



Trustees' Financial Summary

FY2021-22

Submit ID: 0537-72349120

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 FY22 did the district employ a certified special education director?

No

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

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



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
153	IDEA, Part B, Special Education FY22	FEDERAL		84.027
154	IDEA PART B FY21	FEDERAL		
159	IDEA, Preschool FY22	FEDERAL		
184	SBA ACCOUNTS	LOCAL		
214	Aggregate Reim/Indirects	LOCAL		Local
250	Elk's Lodge Donation-PALZ Supplies	LOCAL		
251	Smoke Jumper Center Dontation-Field Trip Transportation	LOCAL		
329	Tobacco Education-Elem.	LOCAL		
335	Medicaid	STATE		State
336	MEDICAID-MISC	STATE		
337	Medicaid-Supplemental Payment	STATE		
345	CSCT Local Match	LOCAL		
378	Enrollment Increase-HB630	STATE		
414	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL		84.358A
415	Title V, Part B, Subpart 1, Small Rural Schools (SRS) FY22	FEDERAL		84.358A
431	21ST CENTURY COMMUNITY LEARNING FY21	FEDERAL		
432	Title IV, Part B, 21st Century Community Learning Centers FY	FEDERAL		84.287
465	Academic Achievement	FEDERAL		
470	CACFP	FEDERAL		10.558
494	Title I, ESEA Schoolwide Program FY21	FEDERAL		Federal
495	Title I, ESEA Schoolwide Program, FY22	FEDERAL		Federal
500	PAYROLL CORRECTION	LOCAL		
612	Building Reserve Voted Levy	LOCAL		
613	Building Reserve Permissive Levy	LOCAL		
775	CRRSA - State School Emergency Relief Fund II (ESSER II)	FEDERAL	Basic	84.425D
787	Esser III-Learning Loss	FEDERAL		



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		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)	112,535.59	50,654.98	112,691.19	18,867.68
02	Taxes Receivable - Real and Personal (120-149)	3,524.30	438.28		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,000.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	116,059.89	51,093.26	114,691.19	18,867.68
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)	3,524.30	438.28	2,000.00	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
46	Non-Materialized ANB - Excess Levy				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	112,535.59	50,654.98	112,691.19	18,867.68
52	TOTAL FUND BALANCE/EQUITY	112,535.59	50,654.98	112,691.19	18,867.68
53	TOTAL LIABILITIES AND FUND BALANCE	116,059.89	51,093.26	114,691.19	18,867.68



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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)	3,319.07	28,386.24	54,610.51	
02	Taxes Receivable - Real and Personal (120-149)	184.30			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			50,625.93	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,503.37	28,386.24	105,236.44	
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)	184.30			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,319.07	28,386.24	105,236.44	
52	TOTAL FUND BALANCE/EQUITY	3,319.07	28,386.24	105,236.44	
53	TOTAL LIABILITIES AND FUND BALANCE	3,503.37	28,386.24	105,236.44	



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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)				8,759.87
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				8,759.87
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				8,759.87
52	TOTAL FUND BALANCE/EQUITY				8,759.87
53	TOTAL LIABILITIES AND FUND BALANCE				8,759.87



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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)	2,714.03	90,847.41		
02	Taxes Receivable - Real and Personal (120-149)	232.44			
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	2,946.47	90,847.41		
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)	232.44			
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	2,714.03	90,847.41		
52	TOTAL FUND BALANCE/EQUITY	2,714.03	90,847.41		
53	TOTAL LIABILITIES AND FUND BALANCE	2,946.47	90,847.41		



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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)		125,042.49		
02	Taxes Receivable - Real and Personal (120-149)		304.71		
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		125,347.20		
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)		304.71		
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		125,042.49		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		125,042.49		
53	TOTAL LIABILITIES AND FUND BALANCE		125,347.20		



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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	2021 Value	2022 Value
1110	District Tax Levy	376,489.79	377,125.81
1190	Penalties and Interest on Taxes	485.94	544.78
1510	Interest Earnings	331.02	364.45
3110	Direct State Aid	441,945.55	427,539.54
3111	Quality Educator	44,252.12	45,088.20
3112	At Risk Student	4,217.89	3,770.98
3113	Indian Education For All	3,018.60	2,905.60
3114	American Indian Achievement Gap	1,320.00	1,338.00
3115	State Special Education Allowable Cost Payment to Districts	27,518.40	25,657.80
3116	Data For Achievement	2,890.35	2,781.44
3120	State - Guaranteed Tax Base Aid	190,556.13	206,305.40
5300	Operating Transfers from Other Funds	435.25	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,093,461.04	1,093,422.00

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			1XX Personal Services - Salaries	505,529.68	579,246.77
			2XX Personal Services - Employee Benefits	68,188.78	80,852.15
			6XX Supplies and Materials	76,896.66	43,340.00
			7XX Property and Equipment Acquisition	0.00	313.40
21XX Support Services - Students					
			6XX Supplies and Materials	382.26	114.34
222X Educational Media Services					
			1XX Personal Services - Salaries	8,929.12	8,171.15
			2XX Personal Services - Employee Benefits	23.26	24.90
			6XX Supplies and Materials	5,694.80	2,007.40
23XX Support Services - General Administration					
			1XX Personal Services - Salaries	42,599.66	45,818.82
			2XX Personal Services - Employee Benefits	133.46	119.04
			3XX Purchased Professional and Technical Services	5,853.01	6,628.36
			4XX Purchased Property Services	1,739.50	3,574.10
			5XX Other Purchased Services	6,218.62	1,044.26
			6XX Supplies and Materials	38,187.45	26,051.92
			810 Dues and Fees	4,055.80	2,656.50
			8XX Other Expenditures	45.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2021 Value	2022 Value	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	54,457.94	55,554.84	
		2XX	Personal Services - Employee Benefits	6,800.17	7,227.89	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	44,244.94	51,968.19	
		2XX	Personal Services - Employee Benefits	1,674.61	1,751.54	
		3XX	Purchased Professional and Technical Services	0.00	246.00	
		4XX	Purchased Property Services	67,135.94	41,674.34	
		5XX	Other Purchased Services	16,694.36	25,652.26	
		6XX	Supplies and Materials	33,411.68	27,927.24	
		7XX	Property and Equipment Acquisition	0.00	1,927.96	
		810	Dues and Fees	236.00	500.50	
	280	Special Education - Local and State				
		1XXX Instruction				
		1XX	Personal Services - Salaries	36,431.52	39,346.30	
		2XX	Personal Services - Employee Benefits	99.99	124.47	
		6XX	Supplies and Materials	5,330.84	5,780.62	
		221X Improvement of Instruction Services				
		5XX	Other Purchased Services	79.00	0.00	
		23XX Support Services - General Administration				
		3XX	Purchased Professional and Technical Services	0.00	111.54	
	432	Title III, Part A, English Language Acquisition & Language Enhancement				
		1XXX Instruction				
		6XX	Supplies and Materials	56.98	0.00	
	710	School Sponsored Extracurricular Activities				
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	1,064.79	1,487.30	
		2XX	Personal Services - Employee Benefits	51.44	55.91	
		34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	0.00	676.75	
		2XX	Personal Services - Employee Benefits	0.00	2.91	
		5XX	Other Purchased Services	729.10	1,525.75	
	720	School Sponsored Athletics				
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	1,505.34	3,465.46	
		2XX	Personal Services - Employee Benefits	60.79	94.91	
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	16,215.00	15,890.00	
		2XX	Personal Services - Employee Benefits	53.78	61.19	
		6XX	Supplies and Materials	7,806.54	1,244.10	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01		
PRC	Program	Function	Object	2021 Value	2022 Value		
	999	Undistributed					
		62XX	Resources Transferred to Other School Districts or Cooperatives				
			920	Resources Transferred to Other School Districts or Cooperatives	34,124.93		0.00
190	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX	Supplies and Materials	183.31		0.00
	23XX Support Services - General Administration						
			6XX	Supplies and Materials	214.55		0.00
	26XX Operation and Maintenance of Plant Services						
			6XX	Supplies and Materials	127.50		0.00
345	CSCT Local Match						
	1XX Regular Education Programs - Elementary/Secondary						
	21XX Support Services - Students						
			8XX	Other Expenditures	0.00		6,174.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,093,268.10</u>	<u>1,090,435.91</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					109,549.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,093,422.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,090,435.91	(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)					112,535.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

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

PRC	Revenue	2021 Value	2022 Value
1110	District Tax Levy	74,766.43	45,167.93
1190	Penalties and Interest on Taxes	100.64	78.95
1510	Interest Earnings	102.14	172.93
2220	County On-Schedule Transportation Reimbursement	16,654.14	18,780.20
3210	State - On-Schedule Transportation Reimbursement	14,565.20	13,387.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		106,188.55	77,587.42

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
23XX Support Services - General Administration					
	1XX	Personal Services - Salaries		20,265.41	21,224.52
	2XX	Personal Services - Employee Benefits		65.87	51.71
	5XX	Other Purchased Services		11.00	0.00
24XX Support Services - School Administration					
	1XX	Personal Services - Salaries		11,669.53	11,904.60
	2XX	Personal Services - Employee Benefits		30.01	36.87
26XX Operation and Maintenance of Plant Services					
	4XX	Purchased Property Services		495.00	5,674.42
	5XX	Other Purchased Services		5,569.19	2,250.09
	6XX	Supplies and Materials		0.00	193.56
27XX Student Transportation Services					
	1XX	Personal Services - Salaries		29,887.95	27,515.12
	2XX	Personal Services - Employee Benefits		1,120.29	866.64
	3XX	Purchased Professional and Technical Services		1,129.91	887.21
	4XX	Purchased Property Services		142.50	535.40
	5XX	Other Purchased Services		1,635.99	4,645.46
	6XX	Supplies and Materials		8,701.14	27,661.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				80,723.79	103,447.11



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						76,514.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						77,587.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						103,447.11 (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)						50,654.98 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2021 Value	2022 Value
	1110 District Tax Levy		424.50	41.58
	1190 Penalties and Interest on Taxes		15.64	7.03
	1510 Interest Earnings		244.87	334.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			685.01	382.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2021 Value	2022 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						112,308.32	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						382.87	(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)						112,691.19	(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		2021 Value	2022 Value
	1510 Interest Earnings		1.75	55.15
	1621 Lunch Sales		5,719.64	1,561.73
	1622 Breakfast Sales		1,659.00	17.50
	1632 Daily Adult Sales		11,338.30	14,328.35
	1900 Other Revenue from Local Sources		0.00	161.61
	3220 State - School Nutrition Match		114.11	0.00
	4550 Federal School Nutrition Reimbursement		7,055.15	95,646.10
	4555 School Nutrition Summer Food Service Program		62,803.10	0.00
	6100 Material Prior Period Revenue Adjustments		164.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			88,855.85	111,770.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2021 Value	2022 Value
	910 Food Services				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	4,243.24
		31XX Food Services			
			1XX Personal Services - Salaries	31,173.42	40,003.66
			2XX Personal Services - Employee Benefits	807.43	1,431.18
			6XX Supplies and Materials	36,866.75	67,893.66
			810 Dues and Fees	85.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				68,932.60	113,656.74

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						20,753.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						111,770.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						113,656.74 (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)						18,867.68 (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	2021 Value	2022 Value
	1110 District Tax Levy	18,938.68	19,777.55
	1112 District Levy - Personal Property	1.72	0.00
	1190 Penalties and Interest on Taxes	24.31	29.84
	1510 Interest Earnings	4.49	15.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>18,969.20</u>	<u>19,823.20</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	20,065.51	16,606.81
			2XX Personal Services - Employee Benefits	55.36	56.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>20,120.87</u>	<u>16,663.59</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	159.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,823.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,663.59	(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)	3,319.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2021 Value	2022 Value
	1510 Interest Earnings		58.58	93.98
	2240 County Retirement Distribution		139,912.60	129,905.81
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>139,971.18</u>	<u>129,999.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2021 Value	2022 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		79,995.10	86,942.32
		222X Educational Media Services				
			2XX Personal Services - Employee Benefits		1,499.57	1,381.27
		23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits		10,011.84	11,051.28
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits		10,108.19	10,391.87
		26XX Operation and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits		6,741.43	8,106.20
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		4,774.18	4,466.48
	280 Special Education - Local and State					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		9,378.50	8,544.85
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		126.76	218.67
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits		0.00	115.85
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		207.46	507.55
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits		2,494.16	2,354.05
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits		4,627.20	5,627.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>129,964.39</u>	<u>139,707.74</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance						38,094.19 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						129,999.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						139,707.74 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						28,386.24 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2022 Value
153	IDEA, Part B, Special Education FY22	
	4560 IDEA, Part B, Special Education	54,259.00
154	IDEA PART B FY21	
	4560 IDEA, Part B, Special Education	1,063.88
159	IDEA, Preschool FY22	
	4570 IDEA, Special Education Preschool	3,090.00
184	SBA ACCOUNTS	
	6100 Material Prior Period Revenue Adjustments	-6,764.80
214	Aggregate Reim/Indirects	
	1510 Interest Earnings	137.19
	4560 IDEA, Part B, Special Education	1,182.00
335	Medicaid	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	69,729.21
336	MEDICAID-MISC	
	3354 Medicaid - Speech Therapy	2,458.39
337	Medicaid-Supplemental Payment	
	3356 Medicaid - Comprehensive School & Community Treatment Services (CSCT)	2,014.38
378	Enrollment Increase-HB630	
	3780 State - BASE Limit Increase Payment	83,337.00
415	Title V, Part B, Subpart 1, Small Rural Schools (SRS) FY22	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	10,770.00
431	21ST CENTURY COMMUNITY LEARNING FY21	
	4340 Title IV, Part B, 21st Century Community Learning Centers	39,192.56
432	Title IV, Part B, 21st Century Community Learning Centers FY	
	4340 Title IV, Part B, 21st Century Community Learning Centers	126,038.98
470	CACFP	
	4700 Federal Miscellaneous Grants from other State Agencies	544.56
494	Title I, ESEA Schoolwide Program FY21	
	6100 Material Prior Period Revenue Adjustments	-22.71
495	Title I, ESEA Schoolwide Program, FY22	
	4940 Title I, ESEA, Schoolwide Program	59,152.94
500	PAYROLL CORRECTION	
	1900 Other Revenue from Local Sources	500.00
775	CRRSA - State School Emergency Relief Fund II (ESSER II)	
	7750 CRRSA - State School Emergency Relief Fund	7,557.81
787	Esser III-Learning Loss	
	7850 ARP - State School Emergency Relief Fund	38,554.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		492,794.59



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2021 Value	2022 Value
153	IDEA, Part B, Special Education FY22				
	456	IDEA, Part B, Special Education			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		54,257.31
			153 Subtotal		<u>54,257.31</u>
154	IDEA PART B FY21				
	456	IDEA, Part B, Special Education			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		1,063.80
			154 Subtotal		<u>1,063.80</u>
159	IDEA, Preschool FY22				
	457	IDEA, Special Education Preschool			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		3,090.00
			159 Subtotal		<u>3,090.00</u>
214	Aggregate Reim/Indirects				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		17.89
			214 Subtotal		<u>17.89</u>
250	Elk's Lodge Donation-PALZ Supplies				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		250.00
			250 Subtotal		<u>250.00</u>
335	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		47,388.08
			335 Subtotal		<u>47,388.08</u>
337	Medicaid-Supplemental Payment				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		2,014.38
			337 Subtotal		<u>2,014.38</u>
378	Enrollment Increase-HB630				
	378	State - BASE Limit Increase Payment			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		6,500.00
			6XX Supplies and Materials		16,585.21



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2021 Value	2022 Value
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		948.56
		23XX	Support Services - General Administration		
			6XX Supplies and Materials		5,026.50
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		9,297.00
			378 Subtotal		<u>38,357.27</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		10,770.00
			415 Subtotal		<u>10,770.00</u>
431	21ST CENTURY COMMUNITY LEARNING FY21				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX	Instruction		
			1XX Personal Services - Salaries		450.00
			2XX Personal Services - Employee Benefits		77.26
			6XX Supplies and Materials		1,521.56
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		215.86
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		36,937.84
			431 Subtotal		<u>39,202.52</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		34,798.94
			2XX Personal Services - Employee Benefits		5,019.03
			5XX Other Purchased Services		280.00
			6XX Supplies and Materials		3,689.17
			810 Dues and Fees		327.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		456.64
		24XX	Support Services - School Administration		
			3XX Purchased Professional and Technical Services		2,066.67
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		97.50
			2XX Personal Services - Employee Benefits		18.17



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

PRC	Program	Function	Object	2021 Value	2022 Value	
	62XX	Resources Transferred to Other School Districts or Cooperatives				
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		79,285.86	
			432 Subtotal		<u>126,038.98</u>	
470	CACFP					
	470	Federal Miscellaneous Grants from other State Agencies				
		1XXX	Instruction			
			6XX Supplies and Materials		472.15	
			470 Subtotal		<u>472.15</u>	
494	Title I, ESEA Schoolwide Program FY21					
	494	Title I, ESEA, Schoolwide Program				
		1XXX	Instruction			
			1XX Personal Services - Salaries		949.52	
			2XX Personal Services - Employee Benefits		124.56	
			494 Subtotal		<u>1,074.08</u>	
495	Title I, ESEA Schoolwide Program, FY22					
	494	Title I, ESEA, Schoolwide Program				
		1XXX	Instruction			
			1XX Personal Services - Salaries		46,513.26	
			2XX Personal Services - Employee Benefits		7,612.68	
			6XX Supplies and Materials		2,705.00	
		221X	Improvement of Instruction Services			
			5XX Other Purchased Services		454.00	
			495 Subtotal		<u>57,284.94</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		3,039.30	
			2XX Personal Services - Employee Benefits		435.59	
			6XX Supplies and Materials		120.00	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries		531.30	
			2XX Personal Services - Employee Benefits		88.67	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries		795.60	
			2XX Personal Services - Employee Benefits		173.68	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries		1,189.40	
			2XX Personal Services - Employee Benefits		247.89	
		31XX	Food Services			
			1XX Personal Services - Salaries		771.10	



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

PRC	Program	Function	Object	2021 Value	2022 Value
			2XX Personal Services - Employee Benefits		165.28
			775 Subtotal		7,557.81
787	Esser III-Learning Loss				
	787 ARP - State School Emergency Relief Fund - Learning Loss				
	1XXX Instruction				
			1XX Personal Services - Salaries		6,795.50
			2XX Personal Services - Employee Benefits		1,192.70
			6XX Supplies and Materials		30,566.00
			787 Subtotal		38,554.20
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					427,393.41

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	39,835.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	492,794.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	427,393.41	(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)	105,236.44	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
153 IDEA, Part B, Special Education FY22	54,259.00	54,257.31	1.69
154 IDEA PART B FY21	1,063.88	1,063.80	0.08
159 IDEA, Preschool FY22	3,090.00	3,090.00	0.00
184 SBA ACCOUNTS	-6,764.80	0.00	-6,764.80
214 Aggregate Reim/Indirects	1,319.19	17.89	1,301.30
250 Elk's Lodge Donation-PALZ Supplies	0.00	250.00	-250.00
335 Medicaid	69,729.21	47,388.08	22,341.13
336 MEDICAID-MISC	2,458.39	0.00	2,458.39
337 Medicaid-Supplemental Payment	2,014.38	2,014.38	0.00
378 Enrollment Increase-HB630	83,337.00	38,357.27	44,979.73
415 Title V, Part B, Subpart 1, Small Rural Schools (SRS) FY22	10,770.00	10,770.00	0.00
431 21ST CENTURY COMMUNITY LEARNING FY21	39,192.56	39,202.52	-9.96
432 Title IV, Part B, 21st Century Community Learning Centers FY	126,038.98	126,038.98	0.00
470 CACFP	544.56	472.15	72.41
494 Title I, ESEA Schoolwide Program FY21	-22.71	1,074.08	-1,096.79



Trustees' Financial Summary

FY2021-22

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28 Madison County

0537 Sheridan Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
495 Title I, ESEA Schoolwide Program, FY22	59,152.94	57,284.94	1,868.00
500 PAYROLL CORRECTION	500.00	0.00	500.00
775 CRRSA - State School Emergency Relief Fund II (ESSER II)	7,557.81	7,557.81	0.00
787 Esser III-Learning Loss	38,554.20	38,554.20	0.00
Total	492,794.59	427,393.41	65,401.18



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	20.82	27.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20.82	27.06

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

PRC	Program	Function	Object	2021 Value	2022 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	435.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				435.25	0.00

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	8,732.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27.06	(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	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	8,759.87	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

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

PRC	Revenue	2021 Value	2022 Value
1110	District Tax Levy	25,500.97	24,831.92
1190	Penalties and Interest on Taxes	33.21	36.13
1510	Interest Earnings	12.40	19.38
3281	State - Technology Aid	903.63	650.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,450.21	25,538.31

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

PRC	Program	Function	Object	2021 Value	2022 Value
1XX Regular Education Programs - Elementary/Secondary					
1XXX Instruction					
			4XX Purchased Property Services	11,261.98	4,639.75
			6XX Supplies and Materials	11,905.47	21,128.05
23XX Support Services - General Administration					
			4XX Purchased Property Services	354.25	0.00
26XX Operation and Maintenance of Plant Services					
			4XX Purchased Property Services	564.25	7,892.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,085.95	33,660.55

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	10,836.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,538.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,660.55	(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)	2,714.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

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

PRC	Revenue	2021 Value	2022 Value
	1510 Interest Earnings	179.03	280.02
	1900 Other Revenue from Local Sources	3,075.95	2,939.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,254.98	3,219.73

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

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

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					87,627.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,219.73	(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)					90,847.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

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

PRC	Revenue	2021 Value	2022 Value
	1110 District Tax Levy	32,296.25	0.00
	1190 Penalties and Interest on Taxes	43.23	0.00
	1510 Interest Earnings	163.35	0.00
	3283 State - School Major Maintenance Aid (SMMA)	14,704.38	15,643.26
	9710 Residual Equity Transfers In	5,958.42	0.00
612	Building Reserve Voted Levy		
	1110 District Tax Levy	0.00	19,767.43
	1190 Penalties and Interest on Taxes	0.00	47.15
	1510 Interest Earnings	0.00	381.08
613	Building Reserve Permissive Levy		
	1110 District Tax Levy	0.00	12,856.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>53,165.63</u>	<u>48,695.65</u>

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

PRC	Program	Function	Object	2021 Value	2022 Value
612	Building Reserve Voted Levy				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX	Purchased Professional and Technical Services	0.00	400.00
		4XX	Purchased Property Services	17,005.80	24,992.49
		6XX	Supplies and Materials	1,437.45	0.00
		7XX	Property and Equipment Acquisition	0.00	3,956.50
613	Building Reserve Permissive Levy				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		7XX	Property and Equipment Acquisition	14,772.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>33,215.25</u>	<u>29,348.99</u>



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						105,695.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						48,695.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						29,348.99 (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)						125,042.49 (5)



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Detail Expenditure

Fund	Account	Description	2021 Value	2022 Value
XX	280 1XXX 112	Certified Teacher Staff Salaries	20,695.46	21,569.49
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	576,968.68	592,422.11
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,406.61	3,064.83
XX	XXX 26XX 41X	Energy Utility Services	35,450.25	37,991.34
XX	XXX XXXX 682	Technology Supplies	50,865.61	55,634.79
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	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	19,243.35
b. Related Services Block Grant Entitlement	6,414.45
c. Total Entitlements Subject to Reversion	25,657.80

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)]	34,124.88
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	61,914.98
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

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

Remember:

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

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

Percentage of Special Ed Funding FY2024 Maximum Budget: 76%



Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	39,346.30	16,606.81	0.00	0.00	0.00
280	1XXX	2XX	124.47	56.78	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	5,780.62	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			45,251.39	16,663.59	0.00	0.00	0.00

61,914.98

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

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY22 in TEAMS.



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

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	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	674,636.00	0.00	0.00	51,500.00	623,136.00
Totals at Historical Cost	2,548,260.00	0.00	0.00	51,500.00	2,496,760.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,548,260.00	0.00	0.00	51,500.00	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 FY2022	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	28,481.00	0.00	0.00
General Administration (23XX)	2,359.00	0.00	0.00
Operations and Maintenance (26XX)	11,206.00	0.00	0.00
Transportation (27XX)	39,032.00	0.00	0.00
Total Depreciation for FY2022	81,078.00	0.00	0.00

*** Has comment.



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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2021	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2022) [a+b-c-d]	(f) Current Portion Due FY2023	(g) Long-Term Portion Due FY2024
Governmental Activities *							
Compensated Absences	67,852.11	9,175.92	0.00	0.00	77,028.03	0.00	77,028.03
Total Governmental Activity							
Non-bond Long-Term Liabilities	67,852.11	9,175.92	0.00	0.00	77,028.03	0.00	77,028.03

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

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



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Net Pension Liability FY2022

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	207,198.00	0.00	65,044.00	142,154.00
Net Pension - TRS	1,426,068.00	0.00	392,318.00	1,033,750.00