

VILLAGE OF OAKWOOD
Oakwood, Illinois
GOVERNMENT-WIDE FINANCIAL STATEMENT-STATEMENT OF NET POSITION
As Of April 30,

Exhibit I

	Governmental Activities	
	2017	2016
<u>ASSETS</u>		
Cash	1,942,049	1,374,342
Certificates Of Deposit	2,044,110	2,664,865
Taxes Receivable	91,321	87,819
Due from Other Funds	137,916	138,456
<u>Capital Assets</u>		
Land	219,246	219,246
Other Capital Assets, Net Of Depreciation	1,934,892	1,661,622
Total Capital Assets	2,154,138	1,880,868
Total Assets	6,369,534	6,146,350
<u>LIABILITIES</u>		
Accounts Payable	31,408	26,870
Due to Other Funds	137,916	138,456
Salaries Payable	-	10,388
Pension Liability	19,355	5,362
Total Liabilities	188,679	181,076
<u>NET POSITION</u>		
Invested In Capital Assets, Net Of Related Debt	2,154,138	1,880,868
Restricted for:		
Emergency Rescue	322,097	245,384
Motor Fuel Tax	106,467	94,898
Tax Increment Financing I	320,294	237,147
Tax Increment Financing II	(100,382)	(98,119)
Non-Home Rule	719,427	659,408
Roads & Bridges	30,887	24,781
Unrestricted	2,627,927	2,920,907
Total Net Position	6,180,855	5,965,274
Total Liabilities and Net Position	6,369,534	6,146,350

VILLAGE OF OAKWOOD

Oakwood, Illinois

GOVERNMENT-WIDE FINANCIAL STATEMENT-STATEMENT OF ACTIVITIES

As Of April 30,

Exhibit II

<u>FUNCTIONS/PROGRAMS</u>	<u>Program Revenue</u>			<u>Governmental Activities 2017</u>	<u>Total 2016</u>
	<u>Expenses</u>	<u>Charges For Services</u>	<u>Operating Grants/ Contributions</u>		
<u>Governmental Activities</u>					
General Government	202,267	5,445	-	(196,822)	(247,033)
Police	134,570	25,856	-	(108,714)	(102,894)
Streets & Alleys	378,531	-	-	(378,531)	(305,057)
Emergency Rescue	306,829	404,796	-	97,967	86,338
Motor Fuel Tax	28,922	-	-	(28,922)	(26,085)
Tax Increment Financing	33,882	-	-	(33,882)	(146,768)
Non-Home Rule	8,764	-	-	(8,764)	(5,805)
Total Governmental Activities					
Functions/Programs	<u>1,093,765</u>	<u>436,097</u>	<u>-</u>	<u>(657,668)</u>	<u>(747,304)</u>

General Revenues

Taxes:

Property Taxes	7,955	8,195
Sales & Use Taxes	224,922	233,957
State Income & Replacement Taxes	157,763	176,281
Telecommunications Tax	4,918	6,032
Franchise Tax	32,882	29,551
Video Gaming Tax	58,200	43,887
Motor Fuel Taxes	40,363	40,920
Tax Increment Finance District	114,806	92,543
Non-Home Rule	163,708	169,278
Fines	741	1,563
Interest On Investments, Net	21,261	18,453
Donations	30,680	11,731
Rental Income	5,059	9,037
Insurance Reimbursement	6,101	500
Miscellaneous	3,890	12,549
Transferred In (Out)	-	-
Total Federal Revenues and Special Items	<u>873,249</u>	<u>854,477</u>
Change In Net Position	215,581	107,173
Net Position-Beginning Of Year	5,965,274	5,858,101
Prior Period Adjustment (Note 13)	-	-
Net Position-Restated	<u>5,965,274</u>	<u>5,858,101</u>
Net Position-End Of Year	<u>6,180,855</u>	<u>5,965,274</u>