



Trustees' Financial Summary

FY2022-23

Submit ID: 0538-66367365

28 Madison County

0538 Sheridan H S

Due Date:

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 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk:

Rebecca Larsen

Phone #:

(406) 842-5302

(Signature)

(Date)**Chair, Board of Trustees:**

Kendra Horn

(Signature)

(Date)**County Superintendent**

Pam Birkeland

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

For FY23 did the district employ a certified special education director?

No

As reported through TEAMS - Terms of Employment, the district does not employ 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. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
123	Aggregate Reim/Indirects	LOCAL		Local
184	Student Activity Funds	LOCAL		
202	EPISCOPAL CHURCH DONATION	LOCAL		
300	Dual Credit Stipend	LOCAL		
327	ADVANCING AG ED	STATE		
328	Tobacco Education-HS	STATE		
345	CSCT Local Match	LOCAL		
379	State - BASE Limit Increase Payment	STATE		State
390	MONTANA CONTRACTOR'S ASSOCIATION GRANT	LOCAL		
391	VO ED STATE AGRICULTURE	STATE	STATE	STATE
394	VO ED STATE HOME EC	STATE	STATE	STATE
396	VO ED STATE OFFICE	STATE	STATE	STATE
416	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL	FY22	84.358A
418	HS REAP FY23	FEDERAL		
441	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	FY22	84.048A
461	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	FY23	84.048A
466	ACADEMIC ACHIEVMENT	FEDERAL		
612	Building Reserve Voted Levy	LOCAL		
613	Building Reserve Permissive Levy	LOCAL		
701	FARM CREDIT SERVICES	LOCAL		
800	HOPE SQUAD	LOCAL		
810	TURNER GRANT	LOCAL		
825	STEAM PROJECTS	LOCAL		



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	106,533.72	30,719.00	257,779.86	
02	Taxes Receivable - Real and Personal (120-149)	1,316.59	365.27		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	107,850.31	31,084.27	257,779.86	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,316.59	365.27		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	106,533.72	30,719.00	257,779.86	
52	TOTAL FUND BALANCE/EQUITY	106,533.72	30,719.00	257,779.86	
53	TOTAL LIABILITIES AND FUND BALANCE	107,850.31	31,084.27	257,779.86	



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		49,122.84	31,500.06	10,141.91
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)			223.14	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		49,122.84	31,723.20	10,141.91
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		49,122.84	31,723.20	10,141.91
52	TOTAL FUND BALANCE/EQUITY		49,122.84	31,723.20	10,141.91
53	TOTAL LIABILITIES AND FUND BALANCE		49,122.84	31,723.20	10,141.91



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				111.08
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				111.08
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)	2,476.48			
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,476.48			111.08
52	TOTAL FUND BALANCE/EQUITY	2,476.48			111.08
53	TOTAL LIABILITIES AND FUND BALANCE	2,476.48			111.08



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,191.56	80,148.32		
02	Taxes Receivable - Real and Personal (120-149)	67.14			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,258.70	80,148.32		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	67.14			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,191.56	80,148.32		
52	TOTAL FUND BALANCE/EQUITY	1,191.56	80,148.32		
53	TOTAL LIABILITIES AND FUND BALANCE	1,258.70	80,148.32		



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		42,785.60		
02	Taxes Receivable - Real and Personal (120-149)		100.81		
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)				
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		42,886.41		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		100.81		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		42,785.60		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		42,785.60		
53	TOTAL LIABILITIES AND FUND BALANCE		42,886.41		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
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				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	111,042.40	66,347.51	150,664.03	
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	111,042.40	66,347.51	150,664.03	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	111,042.40	66,347.51	150,664.03	
52	TOTAL FUND BALANCE/EQUITY	111,042.40	66,347.51	150,664.03	
53	TOTAL LIABILITIES AND FUND BALANCE	111,042.40	66,347.51	150,664.03	



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ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,197.75	10,058.86		
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	25,197.75	10,058.86		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	25,197.75	10,058.86		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	25,197.75	10,058.86		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	25,197.75	10,058.86		



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		Custodial Fund - A	Custodial Fund - B	Custodial Fund - C	Custodial Fund - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Custodial Fund - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
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					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2022 Value	2023 Value
1110	District Tax Levy	379,474.05	379,932.04
1190	Penalties and Interest on Taxes	425.73	561.88
1510	Interest Earnings	330.91	2,142.01
3110	Direct State Aid	374,794.75	384,431.62
3111	Quality Educator	31,751.30	34,233.92
3112	At Risk Student	2,008.22	1,771.39
3113	Indian Education For All	1,566.30	1,606.32
3114	American Indian Achievement Gap	892.00	916.00
3115	State Special Education Allowable Cost Payment to Districts	15,134.93	14,027.01
3116	Data For Achievement	1,499.37	1,538.01
3120	State - Guaranteed Tax Base Aid	169,036.80	187,594.62
5300	Operating Transfers from Other Funds	0.00	591.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		976,914.36	1,009,346.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	285,742.45	293,013.36
			2XX Personal Services - Employee Benefits	72,193.44	55,190.35
			3XX Purchased Professional and Technical Services	0.00	405.00
			4XX Purchased Property Services	109.00	453.75
			6XX Supplies and Materials	27,959.15	38,265.27
			8XX Other Expenditures	925.60	0.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	0.00	10,198.40
			2XX Personal Services - Employee Benefits	0.00	873.34
			6XX Supplies and Materials	0.00	849.90
			8XX Other Expenditures	0.00	1,170.94
221X Improvement of Instruction Services					
			5XX Other Purchased Services	0.00	504.16
			6XX Supplies and Materials	957.19	0.00
222X Educational Media Services					
			1XX Personal Services - Salaries	4,726.18	5,087.62
			2XX Personal Services - Employee Benefits	14.63	20.84
			6XX Supplies and Materials	1,198.28	1,480.87
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	107,391.42	116,756.29



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2022 Value	2023 Value
			2XX Personal Services - Employee Benefits	7,330.21	7,734.37
			3XX Purchased Professional and Technical Services	7,003.36	9,436.73
			4XX Purchased Property Services	3,003.75	5,706.75
			5XX Other Purchased Services	1,635.07	4,079.92
			6XX Supplies and Materials	33,716.30	13,448.75
			7XX Property and Equipment Acquisition	3,000.00	0.00
			810 Dues and Fees	2,734.98	2,706.85
			26XX Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	50,231.58	53,018.97
			2XX Personal Services - Employee Benefits	8,524.68	8,317.82
			4XX Purchased Property Services	38,773.87	45,163.69
			5XX Other Purchased Services	16,795.64	21,118.16
			6XX Supplies and Materials	22,559.38	14,286.15
			7XX Property and Equipment Acquisition	1,832.82	0.00
			810 Dues and Fees	500.50	395.00
			280 Special Education - Local and State		
			1XXX Instruction		
			1XX Personal Services - Salaries	26,922.66	46,352.06
			2XX Personal Services - Employee Benefits	7,138.45	5,644.09
			4XX Purchased Property Services	109.00	0.00
			6XX Supplies and Materials	2,621.44	4,002.46
			390 State Career & Technical Education Entitlement - Undistributed		
			1XXX Instruction		
			1XX Personal Services - Salaries	111,672.50	112,688.72
			2XX Personal Services - Employee Benefits	301.33	453.18
			6XX Supplies and Materials	14,474.91	12,203.53
			710 School Sponsored Extracurricular Activities		
			27XX Student Transportation Services		
			1XX Personal Services - Salaries	4,701.78	6,306.14
			2XX Personal Services - Employee Benefits	161.84	289.00
			34XX Extracurricular - Activities		
			1XX Personal Services - Salaries	17,476.91	20,611.20
			2XX Personal Services - Employee Benefits	52.53	87.85
			5XX Other Purchased Services	60.00	790.10
			6XX Supplies and Materials	6,169.00	2,000.00
			810 Dues and Fees	0.00	125.00
			720 School Sponsored Athletics		
			27XX Student Transportation Services		
			1XX Personal Services - Salaries	7,394.14	9,240.82
			2XX Personal Services - Employee Benefits	268.91	413.43
			4XX Purchased Property Services	1,400.00	5,912.80



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2022 Value	2023 Value
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries		35,137.43	37,010.70
		2XX	Personal Services - Employee Benefits		215.28	163.40
		4XX	Purchased Property Services		513.30	0.00
		5XX	Other Purchased Services		1,537.39	1,151.44
		6XX	Supplies and Materials		39,869.29	18,435.40
		7XX	Property and Equipment Acquisition		0.00	1,030.00
		810	Dues and Fees		3,868.00	175.00
345	CSCT Local Match					
		1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students				
		8XX	Other Expenditures		6,174.86	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>987,100.43</u>	<u>994,769.57</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					91,957.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,009,346.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					994,769.57	(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
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					106,533.72	(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: Fund Code 10

PRC	Revenue	2022 Value	2023 Value
1110	District Tax Levy	41,741.53	104,975.54
1190	Penalties and Interest on Taxes	51.25	139.27
1510	Interest Earnings	141.67	903.12
2220	County On-Schedule Transportation Reimbursement	18,780.20	16,375.57
3210	State - On-Schedule Transportation Reimbursement	15,096.44	16,375.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		75,811.09	138,769.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	21,220.67	23,307.34
			2XX Personal Services - Employee Benefits	51.70	95.96
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	11,904.60	9,172.44
			2XX Personal Services - Employee Benefits	36.87	36.26
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	5,674.42	6,137.97
			5XX Other Purchased Services	2,250.08	1,673.24
			6XX Supplies and Materials	193.57	1,709.07
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	41,596.28	58,780.16
			2XX Personal Services - Employee Benefits	1,490.73	6,377.07
			3XX Purchased Professional and Technical Services	887.21	732.47
			4XX Purchased Property Services	535.40	2,832.43
			5XX Other Purchased Services	4,310.48	5,484.37
			6XX Supplies and Materials	27,449.02	23,207.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				117,601.03	139,546.28



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						31,496.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						138,769.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						139,546.28 (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)						30,719.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2022 Value	2023 Value
	1110 District Tax Levy		15.83	0.00
	1190 Penalties and Interest on Taxes		4.01	0.00
	1510 Interest Earnings		791.15	9,296.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			810.99	9,296.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2022 Value	2023 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						248,483.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,296.80	(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)						257,779.86	(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: Fund Code 14

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	183.16	1,595.97
	2240 County Retirement Distribution	101,531.86	131,958.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,715.02	133,554.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	49,137.67	50,266.04
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	1,630.24
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	797.01	835.42
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	20,974.01	24,125.86
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,833.79	1,422.90
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	0.00	183.08
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	233.62	0.00
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,854.31	7,689.92
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	5,933.73	8,684.44
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,521.58	7,800.99
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	18,901.85	19,283.23
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	440.63	434.71
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	707.38	990.55



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2022 Value	2023 Value
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits		2,974.98	3,541.80
	720		School Sponsored Athletics			
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits		1,039.77	1,053.03
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits		4,791.69	4,530.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>120,142.02</u>	<u>132,473.13</u>

Schedule Of Changes Worksheet							Fund Code 14	
Beginning Fund Balance							48,041.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							133,554.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							132,473.13	(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)							49,122.84	(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:		Fund Code 15
PRC	Revenue	2023 Value
123	Aggregate Reim/Indirects	
	1510 Interest Earnings	982.14
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	72.00
184	Student Activity Funds	
	1510 Interest Earnings	0.33
	1900 Other Revenue from Local Sources	17,500.07
	6100 Material Prior Period Revenue Adjustments	-1,017.29
202	EPISCOPAL CHURCH DONATION	
	1900 Other Revenue from Local Sources	400.00
300	Dual Credit Stipend	
	1900 Other Revenue from Local Sources	300.00
327	ADVANCING AG ED	
	3900 State - Career & Technical Education	1,999.99
390	MONTANA CONTRACTOR'S ASSOCIATION GRANT	
	1900 Other Revenue from Local Sources	1,500.00
391	VO ED STATE AGRICULTURE	
	1900 Other Revenue from Local Sources	2,500.00
	3900 State - Career & Technical Education	3,520.00
394	VO ED STATE HOME EC	
	3900 State - Career & Technical Education	1,250.00
396	VO ED STATE OFFICE	
	3900 State - Career & Technical Education	1,239.00
416	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	4,037.00
	6100 Material Prior Period Revenue Adjustments	-3,590.00
418	HS REAP FY23	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	10,045.00
461	Federal Carl Perkins (Career & Technical Education (CTE))	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	3,154.14
701	FARM CREDIT SERVICES	
	1900 Other Revenue from Local Sources	3,500.00
825	STEAM PROJECTS	
	1900 Other Revenue from Local Sources	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		47,592.38



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2022 Value	2023 Value
184	Student Activity Funds				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			8XX Other Expenditures		20,153.66
			184 Subtotal		<u>20,153.66</u>
300	Dual Credit Stipend				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		250.00
			2XX Personal Services - Employee Benefits		44.18
			300 Subtotal		<u>294.18</u>
327	ADVANCING AG ED				
	327 State Advancing Agriculture Education				
	1XXX Instruction				
			7XX Property and Equipment Acquisition		3,550.76
			327 Subtotal		<u>3,550.76</u>
391	VO ED STATE AGRICULTURE				
	391 State Career & Technical Education Entitlement - Agriculture				
	1XXX Instruction				
			6XX Supplies and Materials		880.27
			7XX Property and Equipment Acquisition		13,214.74
			391 Subtotal		<u>14,095.01</u>
394	VO ED STATE HOME EC				
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			6XX Supplies and Materials		4,494.50
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		170.00
			394 Subtotal		<u>4,664.50</u>
396	VO ED STATE OFFICE				
	392 State Career & Technical Education Entitlement - Business				
	1XXX Instruction				
			6XX Supplies and Materials		1,975.47
			396 Subtotal		<u>1,975.47</u>
416	Title V, Part B, Subpart 1, Small Rural Schools (SRS)				
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
	1XXX Instruction				
			6XX Supplies and Materials		447.00
			416 Subtotal		<u>447.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2022 Value	2023 Value
418	HS REAP FY23					
	412	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
		1XXX	Instruction			
			4XX	Purchased Property Services		7,778.08
			6XX	Supplies and Materials		2,267.12
				418 Subtotal		<u>10,045.20</u>
461	Federal Carl Perkins (Career & Technical Education (CTE))					
	451	Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX	Instruction			
			6XX	Supplies and Materials		1,177.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services		1,977.14
				461 Subtotal		<u>3,154.14</u>
701	FARM CREDIT SERVICES					
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			7XX	Property and Equipment Acquisition		3,500.00
				701 Subtotal		<u>3,500.00</u>
825	STEAM PROJECTS					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX	Supplies and Materials		965.86
				825 Subtotal		<u>965.86</u>
						<u>62,845.78</u>

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

62,845.78

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						46,976.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						47,592.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						62,845.78	(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)						31,723.20	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 Aggregate Reim/Indirects	1,054.14	0.00	1,054.14



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
184 Student Activity Funds	16,483.11	20,153.66	-3,670.55
202 EPISCOPAL CHURCH DONATION	400.00	0.00	400.00
300 Dual Credit Stipend	300.00	294.18	5.82
327 ADVANCING AG ED	1,999.99	3,550.76	-1,550.77
390 MONTANA CONTRACTOR'S ASSOCIATION GRANT	1,500.00	0.00	1,500.00
391 VO ED STATE AGRICULTURE	6,020.00	14,095.01	-8,075.01
394 VO ED STATE HOME EC	1,250.00	4,664.50	-3,414.50
396 VO ED STATE OFFICE	1,239.00	1,975.47	-736.47
416 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	447.00	447.00	0.00
418 HS REAP FY23	10,045.00	10,045.20	-0.20
461 Federal Carl Perkins (Career & Technical Education (CTE))	3,154.14	3,154.14	0.00
701 FARM CREDIT SERVICES	3,500.00	3,500.00	0.00
825 STEAM PROJECTS	200.00	965.86	-765.86
Total	47,592.38	62,845.78	-15,253.40



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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: Fund Code 17

PRC	Revenue	2022 Value	2023 Value
	1110 District Tax Levy	1.99	0.00
	1190 Penalties and Interest on Taxes	0.51	0.00
	1340 Fees for Adult Education	915.00	390.00
	1510 Interest Earnings	49.38	431.21
	6100 Material Prior Period Revenue Adjustments	0.00	-390.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		966.88	431.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2022 Value	2023 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,439.37	3,746.63
			2XX Personal Services - Employee Benefits	10.13	14.79
			3XX Purchased Professional and Technical Services	116.85	123.00
			6XX Supplies and Materials	339.17	571.22
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	3,559.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,464.72	4,455.64

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	14,166.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	431.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,455.64	(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)	10,141.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2022 Value	2023 Value
	1311 Driver's Education Fees	1,200.00	800.00
	1510 Interest Earnings	7.29	113.20
	1982 Summer Session - Driver's Education Fees	4,400.00	1,200.00
	3260 State - Driver's Education Reimbursement	0.00	3,444.80
	6100 Material Prior Period Revenue Adjustments	0.00	-1,200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,607.29	4,358.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2022 Value	2023 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	3,450.00
			2XX Personal Services - Employee Benefits	0.00	16.80
			6XX Supplies and Materials	0.00	867.89
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,280.80	0.00
			2XX Personal Services - Employee Benefits	10.39	0.00
			6XX Supplies and Materials	712.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,004.01	4,334.69

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	2,453.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,358.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,334.69	(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)	2,476.48	(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: Fund Code 21

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	15.70	146.92
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15.70	146.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		0.00	4,376.85
	999 Undistributed				
	61XX Operating Transfers to Other Funds				
		910 Operating Transfers to Other Funds		0.00	591.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	4,968.32

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	4,932.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	146.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,968.32	(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)	111.08	(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: Fund Code 28

PRC	Revenue	2022 Value	2023 Value
1110	District Tax Levy	18,646.35	19,369.20
1190	Penalties and Interest on Taxes	20.70	23.83
1510	Interest Earnings	0.56	15.89
3281	State - Technology Aid	554.19	729.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,221.80	20,138.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			4XX Purchased Property Services	7,224.75	2,147.51
			6XX Supplies and Materials	8,882.85	6,966.04
23XX Support Services - General Administration					
			6XX Supplies and Materials	0.00	994.00
258X Admin. Tech. - Technology Coordinator					
			1XX Personal Services - Salaries	3,000.00	2,352.00
			2XX Personal Services - Employee Benefits	8.34	10.18
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	2,727.25	6,090.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,843.19	18,559.98

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	-387.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,138.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,559.98	(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)	1,191.56	(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:			Fund Code 29	
PRC	Revenue		2022 Value	2023 Value
	1510 Interest Earnings		302.17	3,542.25
	1900 Other Revenue from Local Sources		1,190.50	3,321.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>1,492.67</u>	<u>6,864.02</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials	0.00	9,857.40
			7XX Property and Equipment Acquisition	0.00	7,500.00
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	0.00	6,661.46
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>24,018.86</u>

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						97,303.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						6,864.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,018.86	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						80,148.32	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2022 Value	2023 Value
	3283 State - School Major Maintenance Aid (SMMA)		11,865.50	13,990.00
	9710 Residual Equity Transfers In		8.38	0.00
612	Building Reserve Voted Levy			
	1110 District Tax Levy		19,287.05	20,497.06
	1190 Penalties and Interest on Taxes		31.97	42.84
	1510 Interest Earnings		227.89	1,368.46
	9710 Residual Equity Transfers In		0.60	0.00
613	Building Reserve Permissive Levy			
	1110 District Tax Levy		9,634.50	8,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			41,055.89	44,498.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	705.00	0.00
			6XX Supplies and Materials	4,354.63	0.00
			7XX Property and Equipment Acquisition	114.95	0.00
612	Building Reserve Voted Levy				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	57,326.46	33,658.70
			6XX Supplies and Materials	0.00	22,054.48
			7XX Property and Equipment Acquisition	16,713.46	1,706.08
613	Building Reserve Permissive Levy				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	11,114.96
			6XX Supplies and Materials	0.00	769.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				79,214.50	69,304.06



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						67,591.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						44,498.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						69,304.06 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						42,785.60 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81	
PRC	Revenue		2022 Value	2023 Value
	1510 Interest Earnings		263.45	186.53
	1530 Net Increase (Decrease) in the Fair Value of Investments		-470.35	1,080.69
	1920 Contributions/Donations from Private Sources		3,200.00	3,600.00
	6100 Material Prior Period Revenue Adjustments		-850.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			2,143.10	4,867.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object		2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			870 Student Scholarships		4,300.00	0.00
	8XX Community Services Programs					
		33XX Community Services				
			870 Student Scholarships		0.00	5,450.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					4,300.00	5,450.00

Schedule Of Changes Worksheet					Fund Code 81	
Beginning Fund Balance					111,625.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,867.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,450.00	(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)					111,042.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	308.69	2,887.34
	5700 Resources Transferred from Other School Districts or Cooperatives	0.00	15,744.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>308.69</u>	<u>18,632.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	5,439.60	7,254.00
			2XX Personal Services - Employee Benefits	3,589.43	0.00
			6XX Supplies and Materials	0.00	4,841.00
			8XX Other Expenditures	0.00	750.00
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	0.00	8,119.00
			3XX Purchased Professional and Technical Services	0.00	6,954.00
			6XX Supplies and Materials	5,200.00	0.00
			7XX Property and Equipment Acquisition	5,200.00	0.00
			8XX Other Expenditures	0.00	3,495.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	0.00	4,089.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>19,429.03</u>	<u>35,502.00</u>

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	83,217.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	18,632.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,502.00	(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)	66,347.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84	
PRC	Revenue		2022 Value	2023 Value
	1510 Interest Earnings		28.57	26.83
	1XXX Revenues from Student Activities		172,901.64	180,760.71
	6100 Material Prior Period Revenue Adjustments		-586.00	-1,067.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			172,344.21	179,720.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84	
PRC	Program	Function	Object	2022 Value	2023 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	194,452.10	169,266.54
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				194,452.10	169,266.54

Schedule Of Changes Worksheet						Fund Code 84	
Beginning Fund Balance						140,210.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						179,720.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						169,266.54	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						150,664.03	(5)



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Detail Expenditure

Fund	Account	Description	2022 Value	2023 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	21,569.51	46,251.28
XX	39X 1XXX 112	Certified Teacher Staff Salaries	111,672.50	112,688.72
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	285,685.12	291,084.99
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	1,047.20	3,304.66
XX	XXX 26XX 41X	Energy Utility Services	37,991.65	42,171.50
XX	XXX XXXX 682	Technology Supplies	30,615.11	20,828.60
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	19,658.75	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,520.43
b. Related Services Block Grant Entitlement	3,506.58
c. Total Entitlements Subject to Reversion	14,027.01

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)]	18,655.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,998.61
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 Inflows (680).

Remember:

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

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

Percentage of Special Ed Funding FY2025 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	46,352.06	0.00	0.00	0.00	0.00
280	1XXX	2XX	5,644.09	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	4,002.46	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			55,998.61	0.00	0.00	0.00	0.00

55,998.61

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. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY23 in TEAMS.



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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	22,000.00	0.00	0.00	0.00	22,000.00
Buildings	2,032,929.00	0.00	1,706.00	0.00	2,034,635.00
Machinery and Equipment	769,738.00	0.00	37,177.00	0.00	806,915.00
Totals at Historical Cost	2,824,667.00	0.00	38,883.00	0.00	2,863,550.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,824,667.00	0.00	38,883.00	0.00	2,863,550.00

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

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

*** Has comments.

Depreciation by Function for FY2023	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	34,708.00	0.00	0.00
General Administration (23XX)	10,729.00	0.00	0.00
Operations and Maintenance (26XX)	20,605.00	0.00	0.00
Transportation (27XX)	17,078.00	0.00	0.00
Extracurricular (34XX, 35XX)	395.00	0.00	0.00
Total Depreciation for FY2023	83,515.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
Governmental Activities *							
Compensated Absences	32,799.03	0.00	0.00	8,573.36	24,225.67	0.00	24,225.67
Total Governmental Activity							
Non-bond Long-Term Liabilities	32,799.03	0.00	0.00	8,573.36	24,225.67	0.00	24,225.67

* 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.



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Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	142,154.00	0.00	32,820.00	109,334.00
Net Pension - TRS	443,035.00	102,031.00	0.00	545,066.00