

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF SHERIDAN

HAMILTON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
02/23/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Elizabeth A. Walden	01-01-12 to 12-31-19
President of the Town Council	Glen Bougher David Kinkead	01-01-12 to 10-25-12 10-26-12 to 12-31-18
Superintendent of Wastewater Utility	Mark Eckstein	01-01-12 to 12-31-18
Superintendent of Water Utility	Mark Evoy	01-01-12 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF SHERIDAN, HAMILTON COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Sheridan (Town), for the period of January 1, 2012 to December 31, 2016. The Town's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

In our opinion, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, present the financial position and results of operations of the Town based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the Town's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

January 11, 2018

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the Town. The financial statements and notes are presented as intended by the Town.

TOWN OF SHERIDAN  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
GENERAL FUND	\$ 178,320	\$ 1,407,494	\$ 1,420,872	\$ 164,942	\$ 1,606,363	\$ 1,529,894	\$ 241,411
MOTOR VEHICLE HIGHWAY	33,069	272,744	196,631	109,182	300,032	192,475	216,739
LOCAL ROAD & STREET	24,567	39,429	20,788	43,208	41,083	8,984	75,307
EMS AMBULANCE REPLACEMENT FUND	216,779	21,820	-	238,599	14,155	-	252,754
RIVERBOAT REVENUE	20,126	15,788	-	35,914	46,667	30,880	51,701
RAINY DAY FUND	5,265	-	-	5,265	-	-	5,265
LEVY EXCESS FUND	-	-	-	-	-	-	-
CUMULATIVE CAPITAL DEVELOPMENT	48,727	11,463	45,290	14,900	31,672	38,420	8,152
CUM. BUILDING & FIRE	78,527	7,622	-	86,149	-	86,149	-
CUM CAP IMP - CIG TAX	11,075	7,068	-	18,143	7,154	971	24,326
EMS BILLING SERVICE	-	40,727	8,112	32,615	14,068	10,175	36,508
CASH DONATIONS	-	11,963	4,481	7,482	3,809	5,093	6,198
STORMWATER PLANNING GRANT	-	17,700	17,700	-	12,250	12,250	-
OTHER FINANCING SOURCES/ SHOVEL READY	-	6,000	-	6,000	10,000	15,700	300
GENERAL PETTY CASH	100	-	-	100	-	-	100
FIRE DEPT. DONATION FUND	25,356	-	-	25,356	-	-	25,356
TIF/ST.RD. 47-MULEBARN	858	523	-	1,381	657	-	2,038
POLICE DONATION FUND	150	-	-	150	-	-	150
BIDDLE MEMORIAL PARK FUND	8,308	65,910	72,191	2,027	52,409	50,318	4,118
AMBULANCE DONATION FUND	15,808	-	-	15,808	-	-	15,808
FIRE TRUCK DONATION FUND	212	-	-	212	-	-	212
POLICE CONTINUING EDUCATION	16,061	3,232	2,385	16,908	3,214	3,502	16,620
EMS EQUIPMENT FUND	116,020	22,724	2,054	136,690	16,869	13,993	139,566
DISASTER RELIEF FUND	323	-	-	323	-	-	323
BIDDLE PK. EQ. & IMPROVEMENT FUND	500	2,000	470	2,030	4,000	5,300	730
HARVEST MOON FESTIVAL	1,205	6,880	7,633	452	5,950	5,357	1,045
COMM. CTR. DONATIONS	505	-	-	505	-	-	505
FIRE BLDG & ACCESSORIES DONATION FUND	127	-	-	127	-	-	127
CHILDRENS CHRISTMAS DONATION FUND	2,325	1,280	1,438	2,167	959	-	3,126
DRUG & NARCOTIC ENFORCEMENT	22,217	2,233	2,702	21,748	4,555	8,147	18,156
PLAN REVIEW FUND	1,857	-	-	1,857	-	-	1,857
SESQUICENTENNIAL 2010 FUND	560	-	-	560	-	560	-
PAYROLL	1,870	1,295,025	1,293,033	3,862	617,443	624,167	(2,862)
LEASE/RENTAL FIRE TRUCK	538	-	-	538	-	-	538
STORMWATER BOND	13,734	98,602	86,618	25,718	65,388	86,633	4,473
HCCVB 8 GREAT TOWNS	5,079	-	-	5,079	-	5,079	-
GRANT ADM. COMM. CULTURAL CTR.	2,500	-	-	2,500	-	2,500	-
TIF- INDUSTRIAL PARK 2004 EXPANSION	2,866	1,136	-	4,002	1,205	-	5,207
TIF/ WEBSTER- ADAMS	38	132	-	170	204	-	374
TIF/ WEBSTER- SHERIDAN	734	705	-	1,439	1,421	-	2,860
INDUSTRIAL PARK CONSTRUCTION FUND	70,644	-	-	70,644	-	-	70,644

TOWN OF SHERIDAN  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
REPUBLIC WASTE SERVICES	39,381	198,772	176,006	62,147	198,436	174,213	86,370
TIF/SHERIDAN INDUSTRIAL PARK	27,001	108,510	76,521	58,990	77,718	91,823	44,885
HAZARDOUS MATERIALS RESPONSE	285	-	-	285	-	-	285
EQUIPMENT LEASE	4,517	27,196	-	31,713	20,434	40,422	11,725
GEO BOND #2	36,324	118,054	97,325	57,053	41,352	93,515	4,890
DEFERRED COMPENSATION	319,648	82,171	27,578	374,241	117,491	141,645	350,087
STATE GRANTS	-	-	-	-	23,700	23,700	-
PAYROLL - NET PAY	-	-	-	-	2,356	2,356	-
PAYROLL - FEDERAL	-	-	-	-	60,574	60,574	-
PAYROLL - FICA	-	-	-	-	75,420	75,420	-
PAYROLL - MEDICARE	-	-	-	-	17,639	17,639	-
PAYROLL - STATE	-	-	-	-	20,476	20,476	-
PAYROLL - LOCAL	-	-	-	-	6,001	6,001	-
PAYROLL - RETIREMENT	-	-	-	-	15,596	13,079	2,517
DIRECT DEPOSIT	-	-	-	-	439,002	439,002	-
AFLAC	-	-	-	-	12,140	10,311	1,829
AMERICAN FIDELITY ASSURANCE	-	-	-	-	1,272	1,000	272
COLONIAL LIFE	-	-	-	-	1,543	1,286	257
HEALTH INSURANCE	-	-	-	-	8,268	7,088	1,180
LIBERTY NATIONAL	-	-	-	-	1,020	835	185
AVIVA	-	-	-	-	803	669	134
CHILD SUPPORT	-	-	-	-	2,600	2,600	-
FIRE FIGHTERS LOCAL #4416	-	-	-	-	1,920	1,625	295
GARNISHMENT - T.I.	-	-	-	-	110	110	-
GARNISHMENT - PROPERTY TAXES	-	-	-	-	523	523	-
GARNISHMENT - D.Waters	-	-	-	-	2,200	2,200	-
WASHINGTON NATIONAL	-	-	-	-	150	100	50
WATER BILL	-	-	-	-	1,878	1,878	-
SEWAGE SINKING FUND ADVANTAGE	2,315	225,739	225,025	3,029	204,224	222,025	(14,772)
SEWAGE UTILITY OPERATING	374,858	926,562	907,370	394,050	955,283	971,053	378,280
SEWAGE SINKING FUND	229,141	587	571	229,157	571	590	229,138
SEWER PETTY CASH	40	-	-	40	-	-	40
CULY/ PHOENIX- WATER/ SEWER CONSTRUCTION	56,477	166	-	56,643	143	1	56,785
WATER UTILITY OPERATING	235,151	1,018,963	969,896	284,218	1,008,091	947,374	344,935
WATERWORKS CONSTRUCTION	6,674	20	-	6,694	22	5	6,711
WATER SINKING FUND ADVANTAGE	23,147	237,919	236,680	24,386	239,096	238,030	25,452
WATER CONSTRUCTION	1,167	4	-	1,171	4	1	1,174
WATER SINKING FUND	242,241	621	604	242,258	603	615	242,246
WATER PETTY CASH	40	-	-	40	-	-	40
Totals	<u>\$ 2,525,357</u>	<u>\$ 6,305,484</u>	<u>\$ 5,899,974</u>	<u>\$ 2,930,867</u>	<u>\$ 6,420,186</u>	<u>\$ 6,346,331</u>	<u>\$ 3,004,722</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF SHERIDAN  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
GARNISHMENT - DWF	\$ -	\$ -	\$ -	\$ -	\$ 677	\$ 677	\$ -
GARNISHEE DEFENDANT (EMPLOYER) FEE	-	-	-	-	40	40	-
GENERAL FUND	241,411	1,618,049	1,544,218	315,242	1,798,998	1,668,172	446,068
MOTOR VEHICLE HIGHWAY	216,739	207,915	279,337	145,317	346,742	309,227	182,832
LOCAL ROAD & STREET	75,307	40,898	81,533	34,672	39,706	44,964	29,414
REPUBLIC WASTE SERVICES	86,370	204,758	183,354	107,774	208,906	177,520	139,160
RIVERBOAT REVENUE	51,701	20,578	4,791	67,488	15,787	77,775	5,500
BIDDLE MEMORIAL PARK FUND	4,118	47,140	47,269	3,989	122,787	43,972	82,804
RAINY DAY FUND	5,265	-	-	5,265	28,342	28,342	5,265
LEVY EXCESS FUND	-	8	-	8	-	-	8
CUM CAP IMP - CIG TAX	24,326	7,049	3,282	28,093	6,694	34,787	-
CUMULAVTIVE CAPITAL DEVELOPMENT	8,152	28,249	36,109	292	30,919	16,414	14,797
GEO BOND #2	4,890	77,591	53,490	28,991	-	28,991	-
EQUIPMENT LEASE	11,725	46,402	41,138	16,989	26,837	41,557	2,269
STORMWATER BOND	4,473	113,976	86,620	31,829	102,847	87,644	47,032
FIRE - PUBLIC SAFETY RADIOS	-	-	-	-	9,166	9,166	-
DEFERRED COMPENSATION	350,087	73,451	51,753	371,785	44,107	15,198	400,694
GENERAL PETTY CASH	100	-	-	100	-	-	100
EMS AMBULANCE REPLACEMENT FUND	252,754	23,944	-	276,698	24,885	20	301,563
EMS EQUIPMENT FUND	139,566	11,972	4,688	146,850	12,442	74,856	84,436
POLICE CONTINUING EDUCATION	16,620	2,723	4,875	14,468	3,402	654	17,216
AMBULANCE DONATION FUND	15,808	-	-	15,808	-	-	15,808
FIRE TRUCK DONATION FUND	212	-	-	212	-	-	212
FIRE BLDG & ACCESSORIES DONATION FUND	127	145	-	272	-	-	272
BIDDLE PK. EQ. & IMPROVEMENT FUND	730	1,512	2,242	-	-	-	-
HARVEST MOON FESTIVAL	1,045	5,885	5,419	1,511	99	1,468	142
DRUG & NARCOTIC ENFORCEMENT	18,156	1,033	200	18,989	770	63	19,696
POLICE DONATION FUND	150	-	-	150	-	-	150
EMS BILLING SERVICE	36,508	-	9,782	26,726	-	10,840	15,886
HAZARDOUS MATERIALS RESPONSE	285	713	-	998	-	-	998
CASH DONATIONS	6,198	3,600	5,258	4,540	3,300	4,748	3,092
COMM. CTR. DONATIONS	505	-	-	505	-	-	505
CHILDRENS CHRISTMAS DONATION FUND	3,126	1,268	1,909	2,485	550	1,668	1,367
PLAN REVIEW FUND	1,857	-	-	1,857	-	-	1,857
OTHER FINANCING SOURCES/ SHOVEL READY	300	-	-	300	-	-	300
FIRE DEPT. DONATION FUND	25,356	-	-	25,356	-	1,600	23,756
TIF/ST.RD. 47-MULEBARN	2,038	1	-	2,039	-	-	2,039
TIF- INDUSTRIAL PARK 2004 EXPANSION	5,207	332	-	5,539	-	-	5,539
TIF/ WEBSTER- ADAMS	374	231	-	605	289	-	894
TIF/ WEBSTER- SHERIDAN	2,860	1,485	-	4,345	1,583	-	5,928
LEASE/RENTAL FIRE TRUCK	538	-	-	538	-	-	538
REDEV. DIST.2015 BONDS CAPITAL FUND	-	-	-	-	1,500,000	1,110,841	389,159
TIF/SHERIDAN INDUSTRIAL PARK	44,885	76,729	82,612	39,002	82,521	45,787	75,736
INDUSTRIAL PARK CONSTRUCTION FUND	70,644	-	-	70,644	-	24,900	45,744

TOWN OF SHERIDAN  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
STATE GRANTS	-	15,800	15,800	-	-	-	-
PARK MASTER PLAN GRANT	-	-	-	-	15,000	15,000	-
DISASTER RELIEF FUND	323	-	-	323	-	-	323
PAYROLL	(2,862)	2,862	-	-	-	-	-
PAYROLL - NET PAY	-	1,257	1,257	-	2,550	2,550	-
PAYROLL - FEDERAL	-	135,487	135,487	-	139,394	139,394	-
PAYROLL - FICA	-	155,302	155,302	-	160,698	160,698	-
PAYROLL - MEDICARE	-	36,320	36,320	-	37,581	37,581	-
PAYROLL - STATE	-	42,632	42,632	-	43,090	43,090	-
PAYROLL - LOCAL	-	12,498	12,498	-	12,875	12,875	-
PAYROLL - RETIREMENT	2,517	25,463	26,516	1,464	20,902	20,104	2,262
DIRECT DEPOSIT	-	903,783	903,783	-	937,780	937,780	-
AFLAC	1,829	26,564	26,494	1,899	22,933	22,557	2,275
AMERICAN FIDELITY ASSURANCE	272	2,645	2,705	212	3,375	3,125	462
COLONIAL LIFE	257	3,088	3,087	258	2,863	3,087	34
HEALTH INSURANCE	1,180	15,466	15,450	1,196	16,087	15,507	1,776
LIBERTY NATIONAL	185	2,205	2,226	164	2,270	2,199	235
AVIVA	134	1,002	1,075	61	451	512	-
CHILD SUPPORT	-	5,200	5,200	-	5,400	5,400	-
FIRE FIGHTERS LOCAL #4416	295	4,056	4,039	312	4,241	4,082	471
GARNISHMENT - T.I.	-	-	-	-	55	55	-
GARNISHMENT - PROPERTY TAXES	-	727	727	-	864	864	-
GARNISHMENT - D.Waters	-	5,400	5,400	-	6,000	6,000	-
WASHINGTON NATIONAL	50	299	299	50	334	316	68
WATER BILL	-	3,600	3,600	-	4,462	4,462	-
GARNISHMENT - W.C.	-	-	-	-	1,307	1,307	-
GARNISHMENT - D.F.	-	-	-	-	750	750	-
SEWAGE UTILITY OPERATING	378,280	943,306	964,392	357,194	1,035,716	990,054	402,856
SEWER PETTY CASH	40	-	-	40	-	-	40
SEWAGE SINKING FUND	229,138	571	571	229,138	460	533	229,065
SEWAGE SINKING FUND ADVANTAGE	(14,772)	248,431	228,950	4,709	225,719	225,237	5,191
CULY/ PHOENIX- WATER/ SEWER CONSTRUCTION	56,785	142	-	56,927	49	56,976	-
WATER UTILITY OPERATING	344,935	1,047,285	1,022,681	369,539	1,184,234	1,113,869	439,904
WATER PETTY CASH	40	-	-	40	-	-	40
WATER SINKING FUND	242,246	604	604	242,246	541	515	242,272
WATERWORKS CONSTRUCTION	6,711	16	-	6,727	5	6,732	-
WATER SINKING FUND ADVANTAGE	25,452	239,797	239,110	26,139	235,497	234,985	26,651
WATER CONSTRUCTION	1,174	3	-	1,177	1	1,178	-
STORM WATER OPERATING	-	-	-	-	22,318	537	21,781
Totals	<u>\$ 3,004,722</u>	<u>\$ 6,499,448</u>	<u>\$ 6,386,084</u>	<u>\$ 3,118,086</u>	<u>\$ 8,558,198</u>	<u>\$ 7,931,802</u>	<u>\$ 3,744,482</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF SHERIDAN  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
GARNISHMENT - DWF	\$ -	\$ 640	\$ 640	\$ -
GENERAL FUND	446,068	1,844,841	1,702,004	588,905
MOTOR VEHICLE HIGHWAY	182,832	317,562	234,156	266,238
LOCAL ROAD & STREET	29,414	39,149	32,968	35,595
REPUBLIC WASTE SERVICES	139,160	216,761	277,592	78,329
RIVERBOAT REVENUE	5,500	16,954	18,237	4,217
BIDDLE MEMORIAL PARK FUND	82,804	77,455	76,879	83,380
RAINY DAY FUND	5,265	100,000	-	105,265
LOIT SPECIAL DISTRIUBTION	-	373,544	10,544	363,000
LEVY EXCESS FUND	8	-	8	-
CUM CAP IMP - CIG TAX	-	6,792	3,202	3,590
CUMULAVTIVE CAPITAL DEVELOPMENT	14,797	31,481	-	46,278
EQUIPMENT LEASE	2,269	42,114	28,709	15,674
STORMWATER BOND	47,032	88,440	86,618	48,854
FIRE - PUBLIC SAFETY RADIOS	-	9,166	9,166	-
DEFERRED COMPENSATION	400,694	81,254	33,126	448,822
GENERAL PETTY CASH	100	-	-	100
EMS AMBULANCE REPLACEMENT FUND	301,563	34,847	177,559	158,851
EMS EQUIPMENT FUND	84,436	15,707	14,230	85,913
POLICE CONTINUING EDUCATION	17,216	4,760	3,934	18,042
AMBULANCE DONATION FUND	15,808	-	-	15,808
FIRE TRUCK DONATION FUND	212	-	-	212
FIRE BLDG & ACCESSORIES DONATION FUND	272	-	-	272
HARVEST MOON FESTIVAL	142	70	-	212
DRUG & NARCOTIC ENFORCEMENT	19,696	2,159	-	21,855
POLICE DONATION FUND	150	-	-	150
EMS BILLING SERVICE	15,886	-	11,184	4,702
HAZARDOUS MATERIALS RESPONSE	998	-	-	998
CASH DONATIONS	3,092	-	2,070	1,022
COMM. CTR. DONATIONS	505	-	-	505
CHILDRENS CHRISTMAS DONATION FUND	1,367	-	357	1,010
PLAN REVIEW FUND	1,857	-	-	1,857
OTHER FINANCING SOURCES/ SHOVEL READY	300	-	-	300
FIRE DEPT. DONATION FUND	23,756	570	-	24,326
TIF/ST.RD. 47-MULEBARN	2,039	-	-	2,039
TIF- INDUSTRIAL PARK 2004 EXPANSION	5,539	-	-	5,539
TIF/ WEBSTER- ADAMS	894	298	-	1,192
TIF/ WEBSTER- SHERIDAN	5,928	1,533	-	7,461
LEASE/RENTAL FIRE TRUCK	538	-	-	538

TOWN OF SHERIDAN  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
REDEV. DIST.2015 BONDS CAPITAL FUND	389,159	-	8,672	380,487
TIF/SHERIDAN INDUSTRIAL PARK	75,736	44,064	86,119	33,681
INDUSTRIAL PARK CONSTRUCTION FUND	45,744	42,744	25,989	62,499
DISASTER RELIEF FUND	323	-	-	323
PAYROLL - NET PAY	-	1,604	1,604	-
PAYROLL - FEDERAL	-	134,880	134,880	-
PAYROLL - FICA	-	153,695	153,695	-
PAYROLL - MEDICARE	-	35,944	35,944	-
PAYROLL - STATE	-	41,744	37,264	4,480
PAYROLL - LOCAL	-	12,186	10,870	1,316
PAYROLL - RETIREMENT	2,262	21,464	21,316	2,410
DIRECT DEPOSIT	-	901,004	901,004	-
AFLAC	2,275	19,308	19,115	2,468
AMERICAN FIDELITY ASSURANCE	462	3,368	3,386	444
COLONIAL LIFE	34	2,103	1,738	399
HEALTH INSURANCE	1,776	16,530	16,406	1,900
LIBERTY NATIONAL	235	3,508	3,215	528
CHILD SUPPORT	-	5,200	5,200	-
FIRE FIGHTERS LOCAL #4416	471	4,198	4,185	484
GARNISHMENT - T.I.	-	55	55	-
GARNISHMENT - PROPERTY TAXES	-	12	12	-
WASHINGTON NATIONAL	68	400	367	101
WATER BILL	-	5,359	5,359	-
GARNISHMENT - D.F.	-	1,300	1,300	-
SEWAGE UTILITY OPERATING	402,856	946,477	988,442	360,891
SEWER PETTY CASH	40	-	-	40
SEWAGE SINKING FUND	229,065	530	504	229,091
SEWAGE SINKING FUND ADVANTAGE	5,191	222,126	220,975	6,342
WATER UTILITY OPERATING	439,904	1,000,562	1,207,665	232,801
WATER PETTY CASH	40	-	-	40
WATER SINKING FUND	242,272	547	520	242,299
WATER SINKING FUND ADVANTAGE	26,651	236,633	138,337	124,947
STORM WATER OPERATING	21,781	135,644	30,022	127,403
Totals	<u>\$ 3,744,482</u>	<u>\$ 7,299,286</u>	<u>\$ 6,787,343</u>	<u>\$ 4,256,425</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF SHERIDAN  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, storm water, trash, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the Town.

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

*Licenses and permits.* Amounts received from businesses, occupations, or non-businesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF SHERIDAN  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*Utility fees.* Amounts received from charges for current services.

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Town. It includes all expenditures for the reduction of the principal and interest of the Town's general obligation indebtedness.

TOWN OF SHERIDAN  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The Town may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

TOWN OF SHERIDAN  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Town to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The Town may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of the December 2013 monthly transfer of \$18,500 for the sewer bond payment being deposited into the Sewage Utility Operating fund instead of the Sewage Sinking Fund Advantage fund, while the December bond payment was made out the of Sewage Sinking Fund Advantage fund, resulting in a negative cash balance. This was identified on January 3, 2014, and was corrected immediately.

In July 2013, the Town started using a new accounting software. When the change occurred, the new software system created a new payroll clearing fund for each type of withholding instead of them all being accounted for in one fund. The negative fund balance in the Payroll fund at the end of 2013 was a result of the change in software systems. It has since been corrected.

**Note 7. Holding Corporations**

The Town has entered into a capital lease with SCI Leasing Group (the lessor). The lessor was organized as a for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the Town. The lessor has been determined to be a related-party of the Town. Lease payments during the years 2012, 2013, 2014, 2015, and 2016 totaled \$28,112 annually.

TOWN OF SHERIDAN  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 8. Subsequent Events**

The Town has a Stormwater project that started in late 2017 and will continue into 2018.

The Town is in the process of selling the Water and Wastewater Utilities to Indiana American Water. The sale should be completed sometime in 2018.

**Note 9. Combined Funds**

Funds related to payroll were reported individually in the current financial statements beginning in calendar year 2013, but were combined into one fund for the prior financial statements and in calendar year 2012.

#### OTHER INFORMATION - UNEXAMINED

The Town's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Town's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The other information presented was approved by management of the Town. It is presented as intended by the Town.

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	EMS AMBULANCE REPLACEMENT FUND	RIVERBOAT REVENUE	RAINY DAY FUND	LEVY EXCESS FUND	CUMULATIVE CAPITAL DEVELOPMENT
Cash and investments - beginning	\$ 178,320	\$ 33,069	\$ 24,567	\$ 216,779	\$ 20,126	\$ 5,265	\$ -	\$ 48,727
Receipts:								
Taxes	486,668	172,881	-	-	-	-	-	9,660
Licenses and permits	18,718	-	-	-	-	-	-	-
Intergovernmental receipts	704,743	91,985	35,886	-	15,788	-	-	1,803
Charges for services	152,747	4,780	-	21,820	-	-	-	-
Fines and forfeits	1,115	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	43,503	3,098	3,543	-	-	-	-	-
Total receipts	1,407,494	272,744	39,429	21,820	15,788	-	-	11,463
Disbursements:								
Personal services	1,028,084	161,221	-	-	-	-	-	-
Supplies	82,166	17,155	-	-	-	-	-	-
Other services and charges	275,302	18,255	20,788	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	35,320	-	-	-	-	-	-	45,290
Total disbursements	1,420,872	196,631	20,788	-	-	-	-	45,290
Excess (deficiency) of receipts over disbursements	(13,378)	76,113	18,641	21,820	15,788	-	-	(33,827)
Cash and investments - ending	\$ 164,942	\$ 109,182	\$ 43,208	\$ 238,599	\$ 35,914	\$ 5,265	\$ -	\$ 14,900

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	CUM. BUILDING & FIRE	CUM CAP IMP - CIG TAX	EMS BILLING SERVICE	CASH DONATIONS	STORMWATER PLANNING GRANT	OTHER FINANCING SOURCES/ SHOVEL READY	GENERAL PETTY CASH	FIRE DEPT. DONATION FUND
Cash and investments - beginning	\$ 78,527	\$ 11,075	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 25,356
Receipts:								
Taxes	6,423	7,068	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,199	-	-	-	-	-	-	-
Charges for services	-	-	40,727	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	11,963	17,700	6,000	-	-
Total receipts	7,622	7,068	40,727	11,963	17,700	6,000	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	8,112	4,481	17,700	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	8,112	4,481	17,700	-	-	-
Excess (deficiency) of receipts over disbursements	7,622	7,068	32,615	7,482	-	6,000	-	-
Cash and investments - ending	\$ 86,149	\$ 18,143	\$ 32,615	\$ 7,482	\$ -	\$ 6,000	\$ 100	\$ 25,356

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	TIF/ST.RD. 47-MULEBARN	POLICE DONATION FUND	BIDDLE MEMORIAL PARK FUND	AMBULANCE DONATION FUND	FIRE TRUCK DONATION FUND	POLICE CONTINUING EDUCATION	EMS EQUIPMENT FUND	DISASTER RELIEF FUND
Cash and investments - beginning	\$ 858	\$ 150	\$ 8,308	\$ 15,808	\$ 212	\$ 16,061	\$ 116,020	\$ 323
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	1,940	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	5,249	-	-	505	22,724	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	523	-	60,661	-	-	787	-	-
Total receipts	523	-	65,910	-	-	3,232	22,724	-
Disbursements:								
Personal services	-	-	17,052	-	-	-	-	-
Supplies	-	-	12,534	-	-	-	-	-
Other services and charges	-	-	42,605	-	-	2,385	2,054	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	72,191	-	-	2,385	2,054	-
Excess (deficiency) of receipts over disbursements	523	-	(6,281)	-	-	847	20,670	-
Cash and investments - ending	\$ 1,381	\$ 150	\$ 2,027	\$ 15,808	\$ 212	\$ 16,908	\$ 136,690	\$ 323

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	BIDDLE PK. EQ. & IMPROVEMENT FUND	HARVEST MOON FESTIVAL	COMM. CTR. DONATIONS	FIRE BLDG & ACCESSORIES DONATION FUND	CHILDRENS CHRISTMAS DONATION FUND	DRUG & NARCOTIC ENFORCEMENT	PLAN REVIEW FUND	SESQUICENTENNIAL 2010 FUND
Cash and investments - beginning	\$ 500	\$ 1,205	\$ 505	\$ 127	\$ 2,325	\$ 22,217	\$ 1,857	\$ 560
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,299	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,000	6,880	-	-	1,280	934	-	-
Total receipts	2,000	6,880	-	-	1,280	2,233	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	470	7,633	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,438	2,702	-	-
Total disbursements	470	7,633	-	-	1,438	2,702	-	-
Excess (deficiency) of receipts over disbursements	1,530	(753)	-	-	(158)	(469)	-	-
Cash and investments - ending	\$ 2,030	\$ 452	\$ 505	\$ 127	\$ 2,167	\$ 21,748	\$ 1,857	\$ 560

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	PAYROLL	LEASE/RENTAL FIRE TRUCK	STORMWATER BOND	HCCVB 8 GREAT TOWNS	GRANT ADM. COMM. CULTURAL CTR.	TIF- INDUSTRIAL PARK 2004 EXPANSION	TIF/ WEBSTER- ADAMS	TIF/ WEBSTER- SHERIDAN
Cash and investments - beginning	\$ 1,870	\$ 538	\$ 13,734	\$ 5,079	\$ 2,500	\$ 2,866	\$ 38	\$ 734
Receipts:								
Taxes	-	-	83,091	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	15,511	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,295,025	-	-	-	-	1,136	132	705
Total receipts	1,295,025	-	98,602	-	-	1,136	132	705
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	86,618	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,293,033	-	-	-	-	-	-	-
Total disbursements	1,293,033	-	86,618	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	1,992	-	11,984	-	-	1,136	132	705
Cash and investments - ending	\$ 3,862	\$ 538	\$ 25,718	\$ 5,079	\$ 2,500	\$ 4,002	\$ 170	\$ 1,439

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	INDUSTRIAL PARK CONSTRUCTION FUND	REPUBLIC WASTE SERVICES	TIF/SHERIDAN INDUSTRIAL PARK	HAZARDOUS MATERIALS RESPONSE	EQUIPMENT LEASE	GEO BOND #2	DEFERRED COMPENSATION
Cash and investments - beginning	\$ 70,644	\$ 39,381	\$ 27,001	\$ 285	\$ 4,517	\$ 36,324	\$ 319,648
Receipts:							
Taxes	-	-	-	-	22,918	99,483	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,278	18,571	-
Charges for services	-	198,772	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	108,510	-	-	-	82,171
Total receipts	-	198,772	108,510	-	27,196	118,054	82,171
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	176,006	-	-	-	-	-
Debt service - principal and interest	-	-	76,521	-	-	97,325	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	27,578
Total disbursements	-	176,006	76,521	-	-	97,325	27,578
Excess (deficiency) of receipts over disbursements	-	22,766	31,989	-	27,196	20,729	54,593
Cash and investments - ending	\$ 70,644	\$ 62,147	\$ 58,990	\$ 285	\$ 31,713	\$ 57,053	\$ 374,241

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	STATE GRANTS	PAYROLL - NET PAY	PAYROLL - FEDERAL	PAYROLL - FICA	PAYROLL - MEDICARE	PAYROLL - STATE	PAYROLL - LOCAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	PAYROLL - RETIREMENT	DIRECT DEPOSIT	AFLAC	AMERICAN FIDELITY ASSURANCE	COLONIAL LIFE	HEALTH INSURANCE	LIBERTY NATIONAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	AVIVA	CHILD SUPPORT	FIRE FIGHTERS LOCAL #4416	GARNISHMENT - T.I.	GARNISHMENT - PROPERTY TAXES	GARNISHMENT - D.Waters	WASHINGTON NATIONAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	WATER BILL	SEWAGE SINKING FUND ADVANTAGE	SEWAGE UTILITY OPERATING	SEWAGE SINKING FUND	SEWER PETTY CASH	CULY/ PHOENIX- WATER/ SEWER CONSTRUCTION	WATER UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ 2,315	\$ 374,858	\$ 229,141	\$ 40	\$ 56,477	\$ 235,151
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	699,516	-	-	-	673,368
Other receipts	-	225,739	227,046	587	-	166	345,595
Total receipts	-	225,739	926,562	587	-	166	1,018,963
Disbursements:							
Personal services	-	-	159,946	-	-	-	171,213
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	11,747	-	-	-	11,505
Debt service - principal and interest	-	-	225,025	-	-	-	236,680
Capital outlay	-	-	-	-	-	-	28,112
Utility operating expenses	-	-	285,052	-	-	-	137,156
Other disbursements	-	225,025	225,600	571	-	-	385,230
Total disbursements	-	225,025	907,370	571	-	-	969,896
Excess (deficiency) of receipts over disbursements	-	714	19,192	16	-	166	49,067
Cash and investments - ending	\$ -	\$ 3,029	\$ 394,050	\$ 229,157	\$ 40	\$ 56,643	\$ 284,218

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	WATERWORKS CONSTRUCTION	WATER SINKING FUND ADVANTAGE	WATER CONSTRUCTION	WATER SINKING FUND	WATER PETTY CASH	Totals
Cash and investments - beginning	\$ 6,674	\$ 23,147	\$ 1,167	\$ 242,241	\$ 40	\$ 2,525,357
Receipts:						
Taxes	-	-	-	-	-	888,192
Licenses and permits	-	-	-	-	-	20,658
Intergovernmental receipts	-	-	-	-	-	889,764
Charges for services	-	-	-	-	-	448,623
Fines and forfeits	-	-	-	-	-	1,115
Utility fees	-	-	-	-	-	1,372,884
Other receipts	20	237,919	4	621	-	2,684,248
Total receipts	20	237,919	4	621	-	6,305,484
Disbursements:						
Personal services	-	-	-	-	-	1,537,516
Supplies	-	-	-	-	-	111,855
Other services and charges	-	-	-	-	-	599,043
Debt service - principal and interest	-	-	-	-	-	722,169
Capital outlay	-	-	-	-	-	28,112
Utility operating expenses	-	-	-	-	-	422,208
Other disbursements	-	236,680	-	604	-	2,479,071
Total disbursements	-	236,680	-	604	-	5,899,974
Excess (deficiency) of receipts over disbursements	20	1,239	4	17	-	405,510
Cash and investments - ending	\$ 6,694	\$ 24,386	\$ 1,171	\$ 242,258	\$ 40	\$ 2,930,867

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	EMS AMBULANCE REPLACEMENT FUND	RIVERBOAT REVENUE	RAINY DAY FUND	LEVY EXCESS FUND	CUMULATIVE CAPITAL DEVELOPMENT
Cash and investments - beginning	\$ 164,942	\$ 109,182	\$ 43,208	\$ 238,599	\$ 35,914	\$ 5,265	\$ -	\$ 14,900
Receipts:								
Taxes	543,732	240,972	-	-	-	-	-	27,292
Licenses and permits	14,812	-	-	-	-	-	-	-
Intergovernmental receipts	667,376	38,960	39,533	-	46,667	-	-	4,380
Charges for services	301,982	8,817	1,550	14,155	-	-	-	-
Fines and forfeits	65	1,557	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	78,396	9,726	-	-	-	-	-	-
Total receipts	<u>1,606,363</u>	<u>300,032</u>	<u>41,083</u>	<u>14,155</u>	<u>46,667</u>	<u>-</u>	<u>-</u>	<u>31,672</u>
Disbursements:								
Personal services	1,075,758	123,466	-	-	-	-	-	-
Supplies	68,525	24,520	-	-	-	-	-	-
Other services and charges	384,009	39,289	8,984	-	30,880	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,602	5,200	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	38,420
Total disbursements	<u>1,529,894</u>	<u>192,475</u>	<u>8,984</u>	<u>-</u>	<u>30,880</u>	<u>-</u>	<u>-</u>	<u>38,420</u>
Excess (deficiency) of receipts over disbursements	<u>76,469</u>	<u>107,557</u>	<u>32,099</u>	<u>14,155</u>	<u>15,787</u>	<u>-</u>	<u>-</u>	<u>(6,748)</u>
Cash and investments - ending	<u>\$ 241,411</u>	<u>\$ 216,739</u>	<u>\$ 75,307</u>	<u>\$ 252,754</u>	<u>\$ 51,701</u>	<u>\$ 5,265</u>	<u>\$ -</u>	<u>\$ 8,152</u>

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	CUM. BUILDING & FIRE	CUM CAP IMP - CIG TAX	EMS BILLING SERVICE	CASH DONATIONS	STORMWATER PLANNING GRANT	OTHER FINANCING SOURCES/ SHOVEL READY	GENERAL PETTY CASH	FIRE DEPT. DONATION FUND
Cash and investments - beginning	\$ 86,149	\$ 18,143	\$ 32,615	\$ 7,482	\$ -	\$ 6,000	\$ 100	\$ 25,356
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	7,154	-	-	12,250	-	-	-
Charges for services	-	-	14,068	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,809	-	10,000	-	-
Total receipts	-	7,154	14,068	3,809	12,250	10,000	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	10,175	5,093	12,250	15,700	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	86,149	971	-	-	-	-	-	-
Total disbursements	86,149	971	10,175	5,093	12,250	15,700	-	-
Excess (deficiency) of receipts over disbursements	(86,149)	6,183	3,893	(1,284)	-	(5,700)	-	-
Cash and investments - ending	\$ -	\$ 24,326	\$ 36,508	\$ 6,198	\$ -	\$ 300	\$ 100	\$ 25,356

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	TIF/ST.RD. 47-MULEBARN	POLICE DONATION FUND	BIDDLE MEMORIAL PARK FUND	AMBULANCE DONATION FUND	FIRE TRUCK DONATION FUND	POLICE CONTINUING EDUCATION	EMS EQUIPMENT FUND	DISASTER RELIEF FUND
Cash and investments - beginning	\$ 1,381	\$ 150	\$ 2,027	\$ 15,808	\$ 212	\$ 16,908	\$ 136,690	\$ 323
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	2,050	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	7,012	-	-	319	16,869	-
Fines and forfeits	-	-	-	-	-	845	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	657	-	45,397	-	-	-	-	-
Total receipts	657	-	52,409	-	-	3,214	16,869	-
Disbursements:								
Personal services	-	-	17,042	-	-	-	-	-
Supplies	-	-	3,618	-	-	-	-	-
Other services and charges	-	-	29,658	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	13,993	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,502	-	-
Total disbursements	-	-	50,318	-	-	3,502	13,993	-
Excess (deficiency) of receipts over disbursements	657	-	2,091	-	-	(288)	2,876	-
Cash and investments - ending	\$ 2,038	\$ 150	\$ 4,118	\$ 15,808	\$ 212	\$ 16,620	\$ 139,566	\$ 323

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	BIDDLE PK. EQ. & IMPROVEMENT FUND	HARVEST MOON FESTIVAL	COMM. CTR. DONATIONS	FIRE BLDG & ACCESSORIES DONATION FUND	CHILDRENS CHRISTMAS DONATION FUND	DRUG & NARCOTIC ENFORCEMENT	PLAN REVIEW FUND	SESQUICENTENNIAL 2010 FUND
Cash and investments - beginning	\$ 2,030	\$ 452	\$ 505	\$ 127	\$ 2,167	\$ 21,748	\$ 1,857	\$ 560
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	4,000	2,715	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	4,505	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	3,235	-	-	959	50	-	-
Total receipts	4,000	5,950	-	-	959	4,555	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	5,300	5,357	-	-	-	8,147	-	560
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	5,300	5,357	-	-	-	8,147	-	560
Excess (deficiency) of receipts over disbursements	(1,300)	593	-	-	959	(3,592)	-	(560)
Cash and investments - ending	\$ 730	\$ 1,045	\$ 505	\$ 127	\$ 3,126	\$ 18,156	\$ 1,857	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	PAYROLL	LEASE/RENTAL FIRE TRUCK	STORMWATER BOND	HCCVB & GREAT TOWNS	GRANT ADM. COMM. CULTURAL CTR.	TIF- INDUSTRIAL PARK 2004 EXPANSION	TIF/ WEBSTER- ADAMS	TIF/ WEBSTER- SHERIDAN
Cash and investments - beginning	\$ 3,862	\$ 538	\$ 25,718	\$ 5,079	\$ 2,500	\$ 4,002	\$ 170	\$ 1,439
Receipts:								
Taxes	-	-	56,345	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,043	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	617,443	-	-	-	-	1,205	204	1,421
Total receipts	617,443	-	65,388	-	-	1,205	204	1,421
Disbursements:								
Personal services	588,982	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	26,606	-	-	5,079	2,500	-	-	-
Debt service - principal and interest	-	-	86,633	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	8,579	-	-	-	-	-	-	-
Total disbursements	624,167	-	86,633	5,079	2,500	-	-	-
Excess (deficiency) of receipts over disbursements	(6,724)	-	(21,245)	(5,079)	(2,500)	1,205	204	1,421
Cash and investments - ending	\$ (2,862)	\$ 538	\$ 4,473	\$ -	\$ -	\$ 5,207	\$ 374	\$ 2,860

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	INDUSTRIAL PARK CONSTRUCTION FUND	REPUBLIC WASTE SERVICES	TIF/SHERIDAN INDUSTRIAL PARK	HAZARDOUS MATERIALS RESPONSE	EQUIPMENT LEASE	GEO BOND #2	DEFERRED COMPENSATION
Cash and investments - beginning	\$ 70,644	\$ 62,147	\$ 58,990	\$ 285	\$ 31,713	\$ 57,053	\$ 374,241
Receipts:							
Taxes	-	-	-	-	17,608	9,024	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,826	1,448	-
Charges for services	-	198,436	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	77,718	-	-	30,880	117,491
Total receipts	-	198,436	77,718	-	20,434	41,352	117,491
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	40,422	-	-
Debt service - principal and interest	-	-	91,823	-	-	93,515	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	174,213	-	-	-	-	141,645
Total disbursements	-	174,213	91,823	-	40,422	93,515	141,645
Excess (deficiency) of receipts over disbursements	-	24,223	(14,105)	-	(19,988)	(52,163)	(24,154)
Cash and investments - ending	\$ 70,644	\$ 86,370	\$ 44,885	\$ 285	\$ 11,725	\$ 4,890	\$ 350,087

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	STATE GRANTS	PAYROLL - NET PAY	PAYROLL - FEDERAL	PAYROLL - FICA	PAYROLL - MEDICARE	PAYROLL - STATE	PAYROLL - LOCAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	23,700	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	2,356	60,574	75,420	17,639	20,476	6,001
Total receipts	<u>23,700</u>	<u>2,356</u>	<u>60,574</u>	<u>75,420</u>	<u>17,639</u>	<u>20,476</u>	<u>6,001</u>
Disbursements:							
Personal services	-	2,356	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	23,700	-	60,574	75,420	17,639	20,476	6,001
Total disbursements	<u>23,700</u>	<u>2,356</u>	<u>60,574</u>	<u>75,420</u>	<u>17,639</u>	<u>20,476</u>	<u>6,001</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	PAYROLL - RETIREMENT	DIRECT DEPOSIT	AFLAC	AMERICAN FIDELITY ASSURANCE	COLONIAL LIFE	HEALTH INSURANCE	LIBERTY NATIONAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	15,596	439,002	12,140	1,272	1,543	8,268	1,020
Total receipts	15,596	439,002	12,140	1,272	1,543	8,268	1,020
Disbursements:							
Personal services	13,079	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	10,311	1,000	1,286	7,088	835
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	439,002	-	-	-	-	-
Total disbursements	13,079	439,002	10,311	1,000	1,286	7,088	835
Excess (deficiency) of receipts over disbursements	2,517	-	1,829	272	257	1,180	185
Cash and investments - ending	\$ 2,517	\$ -	\$ 1,829	\$ 272	\$ 257	\$ 1,180	\$ 185

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	AVIVA	CHILD SUPPORT	FIRE FIGHTERS LOCAL #4416	GARNISHMENT - T.I.	GARNISHMENT - PROPERTY TAXES	GARNISHMENT - D.Waters	WASHINGTON NATIONAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	803	2,600	1,920	110	523	2,200	150
Total receipts	803	2,600	1,920	110	523	2,200	150
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	669	-	-	-	-	-	100
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	2,600	1,625	110	523	2,200	-
Total disbursements	669	2,600	1,625	110	523	2,200	100
Excess (deficiency) of receipts over disbursements	134	-	295	-	-	-	50
Cash and investments - ending	\$ 134	\$ -	\$ 295	\$ -	\$ -	\$ -	\$ 50

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	WATER BILL	SEWAGE SINKING FUND ADVANTAGE	SEWAGE UTILITY OPERATING	SEWAGE SINKING FUND	SEWER PETTY CASH	CULY/ PHOENIX- WATER/ SEWER CONSTRUCTION	WATER UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ 3,029	\$ 394,050	\$ 229,157	\$ 40	\$ 56,643	\$ 284,218
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	700,248	-	-	-	76,812
Other receipts	1,878	204,224	255,035	571	-	143	931,279
Total receipts	1,878	204,224	955,283	571	-	143	1,008,091
Disbursements:							
Personal services	-	-	165,835	-	-	-	157,660
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	44,294	-	-	-	87,927
Debt service - principal and interest	-	-	222,025	-	-	-	238,030
Capital outlay	-	-	17,847	-	-	-	1,413
Utility operating expenses	-	-	143,410	-	-	-	82,274
Other disbursements	1,878	222,025	377,642	590	-	1	380,070
Total disbursements	1,878	222,025	971,053	590	-	1	947,374
Excess (deficiency) of receipts over disbursements	-	(17,801)	(15,770)	(19)	-	142	60,717
Cash and investments - ending	\$ -	\$ (14,772)	\$ 378,280	\$ 229,138	\$ 40	\$ 56,785	\$ 344,935

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	WATERWORKS CONSTRUCTION	WATER SINKING FUND ADVANTAGE	WATER CONSTRUCTION	WATER SINKING FUND	WATER PETTY CASH	Totals
Cash and investments - beginning	\$ 6,694	\$ 24,386	\$ 1,171	\$ 242,258	\$ 40	\$ 2,930,867
Receipts:						
Taxes	-	-	-	-	-	894,973
Licenses and permits	-	-	-	-	-	16,862
Intergovernmental receipts	-	-	-	-	-	853,337
Charges for services	-	-	-	-	-	569,923
Fines and forfeits	-	-	-	-	-	6,972
Utility fees	-	-	-	-	-	777,060
Other receipts	22	239,096	4	603	-	3,301,059
Total receipts	22	239,096	4	603	-	6,420,186
Disbursements:						
Personal services	-	-	-	-	-	2,144,178
Supplies	-	-	-	-	-	96,663
Other services and charges	-	-	-	-	-	783,519
Debt service - principal and interest	-	-	-	-	-	732,026
Capital outlay	-	-	-	-	-	40,055
Utility operating expenses	-	-	-	-	-	225,684
Other disbursements	5	238,030	1	615	-	2,324,206
Total disbursements	5	238,030	1	615	-	6,346,331
Excess (deficiency) of receipts over disbursements	17	1,066	3	(12)	-	73,855
Cash and investments - ending	\$ 6,711	\$ 25,452	\$ 1,174	\$ 242,246	\$ 40	\$ 3,004,722

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	GARNISHMENT - DWF	GARNISHEE DEFENDANT (EMPLOYER) FEE	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	REPUBLIC WASTE SERVICES	RIVERBOAT REVENUE	BIDDLE MEMORIAL PARK FUND
Cash and investments - beginning	\$ -	\$ -	\$ 241,411	\$ 216,739	\$ 75,307	\$ 86,370	\$ 51,701	\$ 4,118
Receipts:								
Taxes	-	-	603,612	185,658	37,594	-	-	-
Licenses and permits	-	-	17,547	-	-	-	-	-
Intergovernmental receipts	-	-	714,999	13,655	2,183	-	20,578	-
Charges for services	-	-	216,933	-	-	204,758	-	3,865
Fines and forfeits	-	-	5,905	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	59,053	8,602	1,121	-	-	43,275
Total receipts	-	-	1,618,049	207,915	40,898	204,758	20,578	47,140
Personal services	-	-	1,124,983	176,125	-	-	-	17,032
Supplies	-	-	76,705	28,021	-	-	-	4,326
Other services and charges	-	-	341,353	26,511	81,533	-	-	25,911
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	914	2,329	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	263	46,351	-	183,354	4,791	-
Total disbursements	-	-	1,544,218	279,337	81,533	183,354	4,791	47,269
Excess (deficiency) of receipts over disbursements	-	-	73,831	(71,422)	(40,635)	21,404	15,787	(129)
Cash and investments - ending	\$ -	\$ -	\$ 315,242	\$ 145,317	\$ 34,672	\$ 107,774	\$ 67,488	\$ 3,989

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	RAINY DAY FUND	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUMULAVTIVE CAPITAL DEVELOPMENT	GEO BOND #2	EQUIPMENT LEASE	STORMWATER BOND	FIRE - PUBLIC SAFETY RADIOS
Cash and investments - beginning	\$ 5,265	\$ -	\$ 24,326	\$ 8,152	\$ 4,890	\$ 11,725	\$ 4,473	\$ -
Receipts:								
Taxes	-	8	-	24,757	65,627	41,834	102,756	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,049	3,492	7,165	4,568	11,220	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,799	-	-	-
Total receipts	-	8	7,049	28,249	77,591	46,402	113,976	-
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	41,138	-	-
Debt service - principal and interest	-	-	-	-	48,699	-	86,620	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	3,282	36,109	4,791	-	-	-
Total disbursements	-	-	3,282	36,109	53,490	41,138	86,620	-
Excess (deficiency) of receipts over disbursements	-	8	3,767	(7,860)	24,101	5,264	27,356	-
Cash and investments - ending	\$ 5,265	\$ 8	\$ 28,093	\$ 292	\$ 28,991	\$ 16,989	\$ 31,829	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	DEFERRED COMPENSATION	GENERAL PETTY CASH	EMS AMBULANCE REPLACEMENT FUND	EMS EQUIPMENT FUND	POLICE CONTINUING EDUCATION	AMBULANCE DONATION FUND	FIRE TRUCK DONATION FUND	FIRE BLDG & ACCESSORIES DONATION FUND
Cash and investments - beginning	\$ 350,087	\$ 100	\$ 252,754	\$ 139,566	\$ 16,620	\$ 15,808	\$ 212	\$ 127
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	2,000	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	23,944	11,972	723	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	73,451	-	-	-	-	-	-	145
Total receipts	73,451	-	23,944	11,972	2,723	-	-	145
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	4,688	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	51,753	-	-	-	4,875	-	-	-
Total disbursements	51,753	-	-	4,688	4,875	-	-	-
Excess (deficiency) of receipts over disbursements	21,698	-	23,944	7,284	(2,152)	-	-	145
Cash and investments - ending	\$ 371,785	\$ 100	\$ 276,698	\$ 146,850	\$ 14,468	\$ 15,808	\$ 212	\$ 272

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	BIDDLE PK. EQ. & IMPROVEMENT FUND	HARVEST MOON FESTIVAL	DRUG & NARCOTIC ENFORCEMENT	POLICE DONATION FUND	EMS BILLING SERVICE	HAZARDOUS MATERIALS RESPONSE	CASH DONATIONS	COMM. CTR. DONATIONS
Cash and investments - beginning	\$ 730	\$ 1,045	\$ 18,156	\$ 150	\$ 36,508	\$ 285	\$ 6,198	\$ 505
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,512	5,885	1,033	-	-	713	3,600	-
Total receipts	1,512	5,885	1,033	-	-	713	3,600	-
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,242	5,419	200	-	9,782	-	5,258	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,242	5,419	200	-	9,782	-	5,258	-
Excess (deficiency) of receipts over disbursements	(730)	466	833	-	(9,782)	713	(1,658)	-
Cash and investments - ending	\$ -	\$ 1,511	\$ 18,989	\$ 150	\$ 26,726	\$ 998	\$ 4,540	\$ 505

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	CHILDRENS CHRISTMAS DONATION FUND	PLAN REVIEW FUND	OTHER FINANCING SOURCES/ SHOVEL READY	FIRE DEPT. DONATION FUND	TIF/ST.RD. 47-MULEBARN	TIF- INDUSTRIAL PARK 2004 EXPANSION	TIF/ WEBSTER- ADAMS	TIF/ WEBSTER- SHERIDAN
Cash and investments - beginning	\$ 3,126	\$ 1,857	\$ 300	\$ 25,356	\$ 2,038	\$ 5,207	\$ 374	\$ 2,860
Receipts:								
Taxes	-	-	-	-	1	332	231	1,485
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,268	-	-	-	-	-	-	-
Total receipts	1,268	-	-	-	1	332	231	1,485
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	1,909	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,909	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(641)	-	-	-	1	332	231	1,485
Cash and investments - ending	\$ 2,485	\$ 1,857	\$ 300	\$ 25,356	\$ 2,039	\$ 5,539	\$ 605	\$ 4,345

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	LEASE/RENTAL FIRE TRUCK	REDEV. DIST.2015 BONDS CAPITAL FUND	TIF/SHERIDAN INDUSTRIAL PARK	INDUSTRIAL PARK CONSTRUCTION FUND	STATE GRANTS	PARK MASTER PLAN GRANT	DISASTER RELIEF FUND	PAYROLL
Cash and investments - beginning	\$ 538	\$ -	\$ 44,885	\$ 70,644	\$ -	\$ -	\$ 323	\$ (2,862)
Receipts:								
Taxes	-	-	76,729	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	15,800	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	2,862
Total receipts	-	-	76,729	-	15,800	-	-	2,862
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	82,612	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	15,800	-	-	-
Total disbursements	-	-	82,612	-	15,800	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(5,883)	-	-	-	-	2,862
Cash and investments - ending	\$ 538	\$ -	\$ 39,002	\$ 70,644	\$ -	\$ -	\$ 323	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	PAYROLL - NET PAY	PAYROLL - FEDERAL	PAYROLL - FICA	PAYROLL - MEDICARE	PAYROLL - STATE	PAYROLL - LOCAL	PAYROLL - RETIREMENT	DIRECT DEPOSIT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,517	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,257	135,487	155,302	36,320	42,632	12,498	25,463	903,783
Total receipts	1,257	135,487	155,302	36,320	42,632	12,498	25,463	903,783
Personal services	1,257	-	-	-	-	-	26,516	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	135,487	155,302	36,320	42,632	12,498	-	903,783
Total disbursements	1,257	135,487	155,302	36,320	42,632	12,498	26,516	903,783
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(1,053)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,464	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	AFLAC	AMERICAN FIDELITY ASSURANCE	COLONIAL LIFE	HEALTH INSURANCE	LIBERTY NATIONAL	AVIVA	CHILD SUPPORT
Cash and investments - beginning	\$ 1,829	\$ 272	\$ 257	\$ 1,180	\$ 185	\$ 134	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	26,564	2,645	3,088	15,466	2,205	1,002	5,200
Total receipts	26,564	2,645	3,088	15,466	2,205	1,002	5,200
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	26,494	2,705	3,087	15,450	2,226	1,075	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	5,200
Total disbursements	26,494	2,705	3,087	15,450	2,226	1,075	5,200
Excess (deficiency) of receipts over disbursements	70	(60)	1	16	(21)	(73)	-
Cash and investments - ending	\$ 1,899	\$ 212	\$ 258	\$ 1,196	\$ 164	\$ 61	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	FIRE FIGHTERS LOCAL #4416	GARNISHMENT - T.I.	GARNISHMENT - PROPERTY TAXES	GARNISHMENT - D.Waters	WASHINGTON NATIONAL	WATER BILL	GARNISHMENT - W.C.
Cash and investments - beginning	\$ 295	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,056	-	727	5,400	299	3,600	-
Total receipts	4,056	-	727	5,400	299	3,600	-
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	299	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,039	-	727	5,400	-	3,600	-
Total disbursements	4,039	-	727	5,400	299	3,600	-
Excess (deficiency) of receipts over disbursements	17	-	-	-	-	-	-
Cash and investments - ending	\$ 312	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	GARNISHMENT - D.F.	SEWAGE UTILITY OPERATING	SEWER PETTY CASH	SEWAGE SINKING FUND	SEWAGE SINKING FUND ADVANTAGE	CULY/ PHOENIX- WATER/ SEWER CONSTRUCTION	WATER UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ 378,280	\$ 40	\$ 229,138	\$ (14,772)	\$ 56,785	\$ 344,935
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	709,883	-	-	-	-	799,717
Other receipts	-	233,423	-	571	248,431	142	247,568
Total receipts	-	943,306	-	571	248,431	142	1,047,285
Personal services	-	169,448	-	-	-	-	157,349
Supplies	-	-	-	-	-	-	-
Other services and charges	-	40,086	-	-	-	-	81,817
Debt service - principal and interest	-	228,950	-	-	-	-	239,110
Capital outlay	-	145	-	-	-	-	-
Utility operating expenses	-	114,135	-	-	-	-	162,991
Other disbursements	-	411,628	-	571	228,950	-	381,414
Total disbursements	-	964,392	-	571	228,950	-	1,022,681
Excess (deficiency) of receipts over disbursements	-	(21,086)	-	-	19,481	142	24,604
Cash and investments - ending	\$ -	\$ 357,194	\$ 40	\$ 229,138	\$ 4,709	\$ 56,927	\$ 369,539

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	WATER PETTY CASH	WATER SINKING FUND	WATERWORKS CONSTRUCTION	WATER SINKING FUND ADVANTAGE	WATER CONSTRUCTION	STORM WATER OPERATING	Totals
Cash and investments - beginning	\$ 40	\$ 242,246	\$ 6,711	\$ 25,452	\$ 1,174	\$ -	\$ 3,004,722
Receipts:							
Taxes	-	-	-	-	-	-	1,140,624
Licenses and permits	-	-	-	-	-	-	19,547
Intergovernmental receipts	-	-	-	-	-	-	800,709
Charges for services	-	-	-	-	-	-	462,195
Fines and forfeits	-	-	-	-	-	-	5,905
Utility fees	-	-	-	-	-	-	1,509,600
Other receipts	-	604	16	239,797	3	-	2,560,868
Total receipts	-	604	16	239,797	3	-	6,499,448
Personal services	-	-	-	-	-	-	1,672,710
Supplies	-	-	-	-	-	-	109,052
Other services and charges	-	-	-	-	-	-	714,495
Debt service - principal and interest	-	-	-	-	-	-	685,991
Capital outlay	-	-	-	-	-	-	8,076
Utility operating expenses	-	-	-	-	-	-	277,126
Other disbursements	-	604	-	239,110	-	-	2,918,634
Total disbursements	-	604	-	239,110	-	-	6,386,084
Excess (deficiency) of receipts over disbursements	-	-	16	687	3	-	113,364
Cash and investments - ending	\$ 40	\$ 242,246	\$ 6,727	\$ 26,139	\$ 1,177	\$ -	\$ 3,118,086

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	GARNISHMENT - DWF	GARNISHEE DEFENDANT (EMPLOYER) FEE	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	REPUBLIC WASTE SERVICES	RIVERBOAT REVENUE	BIDDLE MEMORIAL PARK FUND
Cash and investments - beginning	\$ -	\$ -	\$ 315,242	\$ 145,317	\$ 34,672	\$ 107,774	\$ 67,488	\$ 3,989
Receipts:								
Taxes	-	-	553,628	291,985	-	-	-	52,756
Licenses and permits	-	-	19,467	-	-	-	-	-
Intergovernmental receipts	-	-	767,512	41,468	38,859	-	15,787	7,882
Charges for services	-	-	428,666	13,289	847	208,906	-	3,155
Fines and forfeits	-	-	25	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	677	40	29,700	-	-	-	-	58,994
Total receipts	677	40	1,798,998	346,742	39,706	208,906	15,787	122,787
Personal services	-	-	1,108,985	203,713	-	-	-	7,477
Supplies	-	-	80,898	21,473	-	-	-	2,354
Other services and charges	-	-	474,891	83,287	11,373	-	77,775	17,120
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	3,398	754	33,591	-	-	17,021
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	677	40	-	-	-	177,520	-	-
Total disbursements	677	40	1,668,172	309,227	44,964	177,520	77,775	43,972
Excess (deficiency) of receipts over disbursements	-	-	130,826	37,515	(5,258)	31,386	(61,988)	78,815
Cash and investments - ending	\$ -	\$ -	\$ 446,068	\$ 182,832	\$ 29,414	\$ 139,160	\$ 5,500	\$ 82,804

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	RAINY DAY FUND	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUMULAVTIVE CAPITAL DEVELOPMENT	GEO BOND #2	EQUIPMENT LEASE	STORMWATER BOND	FIRE - PUBLIC SAFETY RADIOS
Cash and investments - beginning	\$ 5,265	\$ 8	\$ 28,093	\$ 292	\$ 28,991	\$ 16,989	\$ 31,829	\$ -
Receipts:								
Taxes	-	-	-	27,208	-	24,088	92,309	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,694	3,711	-	2,749	10,538	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	28,342	-	-	-	-	-	-	9,166
Total receipts	28,342	-	6,694	30,919	-	26,837	102,847	9,166
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	28,342	-	-	-	28,991	41,557	1,018	9,166
Debt service - principal and interest	-	-	-	-	-	-	86,626	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	34,787	16,414	-	-	-	-
Total disbursements	28,342	-	34,787	16,414	28,991	41,557	87,644	9,166
Excess (deficiency) of receipts over disbursements	-	-	(28,093)	14,505	(28,991)	(14,720)	15,203	-
Cash and investments - ending	\$ 5,265	\$ 8	\$ -	\$ 14,797	\$ -	\$ 2,269	\$ 47,032	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	DEFERRED COMPENSATION	GENERAL PETTY CASH	EMS AMBULANCE REPLACEMENT FUND	EMS EQUIPMENT FUND	POLICE CONTINUING EDUCATION	AMBULANCE DONATION FUND	FIRE TRUCK DONATION FUND	FIRE BLDG & ACCESSORIES DONATION FUND
Cash and investments - beginning	\$ 371,785	\$ 100	\$ 276,698	\$ 146,850	\$ 14,468	\$ 15,808	\$ 212	\$ 272
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	2,720	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	24,885	12,442	200	-	-	-
Fines and forfeits	-	-	-	-	482	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	44,107	-	-	-	-	-	-	-
Total receipts	44,107	-	24,885	12,442	3,402	-	-	-
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	20	74,856	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	15,198	-	-	-	654	-	-	-
Total disbursements	15,198	-	20	74,856	654	-	-	-
Excess (deficiency) of receipts over disbursements	28,909	-	24,865	(62,414)	2,748	-	-	-
Cash and investments - ending	\$ 400,694	\$ 100	\$ 301,563	\$ 84,436	\$ 17,216	\$ 15,808	\$ 212	\$ 272

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	BIDDLE PK. EQ. & IMPROVEMENT FUND	HARVEST MOON FESTIVAL	DRUG & NARCOTIC ENFORCEMENT	POLICE DONATION FUND	EMS BILLING SERVICE	HAZARDOUS MATERIALS RESPONSE	CASH DONATIONS	COMM. CTR. DONATIONS
Cash and investments - beginning	\$ -	\$ 1,511	\$ 18,989	\$ 150	\$ 26,726	\$ 998	\$ 4,540	\$ 505
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	770	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	99	-	-	-	-	3,300	-
Total receipts	-	99	770	-	-	-	3,300	-
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	1,468	63	-	10,840	-	4,748	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	1,468	63	-	10,840	-	4,748	-
Excess (deficiency) of receipts over disbursements	-	(1,369)	707	-	(10,840)	-	(1,448)	-
Cash and investments - ending	\$ -	\$ 142	\$ 19,696	\$ 150	\$ 15,886	\$ 998	\$ 3,092	\$ 505

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	CHILDRENS CHRISTMAS DONATION FUND	PLAN REVIEW FUND	OTHER FINANCING SOURCES/ SHOVEL READY	FIRE DEPT. DONATION FUND	TIF/ST.RD. 47-MULEBARN	TIF- INDUSTRIAL PARK 2004 EXPANSION	TIF/ WEBSTER- ADAMS	TIF/ WEBSTER- SHERIDAN
Cash and investments - beginning	\$ 2,485	\$ 1,857	\$ 300	\$ 25,356	\$ 2,039	\$ 5,539	\$ 605	\$ 4,345
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	550	-	-	-	-	-	289	1,583
Total receipts	550	-	-	-	-	-	289	1,583
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	1,668	-	-	1,600	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,668	-	-	1,600	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,118)	-	-	(1,600)	-	-	289	1,583
Cash and investments - ending	\$ 1,367	\$ 1,857	\$ 300	\$ 23,756	\$ 2,039	\$ 5,539	\$ 894	\$ 5,928

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	LEASE/RENTAL FIRE TRUCK	REDEV. DIST.2015 BONDS CAPITAL FUND	TIF/SHERIDAN INDUSTRIAL PARK	INDUSTRIAL PARK CONSTRUCTION FUND	STATE GRANTS	PARK MASTER PLAN GRANT	DISASTER RELIEF FUND	PAYROLL
Cash and investments - beginning	\$ 538	\$ -	\$ 39,002	\$ 70,644	\$ -	\$ -	\$ 323	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	15,000	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	1,500,000	82,521	-	-	-	-	-
Total receipts	-	1,500,000	82,521	-	-	15,000	-	-
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	1,110,841	44,789	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	998	24,900	-	15,000	-	-
Total disbursements	-	1,110,841	45,787	24,900	-	15,000	-	-
Excess (deficiency) of receipts over disbursements	-	389,159	36,734	(24,900)	-	-	-	-
Cash and investments - ending	\$ 538	\$ 389,159	\$ 75,736	\$ 45,744	\$ -	\$ -	\$ 323	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	PAYROLL - NET PAY	PAYROLL - FEDERAL	PAYROLL - FICA	PAYROLL - MEDICARE	PAYROLL - STATE	PAYROLL - LOCAL	PAYROLL - RETIREMENT	DIRECT DEPOSIT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,464	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,550	139,394	160,698	37,581	43,090	12,875	20,902	937,780
Total receipts	2,550	139,394	160,698	37,581	43,090	12,875	20,902	937,780
Personal services	2,550	-	-	-	-	-	20,104	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	139,394	160,698	37,581	43,090	12,875	-	937,780
Total disbursements	2,550	139,394	160,698	37,581	43,090	12,875	20,104	937,780
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	798	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,262	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	AFLAC	AMERICAN FIDELITY ASSURANCE	COLONIAL LIFE	HEALTH INSURANCE	LIBERTY NATIONAL	AVIVA	CHILD SUPPORT
Cash and investments - beginning	\$ 1,899	\$ 212	\$ 258	\$ 1,196	\$ 164	\$ 61	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	22,933	3,375	2,863	16,087	2,270	451	5,400
Total receipts	<u>22,933</u>	<u>3,375</u>	<u>2,863</u>	<u>16,087</u>	<u>2,270</u>	<u>451</u>	<u>5,400</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	22,557	3,125	3,087	15,507	2,199	512	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	5,400
Total disbursements	<u>22,557</u>	<u>3,125</u>	<u>3,087</u>	<u>15,507</u>	<u>2,199</u>	<u>512</u>	<u>5,400</u>
Excess (deficiency) of receipts over disbursements	<u>376</u>	<u>250</u>	<u>(224)</u>	<u>580</u>	<u>71</u>	<u>(61)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,275</u>	<u>\$ 462</u>	<u>\$ 34</u>	<u>\$ 1,776</u>	<u>\$ 235</u>	<u>\$ -</u>	<u>\$ -</u>

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	FIRE FIGHTERS LOCAL #4416	GARNISHMENT - T.I.	GARNISHMENT - PROPERTY TAXES	GARNISHMENT - D.Waters	WASHINGTON NATIONAL	WATER BILL	GARNISHMENT - W.C.
Cash and investments - beginning	\$ 312	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,241	55	864	6,000	334	4,462	1,307
Total receipts	4,241	55	864	6,000	334	4,462	1,307
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	316	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,082	55	864	6,000	-	4,462	1,307
Total disbursements	4,082	55	864	6,000	316	4,462	1,307
Excess (deficiency) of receipts over disbursements	159	-	-	-	18	-	-
Cash and investments - ending	\$ 471	\$ -	\$ -	\$ -	\$ 68	\$ -	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	GARNISHMENT - D.F.	SEWAGE UTILITY OPERATING	SEWER PETTY CASH	SEWAGE SINKING FUND	SEWAGE SINKING FUND ADVANTAGE	CULY/ PHOENIX- WATER/ SEWER CONSTRUCTION	WATER UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ 357,194	\$ 40	\$ 229,138	\$ 4,709	\$ 56,927	\$ 369,539
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	748,784	-	-	-	-	168,273
Other receipts	750	286,932	-	460	225,719	49	1,015,961
Total receipts	750	1,035,716	-	460	225,719	49	1,184,234
Personal services	-	182,888	-	-	-	-	175,966
Supplies	-	-	-	-	-	-	-
Other services and charges	-	47,260	-	-	-	-	83,110
Debt service - principal and interest	-	225,238	-	-	-	-	234,985
Capital outlay	-	-	-	-	-	-	4,800
Utility operating expenses	-	120,802	-	-	-	-	132,499
Other disbursements	750	413,866	-	533	225,237	56,976	482,509
Total disbursements	750	990,054	-	533	225,237	56,976	1,113,869
Excess (deficiency) of receipts over disbursements	-	45,662	-	(73)	482	(56,927)	70,365
Cash and investments - ending	\$ -	\$ 402,856	\$ 40	\$ 229,065	\$ 5,191	\$ -	\$ 439,904

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	WATER PETTY CASH	WATER SINKING FUND	WATERWORKS CONSTRUCTION	WATER SINKING FUND ADVANTAGE	WATER CONSTRUCTION	STORM WATER OPERATING	Totals
Cash and investments - beginning	\$ 40	\$ 242,246	\$ 6,727	\$ 26,139	\$ 1,177	\$ -	\$ 3,118,086
Receipts:							
Taxes	-	-	-	-	-	-	1,041,974
Licenses and permits	-	-	-	-	-	-	22,187
Intergovernmental receipts	-	-	-	-	-	-	910,200
Charges for services	-	-	-	-	-	-	692,390
Fines and forfeits	-	-	-	-	-	-	1,277
Utility fees	-	-	-	-	-	-	917,057
Other receipts	-	541	5	235,497	1	22,318	4,973,113
Total receipts	-	541	5	235,497	1	22,318	8,558,198
Personal services	-	-	-	-	-	-	1,701,683
Supplies	-	-	-	-	-	-	104,725
Other services and charges	-	-	-	-	-	-	971,580
Debt service - principal and interest	-	-	-	-	-	-	1,702,479
Capital outlay	-	-	-	-	-	-	134,440
Utility operating expenses	-	-	-	-	-	333	253,634
Other disbursements	-	515	6,732	234,985	1,178	204	3,063,261
Total disbursements	-	515	6,732	234,985	1,178	537	7,931,802
Excess (deficiency) of receipts over disbursements	-	26	(6,727)	512	(1,177)	21,781	626,396
Cash and investments - ending	\$ 40	\$ 242,272	\$ -	\$ 26,651	\$ -	\$ 21,781	\$ 3,744,482

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	GARNISHMENT - DWF	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	REPUBLIC WASTE SERVICES	RIVERBOAT REVENUE	BIDDLE MEMORIAL PARK FUND	RAINY DAY FUND
Cash and investments - beginning	\$ -	\$ 446,068	\$ 182,832	\$ 29,414	\$ 139,160	\$ 5,500	\$ 82,804	\$ 5,265
Receipts:								
Taxes	-	580,148	278,123	-	-	-	52,708	-
Licenses and permits	-	6,154	-	-	-	-	-	-
Intergovernmental receipts	-	829,690	39,341	38,640	-	16,954	7,852	-
Charges for services	-	352,799	98	509	216,761	-	8,470	-
Fines and forfeits	-	36	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	640	76,014	-	-	-	-	8,425	100,000
Total receipts	640	1,844,841	317,562	39,149	216,761	16,954	77,455	100,000
Disbursements:								
Personal services	-	1,128,130	185,484	-	-	-	32,475	-
Supplies	-	71,457	21,133	14,663	-	-	9,686	-
Other services and charges	-	474,426	27,209	18,305	-	18,237	32,139	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	27,991	330	-	-	-	2,579	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	640	-	-	-	277,592	-	-	-
Total disbursements	640	1,702,004	234,156	32,968	277,592	18,237	76,879	-
Excess (deficiency) of receipts over disbursements	-	142,837	83,406	6,181	(60,831)	(1,283)	576	100,000
Cash and investments - ending	\$ -	\$ 588,905	\$ 266,238	\$ 35,595	\$ 78,329	\$ 4,217	\$ 83,380	\$ 105,265

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LOIT SPECIAL DISTRIBUTION	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUMULATIVE CAPITAL DEVELOPMENT	EQUIPMENT LEASE	STORMWATER BOND	FIRE - PUBLIC SAFETY RADIOS	DEFERRED COMPENSATION
Cash and investments - beginning	\$ -	\$ 8	\$ -	\$ 14,797	\$ 2,269	\$ 47,032	\$ -	\$ 400,694
Receipts:								
Taxes	-	-	-	27,399	37,606	78,973	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	373,544	-	6,792	4,082	4,508	9,467	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	9,166	81,254
Total receipts	373,544	-	6,792	31,481	42,114	88,440	9,166	81,254
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	28,709	-	9,166	-
Debt service - principal and interest	-	-	-	-	-	86,618	-	-
Capital outlay	-	-	3,202	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	10,544	8	-	-	-	-	-	33,126
Total disbursements	10,544	8	3,202	-	28,709	86,618	9,166	33,126
Excess (deficiency) of receipts over disbursements	363,000	(8)	3,590	31,481	13,405	1,822	-	48,128
Cash and investments - ending	\$ 363,000	\$ -	\$ 3,590	\$ 46,278	\$ 15,674	\$ 48,854	\$ -	\$ 448,822

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	GENERAL PETTY CASH	EMS AMBULANCE REPLACEMENT FUND	EMS EQUIPMENT FUND	POLICE CONTINUING EDUCATION	AMBULANCE DONATION FUND	FIRE TRUCK DONATION FUND	FIRE BLDG & ACCESSORIES DONATION FUND	HARVEST MOON FESTIVAL
Cash and investments - beginning	\$ 100	\$ 301,563	\$ 84,436	\$ 17,216	\$ 15,808	\$ 212	\$ 272	\$ 142
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	3,710	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	34,847	15,707	235	-	-	-	-
Fines and forfeits	-	-	-	815	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	70
Total receipts	-	34,847	15,707	4,760	-	-	-	70
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	177,559	14,230	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,934	-	-	-	-
Total disbursements	-	177,559	14,230	3,934	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(142,712)	1,477	826	-	-	-	70
Cash and investments - ending	\$ 100	\$ 158,851	\$ 85,913	\$ 18,042	\$ 15,808	\$ 212	\$ 272	\$ 212

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	DRUG & NARCOTIC ENFORCEMENT	POLICE DONATION FUND	EMS BILLING SERVICE	HAZARDOUS MATERIALS RESPONSE	CASH DONATIONS	COMM. CTR. DONATIONS	CHILDRENS CHRISTMAS DONATION FUND	PLAN REVIEW FUND
Cash and investments - beginning	\$ 19,696	\$ 150	\$ 15,886	\$ 998	\$ 3,092	\$ 505	\$ 1,367	\$ 1,857
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	2,159	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,159	-	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	11,184	-	2,070	-	357	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	11,184	-	2,070	-	357	-
Excess (deficiency) of receipts over disbursements	2,159	-	(11,184)	-	(2,070)	-	(357)	-
Cash and investments - ending	\$ 21,855	\$ 150	\$ 4,702	\$ 998	\$ 1,022	\$ 505	\$ 1,010	\$ 1,857

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	OTHER FINANCING SOURCES/ SHOVEL READY	FIRE DEPT. DONATION FUND	TIF/ST.RD. 47-MULEBARN	TIF- INDUSTRIAL PARK 2004 EXPANSION	TIF/ WEBSTER- ADAMS	TIF/ WEBSTER- SHERIDAN	LEASE/RENTAL FIRE TRUCK	REDEV. DIST.2015 BONDS CAPITAL FUND
Cash and investments - beginning	\$ 300	\$ 23,756	\$ 2,039	\$ 5,539	\$ 894	\$ 5,928	\$ 538	\$ 389,159
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	570	-	-	298	1,533	-	-
Total receipts	-	570	-	-	298	1,533	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	8,672
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	8,672
Excess (deficiency) of receipts over disbursements	-	570	-	-	298	1,533	-	(8,672)
Cash and investments - ending	\$ 300	\$ 24,326	\$ 2,039	\$ 5,539	\$ 1,192	\$ 7,461	\$ 538	\$ 380,487

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	TIF/SHERIDAN INDUSTRIAL PARK	INDUSTRIAL PARK CONSTRUCTION FUND	DISASTER RELIEF FUND	PAYROLL - NET PAY	PAYROLL - FEDERAL	PAYROLL - FICA	PAYROLL - MEDICARE
Cash and investments - beginning	\$ 75,736	\$ 45,744	\$ 323	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	44,064	42,744	-	1,604	134,880	153,695	35,944
Total receipts	44,064	42,744	-	1,604	134,880	153,695	35,944
Disbursements:							
Personal services	-	-	-	1,604	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	84,700	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,419	25,989	-	-	134,880	153,695	35,944
Total disbursements	86,119	25,989	-	1,604	134,880	153,695	35,944
Excess (deficiency) of receipts over disbursements	(42,055)	16,755	-	-	-	-	-
Cash and investments - ending	\$ 33,681	\$ 62,499	\$ 323	\$ -	\$ -	\$ -	\$ -

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	PAYROLL - STATE	PAYROLL - LOCAL	PAYROLL - RETIREMENT	DIRECT DEPOSIT	AFLAC	AMERICAN FIDELITY ASSURANCE	COLONIAL LIFE
Cash and investments - beginning	\$ -	\$ -	\$ 2,262	\$ -	\$ 2,275	\$ 462	\$ 34
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	41,744	12,186	21,464	901,004	19,308	3,368	2,103
Total receipts	41,744	12,186	21,464	901,004	19,308	3,368	2,103
Disbursements:							
Personal services	-	-	21,316	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	19,115	3,386	1,738
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	37,264	10,870	-	901,004	-	-	-
Total disbursements	37,264	10,870	21,316	901,004	19,115	3,386	1,738
Excess (deficiency) of receipts over disbursements	4,480	1,316	148	-	193	(18)	365
Cash and investments - ending	\$ 4,480	\$ 1,316	\$ 2,410	\$ -	\$ 2,468	\$ 444	\$ 399

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	HEALTH INSURANCE	LIBERTY NATIONAL	CHILD SUPPORT	FIRE FIGHTERS LOCAL #4416	GARNISHMENT - T.I.	GARNISHMENT - PROPERTY TAXES	WASHINGTON NATIONAL
Cash and investments - beginning	\$ 1,776	\$ 235	\$ -	\$ 471	\$ -	\$ -	\$ 68
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	16,530	3,508	5,200	4,198	55	12	400
Total receipts	16,530	3,508	5,200	4,198	55	12	400
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	16,406	3,215	-	-	-	-	367
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	5,200	4,185	55	12	-
Total disbursements	16,406	3,215	5,200	4,185	55	12	367
Excess (deficiency) of receipts over disbursements	124	293	-	13	-	-	33
Cash and investments - ending	\$ 1,900	\$ 528	\$ -	\$ 484	\$ -	\$ -	\$ 101

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	WATER BILL	GARNISHMENT - D.F.	SEWAGE UTILITY OPERATING	SEWER PETTY CASH	SEWAGE SINKING FUND	SEWAGE SINKING FUND ADVANTAGE
Cash and investments - beginning	\$ -	\$ -	\$ 402,856	\$ 40	\$ 229,065	\$ 5,191
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	699,179	-	-	-
Other receipts	5,359	1,300	247,298	-	530	222,126
Total receipts	5,359	1,300	946,477	-	530	222,126
Disbursements:						
Personal services	-	-	164,752	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	49,343	-	-	-
Debt service - principal and interest	-	-	166,020	-	-	-
Capital outlay	-	-	15	-	-	-
Utility operating expenses	-	-	211,525	-	-	-
Other disbursements	5,359	1,300	396,787	-	504	220,975
Total disbursements	5,359	1,300	988,442	-	504	220,975
Excess (deficiency) of receipts over disbursements	-	-	(41,965)	-	26	1,151
Cash and investments - ending	\$ -	\$ -	\$ 360,891	\$ 40	\$ 229,091	\$ 6,342

TOWN OF SHERIDAN  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	WATER UTILITY OPERATING	WATER PETTY CASH	WATER SINKING FUND	WATER SINKING FUND ADVANTAGE	STORM WATER OPERATING	Totals
Cash and investments - beginning	\$ 439,904	\$ 40	\$ 242,272	\$ 26,651	\$ 21,781	\$ 3,744,482
Receipts:						
Taxes	-	-	-	-	-	1,054,957
Licenses and permits	-	-	-	-	-	9,864
Intergovernmental receipts	-	-	-	-	-	1,330,870
Charges for services	-	-	-	-	-	629,426
Fines and forfeits	-	-	-	-	-	3,010
Utility fees	200,857	-	-	-	-	900,036
Other receipts	799,705	-	547	236,633	135,644	3,371,123
Total receipts	1,000,562	-	547	236,633	135,644	7,299,286
Disbursements:						
Personal services	162,423	-	-	-	-	1,696,184
Supplies	-	-	-	-	-	116,939
Other services and charges	70,626	-	-	-	-	785,998
Debt service - principal and interest	235,350	-	-	-	-	581,360
Capital outlay	549	-	-	-	-	226,455
Utility operating expenses	198,074	-	-	-	3,860	413,459
Other disbursements	540,643	-	520	138,337	26,162	2,966,948
Total disbursements	1,207,665	-	520	138,337	30,022	6,787,343
Excess (deficiency) of receipts over disbursements	(207,103)	-	27	98,296	105,622	511,943
Cash and investments - ending	\$ 232,801	\$ 40	\$ 242,299	\$ 124,947	\$ 127,403	\$ 4,256,425

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TOWN OF SHERIDAN  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2016

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ 4,423	\$ 89,357
Water	4,898	86,606
Storm Water	69	11,140
Governmental activities	8,895	27,934
Totals	\$ 18,285	\$ 215,037

TOWN OF SHERIDAN  
SCHEDULE OF LEASES AND DEBT  
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Equipment Lease	2 Police vehicles Backhoe & Pickup Ttruck	\$ 28,709	11/9/2012	1/1/2018
MVH	Lawn Mower Lease	3,140	8/25/2016	8/15/2019
Parks	Lawn Mower Lease	2,640	8/25/2016	8/15/2019
Sheridan Fire Department	Chief's Truck	4,307	2/18/2015	2/18/2019
Total governmental activities		<u>38,796</u>		
Water:				
SCI Leasing Group	Built 2 New Buildings	<u>28,112</u>	3/21/2011	3/21/2021
Total of annual lease payments		<u>\$ 66,908</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Redevelopmet District Tax Increment Revenue Bonds 2015	\$ 1,475,000	\$ 93,800
Notes and loans payable	Police P25 Radio Sytem	15,385	3,076
Notes and loans payable	Fire Department Radios	45,829	9,166
Total governmental activities		<u>1,536,214</u>	<u>106,042</u>
Wastewater:			
Revenue bonds	Forced Main Extension	<u>2,240,000</u>	<u>223,775</u>
Water:			
Revenue bonds	New Tower & repair main	2,180,000	130,325
Revenue bonds	Plant Improvement	195,000	104,750
Total Water		<u>2,375,000</u>	<u>235,075</u>
Storm Water:			
Revenue bonds	Storm Water District Refunding Bonds of 2011	<u>354,130</u>	<u>86,623</u>
Totals		<u>\$ 6,505,344</u>	<u>\$ 651,515</u>

TOWN OF SHERIDAN  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2016

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 300
Infrastructure	54,352
Buildings	119,447
Improvements other than buildings	262,879
Machinery, equipment, and vehicles	2,466,771
Books and other	<u>76,772</u>
Total governmental activities	<u>2,980,521</u>
Wastewater:	
Land	3,668
Infrastructure	5,027,679
Buildings	1,028,622
Improvements other than buildings	185,356
Machinery, equipment, and vehicles	2,205,878
Books and other	<u>4,157</u>
Total Wastewater	<u>8,455,360</u>
Water:	
Land	28,000
Infrastructure	1,041,928
Buildings	707,466
Improvements other than buildings	21,972
Machinery, equipment, and vehicles	1,070,108
Books and other	<u>2,372</u>
Total Water	<u>2,871,846</u>
Storm Water:	<u>-</u>
Total Storm Water	<u>-</u>
Total capital assets	<u><u>\$ 14,307,727</u></u>

#### OTHER REPORTS

In addition to this report, other reports may have been issued for the Town. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.