



Trustees' Financial Summary

FY2021-22

Submit ID: 0538-60193346

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 FY22 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		
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
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
413	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL		84.358A
416	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL	FY22	84.358A
441	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	FY22	84.048A
451	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	FY21	84.048A
466	ACADEMIC ACHIEVMENT	FEDERAL		
612	Building Reserve Voted Levy	LOCAL		
613	Building Reserve Permissive Levy	LOCAL		
810	TURNER GRANT	LOCAL		
820	SHERIDAN STOCKYARD ASSOCIATION	LOCAL		
825	STEAM PROJECTS	LOCAL		
890	HAMMERMAN GRANT	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)	91,957.00	31,496.21	248,483.06	
02	Taxes Receivable - Real and Personal (120-149)	2,594.01	295.41		
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	94,551.01	31,791.62	248,483.06	
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)	2,594.01	295.41		
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	91,957.00	31,496.21	248,483.06	
52	TOTAL FUND BALANCE/EQUITY	91,957.00	31,496.21	248,483.06	
53	TOTAL LIABILITIES AND FUND BALANCE	94,551.01	31,791.62	248,483.06	



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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)		48,041.14	44,976.60	13,776.34
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				390.00
05	Due From Other Governments (180)			3,590.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		48,041.14	48,566.60	14,166.34
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)			1,590.00	
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			1,590.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		48,041.14	46,976.60	14,166.34
52	TOTAL FUND BALANCE/EQUITY		48,041.14	46,976.60	14,166.34
53	TOTAL LIABILITIES AND FUND BALANCE		48,041.14	48,566.60	14,166.34



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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)	1,253.17			4,932.48
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	1,200.00			
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	2,453.17			4,932.48
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	2,453.17			4,932.48
52	TOTAL FUND BALANCE/EQUITY	2,453.17			4,932.48
53	TOTAL LIABILITIES AND FUND BALANCE	2,453.17			4,932.48



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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)	(387.33)	97,303.16		
02	Taxes Receivable - Real and Personal (120-149)	127.01			
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	(260.32)	97,303.16		
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)	127.01			
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	(387.33)	97,303.16		
52	TOTAL FUND BALANCE/EQUITY	(387.33)	97,303.16		
53	TOTAL LIABILITIES AND FUND BALANCE	(260.32)	97,303.16		



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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)		67,591.30		
02	Taxes Receivable - Real and Personal (120-149)		196.94		
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		67,788.24		
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)		196.94		
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		67,591.30		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		67,591.30		
53	TOTAL LIABILITIES AND FUND BALANCE		67,788.24		



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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)	111,625.18	83,217.33	140,210.48	
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	111,625.18	83,217.33	140,210.48	
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)	91,045.55			
45	Assets Held in Trusts	20,579.63	83,217.33	140,210.48	
52	TOTAL FUND BALANCE/EQUITY	111,625.18	83,217.33	140,210.48	
53	TOTAL LIABILITIES AND FUND BALANCE	111,625.18	83,217.33	140,210.48	



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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)	30,724.58	8,582.46		
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	30,724.58	8,582.46		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	30,724.58	8,582.46		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	30,724.58	8,582.46		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	30,724.58	8,582.46		



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Balance Sheet

		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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		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	2021 Value	2022 Value
1110	District Tax Levy	423,885.54	379,474.05
1190	Penalties and Interest on Taxes	1,427.48	425.73
1510	Interest Earnings	212.50	330.91
3110	Direct State Aid	356,195.97	374,794.75
3111	Quality Educator	31,452.39	31,751.30
3112	At Risk Student	2,070.33	2,008.22
3113	Indian Education For All	1,453.40	1,566.30
3114	American Indian Achievement Gap	440.00	892.00
3115	State Special Education Allowable Cost Payment to Districts	13,711.93	15,134.93
3116	Data For Achievement	1,391.65	1,499.37
3120	State - Guaranteed Tax Base Aid	140,560.49	169,036.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		972,801.68	976,914.36

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	258,177.60	285,742.45
			2XX Personal Services - Employee Benefits	66,884.22	72,193.44
			4XX Purchased Property Services	0.00	109.00
			6XX Supplies and Materials	42,446.07	27,959.15
			8XX Other Expenditures	2,115.21	925.60
21XX Support Services - Students					
			6XX Supplies and Materials	172.11	0.00
221X Improvement of Instruction Services					
			6XX Supplies and Materials	0.00	957.19
222X Educational Media Services					
			1XX Personal Services - Salaries	8,915.21	4,726.18
			2XX Personal Services - Employee Benefits	23.26	14.63
			6XX Supplies and Materials	4,540.13	1,198.28
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	99,651.41	107,391.42
			2XX Personal Services - Employee Benefits	6,983.26	7,330.21
			3XX Purchased Professional and Technical Services	6,240.00	7,003.36
			4XX Purchased Property Services	1,739.50	3,003.75
			5XX Other Purchased Services	4,918.23	1,635.07
			6XX Supplies and Materials	36,430.59	33,716.30
			7XX Property and Equipment Acquisition	0.00	3,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value	
			810 Dues and Fees	3,574.00	2,734.98	
		26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	44,525.55	50,231.58	
		2XX	Personal Services - Employee Benefits	8,453.96	8,524.68	
		4XX	Purchased Property Services	58,662.87	38,773.87	
		5XX	Other Purchased Services	16,694.40	16,795.64	
		6XX	Supplies and Materials	28,393.58	22,559.38	
		7XX	Property and Equipment Acquisition	14,295.42	1,832.82	
		810	Dues and Fees	236.00	500.50	
		8XX	Other Expenditures	100.00	0.00	
	280		Special Education - Local and State			
		1XXX	Instruction			
		1XX	Personal Services - Salaries	33,842.89	26,922.66	
		2XX	Personal Services - Employee Benefits	6,752.93	7,138.45	
		4XX	Purchased Property Services	0.00	109.00	
		6XX	Supplies and Materials	1,160.82	2,621.44	
	390		State Career & Technical Education Entitlement - Undistributed			
		1XXX	Instruction			
		1XX	Personal Services - Salaries	96,673.82	111,672.50	
		2XX	Personal Services - Employee Benefits	272.71	301.33	
		6XX	Supplies and Materials	13,873.46	14,474.91	
	710		School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	1,769.66	4,701.78	
		2XX	Personal Services - Employee Benefits	35.13	161.84	
		34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	16,151.40	17,476.91	
		2XX	Personal Services - Employee Benefits	55.47	52.53	
		5XX	Other Purchased Services	879.32	60.00	
		6XX	Supplies and Materials	1,610.05	6,169.00	
	720		School Sponsored Athletics			
		27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	4,639.62	7,394.14	
		2XX	Personal Services - Employee Benefits	153.75	268.91	
		4XX	Purchased Property Services	0.00	1,400.00	
		35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	33,891.20	35,137.43	
		2XX	Personal Services - Employee Benefits	123.01	215.28	
		4XX	Purchased Property Services	0.00	513.30	
		5XX	Other Purchased Services	3,046.73	1,537.39	
		6XX	Supplies and Materials	26,287.17	39,869.29	
		810	Dues and Fees	5,733.00	3,868.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	6,517.86		0.00
190						
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	671.82		0.00
		23XX	Support Services - General Administration			
			6XX Supplies and Materials	214.55		0.00
		26XX	Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	127.50		0.00
345	CSCT	Local Match				
	1XX	Regular Education Programs - Elementary/Secondary				
		21XX	Support Services - Students			
			8XX Other Expenditures	0.00		6,174.86
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>968,656.45</u>	<u>987,100.43</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					102,143.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					976,914.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					987,100.43	(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)					91,957.00	(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	2021 Value	2022 Value
1110	District Tax Levy	77,759.14	41,741.53
1190	Penalties and Interest on Taxes	260.40	51.25
1510	Interest Earnings	118.12	141.67
2220	County On-Schedule Transportation Reimbursement	18,780.20	18,780.20
3210	State - On-Schedule Transportation Reimbursement	16,424.58	15,096.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		113,342.44	75,811.09

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	20,263.87	21,220.67
			2XX Personal Services - Employee Benefits	65.86	51.70
			5XX Other Purchased Services	11.00	0.00
24XX Support Services - School Administration					
			1XX Personal Services - Salaries	11,669.53	11,904.60
			2XX Personal Services - Employee Benefits	30.01	36.87
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	495.00	5,674.42
			5XX Other Purchased Services	5,569.19	2,250.08
			6XX Supplies and Materials	0.00	193.57
27XX Student Transportation Services					
			1XX Personal Services - Salaries	34,339.31	41,596.28
			2XX Personal Services - Employee Benefits	1,225.93	1,490.73
			3XX Purchased Professional and Technical Services	1,129.94	887.21
			4XX Purchased Property Services	142.50	535.40
			5XX Other Purchased Services	1,636.00	4,310.48
			6XX Supplies and Materials	8,701.63	27,449.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				85,279.77	117,601.03



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						73,286.15 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						75,811.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						117,601.03 (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)						31,496.21 (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		2021 Value	2022 Value
	1110 District Tax Levy		281.99	15.83
	1190 Penalties and Interest on Taxes		10.70	4.01
	1510 Interest Earnings		563.13	791.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			855.82	810.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2021 Value	2022 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						247,672.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						810.99	(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)						248,483.06	(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	2021 Value	2022 Value
	1510 Interest Earnings	117.85	183.16
	2240 County Retirement Distribution	118,137.13	101,531.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		118,254.98	101,715.02

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

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	41,916.98	49,137.67
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	1,497.06	797.01
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	19,301.86	20,974.01
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,783.67	1,833.79
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	438.56	0.00
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	0.00	233.62
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,651.18	7,854.31
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,937.81	5,933.73
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,590.53	4,521.58
	390 State Career & Technical Education Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	18,901.85
	391 State Career & Technical Education Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	9,251.27	0.00
	392 State Career & Technical Education Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,625.79	0.00
	394 State Career & Technical Education Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	2,697.50	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2021 Value	2022 Value
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		426.50	440.63
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		286.84	707.38
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits		2,758.76	2,974.98
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		695.05	1,039.77
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits		4,790.35	4,791.69
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>107,649.71</u>	<u>120,142.02</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					66,468.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					101,715.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					120,142.02	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,041.14	(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	2022 Value
123	Aggregate Reim/Indirects	
	1510 Interest Earnings	125.29
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	64.00
184	Student Activity Funds	
	1510 Interest Earnings	0.77
	1700 Student Extracurricular Activity Receipts	11,310.34
	6100 Material Prior Period Revenue Adjustments	6,764.80
379	State - BASE Limit Increase Payment	
	3780 State - BASE Limit Increase Payment	2,318.00
391	VO ED STATE AGRICULTURE	
	4100 Federal Miscellaneous Grants - Direct from Feds	3,095.00
394	VO ED STATE HOME EC	
	3900 State - Career & Technical Education	2,130.00
396	VO ED STATE OFFICE	
	3900 State - Career & Technical Education	1,123.00
416	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	7,180.00
441	Federal Carl Perkins (Career & Technical Education (CTE))	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	3,360.00
451	Federal Carl Perkins (Career & Technical Education (CTE))	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	1,206.60
825	STEAM PROJECTS	
	1920 Contributions/Donations from Private Sources	100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		38,777.80

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2021 Value	2022 Value
184	Student Activity Funds				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			8XX Other Expenditures		1,200.00
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			8XX Other Expenditures		390.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			8XX Other Expenditures		11,480.60
			184 Subtotal		13,070.60



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2021 Value	2022 Value
379	State - BASE	Limit Increase	Payment		
	378	State - BASE	Limit Increase Payment		
		1XXX	Instruction		
			6XX Supplies and Materials		2,196.06
			379 Subtotal		<u>2,196.06</u>
391	VO ED STATE	AGRICULTURE			
	391	State Career & Technical Education Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		596.00
			7XX Property and Equipment Acquisition		338.88
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		185.74
			391 Subtotal		<u>1,120.62</u>
394	VO ED STATE	HOME EC			
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		342.51
			394 Subtotal		<u>342.51</u>
396	VO ED STATE	OFFICE			
	392	State Career & Technical Education Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		3,217.73
			396 Subtotal		<u>3,217.73</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		
			4XX Purchased Property Services		7,180.00
			416 Subtotal		<u>7,180.00</u>
441	Federal Carl Perkins (Career & Technical Education (CTE))				
	451	Carl Perkins (Federal Career & Technical Education) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		2,590.72
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		769.00
			441 Subtotal		<u>3,359.72</u>
451	Federal Carl Perkins (Career & Technical Education (CTE))				
	451	Carl Perkins (Federal Career & Technical Education) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		649.60
			451 Subtotal		<u>649.60</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15		
PRC	Program	Function	Object		2021 Value	2022 Value	
820	SHERIDAN STOCKYARD ASSOCIATION						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			7XX	Property and Equipment Acquisition		1,910.12	
			820 Subtotal			1,910.12	
825	STEAM PROJECTS						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX	Supplies and Materials		409.01	
			825 Subtotal			409.01	
890	HAMMERMAN GRANT						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX	Supplies and Materials		817.26	
			890 Subtotal			817.26	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						34,273.23	

Schedule Of Changes Worksheet					Fund Code 15	
Beginning Fund Balance					42,472.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					38,777.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,273.23	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					46,976.60	(5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
123 Aggregate Reim/Indirects	189.29	0.00	189.29
184 Student Activity Funds	18,075.91	13,070.60	5,005.31
379 State - BASE Limit Increase Payment	2,318.00	2,196.06	121.94
391 VO ED STATE AGRICULTURE	3,095.00	1,120.62	1,974.38
394 VO ED STATE HOME EC	2,130.00	342.51	1,787.49
396 VO ED STATE OFFICE	1,123.00	3,217.73	-2,094.73
416 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	7,180.00	7,180.00	0.00
441 Federal Carl Perkins (Career & Technical Education (CTE))	3,360.00	3,359.72	0.28
451 Federal Carl Perkins (Career & Technical Education (CTE))	1,206.60	649.60	557.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
820 SHERIDAN STOCKYARD ASSOCIATION	0.00	1,910.12	-1,910.12
825 STEAM PROJECTS	100.00	409.01	-309.01
890 HAMMERMAN GRANT	0.00	817.26	-817.26
Total	38,777.80	34,273.23	4,504.57



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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		2021 Value	2022 Value
	1110 District Tax Levy		35.45	1.99
	1190 Penalties and Interest on Taxes		1.34	0.51
	1340 Fees for Adult Education		0.00	915.00
	1510 Interest Earnings		52.20	49.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			88.99	966.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object		2021 Value	2022 Value
	610 Adult Continuing Education Programs					
		1XXX Instruction				
			1XX Personal Services - Salaries		2,787.46	3,439.37
			2XX Personal Services - Employee Benefits		6.20	10.13
			3XX Purchased Professional and Technical Services		0.00	116.85
			6XX Supplies and Materials		0.00	339.17
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		0.00	3,559.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,793.66	7,464.72

Schedule Of Changes Worksheet						Fund Code 17	
Beginning Fund Balance						20,664.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						966.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,464.72	(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)						14,166.34	(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		2021 Value	2022 Value
	1311 Driver's Education Fees		0.00	1,200.00
	1510 Interest Earnings		11.18	7.29
	1982 Summer Session - Driver's Education Fees		0.00	4,400.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			11.18	5,607.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	7,280.80
			2XX Personal Services - Employee Benefits	0.00	10.39
			6XX Supplies and Materials	0.00	712.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	8,004.01

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						4,849.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,607.29 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,004.01 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,453.17 (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	2021 Value	2022 Value
	1510 Interest Earnings	8.59	15.70
	5300 Operating Transfers from Other Funds	441.21	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		449.80	15.70

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

PRC	Program	Function	Object	2021 Value	2022 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					4,916.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15.70 (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)					4,932.48 (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	2021 Value	2022 Value
1110	District Tax Levy	19,372.25	18,646.35
1190	Penalties and Interest on Taxes	65.22	20.70
1510	Interest Earnings	0.30	0.56
3281	State - Technology Aid	707.95	554.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,145.72	19,221.80

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			4XX Purchased Property Services	7,511.25	7,224.75
			6XX Supplies and Materials	5,750.68	8,882.85
23XX Support Services - General Administration					
			4XX Purchased Property Services	109.00	0.00
258X Admin. Tech. - Technology Coordinator					
			1XX Personal Services - Salaries	5,736.00	3,000.00
			2XX Personal Services - Employee Benefits	23.15	8.34
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	599.55	2,727.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,729.63	21,843.19

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	2,234.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,221.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,843.19	(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)	-387.33	(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	2021 Value	2022 Value
	1510 Interest Earnings	218.48	302.17
	1900 Other Revenue from Local Sources	0.00	1,190.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>218.48</u>	<u>1,492.67</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	987.23	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>987.23</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					95,810.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,492.67	(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)					97,303.16	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	9.18	8.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9.18	8.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2021 Value	2022 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	10,303.60	8.38
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,303.60	8.38

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8.38	(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	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	10.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10.80	0.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2021 Value	2022 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	8,140.26	0.60
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,140.26	0.60

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	0.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.60	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(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		2021 Value	2022 Value
	1110 District Tax Levy		30,012.02	0.00
	3283 State - School Major Maintenance Aid (SMMA)		11,310.79	11,865.50
	9710 Residual Equity Transfers In		18,443.86	8.38
612	Building Reserve Voted Levy			
	1110 District Tax Levy		0.00	19,287.05
	1190 Penalties and Interest on Taxes		101.40	31.97
	1510 Interest Earnings		216.21	227.89
	9710 Residual Equity Transfers In		0.00	0.60
613	Building Reserve Permissive Levy			
	1110 District Tax Levy		0.00	9,634.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			60,084.28	41,055.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		0.00	705.00
			6XX Supplies and Materials		59.32	4,354.63
			7XX Property and Equipment Acquisition		34,549.62	114.95
612	Building Reserve Voted Levy					
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		29,399.07	57,326.46
			7XX Property and Equipment Acquisition		0.00	16,713.46
613	Building Reserve Permissive Levy					
	1XX Regular Education Programs - Elementary/Secondary					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		845.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					64,853.01	79,214.50



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						105,749.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,055.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						79,214.50 (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)						67,591.30 (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			2021 Value	2022 Value
	1510 Interest Earnings			6,331.55	263.45
	1530 Net Increase (Decrease) in the Fair Value of Investments			0.00	-470.35
	1920 Contributions/Donations from Private Sources			5,645.00	3,200.00
	6100 Material Prior Period Revenue Adjustments			0.00	-850.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				11,976.55	2,143.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						Fund Code 81		
PRC	Program	Function	Object			2021 Value	2022 Value	
	1XX Regular Education Programs - Elementary/Secondary							
	1XXX Instruction							
			870 Student Scholarships			0.00	4,300.00	
	23XX Support Services - General Administration							
			5XX Other Purchased Services			8.38	0.00	
	8XX Community Services Programs							
	33XX Community Services							
			870 Student Scholarships			5,800.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:						5,808.38	4,300.00	

Schedule Of Changes Worksheet							Fund Code 81	
Beginning Fund Balance							113,782.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							2,143.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							4,300.00	(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)							111,625.18	(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		2021 Value	2022 Value
	1510 Interest Earnings		106.60	308.69
	5300 Operating Transfers from Other Funds		6,076.65	0.00
	5700 Resources Transferred from Other School Districts or Cooperatives		34,124.93	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			40,308.18	308.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	5,439.60
			2XX Personal Services - Employee Benefits	0.00	3,589.43
		23XX Support Services - General Administration			
			6XX Supplies and Materials	0.00	5,200.00
			7XX Property and Equipment Acquisition	14,000.00	5,200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				14,000.00	19,429.03

Schedule Of Changes Worksheet						Fund Code 82
Beginning Fund Balance						102,337.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						308.69 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,429.03 (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)						83,217.33 (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	2021 Value	2022 Value
	1510 Interest Earnings	33.81	28.57
	1XXX Revenues from Student Activities	113,260.59	172,901.64
	6100 Material Prior Period Revenue Adjustments	2,690.00	-586.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		115,984.40	172,344.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2021 Value	2022 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	106,574.25	194,452.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				106,574.25	194,452.10

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	162,318.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	172,344.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	194,452.10	(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)	140,210.48	(5)



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Detail Expenditure

Fund	Account	Description	2021 Value	2022 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	20,695.54	21,569.51
XX	39X 1XXX 112	Certified Teacher Staff Salaries	96,673.82	111,672.50
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	254,106.14	285,685.12
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,938.59	1,047.20
XX	XXX 26XX 41X	Energy Utility Services	35,451.53	37,991.65
XX	XXX XXXX 455	Technology Repairs and Rental	21,862.80	19,658.75
XX	XXX XXXX 682	Technology Supplies	15,662.69	30,615.11
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	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	14,000.00	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	10,795.05
b. Related Services Block Grant Entitlement	3,598.35
c. Total Entitlements Subject to Reversion	14,393.40

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)]	19,143.23
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	36,791.55
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 FY2024 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	26,922.66	0.00	0.00	0.00	0.00
280	1XXX	2XX	7,138.45	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	109.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,621.44	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			36,791.55	0.00	0.00	0.00	0.00

36,791.55

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 FY22 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	2,059,152.00	-34,073.00	7,850.00	0.00	2,032,929.00
Machinery and Equipment	769,738.00	0.00	0.00	0.00	769,738.00
Totals at Historical Cost	2,850,890.00	-34,073.00	7,850.00	0.00	2,824,667.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,850,890.00	-34,073.00	7,850.00	0.00	2,824,667.00

* 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 FY2022	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	34,263.00	0.00	0.00
General Administration (23XX)	10,729.00	0.00	0.00
Operations and Maintenance (26XX)	20,222.00	0.00	0.00
Transportation (27XX)	17,078.00	0.00	0.00
Total Depreciation for FY2022	82,292.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2021	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2022) [a+b-c-d]	(f) Current Portion Due FY2023	(g) Long-Term Portion Due FY2024
Governmental Activities *							
Compensated Absences	38,202.45	0.00	0.00	5,403.42	32,799.03	0.00	32,799.03
Total Governmental Activity							
Non-bond Long-Term Liabilities	38,202.45	0.00	0.00	5,403.42	32,799.03	0.00	32,799.03

* 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 FY2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	183,741.00	0.00	41,587.00	142,154.00
Net Pension - TRS	611,172.00	0.00	168,137.00	443,035.00