



Hey, Oakwood!!



The first quarter of 2019 is quickly coming to an end, and we already have a ton of new and exciting happenings queued up for Westmont and for Oakwood.

First, get your calendars out and mark down our Annual Meeting for April 15th. Everyone wants to know more about the Natatorium next door over on Blackhawk, and we're excited to be having Bob Fleck, the Executive Director of the Westmont Park District come talk to us about everything they have going on. Watch your mail, e-mail, and our Facebook page for information very soon. If you can't make the meeting, be sure to drop off a proxy form for us! People submitting proxy forms are available for some door prizes now as well!

The Egg Hunt is set for April 20th (see back cover), and the Fishing Derby/Beach Party, which will feature a live band this year, is set for June 1st (watch for future announcements). We're kicking around hosting the End of Summer BBQ at Westman Beach, but we're still looking for

OHA Board:

Matt Johnson — President	630.455.6022
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Lynette Tuggle — Treasurer	708.404.8155
Monika Rodriguez — Secretary	847.913.6279
Doug Schwegman — Director	812.322.2481
Jeanie Smith — Director	630.921.1493
Brian Stouffer — Director	773.255.2220

Board e-mail: info@oakwoodha.org

someone to quarterback that one. In line with that, anyone and everyone interested in engaging or sharing with the Social Committee should come to the 1st floor Community Room at the Westmont Public Library on Tuesday, March 19th at 7pm. This is just to kick around ideas for the year, so showing up isn't a commitment! Those that come and volunteer will have more input on what events get funding, so we might see a shift toward more grown-up type events in 2019.

Check out contributions from Steve Nero, Gregg Pill, and Kevin Carey (Village of Westmont, Westmont Planning and Zoning, and Community Unit School District 201, respectively) for a lot of other exciting developments in the community. Also in this issue is the Financial Statements Audit. Each year we are required by our internal regulations to have an audit of our books done, and we're happy to report that everything is complete and we got a big thumbs up from the auditor. Last, but far from least, many residents ask whether we can do anything about the eyesore that is the garbage and recycling bins. Sadly, the OHA doesn't have authority here, but we are thrilled to share an Oakwood resident's contribution on the matter on page 3.

Well, with so much going on, you need to get reading, my friends! I look forward to seeing all of you around Oakwood this year!

-Matt "let's do this!" Johnson, OHA Board President

Oakwood Homeowners Association
4 East Ogden Avenue # 313
Westmont, IL 60559

Oakwood - Community Updates

In This Issue:

We're throwing a whole lot at you this month! Don't miss a beat by keeping up with all the following highlights in this issue!

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Oakwood - Social Committee

2019 Calendar of Events:

March 19: 7pm - Social Committee kick-off at Westmont Public Library Community Room. Come offer ideas or a hand!

April 15: Annual Meeting at Westmont JHS. Watch for mailing with details.

April 20: Annual Egg Hunt at Westmont JHS. See back cover for details.

June 1: Annual Fishing Derby / Beach Party. Live band this year! Watch for updates

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Oakwood - Community Contribution

Ode to Oakwood "GCV"

Oakwood, Oakwood have you heard the alarm
A "Garbage Can Virus" has hit Old Healy's Farm

Green and yellow topped bins are seen dusk to dawn
On driveways and porches and once beautiful lawns

It started in Phase Two, moved on to Phase One
Phase Three hopes to stop it from making a run

So why does it matter and why should we care
Home values will tumble, home buyers are scared

The "cure" for the "Garbage Can Virus" is clear
Put the bins out of sight so all Oakwood will CHEER!

-Judy Manning

in Honor of Dr. Seuss' 115 birthday March 2nd



Photo courtesy of Zdenka Smith

March, 2019

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Oakwood - Dining Around Town



With a cold and sunless ending to winter, Fat Tuesday, St. Patrick's Day, Easter and Mother's Day will all offer a chance to get out and celebrate the arrival of Spring.

The 4th Annual Reader's Choice Awards will be open for voting Thursday, March 14th thru Wednesday, April 3rd. Vote once per day with over 300 voting choices. Vote daily for your favorite in 27 categories at www.westmontchamber.com.

Our 3rd Annual Westmont Dining Guide will be delivered to ALL Westmont homes in June. All 100+ Westmont restaurants will be listed.

Stepping Out

With Easter Sunday and Mother's Day just around the corner, it's not too early to start planning for holiday brunch. All of the usual suspects will host including Amber Café, J Fleming's Absolutely Delicious and Vincitori and they will each be taking reservations.

Executive Chef Victor Martinez has revamped the brunches, along with most dining options at the Hilton Oak Brook Hills. Look for a lavish farm to table spread with interactive food stations. For details, visit: www.eventbrite.com/e/easter-brunch-2019-tickets-56437712718

Up and Coming

A Mediterranean Place is what the newly hung sign says on the old Pizza Hut site on Cass Avenue also north of Jewel.

Sushi Nova has a branch in Orland Park and will be opening soon in the strip mall just north of Jewel.

Scallywag Brewing Co. has marked their spot for an early summer opening at 41 N. Cass Ave. After the retirement of Irv Kaplan and his furniture store, the location became available. Look for specialty craft beers, in-house roasted coffee and a TBD menu. This will be our 10th new restaurant to open over a 1-year period....amazing!

Raising Cane's will join the new 63rd St. & Cass Ave

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Oakwood - Dining Around Town

project as the first retailer under contract. The fast food chain has an all chicken finger menu with multiple options. Expect a drive through for added convenience. www.raisingcanes.com

Additional restaurants are in negotiations with the Market Centre at 63rd Street and Cass Avenue.

Up and Running

Firehouse Chicago Style – Recently opened in the old Home Run Inn Pizza site at the Circle K/Shell near Jewel. Looks to be a large menu of Chicago style favorites.

Amber Café - Closed for remodeling back in July, Amber is back, and better than ever. Major infrastructure improvements were made on the lower level, a reformulated kitchen has been completed, the patio has had a facelift, interior renovations are complete and there is a reformatted menu featuring old favorites and some new Serbian accents & dishes. Owner Branko Palikuca brings together a new chef team and management staff. www.ambercafe.net

Baisi Thai – serving Thai food just east of Harvest Pancake House on 63rd Street.

Chengdu Eatery – The newest addition to the International Mall takes over the space formerly occupied by Hanbun. Full Sichuan menu. www.chengdueatery.com

Neat Kitchen + Bar – After abruptly closing in late summer, new owners have purchased the name, business and social media aspects. They reopened on Monday, November 26th. The menu is virtually unchanged but some interior refinements have been made. www.neatkitchenandbar.com

Whiskey Hill Brewing Co – Myths & Legends has been sold and the new operators have renamed it Whiskey Hill Brewing Co. in a nod to Westmont's old nickname dating back to prohibition days. While the brewery is already running, the public component should be open soon. www.whiskeyhillbrewing.com

Gone But Not Forgotten

Dotty's – temporary shut down due to sale of location, relocating to Falcon Plaza

Coco Froyo – tough doing business when you're a block away from one of the greatest ice cream deals in history (Tasty Treat). Coco Froyo closed its doors and the Emergency Care facility is expanding forward to street side.

Recently Reviewed (last six months):

Knights of Columbus Fish Fry	http://shawurl.com/3asr
Walsh's	http://shawurl.com/3anl
ItaliAmo	http://shawurl.com/3ajo
Johnny's Blitz	http://shawurl.com/3aec
Café De Jeanola	http://shawurl.com/3ab9
Bishop's Famous Chili	http://shawurl.com/3a8g
Las Palmas	http://shawurl.com/3a2y
The Deli at 601	http://shawurl.com/39yh

Looking for more restaurant ideas, follow the #chitowndiner on Instagram.

Gregg Pill – Oakwood Resident

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Westmont News: From the Village Board



Warm weather is around the corner! I hope everyone's 2019 has started off well. With Spring near, a lot of community events will follow soon. Please keep an eye out on the Village's website, Facebook & Nextdoor for updates. Below are a few items addressed at the Village Board the past few months.

2019 – 2020 Village Budget

The Village creates and approves an annual budget (May 1st – April 30th Fiscal Year). A budget workshop will be held in early April to finalize what the board feels it should prioritize for the next fiscal year. To ensure government transparency, budget meetings and workshops are open to the public, and are available via the internet. Please reach out to me if you cannot make a workshop. I want to hear your feedback or idea you may have. After the workshops the Village prepares a draft budget, which is voted on by the Village Board, typically in late April or early May.

Steve Riley Sworn in as New Fire Chief

At the February 28th Village Board Meeting, Steve Riley was sworn in as the new Westmont Fire Chief. Steve has worked for the Village since May of 1997, starting out as

a firefighter. In 2002, he received the Firefighter of the Year Award and was promoted to Lieutenant, and in 2004, became Captain. Steve was promoted to Duty Chief in 2014, and in April of 2015 was hired as a full-time Deputy Fire Chief. Steve brings a total of 31 years of service to his newly appointed position as Fire Chief. He started out in the fire service in September of 1987 with the Downers Grove Fire Department where his father served as an Assistant Chief for 30 years. I have spent a lot of time working with Chief Riley in his past roles and couldn't be prouder to have him serve as Westmont's Fire Chief. We are lucky to have him!



Severe Weather Preparedness Month

To help people better prepare for weather emergencies, the Illinois Emergency Management Agency (IEMA) and local emergency management agencies will be promoting Severe Weather Preparedness Month throughout the month of March. FEMA offers a FREE mobile app that provides fast and reliable weather alerts from the National Weather Service (NWS). The app can be tailored to offer alerts for up to five different locations nationwide. The mobile app can also help you locate open shelters and disaster resource centers near you in the event of an emergency. For more information about what to do before, during and after a storm, please visit www.Ready.Illinois.gov. There you will find a Severe Weather Preparedness Guide, developed by IEMA and NWS, which provides tips on how to prepare for all weather emergencies. Additional tips and information are available on the Ready Illinois Facebook page (facebook.com/ReadyIllinois) and Twitter page (twitter.com/ReadyIllinois).



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Westmont News: From the Village Board

Westmont Students Win Regional Model Water Tower Contest

At the 3rd annual Westmont area regional model water tower event on Saturday, February 23rd, more than 20 teams comprised of over 40 students from throughout the area participated. The top three finishers were all from Westmont! This is a great way to promote the importance of our water distribution systems as well as introduce young people to the possibility of a career as a water works professional. Jose Velez Hernandez, from Westview Hills Middle School took first place. Second place went to Hemza Bedeir from Westmont Jr. High School. Westview Hills Middle School's Oliver Stehik took third place. All 3 of the top finishers will move on to the State Competition later this year! Congrats to our top three finishers and all the participants involved in the contest.

DuPage County Offering Scholarships

I felt it worthwhile to share that the DuPage County Department of Community Services is offering college and occupational training scholarships for low-income individuals with high academic potential. The Community Services Block Grant scholarship supplements the cost of tuition, books, supplies and other school-related items for a semester or a quarter to offset the student's needs. This scholarship is funded and designed in cooperation with the Illinois Department of Commerce and Economic Opportunity.

Applicants are required to provide proof of DuPage County residency, gross household income for the past 90 days and information about members living in the household. Income for the household must be at or below 125 percent of the federal poverty level. Applicants must also include a 500-word original essay or personal statement, official school transcripts, two letters of recommendation, a Financial Aid Audit (financial aid award letter) and proof of enrollment in an Illinois accredited institution. The scholarship award amounts will vary this year from \$500 to \$2,500, and special consideration is given to students interested in high-technology fields or other occupations in emerging fields.

Applications are available at the DuPage County Department of Community Services Office, 421 N. County Farm Road, Wheaton, or online at dupageco.org/CSBG. Completed applications and support documents must be

received by 4:30 p.m. Friday, May 3rd. For more information, contact the DuPage County Department of Community Services at 630-407-6500, or call the toll-free number at 800-942-9412. TTY access is available at 630-407-6502.

2018 Public Service Awards

At the February 14th, 2019 Village Board meeting, Mayor Ron Gunter and Village Manager Stephen May recognized the recipients of the 2018 Public Service Awards, which are presented to Village of Westmont employees and volunteers who have demonstrated exceptional customer service throughout the past year.

The annual Village Public Service Award Program asks village staff to nominate people within the organization who provide outstanding dedication and service on behalf of the village. This year, three individuals were chosen for the recognition. The Westmont Chamber of Commerce will review the three finalists and choose one village employee to receive the Public Servant of the Year award. The winner will be announced at the annual Westmont Community Awards Dinner hosted by the Chamber in April at Hilton Chicago/Oakbrook Hills Resort.

Following are this year's recipients of the 2018 Public Service Award:

- Maggie Bjur - Police Department
- Josh Boyajian - Fire Department
- David DeCicco - Public Works

2019 Green Speaker Series

The Westmont EIC and Westmont Library will present the following topics in 2019. All presentations will be held for 60 minutes at the Westmont Public Library, 428 N. Cass Avenue:

Habitat Makeover: Adding Wildlife Value to the Landscape

Wednesday, April 17th, 7PM

Join Andy Stahr, Principal Landscape Architect and Ecologist for Ecology Vision, for a presentation on naturalized landscapes and ecosystem restoration. Learn how to reduce runoff and better manage stormwater using rain gardens, permeable pavers, native plants, bioswales and other green infrastructure techniques.

Westmont News: From the Village Board

Seed Swap and Plant Exchange

Monday, April 22nd, 3PM

Bring your unused seeds and transferred plants to the library, swap with like-minded gardeners in your community, and learn about the Westmont Seed Library. All trades will be negotiated between attendees.

Composting: Building your Garden from the Ground Up

Monday, April 22nd, 7PM

Learn how to improve the health and vitality of your garden by using the organic matter generated in your home and yard.

Registration is required for each of the GREEN speaker series presentations. Residents can call to register or register online at westmontlibrary.evanced.info/signup. For more information regarding the Environmental Improvement Commission and their initiatives, please contact Jon Yeater at green@westmont.il.gov.

Electronics Recycling Program

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Emergency Management Agency Seeks Volunteers

The Westmont Emergency Management Agency is a group of citizen volunteers who have been trained to assist our professional emergency services personnel for a variety of situations and duties. The EMA works with the Westmont Fire Department, Police Department, various DuPage County agencies and other entities as needed to assist with the coordinated response to disasters and emergencies.

Currently, Westmont EMA is seeking volunteers to sign up and get involved. Following are the goals and objectives of the EMA:

- To prepare for various emergency situations
- To train and educate Village staff in regards to emergency preparedness and operations
- To respond to an emergency with equipment & manpower when necessary
- In cases of severe disasters, assist the Village in the effort of restoring basic needs and providing resources
- To ensure that emergency operation protocols and the Village Disaster Plan are current and regularly updated

To learn more about the EMA, contact the Westmont Fire Department @ 630.981.6400.

Ways to Connect with the Village

- Sign up for Notify Me community alerts <http://www.westmont.illinois.gov/list.aspx>
- Join the Village of Westmont Facebook page <https://www.facebook.com/westmontilgov>
- The Westmont Village Board meets every other Thursday at 6:00pm in the Village Hall. If you cannot make the meeting, they are televised and available on our YouTube channel.

Steve T. Nero

Westmont Village Trustee & Oakwood Resident

M: 630.776.8302

E: steve.nero@yahoo.com

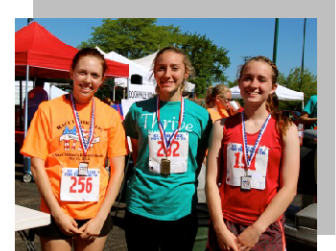
Oakwood to Host 5K Race in Support of People's Resource Center - PRC



On Sunday, May 26th at 8am, Oakwood will once again play host to the 10th annual Race to The Flag 5K Race. This the year, the race will support People's Resource Center located right here in Westmont. The race is part of the Red, White and BBQ Event hosted at TY that weekend featuring premier BBQ contestants in a sanctioned National BBQ Event.

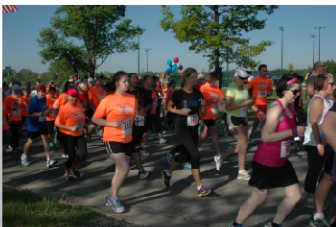
About the Event...

The 10th annual Race to The Flag 5K Run/Walk will once again begin and end at beautiful TY Warner Park and travel throughout the Oakwood subdivision. Part of the Red, White and BBQ weekend, race participants join the Lion's club pancake breakfast in the park immediately following the race. The event is a fundraiser for the People's Resource Center and is supported by many Westmont organizations and associations. Race to The Flag is a CARA & USATF certified event and the first 500 participants receive a beautiful race shirt, a breakfast ticket and sponsor information all while supporting a great cause as well as personal & family fitness.



About People's Resource Center....

The Westmont Park District Board of Commissioners has partnered together with the local nonprofit People's Resource Center (PRC) so that proceeds from the race can benefit neighbors in need right here in our community. As a partner in the community, PRC helps to meet neighbors' basic needs such as food, shelter, and clothing assistance services. In addition, PRC provides job, computer, and literacy training programs and art empowerment classes to help neighbors in need here in DuPage County...and they are located immediately adjacent to TY Warner Park!



Recap of 2018 Race....

- Honorary Race Starter – ABC7's Judy Hsu
- 494 registered runner
- Over \$10,000 raised for People's Resource Center
- Awards for overall male & female winner and various age groups
- Awards for male & female winner in 5 year increments
- Participants as young as 4 years old and as experienced as 81 years old

How to get involved....

Oakwood residents have many ways to get involved. All ages are welcome to enter to run or walk by signing up at www.racetotheflag.org. Sponsorship information is also available on the same website. You can also join us on Facebook at www.facebook.com/Race-to-the-Flag-5k-314886225193144. With the weather forecasted to be near perfect, take your choice. Set-up front of your house if you are on the race route and cheer the runners and walkers on or walk up to TY and join the festivities at the start & finish lines! It would also be nice for Oakwood residents to display the American Flag in honor of the event. There will also be a pancake breakfast sponsored by the Westmont Lions Club immediately following.



Westmont News: From the Westmont Planning & Zoning Commission



A recap of the November thru February P&Z Meetings indicates a common theme. As large scale projects get underway, economic investment in local properties takes place.

Combining the 4 months' agendas, we saw the Burger King at the corner of 63rd Street and Cass propose a major renovation. One of the older style BK's in the area, the new neighbors have influenced this investment. Also in this area, Dotty's Café is relocating to Falcon Center at 65th and Cass Avenue.

We saw a Burlington Avenue office/residence return twice as plans were tweaked and upgraded. With a multi-million dollar project getting ready to launch, the time for neighboring properties to upgrade is now.

Taco Express, closed due to fire came before us to show-case plans to move a few doors west to 13. W. Quincy, former home of the Westmont Newsstand.

2019 promises to see substantial work on our big 7 and here's a brief recap of the Big Seven....

1. Oakbrook Hills Redevelopment – with an ownership change to the property which included acquisition of the golf course, all expansion plans are on hold. The recently completed and debuted 20+ million dollar renovation is complete, the Hilton brand remains and the current staff has been green lighted to continue building the business portfolio.
2. Natatorium – storm water detention was completed before Christmas and foundation work has continued the entire winter.
3. Market Centre – the long awaited 63rd Street & Cass Avenue redevelopment is in full demolition with the last tenant departed. LA Fitness, an 8-12 screen movie theater, several restaurants, and perhaps a shop or two are planned.
4. One West Quincy – Moving towards property closing and transfer in the next 30 days.
5. One North Cass – still on the drawing board. Mixed use with residential, parking and retail.
6. Oakmont Drive – Major construction is underway. This will be a Class A office building bringing in large tenants.
7. Public Works Facility – In the bond phase right now with construction slated to start this summer.
8. Finally, BMW enters the final phase of their expansion with the demolition of the “old” facility.

The Village of Westmont Planning and Zoning Commission meets on the second Wednesday of each month at 7:00pm in the Village Hall. All meetings are televised live on local cable access channel 6 and then replayed at 10:00am Monday through Friday. Agenda items are then sent to the Village Board with the comments of the Commission for final disposition. You can also view the agenda on the Village website – www.westmont.il.gov. The next meetings will take place March 13th, April 10th and May 8th – tune in!

Gregg Pill – Oakwood Resident



Westmont High School

The 2018 Challenge Index National Ranking has been published. The America's Most Challenging High Schools ranks schools through an index formula that's a simple ratio: the number of Advanced Placement, International Baccalaureate and Advanced International Certificate of Education tests given at a school each year, divided by the number of seniors who graduated that year. A ratio of 1.000 means the school had as many tests as graduates.

Westmont High School is ranked number three for all Illinois High Schools and is ranked number one for public non-selective enrollment high schools.

Advanced Placement is considered the most rigorous curriculum a student can be exposed to in high school. Students who take an advanced placement course in high school is more likely to have success at the college level.

Westmont Junior High School

Westmont Junior High School has been designated as a 2019 Illinois Horizon School to Watch (IHSTW) by the National Forum to Accelerate Middle Grades reform and the Association of Illinois Middle-Grade Schools (AIMS). Westmont Junior High is one of approximately 400 schools nationally and one of 24 school in the state of Illinois to achieve this designation.

Westmont Junior High went through a rigorous application process that included an audit and site visit. In order to achieve the designation of a Horizon School to Watch junior highs and middles school need to demonstrate that:

- They are academically excellent — these schools challenge all students to use their minds well;

- They are developmentally responsive— these schools are sensitive to the unique developmental challenges of early adolescence;
- They are socially equitable — these schools are democratic and fair, providing every student with high-quality teachers, resources, and supports.

Additional Congratulations are in order for John Jonak, Westmont Junior High Principal. John received the DuPage IPA Reaching Out and Building Bridges award from the DuPage Illinois Principal Association. Mr. Jonak is being recognized for his work in creating a partnership between Westmont Junior High School, and the with community organization Hope for the Day.



Manning and Miller Elementary

Registration in Community Unit School District 201 for incoming kindergarten students for the 2019-2020 school year will take place at both J.T. Manning Elementary School and C.E. Miller Elementary School beginning Tuesday March 5 through Friday, March 8, 2019 and Monday, March 11, 2019 - 9:00 a.m. to 11:00 a.m. and 1:00 p.m. to 3:00 p.m. CUSD 201 offers a full day Kindergarten program at both Manning and Miller as well as a full day Bilingual Kindergarten program (housed at Miller Elementary for all district kindergarten students).

If you are unable to register on the above dates, please contact the Manning or Miller school office to make an appointment to register your child.

The State law requires that the child must be 5 years of age on or before September 1, 2019. In order to be admitted to kindergarten, we must have a notarized copy of your child's birth certificate with the embossed seal. Hospital birth certificates are not acceptable.

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To The Board of Directors of:
Oakwood Homeowners Association

We have audited the accompanying Statement of Assets, Liabilities and Fund Balances of Oakwood Homeowners Association (An Illinois Not-For Profit Corporation) as at December 31, 2018 and the related statements of Revenue, Expenses, and Changes in Fund Balances - Cash Basis, and Schedule of Detailed Expenses - Cash Basis for the year ended December 31, 2018. These financial statements are the responsibility of the management of Oakwood Homeowners Association. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 2, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of Oakwood Homeowners Association at December 31, 2018, and the results of its operations and its cash flow for the period ended December 31, 2018 in conformity with the basis of accounting described in Note 2.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The information included in the accompanying supplementary exhibits is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information, except for the budget information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The budget information has not been subjected to the above-mentioned auditing procedures, and accordingly, we express no opinion on it.

Very Truly Yours,



Brad Kmetz
Certified Public Accountant

February 21, 2019

OAKWOOD HOMEOWNERS ASSOCIATION
(An Illinois Not-For-Profit Corporation)
Notes to Financial Statements
December 31, 2018

1. Nature of Organization

The Association was incorporated under the laws of the State of Illinois as a not-for-profit corporation to administer and operate the property known as Oakwood Homeowners Association located in Westmont, Illinois, pursuant to and in accordance with the Homeowners Association Declaration of Covenants, Conditions and Restrictions.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accounts are maintained on the cash basis. Accordingly, no liabilities or receivables have been recorded.

Fund Accounting

The Association's governing documents provide certain guidelines for governing its financial activities. To ensure observance of limitations and restrictions on the use of financial resources, the Association maintains its accounts using fund accounting. Financial resources are classified for accounting and reporting purposes in the following funds established according to their nature and purpose:

Operating Fund - This fund is used to account for financial resources available for the general operations of the association.

Replacement Fund - This fund is used to accumulate financial resources designated for future major repairs and replacements.

Cash Equivalents

The Association considers all highly liquid instruments with maturities of three months or less when purchased to be cash equivalents; these are typically used for the Operating Fund. Cash balances do not exceed insured limits for federal deposit insurance at any one bank.

Estimates and Assumptions

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates. Since these financial statements have been prepared on the cash basis, no liabilities have been recorded.

Income Taxes

The Association has the option to file income tax returns as a homeowners association under Section 528 of the Internal Revenue Code, or as a regular corporation.

For the year ended December 31, 2018, the Association has elected to file as a regular corporation. This will allow the Association to pay the least tax possible.

For the year ended December 31, 2018, the Association had a profit that will be adjusted against the prior years' NOL (Net Operating Loss) carryover. These returns will be filed by the Association and are due by March 15, 2019.

Property and Equipment

Real property and common areas acquired from the developer and related improvements to such property are not recorded in the Association's financial statements as assets because those properties are owned by the individual unit owners in common and not by the Association. There were no such items added during the 2018 year.

Member Assessments

Association members are subject to yearly assessments to provide funds for the Association's operating expenses, future capital acquisitions, and major repairs and replacements. Assessments for the year ended December 31, 2017 were made on the basis of a budget of operating expenses adopted by the Board of Directors and allocated to unit owners in proportion to their relative ownership interests in the common elements of the condominium property.

Oakwood: 2018 Financial Audit Report

OAKWOOD HOMEOWNERS ASSOCIATION (An Illinois Not-For-Profit Corporation) Notes to Financial Statements December 31, 2018

3. Investments

Investments held to maturity consist of four Certificates of Deposit with maturities typically in excess of one year. A \$6,157.50 Certificate is held at TCF Bank with an interest rate of 1.49% matures on 07/22/19. A \$48,895 Certificate is held at Oxford Bank with an interest rate of 1.36% matures on 02/09/2019. A \$10,000 Certificate is held at Republic Bank with an interest rate of 2.25% matures on 07/09/19. A \$30,303.95 Certificate is held at Republic Bank with an interest rate of 2.25% matures on 12/11/19. Funds of \$40,033.58 are deposited into a Money Market account with an interest rate of 1.00% at PNC Bank.

The investments are used for the Replacement Fund and are recorded at cost since the Association is on a cash basis.

4. Replacement Fund

Certain funds of the Association are restricted by the Declaration of Ownership as well as by Board designation for the long-term maintenance of the Association's common property.

The Association has not conducted a study to determine the remaining useful lives of the components of common property because of the limited amount of common elements. When replacement funds are needed to meet future needs for major repairs and replacements, the Association has the right to increase regular assessments, pass special assessments, or delay replacement unit until funds are available. The effect on future assessments has not been determined at this time.

5. Commitments

The Association has entered into various maintenance, management and service agreements for the upkeep and operations of the property.

OAKWOOD HOMEOWNERS ASSOCIATION (An Illinois Not-For-Profit Corporation) Statement of Assets, Liabilities & Fund Balance - Cash Basis December 31, 2018

	Operating Fund	Replacement Fund	Total
Assets			
Current Assets			
Cash & Cash Equivalents	\$ 39,511.59	\$ 0.00	\$ 39,511.59
Investments	0.00	96,757.34	96,757.34
Total Current Assets	\$ 39,511.59	\$ 96,757.34	\$ 136,268.93
Total Assets	\$ 39,511.59	\$ 96,757.34	\$ 136,268.93
Liabilities & Fund Balance			
Fund Balance	\$ 33,077.60	\$ 103,191.33	\$ 136,268.93
Total Liabilities & Fund Balance	\$ 33,077.60	\$ 103,191.33	\$ 136,268.93

The accompanying notes are an integral part of the financial statements

OAKWOOD HOMEOWNERS ASSOCIATION
(An Illinois Not-For-Profit Corporation)

Statement of Revenue, Expenses & Change in Fund Balance - Cash Basis
December 31, 2018

Revenue	Operating Fund	Replacement Fund	Total	Budget (Unaudited)
Homeowner Assessments	\$ 59,569.74	\$ 0.00	\$ 59,569.74	\$ 58,337.00
Interest	35.86	1,238.56	1,274.42	259.00
Advertising	2,030.00	0.00	2,030.00	1,720.00
Total Revenue	\$ 61,635.60	\$ 1,238.56	\$ 62,874.16	\$ 60,316.00
Expenses				
Administrative	\$ 20,550.95	\$ 0.00	\$ 20,550.95	\$ 20,805.00
Repairs & Maintenance	41,604.23	0.00	41,604.23	41,600.00
Total Expenses	\$ 62,155.18	\$ 0.00	\$ 62,155.18	\$ 62,405.00
Excess (Deficiency)	\$ (519.58)	\$ 1,238.56	\$ 718.98	\$ (2,089.00)
Fund Balance:				
December 31, 2017	\$ 33,507.52	\$ 102,042.43	\$ 135,549.95	
Transfer Between Funds				
Prior Period Adjustments	\$ 0.00	\$ 0.00	\$ 0.00	
Fund Balance:				
December 31, 2018	\$ 32,987.94	\$ 103,280.99	\$ 136,268.93	

OAKWOOD HOMEOWNERS ASSOCIATION
(An Illinois Not-For-Profit Corporation)

Statement of Revenue, Expenses & Change in Fund Balance - Cash Basis
December 31, 2018

	Operating Fund	Replacement Fund	Total	Budget (Unaudited)
Administrative				
Accounting & Audit	\$ 3,350.00	\$ 0.00	\$ 3,350.00	\$ 3,300.00
Association Annual Meeting	534.09	0.00	534.09	610.00
Bank Charges	299.71	0.00	299.71	120.00
Bad Debt	245.36	0.00	245.36	0.00
Committee Administration	221.59	0.00	221.59	350.00
Committee Administration - Social	4,253.43	0.00	4,253.43	4,600.00
Insurance - Liability	6,278.00	0.00	6,278.00	6,500.00
Legal & Professional	505.00	0.00	505.00	575.00
Mail Box Cost	252.00	0.00	252.00	255.00
Meetings & Events	210.84	0.00	210.84	165.00
Member/Resident Directory	1,601.78	0.00	1,601.78	1,525.00
New Residence Welcome	37.13	0.00	37.13	65.00
Postage and Delivery	350.00	0.00	350.00	340.00
Printing and Reproduction	2,062.10	0.00	2,062.10	1,950.00
Website Development	74.66	0.00	74.66	100.00
Office Supplies and Expense	275.26	0.00	275.26	350.00
Total Administrative	\$ 20,550.95	\$ 0.00	\$ 20,550.95	\$ 20,805.00
Repairs & Maintenance				
Repairs & Main. - Beach	\$ 1,584.87	\$ 0.00	\$ 1,584.87	\$ 14,300.00
Repairs & Main. - Lake Charles	16,588.74	0.00	16,588.74	17,950.00
Repairs & Main. - Eastern Shoreline	2,382.05	0.00	2,382.05	650.00
Repairs & Main. - Common Area	350.00	0.00	350.00	0.00
Repairs & Main. - Jirgation	1,652.96	0.00	1,652.96	2,500.00
Repairs & Main. - Entrance	5,350.61	0.00	5,350.61	6,200.00
Repairs & Main - General	13,725.00	0.00	13,725.00	0.00
Landscaping				
Total Repairs & Maintenance	\$ 41,604.23	\$ 0.00	\$ 41,604.23	\$ 41,600.00
Total Expenses	\$ 62,155.18	\$ 0.00	\$ 62,155.18	\$ 62,405.00

The accompanying notes are an integral part of the financial statements

The accompanying notes are an integral part of the financial statements

Oakwood: 2018 Financial Audit Report



Please Join Us for the

OAKWOOD EASTER EGG HUNT

Saturday, April 20th

Time: 10:00 a.m. – 11:00 a.m.

Place: Westmont Junior High

All children, walkers and up, are invited to join their neighborhood friends in finding Easter eggs. Hunts will be grouped by age and will start around 10:30 am. They start and end quickly!

There will be a special guest appearance by the Easter Bunny!

Doughnuts, coffee, and juice will be served.

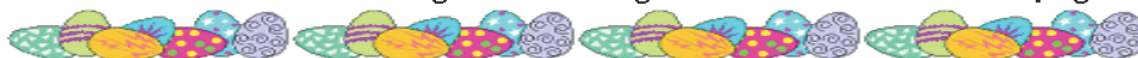


Don't forget to bring your Easter Basket to collect the eggs!

Everyone who pre-registers will receive a special prize!

Please RSVP for planning purposes by Sunday, April 14th

You can RSVP using the Google form sent to your email, this form, or by email. Also, if you are willing to help the day of the event (take pictures, help with the eggs, set-up, or clean up), please let me know that too. Junior High Students can get SSLC volunteer hours for helping.



For questions and to RSVP, please contact

Vicki O'Malley
423 Arlington Ave.

630-230-0235 (landline), using the Google form sent to your email, or vomalley@maine207.org

Family Name: _____ Phone: _____

Address: _____ E-mail: _____

Child's Name: _____ Age: _____

Child's Name: _____ Age: _____

Child's Name: _____ Age: _____

Child's Name: _____ Age: _____

I would like to help with _____