

**LISLE PARK DISTRICT
LISLE, ILLINOIS**

STATEMENT OF NET POSITION

December 31, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 7,636,993	\$ 1,333,081	\$ 8,970,074
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	6,948,479	-	6,948,479
Accounts	123,575	-	123,575
Grants	600,000	-	600,000
PPP	-	792,593	792,593
Inventory	-	13,529	13,529
Deposits	4,786	10,500	15,286
Net pension asset - IMRF	690,014	-	690,014
Capital assets not being depreciated	18,825,440	2,563,398	21,388,838
Tangible and intangible capital assets being depreciated and amortized (net of accumulated depreciation and amortization)	14,559,030	1,484,345	16,043,375
Total assets	49,388,317	6,197,446	55,585,763
DEFERRED OUTFLOWS OF RESOURCES			
Pension items - IMRF	500,022	-	500,022
Unamortized loss on refunding	2,796	-	2,796
Total deferred outflows of resources	502,818	-	502,818
Total assets and deferred outflows of resources	49,891,135	6,197,446	56,088,581
LIABILITIES			
Accounts payable	173,815	4,351	178,166
Accrued payroll	69,529	119	69,648
Unearned revenue	144,875	33,038	177,913
Noncurrent liabilities			
Due within one year	1,003,000	24,783	1,027,783
Due in more than one year	3,115,000	49,753	3,164,753
Total liabilities	4,506,219	112,044	4,618,263
DEFERRED INFLOWS OF RESOURCES			
PPP	-	776,317	776,317
Pension items - IMRF	-	-	-
Deferred revenue - property taxes	6,948,479	-	6,948,479
Total deferred inflows of resources	6,948,479	776,317	7,724,796
Total liabilities and deferred inflows of resources	11,454,698	888,361	12,343,059
NET POSITION			
Net investment in capital assets	29,269,266	3,973,207	33,242,473
Restricted for			
Debt service	69,490	-	69,490
Employee retirement	811,068	-	811,068
Liability insurance	138,202	-	138,202
Museum	71,348	-	71,348
Audit	8,216	-	8,216
Paving and lighting	673	-	673
Special recreation	599,395	-	599,395
Unrestricted	7,468,779	1,335,878	8,804,657
TOTAL NET POSITION	\$ 38,436,437	\$ 5,309,085	\$ 43,745,522

LISLE PARK DISTRICT

FOR THE FISCAL YEAR ENDING DECEMBER 31, 2025

RECEIPTS

<CORPORATE FUND>; PROPERTY TAXES -NON CURRENT 241; REPLACEMENT TAX-CURRENT 38,234; INTEREST INCOME 28,641; VENDING 215; MISCELLANEOUS 26; TOTAL 67,357;

<RECREATION FUND>; PROPERTY TAXES-NONCURRENT 20; INTEREST INCOME 29,949; DONATIONS 250; RECYCLING 750; PARK RENTAL 7,536; HONEY BEE SALES 1,027; FIELD RENTAL 160; RENTAL INCOME 5,715; PROGRAM FEES 2,665; PROGRAM FEES 11,850; PROGRAM FEES 3,160; SPONSORSHIP 750; PROGRAM FEES 33,930; PROGRAM FEES 1,225; PROGRAM FEES 8,521; PROGRAM FEES 2,920; PROGRAM FEES 5,109; PROGRAM FEES 1,035; PROGRAM FEES 2,754; PROGRAM FEES 10,750; PROGRAM FEES 5,228; PROGRAM FEES 2,755; PROGRAM FEES 7,207; RENTAL INCOME 100; PICNIC SHELTER RENTAL 2,260; PROGRAM FEES 4,496; PROGRAM FEES 1,548; PROGRAM FEES 540; PROGRAM FEES 14; SPECIAL EVENTS 3,155; PROGRAM FEES 3,110; PROGRAM FEES 1,920; SPONSORS 2,300; CONCERT IN THE PARK 1,000; PROGRAM FEES 300; SPONSORSHIP 500; PROGRAM FEES 1,462; SPONSOR 250; PROGRAM FEES 20; SPONSORSHIP 850; PROGRAM FEES 20; PROGRAM FEES 1,678; PROGRAM FEES 227,815; PROGRAM FEES 18,620; PROGRAM FEES 539; PROGRAM FEES 395; SPONSORSHIP 750; PROGRAM FEES 1,035; PROGRAM FEES 88; PROGRAM FEES 8,034; PROGRAM FEES 83,595; SPONSORS 1,500; PROGRAM FEES 9,945; PROGRAM FEES 7,091; PROGRAM FEES 4,106; PROGRAM FEES 5,445; PROGRAM FEES 228; PROGRAM FEES 7,519; PROGRAM FEES 12,224; DONATIONS 3,950; SPONSORSHIP 2,283; PROGRAM FEES 20,044; PROGRAM FEES 1,734; DONATIONS 1,311; PROGRAM FEES 3,555; PROGRAM FEES 170; POOL DAILY- NONRESIDENT 13; POOL PASS -RESIDENT 33,472; POOL PASS NONRESIDENT 7,153; ENTRANCE & ADMISSION FEE 1,780; PERSONAL TRAINING 1,295; PROGRAM FEES 2,821; PROGRAM FEES 1,700; PROGRAM FEES 3,305; PROGRAM FEES 450; ENTRANCE AND ADMISSIONS FEES 3,660; RENTAL INCOME 4,435; RENTAL INCOME 100; REVENUE COLLECTIONS UNDER 0.00 -369; TOTAL 652,579;

<MUSEUM>; PROPERTY TAXES-NONCURRENT 2; DONATIONS 129; PROGRAM FEES 606; PROGRAM FEES 48; PROGRAM FEES 786; TOTAL 1,571; TOTAL 0;

<AUDIT>; PROPERTY TAXES-NONCURRENT 1; TOTAL 1;

<LIABILITY INSURANCE>; PROPERTY TAXES-NONCURRENT 5; MISCELLANEOUS 500; TOTAL 505; TOTAL 0;

<SPECIAL RECREATION FUND>; PROPERTY TAXES-NONCURRENT 25; TOTAL 25;

<SOCIAL SECURITY>; PROPERTY TAXES-NONCURRENT 7; TOTAL 7;

<DEBT SERVICE FUND>; PROPERTY TAXES -NON CURRENT 57; TOTAL 57;

<CAPITAL PROJECTS FUND>; DONATIONS 156,457; GRANTS 600,000; MISCELLANEOUS 2,958; TOTAL 759,415;

<GOLF AND RESTAURANT>; RENTAL INCOME 167; GREEN FEES-RESIDENT WEEKLY 16,575; GREEN FEE WEEKEND-RESIDENT 16,354; GREEN FEES-NON RESIDENT WEEKLY 52,706; GREEN FEE WEEKEND-NON RESIDENT 39,646; OUTINGS 6,082; HANDICAP SERVICES 4,215; LEAGUE REVENUE 28,207; CONCESSIONS 10,755; BEVERAGE CART 527; MOTORIZED CART RENTAL 37,365; PULL CARTS 2,689; MERCHANDISE 5,803; PROGRAM FEES 1,035; LICENSE FEE 7,000; REVENUE COLLECTIONS UNDER 0.00 -930; TOTAL 228,195; TOTAL 0;

PAYROLL

PAYROLL: 0.01 TO 24,999.99
ABRASSART, STEPHANIE; ADORABLE, RANDALL; AFABLE, HALEY; AHERN, RHIANNE; ANTOGNOLI, ANDY; BAILEY, ANNE MARIE; BAILEY, CHARLOTTE; BIEDERMANN, KIMMLYN; BILLER, EDWARD; BILLER, JUSTIN; BJARNSON, CAITLIN; BOCKHOL, TYLER;

SERVICES 855; HOME PLUMBING & HEATING CO 129; ICE TOWN 355; ILLINOIS DEPT OF AGRICULTURE 90; ILLINOIS PUMP, INC 17,287; MIDWEST IMPRESSIONS IN STONE 49; IT'S RACE TIME INC 950; J L ADLER ROOFING & SHEET 3,350; ALBERTSON COMPANIES 17; JIM'S TRUCK INSPECTION LLC 617; JOHN R & SANDRA R MEYER 400; RMA SUPPLY 96; JEFF JONES 190; JSN CONTRACTORS SUPPLY 239; KANKAKEE NURSERY CO 2,930; KAREN M. KARLOWSKI 827; KONICA MINOLTA BUSINESS 5,729; FRANK LENA 1,904; LINDE GAS & EQUIPMENT INC 273; LISLE AREA CHAMBER OF COMMERCE 650; LISLE HERITAGE SOCIETY 303; MIP V ONION PARENT LLC 10,097; JANET K LUEDTKE 1,338; RITA MEIER 415; MENARDS 4,577; AMY L MOOK 1,563; NADLER GOLF CART SALES, INC 15,007; NAPERVILLE ACE LLC 177; NCPERS GROUP LIFE INS 4688 24; NEXT GENERATION 18,158; NICOR GAS 26,490; NORRIS PEST CONTROL 12,770; NORTHWEST LAWN & 1,981; NORTONLIFELOCK INC 13; OPTIMA PLUMBING SUPPLY LLC 1,289; ORIGINAL WATERMAN INC 5,130; PARKREATION 60,327; LISLE PARTNERS FOR PARKS 10; PIONEER MANUFACTURING CO 3,039; MARY PIVEK 240; PLAYPOWER LT FARMINGTON, INC. 73,505; PORTER PIPE & SUPPLY CO INC 1,678; RICK POYSER 450; MARSHALL ANHALT 10,933; PROS CONSULTING INC 3,390; PT INTERMEDIATE HOLDINGS IV LL 710; QUADIENT FINANCE USA INC 1,253; R & D TREE CORPORATION 10,050; RAGING WAVES LLC 1,206; HOLLY J SINE-RAMSDALL 3,464; RBS CITIZENS N.A. 63,233; REACT COMPUTER SERVICES, INC 13,030; REINDERS INC 972; RITE BITE FUNDRAISING INC 1,484; RJN SUPPLIES, INC 5,936; LTR INTERMEDIATE HOLDINGS INC 64,303; RUSSO POWER EQUIPMENT 60; RYAN JENSEN 220; SEASPAR 3,490; SERVICE SANITATION INC 14,229; SHERWIN WILLIAMS 96; SHIELA COCKERILL 102; SIKICHCP 13,000; SCOTT SILVER 803; PAUL SMIECHOWSKI 119; SOUTH SIDE CONTROL SUPPLY CO 97; SPECIAL EVENT SERVICES 16,500; SPORT SUPPLY GROUP, INC 469; SPORTSENGINE INC dba/NATIONAL 370; STANDARD INSURANCE COMPANY 1,351; STATE CHEMICAL MANUFACTURING 7,357; STUEVER & SONS, INC 185; SUBURBAN DOOR CHECK 1,132; JORDAN SULLIVAN 150; SUNBELT RENTALS INC 578; T & C GYMNASTICS LLC 660; T&M TREE SERVICE INC 1,475; LEXINGTON CORP ENTERPRISES INC 35; THE CLEAR ALTERNATIVE 864; THE SYNDICATE INC 358; TIGRIS AQUATIC SERVICES LLC 23,921; 1481 GROUP LLC/dbaTIM WALLACE 476; ACUSHNET COMPANY 1,224; TRESSLER LLP 1,628; UNIVAR USA INC 2,036; US POSTMASTER 3,078; VILLAGE OF LISLE 4,171; JULIE WANG 9; WEX BANK 7,467; WOODRIDGE PARK DISTRICT 1,830; THUNDER & LIGHTNING SPORTS 683; TOTAL 1,190,670;

BRAITHWAITE, DAVID; BRANDT, JENNA; BRUMMEL, VINCENT; BUCHER, STEPHEN; BURNS, JACK; CAPONIGRO, LAWRENCE; CASTRO, JESSICA; CHICK, CARLA; CLANCY, APRIL; CLEARY, AUBREY; COCKERILL, SHIELA; COLBENSON, BELLIS; COLLINS, RILEY; COOPER, ELISSA; CORDOBA, JUAN; CORDOBA, JUAN; CUTINELLO, SOPHIA; DALTON, MARGARET; DAVIS, JASON; DOBILAS, JUSTAS; EBERT, CONNOR; EBEEY, GRACE; EDEN, ROSANNA; ETHERIDGE, EMMA; ETHERIDGE, MAXWELL; FEDERHOFER, KAITLYN; FOX, NOAH; FRENDEISS, KATE; CASPERINI, ROBERT; COMEZ, GREG; CORKA, CRETCHEN; GRAU, JOHN; GUDELLA, HANNAH; GUERRERO, SANDRA; GURGONE, CONNOR; HAMILTON, ANNE; HATCH, JOANNA; HESS, JAMES; HOLIK, JENNIFER; HOLZHAUEY, GRACE; HOOGLAND, EDWARD; JEHS, JILL; JENSEN, RYAN; JOHNSON, CHARLES; JONES, JEFFREY; JONES, SOFIYA; KALPAKE, JOSEPH; KARAFIAT, GARY; KAWALEK, JOE; KAWKA, MICHAEL; KEHOE, KATHERINE; KELLY, SAMANTHA; KFOURY, JENNIFER; KHAN, ZOHA; KILINSKI, JOHN; KNACK, STEVEN; KUKULSKI, COLIN; LASKOWSKI, ERIKA; LASKOWSKI, MATTHEW; LEPICKI, IZABELLA; LITTELL, BILL; LUCAS, KESHAWNNA; MABREY, MECAN; MACILL, JEFFREY; MANSMITH, ELIZABETH; MANZANARES, ANDREA; MARITATO, MARIE; MCCARTHY, WILLIAM; MCCURDY, ALEXIS; MCINERNEY, AMY; MCINERNEY, BRIAN; MCNAMARA, ELIZABETH; MEAH, DEAN; MENDEZ, SAMUEL; MESSIER, BENJAMIN; MILLER, ALEXIS; MILLER, VANESSA; MIZOGUCHI, EIZO; MOORE, SARAH; MROZEK, GRACE; NUNEZ, ALEXA; OCZKI, FRANK; OHARA, PATRICK; ORTIZ, JUSTIN; OSULLIVAN, ABBY; PALMER, GARY; PAPROCK, STEVEN; PARK, OWEN; PAUL, WILLIAM; PETERSON, GARRETT; PIASECKI, AMANDA; POLLINA, LINDSEY; PRICE, ZACH; PURANAM, PARIKSHIT; QUINN, CYNTHIA; RAGUS, GEORGE; REYES, ANALEE; RICH, DANIEL; RICH, THOMAS; RODRIGUEZ, KAIA; ROTH, COLETTE; RUBENSTEIN, DAVID; SANDERS, AMARI; SANDMANN, ROBERT; SCHNEIDER, JENNIFER; SCHNETEGGER, RONALD; SEMYCK, JOSHUA; SHIRLEY, DYLAN; SMIECHOWSKI, PAUL; SMITH, KELYN; STEVENSON, AMELIA; STEVENSON, SOPHIA; STIEGLITZ, CLAIRE; STOHNER, JONATHAN; STRELAK, NATHAN; STRINGINI, MICHELLE; SULLIVAN, JORDAN; SVERHIA, MARTINA; TOMKO, CHERYL; TUSKEY, MARY; URIBE, JOSEPH; VALDIVIA LLANES, HILDA; VALDIVIA LLANES, HILDA; VAN DINTHER, GRACE; VERCELLOTTI, MATTHEW; VESELSKY, MARK; VROMAN, NATALIE; VUKOVICH, BROOKE; WALKER, LAUREN; WATLING, JACK; WEHDE, AVERIE; WIKMAN, PEYTON; WILLIAMSON, ANDREA; WINZ, DAN; WITT, NOLAN; WITT, TRACEY; WITTER, TAYLOR; WOODHOUSE, DIANNE; WYSOCKI, JOSEPH; YACKLEY, DAWN; YUMBA, JOEL; ZIKUDA, TREVOR;

PAYROLL: 25,000.00 TO 49,999.99
BREIHAN, DEBORAH; CERUTTI, AARON; HAMILTON, SCOTT; JOHNSON, JAMES; KOSARTES, TIFFANY; MEJICANO, SARAH; MENDEZ, ADRIAN; PODOLAK, ROBERT; PRATSCHER, JONATHAN; PUCCIA, MICHAEL; WELGE, TRACY; WISE, ERICA;

PAYROLL: 50,000.00 TO 74,999.99
GARVY, DANIEL; SILVER, SCOTT;
TOTAL 1,156,354;

LIABILITY

AFLAC 1,517; INTERNAL REVENUE SERVICE 277,537; IMRF 97,018; NCPERS GROUP LIFE INS 4688 144; NORTONLIFELOCK 81; PARTNERS FOR PARKS 60; ILLINOIS DEPARTMENT OF REVENUE 53,714; TOTAL 430,071;

EXPENSES

; AMERICAN FAMILY LIFE ASSURANCE 253; ALARM DETECTION SYSTEMS INC 1,474; ALEXANDER EQUIPMENT CO, INC 1,154; ALL STAR SPORTS INSTRUCTION 8,522; ALTA ENTERPRISES LLC 2,999; AMERICAN ALLSTAR PAINTING 9,550; AMERICAN RAMP COMPANY 148,551; AQUA PURE ENTERPRISES, INC 12,123; ASCAP 445; BASIC IRRIGATION SERVICES INC 1,015; POWER UP BATTERIES LLC 102; 2110 44TH ROAD, SHERIDAN LLC 720; BESTWAY CHARTER TRANSPORTATION 7,245; BRAND IT ON APPAREL COMPANY 967; BRIDGESTONE GOLF INC 1,708; JACK BURNS 150; CAPITAL ONE N A 887; CASEY'S FOODS 1,155; CEMCON LTD 10,498; CHICAGO METROPOLITAN FIRE 8,323; CHICAGO FIRE & BURGLAR 306; CHICAGOLAND WHISTLES INC 5,160; CARLA CHICK 368; CITI CARDS 4,429; COMMERCIAL TIRE SERVICE 750; COMMONWEALTH EDISON 75,492; CONCRETE MANAGEMENT INC 45,640; CONSERV FS INC 7,462; CLOSED CIRCUIT INNOVATIONS INC 3,576; ZW USA INC 199; DOTY NURSERIES LLC 525; DREISILKER ELECTRIC MOTORS INC 2,397; DRENDEL PROPERTY MANAGEMENT 89,215; DUPAGE COUNTY PUBLIC WORKS 1,151; EDWARD OCCUPATIONAL HEALTH 472; EUCLID BEVERAGE LTD 393; FASTSIGNS OF NAPERVILLE 145; FIFTH THIRD BANK NATIONAL ASSN 61,764; FIRST STUDENT INC 2,215; FLOORING MANAGEMENT GROUP, INC 9,918; F L CHICAGO LLC 44,920; G & G LAWN CARE INC 20,320; K9 GOOSE CONTROL 3,500; GENUINE PARTS COMPANY - NAPA 2,308; GRAINGER 2,368; HALOGEN SUPPLY CO 18,048; HARRIS COMPUTER SYSTEMS 456; DS SERVICES OF AMERICA INC 102; HINSDALE NURSERIES INC