



# Trustees' Financial Summary

**FY2020-21**

Submit ID: 0538-98872488

**28 Madison County**

**0538 Sheridan H S**

**Due Date:**

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

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

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

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

### Certification

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

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

<b>Chair, Board of Trustees:</b>	Kendra Horn
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\_\_\_\_\_  
(Signature)

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

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

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

### Software

Accounting Package:                      Black Mountain

For FY21 did the district employ a certified special education director?                      No

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

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



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
123	Aggregate Reim/Indirects	LOCAL		Local
190	COVID EXPENSES	LOCAL		
300	Dual Credit Stipend	LOCAL		
327	ADVANCING AG ED	STATE		
391	VO ED STATE AGRICULTURE	STATE	STATE	STATE
394	VO ED STATE HOME EC	STATE	STATE	STATE
396	VO ED STATE OFFICE	STATE	STATE	STATE
413	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL		84.358A
449	PERKINS RURAL RESERVE VO-AG	FEDERAL		
450	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	FY20	84.048A
451	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	VO AG FY21	84.048A
454	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	FCS FY21	84.048A
456	Federal Carl Perkins (Career & Technical Education (CTE))	FEDERAL	BUS FY 21	84.048A
522	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL	FY20	84.358A
612	Building Reserve Voted Levy	LOCAL		
613	Building Reserve Permissive Levy	LOCAL		
770	CARES - Governor's Coronavirus Relief Fund, Per-ANB	FEDERAL		21.019
810	TURNER GRANT	LOCAL		
825	STEAM PROJECTS	LOCAL		



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	102,143.07	73,286.15	247,672.07	
02	Taxes Receivable - Real and Personal (120-149)	1,314.62	239.42	15.83	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	103,457.69	73,525.57	247,687.90	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,314.62	239.42	15.83	
<b>FUND BALANCE/EQUITY</b>					
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	102,143.07	73,286.15	247,672.07	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	102,143.07	73,286.15	247,672.07	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	103,457.69	73,525.57	247,687.90	



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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		66,468.14	42,049.63	20,664.18
02	Taxes Receivable - Real and Personal (120-149)				1.99
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			422.40	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		66,468.14	42,472.03	20,666.17
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				1.99
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		66,468.14	42,472.03	20,664.18
52	<b>TOTAL FUND BALANCE/EQUITY</b>		66,468.14	42,472.03	20,664.18
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		66,468.14	42,472.03	20,666.17



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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,849.89			4,916.78
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,849.89			4,916.78
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,849.89			4,916.78
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,849.89			4,916.78
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,849.89			4,916.78



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## Balance Sheet

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



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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,234.06	95,810.49		
02	Taxes Receivable - Real and Personal (120-149)	60.07			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,294.13	95,810.49		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	60.07			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,234.06	95,810.49		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,234.06	95,810.49		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,294.13	95,810.49		



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.60	105,749.91		
02	Taxes Receivable - Real and Personal (120-149)		95.76		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	0.60	105,845.67		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		95.76		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	0.60	105,749.91		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	0.60	105,749.91		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	0.60	105,845.67		





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## Balance Sheet

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



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	113,782.08	102,337.67	162,318.37	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	113,782.08	102,337.67	162,318.37	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	113,782.08	102,337.67	162,318.37	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	113,782.08	102,337.67	162,318.37	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	113,782.08	102,337.67	162,318.37	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Clearing Fund	Claims Clearing Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,913.69	76,079.23		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	34,913.69	76,079.23		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	34,913.69	76,079.23		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	34,913.69	76,079.23		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	34,913.69	76,079.23		



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



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## Balance Sheet

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



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

### 01 - General Fund

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

PRC	Revenue	2020 Value	2021 Value
1110	District Tax Levy	417,516.62	423,885.54
1190	Penalties and Interest on Taxes	854.19	1,427.48
1510	Interest Earnings	2,526.24	212.50
3110	Direct State Aid	340,165.88	356,195.97
3111	Quality Educator	31,351.58	31,452.39
3112	At Risk Student	2,270.38	2,070.33
3113	Indian Education For All	1,361.52	1,453.40
3114	American Indian Achievement Gap	648.00	440.00
3115	State Special Education Allowable Cost Payment to Districts	18,361.81	13,711.93
3116	Data For Achievement	1,303.86	1,391.65
3120	State - Guaranteed Tax Base Aid	124,035.65	140,560.49
6100	Material Prior Period Revenue Adjustments	274.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>940,669.73</b>	<b>972,801.68</b>

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

PRC	Program	Function	Object	2020 Value	2021 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	258,070.71	258,177.60
			2XX Personal Services - Employee Benefits	64,583.60	66,884.22
			6XX Supplies and Materials	41,948.88	42,446.07
			8XX Other Expenditures	1,249.74	2,115.21
<b>21XX Support Services - Students</b>					
			6XX Supplies and Materials	0.00	172.11
<b>221X Improvement of Instruction Services</b>					
			5XX Other Purchased Services	134.24	0.00
<b>222X Educational Media Services</b>					
			1XX Personal Services - Salaries	6,763.93	8,915.21
			2XX Personal Services - Employee Benefits	23.80	23.26
			6XX Supplies and Materials	2,091.99	4,540.13
<b>23XX Support Services - General Administration</b>					
			1XX Personal Services - Salaries	96,002.46	99,651.41
			2XX Personal Services - Employee Benefits	6,704.21	6,983.26
			3XX Purchased Professional and Technical Services	5,775.00	6,240.00
			4XX Purchased Property Services	190.75	1,739.50
			5XX Other Purchased Services	2,635.16	4,918.23
			6XX Supplies and Materials	23,135.88	36,430.59
			7XX Property and Equipment Acquisition	500.00	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value	
			810 Dues and Fees	235.40	3,574.00	
			8XX Other Expenditures	988.10	0.00	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	37,772.90	44,525.55	
			2XX Personal Services - Employee Benefits	8,073.76	8,453.96	
			3XX Purchased Professional and Technical Services	100.00	0.00	
			4XX Purchased Property Services	52,744.06	58,662.87	
			5XX Other Purchased Services	8,928.23	16,694.40	
			6XX Supplies and Materials	12,198.77	28,393.58	
			7XX Property and Equipment Acquisition	34,215.00	14,295.42	
			810 Dues and Fees	336.00	236.00	
			8XX Other Expenditures	0.00	100.00	
	<b>280</b>		<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	38,341.52	33,842.89	
			2XX Personal Services - Employee Benefits	6,481.21	6,752.93	
			6XX Supplies and Materials	2,096.59	1,160.82	
	<b>365</b>		<b>Indian Education for All</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			6XX Supplies and Materials	222.50	0.00	
	<b>390</b>		<b>State Career &amp; Technical Education Entitlement - Undistributed</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	89,310.16	96,673.82	
			2XX Personal Services - Employee Benefits	339.22	272.71	
			6XX Supplies and Materials	13,352.74	13,873.46	
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>			
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	3,689.93	1,769.66	
			2XX Personal Services - Employee Benefits	204.15	35.13	
			6XX Supplies and Materials	209.65	0.00	
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	21,420.07	16,151.40	
			2XX Personal Services - Employee Benefits	79.99	55.47	
			5XX Other Purchased Services	3,139.21	879.32	
			6XX Supplies and Materials	2,077.68	1,610.05	
	<b>720</b>		<b>School Sponsored Athletics</b>			
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	5,667.32	4,639.62	
			2XX Personal Services - Employee Benefits	253.20	153.75	
			4XX Purchased Property Services	291.11	0.00	
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	37,985.28	33,891.20	





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2020 Value	2021 Value	
			2XX Personal Services - Employee Benefits	236.79	123.01	
			5XX Other Purchased Services	699.17	3,046.73	
			6XX Supplies and Materials	21,710.72	26,287.17	
			810 Dues and Fees	0.00	5,733.00	
	<b>999 Undistributed</b>					
	<b>61XX Operating Transfers to Other Funds</b>					
			910 Operating Transfers to Other Funds	36,198.53	6,517.86	
<b>190</b>	<b>COVID EXPENSES</b>					
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>1XXX Instruction</b>					
			6XX Supplies and Materials	0.00	671.82	
	<b>23XX Support Services - General Administration</b>					
			6XX Supplies and Materials	0.00	214.55	
	<b>26XX Operation and Maintenance of Plant Services</b>					
			6XX Supplies and Materials	0.00	127.50	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>949,409.31</u>	<u>968,656.45</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					97,997.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					972,801.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					968,656.45	(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)					102,143.07	(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	2020 Value	2021 Value
1110	District Tax Levy	70,241.91	77,759.14
1190	Penalties and Interest on Taxes	141.47	260.40
1510	Interest Earnings	613.71	118.12
2220	County On-Schedule Transportation Reimbursement	20,337.39	18,780.20
3210	State - On-Schedule Transportation Reimbursement	19,576.74	16,424.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>110,911.22</b>	<b>113,342.44</b>

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

PRC	Program	Function	Object	2020 Value	2021 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>23XX Support Services - General Administration</b>					
	1XX	Personal Services - Salaries		20,205.45	20,263.87
	2XX	Personal Services - Employee Benefits		76.97	65.86
	5XX	Other Purchased Services		0.00	11.00
<b>24XX Support Services - School Administration</b>					
	1XX	Personal Services - Salaries		11,611.97	11,669.53
	2XX	Personal Services - Employee Benefits		40.90	30.01
<b>26XX Operation and Maintenance of Plant Services</b>					
	4XX	Purchased Property Services		15,483.99	495.00
	5XX	Other Purchased Services		5,744.14	5,569.19
	6XX	Supplies and Materials		1,692.55	0.00
<b>27XX Student Transportation Services</b>					
	1XX	Personal Services - Salaries		35,818.99	34,339.31
	2XX	Personal Services - Employee Benefits		1,591.47	1,225.93
	3XX	Purchased Professional and Technical Services		719.57	1,129.94
	4XX	Purchased Property Services		513.52	142.50
	5XX	Other Purchased Services		0.00	1,636.00
	6XX	Supplies and Materials		14,891.21	8,701.63
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>108,390.73</b>	<b>85,279.77</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					45,223.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					113,342.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					85,279.77	(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)					73,286.15	(5)



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

### 11 - Bus Depreciation Fund

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

PRC	Revenue	2020 Value	2021 Value
	1110 District Tax Levy	53,530.62	281.99
	1190 Penalties and Interest on Taxes	110.04	10.70
	1510 Interest Earnings	3,423.90	563.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>57,064.56</b>	<b>855.82</b>

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

PRC	Program	Function	Object	2020 Value	2021 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					246,816.25	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					855.82	(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)					247,672.07	(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	2020 Value	2021 Value
	1510 Interest Earnings	513.18	117.85
	2240 County Retirement Distribution	134,928.50	118,137.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>135,441.68</b>	<b>118,254.98</b>

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

PRC	Program	Function	Object	2020 Value	2021 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	41,848.33	41,916.98
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	1,118.36	1,497.06
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	18,750.31	19,301.86
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	1,782.17	1,783.67
		<b>258X Admin. Tech. - Technology Coordinator</b>			
			2XX Personal Services - Employee Benefits	263.99	438.56
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	5,659.83	6,651.18
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	5,251.91	4,937.81
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	6,312.38	5,590.53
	<b>390 State Career &amp; Technical Education Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	14,708.45	0.00
	<b>391 State Career &amp; Technical Education Entitlement - Agriculture</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	9,251.27
	<b>392 State Career &amp; Technical Education Entitlement - Business</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	4,625.79
	<b>394 State Career &amp; Technical Education Entitlement - Family &amp; Consumer Sciences</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	2,697.50



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2020 Value	2021 Value
	<b>610 Adult Continuing Education Programs</b>					
		<b>1XXX Instruction</b>				
			2XX Personal Services - Employee Benefits		445.47	426.50
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		580.93	286.84
		<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits		3,581.93	2,758.76
	<b>720 School Sponsored Athletics</b>					
		<b>27XX Student Transportation Services</b>				
			2XX Personal Services - Employee Benefits		857.21	695.05
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits		5,489.04	4,790.35
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>106,650.31</u>	<u>107,649.71</u>

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance						55,862.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						118,254.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						107,649.71 (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)						66,468.14 (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	2021 Value
<b>123</b>	<b>Aggregate Reim/Indirects</b>	
	1510 Interest Earnings	103.84
<b>300</b>	<b>Dual Credit Stipend</b>	
	1900 Other Revenue from Local Sources	300.00
<b>327</b>	<b>ADVANCING AG ED</b>	
	3900 State - Career & Technical Education	2,000.00
<b>391</b>	<b>VO ED STATE AGRICULTURE</b>	
	3900 State - Career & Technical Education	3,873.00
<b>394</b>	<b>VO ED STATE HOME EC</b>	
	3900 State - Career & Technical Education	1,546.00
<b>396</b>	<b>VO ED STATE OFFICE</b>	
	3900 State - Career & Technical Education	1,635.00
<b>413</b>	<b>Title V, Part B, Subpart 1, Small Rural Schools (SRS)</b>	
	4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	10,007.50
<b>449</b>	<b>PERKINS RURAL RESERVE VO-AG</b>	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	2,000.00
<b>450</b>	<b>Federal Carl Perkins (Career &amp; Technical Education (CTE))</b>	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	0.06
<b>451</b>	<b>Federal Carl Perkins (Career &amp; Technical Education (CTE))</b>	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	515.00
<b>454</b>	<b>Federal Carl Perkins (Career &amp; Technical Education (CTE))</b>	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	422.40
<b>456</b>	<b>Federal Carl Perkins (Career &amp; Technical Education (CTE))</b>	
	4510 Carl Perkins (Federal Career & Technical Education) - Basic Grant	703.00
<b>770</b>	<b>CARES - Governor's Coronavirus Relief Fund, Per-ANB</b>	
	7700 CARES - Governor's Coronavirus Relief Fund Per-ANB	32,370.00
<b>825</b>	<b>STEAM PROJECTS</b>	
	1900 Other Revenue from Local Sources	100.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		55,575.80

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

PRC	Program	Function	Object	2020 Value	2021 Value
<b>300</b>	<b>Dual Credit Stipend</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		250.00
			2XX Personal Services - Employee Benefits		43.47
			<b>300 Subtotal</b>		293.47



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2020 Value	2021 Value
391	VO ED STATE AGRICULTURE				
	391	State Career & Technical Education Entitlement - Agriculture			
		1XXX Instruction			
			6XX Supplies and Materials		2,470.00
			<b>391 Subtotal</b>		<u>2,470.00</u>
394	VO ED STATE HOME EC				
	394	State Career & Technical Education Entitlement - Family & Consumer Sciences			
		1XXX Instruction			
			5XX Other Purchased Services		466.00
			6XX Supplies and Materials		639.96
			<b>394 Subtotal</b>		<u>1,105.96</u>
396	VO ED STATE OFFICE				
	392	State Career & Technical Education Entitlement - Business			
		1XXX Instruction			
			6XX Supplies and Materials		388.91
			<b>396 Subtotal</b>		<u>388.91</u>
413	Title V, Part B, Subpart 1, Small Rural Schools (SRS)				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services		3,347.00
	412 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)				
		1XXX Instruction			
			4XX Purchased Property Services		3,457.00
			6XX Supplies and Materials		600.00
			<b>413 Subtotal</b>		<u>7,404.00</u>
449	PERKINS RURAL RESERVE VO-AG				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX Instruction			
			6XX Supplies and Materials		2,000.00
			<b>449 Subtotal</b>		<u>2,000.00</u>
451	Federal Carl Perkins (Career & Technical Education (CTE))				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX Instruction			
			6XX Supplies and Materials		557.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		515.00
			<b>451 Subtotal</b>		<u>1,072.00</u>





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15	
PRC	Program	Function	Object	2020 Value	2021 Value
454	Federal Carl Perkins (Career & Technical Education (CTE))				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		422.40
			<b>454 Subtotal</b>		<u>422.40</u>
456	Federal Carl Perkins (Career & Technical Education (CTE))				
	451 Carl Perkins (Federal Career & Technical Education) - Basic Grant				
		1XXX	Instruction		
			6XX Supplies and Materials		701.95
			<b>456 Subtotal</b>		<u>701.95</u>
522	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		2,603.50
			<b>522 Subtotal</b>		<u>2,603.50</u>
770	CARES - Governor's Coronavirus Relief Fund, Per-ANB				
	770 CARES - Governor's Coronavirus Relief Fund Per-ANB				
		1XXX	Instruction		
			1XX Personal Services - Salaries		797.24
			2XX Personal Services - Employee Benefits		137.42
			6XX Supplies and Materials		19,398.73
		222X	Educational Media Services		
			1XX Personal Services - Salaries		139.84
			2XX Personal Services - Employee Benefits		24.27
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries		475.27
			2XX Personal Services - Employee Benefits		78.82
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries		6,480.42
			2XX Personal Services - Employee Benefits		1,390.26
			6XX Supplies and Materials		380.98
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		1,534.88
			2XX Personal Services - Employee Benefits		309.73
		31XX	Food Services		
			1XX Personal Services - Salaries		1,032.10
			2XX Personal Services - Employee Benefits		190.04
			<b>770 Subtotal</b>		<u>32,370.00</u>



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

PRC	Program	Function	Object	2020 Value	2021 Value
810	TURNER GRANT				
	8XX	Community Services Programs			
		33XX	Community Services		
			6XX	Supplies and Materials	77.00
			<b>810 Subtotal</b>		<u>77.00</u>
825	STEAM PROJECTS				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX	Supplies and Materials	120.18
			<b>825 Subtotal</b>		<u>120.18</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u><u>51,029.37</u></u>

**Schedule Of Changes Worksheet Fund Code 15**

Beginning Fund Balance					37,925.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					55,575.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					51,029.37	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					42,472.03	(5)

**Project Reporter Summaries**

Project Reporter	Revenues	Expenditures	Difference
123 Aggregate Reim/Indirects	103.84	0.00	103.84
300 Dual Credit Stipend	300.00	293.47	6.53
327 ADVANCING AG ED	2,000.00	0.00	2,000.00
391 VO ED STATE AGRICULTURE	3,873.00	2,470.00	1,403.00
394 VO ED STATE HOME EC	1,546.00	1,105.96	440.04
396 VO ED STATE OFFICE	1,635.00	388.91	1,246.09
413 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	10,007.50	7,404.00	2,603.50
449 PERKINS RURAL RESERVE VO-AG	2,000.00	2,000.00	0.00
450 Federal Carl Perkins (Career & Technical Education (CTE))	0.06	0.00	0.06
451 Federal Carl Perkins (Career & Technical Education (CTE))	515.00	1,072.00	-557.00
454 Federal Carl Perkins (Career & Technical Education (CTE))	422.40	422.40	0.00
456 Federal Carl Perkins (Career & Technical Education (CTE))	703.00	701.95	1.05
522 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	0.00	2,603.50	-2,603.50
770 CARES - Governor's Coronavirus Relief Fund, Per-ANB	32,370.00	32,370.00	0.00



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
810 TURNER GRANT	0.00	77.00	-77.00
825 STEAM PROJECTS	100.00	120.18	-20.18
<b>Total</b>	<u>55,575.80</u>	<u>51,029.37</u>	<u>4,546.43</u>



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

### 17 - Adult Education Fund

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

PRC	Revenue	2020 Value	2021 Value
1110	District Tax Levy	6,751.67	35.45
1190	Penalties and Interest on Taxes	13.77	1.34
1340	Fees for Adult Education	1,401.00	0.00
1510	Interest Earnings	356.27	52.20
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>8,522.71</b>	<b>88.99</b>

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

PRC	Program	Function	Object	2020 Value	2021 Value
<b>610 Adult Continuing Education Programs</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	3,126.32	2,787.46
			2XX Personal Services - Employee Benefits	10.95	6.20
			3XX Purchased Professional and Technical Services	937.88	0.00
			6XX Supplies and Materials	469.82	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>4,544.97</b>	<b>2,793.66</b>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	23,368.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,793.66	(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)	20,664.18	(5)



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

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		25.80	11.18
	1982 Summer Session - Driver's Education Fees		5,200.00	0.00
	6100 Material Prior Period Revenue Adjustments		57.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>5,283.30</b>	<b>11.18</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,385.00	0.00
			2XX Personal Services - Employee Benefits	402.99	0.00
			6XX Supplies and Materials	655.61	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>4,443.60</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 18	
Beginning Fund Balance						4,838.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,849.89	(5)



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

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		62.52	8.59
	5300 Operating Transfers from Other Funds		280.71	441.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>343.23</b>	<b>449.80</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2020 Value	2021 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						4,466.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						449.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,916.78	(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	2020 Value	2021 Value
1110	District Tax Levy	19,084.42	19,372.25
1190	Penalties and Interest on Taxes	39.11	65.22
1510	Interest Earnings	441.38	0.30
3281	State - Technology Aid	704.43	707.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>20,269.34</b>	<b>20,145.72</b>

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

PRC	Program	Function	Object	2020 Value	2021 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			4XX Purchased Property Services	10,906.50	7,511.25
			6XX Supplies and Materials	25,316.32	5,750.68
<b>23XX Support Services - General Administration</b>					
			4XX Purchased Property Services	0.00	109.00
<b>258X Admin. Tech. - Technology Coordinator</b>					
			1XX Personal Services - Salaries	3,447.75	5,736.00
			2XX Personal Services - Employee Benefits	15.28	23.15
<b>26XX Operation and Maintenance of Plant Services</b>					
			4XX Purchased Property Services	0.00	599.55
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>39,685.85</b>	<b>19,729.63</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	1,817.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,145.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,729.63	(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)	2,234.06	(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		2020 Value	2021 Value
	1510 Interest Earnings		1,467.70	218.48
	1900 Other Revenue from Local Sources		15,000.00	0.00
	5200 Sale or Compensation for Loss of Assets		2,085.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>18,552.70</b>	<b>218.48</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29	
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	5,636.21	0.00
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	7,357.00	987.23
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>12,993.21</b>	<b>987.23</b>

Schedule Of Changes Worksheet						Fund Code 29	
Beginning Fund Balance						96,579.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						218.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						987.23	(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)						95,810.49	(5)





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

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2020 Value	2021 Value
	1110 District Tax Levy	129.50	0.00
	1510 Interest Earnings	0.00	9.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>129.50</u>	<u>9.18</u>

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

PRC	Program	Function	Object	2020 Value	2021 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	10,303.60
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>10,303.60</u>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	10,294.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	10,303.60	(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)	0.00	(5)



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

### 60 - Building Fund

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

PRC	Revenue	2020 Value	2021 Value
	1510 Interest Earnings	273.76	10.80
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>273.76</b>	<b>10.80</b>

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

PRC	Program	Function	Object	2020 Value	2021 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	8,140.26
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>8,140.26</b>

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	8,130.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,140.26	(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)	0.60	(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		2020 Value	2021 Value
	1110 District Tax Levy		0.00	30,012.02
	3283 State - School Major Maintenance Aid (SMMA)		11,984.01	11,310.79
	9710 Residual Equity Transfers In		0.00	18,443.86
<b>612</b>	<b>Building Reserve Voted Levy</b>			
	1110 District Tax Levy		20,144.09	0.00
	1190 Penalties and Interest on Taxes		62.44	101.40
	1510 Interest Earnings		1,859.43	216.21
<b>613</b>	<b>Building Reserve Permissive Levy</b>			
	1110 District Tax Levy		8,370.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>42,419.97</u>	<u>60,084.28</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2020 Value	2021 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			6XX Supplies and Materials	0.00	59.32
			7XX Property and Equipment Acquisition	0.00	34,549.62
<b>201</b>					
	<b>190 School Safety Projects</b>				
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services	3,766.34	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	6,693.66	0.00
<b>612</b>	<b>Building Reserve Voted Levy</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	12,917.11	29,399.07
			6XX Supplies and Materials	7,489.98	0.00
			7XX Property and Equipment Acquisition	38,238.70	0.00
<b>613</b>	<b>Building Reserve Permissive Levy</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	0.00	845.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>69,105.79</u>	<u>64,853.01</u>



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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance						110,518.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						60,084.28 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						64,853.01 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						105,749.91 (5)



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

### 81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		491.48	6,331.55
	1530 Net Increase (Decrease) in the Fair Value of Investments		-1,778.02	0.00
	1920 Contributions/Donations from Private Sources		3,500.00	5,645.00
	6100 Material Prior Period Revenue Adjustments		0.08	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>2,213.54</b>	<b>11,976.55</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 81	
PRC	Program	Function	Object	2020 Value	2021 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			870 Student Scholarships	4,700.00	0.00
		<b>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services	0.00	8.38
	<b>8XX Community Services Programs</b>				
		<b>33XX Community Services</b>			
			870 Student Scholarships	0.00	5,800.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>4,700.00</b>	<b>5,808.38</b>

Schedule Of Changes Worksheet						Fund Code 81	
Beginning Fund Balance						107,613.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,976.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,808.38	(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)						113,782.08	(5)



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

### 82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		26.67	106.60
	5300 Operating Transfers from Other Funds		35,917.82	6,076.65
	5700 Resources Transferred from Other School Districts or Cooperatives		4,485.00	34,124.93
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>40,429.49</b>	<b>40,308.18</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 82	
PRC	Program	Function	Object	2020 Value	2021 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		7XX Property and Equipment Acquisition		0.00	14,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>14,000.00</b>

Schedule Of Changes Worksheet						Fund Code 82	
Beginning Fund Balance						76,029.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						40,308.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						14,000.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						102,337.67	(5)



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

### 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84	
PRC	Revenue		2020 Value	2021 Value
	1510 Interest Earnings		41.10	33.81
	1XXX Revenues from Student Activities		153,262.96	113,260.59
	6100 Material Prior Period Revenue Adjustments		-9,520.50	2,690.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>143,783.56</b>	<b>115,984.40</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 84	
PRC	Program	Function	Object	2020 Value	2021 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	128,233.12	106,574.25
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>128,233.12</b>	<b>106,574.25</b>

Schedule Of Changes Worksheet						Fund Code 84	
Beginning Fund Balance						152,908.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						115,984.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						106,574.25	(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)						162,318.37	(5)



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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2020 Value</b>	<b>2021 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	20,060.49	20,695.54
XX	39X 1XXX 112	Certified Teacher Staff Salaries	89,310.16	96,673.82
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	257,202.71	254,106.14
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	966.64	3,938.59
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	37,267.40	35,451.53
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 355	Technology Contracted Services	0.00	0.00
XX	XXX XXXX 455	Technology Repairs and Rental	17,577.75	21,862.80
XX	XXX XXXX 535	Technology Communication Services	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX XXXX 682	Technology Supplies	26,105.32	15,662.69
XX	XXX XXXX 735	Technology Equipment and Software	0.00	14,000.00





# Trustees' Financial Summary

FY2020-21

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28 Madison County

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,937.20
b. Related Services Block Grant Entitlement	3,312.40
c. Total Entitlements Subject to Reversion	13,249.60

### 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)]	17,621.97
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	41,756.64
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 FY2023 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	33,842.89	0.00	0.00	0.00	0.00
280	1XXX	2XX	6,752.93	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,160.82	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
<b>Totals</b>			41,756.64	0.00	0.00	0.00	0.00

41,756.64

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 FY21 in TEAMS.



# Trustees' Financial Summary

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

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	22,000.00	0.00	0.00	0.00	22,000.00
Buildings	2,025,079.00	0.00	34,073.00	0.00	2,059,152.00
Machinery and Equipment	853,710.00	-139,894.00	55,922.00	0.00	769,738.00
Totals at Historical Cost	2,900,789.00	-139,894.00	89,995.00	0.00	2,850,890.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,900,789.00	-139,894.00	89,995.00	0.00	2,850,890.00

\* 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.

<b>Depreciation by Function for FY2021</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	36,297.00	0.00	0.00
General Administration (23XX)	10,729.00	0.00	0.00
Operations and Maintenance (26XX)	17,795.00	0.00	0.00
Transportation (27XX)	17,078.00	0.00	0.00
*** Unallocated	2,951.00	0.00	0.00
Total Depreciation for FY2021	84,850.00	0.00	0.00

\*\*\* Has comment.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2020	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2021) [a+b-c-d]	(f) Current Portion Due FY2022	(g) Long-Term Portion Due FY2023
<b>Governmental Activities *</b>							
Compensated Absences	34,537.10	3,665.35	0.00	0.00	38,202.45	0.00	38,202.45
Total Governmental Activity							
Non-bond Long-Term Liabilities	34,537.10	3,665.35	0.00	0.00	38,202.45	0.00	38,202.45

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

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



# Trustees' Financial Summary

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## Net Pension Liability FY2021

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	140,809.00	42,932.00	0.00	183,741.00
Net Pension - TRS	524,238.00	86,934.00	0.00	611,172.00