

**VILLAGE OF WOODSTOCK  
CHAMPAIGN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FISCAL YEAR ENDING DECEMBER 31, 2023**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

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

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

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

**B. Accounting Basis**

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

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

**C. Deposits and Investments**

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

**D. Fund Accounting**

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

**1. General Fund**

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

**2. Special Revenue Funds**

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

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

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(Continued)**

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

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

American Rescue Plan Fund – This fund receives distributions associated with the 2021 American Rescue Plan.

**3. Debt Service Fund**

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Village did not carry any debt during the fiscal year.

**4. Capital Project Funds**

There were no capital projects funded during the year.

**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.

**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 re-appropriated.

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(Continued)**

A summary of 2023 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.

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.

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FISCAL YEAR ENDING DECEMBER 31, 2023  
(Continued)**

**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 single deposit account as a pool for use by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2023
Demand deposits	\$385,170
Certificates of deposit	0
Other time deposits (savings and NOW accounts)	0
Total deposits	385,170
U.S. Treasury Notes	0
STAR Ohio	0
Repurchase agreement	0
Total investments	0
Total deposits and investments	\$385,170

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation to \$250,000. Deposits exceeding this limit are secured by an interest in the Public Funds Pledged Collateral Pool managed by a third-party bank.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$60,505	\$73,783	\$13,278
Special Revenue	20,570	22,303	1,733
Debt Service	0	0	0
Capital Projects	0	0	0
Enterprise	86,000	92,994	6,994
Internal Service			0
Permanent			0
Fiduciary			0
Total	\$167,075	\$189,080	\$22,005

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**NOTES TO THE FINANCIAL STATEMENT  
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(Continued)**

2023 Budgeted vs. Actual Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$148,763	\$90,295	\$58,468
Special Revenue	66,164	33,166	32,998
Debt Service	0	0	0
Capital Projects	0	0	
Enterprise	151,431	124,623	26,808
Internal Service			0
Permanent			0
Fiduciary			0
Total	\$366,358	\$248,084	\$118,274

**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.

**6. DEBT**

The Village had no outstanding debt at December 31, 2023

**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

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(Continued)**

benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2023, 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, 2023.

**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. As of December 31, a dispute over fees existed with the provider of sewer services. Insufficient information exists to determine potential financial impacts.

**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, 2023

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PERMISSIVE MOTOR VEH LICENSE	CORONA VIRUS RELIEF
<b>Cash Receipts</b>				
Property and Other Taxes	\$0	\$0	\$2,418	\$0
Municipal Income Tax	0	0	0	0
Intergovernmental	18,394	1,491	0	0
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
<i>Total Cash Receipts</i>	<u>18,394</u>	<u>1,491</u>	<u>2,418</u>	<u>0</u>
<b>Cash Disbursements</b>				
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	12,406	0	0	0
General Government	877	0	0	0
Intergovernmental	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
<i>Total Cash Disbursements</i>	<u>13,283</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>5,111</u>	<u>1,491</u>	<u>2,418</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>				
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

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

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	<b>STREET CONST. MAINT.REP.</b>	<b>STATE HIGHWAY</b>	<b>PERMISSIVE MOTOR VEH LICENSE</b>	<b>CORONA VIRUS RELIEF</b>
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0
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
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	5,111	1,491	2,418	0
<i>Fund Cash Balances, January 1</i>	<u>29,939</u>	<u>7,039</u>	<u>22,306</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$35,050</u></u>	<u><u>\$8,530</u></u>	<u><u>\$24,724</u></u>	<u><u>\$0</u></u>



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

All Special Revenue Funds

For the Year Ended December 31, 2023

	<b>American Rescue Plan</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Taxes	\$0	\$2,418
Municipal Income Tax	0	0
Intergovernmental	0	19,885
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	0	22,303
<b>Cash Disbursements</b>		
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	12,406
General Government	17,680	18,557
Intergovernmental	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
<i>Total Cash Disbursements</i>	17,680	30,963
<i>Excess of Receipts Over (Under) Disbursements</i>	(17,680)	(8,660)
<b>Other Financing Receipts (Disbursements)</b>		
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

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	<b>American Rescue Plan</b>	<b>SPECIAL REVENUE TOTAL</b>
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
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
<i>Total Other Financing Receipts (Disbursements)</i>	0	0
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	(17,680)	(8,660)
<i>Fund Cash Balances, January 1</i>	30,604	89,888
<i>Fund Cash Balances, December 31</i>	\$12,924	\$81,228

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

All Capital Projects Funds

For the Year Ended December 31, 2023

	OTHER CAPITAL PROJECTS	OTHER CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
<b>Cash Receipts</b>			
Property and Other Taxes	\$0	\$0	\$0
Municipal Income Tax	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Charges for Services	0	0	0
Fines, Licenses and Permits	0	0	0
Earnings on Investments	0	0	0
Miscellaneous	0	0	0
<i>Total Cash Receipts</i>	0	0	0
<b>Cash Disbursements</b>			
Current:			
Security of Persons & Property	0	0	0
Public Health Services	0	0	0
Leisure Time Activities	0	0	0
Community Environment	0	0	0
Basic Utility Services	0	0	0
Transportation	0	0	0
General Government	0	0	0
Intergovernmental	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Cash Disbursements</i>	0	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	0
<b>Other Financing Receipts (Disbursements)</b>			
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0

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

All Capital Projects Funds

For the Year Ended December 31, 2023

	<b>OTHER CAPITAL PROJECTS</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	0	0	0
<i>Fund Cash Balances, January 1</i>	0	0	0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$0

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

All Enterprise Funds

For the Year Ended December 31, 2023

	SEWER OPERATING	WPCLF DEBT	OPWC DEBT (\$18.34)	ENTERPRISE TOTAL
<b>Operating Cash Receipts</b>				
Charges for Services	\$92,993	\$0	\$0	\$92,993
Fines, Licenses and Permits	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Operating Cash Receipts</i>	<u>92,993</u>	<u>0</u>	<u>0</u>	<u>92,993</u>
<b>Operating Cash Disbursements</b>				
Personal Services	21,760	0	0	21,760
Fringe Benefits	3,447	0	0	3,447
Contractual Services	36,640	0	0	36,640
Supplies and Materials	3,195	0	0	3,195
Claims	0	0	0	0
Other	0	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>65,042</u>	<u>0</u>	<u>0</u>	<u>65,042</u>
<i>Operating Income (Loss)</i>	<u>27,951</u>	<u>0</u>	<u>0</u>	<u>27,951</u>
<b>Non-Operating Receipts (Disbursements)</b>				
Property and Other Local Taxes	0	0	0	0
Intergovernmental Receipts	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
Intergovernmental Disbursements	0	0	0	0
Capital Outlay	(57,706)	0	0	(57,706)
Excise Tax Payment - Electric	0	0	0	0
Principal Retirement	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Interest and Other Fiscal Charges	0	0	0	0
Discount on Debt	0	0	0	0

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

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

All Enterprise Funds

For the Year Ended December 31, 2023

	<b>SEWER OPERATING</b>	<b>WPCLF DEBT</b>	<b>OPWC DEBT (\$18.34)</b>	<b>ENTERPRISE TOTAL</b>
Payment to Refunded Bond Escrow Agent	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(57,706)</u>	<u>0</u>	<u>0</u>	<u>(57,706)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(29,755)	0	0	(29,755)
Capital Contributions	0	0	0	0
Special Item	0	0	0	0
Extraordinary Item	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
<i>Net Change in Fund Cash Balance</i>	<u>(29,755)</u>	<u>0</u>	<u>0</u>	<u>(29,755)</u>
<i>Fund Cash Balances, January 1</i>	203,279	0	0	203,279
<i>Fund Cash Balances, December 31</i>	<u><u>\$173,524</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$173,524</u></u>

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

**All Governmental Fund Types**

For the Year Ended December 31, 2023

	<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	\$5,399	\$2,418	\$0	\$0	\$0
Municipal Income Tax	52,965	0	0	0	0
Intergovernmental	15,184	19,885	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	0	0	0	0	0
Fines, Licenses and Permits	105	0	0	0	0
Earnings on Investments	0	0	0	0	0
Miscellaneous	130	0	0	0	0
<i>Total Cash Receipts</i>	<u>73,783</u>	<u>22,303</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>					
Current:					
Security of Persons & Property	3,255	0	0	0	0
Public Health Services	937	0	0	0	0
Leisure Time Activities	8,988	0	0	0	0
Community Environment	0	0	0	0	0
Basic Utility Services	0	0	0	0	0
Transportation	0	12,406	0	0	0
General Government	75,641	18,557	0	0	0
Intergovernmental	0	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>88,821</u>	<u>30,963</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(15,038)</u>	<u>(8,660)</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

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

**All Governmental Fund Types**

For the Year Ended December 31, 2023

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>
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
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>	(15,038)	(8,660)	0	0	0
<i>Fund Cash Balances, January 1</i>	<u>135,464</u>	<u>89,888</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$120,426</u></u>	<u><u>\$81,228</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>



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

**All Governmental Fund Types**

For the Year Ended December 31, 2023

	<b>Totals (Memorandum Only)</b>
<b>Cash Receipts</b>	
Property and Other Taxes	\$7,817
Municipal Income Tax	52,965
Intergovernmental	35,069
Special Assessments	0
Charges for Services	0
Fines, Licenses and Permits	105
Earnings on Investments	0
Miscellaneous	130
<i>Total Cash Receipts</i>	96,086
<b>Cash Disbursements</b>	
Current:	
Security of Persons & Property	3,255
Public Health Services	937
Leisure Time Activities	8,988
Community Environment	0
Basic Utility Services	0
Transportation	12,406
General Government	94,198
Intergovernmental	0
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>	119,784
<i>Excess of Receipts Over (Under) Disbursements</i>	(23,698)
<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

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

**All Governmental Fund Types**

For the Year Ended December 31, 2023

	<b>Totals (Memorandum Only)</b>
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
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>(23,698)</u>
<i>Fund Cash Balances, January 1</i>	<u>225,352</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$201,654</u></u>

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

For the Year Ended December 31, 2023

	Enterprise	Internal Service	Totals (Memorandum Only)
<b>Operating Cash Receipts</b>			
Charges for Services	\$92,993	\$0	\$92,993
Fines, Licenses and Permits	0	0	0
Miscellaneous	0	0	0
<i>Total Operating Cash Receipts</i>	<u>92,993</u>	<u>0</u>	<u>92,993</u>
<b>Operating Cash Disbursements</b>			
Personal Services	21,760	0	21,760
Fringe Benefits	3,447	0	3,447
Contractual Services	36,640	0	36,640
Supplies and Materials	3,195	0	3,195
Claims	0	0	0
Other	0	0	0
<i>Total Operating Cash Disbursements</i>	<u>65,042</u>	<u>0</u>	<u>65,042</u>
<i>Operating Income (Loss)</i>	<u>27,951</u>	<u>0</u>	<u>27,951</u>
<b>Non-Operating Receipts (Disbursements)</b>			
Property and Other Local Taxes	0	0	0
Intergovernmental Receipts	0	0	0
Special Assessments	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Sale of Fixed Assets	0	0	0
Miscellaneous Receipts	0	0	0
Intergovernmental Disbursements	0	0	0
Capital Outlay	(57,706)	0	(57,706)
Excise Tax Payment - Electric	0	0	0
Principal Retirement	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0
Interest and Other Fiscal Charges	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 Fund Types**

For the Year Ended December 31, 2023

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(57,706)</u>	<u>0</u>	<u>(57,706)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(29,755)	0	(29,755)
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
<i>Net Change in Fund Cash Balance</i>	<u>(29,755)</u>	<u>0</u>	<u>(29,755)</u>
<i>Fund Cash Balances, January 1</i>	<u>203,279</u>	<u>0</u>	<u>203,279</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$173,524</u></u>	<u><u>\$0</u></u>	<u><u>\$173,524</u></u>

VILLAGE OF WOODSTOCK, CHAMPAIGN COUNTY  
**Comparison of Budgeted and Actual Receipts**  
 All Budgeted Funds for Fiscal 2023 Year-to-Date

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<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Estimated Receipts - Amended Certificate of Resources</b>	<b>Actual Receipts</b>	<b>Variance Favorable (Unfavorable)</b>
1000 General				
General				
1000-110-0000 General Property Tax - Real Estate	\$4,600.00	\$4,600.00	\$5,399.14	\$799.14
1000-120-0000 Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-130-0000 Municipal Income Tax	\$45,000.00	\$45,000.00	\$52,964.31	\$7,964.31
1000-211-0000 Local Government Distribution	\$10,000.00	\$10,000.00	\$14,429.48	\$4,429.48
1000-222-0000 Cigarette Tax	\$0.00	\$0.00	\$0.00	\$0.00
1000-224-0000 Liquor and Beer Permit Fees	\$500.00	\$500.00	\$0.00	(\$500.00)
1000-231-0000 Property Tax Allocation	\$0.00	\$0.00	\$5.30	\$5.30
1000-419-0000 Other - Federal Receipts	\$0.00	\$0.00	\$0.00	\$0.00
1000-429-0000 Other - State Receipts	\$0.00	\$0.00	\$749.48	\$749.48
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	\$105.00	\$105.00	\$105.00	\$0.00
1000-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
1000-891-0000 Other - Miscellaneous Operating	\$0.00	\$0.00	\$0.00	\$0.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$300.00	\$300.00	\$130.00	(\$170.00)
1000-999-0000 Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$60,505.00	\$60,505.00	\$73,782.71	\$13,277.71
General Funds Total:	\$60,505.00	\$60,505.00	\$73,782.71	\$13,277.71
2000 Special Revenue				
Street Construction, Maint. and Repair				
2011-225-0000 Gasoline Tax (State)	\$15,000.00	\$15,000.00	\$16,619.51	\$1,619.51
2011-226-0000 License Tax - State Levied	\$2,000.00	\$2,000.00	\$1,772.72	(\$227.28)
2011-429-0000 Other - State Receipts	\$0.00	\$0.00	\$1.48	\$1.48
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:	\$17,000.00	\$17,000.00	\$18,393.71	\$1,393.71

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 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2021-225-0000 Gasoline Tax (State)	\$1,200.00	\$1,200.00	\$1,347.53	\$147.53
2021-226-0000 License Tax - State Levied	\$170.00	\$170.00	\$143.75	(\$26.25)
2021-429-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
2021-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
State Highway Fund Total:	\$1,370.00	\$1,370.00	\$1,491.28	\$121.28
Permissive Motor Vehicle License Tax				
2101-150-0000 License Tax - Local Levied by Council	\$2,200.00	\$2,200.00	\$2,418.15	\$218.15
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:	\$2,200.00	\$2,200.00	\$2,418.15	\$218.15
Coronavirus Relief Fund				
2151-411-0000 Federal - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
Coronavirus Relief Fund Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
American Rescue Plan				
2152-411-0000 Federal - Restricted	\$0.00	\$0.00	\$0.00	\$0.00
American Rescue Plan Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Special Revenue Funds Total:	\$20,570.00	\$20,570.00	\$22,303.14	\$1,733.14
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
Other Capital Projects				
4902-490-0000 Other - Intergovernmental	\$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 Budgeted and Actual Receipts**  
 All Budgeted Funds for Fiscal 2023 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
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				
5201-429-0000 Other - State Receipts	\$0.00	\$0.00	\$0.00	\$0.00
5201-541-0000 Consumer Rent	\$86,000.00	\$86,000.00	\$92,993.59	\$6,993.59
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:	\$86,000.00	\$86,000.00	\$92,993.59	\$6,993.59
WPCLF Debt (\$17.16)				
5721-541-0000 Consumer Rent	\$0.00	\$0.00	\$0.00	\$0.00
5721-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
WPCLF Debt (\$17.16) Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
OPWC Debt (\$18.34)				
5722-541-0000 Consumer Rent	\$0.00	\$0.00	\$0.00	\$0.00
5722-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
OPWC Debt (\$18.34) Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Enterprise Funds Total:	\$86,000.00	\$86,000.00	\$92,993.59	\$6,993.59
Report Totals:	<u>\$167,075.00</u>	<u>\$167,075.00</u>	<u>\$189,079.44</u>	<u>\$22,004.44</u>

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.

**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-130-311-0000 Electricity	\$3,000.00	\$0.00	\$3,500.00	\$3,500.00	\$3,255.09	\$0.00	\$3,255.09	\$244.91
1000-210-344-0000 Tax Collection Fees	\$900.00	\$0.00	\$975.00	\$975.00	\$936.78	\$0.00	\$936.78	\$38.22
1000-320-100-0000 Personal Services	\$5,550.72	\$150.72	\$6,550.72	\$6,701.44	\$5,677.82	\$167.90	\$5,845.72	\$855.72
1000-320-211-0000 Ohio Public Employees Retirement System	\$750.00	\$0.00	\$1,050.00	\$1,050.00	\$818.30	\$0.00	\$818.30	\$231.70
1000-320-213-0000 Medicare	\$80.00	\$0.00	\$80.00	\$80.00	\$78.04	\$0.00	\$78.04	\$1.96
1000-320-225-0000 Workers' Compensation	\$30.00	\$0.00	\$30.00	\$30.00	\$30.00	\$0.00	\$30.00	\$0.00
1000-320-311-0000 Electricity	\$600.00	\$0.00	\$600.00	\$600.00	\$483.80	\$0.00	\$483.80	\$116.20
1000-320-353-0000 Liability Insurance Premiums	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00
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	\$4,800.00	\$0.00	\$3,000.00	\$3,000.00	\$1,900.00	\$0.00	\$1,900.00	\$1,100.00
1000-320-432-0000 Repairs and Maintenance of Machinery & Equip	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$3,082.99	\$82.99	\$3,082.99	\$3,165.98	\$2,100.00	\$82.99	\$2,182.99	\$982.99
1000-710-211-0000 Ohio Public Employees Retirement System	\$400.00	\$0.00	\$400.00	\$400.00	\$294.00	\$0.00	\$294.00	\$106.00
1000-710-213-0000 Medicare	\$42.00	\$0.00	\$42.00	\$42.00	\$30.48	\$0.00	\$30.48	\$11.52
1000-710-225-0000 Workers' Compensation	\$30.00	\$0.00	\$30.00	\$30.00	\$30.00	\$0.00	\$30.00	\$0.00
1000-710-252-0000 Travel and Transportation	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00
1000-710-348-0000 Training Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-715-111-0000 Salaries - Council	\$5,097.22	\$97.22	\$5,097.22	\$5,194.44	\$4,185.65	\$91.57	\$4,277.22	\$917.22

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.



**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

<u>Fund Types / Funds</u>	<u>Original Budget Amount</u>	<u>Reserve For Encumbrances as of Preceding December 31, 2022</u>	<u>Appropriations For Year Ended December 31, 2023</u>	<u>Total</u>	<u>Disbursements for Year Ended December 31, 2023</u>	<u>Reserve for Encumbrances as of December 31, 2023</u>	<u>Total</u>	<u>Variance Favorable (Unfavorable)</u>
1000-715-211-0000 Ohio Public Employees Retirement System	\$300.00	\$0.00	\$300.00	\$300.00	\$156.10	\$0.00	\$156.10	\$143.90
1000-715-212-0000 Social Security	\$300.00	\$0.00	\$300.00	\$300.00	\$194.06	\$0.00	\$194.06	\$105.94
1000-715-213-0000 Medicare	\$75.00	\$0.00	\$75.00	\$75.00	\$59.72	\$0.00	\$59.72	\$15.28
1000-715-225-0000 Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-715-252-0000 Travel and Transportation	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00
1000-715-348-0000 Training Services	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00
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	\$6,145.58	\$145.58	\$6,145.58	\$6,291.16	\$5,679.36	\$127.58	\$5,806.94	\$484.22
1000-725-211-0000 Ohio Public Employees Retirement System	\$820.00	\$0.00	\$820.00	\$820.00	\$792.60	\$0.00	\$792.60	\$27.40
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	\$90.00	\$0.00	\$90.00	\$90.00	\$82.08	\$0.00	\$82.08	\$7.92
1000-725-225-0000 Workers' Compensation	\$250.00	\$0.00	\$250.00	\$250.00	\$231.00	\$0.00	\$231.00	\$19.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-725-320-0000 Communications, Printing and Advertising	\$500.00	\$0.00	\$500.00	\$500.00	\$293.41	\$0.00	\$293.41	\$206.59
1000-725-343-0000 Uniform Accounting Network Fees	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$670.50	\$0.00	\$670.50	\$329.50
1000-725-348-0000 Training Services	\$300.00	\$0.00	\$55.00	\$55.00	\$0.00	\$0.00	\$0.00	\$55.00
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	\$0.00	\$0.00	\$245.00	\$245.00	\$245.00	\$0.00	\$245.00	\$0.00
1000-725-410-0000 Office Supplies and Materials	\$700.00	\$0.00	\$700.00	\$700.00	\$695.85	\$0.00	\$695.85	\$4.15
1000-730-100-0000 Personal Services	\$13,000.00	\$847.53	\$13,000.00	\$13,847.53	\$7,493.67	\$103.86	\$7,597.53	\$6,250.00
1000-730-211-0000 Ohio Public Employees Retirement System	\$1,820.00	\$0.00	\$1,820.00	\$1,820.00	\$1,055.60	\$0.00	\$1,055.60	\$764.40
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	\$190.00	\$0.00	\$190.00	\$190.00	\$162.76	\$0.00	\$162.76	\$27.24
1000-730-225-0000	\$90.00	\$0.00	\$90.00	\$90.00	\$90.00	\$0.00	\$90.00	\$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.

**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
Workers' Compensation								
1000-730-252-0000	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Travel and Transportation								
1000-730-311-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,036.37	\$0.00	\$1,036.37	\$963.63
Electricity								
1000-730-314-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,333.52	\$0.00	\$1,333.52	\$1,166.48
Heating Oil								
1000-730-321-0000	\$800.00	\$0.00	\$900.00	\$900.00	\$881.46	\$0.00	\$881.46	\$18.54
Telephone								
1000-730-329-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other-Communications, Printing & Advertising								
1000-730-349-0000	\$600.00	\$0.00	\$600.00	\$600.00	\$80.50	\$0.00	\$80.50	\$519.50
Other - Professional and Technical Services								
1000-730-353-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00
Liability Insurance Premiums								
1000-730-392-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
Buildings and Other Structures								
1000-730-394-0000	\$750.00	\$0.00	\$750.00	\$750.00	\$135.00	\$0.00	\$135.00	\$615.00
Machinery, Equipment & Furniture								
1000-730-398-0000	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$1,500.00	\$0.00	\$1,500.00	\$500.00
Garbage and Trash Removal								
1000-730-420-0000	\$700.00	\$0.00	\$700.00	\$700.00	\$365.17	\$0.00	\$365.17	\$334.83
Operating Supplies and Materials								
1000-730-431-0000	\$700.00	\$0.00	\$700.00	\$700.00	\$411.26	\$0.00	\$411.26	\$288.74
Repairs and Maintenance of Buildings and Land								
1000-730-432-0000	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$0.00	\$0.00	\$700.00
Repairs and Maintenance of Machinery & Equip								
1000-730-440-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Small Tools and Minor Equipment								
1000-730-510-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Land and Land Improvements								
1000-730-530-0000	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
Buildings and Other Structures								
1000-730-610-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deposits Refunded								
1000-740-344-0000	\$1,500.00	\$0.00	\$2,250.00	\$2,250.00	\$1,989.69	\$0.00	\$1,989.69	\$260.31
Tax Collection Fees								
1000-745-342-0000	\$4,000.00	\$0.00	\$3,500.84	\$3,500.84	\$3,500.84	\$0.00	\$3,500.84	\$0.00
Auditing Services								
1000-750-341-0000	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$1,560.00	\$0.00	\$1,560.00	\$4,440.00
Accounting and Legal Fees								
1000-755-349-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Professional and Technical Services								
1000-790-100-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personal Services								
1000-790-211-0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ohio Public Employees Retirement System								
1000-790-213-0000	\$0.00	\$0.00	\$5.08	\$5.08	\$5.08	\$0.00	\$5.08	\$0.00
Medicare								

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.

**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
1000-790-225-0000 Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$500.00	\$0.00	\$494.92	\$494.92	\$232.40	\$0.00	\$232.40	\$262.52
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-790-391-0000 Dues and Fees	\$0.00	\$0.00	\$550.00	\$550.00	\$550.00	\$0.00	\$550.00	\$0.00
1000-790-394-0000 Machinery, Equipment & Furniture	\$1,300.00	\$0.00	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	\$750.00
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	\$33,500.00	\$33,500.00	\$33,500.00	\$67,000.00	\$37,418.23	\$0.00	\$37,418.23	\$29,581.77
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	\$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
<b>General Fund Total:</b>	<b>\$111,513.51</b>	<b>\$34,824.04</b>	<b>\$113,939.35</b>	<b>\$148,763.39</b>	<b>\$88,821.19</b>	<b>\$1,473.90</b>	<b>\$90,295.09</b>	<b>\$58,468.30</b>
<b>General Funds Total:</b>	<b>\$111,513.51</b>	<b>\$34,824.04</b>	<b>\$113,939.35</b>	<b>\$148,763.39</b>	<b>\$88,821.19</b>	<b>\$1,473.90</b>	<b>\$90,295.09</b>	<b>\$58,468.30</b>

2000 Special Revenue

Street Construction, Maint. and Repair

2011-620-100-0000 Personal Services	\$13,000.00	\$159.91	\$13,000.00	\$13,159.91	\$8,226.73	\$503.18	\$8,729.91	\$4,430.00
2011-620-211-0000 Ohio Public Employees Retirement System	\$1,850.00	\$0.00	\$1,790.00	\$1,790.00	\$1,120.00	\$0.00	\$1,120.00	\$670.00
2011-620-213-0000 Medicare	\$190.00	\$0.00	\$250.00	\$250.00	\$89.63	\$0.00	\$89.63	\$160.37

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
2011-620-225-0000 Workers' Compensation	\$60.00	\$0.00	\$60.00	\$60.00	\$60.00	\$0.00	\$60.00	\$0.00
2011-620-252-0000 Travel and Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-321-0000 Telephone	\$800.00	\$0.00	\$900.00	\$900.00	\$881.42	\$0.00	\$881.42	\$18.58
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	\$1,800.00	\$0.00	\$1,700.00	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$1,693.66	\$0.00	\$1,693.66	\$906.34
2011-620-432-0000 Repairs and Maintenance of Machinery & Equip	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-620-433-0000 Repairs and Maintenance of Motor Vehicles	\$600.00	\$0.00	\$600.00	\$600.00	\$333.62	\$0.00	\$333.62	\$266.38
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	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$877.36	\$0.00	\$877.36	\$1,122.64
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:	\$22,900.00	\$159.91	\$22,900.00	\$23,059.91	\$13,282.42	\$2,203.18	\$15,485.60	\$7,574.31
State Highway								
2021-150-394-0000 Machinery, Equipment & Furniture	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
2021-620-100-0000 Personal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-620-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-620-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-620-225-0000 Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2021-620-490-0000 Other - Supplies and Materials	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00

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.

**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)	
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:	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	
Permissive Motor Vehicle License Tax									
2101-150-394-0000 Machinery, Equipment & Furniture	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$9,000.00	
2101-620-396-0000 Streets, Highways, Curbs and Sidewalks	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
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:	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	
Coronavirus Relief Fund									
2151-230-310-0000 Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2151-230-330-0000 Rents and Leases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2151-230-690-0000 Other - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2151-730-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2151-790-341-0000 Accounting and Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2151-790-349-0000 Other - Professional and Technical Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2151-790-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2151-790-590-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2151-790-640-0000 Payment to Another Political Subdivision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Coronavirus Relief Fund Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
American Rescue Plan									
2152-730-490-0000 Other - Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
2152-790-420-0000 Operating Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
2152-790-590-0000 Other - Capital Outlay	\$28,604.26	\$0.00	\$28,604.26	\$28,604.26	\$17,679.93	\$0.00	\$17,679.93	\$10,924.33	

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**

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All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
American Rescue Plan Fund Total:	\$30,604.26	\$0.00	\$30,604.26	\$30,604.26	\$17,679.93	\$0.00	\$17,679.93	\$12,924.33
Special Revenue Funds Total:	\$66,004.26	\$159.91	\$66,004.26	\$66,164.17	\$30,962.35	\$2,203.18	\$33,165.53	\$32,998.64
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
Other Capital Projects								
4902-800-530-0000 Buildings and Other Structures	\$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	\$2,227.48	\$27.48	\$2,227.48	\$2,254.96	\$1,800.00	\$27.48	\$1,827.48	\$427.48
5201-541-211-0000 Ohio Public Employees Retirement System	\$300.00	\$0.00	\$300.00	\$300.00	\$252.00	\$0.00	\$252.00	\$48.00
5201-541-213-0000 Medicare	\$35.00	\$0.00	\$35.00	\$35.00	\$26.16	\$0.00	\$26.16	\$8.84
5201-541-225-0000 Workers' Compensation	\$30.00	\$0.00	\$30.00	\$30.00	\$30.00	\$0.00	\$30.00	\$0.00
5201-542-121-0000 Salary - Clerk/Treasurer	\$1,936.36	\$36.36	\$1,936.36	\$1,972.72	\$1,419.90	\$31.86	\$1,451.76	\$520.96
5201-542-211-0000 Ohio Public Employees Retirement System	\$250.00	\$0.00	\$250.00	\$250.00	\$198.12	\$0.00	\$198.12	\$51.88
5201-542-213-0000 Medicare	\$35.00	\$0.00	\$35.00	\$35.00	\$20.52	\$0.00	\$20.52	\$14.48
5201-542-225-0000 Workers' Compensation	\$25.00	\$0.00	\$25.00	\$25.00	\$25.00	\$0.00	\$25.00	\$0.00
5201-542-252-0000 Travel and Transportation	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2022	Appropriations For Year Ended December 31, 2023	Total	Disbursements for Year Ended December 31, 2023	Reserve for Encumbrances as of December 31, 2023	Total	Variance Favorable (Unfavorable)
5201-542-321-0000 Telephone	\$1,300.00	\$0.00	\$1,420.00	\$1,420.00	\$1,156.49	\$0.00	\$1,156.49	\$263.51
5201-542-322-0000 Postage	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$842.45	\$0.00	\$842.45	\$157.55
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	\$3,000.00	\$0.00	\$5,221.80	\$5,221.80	\$5,221.80	\$0.00	\$5,221.80	\$0.00
5201-542-343-0000 Uniform Accounting Network Fees	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$670.50	\$0.00	\$670.50	\$329.50
5201-542-344-0000 Tax Collection Fees	\$2,400.00	\$0.00	\$2,280.00	\$2,280.00	\$1,141.13	\$0.00	\$1,141.13	\$1,138.87
5201-542-410-0000 Office Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-542-540-0000 Machinery, Equipment and Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$16,521.49	\$521.49	\$18,721.49	\$19,242.98	\$18,540.45	\$666.04	\$19,206.49	\$36.49
5201-543-211-0000 Ohio Public Employees Retirement System	\$2,400.00	\$0.00	\$2,800.00	\$2,800.00	\$2,563.40	\$0.00	\$2,563.40	\$236.60
5201-543-213-0000 Medicare	\$250.00	\$0.00	\$400.00	\$400.00	\$251.83	\$0.00	\$251.83	\$148.17
5201-543-225-0000 Workers' Compensation	\$230.00	\$0.00	\$80.00	\$80.00	\$80.00	\$0.00	\$80.00	\$0.00
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	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$1,932.56	\$0.00	\$1,932.56	\$667.44
5201-543-312-0000 Water and Sewage	\$36,000.00	\$0.00	\$35,000.00	\$35,000.00	\$24,766.00	\$0.00	\$24,766.00	\$10,234.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	\$2,500.00	\$0.00	\$1,300.00	\$1,300.00	\$909.22	\$0.00	\$909.22	\$390.78
5201-543-351-0000 Insurance and Bonding	\$900.00	\$0.00	\$1,149.00	\$1,149.00	\$0.00	\$1,149.00	\$1,149.00	\$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	\$5,391.97	\$391.97	\$4,991.97	\$5,383.94	\$0.00	\$0.00	\$0.00	\$5,383.94
5201-543-399-0000	\$3,000.00	\$0.00	\$2,751.00	\$2,751.00	\$0.00	\$0.00	\$0.00	\$2,751.00

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.

**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2023 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2022</b>	<b>Appropriations For Year Ended December 31, 2023</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2023</b>	<b>Reserve for Encumbrances as of December 31, 2023</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
Other - Other Contractual Services								
5201-543-410-0000 Office Supplies and Materials	\$300.00	\$0.00	\$300.00	\$300.00	\$260.00	\$0.00	\$260.00	\$40.00
5201-543-420-0000 Operating Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-543-432-0000 Repairs and Maintenance of Machinery & Equip	\$10,000.00	\$0.00	\$5,873.88	\$5,873.88	\$2,935.46	\$0.00	\$2,935.46	\$2,938.42
5201-543-440-0000 Small Tools and Minor Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201-543-490-0000 Other - Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$38,000.00	\$16,500.00	\$42,126.12	\$58,626.12	\$57,705.48	\$0.00	\$57,705.48	\$920.64
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Sewer Operating Fund Total:</b>	<b>\$131,732.30</b>	<b>\$17,477.30</b>	<b>\$133,954.10</b>	<b>\$151,431.40</b>	<b>\$122,748.47</b>	<b>\$1,874.38</b>	<b>\$124,622.85</b>	<b>\$26,808.55</b>
<b>WPCLF Debt (\$17.16)</b>								
5721-850-710-0000 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5721-850-720-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>WPCLF Debt (\$17.16) Fund Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>OPWC Debt (\$18.34)</b>								
5722-850-710-0000 Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>OPWC Debt (\$18.34) Fund Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Enterprise Funds Total:</b>	<b>\$131,732.30</b>	<b>\$17,477.30</b>	<b>\$133,954.10</b>	<b>\$151,431.40</b>	<b>\$122,748.47</b>	<b>\$1,874.38</b>	<b>\$124,622.85</b>	<b>\$26,808.55</b>
<b>Report Totals:</b>	<b>\$309,250.07</b>	<b>\$52,461.25</b>	<b>\$313,897.71</b>	<b>\$366,358.96</b>	<b>\$242,532.01</b>	<b>\$5,551.46</b>	<b>\$248,083.47</b>	<b>\$118,275.49</b>

Statement excludes amounts for advances.

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