

**VILLAGE OF WOODSTOCK
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2016**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Woodstock, Champaign County, as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides sewer utilities, street maintenance and park operations.

The Village participates in a jointly governed organization. This organization is The Northeast Champaign County Fire District

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

C. Deposits and Investments

The Village's accounting basis does not hold investment instruments.

D. Fund Accounting

The Village uses fund accounting to segregate cash that is restricted as to use. The Village classifies its funds into the following types:

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

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(Continued)**

State Highway Fund – This fund receives gasoline tax and motor vehicle tax money for maintenance and repair of the State highway.

Permissive Fund – This fund receives motor vehicle license tax money for maintaining and repairing public highways and streets as described in ORC Section 4504.02.

3. Debt Service Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Village had the following significant debt service funds:

WPCLF Debt – This fund receives monthly transfers from the sewer operating fund to be used for the semi-annual payment of principal and interest on an OWDA loan for sewer system construction.

OPWC Debt – This fund receives monthly transfers from the sewer operating fund to be used for the semi-annual payment of principal on an OPWC loan for sewer system construction.

Both funds are incorporated into Enterprise for purposes of the Budgetary Activity section of these notes.

4. Capital Project Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village did not appropriate funds for capital projects in 2016.

5. Enterprise Funds

These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Fund:

Sewer Fund - This fund receives charges for services from residents to cover sewer service costs.

E. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

VILLAGE OF WOODSTOCK
CHAMPAIGN COUNTY

NOTES TO THE FINANCIAL STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2016
(Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2016 budgetary activity appears in Note 3.

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

**VILLAGE OF WOODSTOCK
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2016
(Continued)**

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

G. Property, Plant, and Equipment

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

H. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS

The Village maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2016
Demand deposits	\$223,900
Certificates of deposit	0
Other time deposits (savings and NOW accounts)	0
Total deposits	223,900
U.S. Treasury Notes	0
STAR Ohio	0
Repurchase agreement	0
Common stock (at cost, fair value was \$XXXX and \$ZZZZ at December 31, 20EE and 20BB, respectively.)	0
Total investments	0
Total deposits and investments	\$223,900

Deposits: Deposits are insured by the Federal Depository Insurance Corporation.

3. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2016 follows:

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CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2016
(Continued)**

2016 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$52,900	\$59,149	\$6,249
Special Revenue	13,700	14,672	972
Debt Service			0
Capital Projects	0	0	0
Enterprise	125,000	139,242	14,242
Internal Service			0
Permanent			0
Fiduciary			0
Total	<u>\$191,600</u>	<u>\$213,063</u>	<u>\$21,463</u>

2016 Budgeted vs. Actual Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$61,384	\$43,821	\$17,563
Special Revenue	24,102	14,138	9,964
Debt Service			0
Capital Projects	0	0	0
Enterprise	191,561	166,272	25,289
Internal Service			0
Permanent			0
Fiduciary			0
Total	<u>\$277,047</u>	<u>\$224,231</u>	<u>\$52,816</u>

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

5. LOCAL INCOME TAX

The Village levies a municipal income tax of 1.0 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Regional Income Tax Agency (RITA) either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

**VILLAGE OF WOODSTOCK
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2016
(Continued)**

6. DEBT

Debt outstanding at December 31, 2016 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan	\$96,708	
Ohio Water Development Authority Loan	52,251	4.12%
Total	\$148,959	

The Ohio Public Works Commission (OPWC) loan relates to construction of sewage collection and transport infrastructure. The OPWC approved \$552,618 to be repaid in semi-annual installments of \$13,815 at 0% for 20 years. The Ohio Water Development Authority (OWDA) loan relates to construction of an interceptor connecting the Woodstock system to the municipal treatment plant in North Lewisburg, OH. The OWDA approved a \$372,000 loan to be repaid in semi-annual installments of \$13,742 at 4.12% for 20 years. Sewer receipts collateralize the loans. The Village has agreed to set utility rates sufficient to cover debt service requirements.

Amortization of the above debt, including interest, is scheduled as follows:

	OPWC Loan	OWDA Loan
Year ending December 31:		
2017	27,631	26,971
2018	27,631	27,260
2019	27,631	0
2020	13,815	0
2021-2025	0	0
Total	\$96,708	\$54,231

7. DEBT SERVICE TRUST FUNDS

The Village has not established any debt service trust funds.

8. RETIREMENT SYSTEMS

Some Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes the plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2016, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14%, respectively, of participants' gross salaries. The Village has paid all contributions required through December 31, 2016.

VILLAGE OF WOODSTOCK
CHAMPAIGN COUNTY

NOTES TO THE FINANCIAL STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2016
(Continued)

9. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Errors and omissions; and
- A surety bond for the Fiscal Officer position.

10. CONTINGENT LIABILITIES

The Village is not presently a defendant in any lawsuits.

No grants were received during 2016.

11. RELATED PARTY TRANSACTIONS

The Village participated in no related party transactions during the reporting period.

12. JOINT VENTURES

The Village is not participating in any joint ventures involving financial benefit or burden.

13. JOINTLY GOVERNED ORGANIZATIONS

The Village appoints three members (one voting, one contingent) to the governing board of the Northeast Champaign County Fire District.

14. RELATED ORGANIZATIONS

The Village does not appoint a voting majority to the board of any related organizations.

15. SUBSEQUENT EVENTS

No material debt issuance, uninsured losses, new tax levies or other material revenues or expenditures were incurred subsequent to the financial statement date.

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2016

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PERMISSIVE MOTOR VEH LICENSE	SPECIAL REVENUE TOTAL
Cash Receipts				
Property and Other Taxes	\$0	\$0	\$2,170	\$2,170
Municipal Income Tax	0	0	0	0
Intergovernmental	10,571	1,932	0	12,503
Special Assessments	0	0	0	0
Charges for Services	0	0	0	0
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
Total Cash Receipts	10,571	1,932	2,170	14,673
Cash Disbursements				
Current:				
Security of Persons & Property	0	0	0	0
Public Health Services	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Basic Utility Services	0	0	0	0
Transportation	13,832	17	0	13,849
General Government	0	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	13,832	17	0	13,849
Excess of Receipts Over (Under) Disbursements	(3,261)	1,915	2,170	824
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Advances In	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2016

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PERMISSIVE MOTOR VEH LICENSE	SPECIAL REVENUE TOTAL
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	(3,261)	1,915	2,170	824
<i>Fund Cash Balances, January 1</i>	10,081	7,222	14,965	32,268
Fund Cash Balances, December 31				
Nonspendable	0	0	0	0
Restricted	6,820	9,137	17,135	33,092
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Fund Cash Balances, December 31</i>	\$6,820	\$9,137	\$17,135	\$33,092

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2016

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PERMISSIVE MOTOR VEH LICENSE	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure				
<i>Net Change in Fund Cash Balances</i>	(\$3,261)	\$1,915	\$2,170	\$824
<i>Fund Cash Balances, January 1</i>	10,081	7,222	14,965	32,268
<i>Fund Cash Balances, December 31</i>	\$6,820	\$9,137	\$17,135	\$33,092
Fund Balances				
Amounts identified as:				
Nonspendable	0	0	0	0
Total Nonspendable	0	0	0	0
Restricted for:				
Road Maintenance and Improvements	\$6,820	\$9,137	\$17,135	\$33,092
Total Restricted	6,820	9,137	17,135	33,092
Committed to:				
Total Committed	0	0	0	0
Assigned to:				
Total Assigned	0	0	0	0
Unassigned	0	0	0	0
Total Fund Cash Balances, December 31	\$6,820	\$9,137	\$17,135	\$33,092

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2016

	<u>OTHER CAPITAL PROJECTS</u>	<u>CAPITAL PROJECTS TOTAL</u>
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Notes	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds
For the Year Ended December 31, 2016

	OTHER CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	0	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2016

GASB 54 Worksheet/Note Disclosure

Net Change in Fund Cash Balances

Fund Cash Balances, January 1

Fund Cash Balances, December 31

Fund Balances

Amounts identified as:

Nonspendable

Total Nonspendable

Restricted for:

Road Maintenance and Improvements

Total Restricted

Committed to:

Total Committed

Assigned to:

Total Assigned

Unassigned

Total Fund Cash Balances, December 31

	OTHER CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
	\$0	\$0
	0	0
	<u>\$0</u>	<u>\$0</u>
	0	0
	\$0	\$0
	0	0
	0	0
	0	0
	0	0
	<u>\$0</u>	<u>\$0</u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Enterprise Funds

For the Year Ended December 31, 2016

	SEWER OPERATING	WPCLF DEBT	OPWC DEBT (\$18.34)	ENTERPRISE TOTAL
Operating Cash Receipts				
Charges for Services	\$139,241	\$0	\$0	\$139,241
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0
Miscellaneous	0	0	0	0
Total Operating Cash Receipts	139,241	0	0	139,241
Operating Cash Disbursements				
Personal Services	22,606	0	0	22,606
Fringe Benefits	3,635	0	0	3,635
Contractual Services	27,190	0	0	27,190
Supplies and Materials	6,142	0	0	6,142
Claims	0	0	0	0
Other	0	0	0	0
Total Operating Cash Disbursements	59,573	0	0	59,573
Operating Income (Loss)	79,668	0	0	79,668
Non-Operating Receipts (Disbursements)				
Property and Other Local Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0
Sale of Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Miscellaneous Receipts	0	0	0	0
Capital Outlay	0	0	0	0
Principal Retirement	0	(24,570)	(27,631)	(52,201)
Interest and Other Fiscal Charges	0	(1,625)	0	(1,625)
Discount on Debt	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Non-Operating Receipts (Disbursements)	0	(26,195)	(27,631)	(53,826)
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	79,668	(26,195)	(27,631)	25,842

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Enterprise Funds

For the Year Ended December 31, 2016

	SEWER OPERATING	WPCLF DEBT	OPWC DEBT (\$18.34)	ENTERPRISE TOTAL
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	0	25,300	26,817	52,117
Transfers Out	(52,117)	0	0	(52,117)
Advances In	0	0	0	0
Advances Out	0	0	0	0
<i>Net Change in Fund Cash Balance</i>	27,551	(895)	(814)	25,842
<i>Fund Cash Balances, January 1</i>	77,223	4,128	814	82,165
<i>Fund Cash Balances, December 31</i>	<u>\$104,774</u>	<u>\$3,233</u>	<u>\$0</u>	<u>\$108,007</u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types

For the Year Ended December 31, 2016

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Taxes	\$3,480	\$2,170	\$0	\$0	\$0
Municipal Income Tax	44,269	0	0	0	0
Intergovernmental	11,249	12,503	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	0	0	0	0	0
Fines, Licenses and Permits	0	0	0	0	0
Earnings on Investments	0	0	0	0	0
Miscellaneous	150	0	0	0	0
Total Cash Receipts	59,148	14,673	0	0	0
Cash Disbursements					
Current:					
Security of Persons & Property	5,137	0	0	0	0
Public Health Services	1,745	0	0	0	0
Leisure Time Activities	6,311	0	0	0	0
Community Environment	488	0	0	0	0
Basic Utility Services	0	0	0	0	0
Transportation	0	13,849	0	0	0
General Government	29,656	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Cash Disbursements	43,337	13,849	0	0	0
Excess of Receipts Over (Under) Disbursements	15,811	824	0	0	0
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types

For the Year Ended December 31, 2016

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Other Financing Sources	0	0	0	0	0
Other Financing Uses	(11)	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	(11)	0	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	15,800	824	0	0	0
<i>Fund Cash Balances, January 1</i>	65,075	32,268	0	0	0
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	0
Restricted	0	33,092	0	0	0
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	80,875	0	0	0	0
<i>Fund Cash Balances, December 31</i>	\$80,875	\$33,092	\$0	\$0	\$0

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types

For the Year Ended December 31, 2016

GASB 54 Worksheet/Note Disclosure

Net Change in Fund Cash Balances

Fund Cash Balances, January 1

Fund Cash Balances, December 31

Fund Balances

Amounts identified as:

Nonspendable

Total Nonspendable

Restricted for:

Road Maintenance and Improvements

Total Restricted

Committed to:

Total Committed

Assigned to:

Total Assigned

Unassigned

Total Fund Cash Balances, December 31

	General	Special Revenue	Debt Service	Capital Projects	Permanent
	\$15,800	\$824	\$0	\$0	\$0
	65,075	32,268	0	0	0
	<u>\$80,875</u>	<u>\$33,092</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	0	0	0	0	0
	\$0	\$33,092	\$0	\$0	\$0
	0	33,092	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	80,875	0	0	0	0
	<u>\$80,875</u>	<u>\$33,092</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types

For the Year Ended December 31, 2016

Totals
(Memorandum
Only)

Cash Receipts	
Property and Other Taxes	\$5,650
Municipal Income Tax	44,269
Intergovernmental	23,752
Special Assessments	0
Charges for Services	0
Fines, Licenses and Permits	0
Earnings on Investments	0
Miscellaneous	150
<i>Total Cash Receipts</i>	<u>73,821</u>
Cash Disbursements	
Current:	
Security of Persons & Property	5,137
Public Health Services	1,745
Leisure Time Activities	6,311
Community Environment	488
Basic Utility Services	0
Transportation	13,849
General Government	29,656
Capital Outlay	0
Debt Service:	
Principal Retirement	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>57,186</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>16,635</u>

Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Notes	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Sale of Capital Assets	0
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0

Excess of Receipts Over (Under) Disbursements

Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Notes	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Sale of Capital Assets	0
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Governmental Fund Types

For the Year Ended December 31, 2016

	Totals (Memorandum Only)
Other Financing Sources	0
Other Financing Uses	(11)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(11)</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>16,624</u>
<i>Fund Cash Balances, January 1</i>	<u>97,343</u>
Fund Cash Balances, December 31	
Nonspendable	0
Restricted	33,092
Committed	0
Assigned	0
Unassigned (Deficit)	80,875
<i>Fund Cash Balances, December 31</i>	<u>\$113,967</u>

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types**

For the Year Ended December 31, 2016

	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure	
<i>Net Change in Fund Cash Balances</i>	\$16,624
<i>Fund Cash Balances, January 1</i>	97,343
<i>Fund Cash Balances, December 31</i>	<u>\$113,967</u>
Fund Balances	
Amounts identified as:	
Nonspendable	
<i>Total Nonspendable</i>	<u>0</u>
Restricted for:	
Road Maintenance and Improvements	\$33,092
<i>Total Restricted</i>	<u>33,092</u>
Committed to:	
<i>Total Committed</i>	<u>0</u>
Assigned to:	
<i>Total Assigned</i>	<u>0</u>
Unassigned	80,875
<i>Total Fund Cash Balances, December 31</i>	<u>\$113,967</u>

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary and Fiduciary Fund Types**

For the Year Ended December 31, 2016

	Enterprise	Internal Service	Agency	Investment Trust
Operating Cash Receipts				
Charges for Services	\$139,241	\$0	\$0	\$0
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Operating Cash Receipts</i>	<u>139,241</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Cash Disbursements				
Personal Services	22,606	0	0	0
Fringe Benefits	3,635	0	0	0
Contractual Services	27,190	0	0	0
Supplies and Materials	6,142	0	0	0
Claims	0	0	0	0
Other	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>59,573</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>79,668</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-Operating Receipts (Disbursements)				
Property and Other Local Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0
Sale of Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Sale of Fixed Assets	0	0	0	0
Miscellaneous Receipts	0	0	0	0
Capital Outlay	0	0	0	0
Principal Retirement	(52,201)	0	0	0
Interest and Other Fiscal Charges	(1,625)	0	0	0
Discount on Debt	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(53,826)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>25,842</u>	<u>0</u>	<u>0</u>	<u>0</u>

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary and Fiduciary Fund Types**

For the Year Ended December 31, 2016

	Enterprise	Internal Service	Agency	Investment Trust
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	52,117	0	0	0
Transfers Out	(52,117)	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
<i>Net Change in Fund Cash Balance</i>	25,842	0	0	0
<i>Fund Cash Balances, January 1</i>	82,165	0	0	0
<i>Fund Cash Balances, December 31</i>	\$108,007	\$0	\$0	\$0

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary and Fiduciary Fund Types**

For the Year Ended December 31, 2016

	Private Purpose Trust	Totals (Memorandum Only)
Operating Cash Receipts		
Charges for Services	\$0	\$139,241
Fines, Licenses and Permits	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	0	0
Total Operating Cash Receipts	0	139,241
Operating Cash Disbursements		
Personal Services	0	22,606
Fringe Benefits	0	3,635
Contractual Services	0	27,190
Supplies and Materials	0	6,142
Claims	0	0
Other	0	0
Total Operating Cash Disbursements	0	59,573
Operating Income (Loss)	0	79,668
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Notes	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	0
Capital Outlay	0	0
Principal Retirement	0	(52,201)
Interest and Other Fiscal Charges	0	(1,625)
Discount on Debt	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
Total Non-Operating Receipts (Disbursements)	0	(53,826)
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	0	25,842

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary and Fiduciary Fund Types**

For the Year Ended December 31, 2016

	Private Purpose Trust	Totals (Memorandum Only)
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	52,117
Transfers Out	0	(52,117)
Advances In	0	0
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	<u>0</u>	<u>25,842</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>82,165</u>
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$108,007</u>

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2016 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-110-0000 General Property Tax - Real Estate	\$3,500.00	\$3,500.00	\$3,477.70	(\$22.30)
1000-120-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$2.10	\$2.10
1000-130-0000 Municipal Income Tax	\$40,000.00	\$40,000.00	\$44,270.24	\$4,270.24
1000-211-0000 Local Government Distribution	\$8,300.00	\$8,300.00	\$10,338.62	\$2,038.62
1000-222-0000 Cigarette Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-224-0000 Liquor and Beer Permit Fees	\$900.00	\$900.00	\$908.60	\$8.60
1000-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$1.47	\$1.47
1000-419-0000 Other - Federal Receipts	\$0.00	\$0.00	\$0.00	\$0.00
1000-541-0000 Consumer Rent	\$0.00	\$0.00	\$0.00	\$0.00
1000-544-0000 Deposits	\$0.00	\$0.00	\$0.00	\$0.00
1000-612-0000 Court Fines	\$0.00	\$0.00	\$0.00	\$0.00
1000-623-0000 Zoning	\$0.00	\$0.00	\$0.00	\$0.00
1000-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
1000-891-0000 Other - Miscellaneous Operating	\$200.00	\$200.00	\$150.00	(\$50.00)
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
1000-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$52,900.00	\$52,900.00	\$59,148.73	\$6,248.73
General Funds Total:	\$52,900.00	\$52,900.00	\$59,148.73	\$6,248.73
2000 Special Revenue				
Street Construction, Maint. and Repair				
2011-225-0000 Gasoline Tax (State)	\$10,000.00	\$10,000.00	\$9,198.61	(\$801.39)
2011-226-0000 License Tax - State Levied	\$1,500.00	\$1,500.00	\$1,371.42	(\$128.58)
2011-429-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2011-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
2011-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
2011-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair Fund Total:	\$11,500.00	\$11,500.00	\$10,570.03	(\$929.97)
State Highway				

Statement excludes amounts for advances.
 These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2016 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2021-225-0000 Gasoline Tax (State)	\$800.00	\$800.00	\$1,652.06	\$852.06
2021-226-0000 License Tax - State Levied	\$100.00	\$100.00	\$280.59	\$180.59
2021-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$900.00	\$900.00	\$1,932.65	\$1,032.65
Permissive Motor Vehicle License Tax				
2101-150-0000 License Tax - Local Levied by Council	\$1,300.00	\$1,300.00	\$2,169.18	\$869.18
2101-490-0000 Other - Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
2101-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax Fund Total:	\$1,300.00	\$1,300.00	\$2,169.18	\$869.18
Special Revenue Funds Total:	\$13,700.00	\$13,700.00	\$14,671.86	\$971.86
4000 Capital Projects				
Other Capital Projects				
4901-211-0000 Local Government Distribution	\$0.00	\$0.00	\$0.00	\$0.00
4901-424-0000 State - Pass Through Grants	\$0.00	\$0.00	\$0.00	\$0.00
4901-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Other Capital Projects Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00
5000 Enterprise				
Sewer Operating				
5201-541-0000 Consumer Rent	\$125,000.00	\$125,000.00	\$139,242.42	\$14,242.42
5201-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
5201-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
5201-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Operating Fund Total:	\$125,000.00	\$125,000.00	\$139,242.42	\$14,242.42
WPCLF Debt (\$17.16)				
5721-541-0000 Consumer Rent	\$0.00	\$0.00	\$0.00	\$0.00
5721-931-0000 Transfers - In	\$27,700.00	\$27,700.00	\$25,300.00	(\$2,400.00)

Statement excludes amounts for advances.
 These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
WPCLF Debt (\$17.16) Fund Total:				
	\$27,700.00	\$27,700.00	\$25,300.00	(\$2,400.00)
OPWC Debt (\$18.34)				
5722-541-0000 Consumer Rent	\$0.00	\$0.00	\$0.00	\$0.00
5722-931-0000 Transfers - In	\$27,700.00	\$27,700.00	\$26,817.04	(\$882.96)
	\$27,700.00	\$27,700.00	\$26,817.04	(\$882.96)
OPWC Debt (\$18.34) Fund Total:				
	\$180,400.00	\$180,400.00	\$191,359.46	\$10,959.46
Enterprise Funds Total:				
	\$247,000.00	\$247,000.00	\$265,180.05	\$18,180.05
Report Totals:				

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**

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All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
1000 General							
General							
1000-130-311-0000 Electricity	\$5,000.00	\$0.00	\$5,300.00	\$5,137.11	\$0.00	\$5,137.11	\$162.89
1000-210-344-0000 Tax Collection Fees	\$1,102.45	\$0.00	\$1,757.45	\$1,745.07	\$0.00	\$1,745.07	\$12.38
1000-320-100-0000 Personal Services	\$3,000.00	\$120.35	\$3,000.00	\$2,136.40	\$23.95	\$2,160.35	\$960.00
1000-320-211-0000 Ohio Public Employees Retirement System	\$600.00	\$0.00	\$600.00	\$285.60	\$0.00	\$285.60	\$314.40
1000-320-213-0000 Medicare	\$100.00	\$0.00	\$100.00	\$44.33	\$0.00	\$44.33	\$55.67
1000-320-225-0000 Workers' Compensation	\$25.00	\$0.00	\$25.00	\$21.17	\$0.00	\$21.17	\$3.83
1000-320-311-0000 Electricity	\$800.00	\$0.00	\$500.00	\$336.70	\$0.00	\$336.70	\$163.30
1000-320-353-0000 Liability Insurance Premiums	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
1000-320-420-0000 Operating Supplies and Materials	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
1000-320-431-0000 Repairs and Maintenance of Buildings and Land	\$400.00	\$0.00	\$4,342.00	\$3,324.20	\$0.00	\$3,324.20	\$1,017.80
1000-320-432-0000 Repairs and Maintenance of Machinery & Equip	\$200.00	\$0.00	\$258.00	\$162.50	\$0.00	\$162.50	\$95.50
1000-320-440-0000 Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-320-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-390-650-0000 Contributions to Other Organizations	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00
1000-410-320-0000 Communications, Printing and Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-410-349-0000 Other - Professional and Technical Services	\$500.00	\$0.00	\$500.00	\$487.50	\$0.00	\$487.50	\$12.50
1000-710-161-0000 Salary - Mayor	\$1,660.00	\$76.35	\$1,660.00	\$1,660.02	\$76.29	\$1,736.31	\$0.04
1000-710-211-0000 Ohio Public Employees Retirement System	\$200.00	\$0.00	\$300.00	\$232.44	\$0.00	\$232.44	\$67.56
1000-710-213-0000 Medicare	\$30.00	\$0.00	\$30.00	\$24.12	\$0.00	\$24.12	\$5.88
1000-710-225-0000 Workers' Compensation	\$30.00	\$0.00	\$30.00	\$25.39	\$0.00	\$25.39	\$4.61
1000-710-252-0000 Travel and Transportation	\$400.00	\$0.00	\$400.00	\$182.04	\$0.00	\$182.04	\$217.96
1000-710-348-0000 Training Services	\$200.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
1000-715-111-0000 Salaries - Council	\$3,600.00	\$55.93	\$3,600.00	\$3,098.20	\$77.73	\$3,175.93	\$480.00

Statement excludes amounts for advances.
 These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
1000-715-211-0000 Ohio Public Employees Retirement System	\$250.00	\$0.00	\$250.00	\$123.90	\$0.00	\$123.90	\$126.10
1000-715-212-0000 Social Security	\$250.00	\$0.00	\$250.00	\$127.41	\$0.00	\$127.41	\$122.59
1000-715-213-0000 Medicare	\$63.00	\$0.00	\$63.00	\$42.21	\$0.00	\$42.21	\$20.79
1000-715-225-0000 Workers' Compensation	\$63.00	\$0.00	\$63.00	\$0.00	\$0.00	\$0.00	\$63.00
1000-715-252-0000 Travel and Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-715-348-0000 Training Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-715-391-0000 Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-725-121-0000 Salary - Clerk/Treasurer	\$6,000.00	\$186.39	\$6,000.00	\$5,661.07	\$186.68	\$5,847.75	\$338.64
1000-725-211-0000 Ohio Public Employees Retirement System	\$900.00	\$0.00	\$900.00	\$792.60	\$0.00	\$792.60	\$107.40
1000-725-212-0000 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-725-213-0000 Medicare	\$80.00	\$0.00	\$120.00	\$82.08	\$0.00	\$82.08	\$37.92
1000-725-225-0000 Workers' Compensation	\$75.00	\$0.00	\$75.00	\$63.50	\$0.00	\$63.50	\$11.50
1000-725-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$52.37	\$52.37	\$0.00	\$52.37	\$0.00
1000-725-252-0000 Travel and Transportation	\$200.00	\$0.00	\$107.63	\$63.27	\$0.00	\$63.27	\$44.36
1000-725-320-0000 Communications, Printing and Advertising	\$300.00	\$0.00	\$235.00	\$0.00	\$0.00	\$0.00	\$235.00
1000-725-343-0000 Uniform Accounting Network Fees	\$775.00	\$0.00	\$775.00	\$666.89	\$0.00	\$666.89	\$108.11
1000-725-348-0000 Training Services	\$175.00	\$0.00	\$65.00	\$65.00	\$0.00	\$65.00	\$0.00
1000-725-354-0000 Fidelity Bond Premiums	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00
1000-725-391-0000 Dues and Fees	\$400.00	\$0.00	\$575.00	\$525.00	\$0.00	\$525.00	\$50.00
1000-725-410-0000 Office Supplies and Materials	\$700.00	\$0.00	\$700.00	\$695.03	\$0.00	\$695.03	\$4.97
1000-730-100-0000 Personal Services	\$2,000.00	\$56.39	\$2,200.00	\$2,041.39	\$107.70	\$2,149.09	\$107.30
1000-730-211-0000 Ohio Public Employees Retirement System	\$600.00	\$0.00	\$600.00	\$256.02	\$0.00	\$256.02	\$343.98
1000-730-212-0000 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-730-213-0000 Medicare	\$60.00	\$0.00	\$60.00	\$26.87	\$0.00	\$26.87	\$33.13
1000-730-225-0000 Workers' Compensation	\$50.00	\$0.00	\$50.00	\$42.34	\$0.00	\$42.34	\$7.66

Statement excludes amounts for advances. These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
1000-730-252-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel and Transportation								
1000-730-311-0000	\$2,500.00	\$0.00	\$2,300.00	\$2,300.00	\$2,109.39	\$0.00	\$2,109.39	\$190.61
Electricity								
1000-730-314-0000	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$563.33	\$0.00	\$563.33	\$1,236.67
Heating Oil								
1000-730-321-0000	\$625.00	\$0.00	\$655.07	\$655.07	\$655.07	\$0.00	\$655.07	\$0.00
Telephone								
1000-730-329-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other-Communications, Printing & Advertising								
1000-730-349-0000	\$964.00	\$0.00	\$964.00	\$964.00	\$964.00	\$0.00	\$964.00	\$0.00
Other - Professional and Technical Services								
1000-730-353-0000	\$200.00	\$0.00	\$200.00	\$200.00	\$199.69	\$0.00	\$199.69	\$0.31
Liability Insurance Premiums								
1000-730-392-0000	\$1,036.00	\$0.00	\$1,005.93	\$1,005.93	\$0.00	\$0.00	\$0.00	\$1,005.93
Buildings and Other Structures								
1000-730-394-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment & Furniture								
1000-730-398-0000	\$1,600.00	\$0.00	\$1,600.00	\$1,600.00	\$435.00	\$0.00	\$435.00	\$1,165.00
Garbage and Trash Removal								
1000-730-420-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$560.00	\$0.00	\$560.00	\$440.00
Operating Supplies and Materials								
1000-730-431-0000	\$2,000.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
Repairs and Maintenance of Buildings and Land								
1000-730-432-0000	\$0.00	\$0.00	\$500.00	\$500.00	\$277.50	\$0.00	\$277.50	\$222.50
Repairs and Maintenance of Machinery & Equip								
1000-730-440-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment								
1000-730-510-0000	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$6,500.00	\$0.00	\$6,500.00	\$500.00
Land and Land Improvements								
1000-730-530-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
Buildings and Other Structures								
1000-730-610-0000	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
Deposits Refunded								
1000-740-344-0000	\$388.69	\$0.00	\$33.69	\$33.69	\$0.00	\$0.00	\$0.00	\$33.69
Tax Collection Fees								
1000-745-342-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services								
1000-750-341-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
Accounting and Legal Fees								
1000-755-349-0000	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$19.90	\$0.00	\$19.90	\$1,480.10
Other - Professional and Technical Services								
1000-790-100-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personal Services								
1000-790-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System								
1000-790-213-0000	\$1.45	\$0.00	\$1.45	\$1.45	\$0.00	\$0.00	\$0.00	\$1.45
Medicare								
1000-790-225-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Workers' Compensation								

Statement excludes amounts for advances.
These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
1000-790-252-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel and Transportation								
1000-790-322-0000	\$148.55	\$0.00	\$213.55	\$213.55	\$200.82	\$0.00	\$200.82	\$12.73
Postage								
1000-790-348-0000	\$125.00	\$0.00	\$60.00	\$60.00	\$60.00	\$0.00	\$60.00	\$0.00
Training Services								
1000-790-349-0000	\$0.00	\$0.00	\$20.50	\$20.50	\$20.50	\$0.00	\$20.50	\$0.00
Other - Professional and Technical Services								
1000-790-351-0000	\$1,000.00	\$0.00	\$979.50	\$979.50	\$442.67	\$0.00	\$442.67	\$536.83
Insurance and Bonding								
1000-790-391-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dues and Fees								
1000-790-394-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment & Furniture								
1000-790-420-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies and Materials								
1000-790-433-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Repairs and Maintenance of Motor Vehicles								
1000-790-440-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment								
1000-790-490-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Supplies and Materials								
1000-790-540-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
1000-790-610-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deposits Refunded								
1000-800-540-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture								
1000-910-910-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - Out								
1000-990-990-0000	\$0.00	\$0.00	\$11.16	\$11.16	\$11.16	\$0.00	\$11.16	\$0.00
Other - Other Financing Uses								
General Fund Total:	\$56,577.14	\$495.41	\$60,888.30	\$61,383.71	\$43,348.77	\$472.35	\$43,821.12	\$17,562.59
General Funds Total:	\$56,577.14	\$495.41	\$60,888.30	\$61,383.71	\$43,348.77	\$472.35	\$43,821.12	\$17,562.59
2000 Special Revenue								
Street Construction, Maint. and Repair								
2011-620-100-0000	\$4,500.00	\$178.49	\$6,952.35	\$7,130.84	\$6,841.02	\$289.82	\$7,130.84	\$0.00
Personal Services								
2011-620-211-0000	\$630.00	\$0.00	\$963.54	\$963.54	\$963.54	\$0.00	\$963.54	\$0.00
Ohio Public Employees Retirement System								
2011-620-213-0000	\$150.00	\$0.00	\$150.00	\$150.00	\$91.14	\$0.00	\$91.14	\$58.86
Medicare								
2011-620-225-0000	\$100.00	\$0.00	\$100.00	\$100.00	\$84.67	\$0.00	\$84.67	\$15.33
Workers' Compensation								
2011-620-252-0000	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel and Transportation								

Statement excludes amounts for advances.
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VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of		Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
		December 31, 2015	Appropriations For Year Ended December 31, 2016				
2011-620-321-0000 Telephone	\$625.00	\$0.00	\$655.09	\$655.09	\$0.00	\$655.09	\$0.00
2011-620-330-0000 Rents and Leases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-349-0000 Other - Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-351-0000 Insurance and Bonding	\$1,000.00	\$0.00	\$969.91	\$969.91	\$0.00	\$946.64	\$23.27
2011-620-393-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-394-0000 Machinery, Equipment & Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-396-0000 Streets, Highways, Curbs and Sidewalks	\$2,760.00	\$0.00	\$1,620.00	\$679.56	\$0.00	\$679.56	\$940.44
2011-620-420-0000 Operating Supplies and Materials	\$2,200.00	\$0.00	\$1,604.11	\$688.88	\$0.00	\$688.88	\$915.23
2011-620-432-0000 Repairs and Maintenance of Machinery & Equip	\$500.00	\$0.00	\$4,500.00	\$1,230.65	\$0.00	\$1,230.65	\$3,269.35
2011-620-433-0000 Repairs and Maintenance of Motor Vehicles	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2011-620-440-0000 Small Tools and Minor Equipment	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
2011-620-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$1,650.00	\$1,650.00	\$0.00	\$1,650.00	\$0.00
2011-630-399-0000 Other - Other Contractual Services	\$318.75	\$0.00	\$318.75	\$0.00	\$0.00	\$0.00	\$318.75
2011-745-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-800-550-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair Fund Total:	\$13,633.75	\$178.49	\$20,283.75	\$13,831.19	\$289.82	\$14,121.01	\$6,341.23
State Highway							
2021-620-100-0000 Personal Services	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2021-620-211-0000 Ohio Public Employees Retirement System	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
2021-620-213-0000 Medicare	\$20.00	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00	\$20.00
2021-620-225-0000 Workers' Compensation	\$20.00	\$0.00	\$20.00	\$16.94	\$0.00	\$16.94	\$3.06
2021-620-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-745-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$640.00	\$0.00	\$640.00	\$16.94	\$0.00	\$16.94	\$623.06

Statement excludes amounts for advances.
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VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
Permissive Motor Vehicle License Tax							
2101-620-396-0000 Streets, Highways, Curbs and Sidewalks	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
2101-745-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2101-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax Fund Total:	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Special Revenue Funds Total:							
	\$17,273.75	\$178.49	\$23,923.75	\$13,848.13	\$289.82	\$14,137.95	\$9,964.29
4000 Capital Projects							
Other Capital Projects							
4901-745-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901-800-300-0000 Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901-800-346-0000 Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901-800-500-0000 Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901-800-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Capital Projects Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Funds Total:							
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5000 Enterprise							
Sewer Operating							
5201-541-131-0000 Salary - Administrator	\$2,000.00	\$27.67	\$2,000.00	\$1,800.04	\$27.63	\$1,827.67	\$200.00
5201-541-211-0000 Ohio Public Employees Retirement System	\$250.00	\$0.00	\$252.00	\$252.00	\$0.00	\$252.00	\$0.00
5201-541-213-0000 Medicare	\$50.00	\$0.00	\$48.00	\$48.00	\$0.00	\$26.16	\$21.84
5201-541-225-0000 Workers' Compensation	\$25.00	\$0.00	\$25.00	\$21.17	\$0.00	\$21.17	\$3.83
5201-542-121-0000 Salary - Clerk/Treasurer	\$2,200.00	\$46.59	\$2,200.00	\$1,415.31	\$46.68	\$1,461.99	\$784.60
5201-542-211-0000 Ohio Public Employees Retirement System	\$400.00	\$0.00	\$400.00	\$198.12	\$0.00	\$198.12	\$201.88
5201-542-213-0000 Medicare	\$50.00	\$0.00	\$50.00	\$20.52	\$0.00	\$20.52	\$29.48
5201-542-225-0000 Workers' Compensation	\$25.00	\$0.00	\$25.00	\$21.17	\$0.00	\$21.17	\$3.83

Statement excludes amounts for advances.
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VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority
All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types /Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
5201-542-252-0000	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00
Travel and Transportation							
5201-542-321-0000	\$625.00	\$0.00	\$655.13	\$655.13	\$0.00	\$655.13	\$0.00
Telephone							
5201-542-322-0000	\$600.00	\$0.00	\$600.00	\$567.00	\$0.00	\$567.00	\$33.00
Postage							
5201-542-341-0000	\$500.00	\$0.00	\$469.87	\$0.00	\$0.00	\$469.87	\$469.87
Accounting and Legal Fees							
5201-542-342-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services							
5201-542-343-0000	\$900.00	\$0.00	\$900.00	\$779.11	\$0.00	\$779.11	\$120.89
Uniform Accounting Network Fees							
5201-542-344-0000	\$1,700.00	\$0.00	\$1,700.00	\$0.00	\$0.00	\$0.00	\$1,700.00
Tax Collection Fees							
5201-542-410-0000	\$1,100.00	\$0.00	\$1,100.00	\$151.95	\$0.00	\$151.95	\$948.05
Office Supplies and Materials							
5201-542-540-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture							
5201-542-590-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Capital Outlay							
5201-542-690-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other							
5201-543-100-0000	\$22,855.00	\$424.98	\$22,855.00	\$19,390.67	\$680.19	\$20,070.86	\$3,209.12
Personal Services							
5201-543-211-0000	\$1,900.00	\$0.00	\$3,100.00	\$2,664.27	\$0.00	\$2,664.27	\$435.73
Ohio Public Employees Retirement System							
5201-543-213-0000	\$250.00	\$0.00	\$350.00	\$271.46	\$0.00	\$271.46	\$78.54
Medicare							
5201-543-225-0000	\$200.00	\$0.00	\$200.00	\$161.22	\$0.00	\$161.22	\$38.78
Workers' Compensation							
5201-543-252-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel and Transportation							
5201-543-311-0000	\$2,300.00	\$0.00	\$2,300.00	\$1,111.53	\$0.00	\$1,111.53	\$1,188.47
Electricity							
5201-543-312-0000	\$22,512.00	\$0.00	\$22,512.00	\$22,512.00	\$0.00	\$22,512.00	\$0.00
Water and Sewage							
5201-543-314-0000	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
Heating Oil							
5201-543-321-0000	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00
Telephone							
5201-543-330-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rents and Leases							
5201-543-349-0000	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Other - Professional and Technical Services							
5201-543-351-0000	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$0.00
Insurance and Bonding							
5201-543-393-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Vehicles							
5201-543-394-0000	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
Machinery, Equipment & Furniture							

Statement excludes amounts for advances.
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VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
Comparison of Disbursements and Encumbrances
With Expenditure Authority

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
5201-543-399-0000	\$1,500.00	\$0.00	\$1,500.00	\$665.00	\$0.00	\$665.00	\$835.00
Other - Other Contractual Services							
5201-543-410-0000	\$500.00	\$0.00	\$500.00	\$123.00	\$0.00	\$123.00	\$377.00
Office Supplies and Materials							
5201-543-420-0000	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operating Supplies and Materials							
5201-543-432-0000	\$9,000.00	\$0.00	\$11,000.00	\$5,867.03	\$0.00	\$5,867.03	\$5,132.97
Repairs and Maintenance of Machinery & Equip							
5201-543-440-0000	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment							
5201-543-490-0000	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Other - Supplies and Materials							
5201-543-510-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Land and Land Improvements							
5201-543-540-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Machinery, Equipment and Furniture							
5201-549-690-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other							
5201-745-342-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auditing Services							
5201-910-910-0000	\$55,320.00	\$0.00	\$55,320.00	\$52,117.04	\$0.00	\$52,117.04	\$3,202.96
Transfers - Out							
Sewer Operating Fund Total:	\$134,362.00	\$499.24	\$135,662.00	\$111,690.90	\$754.50	\$112,445.40	\$23,715.84
WPCLF Debt (\$17.16)							
5721-850-710-0000	\$21,700.00	\$0.00	\$26,074.67	\$24,570.29	\$0.00	\$24,570.29	\$1,504.38
Principal							
5721-850-720-0000	\$6,000.00	\$0.00	\$1,625.33	\$1,625.33	\$0.00	\$1,625.33	\$0.00
Interest							
WPCLF Debt (\$17.16) Fund Total:	\$27,700.00	\$0.00	\$27,700.00	\$26,195.62	\$0.00	\$26,195.62	\$1,504.38
OPWC Debt (\$18.34)							
5722-850-710-0000	\$27,700.00	\$0.00	\$27,700.00	\$27,630.88	\$0.00	\$27,630.88	\$69.12
Principal							
OPWC Debt (\$18.34) Fund Total:	\$27,700.00	\$0.00	\$27,700.00	\$27,630.88	\$0.00	\$27,630.88	\$69.12
Enterprise Funds Total:							
	\$189,762.00	\$499.24	\$191,062.00	\$165,517.40	\$754.50	\$166,271.90	\$25,289.34
Report Totals:	\$263,612.89	\$1,173.14	\$275,874.05	\$222,714.30	\$1,516.67	\$224,230.97	\$52,816.22

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
Reconciliation of Interfund Transactions
 Fiscal 2016 Year-to-Date

2/13/2017 9:03:20 AM
 UAN v2017.1

Fund Description	Transfers In (A)	Transfers Out (B)	Variance (C = A - B) (C)	Advances In (D)	Advances Out (E)	Variance (F = D - E) (F)
Sewer Operating	\$0.00	\$52,117.04	-\$52,117.04	\$0.00	\$0.00	\$0.00
WPCLF Debt (\$17.16)	\$25,300.00	\$0.00	\$25,300.00	\$0.00	\$0.00	\$0.00
OPWC Debt (\$18.34)	\$26,817.04	\$0.00	\$26,817.04	\$0.00	\$0.00	\$0.00
	\$52,117.04	\$52,117.04	\$0.00	\$0.00	\$0.00	\$0.00

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.