

**WESTMONT PARK DISTRICT
WESTMONT, ILLINOIS**

STATEMENT OF NET POSITION

May 31, 2018

	Primary Government Governmental Activities
ASSETS	
Cash and investments	\$ 3,525,070
Receivables (net, where applicable, of allowances for uncollectibles)	
Property taxes	3,470,202
Due from other governments	281,543
Capital assets not being depreciated	17,719,425
Capital assets being depreciated (net of accumulated depreciation)	3,321,653
Total assets	28,317,893
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF	361,139
Unamortized loss on refunding	42,731
Total deferred outflows of resources	403,870
LIABILITIES	
Accounts payable	394,341
Accrued payroll	11,547
Accrued interest payable	47,395
Unearned revenue	249,657
Noncurrent liabilities	
Due within one year	1,573,359
Due in more than one year	8,975,343
Total liabilities	11,251,642
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF	531,128
Deferred property taxes	3,629,215
Total deferred inflows of resources	4,160,343
NET POSITION	
Net investment in capital assets	13,695,473
Restricted for	
Recreation for handicapped	233,210
Debt service	51,376
Museum and aquarium	20,231
Liability insurance	38,419
Working cash	94,581
Unrestricted	(823,512)
TOTAL NET POSITION	\$ 13,309,778

See accompanying notes to financial statements.

Westmont Park District

FOR THE FISCAL YEAR ENDING MAY 31, 2018

RECEIPTS

<CORPORATE FUND>; PROPERTY TAXES-CURRENT YEAR 1,280,857; PERS PROP REPL TAX 31,899; MEMORIAL INCOME 6,500; V.O.W. CONTRACT INCOME 60,000; INTEREST EARNED 35,636; MISC RECEIPTS 42,946; REVENUE COLLECTIONS UNDER 2,500.00 48; TOTAL 1,457,885;

<RECREATION FUND>; PROPERTY TAXES-CURRENT YEAR 738,985; INTEREST EARNED 3,000; CONCESSION REVENUE 2,774; FACILITY RENTAL 95,560; TRANSFER FROM CORP 211,000; EARLY CHILDHOOD INCOME 2,923; EC SUMMER CAMPS PRGM INC 8,638; TLLC PRESCHOOL PRGM INC 57,593; TWO/THREE SCHOOL INCOME 4,683; EC CONTRACTUAL PRGM INC 3,547; ATHLETICS INCOME 11,123; WOLVERINES SOFTBALL PRGM INC 4,725; ADULT SOFTBALL PRGM INC 10,630; WOLVERINE FTBL/CHEER INC 10,272; WOLVERINES BSKTBLL INCOME 15,329; BIDDY BASKETBALL PRGM INC 36,231; ATHLETICS CONTR-YOUTH INC 33,931; MEN'S BASKETBALL LEAGUE 4,230; ATHLETICS SPEC INT-ADULT INCOME 3,563; WYBA FIELD SIGN INC 6,850; FALL SPECIAL EVENTS INC 10,933; HOLLY DAYS/COMM EVENTS SPONSOR 36,861; SUMMER SPECIAL EVENTS INC 48,113; RACE TO FLAG EVENT-INCOME 8,811; WPA INCOME 24,077; DAY CAMP PRGM INC 41,727; CAMP OPERATION FUN PRGM INC 17,286; SR PEDICURE PRGM INC 2,703; SR FITNESS-CONTRACTUAL INC 6,077; TAI CHI PRGM INC 3,066; WATERCOLORS PRGM INC 3,440; PICKLEBALL 5,639; SR TRIPS INCOME 80,220; SR OVERNIGHTS-PRGM INC 6,897; MUSIC LESSONS PRGM INC 12,140; CULTURAL ARTS CONTR-YOUTH INC 13,227; EARLY BIRD PRGM INC 5,292; WESTMONT KIDS CLUB PRGM INC 91,041; SCHOOL HOLIDAY PRGM INC 7,114; YOUTH DANCE PRGM INC 18,973; TY CONCESSION REVENUE 12,678; SPRAY PARK INCOME 57,554; REVENUE COLLECTIONS UNDER 2,500.00 11,674; TOTAL 1,791,128;

<IMRF FUND>; PROPERTY TAXES-CURRENT YEAR 63,271; TRANSFER FROM CORP 110,000; REVENUE COLLECTIONS UNDER 2,500.00 500; TOTAL 173,771;

<LIABILITY FUND>; PROPERTY TAXES-CURRENT YEAR 63,271; TRANSFER FROM CORP 25,000; TOTAL 88,271;

<MUSEUM FUND>; PROPERTY TAXES-CURRENT 42,183; TRANSFER FROM CORP 5,000; REVENUE COLLECTIONS UNDER 2,500.00 175; TOTAL 47,358;

<AUDIT FUND>; PROPERTY TAXES-CURRENT YEAR 29,203; REVENUE COLLECTIONS UNDER 2,500.00 500; TOTAL 29,703;

<SPECIAL RECREATION>; PROPERTY TAXES-CURRENT YEAR 188,721; PROPERTY TAXES-SEASPAR 135,752; TOTAL 324,474;

<CAPITOL PROJECTS>; TRANSFER FROM CAPITOL REPLACEM 1,400,000; TOTAL 1,400,000;

<FICA & MEDICARE>; PROPERTY TAXES-CURRENT YEAR 58,406; TRANSFER FROM CORP 70,000; REVENUE COLLECTIONS UNDER 2,500.00 500; TOTAL 128,906;

<SECURITY FUND>; PROPERTY TAXES-CURRENT YEAR 48,669; TRANSFER FROM CORP 25,000; REVENUE COLLECTIONS UNDER 2,500.00 500; TOTAL 74,169;

<GOLF COURSE FUND>; GREENS FEE 202,640; JR. LEAGUE 76,590; TLGC ADVERTISING REV 2,700; BEVERAGE INCOME 35,061; CONCESSION INCOME 10,249; EQUIPMENT RENTAL 47,747; GOLF LESSONS 6,980; REVENUE COLLECTIONS UNDER 2,500.00 3,906;

TOTAL 385,874;

<FITNESS CLUB>; TRANSFER FROM CORP 10,000; CONCESSION INCOME 10,589; FACILITY RENTAL 29,990; YEARLY MEMBERSHIP INCOME 350,082; COURT TIME 18,571; SPECIAL SERVICES 15,443; PASSPORT TO FITNESS 4,696; REVENUE COLLECTIONS UNDER 2,500.00 413; TOTAL 439,785;

<CAPITOL REPLACEMENT FUND>; OSLAD GRANT 341,226; DEVELOPER'S DONATIONS 15,002; WYBA 8,000; INTEREST EARNED 4,071; MISCELLANEOUS 28,529; TRANSFER FROM BOND PROCEEDS 220,000; BANK LOAN PROCEEDS 650,000; TOTAL 1,266,828;

<DEBT SERVICE FUND>; PROPERTY TAXES-CURRENT YEAR 860,666; BOND PROCEEDS 870,000; REVENUE COLLECTIONS UNDER 2,500.00 500; TOTAL 1,731,166;

PAYROLL: 0.01 TO 24,999.99

ADDINGTON, JAMES; ALLINGTON, JEFFREY; ANDERSON, CADEN;
ANKEBRANT, RICHARD D; AUDICKAS, JOYCE; BARRERA, GISSELLE; BARTKOWIAK, KERRI
A; BARTLETT, KATHERINE; BENNETT, KATHY; BHOOPALAM, AMOGH; BOLISAY, ANDREW;
BORFITZ, WILLIAM; BOZEK, MICHAEL; BRAUN, JEAN; BROOKS, PATRICIA; BROWNE,
AUSTIN; BURNS, ALLISON; BUSTER-DORSEY, RACHEL; CALLAN, ROBERT; CARLSON,
MARYBETH; CERON, FLORENCIO; CHATTON, TERRANCE; CHATTON, THOMAS R; CHOBOT,
JOSEPH; CHORNEY, RACHEL; CHRISTY, JESSICA; CIRKO, JACK; COOPER, LINDA; DE
CICCO, SUSAN; DEBS, BETH; DIAZ CASTELLANOS, CELSO; DOBBINS, DORON; DOOLEY,
JAKE; DORSEY, RILEY; DRABIK, WANDA J; DREW, DAROLD L; DREYER, KIMBERLY;
DRUFKE, TONY; DUFFY, KATHARINE; DUNN, BRIAN P; DWYER, KIMBERLY; EHRET,
CATHERINE; ESQUIVEL, URIEL; ETHERIDGE, CRAIG; FARMER, BENJAMIN H; FARMER,
LAUREN; FISCHER, JACKSON D; FLECK, ADAM; FRANCH, LARRY; FREDERICKS, DANIEL;
GARTLAN, PETER; GAUCIN, BRIDGET; GOODPASTER, LYNNE; GORDON, JACK; GRAZIER,
NICHOLAS; GRIMM, HANNAH S; GUNTER, RONALD; HARDIEK, DALE A; HEIDEN, MATTHEW;
HEIDEN, NICHOLAS; HOFFMAN, KATHRYN; JAGIELO, ALISON; JOHNSON, MOLLY; JOYCE,
STEVEN; KAPUSTA, DEVIN; KAPUSTA, JARRETT; KARESH, JOHN M A; KINSELLA, ANDREW
; KNIGHT, LIANE; KOHNKE, MATTHEW S; KOKOSZKA, MICHAEL; KONE, ISHMAY;
KOTOWSKI, CHARLENE; KRESSMANN, CODY S; LAREM, SCOTT; LEHELDT, HAILEY;
LEHMAN, COLIN; LES, JOYCE; LYGT, CAITLYN; LYONS, SILVIA; MALKOWSKI, CHERYL;
MANTOOTH, JEANINE; MARQUEZ, MELISSA; MARTINEZ,; MC COLLUM, DOROTHY;
MCDERMOTT, DAVID; MCGAVOCK, COLLEEN; MELVIN, JEFFREY; METZ, ROBERT; MEYERS,
BRADLEY; MILES, PETER D; MILOJEVICH, SLAVKO; MIRANDA, RICARDO; MOLINA, JIMMY
; MONTEJO, CLAUDIO; MONTOYA, ISMAEL; MORTENSEN, ETHANIEL; MOSTER, MICHAEL;
NELSON, CONNIE A; NELSON, JAMES; NIELSEN, LAWRENCE E; O'KEEFE, MARGARET M;
O'LEARY, MATTHEW; OLHAVA, WALTER; ONDRUS, PAUL S; PEREZ, ANTONIO; PHISTRY,
THOMAS; PIERCE, KRISTOFER; PIERCE, MAURICE A; PIERCE, TYLER; PILL, GREGG;
PINTA, RONALD; PRADO, LUCY; PRADO, LUIS; PREHN, JULIA; PREHN, ROBERT; PRICE,
MICHAEL; QUALIZZA, STELLA; ROGERS, JENNIFER; ROSLAND, AMANDA; ROSTAN,
CHRISTIE; SCHACHT, KAILEE; SCHEIDEL, ANNA; SCHLICHER, RYAN; SCHLICHER, TROY;
SCHOENBERGER, JOHN P; SCHUMACHER, MICHELLE; SEYLLER, MARTIN; SIEWAK, KEVIN;
SINGER, PHILLIP M; SKOBY, MICHAEL; SLAGA, LIAM; SMITH, KIMBERLEY; SORENSEN,
RUSSELL B; SOUKUP, JAMES; SOUTH, MARY; SOUTH, SHELBY; STANCZYK, NANCY;
SWAKON, LARRY W; TASSINARI, MATTHEW; TENORIO, ARTEMIO; THOMAS, WILLIAM AYDEN
; THOMPSON, MICHAEL; THURM, CALLI; TRACEY, ANNEMARIE; TRUJILLO, ROGELIO;
UPPAL, ANYA; VENCES-SORIANO, GASPARE; VERDERA, ANTONIO; VERDERA, LAUREN;
VIRZI, JOSEPH; VIRZI, NICOLE; WALLACE, MICHAEL; WARCHOL, ANDREW; WARCHOL,
CYNTHIA; WATKISS, CLAIRE; WEATHERLY, KAYLA; WELCH, JAKOB; WEST, JADEN;
WHITE, DONALD E; WHITE, JENNIFER A; WILGER, HANNAH; WINIARSKI, CHRISTINE;
WINSTON, TYREKE; WONDERLIN, LINDA; WOSACHLO, WILLIAM; ZALABAK, KATHERYN;
ZANDER, MARY ANN;

PAYROLL: 25,000.00 TO 49,999.99

BAXTER, KIMBERLY S; FARMER, LENORE; GREENE, CASEY; GREMBER, CRAIG; HEIDEN,
MAUREEN A; JAFFE, COLLIN; KAWALEK, MARY; POLZ, JACQUELINE; SMITH, JEFFREY;
TRUJILLO, SERGIO; 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 1,844,532;

LIABILITY

SECURITY BENEFIT GROUP 4,010; IRS 415,726; IL DEPT OF REVENUE 74,015; TOTAL
493,751;

EXPENDITURES AND EXPENSES

; 4IMPRINT INC 9,104; ACCESS ONE INC 16,427; ACCURATE INDUSTRIES INC 4,992;
ADVANCED TURF SOLUTIONS 36,476; ALL STAR SPORTS INSTRUCTION IN 3,563; AM
BRICK WORK INC 35,004; AMALGAMATED BANK OF CHICAGO 600,163; SYNCB/AMAZON
12,623; AMERICAN LITHOGRAPHY 16,046; ARCO PLUMBING & HEATING CO 2,964;
ARTHUR P OHARA INC 7,633; PATRICK BAIO 4,323; BALES LUMBER & SUPPLY CO 5,575;
BCI BURKE COMPANY, LLC 59,977; RAINBOW GROUP LLC 8,343; BIG JOE'S
SEALCOATING 2,625; BRIGHTER ELECTRIC INC 21,266; BTSI 10,083; BURRIS
EQUIPMENT CO 3,516; BUTTREY RENTAL SERVICE 6,130; CARSELLO ENGINEERING INC
3,000; CASE LOTS INC 28,584; CDW GOVERNMENT INC 7,585; CENTER POINT ENERGY
SERVICES 36,647; CHAPMAN AND CUTLER LLP 5,000; CHICAGO BULLS 6,179; CHIP-IN
TOURS&TRAVEL INT'L INC 6,330; CLARENDON HILLS PARK DISTRICT 3,819; COLLISION
CRAFT 2,843; COM ED 80,225; COMCAST 4,339; COMCAST 35,106; CONSERVATION
DESIGN FORUM INC 30,824; CONSTELLATION NEW ENERGY, INC. 12,898; CORRECT
DIGITAL DISPLAYS INC 5,770; CURRENT TECHNOLOGIES INC 3,533; NICK DESMOND
2,700; DIRECT ENERGY BUSINESS 2,571; DISCOUNT FENCE COMPANY 12,775; JON
STEVEN DITTER 4,800; DOMINION LIGHTING, INC. 6,335; DUPAGE COUNTY COLLECTOR
8,544; MICHAEL TALBOT 2,912; EMERALD MARKETING INC 3,600; EUCLID BEVERAGE CO
14,314; EVANS & SON BLACKTOP INC 123,447; EXTENDED HOME LIVING SERVICES
4,695; FACTORY CLEANING EQUIPMENT INC 3,206; FASTSIGNS 6,414; FAULKS BROS
CONSTRUCTION INC 4,819; FCWRD 14,594; FIRST GROUP AMERICA 2,669; FORE SUPPLY
CO 6,229; G.O.K. MASON CONTRACTORS INC. 12,000; GEESE POLICE 6,240;
GEMPLER'S 3,154; MARY GEORGE 3,960; GOLD MEDAL PRODUCTS 3,664; GREEN SOURCE
INC 3,966; GROWING SOLUTIONS INC 9,096; H & R CONSTRUCTION, INC. 23,175;
HALDEMAN-HOMME INC 12,669; HANAUER'S TREE FARMS 2,778; HARRIS COMPUTER 7,856;
HEARTHSTONE HEATING 35,461; DONALD HEIDEN 4,229; HELENA CHEMICAL COMPANY
15,245; HIGH PSI LTD 4,013; HINSDALE NURSERIES INC 3,440; GRAPHIX AND MORE
INC 11,563; HOME DEPOT CREDIT SERVICES 7,698; ILLINOIS ASSOCIATION OF 6,537;
ILLINOIS PARKS ASSOCIATION 80,828; ILLINOIS PUBLIC RISK FUND 28,601;
ILLINOIS SHOTOKAN KARATE 5,508; IRON SLEEK, INC. 4,563; J.W. TURF, INC.
6,303; JANUS GARDENS INC 8,272; JOE & ROSS ICE CREAM 3,774; THE KENNETH CO.
668,723; KONICA MINOLTA BUS SOLUTIONS 9,906; KONICA MINOLTA PREMIERE FINANC
11,608; LAKE COUNTRY CORPORATION 4,351; LAWRENCE F SECOR 12,950; LAWSON
PRODUCTS 3,230; LET ME ARRANGE IT INC 9,855; LIFE FITNESS, LLC 39,654;
LION'S MARTIAL ARTS 2,605; LORD & MURPHY, INC. 14,400; SHARON MACAK 3,164;
MIAND INC 35,000; MARATHON SPORTSWEAR 7,112; MAVERICK LIGHTING SOLUTIONS
19,905; MAX-R 12,957; MC BUILDING INC 4,430; MIDWEST TRANSIT EQUIPMENT INC
53,532; MOST DEPENDABLE FOUNTAINS, INC 8,095; MUELLERMIST SERVICE CORP 7,366;
MURPHY'S SIGN STUDIO INC 3,962; MURRAY PLASTERING 5,100; MUSCO FINANCE LLC
68,060; ZW USA INC 4,859; NATIONAL SEED 10,966; NATIONAL CENTER FOR SAFETY
2,549; NORCOMM PUBLIC SAFETY COMM INC 7,500; NUTOYS LEISURE PRODUCTS 29,183;
CAROL O'ROURKE 6,800; OCCUPATIONAL HEALTH CENTERS 5,925; OFFICE DEPOT 5,659;
OUTSOURCE SOLUTIONS GROUP INC 4,318; PARKREATION 2,815; PEOPLE'S RESOURCE
CENTER 6,201; PEPSI-COLA GEN. BOT INC 19,745; PETRA-1, LLP 3,617; BRADLEY
PICHE 2,730; PIONEER MANUFACTURING COMPANY 6,222; PLATINUM-POOLCARE
AQUATECH, LT 7,809; PLAYPOWER LT FARMINGTON, INC. 12,091; PRESTO-X 3,213;
PRODUCTIVE PARKS 5,325; PROTECTION ALARMS NORTH, INC. 3,433; RAINBOW FARMS
ENTERPRISES INC 7,710; REACH SPORTS MARKETING GROUP I 4,203; REESE
RECREATION PRODUCTS, INC 4,745; REINDERS, INC. 17,737; ROBBINS SCHWARTZ
NICHOLAS 46,780; ROI 8,030; SAM'S CLUB/SYNCHRONY BANK 9,180; SEASPAR 141,142;
SHAW MEDIA 2,621; SIKICH LLP 19,809; K & J PHILLIPS CORP 13,524; SITEONE

LANDSCAPE SUPPLY HOLD 5,049; SIX FLAGS GREAT AMERICA 2,516; SPORTSKIDS, INC. 2,700; STANLEY ACCESS TECH LLC 4,760; SUBURBAN DOOR CHECK & LOCK SER 4,893; TAFT STETTINIUS & HOLLISTER 3,000; THE SHERWIN WILLIAMS CO. 3,520; TOTAL FIRE & SAFETY, INC. 5,887; TUMBLEBEAR GYMNASTICS INC 7,880; U.S. TENNIS COURT CONSTRUCTION 19,395; UNITED STATES POST OFFICE 5,991; URBAN ELEVATOR SERVICE 6,694; VARSITY SPIRIT FASHIONS 8,987; JOSE TRINIDAD VAZQUEZ 3,080; VERIZON WIRELESS 19,982; VERMONT SYSTEMS, INC. 7,686; VIDITO TREE EXPERTS 15,975; VILLAGE OF WESTMONT 98,145; VINCITORI 2,712; WASTE MANAGEMENT 2,857; WEBLINX, INC. 18,075; WESTMONT AUTOMOTIVE SERVICE 4,030; WESTMONT PARK DISTRICT 100,812; WESTMONT PARK DISTRICT 4,560; RICK WOSTRATZKY 10,092; WRIGHT AUTOMOTIVE INC 22,791; WYBA 65,580; YESCO CHICAGO 3,855; EXPENSE DISBURSEMENTS UNDER 2,500.00 215,470; TOTAL 3,788,106;