OTHER

SUPPLEMENTARY

INFORMATION

TOWN OF SHERIDAN

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

	2221 Library Depreciati	2341 FIRE DEPARTMENT	2820 GAS TAX	2991 ARPA DISTRIBUTION
ASSETS				
Cash and cash equivalents	0.00	0.00	202,895.97	0.00
Taxes receivable:				
TOTAL ASSETS	0.00	0.00	202,895.97	0.00
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	312.00	0.00
TOTAL LIABILITIES	0.00	0.00	312.00	0.00
Deferred Inflows of Resources				
FUND BALANCES				
Unassigned (negative balance only)	0.00	0.00	202,583.97	0.00
Total Fund Balances	0.00	0.00	202,583.97	0.00
Total Liabilities, Deferred inflows of resources and Fund Balances	0.00	0.00	202,895.97	0.00

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

	Total Nonmajor Spec. Rev. Funds
ASSETS	
Cash and cash equivalents	202,895.97
Taxes receivable:	
TOTAL ASSETS	202,895.97
Deferred Outflows of Resources	
LIABILITIES	
Accounts payable	312.00
TOTAL LIABILITIES	312.00
Deferred Inflows of Resources	
FUND BALANCES	
Unassigned (negative balance only)	202,583.97
Total Fund Balances	202,583.97
Total Liabilities, Deferred inflows of resources and Fund Balances	202,895.97

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2221 Library Depreciation Reserve

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
Fines and forfeitures				
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	0.00	0.00
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers out	(99,636.61)	(99,636.61)	(99,636.61)	0.00
Total other financing sources (uses)	(99,636.61)	(99,636.61)	(99,636.61)	0.00
Net change in fund balance	(99,636.61)	(99,636.61)	(99,636.61)	0.00
Fund balance - July 1, 2024 -				
-As previously reported	99,636.61	99,636.61	99,636.61	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2024 - As restated	99,636.61	99,636.61	99,636.61	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2221 Library Depreciation Reserve

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - June 30, 2025	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2341 FIRE DEPARTMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
Fines and forfeitures				
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	0.00	0.00
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers out	0.00	0.00	(222.12)	(222.12)
Total other financing sources (uses)	0.00	0.00	(222.12)	(222.12)
Net change in fund balance	0.00	0.00	(222.12)	(222.12)
Fund balance - July 1, 2024 -				
-As previously reported	(88.21)	(88.21)	(88.21)	0.00
Prior period adjustments	310.33	310.33	310.33	0.00
Fund balance - July 1, 2024 - As restated	222.12	222.12	222.12	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2341 FIRE DEPARTMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - June 30, 2025	222.12	222.12	0.00	(222.12)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2820 GAS TAX

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State shared revenues	39,336.00	39,336.00	38,116.04	(1,219.96)
Charges for services				
Fines and forfeitures				
Investment and royalty earnings	0.00	0.00	2,235.92	2,235.92
Total revenues	39,336.00	39,336.00	40,351.96	1,015.96
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Supplies/services/materials, etc	24,500.00	24,500.00	17,309.63	7,190.37
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	34,500.00	34,500.00	10,253.30	24,246.70
Debt Service				
Total expenditures	59,000.00	59,000.00	27,562.93	31,437.07
Excess of revenues over (under) expenditures	(19,664.00)	(19,664.00)	12,789.03	32,453.03
OTHER FINANCING SOURCES (USES)				
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(19,664.00)	(19,664.00)	12,789.03	32,453.03
Fund balance - July 1, 2024 -				
-As previously reported	189,794.94	189,794.94	189,794.94	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2024 - As restated	189,794.94	189,794.94	189,794.94	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2820 GAS TAX

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - June 30, 2025	170,130.94	170,130.94	202,583.97	32,453.03

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2025

2991 ARPA DISTRIBUTION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	94,645.00	94,645.00	0.00	(94,645.00)
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
Fines and forfeitures				
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	94,645.00	94,645.00	0.00	(94,645.00)
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	226,205.00	226,205.00	0.00	226,205.00
Debt Service				
Total expenditures	226,205.00	226,205.00	0.00	226,205.00
Excess of revenues over (under) expenditures	(131,560.00)	(131,560.00)	0.00	131,560.00
OTHER FINANCING SOURCES (USES)				
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(131,560.00)	(131,560.00)	0.00	131,560.00
Fund balance - July 1, 2024 -				
-As previously reported	0.00	0.00	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2024 - As restated	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

2991 ARPA DISTRIBUTION

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - June 30, 2025	(131,560.00)	(131,560.00)	0.00	131,560.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	94,645.00	94,645.00	0.00	(94,645.00)
State shared revenues	39,336.00	39,336.00	38,116.04	(1,219.96)
Charges for services				
Fines and forfeitures				
Investment and royalty earnings	0.00	0.00	2,235.92	2,235.92
Total revenues	133,981.00	133,981.00	40,351.96	(93,629.04)
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Supplies/services/materials, etc	24,500.00	24,500.00	17,309.63	7,190.37
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	260,705.00	260,705.00	10,253.30	250,451.70
Debt Service				
Total expenditures	285,205.00	285,205.00	27,562.93	257,642.07
Excess of revenues over (under) expenditures	(151,224.00)	(151,224.00)	12,789.03	164,013.03
OTHER FINANCING SOURCES (USES)				
Transfers out	(99,636.61)	(99,636.61)	(99,858.73)	(222.12)
Total other financing sources (uses)	(99,636.61)	(99,636.61)	(99,858.73)	(222.12)
Net change in fund balance	(250,860.61)	(250,860.61)	(87,069.70)	163,790.91
Fund balance - July 1, 2024 -				
-As previously reported	289,343.34	289,343.34	289,343.34	0.00
Prior period adjustments	310.33	310.33	310.33	0.00
Fund balance - July 1, 2024 - As restated	289,653.67	289,653.67	289,653.67	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - June 30, 2025	38,793.06	38,793.06	202,583.97	163,790.91

TOWN OF SHERIDAN
55. COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
For the year ending June 30, 2025

	4000 Capital Improvemen	4001 Parks Capital Impr	4002 LIBRARY CAPITAL IM	4010 FIRE DEPARTMENT CA
ASSETS				
Cash and cash equivalents	57,568.82	13,544.06	106,476.92	19,119.77
Taxes receivable:				
TOTAL ASSETS	57,568.82	13,544.06	106,476.92	19,119.77
Deferred Outflows of Resources				
LIABILITIES				
Deferred Inflows of Resources				
FUND BALANCES				
Unassigned (negative balance only)	57,568.82	13,544.06	106,476.92	19,119.77
Total Fund Balances	57,568.82	13,544.06	106,476.92	19,119.77
Total Liabilities, Deferred inflows of resources and Fund Balances	57,568.82	13,544.06	106,476.92	19,119.77

55. COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS
For the year ending June 30, 2025

	Total Nonmajor Cap. Proj. Funds
ASSETS	
Cash and cash equivalents	196,709.57
Taxes receivable:	
TOTAL ASSETS	196,709.57
Deferred Outflows of Resources	
LIABILITIES	
Deferred Inflows of Resources	
FUND BALANCES	
Unassigned (negative balance only)	196,709.57
Total Fund Balances	196,709.57
Total Liabilities, Deferred inflows of resources and Fund Balances	196,709.57

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

4000 Capital Improvement

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	574.82	574.82
Total revenues	0.00	0.00	574.82	574.82
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	20,000.00	20,000.00	19,166.00	834.00
Debt Service				
Total expenditures	20,000.00	20,000.00	19,166.00	834.00
Excess of revenues over (under) expenditures	(20,000.00)	(20,000.00)	(18,591.18)	1,408.82
OTHER FINANCING SOURCES (USES)				
Transfers in	5,000.00	5,000.00	5,000.00	0.00
Total other financing sources (uses)	5,000.00	5,000.00	5,000.00	0.00
Net change in fund balance	(15,000.00)	(15,000.00)	(13,591.18)	1,408.82
Fund balance - July 1, 2024 - -As previously reported	71,160.00	71,160.00	71,160.00	0.00
Fund balance - July 1, 2024 - As restated	71,160.00	71,160.00	71,160.00	0.00
Fund balance - June 30, 2025	56,160.00	56,160.00	57,568.82	1,408.82

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

4000 Capital Improvement

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

4001 Parks Capital Improvement

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	207.05	207.05
Total revenues	0.00	0.00	207.05	207.05
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	5,000.00	5,000.00	4,994.99	5.01
Debt Service				
Total expenditures	5,000.00	5,000.00	4,994.99	5.01
Excess of revenues over (under) expenditures	(5,000.00)	(5,000.00)	(4,787.94)	212.06
OTHER FINANCING SOURCES (USES)				
Transfers in	5,000.00	5,000.00	5,000.00	0.00
Total other financing sources (uses)	5,000.00	5,000.00	5,000.00	0.00
Net change in fund balance	0.00	0.00	212.06	212.06
Fund balance - July 1, 2024 - -As previously reported	13,332.00	13,332.00	13,332.00	0.00
Fund balance - July 1, 2024 - As restated	13,332.00	13,332.00	13,332.00	0.00
Fund balance - June 30, 2025	13,332.00	13,332.00	13,544.06	212.06

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

4001 Parks Capital Improvement

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4002 LIBRARY CAPITAL IMPROVEMENT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	35,000.00	35,000.00
Investment and royalty earnings	0.00	0.00	1,090.31	1,090.31
Total revenues	0.00	0.00	36,090.31	36,090.31
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	5,000.00	5,000.00	29,250.00	(24,250.00)
Debt Service				
Total expenditures	5,000.00	5,000.00	29,250.00	(24,250.00)
Excess of revenues over (under) expenditures	(5,000.00)	(5,000.00)	6,840.31	11,840.31
OTHER FINANCING SOURCES (USES)				
Transfers in	23,000.00	23,000.00	99,636.61	76,636.61
Total other financing sources (uses)	23,000.00	23,000.00	99,636.61	76,636.61
Net change in fund balance	18,000.00	18,000.00	106,476.92	88,476.92
Fund balance - July 1, 2024 - -As previously reported	0.00	0.00	0.00	0.00
Fund balance - July 1, 2024 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2025	18,000.00	18,000.00	106,476.92	88,476.92

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

4002 LIBRARY CAPITAL IMPROVEMENT FUND

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

4010 FIRE DEPARTMENT CAPITAL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	0.00	0.00
Investment and royalty earnings	15.00	15.00	188.20	173.20
Total revenues	15.00	15.00	188.20	173.20
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	5,000.00	5,000.00	0.00	5,000.00
Debt Service				
Total expenditures	5,000.00	5,000.00	0.00	5,000.00
Excess of revenues over (under) expenditures	(4,985.00)	(4,985.00)	188.20	5,173.20
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(4,985.00)	(4,985.00)	188.20	5,173.20
Fund balance - July 1, 2024 - -As previously reported	18,931.57	18,931.57	18,931.57	0.00
Fund balance - July 1, 2024 - As restated	18,931.57	18,931.57	18,931.57	0.00
Fund balance - June 30, 2025	13,946.57	13,946.57	19,119.77	5,173.20

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS
For the year ending June 30, 2025

4010 FIRE DEPARTMENT CAPITAL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	35,000.00	35,000.00
Investment and royalty earnings	15.00	15.00	2,060.38	2,045.38
Total revenues	15.00	15.00	37,060.38	37,045.38
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	35,000.00	35,000.00	53,410.99	(18,410.99)
Debt Service				
Total expenditures	35,000.00	35,000.00	53,410.99	(18,410.99)
Excess of revenues over (under) expenditures	(34,985.00)	(34,985.00)	(16,350.61)	18,634.39
OTHER FINANCING SOURCES (USES)				
Transfers in	33,000.00	33,000.00	109,636.61	76,636.61
Total other financing sources (uses)	33,000.00	33,000.00	109,636.61	76,636.61
Net change in fund balance	(1,985.00)	(1,985.00)	93,286.00	95,271.00
Fund balance - July 1, 2024 - -As previously reported	103,423.57	103,423.57	103,423.57	0.00
Fund balance - July 1, 2024 - As restated	103,423.57	103,423.57	103,423.57	0.00
Fund balance - June 30, 2025	101,438.57	101,438.57	196,709.57	95,271.00

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS

For the year ending June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)

TOWN OF SHERIDAN
59. COMBINING BALANCE SHEET - PERMANENT FUNDS
For the year ending June 30, 2025

	8000 SCHULTZ LIBRARY FU	Total Permanent Funds
ASSETS		
Investments	11,046.85	11,046.85
Taxes receivable:		
TOTAL ASSETS	11,046.85	11,046.85
Deferred Outflows of Resources		
LIABILITIES		
Deferred Inflows of Resources		
FUND BALANCES		
Unassigned (negative balance only)	11,046.85	11,046.85
Total Fund Balances	11,046.85	11,046.85
Total Liabilities, Deferred inflows of resources and Fund Balances	11,046.85	11,046.85

61. COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUNDS

For the year ending June 30, 2025

	8000 SCHULTZ LIBRARY FU	Total Permanent Funds
REVENUES		
Taxes		
Licenses and permits		
Intergovernmental revenue (See supplemental section for detail)		
Charges for services		
Fines and forfeitures		
Miscellaneous		
Investment and royalty earnings	163.69	163.69
Total revenues	163.69	163.69
EXPENDITURES		
Current:		
General Government		
Public Safety		
Public Works		
Public Health		
Social and Economic Services		
Culture and Recreation		
Housing and Community Development		
Conservation of Natural Resources		
Debt Service		
Excess of revenues over (under) expenditures	163.69	163.69
OTHER FINANCING SOURCES (USES)		
Net change in fund balance	163.69	163.69
Fund balance - July 1, 2024 - -As previously reported	10,883.16	10,883.16
Fund balance - July 1, 2024 - As restated	10,883.16	10,883.16
Fund balance - June 30, 2025	11,046.85	11,046.85

For the Accounting Periods: 7/24 - 13/25

Accounts 330000-339999

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
1000 GENERAL								
334000 State Grants								
RV	2384	1	SLIPA-25-052 Pool Liner		3/25		57,558.00	
			Account Total:				57,558.00	57,558.00 CR
335120 Gambling Machine Permits								
RV	2367	1	Quarter 1 VQ Gambling permits		12/24		1,800.00	
			Account Total:				1,800.00	1,800.00 CR
335300 State Entitlement - HB 124								
RV	2333	1	House bill 124 1th Qrt FY 25		9/24		21,368.55	
RV	2356	1	2nd quarter state entitlement		12/24		21,368.55	
RV	2378	1	3rd quarter state entitlement		3/25		21,368.55	
RV	2410	1	4th quarter state entitlement		6/25		21,368.55	
			Account Total:				85,474.20	85,474.20 CR
336020 On Behalf Payment								
JV	2801	4	On behalf revenues		13/25		1,200.00	
			Account Total:				1,200.00	1,200.00 CR
			Fund Total:			0.00	146,032.20	

Accounts 330000-339999

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
2220 LIBRARY						
330000 Intergovernmental Revenue						
RV 2351 2	Federal		11/24		2,170.43	
	Account Total:				2,170.43	2,170.43 CR
334100 State Aid per capita						
RV 2351 1	State Aid		11/24		662.93	
	Account Total:				662.93	662.93 CR
334101 Broad Valley						
RV 2408 1	Broad Valley		6/25		380.96	
	Account Total:				380.96	380.96 CR
336020 On Behalf Payment						
JV 2801 6	On behalf revenues		13/25		1,470.00	
	Account Total:				1,470.00	1,470.00 CR
338006 Local shared Revenue						
RV 2345 1	1st half allotment		11/24		87,806.83	
RV 2405 2	Mad County Library		6/25		87,806.83	
	Account Total:				175,613.66	175,613.66 CR
	Fund Total:			0.00	180,297.98	

Accounts 330000-339999

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
2820 GAS TAX								
335040 Gasoline Tax								
RV	2299	1	fuel tax allocation		7/24		2,937.78	
RV	2305	1	fuel tax allocation		8/24		3,415.05	
RV	2334	1	FY 25 FUEL TAX PAYMENT		9/24		3,189.31	
RV	2339	1	FY 25 FUEL TAX PAYMENT		10/24		4,285.79	
RV	2346	1	FY 25 FUEL TAX PAYMENT		11/24		4,137.67	
RV	2355	2	December Gas Tax		12/24		3,606.04	
RV	2359	1	Gas Tax		1/25		3,588.74	
RV	2374	1	February Gas Tax payment		2/25		3,128.95	
RV	2379	1	March Gas Tax payment		3/25		2,745.61	
RV	2393	1	April Gas Tax		4/25		2,474.40	
RV	2402	1	May Gas Tax		5/25		2,233.30	
RV	2408	2	Gax Tax - June		6/25		2,373.40	
			Account Total:				38,116.04	38,116.04 CR
			Fund Total:			0.00	38,116.04	

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
2991 ARPA DISTRIBUTION								
331997 ARPA Distributions								
RV	2295	1	Redundant Well Project		7/24		130,546.00	
RV	2355	1	Mad County Reimbursement		12/24		24,157.40	
RV	2376	2	County Distribution ARPA		3/25		2,876.50	
RV	2396	1	ARPA from County		4/25		38,395.25	
JV	2775	2	ARPA Distributions		13/25	195,975.15		
			Account Total:			195,975.15	195,975.15	
			Fund Total:			195,975.15	195,975.15	

Accounts 330000-339999

Fund/Account/ Doc/Line #			Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
5210 WATER								
331997 ARPA Distributions								
JV	2639	3	ARPA revenue		7/24	54,492.00		
JV	2749	2	ARPA Distributions		7/24	130,546.00		
JV	2775	11	ARPA Distributions		13/25		195,975.15	
JV	2788	2	ARPA Distributions		13/25		42,957.25	
JV	2797	2	ARPA Distributions		13/25		14,711.44	
JV	2797	4	ARPA Distributions		13/25		3,109.71	
			Account Total:			185,038.00	256,753.55	71,715.55 CR
334121 DNRC Grant								
RV	2397	1	RPG 2400819 water per		4/25		8,000.00	
			Account Total:				8,000.00	8,000.00 CR
336020 On Behalf Payment								
JV	2802	4	On behalf revenues		13/25		764.00	
			Account Total:				764.00	764.00 CR
			Fund Total:			185,038.00	265,517.55	

Accounts 330000-339999

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
5310 SEWER						
336020 On Behalf Payment						
JV 2802 9	On Behalf Resources		13/25	1,075.00		
	Account Total:			1,075.00		1,075.00 DB
	Fund Total:			1,075.00	0.00	

Accounts 330000-339999

Fund/Account/ Doc/Line #	Description	Vendor/Receipt From	Acct. Period	Debit	Credit	Ending Balance
7120 FIREMANS DiISABILITY						
335050 Reserve Insurance Premium						
RV 2331 1	Fire Relief Association - Stat		8/24		2,397.00	
	Account Total:				2,397.00	2,397.00 CR
	Fund Total:			0.00	2,397.00	
	Grand Total:			382,088.15	828,335.92	

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 GENERAL						
101000 Cash-General Bank	340,655.01	973,291.86	579.30	544,563.76	375,660.67	394,301.74
101001 Cash- Well Project	100.00	0.00	0.00	100.00	0.00	0.00
101002 Cash-Money Market Account	0.00	23,981.07	0.00	23,981.07	0.00	0.00
101003 Judicial Reserve	0.00	4,200.00	0.00	4,200.00	0.00	0.00
101004 Judicial Reserve	0.00	4,200.00	0.00	0.00	0.00	4,200.00
102223 Restricted Cash: CD	0.00	500,000.00	0.00	500,000.00	0.00	0.00
103000 Petty Cash	170.00	0.00	0.00	170.00	0.00	0.00
Total Fund	340,925.01	1,505,672.93	579.30	1,073,014.83	375,660.67	398,501.74
Total 1000 GENERAL	340,925.01	1,505,672.93	579.30	1,073,014.83	375,660.67	398,501.74
2220 LIBRARY						
101000 Cash-General Bank	213,914.97	191,954.12	15.99	438.71	116,835.07	288,611.30
101002 Cash-Money Market Account	0.00	2,483.52	0.00	2,483.52	0.00	0.00
Total Fund	213,914.97	194,437.64	15.99	2,922.23	116,835.07	288,611.30
2221 Library Depreciation Reserve						
101000 Cash-General Bank	99,636.61	0.00	0.00	99,636.61	0.00	0.00
2222 Friends of the Library						
101000 Cash-General Bank	27,622.72	1,759.19	0.00	0.00	0.00	29,381.91
101101 cash cd	25,000.00	6,538.54	0.00	0.00	0.00	31,538.54
Total Fund	52,622.72	8,297.73				60,920.45
2341 FIRE DEPARTMENT						
101000 Cash-General Bank	514.68	1,696.63	0.00	222.12	1,989.19	0.00
2820 GAS TAX						
101000 Cash-General Bank	189,794.94	40,861.42	0.00	0.00	27,760.39	202,895.97
101002 Cash-Money Market Account	0.00	2,235.92	0.00	2,235.92	0.00	0.00
Total Fund	189,794.94	43,097.34		2,235.92	27,760.39	202,895.97
2991 ARPA DISTRIBUTION						
101000 Cash-General Bank	0.00	332,198.43	4,030.50	238,932.40	97,296.53	0.00
Total 2000	556,483.92	579,727.77	4,046.49	343,949.28	243,881.18	552,427.72
4000 Capital Improvement						
101000 Cash-General Bank	71,160.00	15,574.82	0.00	10,000.00	19,166.00	57,568.82
101002 Cash-Money Market Account	0.00	10,574.82	0.00	10,574.82	0.00	0.00
Total Fund	71,160.00	26,149.64		20,574.82	19,166.00	57,568.82
4001 Parks Capital Improvement						
101000 Cash-General Bank	13,332.00	15,207.05	0.00	10,000.00	4,994.99	13,544.06
101002 Cash-Money Market Account	0.00	10,207.05	0.00	10,207.05	0.00	0.00
Total Fund	13,332.00	25,414.10		20,207.05	4,994.99	13,544.06
4002 LIBRARY CAPITAL IMPROVEMENT FUND						
101000 Cash-General Bank	0.00	135,726.92	0.00	0.00	29,250.00	106,476.92
101002 Cash-Money Market Account	0.00	1,090.31	0.00	1,090.31	0.00	0.00
Total Fund		136,817.23		1,090.31	29,250.00	106,476.92
4010 FIRE DEPARTMENT CAPITAL						
101000 Cash-General Bank	0.00	19,119.77	0.00	0.00	0.00	19,119.77
101002 Cash-Money Market Account	0.00	19,119.77	0.00	19,119.77	0.00	0.00
101500 Cash-Savings Fire	18,931.57	15.59	0.00	18,947.16	0.00	0.00
Total Fund	18,931.57	38,255.13		38,066.93		19,119.77
Total 4000 Capital Improvement	103,423.57	226,636.10	0.00	79,939.11	53,410.99	196,709.57

TOWN OF SHERIDAN
Schedule of Cash Receipts & Disbursements
For the Year 2024-2025

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
5210 WATER						
101000 Cash-General Bank	709,513.24	653,189.49	135.45	171,183.43	326,752.21	864,902.54
101002 Cash-Money Market Account	0.00	39,071.47	0.00	39,071.47	0.00	0.00
102100 Reserve-water meter bond	12,182.79	0.00	0.00	12,182.79	0.00	0.00
102102 Reserve-water meter bond	0.00	12,266.85	0.00	12,266.85	0.00	0.00
102103 Water Reserve	0.00	12,266.85	0.00	0.00	0.00	12,266.85
102221 Restricted Future Yr Pmt	64,960.00	0.00	0.00	0.00	0.00	64,960.00
102241 Restricted Replacement &	53,686.04	615.44	0.00	0.00	0.00	54,301.48
102250 STIP - MT BOARD OF	86,391.94	4,157.61	0.00	0.00	0.00	90,549.55
Total Fund	926,734.01	721,567.71	135.45	234,704.54	326,752.21	1,086,980.42
5220 WATER CAPITAL IMPROVEMENT						
101000 Cash-General Bank	68.00	0.00	0.00	68.00	0.00	0.00
5310 SEWER						
101000 Cash-General Bank	719,737.11	350,960.88	9,090.13	35,155.03	301,846.60	742,786.49
101002 Cash-Money Market Account	0.00	40,356.70	0.00	40,356.70	0.00	0.00
102221 Restricted Future Yr Pmt	112,208.00	0.00	0.00	0.00	0.00	112,208.00
102241 Restricted Replacement &	63,710.00	0.00	0.00	0.00	0.00	63,710.00
Total Fund	895,655.11	391,317.58	9,090.13	75,511.73	301,846.60	918,704.49
Total 5000	1,822,457.12	1,112,885.29	9,225.58	310,284.27	628,598.81	2,005,684.91
7120 FIREMANS DiISABILITY						
101000 Cash-General Bank	0.00	2,397.00	0.00	0.00	2,397.00	0.00
7910 PAYROLL CLEARING FUND						
101000 Cash-General Bank	26,301.97	0.00	322,604.61	345,969.09	0.00	2,937.49
7930 CLAIMS CLEARING FUND						
101000 Cash-General Bank	119,979.17	0.00	968,744.84	1,026,196.61	752.17	61,775.23
Total 7000	146,281.14	2,397.00	1,291,349.45	1,372,165.70	3,149.17	64,712.72
8000 SCHULTZ LIBRARY FUND						
101000 Cash-General Bank	10,883.16	0.00	0.00	10,883.16	0.00	0.00
101101 cash cd	0.00	11,046.85	0.00	0.00	0.00	11,046.85
Total Fund	10,883.16	11,046.85		10,883.16		11,046.85
Total 8000 SCHULTZ LIBRARY FUND	10,883.16	11,046.85	0.00	10,883.16	0.00	11,046.85
Totals	2,980,453.92	3,438,365.94	1,305,200.82	3,190,236.35	1,304,700.82	3,229,083.51

Town of Sheridan, Madison County, Montana
Cash Reconciliation
Fiscal Year Ending June 30, 2025

UNAUDITED

	Range of Interest Rates	Maturity Date	Balance Per Bank Statement 6/30/2025	Book Balance 6/30/2025
Demand Deposits:				
Opportunity Bank - Checking			$ 165,064	**$ 165,064**
Friends of the Library			$ 7,088	**$ 7,088**
Total			**$ 172,152**	**$ 172,152**
Savings, NOW, Money Market Deposits:				
Shadow ICS Account			$ 2,901,500	**$ 2,901,500**
Friends of the Library			$ 22,294	**$ 22,294**
Total			**$ 2,923,794**	**$ 2,923,794**
Time Deposits:				
Library CD			$ 11,048	**$ 11,048**
Friends of the Library			$ 31,538	**$ 31,538**
Total			**$ 42,586**	**$ 42,586**
Total Cash and Deposits			**$ 3,138,532**	**$ 3,138,532**
	Range of Interest Rates	**Range of Maturity Dates**	(Does not include petty cash)	(Includes petty cash)
INVESTMENTS:				
STIP			$ 90,550	**$ 90,550**
Total Investments			**$ 90,550**	**$ 90,550**
Total Cash & Investments			**$ 3,229,082**	**$ 3,229,082**

GENERAL INFORMATION SECTION

GENERAL INFORMATION **(Complete all portions applicable to entity)**	
1. Class of county/city	Town
2. Date of incorporation	September 8, 1893
3. County seat	
4. Form of government	Commission/Executive
5. Population (most recent estimate)	700
6. Land area	1 square mile
7. Miles of roads/streets/alleys	8.813
8. Taxable valuation	1,277,507
9. Road taxable valuation (county)	
10. Number of water consumers	460
11. Average daily water consumption	
12. Miles of water main	7.3 miles
13. Miles of sanitary and storm sewers	9.6 miles
14. Number of building permits issued	0
15. Number of full-time employees	3

B. PROPERTY TAX MILL LEVIES -

County/City/Town funds only (For fiscal year being reported)

Fund/activity	**Mills**
General Fund	103.45
TOTAL	103.45