



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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 FY20 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.

Facilities Condition Inventory Report Certification:

I certify, the FCI has not been updated this fiscal year



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
101	Resource Transfers Dist/Coops	LOCAL	RESERVE TRANS SB 348	Local
155	IDEA, Part B, Special Education	FEDERAL		84.027
156	IDEA, Part B, Children with Disabilities	FEDERAL		84.027
157	IDEA Preschool	FEDERAL		84.173
158	IDEA, Special Education Preschool	FEDERAL		84.173
214	Aggregate Reim/Indirects	LOCAL		Local
250	Elk's Lodge Donation	LOCAL		
335	Medicaid	STATE		State
423	Title I - Schoolwide	FEDERAL		Federal
435	21st Century Community Learning	FEDERAL	28-0537-1713	84.287
436	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL		84.287
470	Snacks Program	FEDERAL		10.558
490	Title I, ESEA Schoolwide Program	FEDERAL		Federal
500	Payroll contribution refund	LOCAL		
512	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL		84.358A
597	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL	S358A130656	84.358A
612	Building Reserve Voted Levy	LOCAL		
613	Building Reserve Permissive Levy	LOCAL		
770	CARES - Governor's Coronavirus Relief Fund, Per-ANB	FEDERAL		21.019
910	Budget Amendment			



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation 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)	137,856.16	42,499.91	111,623.31	830.73
02	Taxes Receivable - Real and Personal (120-149)	2,841.55	489.17	428.93	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)	11,499.40	8,550.00		
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	152,197.11	51,539.08	112,052.24	830.73
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)	2,841.55	489.17	428.93	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	39,999.00			
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	109,356.56	51,049.91	111,623.31	830.73
52	TOTAL FUND BALANCE/EQUITY	149,355.56	51,049.91	111,623.31	830.73
53	TOTAL LIABILITIES AND FUND BALANCE	152,197.11	51,539.08	112,052.24	830.73



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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)	1,311.13	28,087.40	21,860.68	
02	Taxes Receivable - Real and Personal (120-149)	226.22			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			20,103.90	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,537.35	28,087.40	41,964.58	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)			20,049.40	
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			20,049.40	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	226.22			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,311.13	28,087.40	21,915.18	
52	TOTAL FUND BALANCE/EQUITY	1,311.13	28,087.40	21,915.18	
53	TOTAL LIABILITIES AND FUND BALANCE	1,537.35	28,087.40	41,964.58	



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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)				9,147.24
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				9,147.24
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)				
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				9,147.24
52	TOTAL FUND BALANCE/EQUITY				9,147.24
53	TOTAL LIABILITIES AND FUND BALANCE				9,147.24



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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				



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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)	8,472.01	84,372.70		5,862.95
02	Taxes Receivable - Real and Personal (120-149)	199.14			
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	8,671.15	84,372.70		5,862.95
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)	199.14			
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	8,472.01	84,372.70		5,862.95
52	TOTAL FUND BALANCE/EQUITY	8,472.01	84,372.70		5,862.95
53	TOTAL LIABILITIES AND FUND BALANCE	8,671.15	84,372.70		5,862.95



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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)	88.43	77,242.55		
02	Taxes Receivable - Real and Personal (120-149)		257.17		
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	88.43	77,499.72		
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)		257.17		
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	88.43	77,242.55		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	88.43	77,242.55		
53	TOTAL LIABILITIES AND FUND BALANCE	88.43	77,499.72		



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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				



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Balance Sheet

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				



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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)				
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)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
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				



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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				



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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				



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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		2019 Value	2020 Value
	1110 District Tax Levy		341,604.25	357,590.91
	1190 Penalties and Interest on Taxes		417.83	500.09
	1510 Interest Earnings		3,468.45	2,211.86
	3110 Direct State Aid		419,424.71	411,119.09
	3111 Quality Educator		42,223.94	42,990.93
	3112 At Risk Student		5,151.66	4,627.61
	3113 Indian Education For All		2,850.56	2,788.92
	3114 American Indian Achievement Gap		1,498.00	1,296.00
	3115 State Spec Ed Allowable Cost Pymt to Districts		24,492.72	0.00
	3115 State Special Education Allowable Cost Payment to Districts		0.00	26,755.71
	3116 Data For Achievement		0.00	2,670.81
	3120 State - Guaranteed Tax Base Aid		191,111.40	177,053.94
	5300 Operating Transfers from Other Funds		0.00	636.50
	6100 Material Prior Period Revenue Adjustments		894.46	895.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,033,137.98	1,031,138.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	513,628.61	517,147.14
			2XX Personal Services - Employee Benefits	62,466.67	66,016.96
			6XX Supplies and Materials	45,868.01	42,590.17
			8XX Other Expenditures	320.00	0.00
		21XX Support Services - Students			
			6XX Supplies and Materials	180.00	61.01
		222X Educational Media Services			
			1XX Personal Services - Salaries	11,479.69	6,764.51
			2XX Personal Services - Employee Benefits	599.91	23.75
			6XX Supplies and Materials	2,762.29	3,052.20
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	41,949.31	43,352.16
			2XX Personal Services - Employee Benefits	160.01	159.87
			3XX Purchased Professional and Technical Services	5,050.28	5,641.00
			4XX Purchased Property Services	200.00	573.25
			5XX Other Purchased Services	4,257.11	2,220.35
			6XX Supplies and Materials	19,925.95	20,013.85
			8XX Other Expenditures	1,770.00	1,792.50



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2019 Value	2020 Value	
	24XX Support Services - School Administration					
		1XX	Personal Services - Salaries	52,799.54	54,189.40	
		2XX	Personal Services - Employee Benefits	5,834.68	6,538.56	
	26XX Operation and Maintenance of Plant Services					
		1XX	Personal Services - Salaries	55,445.03	60,416.55	
		2XX	Personal Services - Employee Benefits	2,493.10	2,821.21	
		4XX	Purchased Property Services	58,363.63	58,852.70	
		5XX	Other Purchased Services	19,587.06	16,041.23	
		6XX	Supplies and Materials	17,975.63	13,432.65	
		7XX	Property and Equipment Acquisition	7,900.00	39,999.00	
		810	Dues and Fees	0.00	236.00	
	280 Special Education - Local and State					
	1XXX Instruction					
		1XX	Personal Services - Salaries	41,623.81	35,258.71	
		2XX	Personal Services - Employee Benefits	625.32	123.98	
		3XX	Purchased Professional and Technical Services	1,125.00	0.00	
		6XX	Supplies and Materials	3,451.55	2,784.37	
	21XX Support Services - Students					
		3XX	Purchased Professional and Technical Services	2,377.36	0.00	
	221X Improvement of Instruction Services					
		5XX	Other Purchased Services	150.00	0.00	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
		1XX	Personal Services - Salaries	3,316.38	2,171.14	
		2XX	Personal Services - Employee Benefits	143.34	117.91	
		6XX	Supplies and Materials	0.00	209.64	
	34XX Extracurricular - Activities					
		1XX	Personal Services - Salaries	284.66	0.00	
		2XX	Personal Services - Employee Benefits	4.77	0.00	
		5XX	Other Purchased Services	525.80	670.25	
		6XX	Supplies and Materials	1,369.38	0.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
		1XX	Personal Services - Salaries	4,161.61	2,645.83	
		2XX	Personal Services - Employee Benefits	215.14	220.06	
	35XX Extracurricular - Athletics					
		1XX	Personal Services - Salaries	13,326.00	14,064.00	
		2XX	Personal Services - Employee Benefits	67.19	54.96	
		6XX	Supplies and Materials	7,569.39	6,200.00	
	999 Undistributed					
	62XX Resources Transferred to Other School Districts or Cooperatives					
		920	Resources Transferred to Other School Districts or Cooperatives	27,000.00	4,485.00	



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,038,353.21	1,030,941.87
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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance		132,974.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		1,031,138.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,030,941.87 (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	39,999.00	
Less Last Year	23,814.63	(4b)
		16,184.37 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		149,355.56 (5)



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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	2019 Value	2020 Value
1110	District Tax Levy	69,642.35	61,090.78
1190	Penalties and Interest on Taxes	77.03	90.46
1510	Interest Earnings	1,061.63	867.12
2220	County On-Schedule Trans Reimb	18,053.84	0.00
2220	County On-Schedule Transportation Reimbursement	0.00	18,035.04
3210	State - On-Schedule Transportation Reimbursement	0.00	17,360.51
3210	State On-Schedule Trans Reimb	14,254.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		103,089.75	97,443.91

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

PRC	Program	Function	Object	2019 Value	2020 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
	1XX		Personal Services - Salaries	19,019.36	20,207.77
	2XX		Personal Services - Employee Benefits	83.49	77.01
	6XX		Supplies and Materials	0.00	13.00
24XX Support Services - School Administration					
	1XX		Personal Services - Salaries	11,314.21	11,611.97
	2XX		Personal Services - Employee Benefits	49.46	40.90
26XX Operation and Maintenance of Plant Services					
	4XX		Purchased Property Services	4,681.00	14,532.86
	5XX		Other Purchased Services	4,607.77	5,744.09
	6XX		Supplies and Materials	961.84	1,692.53
27XX Student Transportation Services					
	1XX		Personal Services - Salaries	25,376.59	30,700.49
	2XX		Personal Services - Employee Benefits	1,156.79	1,416.63
	3XX		Purchased Professional and Technical Services	392.06	925.81
	4XX		Purchased Property Services	2,277.34	610.43
	5XX		Other Purchased Services	2,216.17	0.00
	6XX		Supplies and Materials	18,837.36	14,999.85
	810		Dues and Fees	0.00	35.39
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				90,973.44	102,608.73



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						56,777.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						97,443.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						102,608.73 (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	562.69	(4b)		-562.69
						-562.69 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						51,049.91 (5)



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2019 Value	2020 Value
	1110 District Tax Levy		34,998.16	54,592.43
	1190 Penalties and Interest on Taxes		24.82	69.16
	1510 Interest Earnings		3,098.04	1,186.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			38,121.02	55,847.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	185,050.48	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				185,050.48	0.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						55,775.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,847.93	(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)						111,623.31	(5)



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2019 Value	2020 Value
	1510 Interest Earnings		19.80	1.44
	1621 Lunch Sales		25,147.30	19,566.18
	1622 Breakfast Sales		7,617.00	4,682.50
	1632 Daily Adult Sales		10,625.20	6,927.90
	1900 Other Revenue from Local Sources		0.00	671.55
	4550 Federal Child Nutrition		27,170.75	0.00
	4550 Federal School Nutrition Reimbursement		0.00	27,179.61
	4555 School Foods Summer Program - 10.559		2,428.56	0.00
	4555 School Nutrition Summer Food Service Program		0.00	10,979.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			73,008.61	70,008.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2019 Value	2020 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	29,963.59	28,921.88
			2XX Personal Services - Employee Benefits	1,137.93	1,264.24
			4XX Purchased Property Services	897.41	149.00
			6XX Supplies and Materials	38,952.27	39,357.18
			8XX Other Expenditures	91.81	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				71,043.01	69,777.30

Schedule Of Changes Worksheet					Fund Code 12	
Beginning Fund Balance					599.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					70,008.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					69,777.30	(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)					830.73	(5)



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2019 Value	2020 Value
	1110 District Tax Levy		0.00	29,575.65
	1190 Penalties and Interest on Taxes		0.00	29.07
	1510 Interest Earnings		59.48	32.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			59.48	29,636.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2019 Value	2020 Value
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries		3,466.12	28,292.12
			2XX Personal Services - Employee Benefits		5.06	93.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,471.18	28,385.12

Schedule Of Changes Worksheet							Fund Code 13	
Beginning Fund Balance							59.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							29,636.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							28,385.12	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							1,311.13	(5)



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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	2019 Value	2020 Value
	1510 Interest Earnings	686.81	348.76
	2240 County Retirement Distribution	118,808.55	133,342.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>119,495.36</u>	<u>133,691.60</u>

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

PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	87,566.29	81,619.53
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	1,830.17	1,118.35
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	9,821.52	10,156.65
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	9,813.30	10,098.54
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	8,193.31	9,261.32
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,905.89	4,819.62
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	6,925.27	9,723.16
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	529.74	332.58
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	47.51	0.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	624.50	392.38
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,770.34	2,128.41
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	3,884.19	3,728.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>134,912.03</u>	<u>133,378.98</u>



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						27,774.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						133,691.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						133,378.98 (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)						28,087.40 (5)



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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	2020 Value
155	IDEA, Part B, Special Education	
	4560 IDEA, Part B, Children with Disabilities	0.00
	4560 IDEA, Part B, Special Education	36,795.00
156	IDEA, Part B, Children with Disabilities	
	4560 IDEA, Part B, Children with Disabilities	0.00
	4560 IDEA, Part B, Special Education	0.00
157	IDEA Preschool	
	4570 IDEA Preschool	0.00
	4570 IDEA, Special Education Preschool	0.00
158	IDEA, Special Education Preschool	
	4570 IDEA Preschool	0.00
	4570 IDEA, Special Education Preschool	455.00
214	Aggregate Reim/Indirects	
	1510 Interest Earnings	92.56
	1900 Other Revenue from Local Sources	2,054.25
	4940 Schoolwide Program	0.00
	4940 Title I, ESEA, Schoolwide Program	0.00
250	Elk's Lodge Donation	
	1900 Other Revenue from Local Sources	250.00
335	Medicaid	
	3354 Medicaid - Speech Therapy	248.07
	3355 Medicaid - Miscellaneous	0.00
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	71,984.21
360		
	3600 State - Gifted & Talented Reimbursement	0.00
422		
	4940 Schoolwide Program	0.00
	4940 Title I, ESEA, Schoolwide Program	0.00
423	Title I - Schoolwide	
	4940 Schoolwide Program	0.00
	4940 Title I, ESEA, Schoolwide Program	9,714.98
434		
	4340 Title IV, Part B, 21st Century Community Learning Centers	0.00
435	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	874.72
	6100 Material Prior Period Revenue Adjustments	68.00
436	Title IV, Part B, 21st Century Community Learning Centers	
	4340 Title IV, Part B, 21st Century Community Learning Centers	124,089.00



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

470 Snacks Program

4700 Federal Miscellaneous Grants from other State Agencies 671.55

490 Title I, ESEA Schoolwide Program

4940 Schoolwide Program 0.00

4940 Title I, ESEA, Schoolwide Program 57,762.00

500 Payroll contribution refund

1900 Other Revenue from Local Sources 600.00

512 Title V, Part B, Subpart 1, Small Rural Schools (SRS)

4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA) 13,133.98

4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 0.00

596

4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA) 0.00

4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 0.00

597 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)

4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA) 0.00

4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 0.00

770 CARES - Governor's Coronavirus Relief Fund, Per-ANB

7700 CARES - Governor's Coronavirus Relief Fund Per-ANB 20,049.40

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

338,842.72

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

PRC	Program	Function	Object	2019 Value	2020 Value
155	IDEA, Part B, Special Education				
	456 IDEA, Part B, Special Education				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		36,793.80
			155 Subtotal		<u>36,793.80</u>
158	IDEA, Special Education Preschool				
	457 IDEA, Special Education Preschool				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		455.00
			158 Subtotal		<u>455.00</u>
214	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits		107.21
	456 IDEA, Part B, Special Education				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		0.22
	457 IDEA, Special Education Preschool				
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services		0.02
			214 Subtotal		<u>107.45</u>



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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

PRC	Program	Function	Object	2019 Value	2020 Value
335	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services		75,097.79
			335 Subtotal		<u>75,097.79</u>
423	Title I - Schoolwide				
	494	Title I, ESEA, Schoolwide Program			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		6,648.69
		2XX	Personal Services - Employee Benefits		1,086.68
			423 Subtotal		<u>7,735.37</u>
435	21st Century Community Learning				
	434	Title IV, Part B, 21st Century Community Learning Centers			
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services		228.68
			435 Subtotal		<u>228.68</u>
436	Title IV, Part B, 21st Century Community Learning Centers				
	434	Title IV, Part B, 21st Century Community Learning Centers			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		28,621.66
		2XX	Personal Services - Employee Benefits		4,372.50
		5XX	Other Purchased Services		920.32
		6XX	Supplies and Materials		3,007.86
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services		732.93
	24XX	Support Services - School Administration			
		3XX	Purchased Professional and Technical Services		1,200.00
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries		330.00
		2XX	Personal Services - Employee Benefits		62.48
	62XX	Resources Transferred to Other School Districts or Cooperatives			
		930	Federal/State Grant Resources Transferred to Other Districts or Cooperatives		84,838.00
			436 Subtotal		<u>124,085.75</u>
470	Snacks Program				
	470	Federal Miscellaneous Grants from other State Agencies			
	1XXX	Instruction			
		6XX	Supplies and Materials		746.38
			470 Subtotal		<u>746.38</u>



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2019 Value	2020 Value
490	Title I, ESEA Schoolwide Program					
	494 Title I, ESEA, Schoolwide Program					
		1XXX	Instruction			
			1XX	Personal Services - Salaries		42,277.78
			2XX	Personal Services - Employee Benefits		6,752.15
			6XX	Supplies and Materials		8,273.03
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services		130.52
				490 Subtotal		<u>57,433.48</u>
500	Payroll contribution refund					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction			
			1XX	Personal Services - Salaries		600.00
				500 Subtotal		<u>600.00</u>
512	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		13,133.98
				512 Subtotal		<u>13,133.98</u>
770	CARES - Governor's Coronavirus Relief Fund, Per-ANB					
	770 CARES - Governor's Coronavirus Relief Fund Per-ANB					
		1XXX	Instruction			
			6XX	Supplies and Materials		20,049.40
				770 Subtotal		<u>20,049.40</u>
				Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u><u>336,467.08</u></u>

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						20,185.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						338,842.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						336,467.08 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	645.85	(4b)		-645.85
						-645.85 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						21,915.18 (5)



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
155 IDEA, Part B, Special Education	36,795.00	36,793.80	1.20
158 IDEA, Special Education Preschool	455.00	455.00	0.00
214 Aggregate Reim/Indirects	2,146.81	107.45	2,039.36
250 Elk's Lodge Donation	250.00	0.00	250.00
335 Medicaid	72,232.28	75,097.79	-2,865.51
423 Title I - Schoolwide	9,714.98	7,735.37	1,979.61
435 21st Century Community Learning	942.72	228.68	714.04
436 Title IV, Part B, 21st Century Community Learning Centers	124,089.00	124,085.75	3.25
470 Snacks Program	671.55	746.38	-74.83
490 Title I, ESEA Schoolwide Program	57,762.00	57,433.48	328.52
500 Payroll contribution refund	600.00	600.00	0.00
512 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	13,133.98	13,133.98	0.00
770 CARES - Governor's Coronavirus Relief Fund, Per-ANB	20,049.40	20,049.40	0.00
Total	338,842.72	336,467.08	2,375.64



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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	2019 Value	2020 Value
	1510 Interest Earnings	211.01	152.86
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		211.01	152.86

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

PRC	Program	Function	Object	2019 Value	2020 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	636.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	636.50

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance	9,630.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	152.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	636.50	(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)	9,147.24	(5)



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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		2019 Value	2020 Value
	1110 District Tax Levy		24,872.60	24,994.20
	1190 Penalties and Interest on Taxes		23.65	35.48
	1510 Interest Earnings		281.87	200.10
	3281 State - Technology Aid		0.00	868.28
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			25,178.12	26,098.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object		2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			4XX Purchased Property Services		7,949.25	12,246.00
			6XX Supplies and Materials		12,587.68	17,410.00
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		0.00	45.00
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments		54.40	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					20,591.33	29,701.00

Schedule Of Changes Worksheet						Fund Code 28	
Beginning Fund Balance						12,074.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,098.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						29,701.00	(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)						8,472.01	(5)



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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		2019 Value	2020 Value
	1510 Interest Earnings		1,526.97	782.51
	1900 Other Revenue from Local Sources		5,857.07	35,033.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>7,384.04</u>	<u>35,815.91</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	30,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>30,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						48,556.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						35,815.91	(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)						84,372.70	(5)



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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	2019 Value	2020 Value
	1110 District Tax Levy	1,221.13	221.30
	1190 Penalties and Interest on Taxes	56.08	0.00
	1510 Interest Earnings	99.08	61.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,376.29	282.40

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

PRC	Program	Function	Object	2019 Value	2020 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance					5,580.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					282.40	(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)					5,862.95	(5)



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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		2019 Value	2020 Value
	1110 District Tax Levy		0.00	31,630.33
	1190 Penalties and Interest on Taxes		57.46	52.11
	1510 Interest Earnings		2,234.05	1,656.90
	3283 State - School Major Maintenance Aid (SMMA)		0.00	16,349.03
612	Building Reserve Voted Levy			
	1110 District Tax Levy		19,973.22	0.00
613	Building Reserve Permissive Levy			
	1110 District Tax Levy		28,300.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>50,564.73</u>	<u>49,688.37</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2019 Value	2020 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	18,155.78	0.00
			6XX Supplies and Materials	1,384.78	0.00
			7XX Property and Equipment Acquisition	10,000.00	0.00
101	Resource Transfers Dist/Coops				
	190	School Safety Projects			
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	0.00	3,766.36
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	1,896.96	3,389.64
612	Building Reserve Voted Levy				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	22,224.17
			6XX Supplies and Materials	0.00	8,606.53
			7XX Property and Equipment Acquisition	0.00	19,250.00
613	Building Reserve Permissive Levy				
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	1,316.79
			7XX Property and Equipment Acquisition	0.00	25,042.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>31,437.52</u>	<u>83,595.52</u>



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						111,149.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						49,688.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						83,595.52 (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)						77,242.55 (5)



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Detail Expenditure

Fund	Account	Description	2019 Value	2020 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	19,282.96	20,060.47
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	549,829.14	546,908.67
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	15,317.97	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	38,131.12	37,267.01
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	22,243.25
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	14,265.98	38,128.50
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,941.25
b. Related Services Block Grant Entitlement	6,313.75
c. Total Entitlements Subject to Reversion	25,255.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	33,589.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	66,552.18
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 FY2022 Maximum Budget: 75%



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	35,258.71	28,292.12	0.00	0.00	0.00
280	1XXX	2XX	123.98	93.00	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	2,784.37	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			38,167.06	28,385.12	0.00	0.00	0.00

66,552.18

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 FY20 in TEAMS.*



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,500.00	0.00	0.00	0.00	1,500.00
Buildings	1,872,124.00	0.00	0.00	0.00	1,872,124.00
Machinery and Equipment	617,623.00	0.00	19,250.00	0.00	636,873.00
Totals at Historical Cost	2,491,247.00	0.00	19,250.00	0.00	2,510,497.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,491,247.00	0.00	19,250.00	0.00	2,510,497.00

* 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.



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2019	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2020) [a+b-c-d]	(f) Current Portion Due FY2021	(g) Long-Term Portion Due FY2022
Governmental Activities *							
Compensated Absences	73,896.04	0.00	0.00	3,177.21	70,718.83	0.00	70,718.83
Total Governmental Activity							
Non-bond Long-Term Liabilities	73,896.04	0.00	0.00	3,177.21	70,718.83	0.00	70,718.83

* 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.



Trustees' Financial Summary

FY2019-20

Submit ID: 0537-12166067

28 Madison County

0537 Sheridan Elem

Net Pension Liability FY2020

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	216,397.00	0.00	57,611.00	158,786.00
Net Pension - TRS	1,177,810.00	45,412.00	0.00	1,223,222.00