

**WESTMONT PARK DISTRICT
WESTMONT, ILLINOIS**

STATEMENT OF NET POSITION

May 31, 2016

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash and investments	\$ 4,587,098
Receivables (net, where applicable, of allowances for uncollectibles)	
Property taxes	3,448,999
Due from other governments	72,889
Prepaid expenses	4,684
Capital assets not being depreciated	16,305,880
Capital assets being depreciated (net of accumulated depreciation)	<u>2,933,414</u>
Total assets	<u>27,352,964</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF	417,880
Unamortized loss on refunding	<u>71,221</u>
Total deferred outflows of resources	<u>489,101</u>
LIABILITIES	
Accounts payable	225,655
Accrued payroll	20,688
Accrued interest payable	54,955
Fees received in advance	269,465
Noncurrent liabilities	
Due within one year	1,431,267
Due in more than one year	<u>9,255,941</u>
Total liabilities	<u>11,257,971</u>
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF	45,814
Deferred property taxes	<u>3,448,999</u>
Total deferred inflows of resources	<u>3,494,813</u>
NET POSITION	
Net investment in capital assets	11,641,446
Restricted for	
Recreation for handicapped	512,611
Debt service	236,447
Museum and aquarium	12,879
Liability insurance	32,123
Working cash	94,581
Unrestricted	<u>559,194</u>
TOTAL NET POSITION	<u><u>\$ 13,089,281</u></u>

See accompanying notes to financial statements.

Westmont Park District

FOR THE FISCAL YEAR ENDING MAY 31, 2016

RECEIPTS

<CORPORATE FUND>; PROPERTY TAXES-CURRENT YEAR 1,229,153; PERS PROP REPL TAX 26,343; V.O.W. CONTRACT INCOME 59,873; INTEREST EARNED 3,697; MISC RECEIPTS 31,704; REVENUE COLLECTIONS UNDER 2,500.00 1,999;
TOTAL 1,352,769;

<RECREATION FUND>; PROPERTY TAXES-CURRENT YEAR 758,476;
INTEREST EARNED 3,697; CONCESSION REVENUE 7,692; FACILITY RENTAL 58,065;
WILDCAT BOOSTERS 17,516; TRANSFER FROM 08 20,000; EARLY CHILDHOOD INCOME 3,940; EC SUMMER CAMPS PRGM INC 5,410; TLLC PRESCHOOL PRGM INC 43,901;
TWO/THREE SCHOOL INCOME 3,598; EC CONTRACTUAL PRGM INC 2,614; FIVE STAR B-BALL PRGM INC 4,450; GEMS SOFTBALL PRGM INC 3,587; ADULT SOFTBALL PRGM INC 11,609; WILDCATS PRGM INC 14,546; PEAK PERF BBALL PROGRAM INC 11,995; BIDDY BASKETBALL PRGM INC 26,973; ATHLETICS CONTR-YOUTH INC 28,801; MEN'S BASKETBALL LEAGUE 3,145; ATHLETICS SPEC INT-ADULT INCOME 3,450; WYBA FIELD SIGN INC 5,075; FALL SPECIAL EVENTS INC 6,600; HOLLY DAYS/COMM EVENTS SPONSOR 33,774; SUMMER SPECIAL EVENTS INC 41,262; RACE TO FLAG EVENT-INCOME 3,882; PVPN INCOME 18,425; DAY CAMP PRGM INC 42,513; CAMP OPERATION FUN PRGM INC 26,564; SR PEDICURE PRGM INC 2,941; SR FITNESS-CONTRACTUAL INC 3,558; TAI CHI PRGM INC 3,353; WATERCOLORS PRGM INC 5,010; PICKLEBALL 4,372; SR TRIPS INCOME 75,496; SR OVERNIGHTS-PRGM INC 9,015; MUSIC LESSONS PRGM INC 11,538; CULTURAL ARTS CONTR-YOUTH INC 9,526; EARLY BIRD PRGM INC 7,970; WESTMONT KIDS CLUB PRGM INC 82,799; SCHOOL HOLIDAY PRGM INC 8,638; YOUTH DANCE PRGM INC 10,740; TY CONCESSION REVENUE 10,502; SPRAY PARK INCOME 55,877; REVENUE COLLECTIONS UNDER 2,500.00 12,309;
TOTAL 1,525,204;

<IMRF FUND>; PROPERTY TAXES-CURRENT YEAR 53,214; TRANSFER FROM CORP 30,000; REVENUE COLLECTIONS UNDER 2,500.00 616;
TOTAL 83,830;

<LIABILITY FUND>; PROPERTY TAXES-CURRENT YEAR 53,214; TRANSFER FROM CORP 15,000; TOTAL 68,214;

<MUSEUM FUND>; PROPERTY TAXES-CURRENT 41,223; REVENUE COLLECTIONS UNDER 2,500.00 246;
TOTAL 41,469;

<AUDIT FUND>; PROPERTY TAXES-CURRENT YEAR 29,229; REVENUE COLLECTIONS UNDER 2,500.00 123;
TOTAL 29,352;

<SPECIAL RECREATION>; PROPERTY TAXES-CURRENT YEAR 160,779;
PROPERTY TAXES-SEASPAR 139,015; TOTAL 299,794;

<CAPITOL PROJECTS>; TRANSFER FROM CAPITOL REPLACEM 330,000;
TOTAL 330,000;

<FICA & MEDICARE>; PROPERTY TAXES-CURRENT YEAR 53,214;
TRANSFER FROM CORP 80,000; REVENUE COLLECTIONS UNDER 2,500.00 616;
TOTAL 133,830;

<SECURITY FUND>; PROPERTY TAXES-CURRENT YEAR 44,218; TRANSFER FROM CORP 40,000; REVENUE COLLECTIONS UNDER 2,500.00 616;
TOTAL 84,834;

<GOLF COURSE FUND>; GREENS FEE 207,926; JR. LEAGUE 79,550;
BEVERAGE INCOME 38,526; CONCESSION INCOME 11,918; EQUIPMENT RENTAL 42,421;
REVENUE COLLECTIONS UNDER 2,500.00 7,177;
TOTAL 387,517;

<FITNESS CLUB>; CONCESSION INCOME 15,957; FACILITY RENTAL 28,707; YEARLY MEMBERSHIP INCOME 340,207; COURT TIME 20,960; SPECIAL

SERVICES 9,276; PASSPORT TO FITNESS 3,771; REVENUE COLLECTIONS UNDER
2,500.00 1,055;
TOTAL 419,934;

<CAPITOL REPLACEMENT FUND>; DEVELOPER'S DONATIONS 154,872;
MUDDY WATERS DEVELOPMENT 50,000; WYBA 25,000; MISCELLANEOUS 31,645; TRANSFER
FROM BOND PROCEEDS 175,000; REVENUE COLLECTIONS UNDER 2,500.00 2,356;
TOTAL 438,873;

<DEBT SERVICE FUND>; PROPERTY TAXES-CURRENT YEAR 834,175;
BOND PROCEEDS 825,000; REVENUE COLLECTIONS UNDER 2,500.00 616;
TOTAL 1,659,791;

PAYROLL: 0.01 TO 24,999.99

ADDINGTON, JAMES; ALEXANDER, SEAN M; ALTON, AMBER;
ANDERSON, AMANDA; ANDREWS, ERIK A; ANKEBRANT, RICHARD D; ASA, SAMUEL;
AUDICKAS, JOYCE; BAKER, ORVILLE; BARTKOWIAK, KERRI A; BERK, PAMELA;
BHOOPALAM, AMOGH; BIRKMEIER, RYAN; BORFITZ, WILLIAM; BOURKE, CAITLYNN;
BOZEK, MICHAEL; BROOKS, PATRICIA; BROWNE, AUSTIN; BUCHOLZ, GARY; BUESER,
MICHAEL; BURNS, ALLISON; BUSTER-DORSEY, RACHEL; CARDENAS, JESUS; CARDER,
EDWARD; CERON, FLORENCIO; CHARLTON, KATHERINE; CHATTON, THOMAS R; CHOBOT,
JOSEPH; CHORNEY, RACHEL; CHRISTY, JESSICA; CIRKO, JACK; CONNEELY, CLAIRE;
CUMMANE, ANGELA; CYRIER, ELLEN; D'ANDREA, ZACHARY; DALEEN, LAUREN; DE CICCO,
VINCE; DIAZ CASTELLANOS, CELSO; DILEGGE-KOKOSZKA, ROBERT; DITTER, JOHN;
DIXON, DAVID; DOBBINS, DORON; DOLL, ADAM; DOLL, DIANE; DOLL, TIMOTHY; DOMIN,
KYLE; DREW, DAROLD L; DRUFKE, TONY; DUNHAM, CAROLINE A; DUNN, BRIAN P;
ETHERIDGE, CRAIG; FARMER, BENJAMIN H; FARMER, LAUREN; FLYNN, SHANNON; GALL,
JOSEPH; GOLISZEWSKI, BRIAN; GOLISZEWSKI, STEVEN; GOODPASTER, LYNNE; GORE,
DIANA; GORMAN, ANDREW; GORSE, JAMES L; GRAZIER, NICHOLAS; GREMBER, CRAIG;
HARDIEK, DALE A; HEIDEN, DONALD; HEIDEN, MAUREEN A; HEIDEN, NICHOLAS;
HELLER, KYLIEGH; HOFFMAN, KATHRYN; JOHNSON, MOLLY; JOZAITES, KARLI; JUSTICE,
HARLEY; KALEBIC, DEBORAH; KAMINSKAS, DEBORAH; KELLY, GRANT; KELLY, JOHN;
KOTOWSKI, CHARLENE; KRESSMANN, CODY S; KUMPIN, MICHELLE; KUSREAU, MOLLY;
LAREM, SCOTT; LEAGOGO, JOHN PAUL; LEHELDT, HAILEY; LEWIS, NATHAN; LOPEZ,
MIGUEL; LYGHT, CAITLYN; LYGHT, LISA C; LYONS, SILVIA; MACKERT, AMANDA;
MADEJA, KYLE; MARQUARDT, LEONARD; MARTINEZ,; MARTINEZ-TRUJILLO, JOSE; MC
COLLUM, DOROTHY; MCDERMOTT, DAVID; MECHELEWSKI, NICOLE; MEIERDIRK, AMANDA A;
METZ, ROBERT; MEYERS, BRADLEY; MILOJEVICH, SLAVKO; MIRANDA, RICARDO;
MONTEJO, CLAUDIO; MONTEJO-TAMEZ, MARIO CESAR; MONTOYA, ISMAEL; NELSON,
CONNIE A; NIELSEN, LAWRENCE E; O'KEEFE, MARGARET M; ONDRUS, PAUL S; PEREZ,
ANTONIO; PHISTRY, THOMAS; PIERCE, KRISTOFER; PIERCE, MAURICE A; PINTA,
RONALD; PREHN, JULIA; PREHN, NATHAN; PREHN, ROBERT; PRICE, MICHAEL; RAMIREZ,
JOSE G; REHFELD, MARK; REYES, RUBEN; ROBERTSON, PATRICK; RUIZ, EFREN;
SCHEIDEL, ANNA; SCHLICHER, RYAN; SCHMIDT, KENNETH A; SCHOENBERGER, JOHN P;
SCHUMACHER, MICHELLE; SENICKA, ROBERT; SEYLLER, MARTIN; SIBLE, BRIAN W;
SIBLE, RICHARD; SINGER, PHILLIP M; SMITH, JEFFREY; SMITH, KIMBERLEY;
SORENSEN, RUSSELL B; STANCZYK, NANCY; SWAKON, LARRY W; SWAN, CARSEN;
TENORIO, ARTEMIO; THIESFELD, MEGAN; THURM, CALLI; TOGTMAN, RICHARD;
TRIFILIO, BARBARA; TRUJILLO, ROGELIO; TRUJILLO, SERGIO; URLAUB, ELIZABETH;
VANDERCAR, NATHAN; VAZQUEZ PANTOJA, LUIS; VECE, VINCENT; VELIZ, FERNANDO;
VELIZ, RAFAEL; VENCES-SORIANO, GASPAS; VIRZI, JOSEPH; VIRZI, NICOLE; VLOSAK,
STEVEN; WALLACE, MICHAEL; WARCHOL, ANDREW; WARCHOL, CYNTHIA; WATKISS, SARA;
WHITE, DONALD E; WHITE, JENNIFER A; WHITE, JOSHUA; WILSON, JUDITH; WINGERT,
BONITA; WINIARSKI, CHRISTINE; WONDERLIN, LINDA; WOSACHLO, WILLIAM;

PAYROLL: 25,000.00 TO 49,999.99

BAXTER, KIMBERLY S; FARMER, LENORE; GRIMME, BENJAMIN; JERIK, NICOLETTE;
KRAMPITS, ALICE; MACAK, SHARON M; POLZ, JACQUELINE; SIEWAK, KEVIN; VAZQUEZ,
JOSE TRINI; WITTMAN, PETER;

PAYROLL: 50,000.00 TO 74,999.99

BUMP, LUCINDA J; CHORNEY, JOHN P; GOLEMBIEWSKI, STEPHEN D; HYMEN, JOEL N;
RICKSECKER, RICHARD;

PAYROLL: 75,000.00 TO 99,999.99

FLECK, ROBERT; JOHNSON, KEITH;

PAYROLL: 100,000.00 TO 199,999.99
GUNTER, RONALD;
TOTAL 1,802,853;

LIABILITY

SECURITY BENEFIT GROUP 14,735; IRS 422,008; CAMBRIDGE INVESTMENT RESEARCH
3,000; IL DEPT OF REVENUE 59,823; TOTAL 499,567;

EXPENDITURES AND EXPENSES

; 4IMPRINT INC 5,063; A&W AUTO, TRUCK & TRAILER 3,098; A-1 TEXTILES & 3,014;
ACCESS ONE INC 12,772; ACCURATE INDUSTRIES INC 3,257; ADLITE ELECTRIC CO INC
59,801; ADVANCED TURF SOLUTIONS 10,967; ALL STAR SPORTS INSTRUCTION IN 6,349;
AM BRICK WORK INC 35,004; AMALGAMATED BANK OF CHICAGO 581,138; SYNCB/AMAZON
4,111; AMERICAN LITHOGRAPHY 11,743; ARCO PLUMBING & HEATING CO 11,715; AT&T
2,767; PATRICK BAIO 3,663; BALES LUMBER & SUPPLY CO 8,984; BANNERVILLE USA
INC 3,047; BELLA FLOWERS & GREENHOUSE INC 7,616; BILL KAY GMC 27,132; BIRCH
COMMUNICATIONS 4,020; BOB CARTERS AUTO BODY 5,013; BOOSTER SHOT, LLC 4,975;
BP 2,598; BRIGHTER ELECTRIC INC 8,675; BTSI 17,478; BURRIS EQUIPMENT CO
3,531; BUTTREY RENTAL SERVICE 4,787; CASE LOTS INC 27,600; CDW GOVERNMENT
INC 23,003; CEDAR VALLEY 4,838; CENTER POINT ENERGY SERVICES 34,226; CENTRAL
DUPAGE APPLIANCE 2,723; CHIP-IN TOURS&TRAVEL INT'L INC 7,535; CISCO INC
2,659; CLARENDON HILLS PARK DISTRICT 5,190; COM ED 109,671; COMCAST 4,008;
COMCAST 35,500; CONSERV FS INC 3,283; CROWN EXTERIORS INC 36,532; CURRENT
TECHNOLOGIES INC 4,142; D POLLACK GLASS & MIRROR INC 4,432; DEERPATH
NURSERIES INC 7,185; DERBY CONCRETE INC 4,800; DOOR SYSTEMS INC 4,064;
DORION CARPETS & INTERIORS 2,815; DREISILKER ELECTRIC 4,478; DUPAGE COUNTY
COLLECTOR 8,566; MICHAEL TALBOT 3,130; EMERALD MARKETING INC 5,900; EUCLID
BEVERAGE CO 12,392; JOE TURNGREN 3,935; FASTSIGNS 5,037; FCWRD 9,309;
FIREMAN SEALCOATING INC 8,790; FIRST MIDWEST BANK 72,641; MARY FORDE 2,613;
FORE SUPPLY CO 9,292; GEESE POLICE 4,320; MARY GEORGE 3,856; HANAUER'S TREE
FARMS 2,688; HARRIS COMPUTER 5,102; HARRIS GOLF CARS 6,464; HEARTHSTONE
HEATING 22,385; HIGH SPEED WELDING INC 11,010; HINSDALE NURSERIES INC 2,776;
GRAPHIX AND MORE INC 10,757; HOME DEPOT CREDIT SERVICES 5,523; HOMER
INDUSTRIES 8,630; ILLINOIS ASSOCIATION OF 6,327; ILLINOIS BUSINESS 4,515;
ILLINOIS PARKS ASSOCIATION 75,601; ILLINOIS PUBLIC RISK FUND 30,603;
ILLINOIS SHOTOKAN KARATE 6,090; IMAGINE NATION LLC 8,135; INTELLIGENT
PRODUCTS INC 6,119; J GILL & COMPANY 8,700; J.W. TURF, INC. 8,753; JOHN
DEERE LANDSCAPES 12,179; K. M. HOLLY CONSTRUCTION 80,681; THE KENNETH CO.
9,557; KIPP'S LAWNMOWER SALES 3,596; KOMPAN INC 18,780; KONICA MINOLTA BUS
SOLUTIONS 13,552; KONICA MINOLTA PREMIERE FINANC 11,860; KUBIESA LAW FIRM,
PC 7,848; LAWRENCE F SECOR 5,600; LET ME ARRANGE IT INC 6,060; LIFE FITNESS,
LLC 22,287; LORD & MURPHY, INC. 13,350; MIAND INC 35,000; MERCURY SPORTS LLC
2,895; MIDWEST NETTING SOLUTIONS LLC 54,547; MUZAK LLC 4,304; MUELLERMIST
SERVICE CORP 7,125; MUSCO FINANCE LLC 68,060; NATIONAL SEED 10,272; NORCOMM
PUBLIC SAFETY COMM INC 5,564; NUTOYS LEISURE PRODUCTS 8,725; O'REILLY
AUTOMOTIVE INC 2,847; CAROL O'ROURKE 6,000; OCCUPATIONAL HEALTH CENTERS
3,121; OFFICE DEPOT 8,638; OUTSOURCE SOLUTIONS GROUP INC 12,867; PARKREATION
8,012; PAVEMENT SYSTEMS INC 25,215; PENTEGRA SYSTEMS 4,856; PEPSI-COLA GEN.
BOT INC 23,111; PIONEER MANUFACTURING COMPANY 4,585; PLATINUM-POOLCARE
AQUATECH, LT 7,131; PRESTIGE DISTRIBUTION INC 11,165; PRESTO-X 2,946;
PROTECTION ALARMS NORTH, INC. 3,824; REACH SPORTS MARKETING GROUP I 4,454;
TOM REICHER 3,540; RES CONSTRUCTION INC 13,390; ROBBINS SCHWARTZ NICHOLAS
11,776; SAM'S CLUB/SYNCHRONY BANK 18,799; SEASPAR 148,391; SHAW MEDIA 3,786;
SIKICH LLP 18,672; K & J PHILLIPS CORP 13,232; SITEONE LANDSCAPE SUPPLY HOLD
3,675; SPORTSFIELDS, INC. 5,490; SURE GREEN LANDSCAPE 2,740; TOTAL FIRE &
SAFETY, INC. 3,289; TRESSLER LLP 3,300; URBAN ELEVATOR SERVICE 10,770;
VARSITY SPIRIT FASHIONS 6,093; VERIZON WIRELESS 18,055; VERMONT SYSTEMS,
INC. 13,129; VIDITO TREE EXPERTS 39,175; VILLAGE OF WESTMONT 76,516; VORTEX
COMMERCIAL FLOORING 3,729; WASTE MANAGEMENT 3,894; WESTMONT AUTOMOTIVE
SERVICE 3,175; WESTMONT PARK DISTRICT 2,001,891; WESTMONT PARK DISTRICT
3,481; WILLOWBROOK FORD INC 3,255; RICK WOSTRATZKY 11,950;
EXPENSE DISBURSEMENTS UNDER 2,500.00 250,280; TOTAL 4,787,044;