

**VILLAGE OF WOODSTOCK
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2017**

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.

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

**VILLAGE OF WOODSTOCK
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2017
(Continued)**

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 2017.

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, 2017
(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 2017 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, 2017
(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:

	<u>2017</u>
Demand deposits	\$201,408
Certificates of deposit	0
Other time deposits (savings and NOW accounts)	0
Total deposits	<u>201,408</u>
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	<u>0</u>
Total deposits and investments	<u><u>\$201,408</u></u>

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

3. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2017 follows:

**VILLAGE OF WOODSTOCK
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2017
(Continued)**

2017 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$54,600	\$56,688	\$2,088
Special Revenue	14,700	15,614	914
Debt Service			0
Capital Projects	0	0	0
Enterprise	125,000	130,186	5,186
Internal Service			0
Permanent			0
Fiduciary			0
Total	<u>\$194,300</u>	<u>\$202,488</u>	<u>\$8,188</u>

2017 Budgeted vs. Actual Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$58,475	\$37,575	\$20,900
Special Revenue	18,050	11,841	6,209
Debt Service			0
Capital Projects	0	0	0
Enterprise	195,930	171,600	24,330
Internal Service			0
Permanent			0
Fiduciary			0
Total	<u>\$272,455</u>	<u>\$221,016</u>	<u>\$51,439</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, 2017
(Continued)**

6. DEBT

Debt outstanding at December 31, 2017 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan	\$69,077	
Ohio Water Development Authority Loan	26,658	4.12%
Total	\$95,735	

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:		
2018	27,631	27,260
2019	27,631	0
2020	13,815	0
2021-2025	0	0
Total	\$69,077	\$27,260

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 2017, 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, 2017.

**VILLAGE OF WOODSTOCK
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FISCAL YEAR ENDING DECEMBER 31, 2017
(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 2017.

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, 2017

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PERMISSIVE MOTOR VEH LICENSE	SPECIAL REVENUE TOTAL
Cash Receipts				
Property and Other Taxes	\$0	\$0	\$2,524	\$2,524
Municipal Income Tax	0	0	0	0
Intergovernmental	12,055	978	0	13,033
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	12,055	978	2,524	15,557
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	11,324	20	0	11,344
General Government	302	0	0	302
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Cash Disbursements	11,626	20	0	11,646
Excess of Receipts Over (Under) Disbursements	429	958	2,524	3,911
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	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

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PERMISSIVE MOTOR VEH LICENSE	SPECIAL REVENUE TOTAL
Payment to Refunded Bond Escrow Agent	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
Advances Out	0	0	0	0
Other Financing Sources	57	0	0	57
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	<u>57</u>	<u>0</u>	<u>0</u>	<u>57</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	<u>486</u>	<u>958</u>	<u>2,524</u>	<u>3,968</u>
Fund Cash Balances, January 1	<u>6,820</u>	<u>9,137</u>	<u>17,135</u>	<u>33,092</u>
Fund Cash Balances, December 31				
Nonspendable	0	0	0	0
Restricted	7,306	10,095	19,659	37,060
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Fund Cash Balances, December 31	<u><u>\$7,306</u></u>	<u><u>\$10,095</u></u>	<u><u>\$19,659</u></u>	<u><u>\$37,060</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PERMISSIVE MOTOR VEH LICENSE	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure				
Net Change in Fund Cash Balances	\$486	\$958	\$2,524	\$3,968
Fund Cash Balances, January 1	6,820	9,137	17,135	33,092
Fund Cash Balances, December 31	<u>\$7,306</u>	<u>\$10,095</u>	<u>\$19,659</u>	<u>\$37,060</u>
Fund Balances				
Amounts identified as:				
Nonspendable				
Total Nonspendable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:				
Road Maintenance and Improvements	\$7,306	\$10,095	\$19,659	\$37,060
Total Restricted	<u>7,306</u>	<u>10,095</u>	<u>19,659</u>	<u>37,060</u>
Committed to:				
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:				
Total Assigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	0	0	0	0
Total Fund Cash Balances, December 31	<u>\$7,306</u>	<u>\$10,095</u>	<u>\$19,659</u>	<u>\$37,060</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2017

	OTHER CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
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
Total Cash Receipts	<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
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
Total Cash Disbursements	<u>0</u>	<u>0</u>
Excess of Receipts Over (Under) Disbursements	<u>0</u>	<u>0</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	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 Capital Projects Funds

For the Year Ended December 31, 2017

	OTHER CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
Total Other Financing Receipts (Disbursements)	0	0
Special Item	0	0
Extraordinary Item	0	0
Net Change in Fund Cash Balances	0	0
Fund Cash Balances, January 1	0	0
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	0	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
Fund Cash Balances, December 31	\$0	\$0

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

All Capital Projects Funds

For the Year Ended December 31, 2017

	OTHER CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure		
Net Change in Fund Cash Balances	\$0	\$0
Fund Cash Balances, January 1	0	0
Fund Cash Balances, December 31	<u>\$0</u>	<u>\$0</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
Total Nonspendable	<u>0</u>	<u>0</u>
Restricted for:		
Road Maintenance and Improvements	<u>\$0</u>	<u>\$0</u>
Total Restricted	<u>0</u>	<u>0</u>
Committed to:		
Total Committed	<u>0</u>	<u>0</u>
Assigned to:		
Total Assigned	<u>0</u>	<u>0</u>
Unassigned	0	0
Total Fund Cash Balances, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

All Enterprise Funds

For the Year Ended December 31, 2017

	SEWER OPERATING	WPCLF DEBT	OPWC DEBT (\$18.34)	ENTERPRISE TOTAL
Operating Cash Receipts				
Charges for Services	\$129,991	\$0	\$0	\$129,991
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0
Miscellaneous	114	0	0	114
Total Operating Cash Receipts	<u>130,105</u>	<u>0</u>	<u>0</u>	<u>130,105</u>
Operating Cash Disbursements				
Personal Services	21,428	0	0	21,428
Fringe Benefits	3,641	0	0	3,641
Contractual Services	46,010	0	0	46,010
Supplies and Materials	25,376	0	0	25,376
Claims	0	0	0	0
Other	0	0	0	0
Total Operating Cash Disbursements	<u>96,455</u>	<u>0</u>	<u>0</u>	<u>96,455</u>
Operating Income (Loss)	<u>33,650</u>	<u>0</u>	<u>0</u>	<u>33,650</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 Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	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	82	0	0	82
Capital Outlay	(24,200)	0	0	(24,200)
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	0	(25,427)	(26,886)	(52,313)
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	0	(1,378)	0	(1,378)
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	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.

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY

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

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All Enterprise Funds

For the Year Ended December 31, 2017

	SEWER OPERATING	WPCLF DEBT	OPWC DEBT (\$18.34)	ENTERPRISE TOTAL
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Total Non-Operating Receipts (Disbursements)	(24,118)	(26,805)	(26,886)	(77,809)
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	9,532	(26,805)	(26,886)	(44,159)
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	0	23,572	26,936	50,508
Transfers Out	(50,508)	0	0	(50,508)
Advances In	0	0	0	0
Advances Out	0	0	0	0
Net Change in Fund Cash Balance	(40,976)	(3,233)	50	(44,159)
Fund Cash Balances, January 1	104,774	3,233	0	108,007
Fund Cash Balances, December 31	<u>\$63,798</u>	<u>\$0</u>	<u>\$50</u>	<u>\$63,848</u>

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY

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Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Governmental Fund Types
 For the Year Ended December 31, 2017

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	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Taxes	\$3,741	\$2,524	\$0	\$0	\$0
Municipal Income Tax	41,697	0	0	0	0
Intergovernmental	10,945	13,033	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	302	0	0	0	0
Total Cash Receipts	56,685	15,557	0	0	0
Cash Disbursements					
Current:					
Security of Persons & Property	4,327	0	0	0	0
Public Health Services	1,569	0	0	0	0
Leisure Time Activities	4,123	0	0	0	0
Community Environment	488	0	0	0	0
Basic Utility Services	0	0	0	0	0
Transportation	0	11,344	0	0	0
General Government	26,578	302	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Cash Disbursements	37,085	11,646	0	0	0
Excess of Receipts Over (Under) Disbursements	19,600	3,911	0	0	0
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	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
Payment to Refunded Bond Escrow Agent	0	0	0	0	0

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VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY

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Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Governmental Fund Types
 For the Year Ended December 31, 2017

UAN v2018.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent
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
Other Financing Sources	0	57	0	0	0
Other Financing Uses	0	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	57	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
Net Change in Fund Cash Balances	19,600	3,968	0	0	0
Fund Cash Balances, January 1	80,899	33,092	0	0	0
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	0
Restricted	0	37,060	0	0	0
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	100,499	0	0	0	0
Fund Cash Balances, December 31	<u>\$100,499</u>	<u>\$37,060</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY

2/9/2018 10:58:38 AM

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Governmental Fund Types
 For the Year Ended December 31, 2017

UAN v2018.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent
GASB 54 Worksheet/Note Disclosure					
Net Change in Fund Cash Balances	\$19,600	\$3,968	\$0	\$0	\$0
Fund Cash Balances, January 1	80,899	33,092	0	0	0
Fund Cash Balances, December 31	<u>\$100,499</u>	<u>\$37,060</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fund Balances					
Amounts identified as:					
Nonspendable					
Total Nonspendable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:					
Road Maintenance and Improvements	\$0	\$37,060	\$0	\$0	\$0
Total Restricted	<u>0</u>	<u>37,060</u>	<u>0</u>	<u>0</u>	<u>0</u>
Committed to:					
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:					
Total Assigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned	100,499	0	0	0	0
Total Fund Cash Balances, December 31	<u>\$100,499</u>	<u>\$37,060</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY

2/9/2018 10:58:38 AM

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Governmental Fund Types
 For the Year Ended December 31, 2017

UAN v2018.1

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Taxes	\$6,265
Municipal Income Tax	41,697
Intergovernmental	23,978
Special Assessments	0
Charges for Services	0
Fines, Licenses and Permits	0
Earnings on Investments	0
Miscellaneous	302
Total Cash Receipts	<u>72,242</u>
Cash Disbursements	
Current:	
Security of Persons & Property	4,327
Public Health Services	1,569
Leisure Time Activities	4,123
Community Environment	488
Basic Utility Services	0
Transportation	11,344
General Government	26,880
Capital Outlay	0
Debt Service:	
Principal Retirement	0
Payment of Capital Appreciation Bond Accretion	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
Total Cash Disbursements	<u>48,731</u>
Excess of Receipts Over (Under) Disbursements	<u>23,511</u>
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	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

2/9/2018 10:58:38 AM

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Governmental Fund Types
 For the Year Ended December 31, 2017

UAN v2018.1

	Totals (Memorandum Only)
Sale of Capital Assets	0
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	57
Other Financing Uses	0
Total Other Financing Receipts (Disbursements)	<u>57</u>
Special Item	0
Extraordinary Item	0
Net Change in Fund Cash Balances	<u>23,568</u>
Fund Cash Balances, January 1	<u>113,991</u>
Fund Cash Balances, December 31	
Nonspendable	0
Restricted	37,060
Committed	0
Assigned	0
Unassigned (Deficit)	<u>100,499</u>
Fund Cash Balances, December 31	<u><u>\$137,559</u></u>

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
 Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Governmental Fund Types
 For the Year Ended December 31, 2017

2/9/2018 10:58:38 AM
 UAN v2018.1

	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure	
Net Change in Fund Cash Balances	\$23,568
Fund Cash Balances, January 1	113,991
Fund Cash Balances, December 31	\$137,559
Fund Balances	
Amounts identified as:	
Nonspendable	
Total Nonspendable	0
Restricted for:	
Road Maintenance and Improvements	\$37,060
Total Restricted	37,060
Committed to:	
Total Committed	0
Assigned to:	
Total Assigned	0
Unassigned	100,499
Total Fund Cash Balances, December 31	\$137,559

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Proprietary and Fiduciary Fund Types
 For the Year Ended December 31, 2017

	Enterprise	Internal Service	Agency	Investment Trust
Operating Cash Receipts				
Charges for Services	\$129,991	\$0	\$0	\$0
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0
Miscellaneous	114	0	0	0
Total Operating Cash Receipts	<u>130,105</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Cash Disbursements				
Personal Services	21,428	0	0	0
Fringe Benefits	3,641	0	0	0
Contractual Services	46,010	0	0	0
Supplies and Materials	25,376	0	0	0
Claims	0	0	0	0
Other	0	0	0	0
Total Operating Cash Disbursements	<u>96,455</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Income (Loss)	<u>33,650</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 Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	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	82	0	0	0
Capital Outlay	(24,200)	0	0	0
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	(52,313)	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	(1,378)	0	0	0
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Other Financing Sources	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 Proprietary and Fiduciary Fund Types
 For the Year Ended December 31, 2017

	Enterprise	Internal Service	Agency	Investment Trust
Other Financing Uses	0	0	0	0
Total Non-Operating Receipts (Disbursements)	(77,809)	0	0	0
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	(44,159)	0	0	0
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	50,508	0	0	0
Transfers Out	(50,508)	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Net Change in Fund Cash Balance	(44,159)	0	0	0
Fund Cash Balances, January 1	108,007	0	0	0
Fund Cash Balances, December 31	\$63,848	\$0	\$0	\$0

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY

2/9/2018 11:00:53 AM

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Proprietary and Fiduciary Fund Types
 For the Year Ended December 31, 2017

UAN v2018.1

	<u>Private Purpose Trust</u>	<u>Totals (Memorandum Only)</u>
Operating Cash Receipts		
Charges for Services	\$0	\$129,991
Fines, Licenses and Permits	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	0	114
Total Operating Cash Receipts	<u>0</u>	<u>130,105</u>
Operating Cash Disbursements		
Personal Services	0	21,428
Fringe Benefits	0	3,641
Contractual Services	0	46,010
Supplies and Materials	0	25,376
Claims	0	0
Other	0	0
Total Operating Cash Disbursements	<u>0</u>	<u>96,455</u>
Operating Income (Loss)	<u>0</u>	<u>33,650</u>
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 Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	82
Capital Outlay	0	(24,200)
Excise Tax Payment - Electric	0	0
Principal Retirement	0	(52,313)
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	(1,378)
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Other Financing Sources	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

2/9/2018 11:00:53 AM

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Proprietary and Fiduciary Fund Types
 For the Year Ended December 31, 2017

UAN v2018.1

	<u>Private Purpose Trust</u>	<u>Totals (Memorandum Only)</u>
Other Financing Uses	0	0
Total Non-Operating Receipts (Disbursements)	<u>0</u>	<u>(77,809)</u>
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	0	(44,159)
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	50,508
Transfers Out	0	(50,508)
Advances In	0	0
Advances Out	0	0
Net Change in Fund Cash Balance	<u>0</u>	<u>(44,159)</u>
Fund Cash Balances, January 1	<u>0</u>	<u>108,007</u>
Fund Cash Balances, December 31	<u><u>\$0</u></u>	<u><u>\$63,848</u></u>

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY
 Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2017 Year-to-Date

2/9/2018 11:02:26 AM
 UAN v2018.1

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	\$3,741.27	\$241.27
1000-120-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-0000 Municipal Income Tax	\$42,000.00	\$42,000.00	\$41,698.49	(\$301.51)
1000-211-0000 Local Government Distribution	\$8,300.00	\$8,300.00	\$10,125.75	\$1,825.75
1000-222-0000 Cigarette Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-224-0000 Liquor and Beer Permit Fees	\$600.00	\$600.00	\$820.40	\$220.40
1000-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$0.00	\$0.00
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	\$85.01	(\$114.99)
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$217.00	\$217.00
1000-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$54,600.00	\$54,600.00	\$56,687.92	\$2,087.92
General Funds Total:	\$54,600.00	\$54,600.00	\$56,687.92	\$2,087.92
2000 Special Revenue				
Street Construction, Maint. and Repair				
2011-225-0000 Gasoline Tax (State)	\$11,000.00	\$11,000.00	\$10,069.09	(\$930.91)
2011-226-0000 License Tax - State Levied	\$1,100.00	\$1,100.00	\$1,986.07	\$886.07
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	\$56.66	\$56.66
Street Construction, Maint. and Repair Fund Total:	\$12,100.00	\$12,100.00	\$12,111.82	\$11.82
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 2017 Year-to-Date

2/9/2018 11:02:26 AM
 UAN v2018.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2021-225-0000 Gasoline Tax (State)	\$900.00	\$900.00	\$816.39	(\$83.61)
2021-226-0000 License Tax - State Levied	\$200.00	\$200.00	\$161.03	(\$38.97)
2021-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$1,100.00	\$1,100.00	\$977.42	(\$122.58)
Permissive Motor Vehicle License Tax				
2101-150-0000 License Tax - Local Levied by Council	\$1,500.00	\$1,500.00	\$2,524.61	\$1,024.61
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:	\$1,500.00	\$1,500.00	\$2,524.61	\$1,024.61
Special Revenue Funds Total:	\$14,700.00	\$14,700.00	\$15,613.85	\$913.85
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	\$129,989.93	\$4,989.93
5201-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$113.54	\$113.54
5201-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$82.36	\$82.36
5201-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Operating Fund Total:	\$125,000.00	\$125,000.00	\$130,185.83	\$5,185.83
WPCLF Debt (\$17.16)				
5721-541-0000 Consumer Rent	\$0.00	\$0.00	\$0.00	\$0.00
5721-931-0000 Transfers - In	\$23,571.85	\$23,571.85	\$23,571.85	\$0.00

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 Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2017 Year-to-Date

2/9/2018 11:02:26 AM
 UAN v2018.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
WPCLF Debt (\$17.16) Fund Total:	\$23,571.85	\$23,571.85	\$23,571.85	\$0.00
OPWC Debt (\$18.34)				
5722-541-0000 Consumer Rent	\$0.00	\$0.00	\$0.00	\$0.00
5722-931-0000 Transfers - In	\$26,886.16	\$26,886.16	\$26,936.16	\$50.00
OPWC Debt (\$18.34) Fund Total:	\$26,886.16	\$26,886.16	\$26,936.16	\$50.00
Enterprise Funds Total:	\$175,458.01	\$175,458.01	\$180,693.84	\$5,235.83
Report Totals:	\$244,758.01	\$244,758.01	\$252,995.61	\$8,237.60

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 2017 Year-to-Date

2/9/2018 11:04:48 AM
 UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-130-311-0000 Electricity	\$5,800.00	\$0.00	\$5,800.00	\$5,800.00	\$4,326.91	\$0.00	\$4,326.91	\$1,473.09
1000-210-344-0000 Tax Collection Fees	\$1,600.00	\$0.00	\$1,600.00	\$1,600.00	\$1,568.66	\$0.00	\$1,568.66	\$31.34
1000-320-100-0000 Personal Services	\$3,023.95	\$23.95	\$3,023.95	\$3,047.90	\$2,777.07	\$64.88	\$2,841.95	\$205.95
1000-320-211-0000 Ohio Public Employees Retirement System	\$600.00	\$0.00	\$600.00	\$600.00	\$378.84	\$0.00	\$378.84	\$221.16
1000-320-213-0000 Medicare	\$100.00	\$0.00	\$100.00	\$100.00	\$36.17	\$0.00	\$36.17	\$63.83
1000-320-225-0000 Workers' Compensation	\$25.00	\$0.00	\$25.00	\$25.00	\$20.00	\$0.00	\$20.00	\$5.00
1000-320-311-0000 Electricity	\$800.00	\$0.00	\$800.00	\$800.00	\$365.31	\$0.00	\$365.31	\$434.69
1000-320-353-0000 Liability Insurance Premiums	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
1000-320-420-0000 Operating Supplies and Materials	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
1000-320-431-0000 Repairs and Maintenance of Buildings and Land	\$4,400.00	\$0.00	\$3,300.00	\$3,300.00	\$249.68	\$0.00	\$249.68	\$3,050.32
1000-320-432-0000 Repairs and Maintenance of Machinery & Equip	\$200.00	\$0.00	\$700.00	\$700.00	\$295.98	\$0.00	\$295.98	\$404.02
1000-320-440-0000 Small Tools and Minor Equipment	\$0.00	\$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	\$0.00
1000-390-650-0000 Contributions to Other Organizations	\$250.00	\$0.00	\$250.00	\$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	\$0.00
1000-410-349-0000 Other - Professional and Technical Services	\$500.00	\$0.00	\$500.00	\$500.00	\$487.50	\$0.00	\$487.50	\$12.50
1000-710-161-0000 Salary - Mayor	\$1,736.29	\$76.29	\$2,336.29	\$2,412.58	\$2,128.27	\$107.98	\$2,236.25	\$176.33
1000-710-211-0000 Ohio Public Employees Retirement System	\$300.00	\$0.00	\$300.00	\$300.00	\$232.44	\$0.00	\$232.44	\$67.56
1000-710-213-0000 Medicare	\$30.00	\$0.00	\$30.00	\$30.00	\$24.12	\$0.00	\$24.12	\$5.88
1000-710-225-0000 Workers' Compensation	\$30.00	\$0.00	\$30.00	\$30.00	\$19.95	\$0.00	\$19.95	\$10.05
1000-710-252-0000 Travel and Transportation	\$400.00	\$0.00	\$400.00	\$400.00	\$202.02	\$0.00	\$202.02	\$197.98
1000-710-348-0000 Training Services	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
1000-715-111-0000 Salaries - Council	\$3,877.73	\$77.73	\$3,877.73	\$3,955.46	\$3,203.45	\$74.28	\$3,277.73	\$677.73

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 2017 Year-to-Date

2/9/2018 11:04:48 AM
 UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000-715-211-0000 Ohio Public Employees Retirement System	\$200.00	\$0.00	\$200.00	\$200.00	\$148.40	\$0.00	\$148.40	\$51.60
1000-715-212-0000 Social Security	\$250.00	\$0.00	\$250.00	\$250.00	\$137.64	\$0.00	\$137.64	\$112.36
1000-715-213-0000 Medicare	\$65.00	\$0.00	\$65.00	\$65.00	\$46.42	\$0.00	\$46.42	\$18.58
1000-715-225-0000 Workers' Compensation	\$65.00	\$0.00	\$65.00	\$65.00	\$0.00	\$0.00	\$0.00	\$65.00
1000-715-252-0000 Travel and Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-715-348-0000 Training Services	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
1000-715-391-0000 Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-725-121-0000 Salary - Clerk/Treasurer	\$6,386.68	\$186.68	\$6,386.68	\$6,573.36	\$5,661.87	\$186.17	\$5,848.04	\$725.32
1000-725-211-0000 Ohio Public Employees Retirement System	\$930.00	\$0.00	\$930.00	\$930.00	\$792.60	\$0.00	\$792.60	\$137.40
1000-725-212-0000 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-725-213-0000 Medicare	\$120.00	\$0.00	\$120.00	\$120.00	\$82.08	\$0.00	\$82.08	\$37.92
1000-725-225-0000 Workers' Compensation	\$75.00	\$0.00	\$75.00	\$75.00	\$47.93	\$0.00	\$47.93	\$27.07
1000-725-240-0000 Unemployment Compensation	\$55.00	\$0.00	\$55.00	\$55.00	\$0.00	\$0.00	\$0.00	\$55.00
1000-725-252-0000 Travel and Transportation	\$175.00	\$0.00	\$175.00	\$175.00	\$0.00	\$0.00	\$0.00	\$175.00
1000-725-320-0000 Communications, Printing and Advertising	\$300.00	\$0.00	\$35.00	\$35.00	\$26.78	\$0.00	\$26.78	\$8.22
1000-725-343-0000 Uniform Accounting Network Fees	\$850.00	\$0.00	\$750.00	\$750.00	\$739.20	\$0.00	\$739.20	\$10.80
1000-725-348-0000 Training Services	\$175.00	\$0.00	\$150.00	\$150.00	\$100.00	\$0.00	\$100.00	\$50.00
1000-725-354-0000 Fidelity Bond Premiums	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00
1000-725-391-0000 Dues and Fees	\$225.00	\$0.00	\$615.00	\$615.00	\$615.00	\$0.00	\$615.00	\$0.00
1000-725-410-0000 Office Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$444.42	\$0.00	\$444.42	\$55.58
1000-730-100-0000 Personal Services	\$2,207.70	\$107.70	\$2,207.70	\$2,315.40	\$2,249.49	\$54.21	\$2,303.70	\$11.70
1000-730-211-0000 Ohio Public Employees Retirement System	\$315.00	\$0.00	\$315.00	\$315.00	\$302.96	\$0.00	\$302.96	\$12.04
1000-730-212-0000 Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-730-213-0000 Medicare	\$30.00	\$0.00	\$37.11	\$37.11	\$37.11	\$0.00	\$37.11	\$0.00
1000-730-225-0000 Workers' Compensation	\$50.00	\$0.00	\$42.89	\$42.89	\$42.89	\$0.00	\$42.89	\$0.00

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 2017 Year-to-Date

2/9/2018 11:04:48 AM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000-730-252-0000 Travel and Transportation	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00	\$0.00	\$50.00	\$0.00
1000-730-311-0000 Electricity	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,504.46	\$0.00	\$1,504.46	\$995.54
1000-730-314-0000 Heating Oil	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$870.54	\$0.00	\$870.54	\$929.46
1000-730-321-0000 Telephone	\$625.00	\$0.00	\$665.77	\$665.77	\$665.77	\$0.00	\$665.77	\$0.00
1000-730-329-0000 Other-Communications, Printing & Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-730-349-0000 Other - Professional and Technical Services	\$950.00	\$0.00	\$909.23	\$909.23	\$49.20	\$0.00	\$49.20	\$860.03
1000-730-353-0000 Liability Insurance Premiums	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	\$200.00	\$0.00
1000-730-392-0000 Buildings and Other Structures	\$1,100.00	\$0.00	\$1,425.00	\$1,425.00	\$1,425.00	\$0.00	\$1,425.00	\$0.00
1000-730-394-0000 Machinery, Equipment & Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-730-398-0000 Garbage and Trash Removal	\$1,600.00	\$0.00	\$1,275.00	\$1,275.00	\$600.00	\$0.00	\$600.00	\$675.00
1000-730-420-0000 Operating Supplies and Materials	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$417.10	\$0.00	\$417.10	\$682.90
1000-730-431-0000 Repairs and Maintenance of Buildings and Land	\$1,100.00	\$0.00	\$1,500.00	\$1,500.00	\$1,150.41	\$0.00	\$1,150.41	\$349.59
1000-730-432-0000 Repairs and Maintenance of Machinery & Equip	\$2,000.00	\$0.00	\$1,600.00	\$1,600.00	\$0.00	\$0.00	\$0.00	\$1,600.00
1000-730-440-0000 Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-730-510-0000 Land and Land Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-730-530-0000 Buildings and Other Structures	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
1000-730-610-0000 Deposits Refunded	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
1000-740-344-0000 Tax Collection Fees	\$400.00	\$0.00	\$400.00	\$400.00	\$154.32	\$0.00	\$154.32	\$245.68
1000-745-342-0000 Auditing Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
1000-750-341-0000 Accounting and Legal Fees	\$500.00	\$0.00	\$500.00	\$500.00	\$48.19	\$0.00	\$48.19	\$451.81
1000-755-349-0000 Other - Professional and Technical Services	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$172.80	\$0.00	\$172.80	\$1,327.20
1000-790-100-0000 Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-225-0000 Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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 2017 Year-to-Date

2/9/2018 11:04:48 AM
 UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
1000-790-252-0000 Travel and Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-322-0000 Postage	\$220.00	\$0.00	\$220.00	\$220.00	\$215.00	\$0.00	\$215.00	\$5.00
1000-790-348-0000 Training Services	\$60.00	\$0.00	\$60.00	\$60.00	\$0.00	\$0.00	\$0.00	\$60.00
1000-790-349-0000 Other - Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-351-0000 Insurance and Bonding	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$473.45	\$0.00	\$473.45	\$526.55
1000-790-391-0000 Dues and Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-394-0000 Machinery, Equipment & Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-433-0000 Repairs and Maintenance of Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-440-0000 Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-540-0000 Machinery, Equipment and Furniture	\$200.00	\$0.00	\$200.00	\$200.00	\$199.99	\$0.00	\$199.99	\$0.01
1000-790-610-0000 Deposits Refunded	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-800-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-990-990-0000 Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$58,002.35	\$472.35	\$58,002.35	\$58,474.70	\$37,087.39	\$487.52	\$37,574.91	\$20,899.79
General Funds Total:	\$58,002.35	\$472.35	\$58,002.35	\$58,474.70	\$37,087.39	\$487.52	\$37,574.91	\$20,899.79
2000 Special Revenue								
Street Construction, Maint. and Repair								
2011-620-100-0000 Personal Services	\$6,289.82	\$289.82	\$6,289.82	\$6,579.64	\$5,585.02	\$194.80	\$5,779.82	\$799.82
2011-620-211-0000 Ohio Public Employees Retirement System	\$900.00	\$0.00	\$900.00	\$900.00	\$754.60	\$0.00	\$754.60	\$145.40
2011-620-213-0000 Medicare	\$100.00	\$0.00	\$100.00	\$100.00	\$88.15	\$0.00	\$88.15	\$11.85
2011-620-225-0000 Workers' Compensation	\$100.00	\$0.00	\$100.00	\$100.00	\$62.48	\$0.00	\$62.48	\$37.52
2011-620-252-0000 Travel and Transportation	\$200.00	\$0.00	\$200.00	\$200.00	\$48.29	\$0.00	\$48.29	\$151.71

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 2017 Year-to-Date

2/9/2018 11:04:48 AM
 UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
2011-620-321-0000 Telephone	\$700.00	\$0.00	\$700.00	\$700.00	\$665.76	\$0.00	\$665.76	\$34.24
2011-620-330-0000 Rents and Leases	\$0.00	\$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	\$0.00
2011-620-351-0000 Insurance and Bonding	\$1,000.00	\$0.00	\$1,030.00	\$1,030.00	\$1,030.00	\$0.00	\$1,030.00	\$0.00
2011-620-393-0000 Motor Vehicles	\$0.00	\$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	\$970.00	\$970.00	\$970.00	\$0.00	\$970.00	\$0.00
2011-620-396-0000 Streets, Highways, Curbs and Sidewalks	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-420-0000 Operating Supplies and Materials	\$1,000.00	\$0.00	\$1,100.00	\$1,100.00	\$754.98	\$0.00	\$754.98	\$345.02
2011-620-432-0000 Repairs and Maintenance of Machinery & Equip	\$1,000.00	\$0.00	\$970.00	\$970.00	\$653.33	\$0.00	\$653.33	\$316.67
2011-620-433-0000 Repairs and Maintenance of Motor Vehicles	\$500.00	\$0.00	\$730.00	\$730.00	\$711.90	\$0.00	\$711.90	\$18.10
2011-620-440-0000 Small Tools and Minor Equipment	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-630-399-0000 Other - Other Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-745-342-0000 Auditing Services	\$560.00	\$0.00	\$560.00	\$560.00	\$301.57	\$0.00	\$301.57	\$258.43
2011-800-550-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction, Maint. and Repair Fund Total:	\$13,649.82	\$289.82	\$13,649.82	\$13,939.64	\$11,626.08	\$194.80	\$11,820.88	\$2,118.76
State Highway								
2021-620-100-0000 Personal Services	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2021-620-211-0000 Ohio Public Employees Retirement System	\$70.00	\$0.00	\$70.00	\$70.00	\$0.00	\$0.00	\$0.00	\$70.00
2021-620-213-0000 Medicare	\$20.00	\$0.00	\$20.00	\$20.00	\$0.00	\$0.00	\$0.00	\$20.00
2021-620-225-0000 Workers' Compensation	\$20.00	\$0.00	\$20.00	\$20.00	\$20.00	\$0.00	\$20.00	\$0.00
2021-620-490-0000 Other - Supplies and Materials	\$0.00	\$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	\$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	\$0.00
State Highway Fund Total:	\$610.00	\$0.00	\$610.00	\$610.00	\$20.00	\$0.00	\$20.00	\$590.00

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 2017 Year-to-Date

2/9/2018 11:04:48 AM
 UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	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	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
2101-745-342-0000 Auditing Services	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
2101-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax Fund Total:	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00
Special Revenue Funds Total:	\$17,759.82	\$289.82	\$17,759.82	\$18,049.64	\$11,646.08	\$194.80	\$11,840.88	\$6,208.76
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	\$0.00
4901-800-300-0000 Contractual Services	\$0.00	\$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	\$0.00
4901-800-500-0000 Capital Outlay	\$0.00	\$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	\$0.00
Other Capital Projects Fund Total:	\$0.00	\$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	\$0.00
5000 Enterprise								
Sewer Operating								
5201-541-131-0000 Salary - Administrator	\$2,127.63	\$27.63	\$2,127.63	\$2,155.26	\$1,800.00	\$27.63	\$1,827.63	\$327.63
5201-541-211-0000 Ohio Public Employees Retirement System	\$315.00	\$0.00	\$315.00	\$315.00	\$252.00	\$0.00	\$252.00	\$63.00
5201-541-213-0000 Medicare	\$50.00	\$0.00	\$50.00	\$50.00	\$26.16	\$0.00	\$26.16	\$23.84
5201-541-225-0000 Workers' Compensation	\$25.00	\$0.00	\$25.00	\$25.00	\$20.64	\$0.00	\$20.64	\$4.36
5201-542-121-0000 Salary - Clerk/Treasurer	\$2,346.68	\$46.68	\$2,346.68	\$2,393.36	\$1,415.55	\$46.53	\$1,462.08	\$931.28
5201-542-211-0000 Ohio Public Employees Retirement System	\$345.00	\$0.00	\$345.00	\$345.00	\$198.12	\$0.00	\$198.12	\$146.88
5201-542-213-0000 Medicare	\$50.00	\$0.00	\$50.00	\$50.00	\$20.52	\$0.00	\$20.52	\$29.48
5201-542-225-0000 Workers' Compensation	\$25.00	\$0.00	\$25.00	\$25.00	\$18.16	\$0.00	\$18.16	\$6.84

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 2017 Year-to-Date

2/9/2018 11:04:48 AM

UAN v2018.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
5201-542-252-0000 Travel and Transportation	\$400.00	\$0.00	\$400.00	\$400.00	\$98.74	\$0.00	\$98.74	\$301.26
5201-542-321-0000 Telephone	\$700.00	\$0.00	\$700.00	\$700.00	\$665.80	\$0.00	\$665.80	\$34.20
5201-542-322-0000 Postage	\$600.00	\$0.00	\$600.00	\$600.00	\$528.00	\$0.00	\$528.00	\$72.00
5201-542-341-0000 Accounting and Legal Fees	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-542-342-0000 Auditing Services	\$2,000.00	\$0.00	\$2,970.24	\$2,970.24	\$2,970.24	\$0.00	\$2,970.24	\$0.00
5201-542-343-0000 Uniform Accounting Network Fees	\$900.00	\$0.00	\$900.00	\$900.00	\$880.80	\$0.00	\$880.80	\$19.20
5201-542-344-0000 Tax Collection Fees	\$1,700.00	\$0.00	\$1,229.76	\$1,229.76	\$1,078.17	\$0.00	\$1,078.17	\$151.59
5201-542-410-0000 Office Supplies and Materials	\$900.00	\$0.00	\$900.00	\$900.00	\$478.94	\$0.00	\$478.94	\$421.06
5201-542-540-0000 Machinery, Equipment and Furniture	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	\$200.00	\$0.00
5201-542-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-542-690-0000 Other - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-543-100-0000 Personal Services	\$24,680.19	\$680.19	\$24,680.19	\$25,360.38	\$18,212.43	\$363.76	\$18,576.19	\$6,784.19
5201-543-211-0000 Ohio Public Employees Retirement System	\$3,600.00	\$0.00	\$3,600.00	\$3,600.00	\$2,588.32	\$0.00	\$2,588.32	\$1,011.68
5201-543-213-0000 Medicare	\$250.00	\$0.00	\$277.04	\$277.04	\$277.04	\$0.00	\$277.04	\$0.00
5201-543-225-0000 Workers' Compensation	\$200.00	\$0.00	\$172.96	\$172.96	\$140.67	\$0.00	\$140.67	\$32.29
5201-543-252-0000 Travel and Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-543-311-0000 Electricity	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	\$1,128.03	\$0.00	\$1,128.03	\$1,171.97
5201-543-312-0000 Water and Sewage	\$22,512.00	\$0.00	\$22,512.00	\$22,512.00	\$22,512.00	\$0.00	\$22,512.00	\$0.00
5201-543-314-0000 Heating Oil	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
5201-543-321-0000 Telephone	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00
5201-543-330-0000 Rents and Leases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-543-349-0000 Other - Professional and Technical Services	\$4,000.00	\$0.00	\$2,256.87	\$2,256.87	\$1,205.89	\$0.00	\$1,205.89	\$1,050.98
5201-543-351-0000 Insurance and Bonding	\$612.64	\$0.00	\$695.77	\$695.77	\$695.77	\$0.00	\$695.77	\$0.00
5201-543-393-0000 Motor Vehicles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-543-394-0000 Machinery, Equipment & Furniture	\$10,916.00	\$0.00	\$12,516.00	\$12,516.00	\$12,501.76	\$0.00	\$12,501.76	\$14.24

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 2017 Year-to-Date

2/9/2018 11:04:48 AM
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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2016	Appropriations For Year Ended December 31, 2017	Total	Disbursements for Year Ended December 31, 2017	Reserve for Encumbrances as of December 31, 2017	Total	Variance Favorable (Unfavorable)
5201-543-399-0000 Other - Other Contractual Services	\$1,500.00	\$0.00	\$1,560.00	\$1,560.00	\$1,543.15	\$0.00	\$1,543.15	\$16.85
5201-543-410-0000 Office Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
5201-543-420-0000 Operating Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$415.85	\$0.00	\$415.85	\$584.15
5201-543-432-0000 Repairs and Maintenance of Machinery & Equip	\$29,000.00	\$0.00	\$29,000.00	\$29,000.00	\$24,480.93	\$0.00	\$24,480.93	\$4,519.07
5201-543-440-0000 Small Tools and Minor Equipment	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
5201-543-490-0000 Other - Supplies and Materials	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
5201-543-510-0000 Land and Land Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-543-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$24,000.00	\$24,000.00	\$24,000.00	\$0.00	\$24,000.00	\$0.00
5201-549-690-0000 Other - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-745-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-910-910-0000 Transfers - Out	\$55,320.00	\$0.00	\$55,320.00	\$55,320.00	\$50,508.01	\$0.00	\$50,508.01	\$4,811.99
Sewer Operating Fund Total:	\$171,175.14	\$754.50	\$195,175.14	\$195,929.64	\$171,161.69	\$437.92	\$171,599.61	\$24,330.03
WPCLF Debt (\$17.16)								
5721-850-710-0000 Principal	\$25,300.00	\$0.00	\$25,426.84	\$25,426.84	\$25,426.84	\$0.00	\$25,426.84	\$0.00
5721-850-720-0000 Interest	\$1,504.38	\$0.00	\$1,377.54	\$1,377.54	\$1,377.54	\$0.00	\$1,377.54	\$0.00
WPCLF Debt (\$17.16) Fund Total:	\$26,804.38	\$0.00	\$26,804.38	\$26,804.38	\$26,804.38	\$0.00	\$26,804.38	\$0.00
OPWC Debt (\$18.34)								
5722-850-710-0000 Principal	\$26,886.16	\$0.00	\$26,886.16	\$26,886.16	\$26,886.16	\$0.00	\$26,886.16	\$0.00
OPWC Debt (\$18.34) Fund Total:	\$26,886.16	\$0.00	\$26,886.16	\$26,886.16	\$26,886.16	\$0.00	\$26,886.16	\$0.00
Enterprise Funds Total:	\$224,865.68	\$754.50	\$248,865.68	\$249,620.18	\$224,852.23	\$437.92	\$225,290.15	\$24,330.03
Report Totals:	\$300,627.85	\$1,516.67	\$324,627.85	\$326,144.52	\$273,585.70	\$1,120.24	\$274,705.94	\$51,438.58

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
 Reconciliation of Interfund Transactions
 Fiscal 2017 Year-to-Date

2/9/2018 11:06:49 AM
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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	\$50,508.01	-\$50,508.01	\$0.00	\$0.00	\$0.00
WPCLF Debt (\$17.16)	\$23,571.85	\$0.00	\$23,571.85	\$0.00	\$0.00	\$0.00
OPWC Debt (\$18.34)	\$26,936.16	\$0.00	\$26,936.16	\$0.00	\$0.00	\$0.00
	<u>\$50,508.01</u>	<u>\$50,508.01</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>