



Trustees' Financial Summary

FY2022-23

Submit ID: 0537-74980066

28 Madison County

0537 Sheridan Elem

Due Date:

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

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

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

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

Certification

Business Manager/Clerk:

Rebecca Larsen

Phone #:

(406) 842-5302

(Signature)

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

Kendra Horn

(Signature)

(Date)**County Superintendent**

Pam Birkeland

(Signature)

(Date)

Software

Accounting Package:

Black Mountain

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

No

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

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
152	IDEA, Part B, Special Education	FEDERAL	FY23	84.027
153	IDEA, Part B, Special Education FY22	FEDERAL		84.027
159	IDEA, Preschool FY22	FEDERAL		
160	IDEA, Special Education Preschool	FEDERAL	FY23	84.173
214	Aggregate Reim/Indirects	LOCAL		Local
329	Tobacco Education-Elem.	LOCAL		
335	Medicaid	STATE		State
336	MEDICAID-MISC	STATE		
345	CSCT Local Match	LOCAL		
378	Enrollment Increase-HB630	STATE		
415	Title V, Part B, Subpart 1, Small Rural Schools (SRS) FY22	FEDERAL		84.358A
417	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL	EL REAP FY23	84.358A
432	Title IV, Part B, 21st Century Community Learning Centers FY	FEDERAL		84.287
433	Title IV, Part B, 21st Century Community Learning Centers	FEDERAL	FY23	84.287
470	CACFP	FEDERAL		10.558
493	Title I, ESEA Schoolwide Program	FEDERAL	FY23	Federal
495	Title I, ESEA Schoolwide Program, FY22	FEDERAL		Federal
612	Building Reserve Voted Levy	LOCAL		
613	Building Reserve Permissive Levy	LOCAL		
765	OPI ESSER GRANT	STATE		
775	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL	Basic	84.425D
787	Esser III-Learning Loss	FEDERAL		



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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Reserve Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	144,961.33	40,458.54	118,890.32	8,444.06
02	Taxes Receivable - Real and Personal (120-149)	1,541.85	323.22		
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	146,503.18	40,781.76	118,890.32	8,444.06
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,541.85			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		323.22		
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	144,961.33	40,458.54	118,890.32	8,444.06
52	TOTAL FUND BALANCE/EQUITY	144,961.33	40,781.76	118,890.32	8,444.06
53	TOTAL LIABILITIES AND FUND BALANCE	146,503.18	40,781.76	118,890.32	8,444.06



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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,301.12	54,709.68	49,480.00	
02	Taxes Receivable - Real and Personal (120-149)	83.93			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			42,451.91	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,385.05	54,709.68	91,931.91	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			11,895.22	
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			11,895.22	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	83.93			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,301.12	54,709.68	80,036.69	
52	TOTAL FUND BALANCE/EQUITY	6,301.12	54,709.68	80,036.69	
53	TOTAL LIABILITIES AND FUND BALANCE	6,385.05	54,709.68	91,931.91	



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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				291.68
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				291.68
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)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				291.68
52	TOTAL FUND BALANCE/EQUITY				291.68
53	TOTAL LIABILITIES AND FUND BALANCE				291.68



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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)	924.37	96,636.91		
02	Taxes Receivable - Real and Personal (120-149)	94.50			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,018.87	96,636.91		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	94.50			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	924.37	96,636.91		
52	TOTAL FUND BALANCE/EQUITY	924.37	96,636.91		
53	TOTAL LIABILITIES AND FUND BALANCE	1,018.87	96,636.91		



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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)		88,989.42		
02	Taxes Receivable - Real and Personal (120-149)		122.93		
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		89,112.35		
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)		122.93		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		88,989.42		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		88,989.42		
53	TOTAL LIABILITIES AND FUND BALANCE		89,112.35		



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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)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

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



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Balance Sheet

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



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Balance Sheet

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



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

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

PRC	Revenue	2022 Value	2023 Value
1110	District Tax Levy	377,125.81	410,097.83
1190	Penalties and Interest on Taxes	544.78	689.61
1510	Interest Earnings	364.45	5,872.29
3110	Direct State Aid	427,539.54	515,913.99
3111	Quality Educator	45,088.20	48,052.48
3112	At Risk Student	3,770.98	3,069.15
3113	Indian Education For All	2,905.60	3,678.24
3114	American Indian Achievement Gap	1,338.00	687.00
3115	State Special Education Allowable Cost Payment to Districts	25,657.80	32,119.82
3116	Data For Achievement	2,781.44	3,521.82
3120	State - Guaranteed Tax Base Aid	206,305.40	250,698.60
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,093,422.00	1,274,400.83

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

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	579,246.77	584,539.42
			2XX Personal Services - Employee Benefits	80,852.15	57,462.20
			6XX Supplies and Materials	43,340.00	74,446.79
			7XX Property and Equipment Acquisition	313.40	0.00
			8XX Other Expenditures	0.00	6,466.00
21XX Support Services - Students					
			1XX Personal Services - Salaries	0.00	10,198.75
			2XX Personal Services - Employee Benefits	0.00	45.34
			6XX Supplies and Materials	114.34	364.28
221X Improvement of Instruction Services					
			810 Dues and Fees	0.00	3,300.00
222X Educational Media Services					
			1XX Personal Services - Salaries	8,171.15	6,828.80
			2XX Personal Services - Employee Benefits	24.90	28.65
			6XX Supplies and Materials	2,007.40	4,994.07
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	45,818.82	54,197.44
			2XX Personal Services - Employee Benefits	119.04	216.46
			3XX Purchased Professional and Technical Services	6,628.36	9,036.73
			4XX Purchased Property Services	3,574.10	6,350.15
			5XX Other Purchased Services	1,044.26	5,558.44



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2022 Value	2023 Value	
			6XX Supplies and Materials	26,051.92	23,646.02	
			810 Dues and Fees	2,656.50	4,749.85	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	55,554.84	63,663.12	
			2XX Personal Services - Employee Benefits	7,227.89	5,714.65	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	51,968.19	60,576.09	
			2XX Personal Services - Employee Benefits	1,751.54	4,868.32	
			3XX Purchased Professional and Technical Services	246.00	601.20	
			4XX Purchased Property Services	41,674.34	53,530.23	
			5XX Other Purchased Services	25,652.26	21,118.14	
			6XX Supplies and Materials	27,927.24	24,991.40	
			7XX Property and Equipment Acquisition	1,927.96	0.00	
			810 Dues and Fees	500.50	430.00	
		280	Special Education - Local and State			
		1XXX	Instruction			
			1XX Personal Services - Salaries	39,346.30	91,887.68	
			2XX Personal Services - Employee Benefits	124.47	5,843.73	
			6XX Supplies and Materials	5,780.62	8,315.00	
		23XX	Support Services - General Administration			
			3XX Purchased Professional and Technical Services	111.54	0.00	
		710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	1,487.30	2,555.18	
			2XX Personal Services - Employee Benefits	55.91	125.47	
		34XX	Extracurricular - Activities			
			1XX Personal Services - Salaries	676.75	0.00	
			2XX Personal Services - Employee Benefits	2.91	0.00	
			5XX Other Purchased Services	1,525.75	667.23	
			6XX Supplies and Materials	0.00	1,580.00	
		720	School Sponsored Athletics			
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	3,465.46	1,173.95	
			2XX Personal Services - Employee Benefits	94.91	62.18	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	15,890.00	16,353.00	
			2XX Personal Services - Employee Benefits	61.19	73.36	
			6XX Supplies and Materials	1,244.10	8,500.00	
		999	Undistributed			
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	15,744.84	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2022 Value	2023 Value
345	CSCT Local Match					
	1XX Regular Education Programs - Elementary/Secondary					
	21XX Support Services - Students					
		8XX Other Expenditures			12,349.66	1,170.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,096,610.74</u>	<u>1,241,975.09</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					112,535.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,274,400.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,241,975.09	(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)					144,961.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2022 Value	2023 Value
1110	District Tax Levy	45,167.93	85,667.19
1190	Penalties and Interest on Taxes	78.95	133.65
1510	Interest Earnings	172.93	1,744.47
2220	County On-Schedule Transportation Reimbursement	18,780.20	14,521.72
3210	State - On-Schedule Transportation Reimbursement	13,387.41	14,521.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		77,587.42	116,588.76

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

PRC	Program	Function	Object	2022 Value	2023 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	21,224.52	23,311.62	
			2XX Personal Services - Employee Benefits	51.71	95.94	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	11,904.60	9,172.44	
			2XX Personal Services - Employee Benefits	36.87	36.26	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	5,674.42	6,137.94	
			5XX Other Purchased Services	2,250.09	1,673.21	
			6XX Supplies and Materials	193.56	1,709.07	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	27,515.12	37,325.41	
			2XX Personal Services - Employee Benefits	866.64	4,843.04	
			3XX Purchased Professional and Technical Services	887.21	732.45	
			4XX Purchased Property Services	535.40	10,172.47	
			5XX Other Purchased Services	4,645.46	6,758.95	
			6XX Supplies and Materials	27,661.51	24,816.40	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				103,447.11	126,785.20	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						50,654.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						116,588.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						126,785.20 (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	323.22	Less Last Year	0.00	(4b)		323.22
						323.22 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						40,781.76 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2022 Value	2023 Value
	1110 District Tax Levy	41.58	0.00
	1190 Penalties and Interest on Taxes	7.03	0.00
	1510 Interest Earnings	334.26	4,199.13
	5200 Sale or Compensation for Loss of Assets	0.00	2,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		382.87	6,199.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

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

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					112,691.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,199.13 (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)					118,890.32 (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		2022 Value	2023 Value
	1510 Interest Earnings		55.15	260.91
	1621 Lunch Sales		1,561.73	26,107.88
	1622 Breakfast Sales		17.50	11,669.02
	1632 Daily Adult Sales		14,328.35	14,275.37
	1900 Other Revenue from Local Sources		161.61	1,547.16
	4550 Federal School Nutrition Reimbursement		95,646.10	75,992.33
	4555 School Nutrition Summer Food Service Program		0.00	2,734.30
	5200 Sale or Compensation for Loss of Assets		0.00	2,802.33
	6100 Material Prior Period Revenue Adjustments		0.00	-3,143.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			111,770.44	132,245.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2022 Value	2023 Value
	910 Food Services					
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		4,243.24	380.00
		31XX Food Services				
			1XX Personal Services - Salaries		40,003.66	52,351.23
			2XX Personal Services - Employee Benefits		1,431.18	2,625.83
			4XX Purchased Property Services		0.00	3,249.24
			6XX Supplies and Materials		67,893.66	80,320.96
			7XX Property and Equipment Acquisition		0.00	3,657.00
			810 Dues and Fees		85.00	0.00
			8XX Other Expenditures		0.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					113,656.74	142,669.26



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						18,867.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						132,245.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						142,669.26 (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)						8,444.06 (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		2022 Value	2023 Value
	1110 District Tax Levy		19,777.55	22,321.65
	1190 Penalties and Interest on Taxes		29.84	30.20
	1510 Interest Earnings		15.81	231.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>19,823.20</u>	<u>22,583.65</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 13	
PRC	Program	Function	Object	2022 Value	2023 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,606.81	19,524.65
			2XX Personal Services - Employee Benefits	56.78	76.95
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>16,663.59</u>	<u>19,601.60</u>

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						3,319.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						22,583.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,601.60	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,301.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2022 Value	2023 Value
	1510 Interest Earnings		93.98	2,045.68
	2240 County Retirement Distribution		129,905.81	190,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>129,999.79</u>	<u>192,045.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits		86,942.32	95,039.35
	21XX Support Services - Students					
			2XX Personal Services - Employee Benefits		0.00	1,630.26
	222X Educational Media Services					
			2XX Personal Services - Employee Benefits		1,381.27	1,135.13
	23XX Support Services - General Administration					
			2XX Personal Services - Employee Benefits		11,051.28	13,438.72
	24XX Support Services - School Administration					
			2XX Personal Services - Employee Benefits		10,391.87	11,240.64
	26XX Operation and Maintenance of Plant Services					
			2XX Personal Services - Employee Benefits		8,106.20	9,586.43
	27XX Student Transportation Services					
			2XX Personal Services - Employee Benefits		4,466.48	5,621.76
	280 Special Education - Local and State					
	1XXX Instruction					
			2XX Personal Services - Employee Benefits		8,544.85	18,101.58
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			2XX Personal Services - Employee Benefits		218.67	417.01
	34XX Extracurricular - Activities					
			2XX Personal Services - Employee Benefits		115.85	0.00
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			2XX Personal Services - Employee Benefits		507.55	167.65
	35XX Extracurricular - Athletics					
			2XX Personal Services - Employee Benefits		2,354.05	2,207.89
	910 Food Services					
	31XX Food Services					
			2XX Personal Services - Employee Benefits		5,627.35	7,135.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>139,707.74</u>	<u>165,722.24</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						28,386.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						192,045.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						165,722.24 (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)						54,709.68 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2023 Value
152	IDEA, Part B, Special Education	
	4560 IDEA, Part B, Special Education	63,585.00
153	IDEA, Part B, Special Education FY22	
	4560 IDEA, Part B, Special Education	6,758.00
159	IDEA, Preschool FY22	
	4570 IDEA, Special Education Preschool	1,256.00
	6100 Material Prior Period Revenue Adjustments	-1,190.00
160	IDEA, Special Education Preschool	
	4570 IDEA, Special Education Preschool	714.00
214	Aggregate Reim/Indirects	
	1510 Interest Earnings	2,718.63
	6100 Material Prior Period Revenue Adjustments	43.77
335	Medicaid	
	3355 Medicaid - Miscellaneous	8,169.60
336	MEDICAID-MISC	
	3355 Medicaid - Miscellaneous	1,163.92
378	Enrollment Increase-HB630	
	3780 State - BASE Limit Increase Payment	88,325.37
415	Title V, Part B, Subpart 1, Small Rural Schools (SRS) FY22	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	9,071.00
	6100 Material Prior Period Revenue Adjustments	-7,180.00
417	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	7,292.92
432	Title IV, Part B, 21st Century Community Learning Centers FY	
	4340 Title IV, Part B, 21st Century Community Learning Centers	36,779.00
	6100 Material Prior Period Revenue Adjustments	-2,429.98
433	Title IV, Part B, 21st Century Community Learning Centers	
	1900 Other Revenue from Local Sources	403.00
	4340 Title IV, Part B, 21st Century Community Learning Centers	127,759.50
470	CACFP	
	4700 Federal Miscellaneous Grants from other State Agencies	1,042.73
493	Title I, ESEA Schoolwide Program	
	4940 Title I, ESEA, Schoolwide Program	76,736.40
495	Title I, ESEA Schoolwide Program, FY22	
	4940 Title I, ESEA, Schoolwide Program	11,478.00
	6100 Material Prior Period Revenue Adjustments	-367.94
765	OPI ESSER GRANT	
	7650 CARES - State School Emergency Relief Fund	2,643.00



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775 CRRSA - State School Emergency Relief Fund II (ESSER II)		
6100 Material Prior Period Revenue Adjustments		-903.81
7750 CRRSA - State School Emergency Relief Fund		1,270.90
787 Esser III-Learning Loss		
6100 Material Prior Period Revenue Adjustments		-38,554.20
7850 ARP - State School Emergency Relief Fund		69,966.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		466,550.92

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

PRC	Program	Function	Object	2022 Value	2023 Value
152	IDEA, Part B, Special Education				
	456	IDEA, Part B, Special Education			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		63,582.75
			152 Subtotal		63,582.75
153	IDEA, Part B, Special Education FY22				
	456	IDEA, Part B, Special Education			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		5,475.00
			153 Subtotal		5,475.00
160	IDEA, Special Education Preschool				
	457	IDEA, Special Education Preschool			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		712.50
			160 Subtotal		712.50
214	Aggregate Reim/Indirects				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		825.00
			214 Subtotal		825.00
335	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		15,780.32
			2XX Personal Services - Employee Benefits		3,191.85
			3XX Purchased Professional and Technical Services		15,157.80
			6XX Supplies and Materials		295.00
			810 Dues and Fees		97.43
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,299.80
			335 Subtotal		35,822.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2022 Value	2023 Value
336	MEDICAID-MISC				
	280	Special Education - Local and State			
		21XX	Support Services - Students		
			6XX Supplies and Materials		122.60
			336 Subtotal		<u>122.60</u>
378	Enrollment Increase-HB630				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			4XX Purchased Property Services		8,666.00
378	State - BASE Limit Increase Payment				
		1XXX	Instruction		
			1XX Personal Services - Salaries		22,624.63
			2XX Personal Services - Employee Benefits		37,195.38
			6XX Supplies and Materials		13,147.31
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		5,106.32
			2XX Personal Services - Employee Benefits		400.84
			6XX Supplies and Materials		3,041.50
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits		1,818.00
			378 Subtotal		<u>91,999.98</u>
415	Title V, Part B, Subpart 1, Small Rural Schools (SRS) FY22				
	412	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)			
		1XXX	Instruction		
			4XX Purchased Property Services		1,891.00
			415 Subtotal		<u>1,891.00</u>
417	Title V, Part B, Subpart 1, Small Rural Schools (SRS)				
	412	Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)			
		1XXX	Instruction		
			4XX Purchased Property Services		7,292.92
			417 Subtotal		<u>7,292.92</u>
432	Title IV, Part B, 21st Century Community Learning Centers FY				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,549.70
			2XX Personal Services - Employee Benefits		242.03
			6XX Supplies and Materials		764.41
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		739.74



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

PRC	Program	Function	Object	2022 Value	2023 Value	
	62XX	Resources Transferred to Other School Districts or Cooperatives				
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		31,051.84	
			432 Subtotal		<u>34,347.72</u>	
433	Title IV, Part B, 21st Century Community Learning Centers					
	434	Title IV, Part B, 21st Century Community Learning Centers				
		1XXX	Instruction			
			1XX Personal Services - Salaries		34,822.78	
			2XX Personal Services - Employee Benefits		5,451.31	
			6XX Supplies and Materials		8,395.39	
		221X	Improvement of Instruction Services			
			5XX Other Purchased Services		846.36	
		24XX	Support Services - School Administration			
			3XX Purchased Professional and Technical Services		1,500.00	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries		315.00	
			2XX Personal Services - Employee Benefits		69.98	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		76,304.64	
			433 Subtotal		<u>127,705.46</u>	
470	CACFP					
	470	Federal Miscellaneous Grants from other State Agencies				
		1XXX	Instruction			
			6XX Supplies and Materials		1,146.45	
			470 Subtotal		<u>1,146.45</u>	
493	Title I, ESEA Schoolwide Program					
	494	Title I, ESEA, Schoolwide Program				
		1XXX	Instruction			
			1XX Personal Services - Salaries		46,344.55	
			2XX Personal Services - Employee Benefits		6,703.08	
			6XX Supplies and Materials		21,025.13	
		21XX	Support Services - Students			
			6XX Supplies and Materials		163.64	
		221X	Improvement of Instruction Services			
			5XX Other Purchased Services		2,500.00	
			493 Subtotal		<u>76,736.40</u>	
495	Title I, ESEA Schoolwide Program, FY22					
	494	Title I, ESEA, Schoolwide Program				
		1XXX	Instruction			
			1XX Personal Services - Salaries		4,977.13	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2022 Value	2023 Value
			2XX Personal Services - Employee Benefits		828.56
			6XX Supplies and Materials		2,169.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		1,440.00
			2XX Personal Services - Employee Benefits		254.00
			495 Subtotal		<u>9,668.69</u>
765	OPI ESSER GRANT				
	765 CARES - State School Emergency Relief Fund				
		1XXX	Instruction		
			6XX Supplies and Materials		2,643.00
			765 Subtotal		<u>2,643.00</u>
775	CRRSA - State School Emergency Relief Fund II (ESSER II)				
	775 CRRSA - State School Emergency Relief Fund - Basic				
		1XXX	Instruction		
			1XX Personal Services - Salaries		311.85
			2XX Personal Services - Employee Benefits		55.24
			775 Subtotal		<u>367.09</u>
787	Esser III-Learning Loss				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
		1XXX	Instruction		
			1XX Personal Services - Salaries		18,084.49
			2XX Personal Services - Employee Benefits		3,115.40
			6XX Supplies and Materials		10,212.02
			787 Subtotal		<u>31,411.91</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>491,750.67</u>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					105,236.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					466,550.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					491,750.67 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					80,036.69 (5)



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
152 IDEA, Part B, Special Education	63,585.00	63,582.75	2.25
153 IDEA, Part B, Special Education FY22	6,758.00	5,475.00	1,283.00
159 IDEA, Preschool FY22	66.00	0.00	66.00
160 IDEA, Special Education Preschool	714.00	712.50	1.50
214 Aggregate Reim/Indirects	2,762.40	825.00	1,937.40
335 Medicaid	8,169.60	35,822.20	-27,652.60
336 MEDICAID-MISC	1,163.92	122.60	1,041.32
378 Enrollment Increase-HB630	88,325.37	91,999.98	-3,674.61
415 Title V, Part B, Subpart 1, Small Rural Schools (SRS) FY22	1,891.00	1,891.00	0.00
417 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	7,292.92	7,292.92	0.00
432 Title IV, Part B, 21st Century Community Learning Centers FY	34,349.02	34,347.72	1.30
433 Title IV, Part B, 21st Century Community Learning Centers	128,162.50	127,705.46	457.04
470 CACFP	1,042.73	1,146.45	-103.72
493 Title I, ESEA Schoolwide Program	76,736.40	76,736.40	0.00
495 Title I, ESEA Schoolwide Program, FY22	11,110.06	9,668.69	1,441.37
765 OPI ESSER GRANT	2,643.00	2,643.00	0.00
775 CRRSA - State School Emergency Relief Fund II (ESSER II)	367.09	367.09	0.00
787 Esser III-Learning Loss	31,411.91	31,411.91	0.00
Total	466,550.92	491,750.67	-25,199.75



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	27.06	285.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27.06	285.51

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

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		0.00	8,753.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	8,753.70

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	8,759.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	285.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,753.70	(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)	291.68	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2022 Value	2023 Value
1110	District Tax Levy	24,831.92	25,151.84
1190	Penalties and Interest on Taxes	36.13	43.05
1510	Interest Earnings	19.38	238.72
3281	State - Technology Aid	650.88	1,002.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		25,538.31	26,436.50

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

PRC	Program	Function	Object	2022 Value	2023 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
		4XX	Purchased Property Services	4,639.75	16,306.75
		6XX	Supplies and Materials	21,128.05	7,408.41
26XX Operation and Maintenance of Plant Services					
		4XX	Purchased Property Services	7,892.75	4,511.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				33,660.55	28,226.16

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	2,714.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,436.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,226.16	(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)	924.37	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2022 Value	2023 Value
	1510 Interest Earnings	280.02	3,187.89
	1900 Other Revenue from Local Sources	2,939.71	2,601.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,219.73</u>	<u>5,789.50</u>

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

PRC	Program	Function	Object	2022 Value	2023 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 29

Beginning Fund Balance					90,847.41 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,789.50 (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)					96,636.91 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2022 Value	2023 Value
	3283 State - School Major Maintenance Aid (SMMA)	15,643.26	16,580.00
612	Building Reserve Voted Levy		
	1110 District Tax Levy	19,767.43	20,222.70
	1190 Penalties and Interest on Taxes	47.15	56.15
	1510 Interest Earnings	381.08	3,263.26
613	Building Reserve Permissive Levy		
	1110 District Tax Levy	12,856.73	12,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,695.65	52,622.11

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2022 Value	2023 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	10,460.68
612	Building Reserve Voted Levy				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	400.00	0.00
			4XX Purchased Property Services	49,984.98	47,641.35
			6XX Supplies and Materials	0.00	27,979.06
			7XX Property and Equipment Acquisition	3,956.50	0.00
613	Building Reserve Permissive Levy				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	2,449.97
			6XX Supplies and Materials	0.00	144.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				54,341.48	88,675.18



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						125,042.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						52,622.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						88,675.18 (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)						88,989.42 (5)



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Detail Expenditure

Fund	Account	Description	2022 Value	2023 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	21,569.49	42,749.14
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	592,422.11	609,380.04
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,064.83	40,283.64
XX	XXX 26XX 41X	Energy Utility Services	37,991.34	45,980.44
XX	XXX XXXX 682	Technology Supplies	55,634.79	34,963.52
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX XXXX 564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 735	Technology Equipment and Software	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	0.00	0.00
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	24,090.26
b. Related Services Block Grant Entitlement	8,029.56
c. Total Entitlements Subject to Reversion	32,119.82

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)]	42,719.36
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	125,648.01
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

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

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

Percentage of Special Ed Funding FY2025 Maximum Budget: 100%



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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	91,887.68	19,524.65	0.00	0.00	0.00
280	1XXX	2XX	5,843.73	76.95	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	8,315.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			106,046.41	19,601.60	0.00	0.00	0.00

125,648.01

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

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



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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	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	623,136.00	0.00	0.00	0.00	623,136.00
Totals at Historical Cost	2,496,760.00	0.00	0.00	0.00	2,496,760.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,496,760.00	0.00	0.00	0.00	2,496,760.00

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

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

*** Has comments.

Depreciation by Function for FY2023	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	28,306.00	0.00	0.00
General Administration (23XX)	1,362.00	0.00	0.00
Operations and Maintenance (26XX)	11,206.00	0.00	0.00
Transportation (27XX)	36,889.00	0.00	0.00
Total Depreciation for FY2023	77,763.00	0.00	0.00

*** Has comment.



Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2022	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2023) [a+b-c-d]	(f) Current Portion Due FY2024	(g) Long-Term Portion Due FY2025
Governmental Activities *							
Compensated Absences	77,028.03	0.00	0.00	9,513.86	67,514.17	0.00	67,514.17
Total Governmental Activity							
Non-bond Long-Term Liabilities	77,028.03	0.00	0.00	9,513.86	67,514.17	0.00	67,514.17

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

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



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Net Pension Liability FY2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	142,154.00	55,158.00	0.00	197,312.00
Net Pension - TRS	1,033,750.00	238,072.00	0.00	1,271,822.00