

**VILLAGE OF OAKWOOD**

**Oakwood, Illinois**

**GOVERNMENT-WIDE FINANCIAL STATEMENT-COMPARATIVE STATEMENT OF NET POSITION**

**As Of April 30,**

Exhibit I

	Governmental Activities	
	2019	2018
<b><u>ASSETS</u></b>		
Cash	1,778,223	2,031,120
Certificates Of Deposit	2,492,848	2,154,734
Taxes Receivable	141,156	109,082
Due from Other Funds	201,020	135,981
<u>Capital Assets</u>		
Land	105,410	80,550
Other Capital Assets, Net Of Depreciation	1,994,970	1,914,441
Total Capital Assets	<u>2,100,380</u>	<u>1,994,991</u>
Total Assets	<u>6,713,627</u>	<u>6,425,908</u>
 <b><u>LIABILITIES</u></b>		
Accounts Payable from Unrestricted Funds	12,968	14,768
Accounts Payable from Restricted Funds	21,230	77,986
Due to Other Funds	201,020	135,981
Salaries and Taxes Payable from Unrestricted Funds	38,739	9,147
Salaries and Taxes Payable from Restricted Funds	7,868	621
Pension Liability	7,581	6,950
Total Liabilities	<u>289,406</u>	<u>245,453</u>
 <b><u>NET POSITION</u></b>		
Invested In Capital Assets, Net Of Related Debt	2,100,380	1,994,991
Restricted for:		
Emergency Rescue	497,728	396,059
Motor Fuel Tax	115,758	111,070
Tax Increment Financing I	583,662	455,178
Tax Increment Financing II	(161,237)	(122,305)
Non-Home Rule	386,568	529,944
Roads & Bridges	35,641	32,597
Unrestricted	2,865,721	2,782,921
Total Net Position	<u>6,424,221</u>	<u>6,180,455</u>
 Total Liabilities and Net Position	<u>6,713,627</u>	<u>6,425,908</u>

**VILLAGE OF OAKWOOD**  
**Oakwood, Illinois**  
**GOVERNMENT-WIDE FINANCIAL STATEMENT-COMPARATIVE STATEMENT OF ACTIVITIES**  
**As Of April 30,**

Exhibit II

FUNCTIONS/PROGRAMS	Program Revenue				Governmental	Total
	Expenses	Charges For Services	Operating Grants/ Contributions	Capital Grants/ Contributions	Activities 2019	2018
<u>Governmental Activities</u>						
General Government	289,138	6,460	-	-	(282,678)	(555,185)
Police	206,477	31,140	-	-	(175,337)	(164,002)
Streets & Alleys	223,887	-	-	-	(223,887)	(235,478)
Emergency Rescue	376,346	451,063	-	-	74,717	116,911
Motor Fuel Tax	37,858	-	-	-	(37,858)	(36,576)
Tax Increment Financing	137,791	-	-	-	(137,791)	(113,691)
Non-Home Rule	130,102	-	-	-	(130,102)	(154,540)
Total Governmental Activities						
Functions/Programs	<u>1,401,599</u>	<u>488,663</u>	<u>-</u>	<u>-</u>	<u>(912,936)</u>	<u>(1,142,561)</u>

General Revenues

Taxes:

Property Taxes	8,659	8,314
Sales & Use Taxes	289,920	247,549
State Income & Replacement Taxes	171,241	182,473
Telecommunications Tax	4,223	4,427
Franchise Tax	39,124	27,561
Video Gaming Tax	81,112	72,062
Motor Fuel Taxes	40,362	40,546
Tax Increment Finance District	212,305	210,631
Non-Home Rule	212,933	182,220
Fines	470	275
Interest On Investments, Net	60,108	34,603
Donations	9,289	3,409
Rental Income	4,095	4,095
Insurance Reimbursement	3,323	-
Miscellaneous	19,538	131,496
Total Federal Revenues and Special Items	<u>1,156,702</u>	<u>1,149,661</u>
Change in Net Position	243,766	7,100
Net Position-Beginning Of Year	6,180,455	6,180,855
Prior Period Adjustment - Escrow on N Truck Stop	-	(7,500)
Net Position-End Of Year	<u>6,424,221</u>	<u>6,180,455</u>