



Trustees' Financial Summary

FY2017-18

Submit ID: 0538-78276475

28 Madison County

0538 Sheridan H S

Due Date:

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

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:

Rebecca Larsen

Phone #:

(406) 842-5302

(Signature)

(Date)

Chair, Board of Trustees:

William Wood

(Signature)

(Date)

County Superintendent

Pam Birkeland

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

For FY18 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
123	Aggregate Reim/Indirects	LOCAL		Local
147	ACT Plus Writing Test Administration	STATE	02805388415	84.334
201	RESERVE TRANS SB 348	LOCAL		LOCAL
327	Advancing Agriculture Education Program	STATE	STATE	NA
329	Miscellaneous Federal Grant thru OPI	FEDERAL	TOBACCO EDUCATION	unknown
391	VO ED STATE AGRICULTURE	STATE	STATE	STATE
394	VO ED STATE HOME EC	STATE	STATE	STATE
396	VO ED STATE OFFICE	STATE	STATE	STATE
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	REAP FY 17	84.358A
451	Carl Perkins (Federal Vo-Ed)-Basic Grant	FEDERAL	VO AG	84.048
454	Carl Perkins (Federal Vo-Ed)-Basic Grant	FEDERAL	FCS	84.048
456	Carl Perkins (Federal Vo-Ed)-Basic Grant	FEDERAL	BUSINESS	84.048
465	ACADEMIC ACHIEVEMENT	FEDERAL		
496	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	FY18	84.358A
810	TURNER GRANT	LOCAL		
820	SHERIDAN STOCKYARD ASSOCIATION	LOCAL		LOCAL
825	STEAM PROJECTS	LOCAL		
890	HAMMERMAN GRANT	LOCAL		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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	181,328.67	50,271.67	269,009.68	
02	Taxes Receivable - Real and Personal (120-149)	4,263.38	662.45		
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	185,592.05	50,934.12	269,009.68	
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)	4,263.38	662.45		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	69,944.52	2,584.99		
46	Non-Materialized ANB - Excess Levy	2,585.86			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	108,798.29	47,686.68	269,009.68	
52	TOTAL FUND BALANCE/EQUITY	181,328.67	50,271.67	269,009.68	
53	TOTAL LIABILITIES AND FUND BALANCE	185,592.05	50,934.12	269,009.68	



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		53,776.37	18,929.96	18,522.37
02	Taxes Receivable - Real and Personal (120-149)				57.04
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			775.33	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		53,776.37	19,705.29	18,579.41
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				57.04
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			6,184.05	
48	Fund Balance for Budget		53,776.37	13,521.24	18,522.37
52	TOTAL FUND BALANCE/EQUITY		53,776.37	19,705.29	18,522.37
53	TOTAL LIABILITIES AND FUND BALANCE		53,776.37	19,705.29	18,579.41



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	891.98			4,037.01
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)	1,106.33			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,998.31			4,037.01
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	1,998.31			4,037.01
52	TOTAL FUND BALANCE/EQUITY	1,998.31			4,037.01
53	TOTAL LIABILITIES AND FUND BALANCE	1,998.31			4,037.01



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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,876.75	88,767.11		8,947.75
02	Taxes Receivable - Real and Personal (120-149)	192.10			1,140.01
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	20,068.85	88,767.11		10,087.76
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)	192.10			1,140.01
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		1,443.75		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	19,876.75	87,323.36		8,947.75
52	TOTAL FUND BALANCE/EQUITY	19,876.75	88,767.11		8,947.75
53	TOTAL LIABILITIES AND FUND BALANCE	20,068.85	88,767.11		10,087.76



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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,622.04	123,708.39		
02	Taxes Receivable - Real and Personal (120-149)		393.02		
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	7,622.04	124,101.41		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		393.02		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		255.36		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,622.04	123,453.03		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	7,622.04	123,708.39		
53	TOTAL LIABILITIES AND FUND BALANCE	7,622.04	124,101.41		



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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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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				



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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	110,824.63		120,381.49	
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	110,824.63		120,381.49	
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	110,824.63		120,381.49	
52	TOTAL FUND BALANCE/EQUITY	110,824.63		120,381.49	
53	TOTAL LIABILITIES AND FUND BALANCE	110,824.63		120,381.49	



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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)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	70,455.97	2,703.60		
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	70,455.97	2,703.60		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	70,455.97	2,703.60		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	70,455.97	2,703.60		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	70,455.97	2,703.60		



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Balance Sheet

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



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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Revenue	2017 Value	2018 Value
1110	District Tax Levy	384,665.31	443,743.63
1190	Penalties and Interest on Taxes	373.12	1,027.57
1510	Interest Earnings	940.71	2,446.74
3110	Direct State Aid	310,629.24	312,187.93
3111	Quality Educator	29,078.74	30,490.01
3112	At Risk Student	1,417.78	1,797.21
3113	Indian Education For All	1,190.00	1,196.16
3114	American Indian Achievement Gap	627.00	630.00
3115	State Spec Ed Allowable Cost Pymt to Districts	14,055.49	14,166.46
3116	Data For Achievement	1,140.16	0.00
3118	Natural Resource Development	5,622.69	0.00
3120	State Guaranteed Tax Base Aid	99,801.60	124,792.80
3444	State School Block Grant	57,836.89	0.00
6100	Material Prior Period Revenue Adjustments	-196.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		907,182.73	932,478.51

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

PRC	Program	Function	Object	2017 Value	2018 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	247,431.89	242,697.21
			2XX Personal Services - Employee Benefits	57,373.33	56,977.15
			6XX Supplies and Materials	30,244.75	50,934.80
			8XX Other Expenditures	6,333.46	4,865.56
222X Educational Media Services					
			1XX Personal Services - Salaries	10,324.43	10,526.38
			2XX Personal Services - Employee Benefits	55.54	57.94
			6XX Supplies and Materials	3,520.29	1,727.51
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	83,890.41	86,420.05
			2XX Personal Services - Employee Benefits	5,778.42	5,937.47
			3XX Purchased Professional and Technical Services	1,238.14	10,058.12
			5XX Other Purchased Services	3,197.79	2,548.24
			6XX Supplies and Materials	13,528.12	22,176.99
			810 Dues and Fees	0.00	455.00
			8XX Other Expenditures	4,495.49	0.00
26XX Operation and Maintenance of Plant Services					
			1XX Personal Services - Salaries	39,740.63	37,523.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2017 Value	2018 Value	
			2XX Personal Services - Employee Benefits	7,730.87	8,088.24	
			4XX Purchased Property Services	48,320.14	45,201.53	
			5XX Other Purchased Services	8,391.62	8,652.44	
			6XX Supplies and Materials	42,591.91	25,338.83	
			7XX Property and Equipment Acquisition	0.00	10,645.00	
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	33,554.97	34,827.08	
			2XX Personal Services - Employee Benefits	175.68	2,044.34	
			6XX Supplies and Materials	1,078.48	31.93	
	21XX Support Services - Students					
			3XX Purchased Professional and Technical Services	0.00	2,325.00	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	7,085.90	5,182.88	
	365 Indian Education for All - OTO & Ongoing					
	1XXX Instruction					
			8XX Other Expenditures	1,134.21	0.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	111,284.96	105,608.79	
			2XX Personal Services - Employee Benefits	1,502.74	586.46	
			6XX Supplies and Materials	11,879.98	7,021.85	
			8XX Other Expenditures	0.00	776.07	
	221X Improvement of Instruction Services					
			5XX Other Purchased Services	0.00	370.00	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	19,044.39	28,584.90	
			2XX Personal Services - Employee Benefits	628.14	771.11	
			5XX Other Purchased Services	5,127.36	5,532.52	
			6XX Supplies and Materials	8,708.17	4,068.17	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	45,034.20	45,339.18	
			2XX Personal Services - Employee Benefits	713.65	596.02	
			5XX Other Purchased Services	7,497.56	4,170.20	
			6XX Supplies and Materials	15,416.34	19,550.78	
	999 Undistributed					
	61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	0.00	415.64	



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

PRC	Program	Function	Object	2017 Value	2018 Value
201	RESERVE TRANS SB 348				
	998	School Safety Transfers to Building Reserve Fund			
		61XX	Operating Transfers to Other Funds		
			911 School Safety Transfer to Building Reserve Fund	21,500.00	11,500.00
598					
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	3,392.23	0.00
			6XX Supplies and Materials	2,944.87	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>911,891.06</u>	<u>910,134.88</u>

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					94,607.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					932,478.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					910,134.88 (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	69,944.52	Less Last Year	5,566.59	(4b)	64,377.93
					64,377.93 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					181,328.67 (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	2017 Value	2018 Value
1110	District Tax Levy	59,512.92	68,967.72
1190	Penalties and Interest on Taxes	68.23	159.67
1510	Interest Earnings	341.81	676.22
2220	County On-Schedule Trans Reimb	18,963.91	20,729.10
3210	State On-Schedule Trans Reimb	18,963.91	16,172.70
3444	State School Block Grant	4,018.99	4,018.99
5200	Sale or Compensation for Loss of Assets	0.00	1,141.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		101,869.77	111,865.52

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

PRC	Program	Function	Object	2017 Value	2018 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
	1XX	Personal Services - Salaries		18,364.86	19,164.81
	2XX	Personal Services - Employee Benefits		91.30	97.71
24XX Support Services - School Administration					
	1XX	Personal Services - Salaries		10,755.02	11,000.10
	2XX	Personal Services - Employee Benefits		58.70	60.98
26XX Operation and Maintenance of Plant Services					
	4XX	Purchased Property Services		9,626.73	9,835.80
	5XX	Other Purchased Services		0.00	4,545.43
	6XX	Supplies and Materials		713.87	295.92
27XX Student Transportation Services					
	1XX	Personal Services - Salaries		36,778.06	33,380.28
	2XX	Personal Services - Employee Benefits		2,244.24	2,156.53
	3XX	Purchased Professional and Technical Services		396.23	678.23
	4XX	Purchased Property Services		12,550.80	5,427.95
	5XX	Other Purchased Services		2,600.00	2,901.56
	6XX	Supplies and Materials		11,104.90	12,971.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				105,284.71	102,516.39



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						38,337.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,865.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						102,516.39 (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	2,584.99	Less Last Year	0.00	(4b)		2,584.99
						2,584.99 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						50,271.67 (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		2017 Value	2018 Value
	1110 District Tax Levy		20,846.34	1,266.08
	1190 Penalties and Interest on Taxes		28.16	5.13
	1510 Interest Earnings		2,133.64	2,994.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			23,008.14	4,265.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2017 Value	2018 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						264,743.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,265.73	(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)						269,009.68	(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	2017 Value	2018 Value
	1510 Interest Earnings	266.50	547.42
	2240 County Retirement Distribution	117,754.74	115,281.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		118,021.24	115,829.16

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

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	39,424.15	38,877.15
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	1,692.49	1,728.33
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	16,521.63	17,121.17
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	1,638.92	1,678.08
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	430.06	458.31
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	5,514.95	5,078.82
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	5,494.47	5,080.80
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,471.90	5,531.13
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	11,698.75	4,910.25
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	17,668.26
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,621.45	0.00
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	4,185.04	0.00
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	5,728.85	0.00



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

PRC	Program	Function	Object	2017 Value	2018 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	262.91	110.44
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,096.42	4,694.12
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,766.25	5,834.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>115,548.24</u>	<u>108,771.05</u>

Schedule Of Changes Worksheet Fund Code 14

Beginning Fund Balance					46,718.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					115,829.16 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					108,771.05 (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)					53,776.37 (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
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PRC	Revenue	2018 Value
123	Aggregate Reim/Indirects	
	1510 Interest Earnings	426.01
	1900 Other Revenue from Local Sources	105.00
147	ACT Plus Writing Test Administration	
	4710 GEAR UP	143.06
391	VO ED STATE AGRICULTURE	
	3900 State Career & Technical Ed Entitlement	3,116.00
394	VO ED STATE HOME EC	
	3900 State Career & Technical Ed Entitlement	1,419.00
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	174.87
396	VO ED STATE OFFICE	
	3900 State Career & Technical Ed Entitlement	836.00
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	199.00
451	Carl Perkins (Federal Vo-Ed)-Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,159.99
454	Carl Perkins (Federal Vo-Ed)-Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	468.00
456	Carl Perkins (Federal Vo-Ed)-Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	653.28
496	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,692.60
810	TURNER GRANT	
	1900 Other Revenue from Local Sources	5,000.00
825	STEAM PROJECTS	
	1900 Other Revenue from Local Sources	325.00
890	HAMMERMAN GRANT	
	1900 Other Revenue from Local Sources	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,717.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	Fund Code 15
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PRC	Program	Function	Object	2017 Value	2018 Value
123	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		105.00
			123 Subtotal		105.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2017 Value	2018 Value
147	ACT Plus Writing Test Administration				
	471	GEAR UP			
		21XX	Support Services - Students		
			5XX Other Purchased Services		86.80
			6XX Supplies and Materials		56.26
			147 Subtotal		<u>143.06</u>
391	VO ED STATE AGRICULTURE				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			6XX Supplies and Materials		3,368.43
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		370.00
			391 Subtotal		<u>3,738.43</u>
394	VO ED STATE HOME EC				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			5XX Other Purchased Services		928.00
			6XX Supplies and Materials		1,197.41
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		483.66
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		472.55
			394 Subtotal		<u>3,081.62</u>
396	VO ED STATE OFFICE				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			6XX Supplies and Materials		2,162.78
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		120.21
			396 Subtotal		<u>2,282.99</u>
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		19,230.00
			413 Subtotal		<u>19,230.00</u>
451	Carl Perkins (Federal Vo-Ed)-Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		892.35



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15	
PRC	Program	Function	Object		2017 Value	2018 Value
			221X Improvement of Instruction Services			
			5XX Other Purchased Services			267.97
			451 Subtotal			<u>1,160.32</u>
454	Carl Perkins (Federal Vo-Ed)-Basic Grant					
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant					
		1XXX Instruction				
			6XX Supplies and Materials			200.00
			221X Improvement of Instruction Services			
			5XX Other Purchased Services			982.00
			454 Subtotal			<u>1,182.00</u>
456	Carl Perkins (Federal Vo-Ed)-Basic Grant					
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant					
		1XXX Instruction				
			6XX Supplies and Materials			724.75
			221X Improvement of Instruction Services			
			5XX Other Purchased Services			458.94
			456 Subtotal			<u>1,183.69</u>
496	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			5,932.00
			5XX Other Purchased Services			945.00
			6XX Supplies and Materials			689.84
			496 Subtotal			<u>7,566.84</u>
810	TURNER GRANT					
	810 Community Recreation					
		33XX Community Services				
			6XX Supplies and Materials			7,497.00
			810 Subtotal			<u>7,497.00</u>
820	SHERIDAN STOCKYARD ASSOCIATION					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			6XX Supplies and Materials			2,250.00
			820 Subtotal			<u>2,250.00</u>
825	STEAM PROJECTS					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			6XX Supplies and Materials			265.22
			825 Subtotal			<u>265.22</u>



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

PRC	Program	Function	Object	2017 Value	2018 Value
890	HAMMERMAN GRANT				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		963.83
			890 Subtotal		963.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					50,650.00

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	29,453.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,717.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	50,650.00	(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	6,184.05	
Less Last Year	0.00	(4b)
	6,184.05	
	6,184.05	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,705.29	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
123 Aggregate Reim/Indirects	531.01	105.00	426.01
147 ACT Plus Writing Test Administration	143.06	143.06	0.00
391 VO ED STATE AGRICULTURE	3,116.00	3,738.43	-622.43
394 VO ED STATE HOME EC	1,593.87	3,081.62	-1,487.75
396 VO ED STATE OFFICE	1,035.00	2,282.99	-1,247.99
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	0.00	19,230.00	-19,230.00
451 Carl Perkins (Federal Vo-Ed)-Basic Grant	1,159.99	1,160.32	-0.33
454 Carl Perkins (Federal Vo-Ed)-Basic Grant	468.00	1,182.00	-714.00
456 Carl Perkins (Federal Vo-Ed)-Basic Grant	653.28	1,183.69	-530.41
496 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	19,692.60	7,566.84	12,125.76
810 TURNER GRANT	5,000.00	7,497.00	-2,497.00
820 SHERIDAN STOCKYARD ASSOCIATION	0.00	2,250.00	-2,250.00
825 STEAM PROJECTS	325.00	265.22	59.78
890 HAMMERMAN GRANT	1,000.00	963.83	36.17
Total	34,717.81	50,650.00	-15,932.19



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2017 Value	2018 Value
1110	District Tax Levy	10,652.16	5,525.78
1190	Penalties and Interest on Taxes	12.53	13.99
1340	Fees for Adult Education	320.00	0.00
1510	Interest Earnings	106.01	292.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,090.70	5,832.24

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

PRC	Program	Function	Object	2017 Value	2018 Value
610 Adult Continuing Education Programs					
1XXX Instruction					
			1XX Personal Services - Salaries	2,567.89	1,054.74
			2XX Personal Services - Employee Benefits	12.04	5.94
			3XX Purchased Professional and Technical Services	584.25	276.75
			6XX Supplies and Materials	2,410.15	999.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,574.33	2,336.47

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	15,026.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,832.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,336.47	(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)	18,522.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2017 Value	2018 Value
	1510 Interest Earnings		0.00	3.70
	1982 Summer Session - Driver's Education Fees		200.00	1,788.59
	3260 State Driver's Education Reimbursement		1,317.74	1,317.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			1,517.74	3,110.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,170.00	2,680.00
			2XX Personal Services - Employee Benefits	7.17	16.37
			6XX Supplies and Materials	55.05	124.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,232.22	2,820.37

Schedule Of Changes Worksheet						Fund Code 18	
Beginning Fund Balance						1,708.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,110.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,820.37	(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)						1,998.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2017 Value	2018 Value
	1510 Interest Earnings		29.65	52.19
	5300 Operating Transfers from Other Funds		0.00	415.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>29.65</u>	<u>467.83</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2017 Value	2018 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						3,569.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						467.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,037.01	(5)



Trustees' Financial Summary

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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	2017 Value	2018 Value
1110	District Tax Levy	18,909.06	19,878.08
1190	Penalties and Interest on Taxes	22.42	46.28
1510	Interest Earnings	70.59	241.02
3281	State Technology Aid	670.16	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,672.23	20,165.38

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

PRC	Program	Function	Object	2017 Value	2018 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
		4XX	Purchased Property Services	0.00	6,518.00
		6XX	Supplies and Materials	5,173.84	1,792.99
258X Admin. Tech. - Technology Coordinator					
		1XX	Personal Services - Salaries	5,512.37	5,888.05
		2XX	Personal Services - Employee Benefits	22.25	34.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,708.46	14,233.38

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	13,944.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,165.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,233.38	(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)	19,876.75	(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	2017 Value	2018 Value
1510	Interest Earnings	600.76	1,267.31
1900	Other Revenue from Local Sources	3,902.17	0.00
1925	Innovative Education Payment	2.39	0.00
3445	State Combined Fund School Block Grant	12,434.86	6,506.33
5200	Sale or Compensation for Loss of Assets	0.00	730.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		16,940.18	8,504.09

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

PRC	Program	Function	Object	2017 Value	2018 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX	Supplies and Materials	
				0.00	1,443.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	1,443.75

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	80,263.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,504.09	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,443.75	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	1,443.75	
Less Last Year	0.00	(4b)
	1,443.75	
	1,443.75	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	88,767.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50	
PRC	Revenue		2017 Value	2018 Value
	1110 District Tax Levy		105,000.61	118,502.41
	1190 Penalties and Interest on Taxes		124.94	274.90
	1510 Interest Earnings		368.32	679.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			105,493.87	119,456.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	100,000.00	105,000.00
			850 Interest on Debt	9,840.00	5,040.00
			860 Agent Fees/Issuance Costs	150.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				109,990.00	110,040.00

Schedule Of Changes Worksheet						Fund Code 50	
Beginning Fund Balance						-468.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119,456.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						110,040.00	(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)						8,947.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

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

PRC	Revenue	2017 Value	2018 Value
	1510 Interest Earnings	62.21	110.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>62.21</u>	<u>110.53</u>

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

PRC	Program	Function	Object	2017 Value	2018 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					7,511.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					110.53 (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)					7,622.04 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61	
PRC	Revenue			2017 Value	2018 Value
	1110 District Tax Levy			39,618.78	42,072.83
	1190 Penalties and Interest on Taxes			23.68	94.05
	1510 Interest Earnings			913.21	1,533.61
201	RESERVE TRANS SB 348				
	5301 School Safety and Security Transfer			21,500.00	11,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:				62,055.67	55,200.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2017 Value	2018 Value
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	25,860.12	15,924.47
			6XX	Supplies and Materials	6,740.55	8,500.75
			7XX	Property and Equipment Acquisition	0.00	7,525.00
201	RESERVE TRANS SB 348					
	190	School Safety Projects				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	0.00	21,575.00
			6XX	Supplies and Materials	11,700.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					44,300.67	53,525.22

Schedule Of Changes Worksheet						Fund Code 61
Beginning Fund Balance						121,777.76 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						55,200.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						53,525.22 (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	255.36	Less Last Year	0.00	(4b)	255.36
						255.36 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						123,708.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81	
PRC	Revenue		2017 Value	2018 Value
	1510 Interest Earnings		2,139.22	1,027.73
	1530 Net Increase (Decrease) in the Fair Value of Investments		1,017.13	0.00
	1900 Other Revenue from Local Sources		0.00	2,800.00
	1920 Contributions/Donations from Private Sources		2,800.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			5,956.35	3,827.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 81	
PRC	Program	Function	Object	2017 Value	2018 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	2,800.00	5,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,800.00	5,500.00

Schedule Of Changes Worksheet						Fund Code 81	
Beginning Fund Balance						112,496.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,827.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,500.00	(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)						110,824.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84	
PRC	Revenue		2017 Value	2018 Value
	1510 Interest Earnings		70.65	67.20
	1700 Student Extracurricular Activity Receipts		181,463.56	164,362.43
	6100 Material Prior Period Revenue Adjustments		0.00	88.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			181,534.21	164,517.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84	
PRC	Program	Function	Object	2017 Value	2018 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	182,984.29	187,301.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				182,984.29	187,301.16

Schedule Of Changes Worksheet						Fund Code 84	
Beginning Fund Balance						143,165.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						164,517.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						187,301.16	(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)						120,381.49	(5)



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Detail Expenditure

Fund	Account	Description	2017 Value	2018 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	23,388.00	25,714.72
XX	39X 1XXX 112	Certified Teacher Staff Salaries	111,284.96	105,608.79
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	240,184.78	235,675.21
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	699.62
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	39,554.98	42,999.67
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	12,450.00
XX	XXX XXXX 535	Technology Communication Services	0.00	949.99
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	0.00	21,712.83
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,392.11
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,392.11

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,821.28
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,092.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	44,411.23
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 FY2020 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	34,827.08	0.00	0.00	0.00	0.00
280	1XXX	2XX	2,044.34	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	31.93	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	2,325.00	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	5,182.88	0.00	0.00	0.00	0.00
Totals			44,411.23	0.00	0.00	0.00	0.00

44,411.23

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 FY18 in TEAMS.



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

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	22,000.00	0.00	0.00	0.00	22,000.00
Buildings	1,960,803.00	0.00	20,000.00	0.00	1,980,803.00
Machinery and Equipment	801,392.00	0.00	7,525.00	94,540.00	714,377.00
Totals at Historical Cost	2,784,195.00	0.00	27,525.00	94,540.00	2,717,180.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,784,195.00	0.00	27,525.00	94,540.00	2,717,180.00

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

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

*** Has comments.

Depreciation by Function for FY2018	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	38,851.00	0.00	0.00
General Administration (23XX)	1,360.00	0.00	0.00
Operations and Maintenance (26XX)	17,751.00	0.00	0.00
Total Depreciation for FY2018	57,962.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2017	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2018) [a+b-c-d]	(f) Current Portion Due FY2019	(g) Long-Term Portion Due FY2020
Governmental Activities *							
Compensated Absences	9,919.92	20,915.08	0.00	0.00	30,835.00	0.00	30,835.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	9,919.92	20,915.08	0.00	0.00	30,835.00	0.00	30,835.00
Bond(s)							
01/15/1998	105,000.00	0.00	105,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	105,000.00	0.00	105,000.00	0.00	0.00	0.00	0.00

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

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

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



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Net Pension Liability FY2018

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	148,152.93	35,329.00	0.00	183,481.93
Net Pension - TRS	549,368.94	0.00	98,816.94	450,552.00