

**VILLAGE OF WOODSTOCK  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FISCAL YEAR ENDING DECEMBER 31, 2018**

**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.

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(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 2018.

**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.

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NOTES TO THE FINANCIAL STATEMENT  
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(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 2018 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.

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**NOTES TO THE FINANCIAL STATEMENT  
FISCAL YEAR ENDING DECEMBER 31, 2018  
(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:

	2018
Demand deposits	\$226,059
Certificates of deposit	0
Other time deposits (savings and NOW accounts)	0
Total deposits	226,059
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	\$226,059

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

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2018 follows:

**VILLAGE OF WOODSTOCK  
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**NOTES TO THE FINANCIAL STATEMENT  
FISCAL YEAR ENDING DECEMBER 31, 2018  
(Continued)**

2018 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$56,538	\$64,213	\$7,675
Special Revenue	15,810	16,903	1,093
Debt Service			0
Capital Projects	0	0	0
Enterprise	128,000	140,179	12,179
Internal Service			0
Permanent			0
Fiduciary			0
Total	<u>\$200,348</u>	<u>\$221,295</u>	<u>\$20,947</u>

2018 Budgeted vs. Actual Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$77,133	\$38,016	\$39,117
Special Revenue	17,605	12,952	4,653
Debt Service			0
Capital Projects	0	0	0
Enterprise	186,403	149,202	37,201
Internal Service			0
Permanent			0
Fiduciary			0
Total	<u>\$281,141</u>	<u>\$200,170</u>	<u>\$80,971</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  
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**NOTES TO THE FINANCIAL STATEMENT  
FISCAL YEAR ENDING DECEMBER 31, 2018  
(Continued)**

**6. DEBT**

Debt outstanding at December 31, 2018 was as follows:

	Principal	Interest Rate
Ohio Public Works Commission Loan	\$41,446	
Ohio Water Development Authority Loan	0	NA
Total	\$41,446	

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. This loan was retired in 2018. 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  
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**NOTES TO THE FINANCIAL STATEMENT  
FISCAL YEAR ENDING DECEMBER 31, 2018  
(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.

A \$30,000 Community Development Block Grant was awarded to the Village during 2018. This grant will partially fund ADA modifications to the municipal building. The Village committed to provide \$7,500 of the total from the General Fund, an amount later reduced to \$299 due to lower than anticipated participation in the program. Project completion in 2019 is expected.

**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.

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

For the Year Ended December 31, 2018

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>
<b>Cash Receipts</b>					
Property and Other Taxes	\$3,821	\$2,933	\$0	\$0	\$0
Municipal Income Tax	44,028	0	0	0	0
Intergovernmental	16,289	13,970	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	75	0	0	0	0
<i>Total Cash Receipts</i>	<u>64,213</u>	<u>16,903</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>					
Current:					
Security of Persons & Property	4,154	0	0	0	0
Public Health Services	1,809	0	0	0	0
Leisure Time Activities	5,117	0	0	0	0
Community Environment	0	0	0	0	0
Basic Utility Services	0	0	0	0	0
Transportation	0	12,953	0	0	0
General Government	26,936	0	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
<i>Total Cash Disbursements</i>	<u>38,016</u>	<u>12,953</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>26,197</u>	<u>3,950</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>					
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

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, 2018

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>
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	0	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>26,197</u>	<u>3,950</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>100,499</u>	<u>37,060</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>					
Nonspendable	0	0	0	0	0
Restricted	0	41,010	0	0	0
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	126,696	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$126,696</u>	<u>\$41,010</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, 2018

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>
<b>GASB 54 Worksheet/Note Disclosure</b>					
<i>Net Change in Fund Cash Balances</i>	\$26,197	\$3,950	\$0	\$0	\$0
<i>Fund Cash Balances, January 1</i>	100,499	37,060	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$126,696</u>	<u>\$41,010</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>					
Amounts identified as:					
Nonspendable					
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:					
Road Maintenance and Improvements	\$0	\$41,010	\$0	\$0	\$0
<i>Total Restricted</i>	<u>0</u>	<u>41,010</u>	<u>0</u>	<u>0</u>	<u>0</u>
Committed to:					
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:					
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	126,696	0	0	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$126,696</u>	<u>\$41,010</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, 2018

	<b>Totals (Memorandum Only)</b>
	<hr/>
<b>Cash Receipts</b>	
Property and Other Taxes	\$6,754
Municipal Income Tax	44,028
Intergovernmental	30,259
Special Assessments	0
Charges for Services	0
Fines, Licenses and Permits	0
Earnings on Investments	0
Miscellaneous	75
<i>Total Cash Receipts</i>	<hr/> <b>81,116</b> <hr/>
<b>Cash Disbursements</b>	
Current:	
Security of Persons & Property	4,154
Public Health Services	1,809
Leisure Time Activities	5,117
Community Environment	0
Basic Utility Services	0
Transportation	12,953
General Government	26,936
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
<i>Total Cash Disbursements</i>	<hr/> <b>50,969</b> <hr/>
<i>Excess of Receipts Over (Under) Disbursements</i>	<hr/> <b>30,147</b> <hr/>
<b>Other Financing Receipts (Disbursements)</b>	
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.

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

For the Year Ended December 31, 2018

	<b>Totals (Memorandum Only)</b>
Sale of Capital Assets	0
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>30,147</u>
<i>Fund Cash Balances, January 1</i>	<u>137,559</u>
<b>Fund Cash Balances, December 31</b>	
Nonspendable	0
Restricted	41,010
Committed	0
Assigned	0
Unassigned (Deficit)	126,696
<i>Fund Cash Balances, December 31</i>	<u><u>\$167,706</u></u>

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

For the Year Ended December 31, 2018

	<b>Totals (Memorandum Only)</b>
<b>GASB 54 Worksheet/Note Disclosure</b>	
<i>Net Change in Fund Cash Balances</i>	\$30,147
<i>Fund Cash Balances, January 1</i>	137,559
<i>Fund Cash Balances, December 31</i>	<u>\$167,706</u>
<b>Fund Balances</b>	
Amounts identified as:	
Nonspendable	
<i>Total Nonspendable</i>	<u>0</u>
Restricted for:	
Road Maintenance and Improvements	\$41,010
<i>Total Restricted</i>	<u>41,010</u>
Committed to:	
<i>Total Committed</i>	<u>0</u>
Assigned to:	
<i>Total Assigned</i>	<u>0</u>
<i>Unassigned</i>	126,696
<i>Total Fund Cash Balances, December 31</i>	<u>\$167,706</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, 2018

	Enterprise	Internal Service	Agency	Investment Trust
Operating Cash Receipts				
Charges for Services	\$140,179	\$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
<b>Total Operating Cash Receipts</b>	<b>140,179</b>	<b>0</b>	<b>0</b>	<b>0</b>
Operating Cash Disbursements				
Personal Services	12,345	0	0	0
Fringe Benefits	2,020	0	0	0
Contractual Services	36,674	0	0	0
Supplies and Materials	15,571	0	0	0
Claims	0	0	0	0
Other	0	0	0	0
<b>Total Operating Cash Disbursements</b>	<b>66,610</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Income (Loss)</b>	<b>73,569</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	0	0	0	0
Capital Outlay	(27,750)	0	0	0
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	(54,289)	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	(602)	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.

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Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Proprietary and Fiduciary Fund Types  
 For the Year Ended December 31, 2018

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	Enterprise	Internal Service	Agency	Investment Trust
Other Financing Uses	0	0	0	0
Total Non-Operating Receipts (Disbursements)	(82,641)	0	0	0
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	(9,072)	0	0	0
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	54,841	0	0	0
Transfers Out	(54,841)	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Net Change in Fund Cash Balance	(9,072)	0	0	0
Fund Cash Balances, January 1	63,848	0	0	0
Fund Cash Balances, December 31	\$54,776	\$0	\$0	\$0

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY

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Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Proprietary and Fiduciary Fund Types  
 For the Year Ended December 31, 2018

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	<u>Private Purpose Trust</u>	<u>Totals (Memorandum Only)</u>
Operating Cash Receipts		
Charges for Services	\$0	\$140,179
Fines, Licenses and Permits	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	0	0
Total Operating Cash Receipts	<u>0</u>	<u>140,179</u>
Operating Cash Disbursements		
Personal Services	0	12,345
Fringe Benefits	0	2,020
Contractual Services	0	36,674
Supplies and Materials	0	15,571
Claims	0	0
Other	0	0
Total Operating Cash Disbursements	<u>0</u>	<u>66,610</u>
Operating Income (Loss)	<u>0</u>	<u>73,569</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	0
Capital Outlay	0	(27,750)
Excise Tax Payment - Electric	0	0
Principal Retirement	0	(54,289)
Payment of Capital Appreciation Bond Accretion	0	0
Interest and Other Fiscal Charges	0	(602)
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

2/6/2019 4:32:22 PM

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
 All Proprietary and Fiduciary Fund Types  
 For the Year Ended December 31, 2018

UAN v2019.1

	<u>Private Purpose Trust</u>	<u>Totals (Memorandum Only)</u>
Other Financing Uses	0	0
Total Non-Operating Receipts (Disbursements)	<u>0</u>	<u>(82,641)</u>
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	0	(9,072)
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	54,841
Transfers Out	0	(54,841)
Advances In	0	0
Advances Out	0	0
Net Change in Fund Cash Balance	<u>0</u>	<u>(9,072)</u>
Fund Cash Balances, January 1	<u>0</u>	<u>63,848</u>
Fund Cash Balances, December 31	<u><u>\$0</u></u>	<u><u>\$54,776</u></u>

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY

2/6/2019 4:30:56 PM

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

UAN v2019.1

All Enterprise Funds

For the Year Ended December 31, 2018

	SEWER OPERATING	WPCLF DEBT	OPWC DEBT (\$18.34)	ENTERPRISE TOTAL
Operating Cash Receipts				
Charges for Services	\$140,179	\$0	\$0	\$140,179
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	<u>140,179</u>	<u>0</u>	<u>0</u>	<u>140,179</u>
Operating Cash Disbursements				
Personal Services	12,345	0	0	12,345
Fringe Benefits	2,020	0	0	2,020
Contractual Services	36,674	0	0	36,674
Supplies and Materials	15,571	0	0	15,571
Claims	0	0	0	0
Other	0	0	0	0
Total Operating Cash Disbursements	<u>66,610</u>	<u>0</u>	<u>0</u>	<u>66,610</u>
Operating Income (Loss)	<u>73,569</u>	<u>0</u>	<u>0</u>	<u>73,569</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	0	0	0	0
Capital Outlay	(27,750)	0	0	(27,750)
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	0	(26,658)	(27,631)	(54,289)
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	0	(602)	0	(602)
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)

UAN v2019.1

All Enterprise Funds

For the Year Ended December 31, 2018

	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)	<u>(27,750)</u>	<u>(27,260)</u>	<u>(27,631)</u>	<u>(82,641)</u>
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances	45,819	(27,260)	(27,631)	(9,072)
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Transfers In	0	27,260	27,581	54,841
Transfers Out	(54,841)	0	0	(54,841)
Advances In	0	0	0	0
Advances Out	0	0	0	0
Net Change in Fund Cash Balance	<u>(9,022)</u>	<u>0</u>	<u>(50)</u>	<u>(9,072)</u>
Fund Cash Balances, January 1	63,798	0	50	63,848
Fund Cash Balances, December 31	<u><u>\$54,776</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$54,776</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PERMISSIVE MOTOR VEH LICENSE	SPECIAL REVENUE TOTAL
Cash Receipts				
Property and Other Taxes	\$0	\$0	\$2,933	\$2,933
Municipal Income Tax	0	0	0	0
Intergovernmental	12,923	1,047	0	13,970
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
<b>Total Cash Receipts</b>	<b>12,923</b>	<b>1,047</b>	<b>2,933</b>	<b>16,903</b>
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	12,938	15	0	12,953
General Government	0	0	0	0
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
<b>Total Cash Disbursements</b>	<b>12,938</b>	<b>15</b>	<b>0</b>	<b>12,953</b>
<b>Excess of Receipts Over (Under) Disbursements</b>	<b>(15)</b>	<b>1,032</b>	<b>2,933</b>	<b>3,950</b>
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

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	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	0	0	0	0
Other Financing Uses	0	0	0	0
Total Other Financing Receipts (Disbursements)	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
Net Change in Fund Cash Balances	(15)	1,032	2,933	3,950
Fund Cash Balances, January 1	7,306	10,095	19,659	37,060
Fund Cash Balances, December 31				
Nonspendable	0	0	0	0
Restricted	7,291	11,127	22,592	41,010
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
Fund Cash Balances, December 31	<u>\$7,291</u>	<u>\$11,127</u>	<u>\$22,592</u>	<u>\$41,010</u>

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY

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

UAN v2019.1

All Special Revenue Funds

For the Year Ended December 31, 2018

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PERMISSIVE MOTOR VEH LICENSE	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure				
Net Change in Fund Cash Balances	(\$15)	\$1,032	\$2,933	\$3,950
Fund Cash Balances, January 1	7,306	10,095	19,659	37,060
Fund Cash Balances, December 31	<u>\$7,291</u>	<u>\$11,127</u>	<u>\$22,592</u>	<u>\$41,010</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	\$7,291	\$11,127	\$22,592	\$41,010
Total Restricted	<u>7,291</u>	<u>11,127</u>	<u>22,592</u>	<u>41,010</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>\$7,291</u>	<u>\$11,127</u>	<u>\$22,592</u>	<u>\$41,010</u>

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY

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

UAN v2019.1

All Capital Projects Funds

For the Year Ended December 31, 2018

	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.

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY

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

UAN v2019.1

All Capital Projects Funds

For the Year Ended December 31, 2018

	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	<u>\$0</u>	<u>\$0</u>



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, 2018

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UAN v2019.1

	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	\$0	\$0
Fund Balances		
Amounts identified as:		
Nonspendable		
Total Nonspendable	0	0
Restricted for:		
Road Maintenance and Improvements	\$0	\$0
Total Restricted	0	0
Committed to:		
Total Committed	0	0
Assigned to:		
Total Assigned	0	0
Unassigned	0	0
Total Fund Cash Balances, December 31	\$0	\$0

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY  
 Comparison of Budgeted and Actual Receipts  
 All Budgeted Funds for Fiscal 2018 Year-to-Date

2/6/2019 4:32:48 PM  
 UAN v2019.1

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	\$3,821.05	\$321.05
1000-120-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-0000 Municipal Income Tax	\$44,000.00	\$44,000.00	\$44,027.24	\$27.24
1000-211-0000 Local Government Distribution	\$8,238.00	\$8,238.00	\$15,469.21	\$7,231.21
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	\$0.00	(\$200.00)
1000-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$75.00	\$75.00
1000-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$56,538.00	\$56,538.00	\$64,212.90	\$7,674.90
General Funds Total:	\$56,538.00	\$56,538.00	\$64,212.90	\$7,674.90
2000 Special Revenue				
Street Construction, Maint. and Repair				
2011-225-0000 Gasoline Tax (State)	\$11,350.00	\$11,350.00	\$11,104.83	(\$245.17)
2011-226-0000 License Tax - State Levied	\$1,450.00	\$1,450.00	\$1,817.76	\$367.76
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:	\$12,800.00	\$12,800.00	\$12,922.59	\$122.59
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 2018 Year-to-Date

2/6/2019 4:32:48 PM  
 UAN v2019.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2021-225-0000 Gasoline Tax (State)	\$810.00	\$810.00	\$900.40	\$90.40
2021-226-0000 License Tax - State Levied	\$200.00	\$200.00	\$147.39	(\$52.61)
2021-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$1,010.00	\$1,010.00	\$1,047.79	\$37.79
Permissive Motor Vehicle License Tax				
2101-150-0000 License Tax - Local Levied by Council	\$2,000.00	\$2,000.00	\$2,932.98	\$932.98
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:	\$2,000.00	\$2,000.00	\$2,932.98	\$932.98
Special Revenue Funds Total:	\$15,810.00	\$15,810.00	\$16,903.36	\$1,093.36
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	\$128,000.00	\$128,000.00	\$140,179.09	\$12,179.09
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:	\$128,000.00	\$128,000.00	\$140,179.09	\$12,179.09
WPCLF Debt (\$17.16)				
5721-541-0000 Consumer Rent	\$0.00	\$0.00	\$0.00	\$0.00
5721-931-0000 Transfers - In	\$27,600.00	\$27,600.00	\$27,260.16	(\$339.84)

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 2018 Year-to-Date

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 UAN v2019.1

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
WPCLF Debt (\$17.16) Fund Total:	\$27,600.00	\$27,600.00	\$27,260.16	(\$339.84)
OPWC Debt (\$18.34)				
5722-541-0000 Consumer Rent	\$0.00	\$0.00	\$0.00	\$0.00
5722-931-0000 Transfers - In	\$27,720.00	\$27,720.00	\$27,580.88	(\$139.12)
OPWC Debt (\$18.34) Fund Total:	\$27,720.00	\$27,720.00	\$27,580.88	(\$139.12)
Enterprise Funds Total:	\$183,320.00	\$183,320.00	\$195,020.13	\$11,700.13
Report Totals:	\$255,668.00	\$255,668.00	\$276,136.39	\$20,468.39

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 2018 Year-to-Date

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UAN v2019.1

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-130-311-0000 Electricity	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$4,154.07	\$0.00	\$4,154.07	\$345.93
1000-210-344-0000 Tax Collection Fees	\$1,700.00	\$0.00	\$1,900.00	\$1,900.00	\$1,809.04	\$0.00	\$1,809.04	\$90.96
1000-320-100-0000 Personal Services	\$2,800.00	\$64.88	\$4,100.00	\$4,164.88	\$4,041.94	\$58.94	\$4,100.88	\$64.00
1000-320-211-0000 Ohio Public Employees Retirement System	\$500.00	\$0.00	\$600.00	\$600.00	\$580.72	\$0.00	\$580.72	\$19.28
1000-320-213-0000 Medicare	\$100.00	\$0.00	\$100.00	\$100.00	\$56.15	\$0.00	\$56.15	\$43.85
1000-320-225-0000 Workers' Compensation	\$30.00	\$0.00	\$30.00	\$30.00	\$18.91	\$0.00	\$18.91	\$11.09
1000-320-311-0000 Electricity	\$500.00	\$0.00	\$500.00	\$500.00	\$368.19	\$0.00	\$368.19	\$131.81
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	\$7,400.00	\$0.00	\$5,400.00	\$5,400.00	\$0.00	\$0.00	\$0.00	\$5,400.00
1000-320-432-0000 Repairs and Maintenance of Machinery & Equip	\$500.00	\$0.00	\$500.00	\$500.00	\$51.00	\$0.00	\$51.00	\$449.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-710-161-0000 Salary - Mayor	\$1,900.00	\$107.98	\$2,500.00	\$2,607.98	\$2,256.95	\$110.99	\$2,367.94	\$240.04
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	\$35.00	\$35.00	\$31.37	\$0.00	\$31.37	\$3.63
1000-710-225-0000 Workers' Compensation	\$30.00	\$0.00	\$30.00	\$30.00	\$22.64	\$0.00	\$22.64	\$7.36
1000-710-252-0000 Travel and Transportation	\$400.00	\$0.00	\$395.00	\$395.00	\$153.18	\$0.00	\$153.18	\$241.82
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	\$3,800.00	\$74.28	\$3,905.00	\$3,979.28	\$3,885.31	\$93.97	\$3,979.28	\$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 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
1000-715-211-0000 Ohio Public Employees Retirement System	\$300.00	\$0.00	\$245.00	\$245.00	\$182.70	\$0.00	\$182.70	\$62.30
1000-715-212-0000 Social Security	\$300.00	\$0.00	\$250.00	\$250.00	\$148.49	\$0.00	\$148.49	\$101.51
1000-715-213-0000 Medicare	\$65.00	\$0.00	\$65.00	\$65.00	\$53.23	\$0.00	\$53.23	\$11.77
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	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00
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	\$6,400.00	\$186.17	\$6,400.00	\$6,586.17	\$5,690.49	\$157.04	\$5,847.53	\$738.64
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	\$85.00	\$0.00	\$85.00	\$85.00	\$82.08	\$0.00	\$82.08	\$2.92
1000-725-225-0000 Workers' Compensation	\$65.00	\$0.00	\$65.00	\$65.00	\$56.69	\$0.00	\$56.69	\$8.31
1000-725-240-0000 Unemployment Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-725-252-0000 Travel and Transportation	\$175.00	\$0.00	\$175.00	\$175.00	\$101.69	\$0.00	\$101.69	\$73.31
1000-725-320-0000 Communications, Printing and Advertising	\$150.00	\$0.00	\$150.00	\$150.00	\$34.75	\$0.00	\$34.75	\$115.25
1000-725-343-0000 Uniform Accounting Network Fees	\$900.00	\$0.00	\$900.00	\$900.00	\$543.00	\$0.00	\$543.00	\$357.00
1000-725-348-0000 Training Services	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	\$200.00	\$0.00
1000-725-354-0000 Fidelity Bond Premiums	\$120.00	\$0.00	\$120.00	\$120.00	\$100.00	\$0.00	\$100.00	\$20.00
1000-725-391-0000 Dues and Fees	\$700.00	\$0.00	\$700.00	\$700.00	\$175.00	\$0.00	\$175.00	\$525.00
1000-725-410-0000 Office Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$167.26	\$0.00	\$167.26	\$332.74
1000-730-100-0000 Personal Services	\$3,000.00	\$54.21	\$4,900.00	\$4,954.21	\$4,629.81	\$96.40	\$4,726.21	\$228.00
1000-730-211-0000 Ohio Public Employees Retirement System	\$315.00	\$0.00	\$667.52	\$667.52	\$667.52	\$0.00	\$667.52	\$0.00
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	\$40.00	\$0.00	\$65.00	\$65.00	\$56.44	\$0.00	\$56.44	\$8.56
1000-730-225-0000 Workers' Compensation	\$45.00	\$0.00	\$40.00	\$40.00	\$37.78	\$0.00	\$37.78	\$2.22

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 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
1000-730-252-0000 Travel and Transportation	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-730-311-0000 Electricity	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,670.60	\$0.00	\$1,670.60	\$829.40
1000-730-314-0000 Heating Oil	\$1,200.00	\$0.00	\$1,266.49	\$1,266.49	\$1,266.49	\$0.00	\$1,266.49	\$0.00
1000-730-321-0000 Telephone	\$700.00	\$0.00	\$700.00	\$700.00	\$681.85	\$0.00	\$681.85	\$18.15
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	\$655.39	\$655.39	\$69.90	\$0.00	\$69.90	\$585.49
1000-730-353-0000 Liability Insurance Premiums	\$300.00	\$0.00	\$300.00	\$300.00	\$223.72	\$0.00	\$223.72	\$76.28
1000-730-392-0000 Buildings and Other Structures	\$2,000.00	\$0.00	\$923.60	\$923.60	\$0.00	\$0.00	\$0.00	\$923.60
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	\$1,100.00	\$0.00	\$1,400.00	\$1,400.00	\$1,110.00	\$0.00	\$1,110.00	\$290.00
1000-730-420-0000 Operating Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$451.23	\$0.00	\$451.23	\$48.77
1000-730-431-0000 Repairs and Maintenance of Buildings and Land	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$301.19	\$0.00	\$301.19	\$1,198.81
1000-730-432-0000 Repairs and Maintenance of Machinery & Equip	\$1,600.00	\$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	\$20,000.00	\$0.00	\$18,582.00	\$18,582.00	\$0.00	\$0.00	\$0.00	\$18,582.00
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	\$250.00	\$0.00	\$250.00	\$250.00	\$111.89	\$0.00	\$111.89	\$138.11
1000-745-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-750-341-0000 Accounting and Legal Fees	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
1000-755-349-0000 Other - Professional and Technical Services	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
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.

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VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY  
 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	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	\$250.00	\$0.00	\$260.00	\$260.00	\$259.24	\$0.00	\$259.24	\$0.76
1000-790-348-0000 Training Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$500.00	\$0.00	\$490.00	\$490.00	\$457.33	\$0.00	\$457.33	\$32.67
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	\$0.00	\$0.00	\$0.00	\$200.00
1000-790-610-0000 Deposits Refunded	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-640-0000 Payment to Another Political Subdivision	\$50.00	\$0.00	\$50.00	\$50.00	\$31.50	\$0.00	\$31.50	\$18.50
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:	\$76,645.00	\$487.52	\$76,645.00	\$77,132.52	\$38,016.38	\$517.34	\$38,533.72	\$38,598.80
General Funds Total:	\$76,645.00	\$487.52	\$76,645.00	\$77,132.52	\$38,016.38	\$517.34	\$38,533.72	\$38,598.80
2000 Special Revenue								
Street Construction, Maint. and Repair								
2011-620-100-0000 Personal Services	\$6,200.00	\$194.80	\$8,488.00	\$8,682.80	\$8,476.04	\$206.76	\$8,682.80	\$0.00
2011-620-211-0000 Ohio Public Employees Retirement System	\$900.00	\$0.00	\$1,183.84	\$1,183.84	\$1,183.84	\$0.00	\$1,183.84	\$0.00
2011-620-213-0000 Medicare	\$100.00	\$0.00	\$130.00	\$130.00	\$123.70	\$0.00	\$123.70	\$6.30
2011-620-225-0000 Workers' Compensation	\$100.00	\$0.00	\$100.00	\$100.00	\$75.56	\$0.00	\$75.56	\$24.44

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 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
2011-620-252-0000 Travel and Transportation	\$200.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
2011-620-321-0000 Telephone	\$700.00	\$0.00	\$700.00	\$700.00	\$681.83	\$0.00	\$681.83	\$18.17
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	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$1,060.78	\$0.00	\$1,060.78	\$39.22
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	\$1,500.00	\$0.00	\$270.00	\$270.00	\$192.96	\$0.00	\$192.96	\$77.04
2011-620-396-0000 Streets, Highways, Curbs and Sidewalks	\$0.00	\$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	\$1,142.41	\$1,142.41	\$1,142.41	\$0.00	\$1,142.41	\$0.00
2011-620-432-0000 Repairs and Maintenance of Machinery & Equip	\$1,000.00	\$0.00	\$33.59	\$33.59	\$0.00	\$0.00	\$0.00	\$33.59
2011-620-433-0000 Repairs and Maintenance of Motor Vehicles	\$1,000.00	\$0.00	\$552.16	\$552.16	\$0.00	\$0.00	\$0.00	\$552.16
2011-620-440-0000 Small Tools and Minor Equipment	\$0.00	\$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	\$0.00	\$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	\$0.00
Street Construction, Maint. and Repair Fund Total:	\$13,800.00	\$194.80	\$13,800.00	\$13,994.80	\$12,937.12	\$206.76	\$13,143.88	\$850.92
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	\$15.13	\$0.00	\$15.13	\$4.87
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

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 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
State Highway Fund Total:	\$610.00	\$0.00	\$610.00	\$610.00	\$15.13	\$0.00	\$15.13	\$594.87
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	\$0.00	\$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	\$0.00
Permissive Motor Vehicle License Tax Fund Total:	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Special Revenue Funds Total:	\$17,410.00	\$194.80	\$17,410.00	\$17,604.80	\$12,952.25	\$206.76	\$13,159.01	\$4,445.79
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	\$2,000.00	\$27.63	\$2,000.00	\$2,027.63	\$1,800.00	\$27.63	\$1,827.63	\$200.00
5201-541-211-0000 Ohio Public Employees Retirement System	\$350.00	\$0.00	\$350.00	\$350.00	\$252.00	\$0.00	\$252.00	\$98.00
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	\$18.91	\$0.00	\$18.91	\$6.09
5201-542-121-0000 Salary - Clerk/Treasurer	\$1,500.00	\$46.53	\$1,500.00	\$1,546.53	\$1,422.66	\$39.27	\$1,461.93	\$84.60
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

Statement excludes amounts for advances.

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 Comparison of Disbursements and Encumbrances  
 With Expenditure Authority  
 All Budgeted Funds for Fiscal 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
5201-542-225-0000 Workers' Compensation	\$25.00	\$0.00	\$25.00	\$25.00	\$18.91	\$0.00	\$18.91	\$6.09
5201-542-252-0000 Travel and Transportation	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00
5201-542-321-0000 Telephone	\$700.00	\$0.00	\$700.00	\$700.00	\$681.88	\$0.00	\$681.88	\$18.12
5201-542-322-0000 Postage	\$600.00	\$0.00	\$650.00	\$650.00	\$647.34	\$0.00	\$647.34	\$2.66
5201-542-341-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-542-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-542-343-0000 Uniform Accounting Network Fees	\$900.00	\$0.00	\$900.00	\$900.00	\$543.00	\$0.00	\$543.00	\$357.00
5201-542-344-0000 Tax Collection Fees	\$1,600.00	\$0.00	\$1,550.00	\$1,550.00	\$1,019.31	\$0.00	\$1,019.31	\$530.69
5201-542-410-0000 Office Supplies and Materials	\$900.00	\$0.00	\$900.00	\$900.00	\$141.47	\$0.00	\$141.47	\$758.53
5201-542-540-0000 Machinery, Equipment and Furniture	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
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	\$20,000.00	\$363.76	\$20,000.00	\$20,363.76	\$9,121.84	\$283.92	\$9,405.76	\$10,958.00
5201-543-211-0000 Ohio Public Employees Retirement System	\$2,800.00	\$0.00	\$2,800.00	\$2,800.00	\$1,201.76	\$0.00	\$1,201.76	\$1,598.24
5201-543-213-0000 Medicare	\$600.00	\$0.00	\$600.00	\$600.00	\$139.36	\$0.00	\$139.36	\$460.64
5201-543-225-0000 Workers' Compensation	\$200.00	\$0.00	\$200.00	\$200.00	\$143.90	\$0.00	\$143.90	\$56.10
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	\$1,200.00	\$0.00	\$1,900.00	\$1,900.00	\$1,748.20	\$0.00	\$1,748.20	\$151.80
5201-543-312-0000 Water and Sewage	\$24,000.00	\$0.00	\$23,300.00	\$23,300.00	\$22,512.00	\$0.00	\$22,512.00	\$788.00
5201-543-314-0000 Heating Oil	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-543-321-0000 Telephone	\$300.00	\$0.00	\$300.00	\$300.00	\$275.00	\$0.00	\$275.00	\$25.00
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	\$2,300.00	\$0.00	\$2,285.00	\$2,285.00	\$0.00	\$0.00	\$0.00	\$2,285.00
5201-543-351-0000 Insurance and Bonding	\$700.00	\$0.00	\$715.00	\$715.00	\$714.40	\$0.00	\$714.40	\$0.60
5201-543-393-0000 Motor Vehicles	\$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 2018 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2017	Appropriations For Year Ended December 31, 2018	Total	Disbursements for Year Ended December 31, 2018	Reserve for Encumbrances as of December 31, 2018	Total	Variance Favorable (Unfavorable)
5201-543-394-0000 Machinery, Equipment & Furniture	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$7,815.00	\$0.00	\$7,815.00	\$4,185.00
5201-543-399-0000 Other - Other Contractual Services	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$719.26	\$0.00	\$719.26	\$1,280.74
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	\$0.00	\$0.00	\$0.00	\$1,000.00
5201-543-432-0000 Repairs and Maintenance of Machinery & Equip	\$10,000.00	\$0.00	\$23,300.00	\$23,300.00	\$15,429.96	\$0.00	\$15,429.96	\$7,870.04
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	\$12,000.00	\$0.00	\$29,000.00	\$29,000.00	\$27,750.00	\$0.00	\$27,750.00	\$1,250.00
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	\$54,841.04	\$0.00	\$54,841.04	\$478.96
Sewer Operating Fund Total:	\$155,665.00	\$437.92	\$185,965.00	\$186,402.92	\$149,202.00	\$350.82	\$149,552.82	\$36,850.10
WPCLF Debt (\$17.16)								
5721-850-710-0000 Principal	\$25,500.00	\$0.00	\$26,798.08	\$26,798.08	\$26,658.24	\$0.00	\$26,658.24	\$139.84
5721-850-720-0000 Interest	\$1,900.00	\$0.00	\$601.92	\$601.92	\$601.92	\$0.00	\$601.92	\$0.00
WPCLF Debt (\$17.16) Fund Total:	\$27,400.00	\$0.00	\$27,400.00	\$27,400.00	\$27,260.16	\$0.00	\$27,260.16	\$139.84
OPWC Debt (\$18.34)								
5722-850-710-0000 Principal	\$27,720.00	\$0.00	\$27,720.00	\$27,720.00	\$27,630.88	\$0.00	\$27,630.88	\$89.12
OPWC Debt (\$18.34) Fund Total:	\$27,720.00	\$0.00	\$27,720.00	\$27,720.00	\$27,630.88	\$0.00	\$27,630.88	\$89.12
Enterprise Funds Total:	\$210,785.00	\$437.92	\$241,085.00	\$241,522.92	\$204,093.04	\$350.82	\$204,443.86	\$37,079.06
Report Totals:	\$304,840.00	\$1,120.24	\$335,140.00	\$336,260.24	\$255,061.67	\$1,074.92	\$256,136.59	\$80,123.65

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 2018 Year-to-Date

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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	\$54,841.04	-\$54,841.04	\$0.00	\$0.00	\$0.00
WPCLF Debt (\$17.16)	\$27,260.16	\$0.00	\$27,260.16	\$0.00	\$0.00	\$0.00
OPWC Debt (\$18.34)	\$27,580.88	\$0.00	\$27,580.88	\$0.00	\$0.00	\$0.00
	<u>\$54,841.04</u>	<u>\$54,841.04</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>