	0.00
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	21,889.50	50,499.27
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	1,973.80	1,287.97
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	6,055.91	7,509.26
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	70,572.72	78,753.43
	780 ARRA - State Fiscal Stabilization Fund				
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	212,422.56	272,015.02
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	0.00	78,828.52
	910 Budget Amendment				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	300,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>7,949,537.63</u>	<u>9,099,912.66</u>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						3,132,380.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,576,030.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,099,912.66	(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)						2,608,498.06	(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:

<b>PRC Revenue</b>	<b>2011 Value</b>
<b>203 ECI CARRYOVER</b>	
9710 Residual Equity Transfers In	54,165.09
<b>204 MAC Medicaid Reimbursement</b>	
3357 Montana Administrative Claiming Reimbursement	185,011.74
<b>205 Indirect Costs</b>	
1510 Interest Earnings	54,554.02
1900 Other Revenue from Local Sources	21,513.56
1920 Contributions/Donations from Private Sources	33.34
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	491,693.84
<b>205 Subtotal</b>	567,794.76
<b>213 Deferred Maintenance &amp; Energy Efficiency</b>	
3700 Deferred Maintenance & Energy Efficiency Improvements	123,459.63
<b>220 Public Health Emergency Preparedness</b>	
4730 Public Health Emergency Preparedness	46,330.05
<b>224 Medicaid CSCT</b>	
3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	136,213.59
<b>401 ECI</b>	
3290 State - Other State Grants	764,052.00
<b>402 Adult Basic Ed - Federal</b>	
4540 Adult Basic & Literacy Education (ABLE)	132,943.00
<b>404 Medicaid Reimbursement</b>	
3355 Medicaid - Miscellaneous	495,590.29
<b>405 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	11,932.00
<b>406 State Audiology Contracts</b>	
3235 State Audiology Contracts	48,999.30
<b>407 IDEA Part B</b>	
4560 IDEA, Part B, Children with Disabilities	2,018,362.00
<b>408 ECI ARRA</b>	
3290 State - Other State Grants	76,454.44
<b>412 IDEA Preschool</b>	
4570 IDEA Preschool	123,019.00
<b>413 Title II, Part D, Ed Technology</b>	
4310 Title II, Part D, Educational Technology	21,343.88
<b>414 Title II, Part B Math &amp; Science Partnerships</b>	
4650 Federal Miscellaneous Grants from OPI	48,043.80
<b>415 Adult Basic Ed - State</b>	
3620 State Adult Basic & Literacy Education	147,172.00
<b>416 Title III Part A English Language Acquisition</b>	



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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	2011 Value
<b>416 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	12,083.00
<b>417 Title II, Part B Math &amp; Science Partnerships</b>	
4650 Federal Miscellaneous Grants from OPI	38,566.97
<b>418 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	3,304,681.64
<b>419 Title X, Part C, Ed of Homeless Children</b>	
4380 Title X, Part C, Education of Homeless Children & Youth	59,000.00
<b>422 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,200,926.18
<b>424 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	35,322.77
<b>426 Title VII, Indian Education</b>	
4130 Title VII Indian Education	246,571.00
<b>441 ARRA - TANF School Foods Summer Program</b>	
7640 ARRA - TANF School Foods Summer Program	13,075.35
<b>521 Montana Reading Council</b>	
1920 Contributions/Donations from Private Sources	1,000.00
<b>560 Title II, Part B Math &amp; Science Partnerships</b>	
4650 Federal Miscellaneous Grants from OPI	15,233.42
<b>566 Title III Part A English Language Acquisition</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	75.74
<b>568 Title I Improving Basic Programs</b>	
4200 Title I, Part A, Improving Basic Programs	84,272.19
<b>569 ARRA - McKinney - Vento</b>	
7550 ARRA - McKinney-Vento Homeless Children & Youth	3,514.51
<b>572 Title II, Part A, Teacher/Principal Train/Recruit</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	35,809.17
<b>574 Title IV Safe and Drug-Free Schools</b>	
4330 Title IV, Part A, Safe & Drug-Free Schools & Communities	64.66
<b>582 ARRA - IDEA Preschool</b>	
7510 ARRA - IDEA Preschool	93,300.26
<b>588 ARRA - Title I Part A</b>	
7520 ARRA - Title I, Part A	1,905,757.59
<b>592 Title III Emergency Immigrant</b>	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	564.80
<b>597 ARRA - IDEA Part B</b>	
7500 ARRA - IDEA, Part B	2,501,531.70



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity

Transfers In:

14,552,237.52

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

PRC Program Function Object	2011 Value
<b>180 Read 180 Microsoft Rebate</b>	
1XX Regular Education Programs - Elementary/Secondary	
222X Educational Media Services	
3XX Purchased Professional and Technical Services	8,981.67
<b>203 ECI CARRYOVER</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
3XX Purchased Professional and Technical Services	1,760.09
5XX Other Purchased Services	22,000.00
6XX Supplies and Materials	179.99
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	1,298.92
6XX Supplies and Materials	4,677.00
<b>203 Subtotal</b>	<b>29,916.00</b>
<b>204 MAC Medicaid Reimbursement</b>	
1XX Regular Education Programs - Elementary/Secondary	
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	10,280.81
<b>208 State OTO Indian Education for All</b>	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
1XX Personal Services - Salaries	35.00
2XX Personal Services - Employee Benefits	2,175.82
3XX Purchased Professional and Technical Services	5,452.48
5XX Other Purchased Services	2,321.19
6XX Supplies and Materials	4,691.58
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	12,310.21
2XX Personal Services - Employee Benefits	130.41
3XX Purchased Professional and Technical Services	3,881.60
5XX Other Purchased Services	3,558.62
6XX Supplies and Materials	943.27
222X Educational Media Services	
2XX Personal Services - Employee Benefits	1,202.12
<b>208 Subtotal</b>	<b>36,702.30</b>
<b>209 State OTO FullTime Kindergarten Startup</b>	
367 OTO Full-time Kindergarten Start-up	
1XXX Instruction	



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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	2011 Value
<b>209 State OTO FullTime Kindergarten Startup</b>	
<b>367 OTO Full-time Kindergarten Start-up</b>	
<b>1XXX Instruction</b>	
2XX Personal Services - Employee Benefits	1,080.50
<b>210 State OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>366 OTO Capital Invest &amp; Deferred Maintenance</b>	
<b>4XXX Facilities Acquisition and Construction Services</b>	
725 Major Construction Services	128,040.17
<b>213 Deferred Maintenance &amp; Energy Efficiency</b>	
<b>370 Deferred Maintenance &amp; Energy Efficiency Improvements</b>	
<b>26XX Operation and Maintenance of Plant Services</b>	
3XX Purchased Professional and Technical Services	3,883.18
4XX Purchased Property Services	38,962.68
<b>4XXX Facilities Acquisition and Construction Services</b>	
7XX Property and Equipment Acquisition	753,655.25
<b>213 Subtotal</b>	<hr/> 796,501.11
<b>220 Public Health Emergency Preparedness</b>	
<b>473 Public Health Emergency Preparedness</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	295.00
<b>21XX Support Services - Students</b>	
6XX Supplies and Materials	46,035.05
<b>220 Subtotal</b>	<hr/> 46,330.05
<b>224 Medicaid CSCT</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>21XX Support Services - Students</b>	
3XX Purchased Professional and Technical Services	136,213.59
<b>401 ECI</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	9,478.20
2XX Personal Services - Employee Benefits	3,521.53
3XX Purchased Professional and Technical Services	18,258.96
4XX Purchased Property Services	44,889.65
5XX Other Purchased Services	22,610.69
6XX Supplies and Materials	14,217.18
810 Dues and Fees	208.00
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	399,557.91
2XX Personal Services - Employee Benefits	111,186.70
5XX Other Purchased Services	640.00



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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	2011 Value
401	ECI			
	329	State Miscellaneous Grants		
		21XX	Support Services - Students	
			6XX Supplies and Materials	95.37
		221X	Improvement of Instruction Services	
			5XX Other Purchased Services	7,691.61
			6XX Supplies and Materials	175.00
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	4,523.79
			2XX Personal Services - Employee Benefits	977.97
			5XX Other Purchased Services	26.00
			6XX Supplies and Materials	93.52
			810 Dues and Fees	209.00
		26XX	Operation and Maintenance of Plant Services	
			1XX Personal Services - Salaries	8,389.24
			2XX Personal Services - Employee Benefits	1,270.66
			6XX Supplies and Materials	276.07
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	32,382.14
		401	Subtotal	680,679.19
402	Adult Basic Ed - Federal			
	454	Adult Basic & Literacy Education (ABLE)		
		1XXX	Instruction	
			1XX Personal Services - Salaries	91,323.76
			2XX Personal Services - Employee Benefits	23,350.57
			5XX Other Purchased Services	1,415.36
			6XX Supplies and Materials	9,663.06
		23XX	Support Services - General Administration	
			6XX Supplies and Materials	3,318.25
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	3,872.00
		402	Subtotal	132,943.00
404	Medicaid Reimbursement			
		1XX	Regular Education Programs - Elementary/Secondary	
			24XX Support Services - School Administration	
			6XX Supplies and Materials	5,378.73
405	Gifted and Talented			
	360	State Gifted & Talented Reimbursement		
		1XXX	Instruction	
			1XX Personal Services - Salaries	589.92
			2XX Personal Services - Employee Benefits	6.93





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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	2011 Value
405	Gifted and Talented			
	360	State Gifted & Talented Reimbursement		
		1XXX	Instruction	
			6XX Supplies and Materials	11,335.15
			<b>405 Subtotal</b>	<u>11,932.00</u>
406	State Audiology Contracts			
	280	Special Education - Local and State		
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	44,393.77
			2XX Personal Services - Employee Benefits	4,605.53
			<b>406 Subtotal</b>	<u>48,999.30</u>
407	IDEA Part B			
	456	IDEA, Part B, Children with Disabilities		
		1XXX	Instruction	
			1XX Personal Services - Salaries	1,125,509.68
			2XX Personal Services - Employee Benefits	472,733.78
			3XX Purchased Professional and Technical Services	4,851.12
			4XX Purchased Property Services	3,847.07
			5XX Other Purchased Services	12,538.55
			6XX Supplies and Materials	117,198.00
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	94,372.61
			2XX Personal Services - Employee Benefits	27,055.23
			3XX Purchased Professional and Technical Services	18,227.58
			4XX Purchased Property Services	819.05
			5XX Other Purchased Services	16,062.12
			6XX Supplies and Materials	539.17
			810 Dues and Fees	650.00
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	12,210.12
			2XX Personal Services - Employee Benefits	2,370.79
			6XX Supplies and Materials	21.95
		24XX	Support Services - School Administration	
			4XX Purchased Property Services	806.40
			5XX Other Purchased Services	6,892.40
			6XX Supplies and Materials	580.41
			810 Dues and Fees	304.00
		27XX	Student Transportation Services	
			5XX Other Purchased Services	2,831.17
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	97,940.80



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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	2011 Value
		407	Subtotal	2,018,362.00
408	ECI ARRA			
	329	State	Miscellaneous Grants	
		1XXX	Instruction	
			3XX Purchased Professional and Technical Services	1,531.23
			5XX Other Purchased Services	1,485.00
			6XX Supplies and Materials	722.01
		21XX	Support Services - Students	
			3XX Purchased Professional and Technical Services	22,392.27
			5XX Other Purchased Services	49,031.49
			6XX Supplies and Materials	681.44
		221X	Improvement of Instruction Services	
			5XX Other Purchased Services	611.00
		408	Subtotal	76,454.44
412	IDEA Preschool			
	457	IDEA	Preschool	
		1XXX	Instruction	
			1XX Personal Services - Salaries	100,708.62
			2XX Personal Services - Employee Benefits	22,310.38
		412	Subtotal	123,019.00
413	Title II, Part D, Ed Technology			
	431	Title II, Part D,	Educational Technology	
		1XXX	Instruction	
			1XX Personal Services - Salaries	15,884.22
			2XX Personal Services - Employee Benefits	4,422.66
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	1,037.00
		413	Subtotal	21,343.88
414	Title II, Part B Math & Science Partnerships			
	465	Federal	Miscellaneous Grants from OPI	
		1XXX	Instruction	
			1XX Personal Services - Salaries	24,440.52
			2XX Personal Services - Employee Benefits	6,005.50
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	9,337.90
			2XX Personal Services - Employee Benefits	873.72
			3XX Purchased Professional and Technical Services	2,500.00
			5XX Other Purchased Services	2,815.40
			6XX Supplies and Materials	757.93
		62XX	Resources Transferred to Other School Districts or Cooperatives	



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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	2011 Value
<b>414 Title II, Part B Math &amp; Science Partnerships</b>	
<b>465 Federal Miscellaneous Grants from OPI</b>	
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	1,312.83
<b>414 Subtotal</b>	48,043.80
<b>415 Adult Basic Ed - State</b>	
<b>362 State Adult Basic &amp; Literacy Education</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	30,413.26
2XX Personal Services - Employee Benefits	3,623.05
4XX Purchased Property Services	133.23
6XX Supplies and Materials	1,639.70
<b>21XX Support Services - Students</b>	
1XX Personal Services - Salaries	101,285.40
2XX Personal Services - Employee Benefits	10,077.36
<b>415 Subtotal</b>	147,172.00
<b>416 Title III Part A English Language Acquisition</b>	
<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	7,505.00
2XX Personal Services - Employee Benefits	1,991.19
6XX Supplies and Materials	2,400.00
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	186.81
<b>416 Subtotal</b>	12,083.00
<b>417 Title II, Part B Math &amp; Science Partnerships</b>	
<b>465 Federal Miscellaneous Grants from OPI</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	15,496.13
2XX Personal Services - Employee Benefits	3,526.37
3XX Purchased Professional and Technical Services	180.00
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	3,911.33
2XX Personal Services - Employee Benefits	255.06
3XX Purchased Professional and Technical Services	3,066.00
5XX Other Purchased Services	10,583.23
6XX Supplies and Materials	48.85
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	1,500.00
<b>417 Subtotal</b>	38,566.97



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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	2011 Value
418	Title I	Improving Basic Programs		
420	Title I, Part A,	Improving Basic Programs		
	1XXX	Instruction		
		1XX	Personal Services - Salaries	1,874,715.39
		2XX	Personal Services - Employee Benefits	479,615.64
		3XX	Purchased Professional and Technical Services	14,144.15
		4XX	Purchased Property Services	2,183.21
		5XX	Other Purchased Services	25,610.17
		6XX	Supplies and Materials	288,330.84
		7XX	Property and Equipment Acquisition	7,521.00
		8XX	Other Expenditures	252.95
	21XX	Support Services - Students		
		1XX	Personal Services - Salaries	101,439.51
		2XX	Personal Services - Employee Benefits	31,504.89
		3XX	Purchased Professional and Technical Services	42,000.00
		5XX	Other Purchased Services	3,212.23
		6XX	Supplies and Materials	3,908.69
	221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries	21,141.94
		2XX	Personal Services - Employee Benefits	1,645.43
		3XX	Purchased Professional and Technical Services	9,150.00
		5XX	Other Purchased Services	14,314.07
		6XX	Supplies and Materials	585.40
		810	Dues and Fees	4,500.00
	222X	Educational Media Services		
		1XX	Personal Services - Salaries	26,170.30
		2XX	Personal Services - Employee Benefits	7,098.63
		5XX	Other Purchased Services	130.84
		6XX	Supplies and Materials	3,752.56
	24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	137,692.95
		2XX	Personal Services - Employee Benefits	34,045.52
		4XX	Purchased Property Services	551.59
		5XX	Other Purchased Services	1,237.74
		6XX	Supplies and Materials	889.44
	26XX	Operation and Maintenance of Plant Services		
		6XX	Supplies and Materials	2,444.20
	62XX	Resources Transferred to Other School Districts or Cooperatives		
		940	Indirect Costs	164,892.36
	418	Subtotal		3,304,681.64
419	Title X, Part C,	Ed of Homeless Children		
	438	Title X, Part C, Education of Homeless Children & Youth		
		1XXX	Instruction	



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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	2011 Value
419	Title X, Part C, Ed of Homeless Children			
438	Title X, Part C, Education of Homeless Children & Youth			
		1XXX	Instruction	
			1XX Personal Services - Salaries	35,468.37
			2XX Personal Services - Employee Benefits	8,509.53
			5XX Other Purchased Services	7,001.57
			6XX Supplies and Materials	4,601.73
			8XX Other Expenditures	69.00
		221X	Improvement of Instruction Services	
			3XX Purchased Professional and Technical Services	100.00
			5XX Other Purchased Services	386.80
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	2,863.00
		419	Subtotal	<hr/> 59,000.00
422	Title II, Part A, Teacher/Principal Train/Recruit			
430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction	
			1XX Personal Services - Salaries	872,335.32
			2XX Personal Services - Employee Benefits	249,368.04
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	4,683.45
			2XX Personal Services - Employee Benefits	58.22
			3XX Purchased Professional and Technical Services	16,789.34
			4XX Purchased Property Services	847.54
			5XX Other Purchased Services	2,168.27
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	54,676.00
		422	Subtotal	<hr/> 1,200,926.18
424	Title IV Safe and Drug-Free Schools			
433	Title IV, Part A, Safe & Drug-Free Schools & Communities			
		1XXX	Instruction	
			1XX Personal Services - Salaries	19,052.31
			2XX Personal Services - Employee Benefits	2,959.71
			3XX Purchased Professional and Technical Services	1,150.00
			4XX Purchased Property Services	55.87
			5XX Other Purchased Services	7,239.00
			6XX Supplies and Materials	4,865.88
		424	Subtotal	<hr/> 35,322.77
426	Title VII, Indian Education			
413	Title VII Indian Education			
		1XXX	Instruction	



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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	2011 Value
<b>426 Title VII, Indian Education</b>	
<b>413 Title VII Indian Education</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	160,929.10
2XX Personal Services - Employee Benefits	63,785.85
3XX Purchased Professional and Technical Services	4,925.46
5XX Other Purchased Services	1,422.22
6XX Supplies and Materials	4,703.71
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	10,804.66
<b>426 Subtotal</b>	246,571.00
<b>441 ARRA - TANF School Foods Summer Program</b>	
<b>764 ARRA - TANF School Foods Summer Program</b>	
<b>31XX Food Services</b>	
5XX Other Purchased Services	13,075.35
<b>521 Montana Reading Council</b>	
<b>1XX Regular Education Programs - Elementary/Secondary</b>	
<b>1XXX Instruction</b>	
6XX Supplies and Materials	1,000.00
<b>551 ECI</b>	
<b>329 State Miscellaneous Grants</b>	
<b>1XXX Instruction</b>	
3XX Purchased Professional and Technical Services	6,053.70
6XX Supplies and Materials	350.00
<b>999 Undistributed</b>	
<b>9999 Undistributed</b>	
971 Residual Equity Transfers Out	54,165.09
<b>551 Subtotal</b>	60,568.79
<b>560 Title II, Part B Math &amp; Science Partnerships</b>	
<b>465 Federal Miscellaneous Grants from OPI</b>	
<b>1XXX Instruction</b>	
1XX Personal Services - Salaries	5,464.75
2XX Personal Services - Employee Benefits	1,508.43
6XX Supplies and Materials	25.06
<b>221X Improvement of Instruction Services</b>	
1XX Personal Services - Salaries	5,024.10
2XX Personal Services - Employee Benefits	676.49
5XX Other Purchased Services	1,457.90
<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>	
940 Indirect Costs	1,076.69



# Trustees' Financial Summary

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56 Yellowstone County  
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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	2011 Value
		<b>560 Subtotal</b>		15,233.42
<b>566</b>	<b>Title III Part A English Language Acquisition</b>			
	<b>432 Title III, Part A, English Language Acquisition &amp; Language Enhancement</b>			
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
		940 Indirect Costs		75.74
<b>568</b>	<b>Title I Improving Basic Programs</b>			
	<b>420 Title I, Part A, Improving Basic Programs</b>			
	<b>1XXX Instruction</b>			
		1XX Personal Services - Salaries		980.00
		2XX Personal Services - Employee Benefits		30,258.76
		3XX Purchased Professional and Technical Services		15,525.00
		6XX Supplies and Materials		487.43
	<b>21XX Support Services - Students</b>			
		1XX Personal Services - Salaries		1,929.66
		2XX Personal Services - Employee Benefits		2,786.91
	<b>221X Improvement of Instruction Services</b>			
		1XX Personal Services - Salaries		1,261.50
		2XX Personal Services - Employee Benefits		199.20
		4XX Purchased Property Services		410.00
	<b>222X Educational Media Services</b>			
		1XX Personal Services - Salaries		3,365.40
		2XX Personal Services - Employee Benefits		1,142.43
	<b>24XX Support Services - School Administration</b>			
		1XX Personal Services - Salaries		10,641.42
		2XX Personal Services - Employee Benefits		3,024.40
		4XX Purchased Property Services		77.93
		5XX Other Purchased Services		1.24
		6XX Supplies and Materials		827.81
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
		940 Indirect Costs		11,353.10
	<b>568 Subtotal</b>			84,272.19
<b>569</b>	<b>ARRA - McKinney - Vento</b>			
	<b>438 Title X, Part C, Education of Homeless Children &amp; Youth</b>			
	<b>1XXX Instruction</b>			
		2XX Personal Services - Employee Benefits		540.24
		3XX Purchased Professional and Technical Services		100.00
		5XX Other Purchased Services		1,254.18
		6XX Supplies and Materials		1,220.61
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
		940 Indirect Costs		399.48



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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	2011 Value
		<b>569 Subtotal</b>		3,514.51
572	Title II, Part A, Teacher/Principal Train/Recruit			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX Instruction			
		2XX Personal Services - Employee Benefits		21,798.45
	221X Improvement of Instruction Services			
		3XX Purchased Professional and Technical Services		7,170.00
		4XX Purchased Property Services		600.00
		5XX Other Purchased Services		6,000.00
		6XX Supplies and Materials		240.00
	62XX Resources Transferred to Other School Districts or Cooperatives			
		940 Indirect Costs		0.72
		<b>572 Subtotal</b>		35,809.17
574	Title IV Safe and Drug-Free Schools			
	433 Title IV, Part A, Safe & Drug-Free Schools & Communities			
	1XXX Instruction			
		2XX Personal Services - Employee Benefits		14.13
		4XX Purchased Property Services		50.21
	62XX Resources Transferred to Other School Districts or Cooperatives			
		940 Indirect Costs		0.32
		<b>574 Subtotal</b>		64.66
582	ARRA - IDEA Preschool			
	751 ARRA - IDEA Preschool			
	1XXX Instruction			
		1XX Personal Services - Salaries		58,722.89
		2XX Personal Services - Employee Benefits		14,808.61
		4XX Purchased Property Services		6,300.00
		5XX Other Purchased Services		70.00
		6XX Supplies and Materials		11,278.03
	21XX Support Services - Students			
		6XX Supplies and Materials		1,665.73
	221X Improvement of Instruction Services			
		1XX Personal Services - Salaries		35.00
		5XX Other Purchased Services		420.00
		<b>582 Subtotal</b>		93,300.26
588	ARRA - Title I Part A			
	752 ARRA - Title I, Part A			
	1XXX Instruction			
		1XX Personal Services - Salaries		1,204,504.74
		2XX Personal Services - Employee Benefits		374,265.78





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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	2011 Value
588	ARRA - Title I Part A			
	752	ARRA - Title I, Part A		
		1XXX	Instruction	
			3XX Purchased Professional and Technical Services	112,988.25
			5XX Other Purchased Services	1,219.72
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	97,339.61
			2XX Personal Services - Employee Benefits	25,863.67
		221X	Improvement of Instruction Services	
			5XX Other Purchased Services	2,594.14
		24XX	Support Services - School Administration	
			1XX Personal Services - Salaries	70,168.35
			2XX Personal Services - Employee Benefits	16,813.33
			<b>588 Subtotal</b>	<b>1,905,757.59</b>
592	Title III Emergency Immigrant			
	432	Title III, Part A, English Language Acquisition & Language Enhancement		
		1XXX	Instruction	
			6XX Supplies and Materials	275.30
		221X	Improvement of Instruction Services	
			5XX Other Purchased Services	289.50
			<b>592 Subtotal</b>	<b>564.80</b>
597	ARRA - IDEA Part B			
	750	ARRA - IDEA, Part B		
		1XXX	Instruction	
			1XX Personal Services - Salaries	1,449,572.54
			2XX Personal Services - Employee Benefits	425,075.55
			5XX Other Purchased Services	101.89
			6XX Supplies and Materials	190,337.34
			7XX Property and Equipment Acquisition	35,000.00
		21XX	Support Services - Students	
			1XX Personal Services - Salaries	77.86
			2XX Personal Services - Employee Benefits	3,585.34
			3XX Purchased Professional and Technical Services	1,951.76
			4XX Purchased Property Services	555.50
			6XX Supplies and Materials	75,141.01
		221X	Improvement of Instruction Services	
			1XX Personal Services - Salaries	22,235.42
			2XX Personal Services - Employee Benefits	82.35
			3XX Purchased Professional and Technical Services	2,000.00
			5XX Other Purchased Services	29,346.00
			6XX Supplies and Materials	1,413.72
		222X	Educational Media Services	



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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	2011 Value
597	ARRA - IDEA Part B			
	750	ARRA - IDEA, Part B		
		222X	Educational Media Services	
			1XX Personal Services - Salaries	27,891.30
			2XX Personal Services - Employee Benefits	7,734.93
		24XX	Support Services - School Administration	
			6XX Supplies and Materials	5,657.99
		26XX	Operation and Maintenance of Plant Services	
			4XX Purchased Property Services	3,711.20
			6XX Supplies and Materials	765.88
		27XX	Student Transportation Services	
			7XX Property and Equipment Acquisition	10,225.00
		4XXX	Facilities Acquisition and Construction Services	
			7XX Property and Equipment Acquisition	49,945.37
		62XX	Resources Transferred to Other School Districts or Cooperatives	
			940 Indirect Costs	159,123.75
			<b>597 Subtotal</b>	<u>2,501,531.70</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u><u>14,120,293.28</u></u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance					2,520,364.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,552,237.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,120,293.28	(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)					2,952,308.67	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
180 Read 180 Microsoft Rebate	0.00	8,981.67	-8,981.67



# Trustees' Financial Summary

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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
203 ECI CARRYOVER	54,165.09	29,916.00	24,249.09
204 MAC Medicaid Reimbursement	185,011.74	10,280.81	174,730.93
205 Indirect Costs	567,794.76	0.00	567,794.76
208 State OTO Indian Education for All	0.00	36,702.30	-36,702.30
209 State OTO FullTime Kindergarten Startup	0.00	1,080.50	-1,080.50
210 State OTO Capital Invest & Deferred Maintenance	0.00	128,040.17	-128,040.17
213 Deferred Maintenance & Energy Efficiency	123,459.63	796,501.11	-673,041.48
220 Public Health Emergency Preparedness	46,330.05	46,330.05	0.00
224 Medicaid CSCT	136,213.59	136,213.59	0.00
401 ECI	764,052.00	680,679.19	83,372.81
402 Adult Basic Ed - Federal	132,943.00	132,943.00	0.00
404 Medicaid Reimbursement	495,590.29	5,378.73	490,211.56
405 Gifted and Talented	11,932.00	11,932.00	0.00
406 State Audiology Contracts	48,999.30	48,999.30	0.00
407 IDEA Part B	2,018,362.00	2,018,362.00	0.00
408 ECI ARRA	76,454.44	76,454.44	0.00
412 IDEA Preschool	123,019.00	123,019.00	0.00
413 Title II, Part D, Ed Technology	21,343.88	21,343.88	0.00
414 Title II, Part B Math & Science Partnerships	48,043.80	48,043.80	0.00
415 Adult Basic Ed - State	147,172.00	147,172.00	0.00
416 Title III Part A English Language Acquisition	12,083.00	12,083.00	0.00
417 Title II, Part B Math & Science Partnerships	38,566.97	38,566.97	0.00
418 Title I Improving Basic Programs	3,304,681.64	3,304,681.64	0.00
419 Title X, Part C, Ed of Homeless Children	59,000.00	59,000.00	0.00
422 Title II, Part A, Teacher/Principal Train/Recruit	1,200,926.18	1,200,926.18	0.00
424 Title IV Safe and Drug-Free Schools	35,322.77	35,322.77	0.00
426 Title VII, Indian Education	246,571.00	246,571.00	0.00
441 ARRA - TANF School Foods Summer Program	13,075.35	13,075.35	0.00
521 Montana Reading Council	1,000.00	1,000.00	0.00
551 ECI	0.00	60,568.79	-60,568.79
560 Title II, Part B Math & Science Partnerships	15,233.42	15,233.42	0.00
566 Title III Part A English Language Acquisition	75.74	75.74	0.00
568 Title I Improving Basic Programs	84,272.19	84,272.19	0.00
569 ARRA - McKinney - Vento	3,514.51	3,514.51	0.00
572 Title II, Part A, Teacher/Principal Train/Recruit	35,809.17	35,809.17	0.00
574 Title IV Safe and Drug-Free Schools	64.66	64.66	0.00



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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
582 ARRA - IDEA Preschool	93,300.26	93,300.26	0.00
588 ARRA - Title I Part A	1,905,757.59	1,905,757.59	0.00
592 Title III Emergency Immigrant	564.80	564.80	0.00
597 ARRA - IDEA Part B	2,501,531.70	2,501,531.70	0.00
<b>Total</b>	<b>14,552,237.52</b>	<b>14,120,293.28</b>	<b>431,944.24</b>



# Trustees' Financial Summary

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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	2010 Value	2011 Value
1110 District Tax Levy	366,135.37	383,602.26
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	7,197.47
1190 Penalties and Interest on Taxes	613.93	639.99
1510 Interest Earnings	4,949.58	3,551.59
1900 Other Revenue from Local Sources	16,097.12	20,068.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>387,796.00</b>	<b>415,059.31</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>650 Adult Basic Education/GED Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	139,974.90	297,629.82
2XX Personal Services - Employee Benefits	20,007.62	36,907.15
3XX Purchased Professional and Technical Services	1,086.90	180.00
4XX Purchased Property Services	3,183.62	1,813.01
5XX Other Purchased Services	7,744.63	5,724.44
6XX Supplies and Materials	95,010.31	20,047.71
810 Dues and Fees	85.00	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	12,621.70	7,590.96
2XX Personal Services - Employee Benefits	159.01	31.17
3XX Purchased Professional and Technical Services	1,890.00	3,030.00
5XX Other Purchased Services	46.73	579.98
6XX Supplies and Materials	7,032.74	1,547.09
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	449.88	701.52
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	38,725.23	44,257.64
2XX Personal Services - Employee Benefits	6,735.35	6,971.66
6XX Supplies and Materials	22.59	776.96
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>334,776.21</b>	<b>427,789.11</b>



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

### Schedule Of Changes Worksheet

Beginning Fund Balance						358,619.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						415,059.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						427,789.11	(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	21.96	(4b)		-21.96	
						-21.96	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						345,867.72	(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	2010 Value	2011 Value
1510 Interest Earnings	6,926.89	2,725.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	6,926.89	2,725.31

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
23XX Support Services - General Administration		
1XX Personal Services - Salaries	21,918.17	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	19,421.44	159,658.13
25XX Support Services - Business		
1XX Personal Services - Salaries	8,522.50	46,484.79
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	4,928.86	19,799.87
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	54,790.97	225,942.79

#### Schedule Of Changes Worksheet

Beginning Fund Balance	252,233.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,725.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	225,942.79	(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)	29,015.86	(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	2010 Value	2011 Value
1510 Interest Earnings	916.93	898.79
3281 State Technology Aid	62,723.13	64,732.35
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	63,640.06	65,631.14

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	30,944.36	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	30,944.36	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	53,877.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,631.14	(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)
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)	119,508.99	(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	2010 Value	2011 Value
1510 Interest Earnings	6,110.54	2,237.21
3445 State Combined Fund School Block Grant	168,918.73	170,202.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	175,029.27	172,439.72

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	283,890.55	0.00
2XX Personal Services - Employee Benefits	37,505.56	0.00
5XX Other Purchased Services	138.75	0.00
6XX Supplies and Materials	2,945.07	0.00
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	72,499.82	0.00
2XX Personal Services - Employee Benefits	13,505.78	0.00
4XX Purchased Property Services	916.03	0.00
5XX Other Purchased Services	400.00	0.00
6XX Supplies and Materials	24,017.99	0.00
7XX Property and Equipment Acquisition	13,750.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	449,569.55	0.00

### Schedule Of Changes Worksheet

Beginning Fund Balance	190,662.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	172,439.72	(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)	363,102.15	(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	2010 Value	2011 Value
1110 District Tax Levy	1,001.54	11,953.80
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2.27
1190 Penalties and Interest on Taxes	373.20	5.77
1510 Interest Earnings	1,713.07	1,093.86
4100 Federal Miscellaneous Grants - Direct from Feds	0.00	110,057.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,087.81</b>	<b>123,113.68</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>		
830 Special Assessments	26,155.70	0.00
<b>911 Budget Amendment</b>		
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>51XX General Obligation Bonds, Special Assessments and Interest</b>		
850 Interest on Debt	0.00	110,058.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>26,155.70</b>	<b>110,058.00</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance		98,620.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		123,113.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		110,058.00	(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)		111,675.92	(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	2010 Value	2011 Value
1510 Interest Earnings	51,332.23	41,250.41
1900 Other Revenue from Local Sources	4,649.87	45,368.53
1910 Rentals	10,677.16	13,979.46
1920 Contributions/Donations from Private Sources	11,443.63	0.00
5110 Sale of Bonds	0.00	4,420,000.00
5200 Sale or Compensation for Loss of Assets	32,880.84	247,337.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>110,983.73</b>	<b>4,767,935.70</b>

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
6XX Supplies and Materials	0.00	1,586.25
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	0.00	2,119.04
<b>23XX Support Services - General Administration</b>		
3XX Purchased Professional and Technical Services	0.00	86,380.65
5XX Other Purchased Services	0.00	72.39
6XX Supplies and Materials	0.00	7,892.38
<b>26XX Operation and Maintenance of Plant Services</b>		
1XX Personal Services - Salaries	3,029.09	4,742.53
2XX Personal Services - Employee Benefits	153.39	326.41
3XX Purchased Professional and Technical Services	7,789.78	12,535.71
4XX Purchased Property Services	515.78	69,717.73
5XX Other Purchased Services	0.00	10.00
6XX Supplies and Materials	2,055.92	8,960.77
8XX Other Expenditures	500.00	45,800.00
<b>4XXX Facilities Acquisition and Construction Services</b>		
7XX Property and Equipment Acquisition	471,921.88	532,962.82
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>485,965.84</b>	<b>773,106.68</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						3,117,976.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,767,935.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						773,106.68	(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)						7,112,805.67	(5)



# Trustees' Financial Summary

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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	2010 Value	2011 Value
1110 District Tax Levy	240.96	26.71
1190 Penalties and Interest on Taxes	148.39	0.00
1510 Interest Earnings	4,929.31	3,314.79
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	5,318.66	3,341.50

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

PRC Program Function Object	2010 Value	2011 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	0.00	360.86
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	8,778.16	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	8,778.16	360.86

### Schedule Of Changes Worksheet

Beginning Fund Balance	306,887.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,341.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	360.86	(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)	309,867.94	(5)



# Trustees' Financial Summary

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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	2010 Value	2011 Value
1510 Interest Earnings	7,423.79	5,479.41
1XXX Revenues from Student Activities	492,282.61	457,226.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	499,706.40	462,705.69

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

PRC Program Function Object	2010 Value	2011 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	432,933.64	425,200.08
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	1,002.49
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	432,933.64	426,202.57

#### Schedule Of Changes Worksheet

Beginning Fund Balance	472,834.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	462,705.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	426,202.57	(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)	509,338.01	(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	2010 Value	2011 Value
1510 Interest Earnings	9,205.06	6,487.34
1920 Contributions/Donations from Private Sources	398,882.37	441,669.03
9710 Residual Equity Transfers In	0.00	1,002.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	408,087.43	449,158.86

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

PRC Program Function Object	2010 Value	2011 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	62,552.00	347.50
2XX Personal Services - Employee Benefits	14,369.81	1,080.50
3XX Purchased Professional and Technical Services	700.00	1,050.00
4XX Purchased Property Services	0.00	356.13
5XX Other Purchased Services	12,680.84	9,537.49
6XX Supplies and Materials	46,897.86	91,948.91
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	13,291.45	18,585.32
2XX Personal Services - Employee Benefits	1,480.10	2,819.59
3XX Purchased Professional and Technical Services	13,686.15	22,910.75
4XX Purchased Property Services	2,075.80	608.00
5XX Other Purchased Services	28,901.98	25,300.87
6XX Supplies and Materials	174,565.10	239,303.37
7XX Property and Equipment Acquisition	250.00	0.00
8XX Other Expenditures	1,122.63	1,151.68
<b>221X Improvement of Instruction Services</b>		
5XX Other Purchased Services	8,665.55	0.00
6XX Supplies and Materials	0.00	2,154.65
<b>222X Educational Media Services</b>		
6XX Supplies and Materials	8,437.57	10,774.09
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	90.00	50.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	389,766.84	427,978.85



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Schedule Of Changes Worksheet

Beginning Fund Balance						577,173.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						449,158.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						427,978.85	(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)						598,353.39	(5)





# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2010 Value	2011 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	63,914.00	70,320.64
XX	280 1XXX 112	Certified Teacher Staff Salaries	3,328,091.97	3,425,344.65
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	11,962.00	7,505.00
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	1,177,281.36	548,901.13
XX	457 1XXX 112	Certified Teacher Staff Salaries	98,494.01	100,708.62
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	537,413.88	1,009,416.43
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	8,895.05
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	35,953,242.25	37,716,592.59
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	878,757.30	628,775.95
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	23,840.30	19,983.48
XX	XXX 26XX 41X	Energy Utility Services	1,158,084.17	1,161,904.14
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	194,356.88	73,683.85
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	993,166.15	1,536,367.56
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	145,423.00	85,411.25
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	2,320.00	5,380.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,624,221.00
b. Related Services Block Grant Entitlement	541,407.00
c. Total Entitlements Subject to Reversion	2,165,628.00

### 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)]	2,880,285.24
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	8,596,250.88
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 FY2013 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	5,168,819.77	0.00	0.00	0.00
280	1XXX	2XX	898,612.63	0.00	0.00	0.00
280	1XXX	3XX	1,321.43	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,051.71	0.00	0.00	0.00
280	1XXX	6XX	26,984.30	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	2,071,002.95	0.00	0.00	0.00
280	21XX	2XX	249,099.57	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	162,663.13	0.00	0.00	0.00
280	24XX	2XX	16,552.39	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	143.00	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
<b>Totals</b>			8,596,250.88	0.00	0.00	8,596,250.88

*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 FY11.



# Trustees' Financial Summary

FY2010-11

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

<b>Governmental Activities:*</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	2,523,051.00	0.00	0.00	0.00	2,523,051.00
Land Improvements	320,828.00	0.00	0.00	0.00	320,828.00
Buildings	50,354,998.00	0.00	1,844,760.00	0.00	52,199,758.00
Machinery and Equipment	4,376,231.00	0.00	151,393.00	15,150.00	4,512,474.00
Construction in Progress	759,260.00	0.00	531,938.00	759,260.00	531,938.00
Totals at Historical Cost	58,334,368.00	0.00	2,528,091.00	774,410.00	60,088,049.00
Less Accumulated Depreciation For:					
Improvement Accum	83,974.00	0.00	40,479.00	0.00	124,453.00
Building Accum	19,510,775.00	0.00	1,345,041.00	0.00	20,855,816.00
Machinery and Equipment Accum	3,493,372.00	0.00	307,425.00	4,293.00	3,796,504.00
Total Accumulated Depreciation	23,088,121.00	0.00	1,692,945.00	4,293.00	24,776,773.00
Governmental Activities, Capital Assets, net	35,246,247.00	0.00	835,146.00	770,117.00	35,311,276.00

\* 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.

<b>Depreciation by Function for FY2011</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Total Depreciation for FY2011			

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2010)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2011) [a + b - c - d]	Current Portion Due FY2012	Long-Term Portion Due FY2013-
<b>Governmental Activities*</b>							
Bonds							
02/01/2011	0.00	2,000,000.00	0.00	0.00	2,000,000.00	125,000.00	1,875,000.00
02/01/2011	0.00	2,420,000.00	0.00	0.00	2,420,000.00	151,250.00	2,268,750.00
Compensated Absences	7,851,230.00	0.00	0.00	29,194.00	7,822,036.00	782,204.00	7,039,832.00
Other	933,758.00	0.00	84,250.00	101,842.00	747,666.00	161,142.00	586,524.00
Total Governmental Activity							
Long-Term Liabilities	8,784,988.00	4,420,000.00	84,250.00	131,036.00	12,989,702.00	1,219,596.00	11,770,106.00

\* 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.