



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Due Dates:

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

County Supt. transmits to the Office of Public Instruction 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: Teresa Stroebe

(Signature)

(Date)

County Superintendent: Max R. Lenington

(Signature)

(Date)

Software

Accounting Package: Sungard BiTech

For FY12 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.



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

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Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
204	MAC Medicaid Reimbursement	STATE	2004	
205	Indirect Costs	STATE	2004	
208	State OTO Indian Education for All	STATE	2007	state
438	Career Training in Construction	FEDERAL	U215K100152	84.215K
447	Practical Geometry Grant	STATE	2012	
450	Vo Ed Carl Perkins Basic Grant	FEDERAL	5609668112BG	84.048A
458	Healthy US Schools Grant	FEDERAL	5609662112	10
461	Montana Women's Prison Contract	LOCAL	2012	
475	Jobs for Montana Graduates	STATE	2012	State
489	Yellowstone County Deterntion Facility	LOCAL	2008	
511	MT Womens Prison Contract	LOCAL	2009	
528	Vo Ed Agriculture	STATE	2005	State
529	Vo Ed Business/Marketing	STATE	2005	State
531	Vo Ed Health Occupations	STATE	2005	State
533	Vo Ed Family & Consumer Science	STATE	2005	State
537	Vo Ed Trades & Industry	STATE	2005	State
538	Vo Ed Tech Ed/Industrial Arts	STATE	2010	State
561	Montana Women's Prison Contract	STATE	2012	
593	Advancing Agriculture Education Program	STATE	2012	NA



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,932,710.76	497,894.68		21,020.63
02	Taxes Receivable - Real and Personal (120-149)	279,467.65	31,649.88		
03	Taxes Receivable - Protested (150-159)	606,971.36	60,700.58		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				38,317.58
06	Other Current Assets (190-210)	12,691.37			68,996.55
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,831,841.14	590,245.14		128,334.76
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	575,916.21	7,467.08		34,813.72
25	Deferred Revenue (680)	686,712.62	71,308.39		
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	1,262,628.83	78,775.47		34,813.72
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	294,701.44			
48	Fund Balance for Budget	1,274,510.87	511,469.67		93,521.04
52	TOTAL FUND BALANCE/EQUITY	1,569,212.31	511,469.67		93,521.04
53	TOTAL LIABILITIES AND FUND BALANCE	2,831,841.14	590,245.14		128,334.76



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,763.87	1,098,639.46	250,573.34	1,034,294.77
02	Taxes Receivable - Real and Personal (120-149)	3,708.47			22,980.93
03	Taxes Receivable - Protested (150-159)	21,200.81			108,998.24
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			86,289.58	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	32,673.15	1,098,639.46	336,862.92	1,166,273.94
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	11,120.00	41,954.57	20,736.90	218,905.43
25	Deferred Revenue (680)	20,914.33			115,315.06
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	32,034.33	41,954.57	20,736.90	334,220.49
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	638.82	1,056,684.89	316,126.02	832,053.45
52	TOTAL FUND BALANCE/EQUITY	638.82	1,056,684.89	316,126.02	832,053.45
53	TOTAL LIABILITIES AND FUND BALANCE	32,673.15	1,098,639.46	336,862.92	1,166,273.94



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	192,614.87		412.91	9,637.16
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)	119,805.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	312,419.87		412.91	9,637.16
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	17,980.09			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	17,980.09			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	294,439.78		412.91	9,637.16
52	TOTAL FUND BALANCE/EQUITY	294,439.78		412.91	9,637.16
53	TOTAL LIABILITIES AND FUND BALANCE	312,419.87		412.91	9,637.16



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

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Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	111,005.98	228,675.81		649,584.84
02	Taxes Receivable - Real and Personal (120-149)	21,891.52			6,257.60
03	Taxes Receivable - Protested (150-159)	50,563.10			
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	183,460.60	228,675.81		655,842.44
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	9,638.47	5,842.80		12,658.25
25	Deferred Revenue (680)	55,833.28			1,799.18
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	65,471.75	5,842.80		14,457.43
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	117,988.85	222,833.01		641,385.01
52	TOTAL FUND BALANCE/EQUITY	117,988.85	222,833.01		641,385.01
53	TOTAL LIABILITIES AND FUND BALANCE	183,460.60	228,675.81		655,842.44



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,686,714.83	287,724.37		
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)	4,085.63			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	3,690,800.46	287,724.37		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	110,911.85			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES	110,911.85			
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	3,579,888.61	287,724.37		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,579,888.61	287,724.37		
53	TOTAL LIABILITIES AND FUND BALANCE	3,690,800.46	287,724.37		



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,695,821.95	349.70
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			416,818.11	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)			104,053.00	
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			5,216,693.06	349.70
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			1,153,454.96	
25	Deferred Revenue (680)			66,016.76	
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES			1,219,471.72	
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			3,997,221.34	349.70
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			3,997,221.34	349.70
53	TOTAL LIABILITIES AND FUND BALANCE			5,216,693.06	349.70



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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))
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		88,708.35	1,765,122.81	1,092,953.51
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)		2,868.27		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		91,576.62	1,765,122.81	1,092,953.51
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		22,337.73	49,756.00	13,375.40
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES		22,337.73	49,756.00	13,375.40
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts		69,238.89	1,715,366.81	1,079,578.11
52	TOTAL FUND BALANCE/EQUITY		69,238.89	1,715,366.81	1,079,578.11
53	TOTAL LIABILITIES AND FUND BALANCE		91,576.62	1,765,122.81	1,092,953.51



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,440,093.39	2,906,073.33		
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	6,440,093.39	2,906,073.33		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	145,905.46	2,906,073.33		
24	Other Current Liabilities (621-679)	6,294,187.93			
35	TOTAL LIABILITIES	6,440,093.39	2,906,073.33		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	6,440,093.39	2,906,073.33		



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Balance Sheet

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



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		189,885.07		
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		189,885.07		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)		189,885.07		
35	TOTAL LIABILITIES		189,885.07		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		189,885.07		



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56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	10,815,044.27	12,399,621.53
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,699,191.25	256,810.36
1190 Penalties and Interest on Taxes	25,536.74	26,098.09
1310 Individual Tuition	34,921.91	21,974.15
1510 Interest Earnings	8,915.89	6,357.89
3110 Direct State Aid	12,214,492.02	14,281,740.66
3111 Quality Educator	1,160,678.14	1,119,626.35
3112 At Risk Student	0.00	125,098.84
3113 Indian Education For All	110,629.20	108,364.80
3114 American Indian Achievement Gap	65,600.00	68,200.00
3115 State Spec Ed Allowable Cost Pymt to Districts	1,532,088.21	1,492,452.55
3117 State Tuition for State Placement	21,285.95	14,793.18
3120 State Guaranteed Tax Base Aid	5,005,616.00	4,810,891.14
3444 State School Block Grant	1,706,905.50	1,706,905.50
3730 HB645 State Special Education Allowable Costs	44,933.64	0.00
6100 Material Prior Period Revenue Adjustments	0.00	5,212.82
7800 ARRA - State Fiscal Stabilization Fund	1,378,252.72	0.00
7810 Education Jobs Fund	1,152,047.99	16,750.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	36,976,139.43	36,460,897.93

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	14,868,396.29	14,371,464.64
2XX Personal Services - Employee Benefits	615,209.06	1,748,907.70
3XX Purchased Professional and Technical Services	143,220.90	132,686.13
4XX Purchased Property Services	105,333.82	79,460.79
5XX Other Purchased Services	203,594.43	205,645.78
6XX Supplies and Materials	1,181,029.95	1,028,200.02
7XX Property and Equipment Acquisition	0.00	32,654.56
810 Dues and Fees	4,157.28	0.00
8XX Other Expenditures	574.52	9,821.27
21XX Support Services - Students		
1XX Personal Services - Salaries	480,883.02	1,231,311.06
2XX Personal Services - Employee Benefits	41,789.78	142,161.09
3XX Purchased Professional and Technical Services	71,305.50	82,350.76
4XX Purchased Property Services	608.43	912.08
5XX Other Purchased Services	2,917.42	856.04
6XX Supplies and Materials	5,180.41	6,939.70



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			810 Dues and Fees	110.00	0.00
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	181,059.77	144,297.74
			2XX Personal Services - Employee Benefits	15,018.53	12,971.11
			3XX Purchased Professional and Technical Services	25,820.00	33,753.15
			4XX Purchased Property Services	443.89	1,377.21
			5XX Other Purchased Services	17,527.49	38,283.20
			6XX Supplies and Materials	61,529.45	56,714.55
			7XX Property and Equipment Acquisition	7,873.00	0.00
			810 Dues and Fees	2,531.00	0.00
			8XX Other Expenditures	0.00	325.00
	222X Educational Media Services				
			1XX Personal Services - Salaries	1,009,081.43	1,231,211.09
			2XX Personal Services - Employee Benefits	139,908.85	164,307.92
			3XX Purchased Professional and Technical Services	104,259.67	169,785.77
			4XX Purchased Property Services	1,533.92	1,201.83
			5XX Other Purchased Services	12,634.27	3,835.84
			6XX Supplies and Materials	141,492.27	126,077.55
			7XX Property and Equipment Acquisition	10,874.65	0.00
			8XX Other Expenditures	107.50	98.34
	23XX Support Services - General Administration				
			1XX Personal Services - Salaries	113,288.52	219,628.53
			2XX Personal Services - Employee Benefits	10,946.02	11,097.16
			3XX Purchased Professional and Technical Services	51,205.29	77,810.94
			4XX Purchased Property Services	312.64	2,948.96
			5XX Other Purchased Services	269,995.92	313,371.85
			6XX Supplies and Materials	12,151.84	7,079.72
			8XX Other Expenditures	12,878.20	10,231.84
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	2,355,866.13	2,560,679.77
			2XX Personal Services - Employee Benefits	333,178.59	321,442.83
			3XX Purchased Professional and Technical Services	0.00	5,063.00
			4XX Purchased Property Services	2,396.00	8,411.04
			5XX Other Purchased Services	61,397.80	42,111.29
			6XX Supplies and Materials	33,552.77	25,176.05
			8XX Other Expenditures	9,776.46	9,974.30
	25XX Support Services - Business				
			1XX Personal Services - Salaries	468,882.54	454,049.42
			2XX Personal Services - Employee Benefits	62,298.52	74,889.55
			3XX Purchased Professional and Technical Services	5,672.15	4,077.60
			4XX Purchased Property Services	1,569.73	2,235.42
			5XX Other Purchased Services	7,233.56	5,870.39
			6XX Supplies and Materials	12,057.63	8,729.76



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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	2011 Value	2012 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
			8XX Other Expenditures	97.68	520.74
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	2,008,938.14	1,980,059.91
			2XX Personal Services - Employee Benefits	455,408.56	453,919.14
			3XX Purchased Professional and Technical Services	173,722.96	123,594.52
			4XX Purchased Property Services	1,205,279.84	1,233,715.96
			5XX Other Purchased Services	118,663.75	95,973.52
			6XX Supplies and Materials	236,846.69	332,185.54
			7XX Property and Equipment Acquisition	32,151.91	70,152.32
			810 Dues and Fees	3,636.85	0.00
			8XX Other Expenditures	12,229.55	16,138.13
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	2,226.03	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	216,981.96	135,284.61
	52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	50,161.21	37,872.35
			850 Interest on Debt	2,250.85	1,271.47
	260 Non-Grant Bilingual Education				
	1XXX Instruction				
			1XX Personal Services - Salaries	33,023.40	35,971.77
			2XX Personal Services - Employee Benefits	3,742.94	4,085.40
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	2,529,882.00	2,587,597.75
			2XX Personal Services - Employee Benefits	420,350.79	401,437.54
			4XX Purchased Property Services	210.50	7.50
			5XX Other Purchased Services	26,788.00	18,731.35
			6XX Supplies and Materials	14,326.25	15,998.09
	21XX Support Services - Students				
			1XX Personal Services - Salaries	530,389.29	541,813.83
			2XX Personal Services - Employee Benefits	57,872.03	64,683.65
	24XX Support Services - School Administration				
			1XX Personal Services - Salaries	170,428.57	109,774.91
			2XX Personal Services - Employee Benefits	26,303.01	22,845.88
			5XX Other Purchased Services	91.00	0.00
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	11,475.62
			2XX Personal Services - Employee Benefits	0.00	40.60
			3XX Purchased Professional and Technical Services	3,800.00	13,880.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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	2011 Value	2012 Value
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	5,352.99	6,509.25
			6XX Supplies and Materials	37,157.50	16,099.32
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	44,528.52	47,338.49
			2XX Personal Services - Employee Benefits	4,673.39	4,936.50
			3XX Purchased Professional and Technical Services	20,462.72	0.00
			5XX Other Purchased Services	1,335.60	120.78
			6XX Supplies and Materials	7,948.08	4,974.87
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,000,840.18	987,075.31
			2XX Personal Services - Employee Benefits	114,097.80	114,164.75
			3XX Purchased Professional and Technical Services	1,040.15	1,088.01
			4XX Purchased Property Services	6,999.10	9,672.43
			5XX Other Purchased Services	3,396.80	4,851.20
			6XX Supplies and Materials	90,414.42	85,302.91
			8XX Other Expenditures	3,517.41	3,360.00
		21XX Support Services - Students			
			6XX Supplies and Materials	508.17	0.00
			8XX Other Expenditures	0.00	135.00
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	7,615.72	8,827.80
		24XX Support Services - School Administration			
			4XX Purchased Property Services	13.96	13.96
			5XX Other Purchased Services	7,413.50	2,653.45
			6XX Supplies and Materials	4,403.14	3,251.96
			8XX Other Expenditures	718.58	738.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	190.95	0.00
			6XX Supplies and Materials	10,360.77	6,294.39
			8XX Other Expenditures	35.00	35.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	1,309.60	0.00
			4XX Purchased Property Services	7,765.00	7,765.00
			6XX Supplies and Materials	445.15	0.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	1,110,161.85	1,012,062.88
			2XX Personal Services - Employee Benefits	22,144.24	18,428.42
			3XX Purchased Professional and Technical Services	700.00	24,474.18



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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	2011 Value	2012 Value
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			4XX Purchased Property Services	5,512.29	3,360.24
			5XX Other Purchased Services	424,100.64	423,438.07
			6XX Supplies and Materials	5,004.96	4,211.07
			8XX Other Expenditures	30,760.30	16,263.00
	780 ARRA - State Fiscal Stabilization Fund				
		21XX Support Services - Students			
			1XX Personal Services - Salaries	859,232.85	0.00
			2XX Personal Services - Employee Benefits	99,980.88	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	379,285.85	0.00
			2XX Personal Services - Employee Benefits	39,753.14	0.00
	781 Education Jobs Fund				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	1,152,047.99	16,750.07
	890 Other Community Services				
		33XX Community Services			
			3XX Purchased Professional and Technical Services	2,200.00	0.00
910					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	468,550.41	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	81,449.59	0.00
		910 Subtotal		550,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				37,679,899.76	36,365,719.75



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						1,337,770.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						36,460,897.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						36,365,719.75	(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	294,701.44	Less Last Year	158,437.70	(4b)		136,263.74	
						136,263.74	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,569,212.31	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	1,176,001.99	1,444,133.01
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	26,431.30	24,309.28
1190 Penalties and Interest on Taxes	2,488.91	2,691.29
1410 Individual Transportation Fees	1,735.61	1,407.66
1510 Interest Earnings	2,338.51	1,802.05
2220 County On-Schedule Trans Reimb	269,339.14	271,802.47
3210 State On-Schedule Trans Reimb	269,000.00	271,802.47
3444 State School Block Grant	40,565.95	40,565.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,787,901.41	2,058,514.18

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
24XX Support Services - School Administration		
1XX Personal Services - Salaries	55,008.75	50,418.69
2XX Personal Services - Employee Benefits	8,893.24	8,278.03
25XX Support Services - Business		
1XX Personal Services - Salaries	9,419.04	0.00
2XX Personal Services - Employee Benefits	667.56	0.00
26XX Operation and Maintenance of Plant Services		
4XX Purchased Property Services	0.00	46,122.71
27XX Student Transportation Services		
1XX Personal Services - Salaries	32,657.51	47,456.92
2XX Personal Services - Employee Benefits	4,646.56	5,999.62
3XX Purchased Professional and Technical Services	1,000.00	1,000.00
4XX Purchased Property Services	44.88	96.09
5XX Other Purchased Services	1,586,353.30	1,682,806.87
6XX Supplies and Materials	886.36	1,220.31
280 Special Education - Local and State		
27XX Student Transportation Services		
1XX Personal Services - Salaries	56,457.39	32,643.57
2XX Personal Services - Employee Benefits	21,319.97	13,325.09
5XX Other Purchased Services	15,921.36	16,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,793,275.92	1,905,567.90



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						360,523.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,058,514.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,905,567.90	(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	2,000.00	(4b)		-2,000.00	
						-2,000.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						511,469.67	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	561.91	567.98
1611 National School Lunch Program	1,473,929.00	1,539,312.06
1622 Breakfast Sales	85,947.90	90,398.55
1623 Milk Sales	20.40	0.00
1630 Catering Sales	325,628.77	367,871.59
1632 Daily Adult Sales	80,626.96	69,121.44
1900 Other Revenue from Local Sources	396,261.94	385,811.26
3220 State Food Services Match	0.00	5,203.90
4550 Federal Child Nutrition	2,825,247.96	3,020,108.11
4555 School Foods Summer Program - 10.559	97,012.98	98,383.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	5,285,237.82	5,576,778.79

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

PRC Program Function Object	2011 Value	2012 Value
910 Food Services		
31XX Food Services		
1XX Personal Services - Salaries	13,590.17	0.00
2XX Personal Services - Employee Benefits	619.68	0.00
3XX Purchased Professional and Technical Services	5,359,009.50	5,542,577.79
4XX Purchased Property Services	2,964.10	0.00
5XX Other Purchased Services	3,648.02	0.00
6XX Supplies and Materials	18,879.22	22,075.00
7XX Property and Equipment Acquisition	0.00	5,390.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	5,398,710.69	5,570,042.79



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County

**** Recalculated ****

0966 Billings H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						86,785.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,576,778.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,570,042.79	(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)						93,521.04	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	248,076.27	144,815.32
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,641.81	5,247.17
1190 Penalties and Interest on Taxes	579.55	468.22
1510 Interest Earnings	1,474.02	768.53
3110 Direct State Aid	55,588.80	30,430.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	311,360.45	181,729.64

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services	273,612.50	294,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	273,612.50	294,400.00

Schedule Of Changes Worksheet

Beginning Fund Balance	113,309.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	181,729.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	294,400.00	(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)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(4)
	638.82	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	13,706.98	6,296.88
2240 County Retirement Distribution	4,981,229.00	5,009,201.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4,994,935.98	5,015,497.88

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

PRC Program Function Object	2011 Value	2012 Value
170 Distance Learning		
1XXX Instruction		
2XX Personal Services - Employee Benefits	0.00	51.78
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
2XX Personal Services - Employee Benefits	2,552,494.93	2,576,613.46
21XX Support Services - Students		
2XX Personal Services - Employee Benefits	97,205.71	213,123.89
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	31,034.37	24,873.92
222X Educational Media Services		
2XX Personal Services - Employee Benefits	197,988.26	250,221.49
23XX Support Services - General Administration		
2XX Personal Services - Employee Benefits	19,418.11	37,859.38
24XX Support Services - School Administration		
2XX Personal Services - Employee Benefits	413,233.67	450,152.53
25XX Support Services - Business		
2XX Personal Services - Employee Benefits	98,314.63	80,301.34
26XX Operation and Maintenance of Plant Services		
2XX Personal Services - Employee Benefits	348,268.21	344,928.35
27XX Student Transportation Services		
2XX Personal Services - Employee Benefits	5,979.18	8,180.58
4XXX Facilities Acquisition and Construction Services		
2XX Personal Services - Employee Benefits	42.98	0.00
260 Non-Grant Bilingual Education		
1XXX Instruction		
2XX Personal Services - Employee Benefits	5,660.34	6,200.78
271 State and Federal Aggregate of Reimbursements/Indirect Costs		
1XXX Instruction		
2XX Personal Services - Employee Benefits	835.34	0.00
221X Improvement of Instruction Services		
2XX Personal Services - Employee Benefits	1,711.09	3,139.64



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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	2011 Value	2012 Value
	271 State and Federal Aggregate of Reimbursements/Indirect Costs				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,637.58	2,486.87
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	433,631.97	446,047.89
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	90,910.86	93,397.40
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	29,212.14	18,922.91
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	9,677.02	5,627.07
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	115.47	3,860.24
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	8,614.04	8,160.17
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	171,548.04	170,151.20
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	546.20
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	40.71	24.13
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	447.43	37.18
	397 State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	40.19	0.00
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	240.99
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	81,244.84	73,255.47
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	11,459.90	3,592.76
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	50,516.86	53,110.28



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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	2011 Value	2012 Value
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	224.47	0.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	190,286.22	174,458.53
	780	ARRA - State Fiscal Stabilization Fund			
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	147,275.97	0.00
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	65,011.12	0.00
	910	Food Services			
		31XX	Food Services		
			2XX Personal Services - Employee Benefits	2,329.41	0.00
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			2XX Personal Services - Employee Benefits	12,874.47	13,692.80
911	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	200,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,280,285.53	5,063,259.23

Schedule Of Changes Worksheet

Beginning Fund Balance					1,104,446.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,015,497.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,063,259.23	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(4)
					1,056,684.89	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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	2012 Value
204 MAC Medicaid Reimbursement	
3357 Montana Administrative Claiming Reimbursement	105,268.85
205 Indirect Costs	
1510 Interest Earnings	5,869.38
1900 Other Revenue from Local Sources	24,000.19
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	1,420.18
205 Subtotal	31,289.75
438 Career Training in Construction	
4700 Federal Miscellaneous Grants from other State Agencies	940.60
447 Practical Geometry Grant	
4700 Federal Miscellaneous Grants from other State Agencies	17,169.60
450 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	314,708.00
458 Healthy US Schools Grant	
4700 Federal Miscellaneous Grants from other State Agencies	500.00
461 Montana Women's Prison Contract	
1900 Other Revenue from Local Sources	128,931.23
475 Jobs for Montana Graduates	
3290 State - Other State Grants	31,000.00
489 Yellowstone County Deterntion Facility	
1900 Other Revenue from Local Sources	54,427.00
528 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	550.00
529 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	24,180.00
531 Vo Ed Health Occupations	
3900 State Career & Technical Ed Entitlement	1,000.00
533 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	25,517.00
537 Vo Ed Trades & Industry	
3900 State Career & Technical Ed Entitlement	16,058.00
538 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	21,040.00
593 Advancing Agriculture Education Program	
3270 State - Advancing Agriculture Education	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	774,080.03



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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	2012 Value
204 MAC Medicaid Reimbursement	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	22,458.51
2XX Personal Services - Employee Benefits	3,744.81
21XX Support Services - Students	
1XX Personal Services - Salaries	64.02
2XX Personal Services - Employee Benefits	0.22
25XX Support Services - Business	
1XX Personal Services - Salaries	11,121.96
2XX Personal Services - Employee Benefits	891.91
5XX Other Purchased Services	61.59
62XX Resources Transferred to Other School Districts or Cooperatives	
940 Indirect Costs	7,141.78
204 Subtotal	45,484.80
205 Indirect Costs	
271 State and Federal Aggregate of Reimbursements/Indirect Costs	
221X Improvement of Instruction Services	
1XX Personal Services - Salaries	18,213.60
2XX Personal Services - Employee Benefits	2,264.56
5XX Other Purchased Services	2.19
23XX Support Services - General Administration	
5XX Other Purchased Services	20.82
25XX Support Services - Business	
1XX Personal Services - Salaries	14,426.73
2XX Personal Services - Employee Benefits	2,438.38
3XX Purchased Professional and Technical Services	31,811.47
4XX Purchased Property Services	2,327.31
5XX Other Purchased Services	1,854.96
6XX Supplies and Materials	3,118.17
7XX Property and Equipment Acquisition	2,112.00
26XX Operation and Maintenance of Plant Services	
4XX Purchased Property Services	203.69
205 Subtotal	78,793.88
208 State OTO Indian Education for All	
365 Indian Education for All - OTO & Ongoing	
1XXX Instruction	
1XX Personal Services - Salaries	10,918.29
2XX Personal Services - Employee Benefits	7.10
5XX Other Purchased Services	220.00
6XX Supplies and Materials	3,144.06
221X Improvement of Instruction Services	



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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	2012 Value
461 Montana Women's Prison Contract	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	108,075.45
2XX Personal Services - Employee Benefits	15,061.13
	123,136.58
461 Subtotal	
475 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
221X Improvement of Instruction Services	
3XX Purchased Professional and Technical Services	31,000.00
	31,000.00
489 Yellowstone County Deterntion Facility	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	51,319.39
2XX Personal Services - Employee Benefits	4,736.05
5XX Other Purchased Services	24.00
	56,079.44
489 Subtotal	
511 MT Womens Prison Contract	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
1XX Personal Services - Salaries	709.77
6XX Supplies and Materials	995.00
24XX Support Services - School Administration	
8XX Other Expenditures	145.00
	1,849.77
511 Subtotal	
528 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
4XX Purchased Property Services	316.41
5XX Other Purchased Services	100.00
6XX Supplies and Materials	1,185.92
810 Dues and Fees	298.50
	1,900.83
528 Subtotal	
529 Vo Ed Business/Marketing	
392 State Career & Technical Ed Entitlement - Business	
1XXX Instruction	
1XX Personal Services - Salaries	3,168.62
2XX Personal Services - Employee Benefits	7.25
3XX Purchased Professional and Technical Services	777.00
5XX Other Purchased Services	4,062.40



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
438 Career Training in Construction	940.60	940.60	0.00
447 Practical Geometry Grant	17,169.60	17,169.60	0.00
450 Vo Ed Carl Perkins Basic Grant	314,708.00	314,708.00	0.00
458 Healthy US Schools Grant	500.00	500.00	0.00
461 Montana Women's Prison Contract	128,931.23	123,136.58	5,794.65
475 Jobs for Montana Graduates	31,000.00	31,000.00	0.00
489 Yellowstone County Deterntion Facility	54,427.00	56,079.44	-1,652.44
511 MT Womens Prison Contract	0.00	1,849.77	-1,849.77
528 Vo Ed Agriculture	550.00	1,900.83	-1,350.83
529 Vo Ed Business/Marketing	24,180.00	13,485.30	10,694.70
531 Vo Ed Health Occupations	1,000.00	506.64	493.36
533 Vo Ed Family & Consumer Science	25,517.00	18,775.50	6,741.50
537 Vo Ed Trades & Industry	16,058.00	14,026.11	2,031.89
538 Vo Ed Tech Ed/Industrial Arts	21,040.00	21,684.86	-644.86
561 Montana Women's Prison Contract	0.00	5,718.05	-5,718.05
593 Advancing Agriculture Education Program	1,500.00	1,340.00	160.00
Total	774,080.03	777,948.56	-3,868.53



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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	2011 Value	2012 Value
1110 District Tax Levy	986,239.21	966,387.68
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	22,016.63	20,381.12
1190 Penalties and Interest on Taxes	2,123.89	2,132.03
1340 Fees for Adult Education	308,242.17	349,114.99
1510 Interest Earnings	5,946.62	5,113.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,324,568.52	1,343,129.28

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

PRC Program Function Object	2011 Value	2012 Value
610 Adult Continuing Education Programs		
1XXX Instruction		
1XX Personal Services - Salaries	473,996.09	424,967.12
2XX Personal Services - Employee Benefits	44,797.47	22,369.39
3XX Purchased Professional and Technical Services	31,777.96	224,499.00
4XX Purchased Property Services	0.00	186.25
5XX Other Purchased Services	8,642.74	1,980.48
6XX Supplies and Materials	200,667.05	138,609.61
810 Dues and Fees	4,294.25	0.00
8XX Other Expenditures	0.00	5,431.65
21XX Support Services - Students		
1XX Personal Services - Salaries	66,858.96	20,842.20
2XX Personal Services - Employee Benefits	6,815.87	1,318.57
221X Improvement of Instruction Services		
5XX Other Purchased Services	0.00	740.70
6XX Supplies and Materials	2,600.00	1,900.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	294,723.89	308,101.56
2XX Personal Services - Employee Benefits	41,468.77	45,233.03
4XX Purchased Property Services	753.40	0.00
5XX Other Purchased Services	70,946.22	79,431.32
6XX Supplies and Materials	6,546.12	3,882.56
8XX Other Expenditures	840.14	130.00
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	136.34	0.00
4XX Purchased Property Services	969.06	0.00
7XX Property and Equipment Acquisition	15,343.88	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,272,178.21	1,279,623.44



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						772,027.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,343,129.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,279,623.44	(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	3,480.33	(4b)		-3,480.33	
						-3,480.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						832,053.45	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1311 Driver's Education Fees	100,772.00	102,505.00
1510 Interest Earnings	2,282.40	1,449.26
1900 Other Revenue from Local Sources	0.00	1,725.53
1982 Summer Session - Driver's Education Fees	126,200.00	117,179.00
3260 State Driver's Education Reimbursement	100,513.28	119,810.83
5200 Sale or Compensation for Loss of Assets	0.00	3,610.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	329,767.68	346,279.70

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	280,728.84	275,628.79
2XX Personal Services - Employee Benefits	960.19	1,547.67
3XX Purchased Professional and Technical Services	51.11	92.06
4XX Purchased Property Services	21,195.43	27,007.98
5XX Other Purchased Services	3,354.31	5,052.28
6XX Supplies and Materials	22,336.71	25,516.54
810 Dues and Fees	430.50	0.00
8XX Other Expenditures	0.00	329.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	329,057.09	335,175.12



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

Schedule Of Changes Worksheet

Beginning Fund Balance						283,346.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						346,279.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						335,175.12	(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	11.00	(4b)		-11.00	
						-11.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						294,439.78	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	4.38	2.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	4.38	2.70

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	410.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.70	(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)	412.91	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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	2011 Value	2012 Value
1510 Interest Earnings	102.34	63.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	102.34	63.51

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

PRC Program Function Object	2011 Value	2012 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	0.00

Schedule Of Changes Worksheet

Beginning Fund Balance	9,573.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63.51	(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)	9,637.16	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	1,008,661.78	1,081,536.69
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	19,600.74	16,671.83
1190 Penalties and Interest on Taxes	781.21	1,414.18
1510 Interest Earnings	4,096.79	2,723.84
3281 State Technology Aid	37,359.54	36,589.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,070,500.06	1,138,936.02

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	4,300.00	19,004.73
4XX Purchased Property Services	0.00	790.00
5XX Other Purchased Services	7,089.68	0.00
6XX Supplies and Materials	730,422.55	637,126.54
222X Educational Media Services		
1XX Personal Services - Salaries	146,015.43	220,365.27
2XX Personal Services - Employee Benefits	16,042.65	31,221.68
3XX Purchased Professional and Technical Services	34,283.75	60,636.27
5XX Other Purchased Services	31,860.00	12,789.50
6XX Supplies and Materials	80,592.97	84,515.09
7XX Property and Equipment Acquisition	27,712.50	0.00
26XX Operation and Maintenance of Plant Services		
7XX Property and Equipment Acquisition	0.00	11,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,078,319.53	1,078,249.08



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						57,301.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,138,936.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,078,249.08	(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)						117,988.85	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,069.03	587.92
3445 State Combined Fund School Block Grant	169,993.96	169,993.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	171,062.99	170,581.88

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	148,076.04	16,355.06
2XX Personal Services - Employee Benefits	43,299.72	2,809.89
6XX Supplies and Materials	16,769.73	0.00
21XX Support Services - Students		
3XX Purchased Professional and Technical Services	3,040.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	211,185.49	19,164.95

Schedule Of Changes Worksheet

Beginning Fund Balance	71,416.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	170,581.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,164.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	222,833.01	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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	2011 Value	2012 Value
1110 District Tax Levy	0.00	330,054.01
1190 Penalties and Interest on Taxes	0.00	216.45
3120 State Guaranteed Tax Base Aid	0.00	311,614.57
4100 Federal Miscellaneous Grants - Direct from Feds	188,741.99	409,319.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	188,741.99	1,051,205.02

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
850 Interest on Debt	0.00	409,320.00
860 Agent Fees/Issuance Costs	0.00	500.00
912		
1XX Regular Education Programs - Elementary/Secondary		
51XX General Obligation Bonds, Special Assessments and Interest		
850 Interest on Debt	188,742.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	188,742.00	409,820.00

Schedule Of Changes Worksheet

Beginning Fund Balance	-0.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,051,205.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	409,820.00	(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)	641,385.01	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	16,671.56	27,384.41
1910 Rentals	18,434.28	35,852.79
1920 Contributions/Donations from Private Sources	36,500.00	14,941.24
5110 Sale of Bonds	7,580,000.00	0.00
5200 Sale or Compensation for Loss of Assets	98,868.52	38,074.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	7,750,474.36	116,252.79

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
6XX Supplies and Materials	1,314.33	65,855.65
7XX Property and Equipment Acquisition	0.00	6,911.00
22XX Educational Media Services		
6XX Supplies and Materials	0.00	237.45
23XX Support Services - General Administration		
3XX Purchased Professional and Technical Services	78,650.17	19,161.32
5XX Other Purchased Services	124.17	0.00
6XX Supplies and Materials	3,616.71	0.00
24XX Support Services - School Administration		
1XX Personal Services - Salaries	0.00	311.03
2XX Personal Services - Employee Benefits	0.00	1.58
26XX Operation and Maintenance of Plant Services		
1XX Personal Services - Salaries	22,917.25	20,926.65
2XX Personal Services - Employee Benefits	1,034.77	729.91
3XX Purchased Professional and Technical Services	21,935.05	3,045.37
4XX Purchased Property Services	40,692.86	51,664.20
6XX Supplies and Materials	2,071.05	2,764.70
4XXX Facilities Acquisition and Construction Services		
1XX Personal Services - Salaries	250.74	0.00
2XX Personal Services - Employee Benefits	11.28	0.00
7XX Property and Equipment Acquisition	309,050.86	4,016,625.14
8XX Other Expenditures	76,600.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	558,269.24	4,188,234.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						7,651,869.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						116,252.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,188,234.00	(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)						3,579,888.61	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1110 District Tax Levy	156.00	0.00
1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	2.40
1190 Penalties and Interest on Taxes	0.00	0.51
1510 Interest Earnings	3,976.64	2,567.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>4,132.64</u>	<u>2,570.41</u>

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
26XX Operation and Maintenance of Plant Services		
3XX Purchased Professional and Technical Services	177.75	0.00
4XXX Facilities Acquisition and Construction Services		
7XX Property and Equipment Acquisition	116,929.00	2,716.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>117,106.75</u>	<u>2,716.94</u>

Schedule Of Changes Worksheet

Beginning Fund Balance	287,870.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,570.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,716.94	(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)	287,724.37	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	32,275.88	27,680.10
1900 Other Revenue from Local Sources	16,478,970.64	17,760,253.10
6100 Material Prior Period Revenue Adjustments	1,084,806.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	17,596,052.52	17,787,933.20

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	75,111.84	79,434.22
2XX Personal Services - Employee Benefits	7,083.47	7,467.52
3XX Purchased Professional and Technical Services	13,976,004.05	13,791,957.06
4XX Purchased Property Services	473.99	826.38
5XX Other Purchased Services	2,186,229.02	2,459,317.71
6XX Supplies and Materials	4,177.55	790.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	16,249,079.92	16,339,793.81

Schedule Of Changes Worksheet

Beginning Fund Balance	2,549,081.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,787,933.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,339,793.81	(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)	3,997,221.34	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

79 - Self Insurance Fund - Liability

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	591.07	31.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	591.07	31.93

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

PRC Program Function Object	2011 Value	2012 Value
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
3XX Purchased Professional and Technical Services	53,526.93	8,492.33
4XX Purchased Property Services	16,149.90	647.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	69,676.83	9,139.33

Schedule Of Changes Worksheet

Beginning Fund Balance	9,457.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,139.33	(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)	349.70	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	1,160.53	900.96
1900 Other Revenue from Local Sources	45,101.43	87,685.68
1970 Services Provided Other Funds	1,326,629.60	866,172.41
3250 Montana Digital Academy	96,968.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	1,469,859.56	954,759.05

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
25XX Support Services - Business		
1XX Personal Services - Salaries	95,282.53	0.00
2XX Personal Services - Employee Benefits	30,357.92	0.00
3XX Purchased Professional and Technical Services	109.00	0.00
4XX Purchased Property Services	76,119.03	74,888.36
5XX Other Purchased Services	3,352.06	18.32
6XX Supplies and Materials	1,111,102.13	725,698.06
7XX Property and Equipment Acquisition	5,759.00	0.00
325 Montana Digital Academy		
1XXX Instruction		
1XX Personal Services - Salaries	78,200.00	0.00
2XX Personal Services - Employee Benefits	12,243.08	0.00
8XX Other Expenditures	0.00	6,524.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,412,524.75	807,129.66



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Schedule Of Changes Worksheet

Beginning Fund Balance						2,852.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						954,759.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						807,129.66	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	81,243.25		(4a)	-81,243.25	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00		(4b)	0.00	
						-81,243.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						69,238.89	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	18,242.57	12,231.48
1XXX Revenues from Student Activities	2,370,529.74	2,574,053.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,388,772.31	2,586,284.55

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

PRC Program Function Object	2011 Value	2012 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	2,378,143.21	2,452,416.39
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	20,682.99	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,398,826.20	2,452,416.39

Schedule Of Changes Worksheet

Beginning Fund Balance	1,581,498.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,586,284.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,452,416.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	1,715,366.81	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

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

PRC Revenue	2011 Value	2012 Value
1510 Interest Earnings	9,957.56	7,233.13
1900 Other Revenue from Local Sources	0.00	70,380.97
1920 Contributions/Donations from Private Sources	645,847.92	488,396.37
9710 Residual Equity Transfers In	20,682.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	676,488.47	566,010.47

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

PRC Program Function Object	2011 Value	2012 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	34,062.72	33,632.25
2XX Personal Services - Employee Benefits	344.62	74.25
3XX Purchased Professional and Technical Services	450.00	1,725.50
5XX Other Purchased Services	2,069.91	136.42
6XX Supplies and Materials	11,123.52	17,510.88
8XX Other Expenditures	1,000.00	0.00
21XX Support Services - Students		
1XX Personal Services - Salaries	4,781.84	4,991.96
2XX Personal Services - Employee Benefits	68.53	22.53
3XX Purchased Professional and Technical Services	20,597.23	34,777.78
4XX Purchased Property Services	2,096.50	10,499.85
5XX Other Purchased Services	100,818.08	134,322.02
6XX Supplies and Materials	241,273.72	274,534.66
8XX Other Expenditures	4,275.31	6,028.50
221X Improvement of Instruction Services		
3XX Purchased Professional and Technical Services	0.00	100.00
4XX Purchased Property Services	0.00	1,093.50
6XX Supplies and Materials	0.00	2,074.00
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
6XX Supplies and Materials	0.00	1,367.80
890 Other Community Services		
33XX Community Services		
870 Student Scholarships	23,963.00	16,335.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	446,924.98	539,226.90



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County

**** Recalculated ****

0966 Billings H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Schedule Of Changes Worksheet

Beginning Fund Balance						1,052,794.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						566,010.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						539,226.90	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,079,578.11	(5)



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Detail Expenditure

Fund	Account	Description	2011 Value	2012 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	33,023.40	35,971.77
XX	280 1XXX 112	Certified Teacher Staff Salaries	1,735,469.89	1,816,357.40
XX	39X 1XXX 112	Certified Teacher Staff Salaries	1,242.60	984,075.64
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	6,610.26	3,595.29
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	750 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	751 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	18,151,935.01	17,387,388.55
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	317,243.03	317,224.72
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	9,267.65	7,096.37
XX	XXX 26XX 41X	Energy Utility Services	906,086.92	784,831.31
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	95,901.91	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	692,639.32	4,154,626.69
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	244,792.50	281,820.00
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	28,820.00	12,580.00



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	788,580.90
b. Related Services Block Grant Entitlement	262,842.84
c. Total Entitlements Subject to Reversion	1,051,423.74

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,398,393.58
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,762,890.50
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 FY2014 Maximum Budget: 100%



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26	
280	1XXX	1XX	2,587,597.75	0.00	0.00	0.00	
280	1XXX	2XX	401,437.54	0.00	0.00	0.00	
280	1XXX	3XX	0.00	0.00	0.00	0.00	
280	1XXX	4XX	7.50	0.00	0.00	0.00	
280	1XXX	5XX	18,731.35	0.00	0.00	0.00	
280	1XXX	6XX	15,998.09	0.00	0.00	0.00	
280	1XXX	7XX	0.00	0.00	0.00	0.00	
280	21XX	1XX	541,813.83	0.00	0.00	0.00	
280	21XX	2XX	64,683.65	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	109,774.91	0.00	0.00	0.00	
280	24XX	2XX	22,845.88	0.00	0.00	0.00	
280	24XX	3XX	0.00	0.00	0.00	0.00	
280	24XX	4XX	0.00	0.00	0.00	0.00	
280	24XX	5XX	0.00	0.00	0.00	0.00	
280	24XX	6XX	0.00	0.00	0.00	0.00	
280	24XX	7XX	0.00	0.00	0.00	0.00	
280	62XX	920	0.00	0.00	0.00	0.00	
Totals			3,762,890.50	0.00	0.00	0.00	3,762,890.50

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 FY12.



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

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

Governmental Activities:*	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land	1,732,210.00	0.00	0.00	0.00	1,732,210.00
Land Improvements	257,334.00	0.00	0.00	0.00	257,334.00
Buildings	36,720,442.00	0.00	54,060.00	0.00	36,774,502.00
Machinery and Equipment	3,683,207.00	0.00	144,340.00	0.00	3,827,547.00
Construction in Progress	309,050.00	0.00	4,016,626.00	0.00	4,325,676.00
Totals at Historical Cost	42,702,243.00	0.00	4,215,026.00	0.00	46,917,269.00
Less Accumulated Depreciation For:					
Improvement Accum	40,547.00	0.00	12,864.00	0.00	53,411.00
Building Accum	14,732,228.00	0.00	911,522.00	0.00	15,643,750.00
Machinery and Equipment Accum	2,858,696.00	0.00	245,605.00	0.00	3,104,301.00
Total Accumulated Depreciation	17,631,471.00	0.00	1,169,991.00	0.00	18,801,462.00
Governmental Activities, Capital Assets, net	25,070,772.00	0.00	3,045,035.00	0.00	28,115,807.00

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

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

Depreciation by Function for FY2012	Governmental Activities	Business-Type Activities	Adjustments
Total Depreciation for FY2012			

*** Has comment.



Trustees' Financial Summary

FY2011-12

Submit ID: 0966-28482749

56 Yellowstone County
0966 Billings H S

**** Recalculated ****

Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2011)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2012) [a + b - c - d]	Current Portion Due FY2013	Long-Term Portion Due FY2014-
Governmental Activities*							
Bonds							
02/01/2011	7,580,000.00	0.00	473,750.00	0.00	7,106,250.00	473,750.00	6,632,500.00
Compensated Absences	4,282,557.00	2,434,857.00	0.00	2,610,849.00	4,106,565.00	410,656.00	3,695,909.00
Other	77,779.00	0.00	37,872.00	0.00	39,907.00	26,715.00	13,192.00
Total Governmental Activity							
Long-Term Liabilities	11,940,336.00	2,434,857.00	511,622.00	2,610,849.00	11,252,722.00	911,121.00	10,341,601.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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

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