

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

Exhibit I

	Governmental Activities	
	2020	2019
ASSETS		
Cash	1,358,718	1,778,223
Certificates Of Deposit	2,546,963	2,492,848
Taxes Receivable	120,374	141,156
Due from Other Funds	277,950	201,020
<u>Capital Assets</u>		
Land	105,410	105,410
Other Capital Assets, Net Of Depreciation	2,494,720	1,994,970
Total Capital Assets	<u>2,600,130</u>	<u>2,100,380</u>
Total Assets	<u>6,904,135</u>	<u>6,713,627</u>
LIABILITIES		
Accounts Payable from Unrestricted Funds	24,434	12,968
Accounts Payable from Restricted Funds	44,031	21,230
Due to Other Funds	277,950	201,020
Salaries and Taxes Payable from Unrestricted Funds	28,881	38,739
Salaries and Taxes Payable from Restricted Funds	6,642	7,868
Pension Liability	5,883	7,581
Total Liabilities	<u>387,821</u>	<u>289,406</u>
NET POSITION		
Invested In Capital Assets, Net Of Related Debt	2,600,130	2,100,380
Restricted for:		
Emergency Rescue	486,151	497,728
Motor Fuel Tax	153,323	115,758
Tax Increment Financing I	278,392	583,662
Tax Increment Financing II	(256,839)	(161,237)
Non-Home Rule	388,227	386,568
Roads & Bridges	33,246	35,641
Unrestricted	<u>2,833,684</u>	<u>2,865,721</u>
Total Net Position	<u>6,516,314</u>	<u>6,424,221</u>
Total Liabilities and Net Position	<u>6,904,135</u>	<u>6,713,627</u>

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

Exhibit II

FUNCTIONS/PROGRAMS	Expenses	Program Revenue			Governmental	Total
		Charges For Services	Operating Grants/Contributions	Capital Grants/Contributions	Activities 2020	2019
Governmental Activities						
General Government	305,423	6,520	-	-	(298,903)	(282,678)
Police	271,081	41,383	-	-	(229,698)	(175,337)
Streets & Alleys	341,635	-	-	-	(341,635)	(223,887)
Emergency Rescue	345,168	282,774	-	-	(62,394)	74,717
Motor Fuel Tax	23,691	-	-	-	(23,691)	(37,858)
Tax Increment Financing	213,252	-	-	-	(213,252)	(137,791)
Non-Home Rule	27,597	-	-	-	(27,597)	(130,102)
Total Governmental Activities						
Functions/Programs	<u>1,527,847</u>	<u>330,677</u>	<u>-</u>	<u>-</u>	<u>(1,197,170)</u>	<u>(912,936)</u>

General Revenues

Taxes:

Property Taxes	8,908	8,659
Sales & Use Taxes	328,230	289,920
State Income & Replacement Taxes	163,815	171,241
Telecommunications Tax	4,095	4,223
Franchise Tax	35,397	39,124
Video Gaming Tax	90,144	81,112
Cannabis Tax	361	-
Motor Fuel Taxes	59,368	40,362
Tax Increment Finance District	213,517	212,305
Non-Home Rule	242,547	212,933
Fines	324	470
Interest On Investments, Net	68,768	60,108
Donations	11,707	9,289
Rental Income	42,049	4,095
Insurance Reimbursement	10,643	3,323
Miscellaneous	9,390	19,538
Total General Revenues and Special Items	<u>1,289,263</u>	<u>1,156,702</u>
Change In Net Position	92,093	243,766
Net Position-Beginning Of Year	6,424,221	6,180,455
Net Position-End Of Year	<u>6,516,314</u>	<u>6,424,221</u>