

**WESTMONT PARK DISTRICT
WESTMONT, ILLINOIS**

STATEMENT OF NET POSITION

May 31, 2017

	Primary Government Governmental Activities
ASSETS	
Cash and investments	\$ 4,310,468
Receivables (net, where applicable, of allowances for uncollectibles)	
Property taxes	3,517,524
Deposits	15,000
Due from other governments	53,722
Prepaid expenses	2,970
Cash with paying agent	39,688
Capital assets not being depreciated	16,509,135
Capital assets being depreciated (net of accumulated depreciation)	2,880,630
Total assets	27,329,137
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF	786,643
Unamortized loss on refunding	56,976
Total deferred outflows of resources	843,619
LIABILITIES	
Accounts payable	260,789
Accrued payroll	16,829
Accrued interest payable	46,285
Unearned revenue	387,247
Noncurrent liabilities	
Due within one year	1,471,793
Due in more than one year	9,367,509
Total liabilities	11,550,452
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF	44,354
Deferred property taxes	3,517,524
Total deferred inflows of resources	3,561,878
NET POSITION	
Net investment in capital assets	12,085,817
Restricted for	
Recreation for handicapped	555,121
Debt service	38,668
Museum and aquarium	15,244
Liability insurance	32,608
Working cash	94,581
Unrestricted	238,387
TOTAL NET POSITION	\$ 13,060,426

See accompanying notes to financial statements.

Westmont Park District

FOR THE FISCAL YEAR ENDING MAY 31, 2017

RECEIPTS

<CORPORATE FUND>; PROPERTY TAXES-CURRENT YEAR 1,267,760; PERS PROP REPL TAX 33,530; V.O.W. CONTRACT INCOME 60,000; INTEREST EARNED 3,254; MISC RECEIPTS 33,739; REVENUE COLLECTIONS UNDER 2,500.00 2,237;
TOTAL 1,400,521;

<RECREATION FUND>; PROPERTY TAXES-CURRENT YEAR 747,047;
INTEREST EARNED 3,254; CONCESSION REVENUE 7,916; FACILITY RENTAL 69,443;
WILDCAT BOOSTERS 4,174; TRANSFER FROM 08 10,000; EARLY CHILDHOOD INCOME 5,400; EC SUMMER CAMPS PRGM INC 6,174; TLLC PRESCHOOL PRGM INC 75,984;
TWO/THREE SCHOOL INCOME 7,896; WOLVERINES SOFTBALL PRGM INC 5,223; ADULT SOFTBALL PRGM INC 15,864; WOLVERINE FTBL/CHEER INC 8,613; WOLVERINES BSKTBLL INCOME 13,585; BIDDY BASKETBALL PRGM INC 31,317; ATHLETICS CONTR-YOUTH INC 34,835; MEN'S BASKETBALL LEAGUE 3,410; ATHLETICS SPEC INT-ADULT INCOME 2,960; WYBA FIELD SIGN INC 7,025; FALL SPECIAL EVENTS INC 6,703; HOLLY DAYS/COMM EVENTS SPONSOR 39,026; SUMMER SPECIAL EVENTS INC 49,422; RACE TO FLAG EVENT-INCOME 16,392; PVPN INCOME 24,414; DAY CAMP PRGM INC 49,398; CAMP OPERATION FUN PRGM INC 32,081; SR FITNESS-CONTRACTUAL INC 6,952; WATERCOLORS PRGM INC 3,290; PICKLEBALL 4,500; SR TRIPS INCOME 101,938; SR OVERNIGHTS-PRGM INC 5,072; MUSIC LESSONS PRGM INC 11,810; CULTURAL ARTS CONTR-YOUTH INC 18,805; EARLY BIRD PRGM INC 4,161; WESTMONT KIDS CLUB PRGM INC 72,724; SCHOOL HOLIDAY PRGM INC 7,800; YOUTH DANCE PRGM INC 16,321; CULT ARTS-ADULT CONTRACTUAL 3,275; TY CONCESSION REVENUE 11,885; SPRAY PARK INCOME 59,468; REVENUE COLLECTIONS UNDER 2,500.00 20,212;
TOTAL 1,625,767;

<IMRF FUND>; PROPERTY TAXES-CURRENT YEAR 58,876; TRANSFER FROM CORP 110,000; REVENUE COLLECTIONS UNDER 2,500.00 542;
TOTAL 169,419;

<LIABILITY FUND>; PROPERTY TAXES-CURRENT YEAR 58,876;
TRANSFER FROM CORP 30,000; TOTAL 88,876;

<MUSEUM FUND>; PROPERTY TAXES-CURRENT 42,055; TOTAL 42,055;

<AUDIT FUND>; PROPERTY TAXES-CURRENT YEAR 15,291; REVENUE COLLECTIONS UNDER 2,500.00 542;
TOTAL 15,834;

<SPECIAL RECREATION>; PROPERTY TAXES-CURRENT YEAR 170,246;
PROPERTY TAXES-SEASPAR 135,608; TOTAL 305,854;

<CAPITOL PROJECTS>; TRANSFER FROM CAPITOL REPLACEM 1,000,000;
TOTAL 1,000,000;

<FICA & MEDICARE>; PROPERTY TAXES-CURRENT YEAR 57,347;
TRANSFER FROM CORP 80,000; REVENUE COLLECTIONS UNDER 2,500.00 542;
TOTAL 137,889;

<SECURITY FUND>; PROPERTY TAXES-CURRENT YEAR 45,114; TRANSFER FROM CORP 40,000; REVENUE COLLECTIONS UNDER 2,500.00 542;
TOTAL 85,657;

<GOLF COURSE FUND>; GREENS FEE 198,807; JR. LEAGUE 84,720;
TLGC ADVERTISING REV 2,700; BEVERAGE INCOME 37,011; CONCESSION INCOME 10,948;
EQUIPMENT RENTAL 43,704; REVENUE COLLECTIONS UNDER 2,500.00 6,441;
TOTAL 384,331;

<FITNESS CLUB>; CONCESSION INCOME 12,367; FACILITY RENTAL 24,622; YEARLY MEMBERSHIP INCOME 346,251; COURT TIME 17,741; SPECIAL SERVICES 14,161; PASSPORT TO FITNESS 5,903; REVENUE COLLECTIONS UNDER 2,500.00 1,426;
TOTAL 422,472;

<CAPITOL REPLACEMENT FUND>; OSLAD GRANT 58,774; DEVELOPER'S
DONATIONS 17,824; MISCELLANEOUS 60,443; TRANSFER FROM BOND PROCEEDS 410,000;
REVENUE COLLECTIONS UNDER 2,500.00 1,097;
TOTAL 548,139;

<DEBT SERVICE FUND>; PROPERTY TAXES-CURRENT YEAR 838,802;
BOND PROCEEDS 845,000; TRANSFER FROM CORPORATE 3,485; TRANSFER FROM DEBT
SERVICE 210,000; REVENUE COLLECTIONS UNDER 2,500.00 542;
TOTAL 1,897,829;

PAYROLL: 0.01 TO 24,999.99

ADDINGTON, JAMES; ANDERSON, CADEN; ANKEBRANT, RICHARD D;
ARAIN, AYUB; ASA, SAMUEL; AUDICKAS, JOYCE; BARTKOWIAK, KERRI A; BAYNE, SARAH
; BERK, PAMELA; BHOOPALAM, AMOGH; BIRKMEIER, RYAN; BOLISAY, ANDREW; BORFITZ,
WILLIAM; BOZEK, MICHAEL; BROOKS, PATRICIA; BROWNE, AUSTIN; BUESER, MICHAEL;
BURNS, ALLISON; BUSTER-DORSEY, RACHEL; CERON, FLORENCIO; CHARLTON, KATHERINE
; CHATTON, TERRANCE; CHATTON, THOMAS R; CHOBOT, JOSEPH; CHORNEY, RACHEL;
CHRISTY, JESSICA; CIRKO, JACK; COOPER, LINDA; CUMMANE, ANGELA; D'ANDREA,
ZACHARY; DIAZ CASTELLANOS, CELSO; DIXON, DAVID; DOBBINS, DORON; DOLL, ADAM;
DOMIN, KYLE; DREW, DAROLD L; DREYER, KIMBERLY; DRUFKE, TONY; DUFFY,
KATHARINE; DUNHAM, CAROLINE A; DUNN, BRIAN P; EHRET, CATHERINE; ESQUIVEL,
URIEL; ETHERIDGE, CRAIG; FARMER, BENJAMIN H; FARMER, LAUREN; FLYNN, SHANNON;
FRANCH, LARRY; FREDERICKS, DANIEL; GALAN, JAKOB; GALL, JOSEPH; GOLISZEWSKI,
BRIAN; GOLISZEWSKI, STEVEN; GOODPASTER, LYNNE; GRAZIER, NICHOLAS; GREENE,
CASEY; GREMBER, CRAIG; GUNTER, RONALD; HARDY, SHAWN; HEIDEN, DONALD; HEIDEN,
NICHOLAS; HOFFMAN, KATHRYN; JAGIELO, ALISON; JOHNSON, KEITH; KALEBIC,
DEBORAH; KARESH, JUSTINE; KLEPPETSCH, CAROL; KNIGHT, LIANE; KOKOSZKA,
MICHAEL; KOTOWSKI, CHARLENE; KRESSMANN, CODY S; LAREM, SCOTT; LEHELDT,
HAILEY; LEHMAN, COLIN; LYGHT, CAITLYN; LYGHT, LISA C; LYONS, SILVIA; MADEJA,
KYLE; MANTOOTH, JEANINE; MARTINEZ,; MARTINEZ-TRUJILLO, JOSE; MC COLLUM,
DOROTHY; MCDERMOTT, DAVID; MCGAVOCK, COLLEEN; MELAU, JACOB; MELVIN, JEFFREY;
METZ, ROBERT; MEYERS, BRADLEY; MILOJEVICH, SLAVKO; MIRANDA, RICARDO;
MONTEJO, CLAUDIO; MONTEJO-TAMEZ, MARIO CESAR; MONTOYA, ISMAEL; MORTENSEN,
ETHANIEL; NELSON, CONNIE A; NIELSEN, LAWRENCE E; O'KEEFE, MARGARET M;
O'LEARY, MATTHEW; ONDRUS, PAUL S; PEREZ, ANTONIO; PHISTRY, THOMAS; PIERCE,
KRISTOFER; PIERCE, MAURICE A; PINSKI, NATALIE; PINTA, RONALD; POLZ,
JACQUELINE; PRADO, LUCY; PRADO, LUIS; PREHN, JULIA; PREHN, NATHAN; PREHN,
ROBERT; PRICE, MICHAEL; RAMIREZ, JOSE G; REYES, RUBEN; ROGERS, JENNIFER;
SALTIEL, SAMUEL; SAMUOLIS, DUSTIN; SANTORO, MICHAEL; SCHEIDEL, ANNA;
SCHLICHER, RYAN; SCHLICHER, TROY; SCHMIDT, KENNETH A; SCHOENBERGER, JOHN P;
SCHUMACHER, MICHELLE; SEYLLER, MARTIN; SHARER, NOLAN; SIBLE, RICHARD;
SINGER, PHILLIP M; SKOBY, MICHAEL; SMITH, KIMBERLEY; SORENSEN, RUSSELL B;
SOUKUP, JAMES; SOUTH, MARY; STANCZYK, NANCY; SWAKON, LARRY W; SWAN, CARSEN;
TENORIO, ARTEMIO; THOMAS, WILLIAM AYDEN; THOMPSON, MICHAEL; THURM, CALLI;
TRACEY, ANNEMARIE; TRUJILLO, ROGELIO; TRUJILLO, SERGIO; VANDERCAR, NATHAN;
VARNAITIS, DAINA; VAZQUEZ PANTOJA, LUIS; VENCES-SORIANO, GASPAR; VIRZI,
JOSEPH; VIRZI, NICOLE; WALLACE, MICHAEL; WARCHOL, ANDREW; WARCHOL, CYNTHIA;
WEATHERLY, KAYLA; WHITE, DONALD E; WHITE, JENNIFER A; WILGER, HANNAH;
WINGERT, BONITA; WINIARSKI, CHRISTINE; WINSTON, TYREKE; WONDERLIN, LINDA;
WOSACHLO, WILLIAM; ZALABAK, KATHERYN;

PAYROLL: 25,000.00 TO 49,999.99

BAXTER, KIMBERLY S; FARMER, LENORE; HEIDEN, MAUREEN A; JERIK, NICOLETTE;
SIEWAK, KEVIN; SMITH, JEFFREY; VAZQUEZ, JOSE TRINI; WITTMAN, PETER;

PAYROLL: 50,000.00 TO 74,999.99

BUMP, LUCINDA J; CHORNEY, JOHN P; GOLEMBIEWSKI, STEPHEN D; GRIMME, BENJAMIN;
HYMEN, JOEL N; KRAMPITS, ALICE; MACAK, SHARON M; RICKSECKER, RICHARD;

PAYROLL: 100,000.00 TO 199,999.99

FLECK, ROBERT;
TOTAL 1,773,521;

LIABILITY

SECURITY BENEFIT GROUP 3,490; IRS 406,160; IL DEPT OF REVENUE 58,313; TOTAL

EXPENDITURES AND EXPENSES

; 4IMPRINT INC 9,520; ACCESS ONE INC 17,235; ACCURATE INDUSTRIES INC 3,828; ADLITE ELECTRIC CO INC 3,196; ADVANCED TURF SOLUTIONS 11,063; ALL COVERED 5,103; ALL STAR SPORTS INSTRUCTION IN 5,144; ALLIED 100 LLC 3,340; AM BRICK WORK INC 35,004; AMALGAMATED BANK OF CHICAGO 627,950; SYNCB/AMAZON 14,639; AMERICAN LITHOGRAPHY 23,003; ANCHOR INDUSTRIES INC 3,772; ARCHITECTURAL BRONZE 6,030; ARCO PLUMBING & HEATING CO 9,231; ARLINGTON POWER EQUIPMENT INC 3,438; ARTUR SADOWSKI 8,050; ARTHUR CLESEN INC 3,824; ARTHUR P OHARA INC 3,814; PATRICK BAI0 3,651; BALES LUMBER & SUPPLY CO 6,863; BARRY ALUMINUM 3,015; RAINBOW GROUP LLC 4,060; BELLA FLOWERS & GREENHOUSE INC 5,497; BRICKS 4 KIDZ OAK BROOK 2,661; BRIGHTER ELECTRIC INC 25,785; BSN SPORTS INC 4,353; BTSI 15,996; BURRIS EQUIPMENT CO 43,529; BUTTREY RENTAL SERVICE 4,821; CARDCONNECT LLC 5,653; CASE LOTS INC 27,343; CDW GOVERNMENT INC 25,258; CENTER POINT ENERGY SERVICES 27,084; CHICAGO TITLE & TRUST COMPANY 15,000; CHIP-IN TOURS&TRAVEL INT'L INC 4,090; CITY ELECTRIC SUPPLY 2,908; CLARENDON HILLS PARK DISTRICT 5,180; COM ED 109,535; COMCAST 5,129; COMCAST 34,808; COMPLETE LOW VOLTAGE INC 6,511; CONSERV FS INC 3,273; CONSERVATION DESIGN FORUM INC 40,649; CURRENT TECHNOLOGIES INC 2,588; D POLLACK GLASS & MIRROR INC 2,562; DEERPATH NURSERIES INC 7,100; DERBY CONCRETE INC 8,875; DISCOUNT FENCE COMPANY 3,085; JON STEVEN DITTER 6,800; DORION CARPETS & INTERIORS 16,830; DOUGLAS INDUSTRIES 2,881; DUPAGE COUNTY COLLECTOR 8,431; MICHAEL TALBOT 5,155; EMERALD MARKETING INC 4,500; EMIUM LIGHTING LLC 24,629; ENVIRONMENTAL PROTECTION 3,371; EUCLID BEVERAGE CO 11,755; EVANS & SON BLACKTOP INC 106,236; LENORE FARMER 3,150; FASTSIGNS 7,273; FCWRD 7,450; FIRST GROUP AMERICA 3,076; FORE SUPPLY CO 6,611; FUTURE PRO, INC. 8,525; GEMPLER'S 4,017; MARY GEORGE 4,200; GREEN SOURCE INC 4,725; HARRIS COMPUTER 4,461; HEARTHSTONE HEATING 72,494; DONALD HEIDEN 5,601; HILDEBRAND SPORTING GOODS 2,686; HINSDALE NURSERIES INC 3,521; GRAPHIX AND MORE INC 7,278; HOME DEPOT CREDIT SERVICES 8,884; HOMER INDUSTRIES 3,060; ILLINOIS ASSOCIATION OF 6,327; ILLINOIS PARKS ASSOCIATION 79,267; ILLINOIS PUBLIC RISK FUND 31,123; ILLINOIS SHOTOKAN KARATE 7,456; INDEPENDENT OUTDOOR, LTD. 3,178; J.W. TURF, INC. 44,314; JOE & ROSS ICE CREAM 2,735; THE KENNETH CO. 31,148; KONICA MINOLTA BUS SOLUTIONS 12,994; KONICA MINOLTA PREMIERE FINANC 11,181; LAWSON PRODUCTS 3,732; LEADS CONSTRUCTION CO, LLC 46,835; LET ME ARRANGE IT INC 13,215; LIFE FITNESS, LLC 46,826; LION'S MARTIAL ARTS 5,280; LORD & MURPHY, INC. 14,400; SHARON MACAK 3,225; MIAND INC 35,000; MARATHON SPORTSWEAR 7,110; MAX-R 16,985; MC BUILDING INC 14,545; MIDWEST TURF SPECIALTIES LLC 3,000; MOHAWK RESOURCES LTD 3,542; MUZAK LLC 3,669; MORROW BROTHERS FORD INC 76,903; MUELLERMIST SERVICE CORP 3,557; MURPHY'S SIGN STUDIO INC 5,406; MUSCO FINANCE LLC 68,060; NATIONAL SEED 9,561; NORCOMM PUBLIC SAFETY COMM INC 7,098; NUTOYS LEISURE PRODUCTS 3,791; O'REILLY AUTOMOTIVE INC 2,865; CAROL O'ROURKE 6,000; OFFICE DEPOT 10,064; PARK SUPPLY DIRECT INC 3,404; PEOPLE'S RESOURCE CENTER 5,622; PEPSI-COLA GEN. BOT INC 19,446; PIONEER MANUFACTURING COMPANY 4,125; PLATINUM-POOLCARE AQUATECH, LT 9,644; PRESTO-X 3,213; PROTECTION ALARMS NORTH, INC. 21,068; REACH SPORTS MARKETING GROUP I 4,899; REINDERS, INC. 85,631; RITE BITE FUNDRAISING 2,815; ROBBINS SCHWARTZ NICHOLAS 68,457; ROI 36,390; RYNEAR & SON INC 7,090; SAM'S CLUB/SYNCHRONY BANK 18,090; SEASPAR 144,627; UNITED CEREBRAL PALSY SEQUIN 2,954; TAISHA SELBY 2,647; SHAW MEDIA 3,588; SIKICH LLP 19,232; K & J PHILLIPS CORP 5,730; SITEONE LANDSCAPE SUPPLY HOLD 4,493; SPORTSFIELDS, INC. 4,790; STANLEY ACCESS TECH LLC 18,595; SUBURBAN DOOR CHECK & LOCK SER 11,789; SWEETWATER 3,198; TAMELING INDUSTRIES, INC. 3,392; THE PERFECT SWING 4,122; TOTAL FIRE & SAFETY, INC. 4,676; TUMBLEBEAR GYMNASTICS INC 9,044; U.S. TENNIS COURT CONSTRUCTION 82,080; UNITED STATES POST OFFICE 6,395; URBAN ELEVATOR SERVICE 6,490; JOSE TRINIDAD VAZQUEZ 3,107; VERIZON WIRELESS 19,157; VERMONT SYSTEMS, INC. 7,436; VIDITO TREE EXPERTS 38,938; VILLAGE OF WESTMONT 77,247; WASTE MANAGEMENT 3,133; WATER WELL SOLUTIONS 8,615; WELD-ALL 5,671; WESTMONT AUTOMOTIVE SERVICE 9,104; WESTMONT PARK DISTRICT 3,471; P & W GOLF SUPPLY 4,094; RICK WOSTRATZKY 13,813; WRIGHT AUTOMOTIVE INC 27,242; WYBA 65,703; GARRETT ZIKIS 3,075; EXPENSE DISBURSEMENTS UNDER 2,500.00 233,229; TOTAL 3,392,806;