



# Trustees' Financial Summary

## FY2018-19

Submit ID: 0537-56029324

### 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

<b>Business Manager/Clerk:</b>	Rebecca Larsen	<b>Phone #:</b>	(406) 842-5302
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\_\_\_\_\_  
(Signature)

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

<b>Chair, Board of Trustees:</b>	William Wood
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\_\_\_\_\_  
(Signature)

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

<b>County Superintendent</b>	Pam Birkeland
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\_\_\_\_\_  
(Signature)

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

### Software

Accounting Package:                      Black Mountain

For FY19 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, this district HAS updated the facilities condition inventory report (FCI) as required in 20-9-525 (2)(a)(i), MCA.



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
101	Resource Transfers Dist/Coops	LOCAL	RESERVE TRANS SB 348	Local
156	IDEA, Part B, Children with Disabilities	FEDERAL		84.027
157	IDEA Preschool	FEDERAL		84.173
214	Aggregate Reim/Indirects	LOCAL		Local
335	Medicaid	STATE		State
360	Gifted and Talented	STATE	28-0537-3113	State
411	F1 In Schools	FEDERAL		
422	Title I - Schoolwide	FEDERAL	28-1537-3113	Federal
423	Title I - Schoolwide	FEDERAL		Federal
434	Title IV, Part B, 21st Century	FEDERAL		84.287
435	21st Century Community Learning	FEDERAL	28-0537-1713	84.287
470	Snacks Program	FEDERAL		10.558
500	Payroll contribution refund	LOCAL		
596	Title VI,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		



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	132,974.79	56,777.42	55,775.38	599.59
02	Taxes Receivable - Real and Personal (120-149)	4,662.96	932.46	437.94	
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)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	137,637.75	57,709.88	56,213.32	599.59
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	4,662.96	932.46	437.94	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	23,814.63	562.69		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	109,160.16	56,214.73	55,775.38	599.59
52	<b>TOTAL FUND BALANCE/EQUITY</b>	132,974.79	56,777.42	55,775.38	599.59
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	137,637.75	57,709.88	56,213.32	599.59



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	59.48	27,774.78	5,220.85	
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)			14,964.54	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	59.48	27,774.78	20,185.39	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			645.85	
48	Fund Balance for Budget	59.48	27,774.78	19,539.54	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	59.48	27,774.78	20,185.39	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	59.48	27,774.78	20,185.39	



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				9,630.88
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				9,630.88
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				9,630.88
52	<b>TOTAL FUND BALANCE/EQUITY</b>				9,630.88
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				9,630.88



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,074.95	48,556.79		5,580.55
02	Taxes Receivable - Real and Personal (120-149)	310.19			256.20
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	12,385.14	48,556.79		5,836.75
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	310.19			256.20
<b>FUND BALANCE/EQUITY</b>					
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	12,074.95	48,556.79		5,580.55
52	<b>TOTAL FUND BALANCE/EQUITY</b>	12,074.95	48,556.79		5,580.55
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	12,385.14	48,556.79		5,836.75



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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	88.43	111,149.70		
02	Taxes Receivable - Real and Personal (120-149)		621.13		
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	<b>TOTAL ASSETS AND OTHER DEBITS</b>	88.43	111,770.83		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		621.13		
<b>FUND BALANCE/EQUITY</b>					
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	111,149.70		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	88.43	111,149.70		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	88.43	111,770.83		





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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)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
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	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
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	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

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



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## 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	2018 Value	2019 Value
1110	District Tax Levy	365,521.34	341,604.25
1190	Penalties and Interest on Taxes	1,073.66	417.83
1510	Interest Earnings	2,243.17	3,468.45
3110	Direct State Aid	417,975.76	419,424.71
3111	Quality Educator	41,809.50	42,223.94
3112	At Risk Student	5,230.90	5,151.66
3113	Indian Education For All	2,840.88	2,850.56
3114	American Indian Achievement Gap	1,680.00	1,498.00
3115	State Spec Ed Allowable Cost Pymt to Districts	19,847.68	24,492.72
3120	State Guaranteed Tax Base Aid	180,034.91	191,111.40
6100	Material Prior Period Revenue Adjustments	0.00	894.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,038,257.80</b>	<b>1,033,137.98</b>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	505,089.65	513,628.61
			2XX Personal Services - Employee Benefits	53,062.35	62,466.67
			6XX Supplies and Materials	51,249.48	45,868.01
			8XX Other Expenditures	1,179.61	320.00
<b>21XX Support Services - Students</b>					
			6XX Supplies and Materials	421.99	180.00
<b>22XX Educational Media Services</b>					
			1XX Personal Services - Salaries	10,526.50	11,479.69
			2XX Personal Services - Employee Benefits	57.94	599.91
			6XX Supplies and Materials	2,813.08	2,762.29
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	41,487.50	41,949.31
			2XX Personal Services - Employee Benefits	219.62	160.01
			3XX Purchased Professional and Technical Services	4,776.75	5,050.28
			4XX Purchased Property Services	499.50	200.00
			5XX Other Purchased Services	2,868.30	4,257.11
			6XX Supplies and Materials	16,150.19	19,925.95
			8XX Other Expenditures	476.00	1,770.00
<b>24XX Support Services - School Administration</b>					
			1XX Personal Services - Salaries	51,333.80	52,799.54
			2XX Personal Services - Employee Benefits	5,768.75	5,834.68



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01	
PRC	Program	Function	Object	2018 Value	2019 Value
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	56,102.08	55,445.03
		2XX	Personal Services - Employee Benefits	3,720.90	2,493.10
		4XX	Purchased Property Services	40,940.89	58,363.63
		5XX	Other Purchased Services	20,124.74	19,587.06
		6XX	Supplies and Materials	19,696.24	17,975.63
		7XX	Property and Equipment Acquisition	10,077.10	7,900.00
	<b>280</b>		<b>Special Education - Local and State</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	54,630.72	41,623.81
		2XX	Personal Services - Employee Benefits	2,149.64	625.32
		3XX	Purchased Professional and Technical Services	0.00	1,125.00
		6XX	Supplies and Materials	336.15	3,451.55
		<b>21XX</b>	<b>Support Services - Students</b>		
		3XX	Purchased Professional and Technical Services	1,892.66	2,377.36
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		5XX	Other Purchased Services	0.00	150.00
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		920	Resources Transferred to Other School Districts or Cooperatives	12,806.55	0.00
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>		
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries	0.00	3,316.38
		2XX	Personal Services - Employee Benefits	0.00	143.34
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
		1XX	Personal Services - Salaries	3,928.60	284.66
		2XX	Personal Services - Employee Benefits	282.70	4.77
		5XX	Other Purchased Services	1,306.40	525.80
		6XX	Supplies and Materials	1,000.00	1,369.38
	<b>720</b>		<b>School Sponsored Athletics</b>		
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries	0.00	4,161.61
		2XX	Personal Services - Employee Benefits	0.00	215.14
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
		1XX	Personal Services - Salaries	17,988.67	13,326.00
		2XX	Personal Services - Employee Benefits	250.08	67.19
		6XX	Supplies and Materials	4,523.99	7,569.39
	<b>999</b>		<b>Undistributed</b>		
		<b>61XX</b>	<b>Operating Transfers to Other Funds</b>		
		910	Operating Transfers to Other Funds	5,813.93	0.00
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>		
		920	Resources Transferred to Other School Districts or Cooperatives	0.00	27,000.00





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01		
PRC	Program	Function	Object		2018 Value	2019 Value	
101	Resource Transfers Dist/Coops						
	998 School Safety Transfers to/from Building Reserve Fund						
	61XX Operating Transfers to Other Funds						
			911	School Safety Transfer to Building Reserve Fund	5,000.00	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>1,010,553.05</u>	<u>1,038,353.21</u>	

Schedule Of Changes Worksheet							Fund Code 01	
Beginning Fund Balance							148,325.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							1,033,137.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							1,038,353.21	(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	23,814.63	Less Last Year	33,950.10	(4b)	-10,135.47		
							-10,135.47	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							132,974.79	(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	2018 Value	2019 Value
1110	District Tax Levy	57,627.23	69,642.35
1190	Penalties and Interest on Taxes	173.97	77.03
1510	Interest Earnings	708.81	1,061.63
2220	County On-Schedule Trans Reimb	18,382.41	18,053.84
3210	State On-Schedule Trans Reimb	14,341.84	14,254.90
3444	State School Block Grant	2,634.88	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>93,869.14</b>	<b>103,089.75</b>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
		1XX	Personal Services - Salaries	19,171.08	19,019.36
		2XX	Personal Services - Employee Benefits	97.74	83.49
<b>24XX Support Services - School Administration</b>					
		1XX	Personal Services - Salaries	11,000.10	11,314.21
		2XX	Personal Services - Employee Benefits	60.98	49.46
<b>26XX Operation and Maintenance of Plant Services</b>					
		4XX	Purchased Property Services	9,502.57	4,681.00
		5XX	Other Purchased Services	4,341.36	4,607.77
		6XX	Supplies and Materials	1,303.09	961.84
<b>27XX Student Transportation Services</b>					
		1XX	Personal Services - Salaries	22,636.00	25,376.59
		2XX	Personal Services - Employee Benefits	1,517.87	1,156.79
		3XX	Purchased Professional and Technical Services	790.63	392.06
		4XX	Purchased Property Services	10,742.31	2,277.34
		5XX	Other Purchased Services	2,909.52	2,216.17
		6XX	Supplies and Materials	18,380.53	18,837.36
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>102,453.78</b>	<b>90,973.44</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					44,779.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					103,089.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					90,973.44	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	562.69	Less Last Year	681.52	(4b)	-118.83	
					-118.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,777.42	(5)



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## 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		2018 Value	2019 Value
	1110 District Tax Levy		266.15	34,998.16
	1190 Penalties and Interest on Taxes		11.14	24.82
	1510 Interest Earnings		2,935.60	3,098.04
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>3,212.89</b>	<b>38,121.02</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		0.00	185,050.48
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>185,050.48</b>

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						202,704.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						38,121.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						185,050.48	(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)						55,775.38	(5)



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## 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		2018 Value	2019 Value
	1510 Interest Earnings		34.53	19.80
	1621 Lunch Sales		14,675.25	25,147.30
	1622 Breakfast Sales		5,327.70	7,617.00
	1632 Daily Adult Sales		7,612.00	10,625.20
	1900 Other Revenue from Local Sources		937.44	0.00
	3220 State Food Services Match		120.60	0.00
	4550 Federal Child Nutrition		35,752.79	27,170.75
	4555 School Foods Summer Program - 10.559		0.00	2,428.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>64,460.31</b>	<b>73,008.61</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2018 Value	2019 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	27,399.54	29,963.59
			2XX Personal Services - Employee Benefits	1,695.55	1,137.93
			4XX Purchased Property Services	0.00	897.41
			6XX Supplies and Materials	42,686.68	38,952.27
			8XX Other Expenditures	85.00	91.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>71,866.77</b>	<b>71,043.01</b>

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						-1,366.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						73,008.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						71,043.01 (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)						599.59 (5)



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

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2018 Value	2019 Value
	1510 Interest Earnings	49.29	59.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		49.29	59.48

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2018 Value	2019 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	3,466.12
			2XX Personal Services - Employee Benefits	0.00	5.06
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				0.00	3,471.18

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	3,471.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	59.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,471.18	(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)	59.48	(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	2018 Value	2019 Value
	1510 Interest Earnings	656.57	686.81
	2240 County Retirement Distribution	112,251.11	118,808.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>112,907.68</u>	<u>119,495.36</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	79,191.12	87,566.29
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	1,728.35	1,830.17
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	9,691.95	9,821.52
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	9,508.24	9,813.30
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	8,573.66	8,193.31
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	3,492.90	3,905.89
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	8,759.68	6,925.27
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	529.74
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	613.53	47.51
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	624.50
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	2,163.96	1,770.34
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	4,141.73	3,884.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>127,865.12</u>	<u>134,912.03</u>



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance						43,191.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119,495.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						134,912.03 (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)						27,774.78 (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	2019 Value
<b>156 IDEA, Part B, Children with Disabilities</b>	
4560 IDEA, Part B, Children with Disabilities	26,279.22
<b>157 IDEA Preschool</b>	
4570 IDEA Preschool	1,460.02
<b>214 Aggregate Reim/Indirects</b>	
1510 Interest Earnings	110.74
1900 Other Revenue from Local Sources	450.00
4940 Schoolwide Program	2,068.00
<b>335 Medicaid</b>	
3355 Medicaid - Miscellaneous	128,083.37
<b>360 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	4,409.00
<b>422 Title I - Schoolwide</b>	
4940 Schoolwide Program	6,689.03
<b>423 Title I - Schoolwide</b>	
4940 Schoolwide Program	60,528.02
<b>434 Title IV, Part B, 21st Century</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	3,303.49
<b>435 21st Century Community Learning</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	39,442.28
<b>470 Snacks Program</b>	
4700 Federal Miscellaneous Grants from other State Agencies	804.50
<b>596 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,396.36
<b>597 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,928.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	297,952.51

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

PRC Program Function Object	2018 Value	2019 Value
<b>156 IDEA, Part B, Children with Disabilities</b>		
<b>456 IDEA, Part B, Children with Disabilities</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services		26,279.22
<b>156 Subtotal</b>		26,279.22



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2018 Value	2019 Value
157	IDEA Preschool					
	457 IDEA Preschool					
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services			1,460.02
			<b>157 Subtotal</b>			<u>1,460.02</u>
214	Aggregate Reim/Indirects					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction			
			1XX Personal Services - Salaries			60.00
			2XX Personal Services - Employee Benefits			8.91
			<b>214 Subtotal</b>			<u>68.91</u>
335	Medicaid					
	1XX Regular Education Programs - Elementary/Secondary					
		21XX	Support Services - Students			
			3XX Purchased Professional and Technical Services			119,952.79
			<b>335 Subtotal</b>			<u>119,952.79</u>
422	Title I - Schoolwide					
	494 Schoolwide Program					
		1XXX	Instruction			
			1XX Personal Services - Salaries			5,260.03
			2XX Personal Services - Employee Benefits			872.04
			6XX Supplies and Materials			19.20
			<b>422 Subtotal</b>			<u>6,151.27</u>
423	Title I - Schoolwide					
	494 Schoolwide Program					
		1XXX	Instruction			
			1XX Personal Services - Salaries			47,205.73
			2XX Personal Services - Employee Benefits			7,547.23
			6XX Supplies and Materials			4,600.36
		21XX	Support Services - Students			
			6XX Supplies and Materials			100.98
		221X	Improvement of Instruction Services			
			5XX Other Purchased Services			1,073.72
			<b>423 Subtotal</b>			<u>60,528.02</u>
434	Title IV, Part B, 21st Century					
	434 Title IV, Part B, 21st Century Community Learning Centers					
		1XXX	Instruction			
			1XX Personal Services - Salaries			1,443.75
			2XX Personal Services - Employee Benefits			249.73
			6XX Supplies and Materials			1,609.27
			<b>434 Subtotal</b>			<u>3,302.75</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2018 Value	2019 Value
435	21st Century Community Learning				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services		2,600.00
434	Title IV, Part B, 21st Century Community Learning Centers				
	1XXX Instruction				
		1XX	Personal Services - Salaries		26,766.10
		2XX	Personal Services - Employee Benefits		4,028.54
		5XX	Other Purchased Services		175.00
		6XX	Supplies and Materials		5,253.46
	221X Improvement of Instruction Services				
		5XX	Other Purchased Services		620.36
	27XX Student Transportation Services				
		1XX	Personal Services - Salaries		228.75
		2XX	Personal Services - Employee Benefits		43.38
		5XX	Other Purchased Services		372.54
			<b>435 Subtotal</b>		<u>40,088.13</u>
470	Snacks Program				
	470 Federal Miscellaneous Grants from other State Agencies				
	1XXX Instruction				
		6XX	Supplies and Materials		717.44
			<b>470 Subtotal</b>		<u>717.44</u>
500	Payroll contribution refund				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		500.00
			<b>500 Subtotal</b>		<u>500.00</u>
596	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		4XX	Purchased Property Services		2,569.36
		6XX	Supplies and Materials		1,600.00
			<b>596 Subtotal</b>		<u>4,169.36</u>
597	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		4XX	Purchased Property Services		16,928.48
			<b>597 Subtotal</b>		<u>16,928.48</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u><u>280,146.39</u></u>



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## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						19,792.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						297,952.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						280,146.39 (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	645.85	Less Last Year	18,059.45	(4b)		-17,413.60
						-17,413.60 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						20,185.39 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
156 IDEA, Part B, Children with Disabilities	26,279.22	26,279.22	0.00
157 IDEA Preschool	1,460.02	1,460.02	0.00
214 Aggregate Reim/Indirects	2,628.74	68.91	2,559.83
335 Medicaid	128,083.37	119,952.79	8,130.58
360 Gifted and Talented	4,409.00	0.00	4,409.00
422 Title I - Schoolwide	6,689.03	6,151.27	537.76
423 Title I - Schoolwide	60,528.02	60,528.02	0.00
434 Title IV, Part B, 21st Century	3,303.49	3,302.75	0.74
435 21st Century Community Learning	39,442.28	40,088.13	-645.85
470 Snacks Program	804.50	717.44	87.06
500 Payroll contribution refund	0.00	500.00	-500.00
596 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	7,396.36	4,169.36	3,227.00
597 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	16,928.48	16,928.48	0.00
<b>Total</b>	<u>297,952.51</u>	<u>280,146.39</u>	<u>17,806.12</u>



# Trustees' Financial Summary

**FY2018-19**

Submit ID: 0537-56029324

**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	2018 Value	2019 Value
	1510 Interest Earnings	59.08	211.01
	5300 Operating Transfers from Other Funds	5,813.93	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>5,873.01</u>	<u>211.01</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					9,419.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					211.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,630.88 (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	2018 Value	2019 Value
	1110 District Tax Levy	12,625.59	24,872.60
	1190 Penalties and Interest on Taxes	37.23	23.65
	1510 Interest Earnings	117.69	281.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>12,780.51</u>	<u>25,178.12</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	6,922.00	7,949.25
			6XX Supplies and Materials	7,485.53	12,587.68
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	54.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>14,407.53</u>	<u>20,591.33</u>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	7,488.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,178.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,591.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,074.95	(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		2018 Value	2019 Value
	1510 Interest Earnings		1,161.99	1,526.97
	1900 Other Revenue from Local Sources		7,851.43	5,857.07
	3445 State Combined Fund School Block Grant		4,054.69	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>13,068.11</b>	<b>7,384.04</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	30,000.00
750	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	13,476.04	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>13,476.04</b>	<b>30,000.00</b>

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					79,819.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,384.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					30,000.00	(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	8,646.87	(4b)	-8,646.87
					-8,646.87	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,556.79	(5)



# Trustees' Financial Summary

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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		2018 Value	2019 Value
	1110 District Tax Levy		114,844.29	1,221.13
	1190 Penalties and Interest on Taxes		336.30	56.08
	1510 Interest Earnings		633.26	99.08
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>115,813.85</b>	<b>1,376.29</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	105,000.00	0.00
			850 Interest on Debt	5,040.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>110,040.00</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 50	
Beginning Fund Balance						4,204.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,376.29	(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)						5,580.55	(5)





# Trustees' Financial Summary

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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	2018 Value	2019 Value
	1510 Interest Earnings	0.00	0.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>0.16</u>

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

PRC	Program	Function	Object	2018 Value	2019 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet**

**Fund Code 60**

Beginning Fund Balance					88.27 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.16 (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)					88.43 (5)



# Trustees' Financial Summary

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

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2018 Value	2019 Value
	1110 District Tax Levy		48,058.98	0.00
	1190 Penalties and Interest on Taxes		133.44	57.46
	1510 Interest Earnings		1,145.75	2,234.05
	5200 Sale or Compensation for Loss of Assets		242.00	0.00
<b>101</b>	<b>Resource Transfers Dist/Coops</b>			
	5301 School Safety and Security Transfer		5,000.00	0.00
<b>612</b>	<b>Building Reserve Voted Levy</b>			
	1110 District Tax Levy		0.00	19,973.22
<b>613</b>	<b>Building Reserve Permissive Levy</b>			
	1110 District Tax Levy		0.00	28,300.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>54,580.17</u>	<u>50,564.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2018 Value	2019 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	10,307.99	18,155.78
			6XX Supplies and Materials	1,605.40	1,384.78
			7XX Property and Equipment Acquisition	0.00	10,000.00
<b>101</b>	<b>Resource Transfers Dist/Coops</b>				
	<b>190 School Safety Projects</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	24,754.50	1,896.96
<b>750</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services	13,500.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>50,167.89</u>	<u>31,437.52</u>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance						92,022.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						50,564.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,437.52 (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)						111,149.70 (5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2018 Value	2019 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	25,714.68	19,282.96
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	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	544,174.62	549,829.14
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	18,312.78	15,317.97
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	32,883.09	38,131.12
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	19,537.00	0.00
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 645	Online Textbooks/E-Books	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	8,965.66	14,265.98
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,369.54
b. Related Services Block Grant Entitlement	6,123.18
c. Total Entitlements Subject to Reversion	24,492.72

### 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)]	32,575.32
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	52,824.22
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 FY2021 Maximum Budget: 100%**



# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	41,623.81	3,466.12	0.00	0.00	0.00
280	1XXX	2XX	625.32	5.06	0.00	0.00	0.00
280	1XXX	3XX	1,125.00	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	3,451.55	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	2,377.36	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	150.00	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
<b>Totals</b>			49,353.04	3,471.18	0.00	0.00	0.00

52,824.22

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 FY19 in TEAMS.



# Trustees' Financial Summary

**FY2018-19**

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
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	487,534.00	0.00	225,050.00	94,961.00	617,623.00
Totals at Historical Cost	2,361,158.00	0.00	225,050.00	94,961.00	2,491,247.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,361,158.00	0.00	225,050.00	94,961.00	2,491,247.00

\* 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

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2018	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2019) [a+b-c-d]	(f) Current Portion Due FY2020	(g) Long-Term Portion Due FY2021
<b>Governmental Activities *</b>							
Compensated Absences	71,947.00	1,949.04	0.00	0.00	73,896.04	0.00	73,896.04
Total Governmental Activity							
Non-bond Long-Term Liabilities	71,947.00	1,949.04	0.00	0.00	73,896.04	0.00	73,896.04

\* 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

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## Net Pension Liability FY2019

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	206,904.00	9,493.00	0.00	216,397.00
Net Pension - TRS	1,051,290.00	126,520.00	0.00	1,177,810.00