

FOREST PRESERVE DISTRICT
OF
DuPAGE COUNTY, ILLINOIS



COMPREHENSIVE ANNUAL
FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**FOREST PRESERVE DISTRICT OF
DUPAGE COUNTY, ILLINOIS**

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2015**

Prepared by the Finance Department

**Jack Hogan
Director, Finance and Administration**

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

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INTRODUCTORY SECTION

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Principal Officials
June 30, 2015

PRESIDENT

Joseph Cantore

COMMISSIONERS

Al Murphy
Jeffrey Redick
Marsha Murphy
Linda Painter
Mary Lou Wehrli
Tim Whelan

ADMINISTRATION

Jack Hogan
Director, Finance and Administration



Forest Preserve District
of DuPage County

Connecting People to Nature for 100 Years

35580 Naperville Road
P.O. Box 5000
Wheaton, IL 60189
630.933.7200
Fax 630.933.7204
TTY 800.526.0857
dupageforest.org

December 18, 2015

President Cantore
Members of the Board of Commissioners
Citizens of the Forest Preserve District of DuPage County

The Comprehensive Annual Financial Report of the Forest Preserve District of DuPage County (District) for the fiscal year ended June 30, 2015, is hereby submitted as required by state law. The District is required to publish a complete set of financial statements presented in conformance with generally accepted accounting principles in the United States of America (GAAP) and audited in accordance with generally accepted auditing standards by an independent firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the District. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The District's basic financial statements have been audited by BKD, LLP., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the District for the fiscal year ended June 30, 2015, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall basic financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the District's basic financial statements for the fiscal year ended June 30, 2015 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

Profile of the Forest Preserve District of DuPage County

The Forest Preserve District of DuPage County was established by a county-wide referendum in June 1915. The District is a separate legal entity organized and existing under the Downstate Forest Preserve Act of the State of Illinois. The boundaries of the District encompass all of the property in DuPage County and 12 acres owned by the District in Kane County, Illinois. DuPage County is located west of Chicago in northeastern Illinois and is part of the Chicago metropolitan area. The District owns and manages over 25,000 acres of land or about 12% of DuPage County's 213,000 acres and serves a population of over 900,000. The District is empowered by state statute to levy a property tax on real properties located within DuPage County.

The Board of Commissioners (Board) is the governing body of the District and consists of six members elected from the County Board districts and the President elected county-wide. The President is elected to serve a four-year term and the remaining Board members serve four-year staggered terms with three members elected every two years. Policy making and legislative authority are vested in the Board of Commissioners. The Board of Commissioners has the authority to pass and enforce all ordinances, resolutions, motions, policies, rules and regulations for the operation and management of the property and the conduct of the business and affairs of the District. The Executive Director is responsible for carrying out the policies and ordinances adopted by the Board, for overseeing the day-to-day operations of the District, and for the hiring and supervision of all personnel in accordance with established guidelines.

The District is a special purpose district organized to acquire and hold lands for the purpose of preservation, conservation and restoration of the lands, together with their flora and fauna in their natural state and condition for the purpose of the education, pleasure and recreation of the public. Lands may also be acquired and used to store flood waters, or control other drainage and water conditions. The District is dedicated to achieving an equitable balance between open space and urban development; controlling and conserving the County's aesthetic, biological and water resources through the tenancy of open space; and providing education and recreation to the community through the preservation of natural lands.

The annual budget serves as the foundation for the District's financial planning and control. The President prepares annual budget guidelines to be approved by the Board at the first Commission meeting in March. All departments of the District are required to submit their budget requests to the Executive Director, who uses these requests as the starting point for developing the comprehensive proposed budget. The proposed budget is presented to the Board for review and revision during the developmental process. The Board holds a public hearing on the proposed budget and may make changes prior to adoption. The budget and appropriations must be adopted by September 30 but historically are adopted in June. The appropriated budget is prepared by fund and department (e.g. natural resources). The budgetary level of control is at the expenditure class level; however, state law provides for a legal level of control for compliance purposes at the fund level. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted (five year budgets are adopted for capital project funds financed with property tax revenues as provided by state statute).

Major Initiatives for the Year and the Future

Significant capital improvements are underway at the Oak Meadows Golf Preserve. These improvements will enhance and expand the natural landscape within the preserve, improving storm water retention, developing additional wetlands, and reducing the golf footprint within the preserve.

The District completed a strategic plan during fiscal year 2015.

Significant wetland restoration work is well underway, including the Dunham Wetland Habitat Improvement Project, and the Wetland Aquatic and Riparian Program (WARP). These programs are largely funded with non-tax based revenues. Recently, the District completed a substantial waters mitigation project at St. James Farm.

The Board of Commissioners approved an administrative reorganization, which was mostly complete by the end of the fiscal year. The District successfully achieved the expected efficiencies and expense savings through this reorganization effort.

In the area of technology improvements, the District recently implemented a new on-line reservation system. This system provides residents with on-line access to purchase permits and make program reservations.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the District operates.

Local economy

The County of DuPage has a diverse business community consisting of construction, manufacturing, government, warehousing and distribution, health care industries, retail trade, wholesale trade, and professional, scientific and technical services. Unemployment rates in DuPage County continue to be lower than the Chicago metropolitan area, the State of Illinois, or the national average. Excellent highway and railroad systems contribute to its continued success.

DuPage County experienced an unemployment rate of 6.9% for September 2015 faring better than the State of Illinois, the Chicago metropolitan area and the nation. The housing sector has been affected with home sales down and foreclosures up. The 2014 equalized assessed valuation (EAV) for the county decreased .9%.

Real estate tax revenue is the primary revenue source for the District's governmental funds. The District is subject to the Property Tax Extension Limitation Law of the State of Illinois, as amended. In general, this restricts the amount of annual increase in property taxes to the lesser of 5% or the percentage increase in the Consumer Price Index in the calendar year preceding the levy year. Taxes can also be increased due to assessed valuation increases from new construction, referendum approval of tax rate increases, and consolidation of local government units. The District anticipates that property tax collections will be relatively unaffected by current economic conditions.

The District maintained a strong financial position during the fiscal year and management is confident this will continue during fiscal 2015/2016.

Long-term financial planning

The District has a five year financial plan which contains projections of revenues and expenses for the operating funds. This plan is reviewed, revised and updated annually. The plan has been an effective tool in determining the best allocation of available resources.

The District has a significant inventory of capital equipment which is required to provide services to the public and achieve our mission of conservation and restoration. The fleet vehicle and equipment policy provides the basis for projecting maintenance and replacement needs in advance thereby avoiding significant funding fluctuations from year to year.

The District has developed an inventory of buildings and other structures and amenities and continues to identify maintenance and replacement needs to project rehabilitation and replacement costs several years in advance.

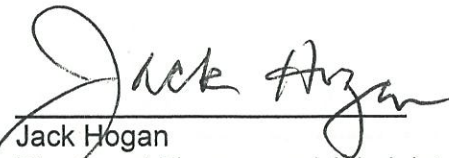
Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Forest Preserve District of DuPage County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2014. A copy of this award is located in the introductory section of the financial statements. This was the twenty-eighth consecutive year that the District has received this prestigious award. In order to be awarded a Certificate of Achievement, the District must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report on a timely basis was made possible through the efficient and dedicated services of the entire staff of the Finance Department. We express our appreciation to all members of the department who assisted and contributed to the preparation of this report, especially our Budget and Financial Reporting Manager, Tina Ward. Credit must also be given to President Cantore and the Board of Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of the Forest Preserve District of DuPage County's finances.

Respectfully submitted,


Jack Hogan
Director of Finance and Administration



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Forest Preserve District
of DuPage County, Illinois**

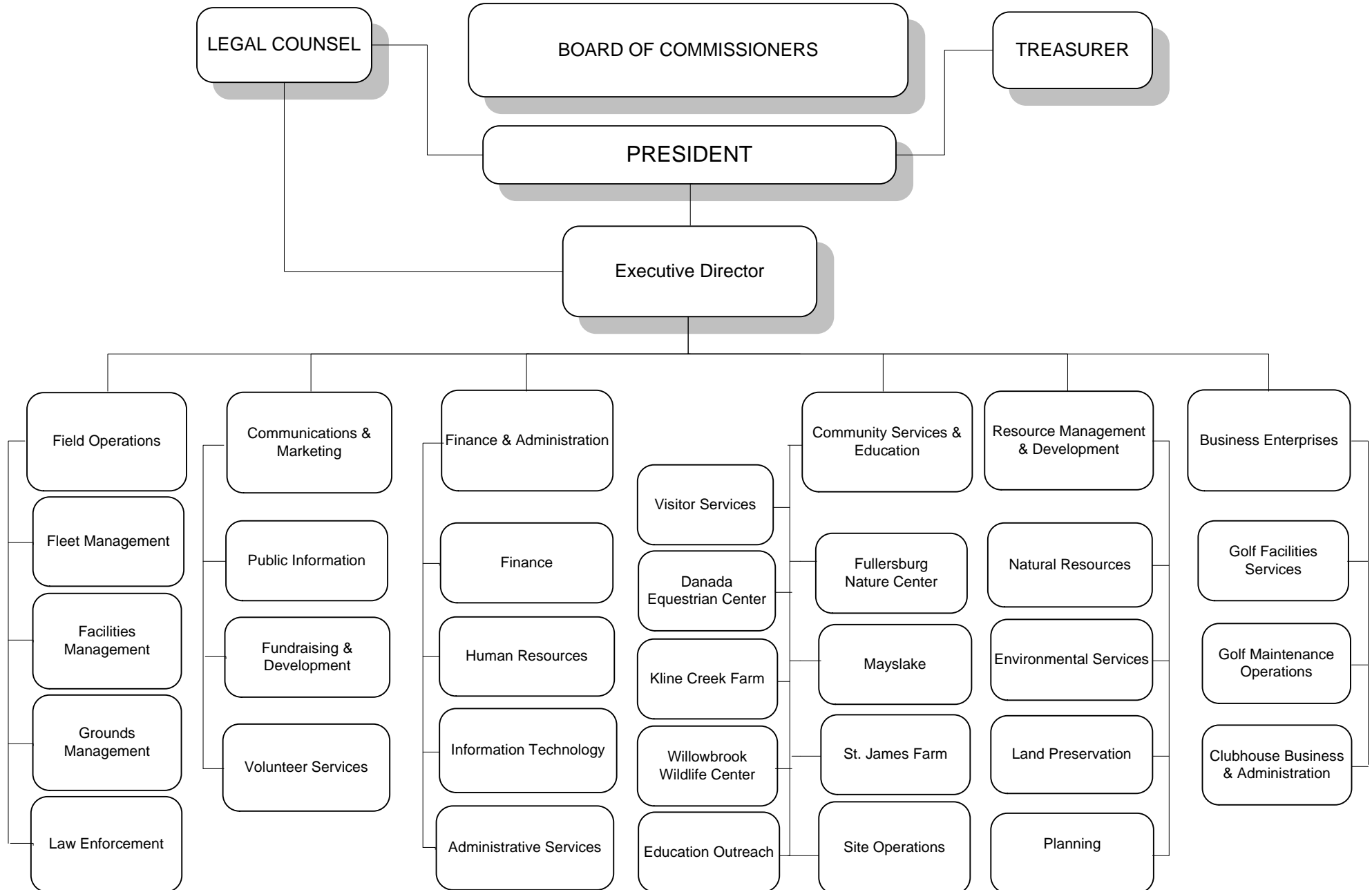
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2014

Executive Director/CEO

FOREST PRESERVE DISTRICT OF DuPAGE COUNTY

June 30, 2015



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report

The Honorable President
Members of the Board of Commissioners
Forest Preserve District of DuPage County, Illinois

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Forest Preserve District of DuPage County, Illinois, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Forest Preserve District of DuPage County, Illinois as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As disclosed in Note 1 to the financial statements, in 2015 the District adopted new accounting guidance required by Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, as amended by Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison, pension and other post-employment benefit related information on pages 4-16 and 63-75 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The information on the budgetary comparison schedules for the year ended June 30, 2014, was audited by other auditors whose report dated December 5, 2014, expressed an unmodified opinion on such information in relation to the basic financial statements for the year ended June 30, 2014, taken as a whole.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Forest Preserve District of DuPage County, Illinois' basic financial statements. The introductory section, combining and individual fund financial statements and

schedules, supplemental data and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The 2015 combining and individual fund statements and schedules and supplemental information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the combining and individual fund statements and schedules and supplemental information for the year ended June 30, 2015, are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The other information included in the combining and individual fund statements and schedules and supplemental information for the year ended June 30, 2014, was audited by other auditors whose report dated December 5, 2014, expressed an unmodified opinion on such information in relation to the basic financial statements for the year ended June 30, 2014, taken as a whole.

The introductory and statistical sections are presented for additional analysis and are not required parts of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

BKD, LLP

Oakbrook Terrace, Illinois
December 18, 2015

MANAGEMENT'S DISCUSSION AND ANALYSIS

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended June 30, 2015

The Forest Preserve District of DuPage County's (the "District") Management's Discussion and Analysis is designed to (1) assist the reader in focusing on significant issues, (2) provide an overview of the District's financial activity, (3) identify changes in the District's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Transmittal Letter (beginning on page ii) and the District's financial statements (beginning on page 17).

Financial Highlights

- The District's total net position increased \$13,324,122 (2.1%) from \$646,170,933 at June 30, 2014 (as restated) to \$659,495,055 at June 30, 2015. Governmental activities net position increased \$13,979,674 (2.3%) from \$619,207,215 (as restated) to \$633,186,889, while business-type activities net position decreased by \$655,552 (2.4%) from \$26,963,718 (as restated) to \$26,308,166.
- Capital assets increased, mostly due to Building improvements. The District's liabilities and deferred inflows of resources decreased \$ 6,736,531 versus the prior year.
- The District's governmental funds reported combined ending fund balances of \$282,959,686, a decrease of \$6,073,465 from the prior year. At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$ 3,653,476 an increase of \$ 227,489. This increase is due to transfers in from other funds in excess of the net deficiency of Revenues over Expenditures for the year. The fund balances of governmental funds covered by the District's policy on fund balances meet or exceed the required balance.
- The District's total revenues were \$ 5,667,988 (7.6%) lower than the prior fiscal year.
- The District's total expenses were \$2,039,924 (3.5%) lower than the prior fiscal year.
- The District retired \$20,995,000 in bonds during the fiscal year, and recognized \$3,580,742 in accreted interest on capital appreciation bonds.

Using the Financial Section of the Comprehensive Annual Report

The financial statement's focus is on both the District as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year-to-year or government to government) and enhance the District's accountability. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis**

For the Fiscal Year Ended June 30, 2015

statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements (see pages 17-19) are designed to be corporate-like, in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government. The focus of the Statement of Net position (the "Unrestricted Net position") is designed to be similar to bottom line results for the District and its governmental and business-type activities. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see pages 18 and 19) is focused on both the gross and net cost of various activities (including governmental and business-type), which is supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The Governmental Activities reflect the District's basic services, including public safety, public works, conservation, education, recreation, interest on debt and administration. Property taxes, shared income taxes, and investment earnings finance the majority of these services. The Business-type Activities reflect private sector type operations (golf), where the fee for service typically covers all or most of the cost of operation, including depreciation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. All funds of the District can be divided into three categories: governmental, proprietary, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis**

For the Fiscal Year Ended June 30, 2015

The District maintains 41 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, three special revenue funds and one debt service fund, which are considered to be major funds. Data from the other 32 governmental funds are combined into a single, aggregated presentation.

The District adopts an annual budget for the General Fund and all special revenue funds and a five-year budget for capital project funds financed with property tax revenues as provided by state statutes. A budgetary comparison statement for the General Fund has been provided to demonstrate compliance with the budget. Budgetary comparisons for the other funds can be found elsewhere in the report.

The basic governmental fund financial statements can be found on pages 20-25 of this report.

Proprietary Funds

The District maintains only one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses one enterprise fund to account for its Oak Meadows, Green Meadows, and Maple Meadows golf operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 26-28 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of fiduciary funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. For several years the District maintained one agency fund. This fund was discontinued in 2014, has no net financial position, and is included in this report for prior year's comparisons only.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-62 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the budgetary comparison to actual for all funds for which a budget is adopted, as well as the District's funding progress under its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 63-75 of this report.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis**

For the Fiscal Year Ended June 30, 2015

Government-Wide Financial Analysis

Statement of Net Position

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Forest Preserve District of DuPage County, assets exceeded liabilities by \$659,495,055 at the close of the most recent fiscal year.

The largest portion of the District's net position (76.2%) reflect its net investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services and recreation to its citizens; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the District's net position, \$228,954,471, represents resources that are subject to external restrictions on how they may be used. The remainder of 'net position', \$(71,642,251) indicates that additional resources are required to meet the Districts ongoing obligations to citizens and creditors.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis**

For the Fiscal Year Ended June 30, 2015

The following table presents a condensed Statement of Net position. For more detailed information, see the Statement of Net position found on page 17.

**Forest Preserve District of DuPage County
Statement of Net Position as of June 30, 2015 and 2014**

	Government Activities		Business Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and Other Assets	343,301,213	349,547,032	3,553,714	3,664,264	346,854,927	353,211,296
Capital Assets	596,836,833	595,356,698	23,325,569	24,107,744	620,162,402	619,464,442
Total Assets	940,138,046	944,903,730	26,879,283	27,772,008	967,017,329	972,675,738
Deferred Outflows of Resources	16,509,384	7,017,617			16,509,384	7,017,617
Long-Term Liabilities	240,630,012	268,283,569	75,670	356,293	240,705,682	268,639,862
Other Liabilities	27,783,011	7,341,177	495,447	451,997	28,278,458	7,793,174
Total Liabilities	268,413,023	275,624,746	571,117	808,290	268,984,140	276,433,036
Deferred Inflows of Resources	55,047,518	54,335,153	-	-	55,047,518	54,335,153
Net Position						
Net investment in Capital Assets	478,857,266	457,884,644	23,325,569	24,107,744	502,182,835	481,992,388
Restricted	228,954,471	234,001,729	-	-	228,954,471	234,001,729
Unrestricted	(74,624,848)	(69,924,925)	2,982,597	2,855,974	(71,642,251)	(67,068,951)
Total Net Position	633,186,889	621,961,448	26,308,166	26,963,718	659,495,055	648,925,166

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net position summary presentation.

Net Results of Activities – which will impact (increase/decrease) current assets and unrestricted net position.

Borrowing for Capital – which will increase current assets and long-term debt.

Spending Borrowed Proceeds on New Capital – which will reduce current assets and increase capital assets. There is a second impact, an increase in invested in capital assets and an increase in related net debt which will not change the net investment in capital assets.

Spending of Non-borrowed Current Assets on New Capital – which will (a) reduce current assets and increase capital assets, and (b) will reduce unrestricted net position and increase invested in capital assets, net of debt.

Principal Payment on Debt – which will (a) reduce current assets and reduce long-term debt and (b) reduce unrestricted net position and increase net investment in capital assets.

Reduction of Capital Assets through Depreciation – which will reduce capital assets and net investment in capital assets.

Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015

Current Year Impacts

The District's total combined net position increased by \$13,324,122 during the current fiscal year.

Capital assets increased, mostly due to a slight increase in Buildings and Structures. The District's long-term liabilities decreased versus the prior year, due primarily to debt repayments.

Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015

Changes in Net Position

A review of the changes in net position provides the reader with information on the results of the year's operations. The following table shows condensed information from the government-wide Statement of Net Activities.

Forest Preserve District of DuPage County
Changes in Net Position for the Fiscal Years Ended June 30, 2015 and 2014

	Government Activities		Business Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues						
Charge for Services	1,565,219	1,285,346	2,896,112	3,289,752	4,461,331	4,575,098
Operating Grants and Contributions	2,021,830	7,152,286			2,021,830	7,152,286
Capital grants and Contributions	954,405	1,563,331			954,405	1,563,331
General Revenues						
Property Taxes	54,192,021	53,073,684			54,192,021	53,073,684
Unrestricted Investment Earnings	5,735,037	6,673,537	29,146	28,458	5,764,183	6,701,995
Other	2,056,186	2,050,386		1,164	2,056,186	2,051,550
Total Revenues	66,524,698	71,798,570	2,925,258	3,319,374	69,449,956	75,117,944
Expenses						
Government Activities						
General Government	10,148,503	8,401,680			10,148,503	8,401,680
Public Safety	3,588,547	3,473,578			3,588,547	3,473,578
Public Works	1,603,581	1,732,148			1,603,581	1,732,148
Conservation and Recreation	27,431,893	29,657,565			27,431,893	29,657,565
Interest on Long-Term Debt	9,343,859	11,013,984			9,343,859	11,013,984
Bond Issuance Cost	365,141				365,141	
Business-type Activities						
Golf Courses			3,644,310	3,886,803	3,644,310	3,886,803
Total Expenses	52,481,524	54,278,955	3,644,310	3,886,803	56,125,834	58,165,758
Change in Net Position before Transfers	14,043,174	17,519,615	(719,052)	(567,429)	13,324,122	16,952,186
Transfers	(63,500)	(323,266)	63,500	323,266		
Change in Net Position	13,979,674	17,196,349	(655,552)	(244,163)	13,324,122	16,952,186
Net Position Beginning	621,961,448	604,765,099	26,963,718	27,207,881	648,925,166	631,972,980
Restatement	(2,754,233)				(2,754,233)	
Net Position Ending	633,186,889	621,961,448	26,308,166	26,963,718	659,495,055	648,925,166

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis**

For the Fiscal Year Ended June 30, 2015

Normal Impacts

There are eight basic impacts on revenues and expenses as reflected below.

Revenues:

Economic Conditions – which can reflect a declining, stable or growing economic environment and has a substantial impact on state income and property tax revenue as well as public spending habits for elective user fees and recreation.

Increase/Decrease in District approved rates – while certain tax rates are set by statute, the District Board has significant authority to impose and periodically increase/decrease rates (permit fees, golf fees, etc.)

Changing Patterns in Intergovernmental and Grant Revenue (both recurring and non-recurring) – certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year-to-year comparisons.

Market Impacts on Investment Income – the District's combined investment portfolio is managed using a longer average maturity than most governments and the market condition may cause investment income to fluctuate more than alternative shorter-term options.

Expenses:

Introduction of New Programs – within the functional expense categories (Conservation and Recreation, General Government, Public Safety, etc.) individual programs may be added or deleted to meet changing needs.

Changes in Authorized Personnel – changes in service demand may cause the Board to increase/decrease authorized staffing. 67% of the District's operating budget is for salary and related benefits.

Salary Increases (annual adjustments and merits) – the ability to attract and retain human and intellectual resources requires the District to strive for a competitive salary range position in the marketplace.

Inflation – while overall inflation appears to be reasonably modest, the District is a consumer of utilities and certain commodities such as fuels, parts, and supplies. Some areas may experience higher than average increases.

Current Year Impacts

Governmental Activities

Governmental activities increased the District's net position by \$13,979,674. Key elements of this net change are as follows:

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis**

For the Fiscal Year Ended June 30, 2015

Revenues:

Revenues from governmental activities totaled \$66,524,698 for the fiscal year, a decrease of \$5,273,872 or 7.4%. Property taxes, the District's largest source of revenue, increased by \$1,118,337 from the previous fiscal year. The Property Tax Limitation Law limits the annual growth in the amount of property taxes to be extended for certain non-home rule units, including the District. In general, the annual growth permitted is the lesser of 5% or the percentage increase in the Consumer Price Index during the calendar year preceding the levy year. Taxes can be increased due to new construction, referendum approval of tax rate increases, mergers or consolidations. General obligation bonds, notes, and installment contracts payable from ad valorem taxes unlimited as to rate and amount cannot be issued unless they are approved by referendum, alternate bonds, or for certain refunding purposes.

Unrestricted investment earnings were \$5,735,035, a decrease of \$938,500 over the prior year. Interest earnings (primarily bond coupon payments) were strong both years. A slight uptick in interest rates during this fiscal year resulted in some unrealized losses within the District's long term asset holdings for the year.

Operating Grants reflects a decrease of \$5,130,456 year over year. This is due to fluctuations from non-recurring grants.

Expenses:

Expenses from governmental activities totaled \$52,481,524 for the fiscal year, a decrease of \$1,797,431. The largest decreases were in conservation and recreation, and interest on long term debt.

Expenses by source as a percentage of total expenses were as follows:

General government	19.3%
Public safety	6.8%
Public works	3.1%
Conservation and recreation	52.3%
Interest on long-term debt	18.5%

Business-type Activities

Business-type activities decreased the District's net position by \$655,552. Key elements of this net change are as follows:

Revenues:

For the fiscal year, revenues for the business-type activities totaled \$2,909,292, a decrease of \$410,082 or 12.4%. Charges for services decreased \$393,640 from the previous year.

Revenues by source as a percentage of total revenues were as follows:

Charges for services	99.5%
Unrestricted investment earnings & Other	0.5%

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis**

For the Fiscal Year Ended June 30, 2015

Expenses:

Total expenses for the business-type activities for the fiscal year were \$3,628,344, a decrease of \$258,459 from the previous fiscal year.

Major Governmental Funds

The **General Fund** is the primary operating fund of the District. At the end of the current fiscal year, the unassigned fund balance was \$3,653,476, while the total fund balance was \$4,317,201. As a measure of the General Fund's liquidity, it is useful to compare unassigned fund balance to total fund expenditures. The unassigned fund balance represents 14.8% of total General Fund expenditures. The fund balance increased by \$197,934.

The **District-Wide Environmental Fund** is a special non-tax revenue fund established to pay costs associated with environmental requirements at any of the District's inactive landfill sites or any other property presently owned or acquired in the future. In addition, funds are available for transfer to the General Fund. The fund balance decreased by \$2,718,038, primarily due to 'transfers out' to other funds that exceeded the funds revenues.

The **Landfill Expense Mallard Lake Fund** was created to account for revenues and surcharges imposed on users of the landfill prior to its closure. These revenues are restricted to pay post-closure maintenance, improvements and environmental expenses for the site. Revenues from investment earnings may be transferred to the General Fund or for other properly identified and appropriated purposes. The fund balance decreased by \$1,098,596, primarily due to 'transfers out' to other funds that exceeded the funds revenues.

The **Landfill Expense Greene Valley Fund** was created to account for revenues and surcharges imposed on users of the landfill prior to its closure. These revenues are restricted to pay post-closure maintenance, improvements, and environmental expenses for the site. Revenues from investment earnings may be transferred to the General Fund or for other properly identified and appropriated purposes. The fund balance decreased by \$580,679, primarily due to 'transfers out' to other funds that exceeded the funds revenues.

The **Acquisition and Development Series 2000 Fund** is a debt service fund to account for revenues and expenditures associated with servicing of debt. The fund balance increased by \$159,573. In part this is due to investment income earned on unspent funds during the year.

Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015

General Fund Budgetary Highlights

	Original Budget	Final Budget	Actual
Revenues			
Taxes	18,999,000	18,999,000	18,970,056
Permits and Fees	1,151,605	1,151,605	1,020,950
Intergovernmental	969,728	969,728	1,154,898
Investment Income	2,200	2,200	89,250
Miscellaneous	450,171	450,171	681,879
Total Revenues	<u>21,572,704</u>	<u>21,572,704</u>	<u>21,917,033</u>
Expenditures	<u>30,561,475</u>	<u>30,343,790</u>	<u>29,097,984</u>
Revenues net of Expenses	<u>(8,988,771)</u>	<u>(8,771,086)</u>	<u>(7,180,951)</u>
Other Financing Sources (Uses)			
Transfers In	8,016,633	8,016,633	7,425,431
Transfers Out	(580,133)	(580,133)	(63,500)
Proceeds from sale of Capital Assets			16,954
Total Other Financing Sources	<u>7,436,500</u>	<u>7,436,500</u>	<u>7,378,885</u>
Change in Fund Balance	<u>(1,552,271)</u>	<u>(1,334,586)</u>	<u>197,934</u>

Actual revenues were \$344,329 (or 1.6%) higher than budgeted amount. This is due to higher than expected non-recurring grants, and State shared revenues.

Actual expenditures were \$1,245,806 (or 4.10%) less than the budgeted amount. General government expenditures were \$407,229 (or 4.6%) under budget. Savings versus budget came primarily from 'Supplies' and Professional and other Services'.

The District annually levies a tax and adopts a budget and appropriates for construction and development. In accordance with state statutes, the appropriations for these capital projects funds do not lapse for a period of five years and at the end of five years any assets remaining are transferred to the General Fund.

Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2015

Capital Asset and Debt Administration

Capital Assets

The Forest Preserve District of DuPage County's investment in capital assets for its governmental and business-type activities as of June 30, 2015, amounts to \$620,162,402 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and structures, equipment, and construction in progress. The total increase in the District's investment in capital assets for the current fiscal year was .01%.

The major capital asset event during the fiscal year was for land acquisition.

Forest Preserve District of DuPage County
Capital Assets (Net of Depreciation)
(\$ in thousands)

	Government Activities		Business Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	540,537	539,312	17,650	17,650	558,187	556,962
Land Improvements			1,051	1,503	1,051	1,503
Buildings & Structures	30,999	26,912	4,034	4,299	35,033	31,211
Equipment	4,216	4,131	529	593	4,745	4,724
Infrastructure	18,680	18,208			18,680	18,208
Construction in Progress	2,405	6,794	62	62	2,467	6,856
Total	596,837	595,357	23,326	24,107	620,163	619,464

Additional information on the District's capital assets can be found in Note 4 on pages 39 and 40 of this report.

Long-Term Debt

The District currently maintains an "AAA" rating from Standard & Poor's and an "Aaa" rating from Moody's for general obligation debt. A strong tax base, high wealth and income level, population base, strong financial operations with strong reserves, operational flexibility, prudent management, and low debt burden were items reflected in the latest ratings assignments.

At the end of the current fiscal year, the District had total bonded debt outstanding of \$191,729,637, all of which is general obligation debt backed by the full faith and credit of the District, and is for governmental activities. The District retired \$20,995,000 in general obligation bonds and recognized \$3,580,742 in accreted interest on capital appreciation bonds.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis**

For the Fiscal Year Ended June 30, 2015

State statutes limit the amount of general obligation debt a governmental entity may issue to 2.3% of its total assessed valuation. The current debt limitation for the District is \$747,605,170, which is significantly in excess of the District's current outstanding general obligation debt.

For more information on the District's long-term obligations, see Note 6 to the financial statements.

Economic Factors

The District operates solely in DuPage County and is affected by the local economic conditions of the County as a whole. The County has a diverse business community; unemployment rates are lower in DuPage County than in the Chicago metropolitan area, the State of Illinois and the national average.

Requests for Information

This financial report is designed to provide a general overview of the Forest Preserve District of DuPage County's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance and Administration, 3 S. 580 Naperville Road, P. O. Box 5000, Wheaton, IL 60189.

BASIC FINANCIAL STATEMENTS

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Net Position

June 30, 2015

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Investments	\$ 311,568,816	3,411,572	314,980,388
Receivables (Net, Where Applicable of Allowance for Uncollectibles)			
Property Taxes	27,945,507		27,945,507
Accounts	88,183	23,426	111,609
Accrued Interest	1,531,272	8,333	1,539,605
Notes	868,933		868,933
Due from Other Governments	160,000		160,000
Internal Balances	(10,266)	10,266	
Due from Fiduciary Funds			
Prepaid Expenses	817,594	33,165	850,759
Inventories		47,716	47,716
Deposits with Vendors		19,236	19,236
Cash with Fiscal Agent	331,174		331,174
Capital Assets			
Nondepreciable	542,941,299	17,712,166	560,653,465
Depreciable, Net of Accumulated Depreciation	53,895,534	5,613,403	59,508,937
Total Assets	940,138,046	26,879,283	967,017,329
Deferred Outflows of Resources			
Unamortized Loss on Refunding	9,831,266		9,831,266
Outflows Related to Pensions (IMRF)	6,678,118		6,678,118
Total Deferred Outflows of Resources	16,509,384	-	16,509,384
Liabilities			
Accounts Payable	3,048,768	175,016	3,223,784
Accrued Payroll and Withholdings	568,864	39,833	608,697
Accrued Bond Interest Payable	1,213,412		1,213,412
Unearned Revenue	46,295	119,791	166,086
Refundable Deposits	423,441	7,050	430,491
Other Liabilities	49,507		49,507
Noncurrent Liabilities			
Due Within One Year	22,432,724	153,757	22,586,481
Due in More Than One Year	240,630,012	75,670	240,705,682
Total Liabilities	268,413,023	571,117	268,984,140
Deferred Inflows of Resources			
Deferred Property Tax Revenue	54,967,995		54,967,995
Inflows Related to Pensions (IMRF)	79,523		79,523
Total Deferred Outflows of Resources	55,047,518	-	55,047,518
Net Position			
Net Investment in Capital Assets	478,857,266	23,325,569	502,182,835
Restricted for			
Environmental Concerns	188,493,284		188,493,284
Wetland Restoration	1,138,589		1,138,589
Insurance Purposes	807,468		807,468
Personnel Benefits	631,984		631,984
Audit	26,429		26,429
Zoological	599,641		599,641
Debt Service	1,383,467		1,383,467
Construction and Development	35,873,609		35,873,609
Unrestricted	(74,624,848)	2,982,597	(71,642,251)
Total Net Position	\$ 633,186,889	26,308,166	659,495,055

See Notes to the Financial Statements

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Activities

Year Ended June 30, 2015

Function/ Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
Governmental Activities				
General Government	\$ 10,148,461	1,426,233		
Conservation and Recreation	27,431,935	138,986	2,021,831	954,405
Public Works	1,603,581			
Public Safety	3,588,547			
Interest	9,709,000			
Total Government Activities	52,481,524	1,565,219	2,021,831	954,405
Business-Type Activities				
Golf Courses	3,644,310	2,896,112		
	\$ 56,125,834	4,461,331	2,021,831	954,405

General Revenues
Taxes
 Property
 Replacement
Investment Income
Miscellaneous
Gain on Disposal of Capital Assets
Transfers

Total

Change in Net Position

Net Position
July 1, as Originally Reported

Restatements

July 1, as Restated

June 30

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
(8,722,228)		(8,722,228)
(24,316,713)		(24,316,713)
(1,603,581)		(1,603,581)
(3,588,547)		(3,588,547)
(9,709,000)		(9,709,000)
(47,940,069)		(47,940,069)
	(748,198)	(748,198)
(47,940,069)	(748,198)	(48,688,267)
54,192,021		54,192,021
1,455,548		1,455,548
5,735,036	29,146	5,764,182
439,680		439,680
160,958		160,958
(63,500)	63,500	
61,919,743	92,646	62,012,389
13,979,674	(655,552)	13,324,122
621,961,448	26,963,718	648,925,166
(2,754,233)		(2,754,233)
619,207,215	26,963,718	646,170,933
633,186,889	26,308,166	659,495,055

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Balance Sheet - Governmental Funds

June 30, 2015

	General Fund	District-Wide Environmental	Landfill Expense Mallard Lake	Landfill Expense Greene Valley
Assets				
Cash and Investments	\$ 7,641,669	85,908,801	85,565,058	68,012,000
Cash with Fiscal Agent				
Receivables (Net, Where Applicable of Allowance for Uncollectibles)				
Property Taxes	9,865,573			
Accounts	72,779			
Accrued Interest	23,163	464,156	480,462	413,515
Due from Other Governments	160,000			
Due from Other Funds	7,200,000	32,519		
Prepaid Items	663,725			
Total Assets	\$ 25,626,909	86,405,476	86,045,520	68,425,515
Liabilities				
Accounts Payable	\$ 1,081,794	239,076	66,797	60,470
Accrued Payroll and Withholdings	529,003			
Claims Payable				
Unearned Revenue	46,295			
Refundable Deposits	87,238	118,064		
Due to Other Funds	110,641	3,338,820	2,640,000	1,920,000
Other Liabilities	49,507			
Total Liabilities	1,904,478	3,695,960	2,706,797	1,980,470
Deferred Inflows of Resources				
Unavailable Property Tax Revenue	19,405,230			
Fund Balance				
Nonspendable				
Prepays	663,725			
Restricted for				
Insurance Purposes				
Personnel Benefits				
Audit				
Zoological				
Environmental Responsibility		82,709,516	83,338,723	66,445,045
Wetland Restoration				
Capital Improvements				
Debt Service				
Committed for				
Specified Capital Projects				
Unassigned	3,653,476			
Total Fund Balance	4,317,201	82,709,516	83,338,723	66,445,045
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 25,626,909	86,405,476	86,045,520	68,425,515

See Notes to the Financial Statements

Acquisition and Development Series 2000	Nonmajor Governmental Funds	Total
6,681,377	57,759,911	311,568,816
	331,174	331,174
6,366,062	11,713,872	27,945,507
	15,404	88,183
6,029	143,947	1,531,272
		160,000
	960,988	8,193,507
	153,869	817,594
13,053,468	71,079,165	350,636,053
1,503	1,599,128	3,048,768
	39,861	568,864
	367,724	367,724
		46,295
	218,139	423,441
	194,312	8,203,773
		49,507
1,503	2,419,164	12,708,372
12,520,679	23,042,086	54,967,995
	153,869	817,594
	807,468	807,468
	631,984	631,984
	26,429	26,429
	599,641	599,641
	2,000,000	234,493,284
	1,138,589	1,138,589
	35,873,609	35,873,609
531,286	852,181	1,383,467
	3,534,145	3,534,145
		3,653,476
531,286	45,617,915	282,959,686
13,053,468	71,079,165	350,636,053

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2015

Total Fund Balance - Governmental Funds	\$ 282,959,686
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	596,836,833
Long-term receivables are not financial resources and, therefore, are not reported in the governmental funds.	868,933
Long-term liabilities, including bonds payable are not due and payable in the current period and, therefore, are not reported in governmental funds.	(191,729,637)
Losses on issuance of refunding bonds are reported as a deferred outflow and amortized over the life of the bonds in the Statement of Net Position.	9,831,266
Premiums on bonds are an other financing source in the year of issuance but are shown as an increase in bonds payable and amortized over the life of the bonds in the Statement of Net Position.	(10,185,554)
Discounts on bonds are an other financing use in the year of issuance but are shown as a decrease in bonds payable and amortized over the life of the bond in the Statement of Net Position.	94,392
The liability for environmental cost reserves is not due and payable in the current period and, therefore, is not reported in governmental funds.	(46,000,000)
The long-term portion of claims liability is not due and payable in the current period and, therefore, is not reported in governmental funds.	(212,510)
Compensated absences payable are not due and payable in the current period and, therefore, are not reported in governmental funds.	(3,782,616)
Accrued interest on long-term liabilities is shown as a liability in the Statement of Net Position.	(1,213,412)
Net pension liability is not due and payable in the current period and, therefore, is not reported in governmental funds.	(10,658,414)
The IMRF deferred inflows and outflows of resources do not require the use of current financial resources and, therefore, are not reported as liabilities in governmental funds.	6,598,595
Net other post-employment benefits obligation is not due and payable in the current period and, therefore, is not reported in governmental funds.	(220,673)
Net Position of Governmental Activities	<u>\$ 633,186,889</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds

Year Ended June 30, 2015

	General Fund	District-Wide Environmental	Landfill Expense Mallard Lake	Landfill Expense Greene Valley
Revenues				
Taxes	\$ 18,970,056			
Permits and Fees	1,020,950			
Intergovernmental	1,154,898			
Investment Income	89,250	1,909,573	1,701,101	1,429,809
Donations				
Miscellaneous	681,879			
Total Revenues	21,917,033	1,909,573	1,701,101	1,429,809
Expenditures				
Current				
General Government	8,536,630			
Conservation and Recreation	17,104,835			
Public Works	589,773	804,125	159,697	90,488
Public Safety	2,866,746			
Capital Outlay				
Debt Service				
Principal Retirement				
Interest and Fiscal Charges				
Cost of Issuance				
Total Expenditures	29,097,984	804,125	159,697	90,488
Excess (Deficiency) in Revenues over Expenditures	(7,180,951)	1,105,448	1,541,404	1,339,321
Other Financing Sources (Uses)				
Transfers In	7,425,431	32,519		
Transfers Out	(63,500)	(3,856,005)	(2,640,000)	(1,920,000)
Refunding Bonds Issued				
Premium on Bonds Issued				
Payments to Bond Escrow				
Proceeds from Sale of Capital Assets	16,954			
Total Other Financing Sources (Uses)	7,378,885	(3,823,486)	(2,640,000)	(1,920,000)
Net Change in Fund Balance	197,934	(2,718,038)	(1,098,596)	(580,679)
Fund Balance				
July 1	4,119,267	85,427,554	84,437,319	67,025,724
June 30	\$ 4,317,201	82,709,516	83,338,723	66,445,045

See Notes to the Financial Statements

Acquisition and Development Series 2000	Nonmajor Governmental Funds	Total
12,485,781	22,736,184	54,192,021
	122,590	1,143,540
165	2,964,053	4,119,116
63,627	541,676	5,735,036
	40,000	40,000
	283,215	965,094
12,549,573	26,687,718	66,194,807
	1,300,517	9,837,147
	9,512,567	26,617,402
	93,794	1,737,877
	698,707	3,565,453
	2,941,798	2,941,798
12,390,000	8,605,000	20,995,000
	6,676,945	6,676,945
	365,141	365,141
12,390,000	30,194,469	72,736,763
159,573	(3,506,751)	(6,541,956)
	2,990,130	10,448,080
	(2,032,075)	(10,511,580)
	29,270,000	29,270,000
	5,624,398	5,624,398
	(34,529,257)	(34,529,257)
	149,896	166,850
-	1,473,092	468,491
159,573	(2,033,659)	(6,073,465)
371,713	47,651,574	289,033,151
531,286	45,617,915	282,959,686

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities

Year Ended June 30, 2015

Net Change in Fund Balance - Total Governmental Funds	\$ (6,073,465)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures; however, they are capitalized in Statement of Net Position.	4,543,757
Depreciation expense does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.	(3,057,730)
Receivables in the Statement of Net Position that do not provide current financial resources are not reported in the fund financial statements. This is the net change in notes receivable during the year.	168,933
Governmental funds report proceeds from the sale of capital assets while the governmental activities report gains and losses on sales of fixed assets. This is the remaining book value of the disposed assets.	(5,892)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the Statement of Net Position.	20,995,000
The issuance of long-term debt is reported as an other financing source in governmental funds but as an increase of principal outstanding in the Statement of Net Assets.	(29,270,000)
The payment to the refunded bond escrow agent is reported as an other financing use in the governmental funds but is amortized as a component of gain or loss on refundings in governmental activities.	34,529,257
The premium on bonds issued is reported as an other financing source in the governmental funds, but as an increase in principal outstanding in the Statement of Net Position.	(5,570,713)
The accretion of long-term debt is not reported as an expenditure when bonds accrete in governmental funds but as an addition to principal outstanding in the Statement of Net Position.	(3,580,742)
The amortization of premiums on bonds, discounts on bonds and losses on refunding are not a use of financial resources in the governmental funds.	36,106
The decrease in accrued interest on long-term debt is shown as a decrease of expense on the Statement of Activities.	824,037
The decrease in the compensated absences liability is shown as an decrease of expense on the Statement of Activities.	1,696,697
Changes in net other post-employment benefits obligations are reported only in the Statement of Activities.	(86,692)
Changes in the net pension liability and the IMRF deferred outflow of resources do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	(1,083,178)
The increase in the long-term portion of the claims liability is shown as an increase of expense on the Statement of Activities.	(85,701)
Change in Net Position of Governmental Activities	<u>\$ 13,979,674</u>

See Notes to the Financial Statements

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Statement of Net Position

June 30, 2015

Assets**Current Assets**

Cash and Cash Equivalents	\$ 3,411,572
Receivables (Net of Applicable Allowances)	
Accounts	23,426
Accrued Interest	8,333
Due from Other Funds	14,797
Prepays	33,165
Inventories	47,716
Deposits with Vendors	19,236
Total Current Assets	<u>3,558,245</u>

Capital Assets

Nondepreciable	17,712,166
Depreciable	
At Cost	21,459,061
Accumulated Depreciation	<u>(15,845,658)</u>
Total Capital Assets	<u>23,325,569</u>

Total Assets 26,883,814

Liabilities**Current Liabilities**

Accounts Payable	175,016
Accrued Payroll	39,833
Unearned Revenue	119,791
Refundable Deposits	7,050
Compensated Absences Payable	153,757
Due to Other Funds	<u>4,531</u>
Total Current Liabilities	<u>499,978</u>

Long-Term Liabilities

Compensated Absences Payable	<u>75,670</u>
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Total Liabilities 575,648

Net Position

Net Investment in Capital Assets	23,325,569
Unrestricted	<u>2,982,597</u>

Total Net Position \$ 26,308,166

See Notes to the Financial Statements

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Statement of Revenues, Expenses
and Changes in Net Position

Year Ended June 30, 2015

Operating Revenues	
Charges for Services	\$ 2,879,479
Miscellaneous	<u>16,633</u>
Total Operating Revenues	<u>2,896,112</u>
Operating Expenses Excluding Depreciation	
Grounds and Resources	1,252,660
General Overhead	374,398
Banquet Operations	424,587
Golf and Pro-shop	<u>741,914</u>
Total Operating Expenses Excluding Depreciation	<u>2,793,559</u>
Operating Income Before Depreciation	102,553
Depreciation	<u>834,785</u>
Operating Loss	<u>(732,232)</u>
Nonoperating Revenues (Expenses)	
Investment Income	29,147
Loss on Disposal of Capital Assets	<u>(15,967)</u>
Total Nonoperating Revenues (Expenses)	<u>13,180</u>
Net Loss before Transfers and Extraordinary Items	(719,052)
Transfers	
Transfers In	<u>63,500</u>
Change in Net Position	(655,552)
Net Position	
July 1	<u>26,963,718</u>
June 30	<u><u>\$ 26,308,166</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Statement of Cash Flows

Year Ended June 30, 2015

Cash Flows from Operating Activities

Receipts from Customers and Users	\$ 2,845,552
Payments to Suppliers	(1,011,489)
Payments to Employees	(1,956,822)
	<u>(122,759)</u>

Cash Flows from Noncapital Financing Activities

Interfund Borrowings (Repayments)	(957,735)
Interfund Transfers	63,500
	<u>(894,235)</u>

Cash Flows from Capital and Related
Financing Activities

Purchase of Capital Assets	<u>(68,575)</u>
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Cash Flows from Investing Activities

Interest Received	<u>29,100</u>
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Net Decrease in Cash and Cash Equivalents (1,056,469)

Cash and Cash Equivalents

July 1 4,468,042

June 30 \$ 3,411,573

Reconciliation of Operating Loss to Net Cash

Provided by Operating Activities

Operating Loss	\$ (732,232)
Adjustments	
Depreciation	834,785
Changes in Assets and Liabilities	
Accounts Receivable	1,237
Inventories	10,152
Prepays	472
Accounts Payable	(49,047)
Accrued Payroll	(9,463)
Refundable Deposits	(1,006)
Unearned Revenue	(50,791)
Compensated Absences	<u>(126,866)</u>

Net Cash Provided by Operating Activities \$ (122,759)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

1. Summary of Significant Accounting Policies

The financial statements of the Forest Preserve District of DuPage County, Illinois (District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The District is a legally separate political subdivision of the State of Illinois. It is governed by a President and a six-member Board of Commissioners. As required by generally accepted accounting principles, these financial statements present the District (the primary government) and its component units. In evaluating how to define the reporting entity, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made based upon the significance of its operational or financial relationship with the primary government.

The District has determined that no outside agency meets the above criteria and, therefore, no other agency has been included as a component unit in the District's financial statements. Prior to December 2002, the District was a component unit of DuPage County and was included as a blended component unit in DuPage County's financial statements. Effective December 2002, the District reorganized its board structure and became an independent unit of government.

B. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into the following categories: governmental and proprietary.

Governmental funds are used to account for the District's general activities. The General Fund is the primary operating fund, accounting for all financial resources not required to be accounted for in another fund. Special revenue funds account for revenue sources that are legally restricted for specific purposes (except for capital projects funds). The Debt Service Fund accounts for the servicing of general long-term debt. Capital projects funds account for the acquisition of capital assets or construction of major capital projects not financed by another fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the District (internal service funds).

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

1. Summary of Significant Accounting Policies (Cont.)

C. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

The **General Fund** is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **District-Wide Environmental Fund** is a special nontax revenue fund established to pay costs associated with environmental responsibilities at any of the District's inactive landfill sites or any other property presently owned or acquired in the future. The District-Wide Environmental Fund is a special nontax revenue fund used to account for revenues related to any of the District's inactive landfill sites or any other property presently owned or acquired in the future that will have costs associated with environmental responsibilities.

The **Landfill Expense Mallard Lake Fund** is used to account for revenues and surcharges imposed on the users of the landfill. The revenues are restricted to pay for present costs, post-closure maintenance, improvements, and restoration and environmental expenses (including responses costs and costs incurred to third parties) incurred by the District for the Mallard Lake landfill site.

The **Landfill Expense Greene Valley Fund** is used to account for revenues and surcharges imposed on the users of the landfill. The revenues are restricted to pay for present costs, post-closure maintenance, improvements, and restoration and environmental expenses (including responses costs and costs incurred to third parties) incurred by the District for the Greene Valley landfill site.

The **Acquisition and Development Series 2000 Fund** is used to account for the payment of principal and interest on the bonds of the same name funded by an annual property tax.

The District reports the following major enterprise fund:

The **Golf Enterprise Fund** is used to account for the revenues and expenses associated with the Oak Meadows, Green Meadows and Maple Meadows Golf Courses. The golf courses were purchased in fiscal year 1986, 1989 and 1990, respectively, from general obligation land acquisition bond funds.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

1. Summary of Significant Accounting Policies (Cont.)

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Nonoperating revenue/expenses are incidental to the operations of these funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. The District recognizes property taxes when they become both measurable and available in the year intended to finance. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Licenses, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. Fines collected and held by the state or county at year end on behalf of the District also are recognized as revenue. Fines and permits revenues are not susceptible to accrual because generally they are not measurable until received in cash.

In applying the susceptible-to-accrual concept to intergovernmental revenues (i.e., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidelines. Monies that are virtually unrestricted as to purpose of expenditure, which are usually revocable only for failure to comply with prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier if the susceptible-to-accrual criteria are met.

The District reports unearned/deferred revenue on its financial statements. Unearned/deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period, under the modified accrual basis of accounting, or is measurable but not earned under the accrual basis of accounting. Unearned/deferred revenues also arise when resources are received by the District before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability or deferred inflow is removed from the financial statements and revenue is recognized.

E. Deposits and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the District's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

1. Summary of Significant Accounting Policies (Cont.)

E. Deposits and Investments (Cont.)

Investments

District investments with a maturity of one year or less when purchased are stated at cost or amortized cost. District investments with a maturity greater than one year are stated at fair value in accordance with GASB Statement No. 31.

Fair value is based on published market quotes as of June 30th.

F. Property Taxes Receivable

Property taxes receivable are shown gross as the District historically collects over 99.5% of the taxes extended.

The District levies its real estate taxes by November for the subsequent fiscal year. Tax bills are prepared by the County and issued on or about May 1. The bills are payable in two installments, on or about June 1 and September 1. The County collects these taxes and remits them periodically. Property taxes attach as an enforceable lien on January 1 of the previous fiscal year.

G. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans).

H. Prepaid Items/Expenses and Inventories

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses, consistent with the consumption method of accounting.

Inventories are valued at cost using the first in/first out (FIFO) method and consist of merchandise for resale. The cost of such items is recorded as expenditures/expenses when consumed rather than when purchased.

I. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., bike trails, paths, roads, bridges, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

1. Summary of Significant Accounting Policies (Cont.)

I. Capital Assets (Cont.)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Buildings, infrastructure, improvements and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and Structures	20-60
Infrastructure	20-50
Equipment	10

J. Compensated Absences

Vested or accumulated vacation, sick leave and compensatory time are reported as an expenditure and a fund liability of the governmental fund that will pay it once retirement or separation has occurred. Vested or accumulated vacation, sick leave, compensatory time and employee retention incentives of proprietary funds and governmental activities are recorded as an expense and liability of those funds as the benefits accrue to employees.

K. Long-Term Obligations

In the government-wide financial statements, proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts and gains/losses on refundings are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount and gains/losses on refundings. Bond issuance costs are expensed in the period incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

L. Deferred Outflows/Inflows of Resources

The District reports deferred outflows of resources on its Statement of Net Position. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has two items that qualify for reporting in this category, the first of which is the unamortized loss on refunding reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. The other item is the outflows related to pensions, which represents pension expense that will be recognized in future periods.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

1. Summary of Significant Accounting Policies (Cont.)

L. Deferred Outflows/Inflows of Resources (Cont.)

The District reports deferred inflows of resources on its Statement of Net Position. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. Unavailable property taxes are reported in the statement of net position and the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The District also reports deferred outflows related to pensions, which represents pension expense that will be recognized in future periods.

M. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balances result from enabling legislation adopted by the District. Committed fund balance, if any, is constrained by formal actions of the District's Board, which is considered the District's highest level of decision making authority. Formal actions include ordinances approved by the Board. Once adopted, the limitation remains in place until a similar action (adoption of another ordinance) to remove or revise the limitation. Assigned fund balance represents amounts constrained by the District's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the District's executive director through the approved fund balance policy of the District. Any residual fund balance of the General Fund is reported as unassigned.

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the District considers committed funds to be expended first followed by assigned and then unassigned funds.

N. Interfund Transactions

Interfund services are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund services and reimbursements, are reported as transfers.

O. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that 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 amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

1. Summary of Significant Accounting Policies (Cont.)

P. Implementation of New Accounting Standard

In 2015, the District adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, which has as its objectives improving the usefulness of pension information included in the general purpose external financial reports of state and local governmental pension plans for making decisions and assessing accountability. Adoption of GASB Statement No. 68 resulted in a restatement of beginning net position at July 1, 2014, and is described in Note 12. In addition, the Statement changed the requirements for information disclosed in the notes to the financial statements and information required to be presented as required supplementary information.

The District also adopted the provisions of by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement No. 68*. GASB Statement No. 71 provides guidance on the recognition of pension contributions made after the measurement date.

2. Deposits and Investments

The District maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as "cash and investments."

The District's investment policy authorizes the District to invest in all investments allowed by Illinois Compiled Statutes. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services. The District's investment policy does limit its deposits to financial institutions that are members of the FDIC system and are capable of posting collateral for amounts in excess of FDIC insurance.

It is the policy of the District to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are, in order of priority, safety of principal, liquidity and yield.

At June 30, 2015, the District's cash and investments consisted of the following:

	Primary Government
Cash and Investments	\$ 314,980,388
Cash with Fiscal Agent	331,174
	<u>\$ 315,311,562</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

2. Deposits and Investments (Cont.)

For disclosure purposes, this amount is segregated into four components: 1) cash on hand; 2) deposits with financial institutions, which include amounts held in demand accounts and savings accounts; 3) cash held with fiscal agents; and 4) other investments which consist of investments in certificates of deposit, U.S. Treasuries, government-backed securities and mutual funds as follows:

Cash on Hand	\$ 20,078
Cash with Fiscal Agent	331,174
Deposits with Financial Institutions	8,795,489
Other Investments	<u>306,164,821</u>
	<u>\$ 315,311,562</u>

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110% of the fair market value of the funds secured, with the collateral held by the District, an independent third-party or a Federal Reserve Bank.

Investments

The following table presents the investments and maturities of the District's debt securities as of June 30, 2015:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than One	One to Five	Six to Ten	Greater Than Ten
U.S. Treasury Obligations	\$ 137,843,338	40,965,317	51,433,136	25,890,725	19,554,160
U.S. Agency Obligations	131,227,186	730,828	21,222,378	47,026,749	62,247,231
Certificates of Deposit	4,299,476	3,697,573	601,903		
State and Local Government Obligations	32,794,821	3,782,207	5,890,328	3,488,833	19,633,453
	<u>\$ 306,164,821</u>	<u>49,175,925</u>	<u>79,147,745</u>	<u>76,406,307</u>	<u>101,434,844</u>

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a two-year period. The investment policy limits the maximum maturity lengths of investments to 30 years for landfill environmental funds and five years for all other funds (except for bond funds).

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The District limits its exposure to credit risk by primarily investing in obligations guaranteed by the United States government or securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government. The U.S. agency obligations that consist of FHLMC, FHLB, FNMA, GNMA and FFCB securities are rated A-1+ to AAA by a national rating agency. The State and Local obligations were rated A3 to AAA by a national rating agency.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

2. Deposits and Investments (Cont.)

Investments (Cont.)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the District will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the District's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third-party acting as the District's agent separate from where the investment was purchased in the District's name.

Concentration of credit risk is the risk that the District has a high percentage of its investments invested in one type of investment. The District's investment policy requires diversification of investments to avoid unreasonable risk. At June 30, 2015, the District had greater than five percent of its overall portfolio invested in U.S. Government Treasury Obligations, U.S. Government Agency Obligations, and State and Local Government Obligations. This is in accordance with the District's investment policy.

3. Receivables

A. Property Taxes

Property taxes for 2014 attach as an enforceable lien on January 1, 2014, on property values assessed as of the same date. Taxes are levied by December of the subsequent year (by passage of Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 1, 2015, and are payable in two installments, on or about June 1, 2015 and September 1, 2015. The County collects such taxes and remits them periodically. Since the 2014 levy is intended to fund the 2015-16 fiscal year, the uncollected portion of the levy has been recorded as a receivable and the entire levy as deferred revenue.

The 2015 tax levy, which attached as an enforceable lien on property as of January 1, 2015, has not been recorded as a receivable as of June 30, 2015, as the tax has not yet been levied by the District and will not be levied until December 2015 and, therefore, the levy is not measurable at June 30, 2015.

B. Notes

During fiscal year 2010, the District entered into an intergovernmental agreement with a local government for the sale of a portion of a property. No interest is due unless payment of principal installments is past due. Principal of \$150,000 was collected during the year. The balance due at June 30, 2015, is:

Fiscal Year	Annual Payment
2016	\$ 150,000
2017	150,000
2018	250,000
	<u>\$ 550,000</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

3. Receivables (Cont.)

B. Notes (Cont.)

During fiscal year 2014, the District entered into an intergovernmental agreement with a local government for the sale of a portion of a property. No interest is due unless payment of principal installments is past due. Principal of \$150,000 was collected during the year. The balance due at June 30, 2015, is:

Fiscal Year	Annual Payment
2016	\$ 24,533
2017	24,533
2018	24,533
2019	24,533
2020	24,533
2021-2025	122,665
2026-2028	73,603
	<u>\$ 318,933</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

4. Capital Assets

Capital asset activity for the year ended June 30, 2015, for governmental activities was as follows:

	Balances July 1	Increases	Decreases	Balances June 30
Capital Assets Not Being Depreciated				
Land	\$ 539,311,648	1,224,933		540,536,581
Construction in Progress	6,793,661	2,435,408	6,824,351	2,404,718
Total Capital Assets Not Being Depreciated	546,105,309	3,660,341	6,824,351	542,941,299
Capital Assets Being Depreciated				
Buildings and Structures	36,526,864	4,810,927		41,337,791
Infrastructure	40,735,762	1,988,668		42,724,430
Equipment	14,349,273	908,172	477,813	14,779,632
Total Capital Assets Being Depreciated	91,611,899	7,707,767	477,813	98,841,853
Less Accumulated Depreciation For				
Buildings and Structures	9,615,463	723,607		10,339,070
Infrastructure	22,527,576	1,516,202		24,043,778
Equipment	10,217,471	817,921	471,921	10,563,471
Total Accumulated Depreciation	42,360,510	3,057,730	471,921	44,946,319
Total Capital Assets Being Depreciated, Net	49,251,389	4,650,037	5,892	53,895,534
Governmental Activities Capital Assets, Net	\$ 595,356,698	8,310,378	6,830,243	596,836,833

Depreciation expense was charged to functions/programs of the governmental activities as follows:

	Governmental Activities
General Government	\$ 222,649
Conservation and Recreation	2,802,523
Public Works	3,400
Public Safety	29,158
	<u>\$ 3,057,730</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

4. Capital Assets (Cont.)

Capital asset activity for the year ended June 30, 2015, for business-type activities was as follows:

	Balances July 1	Increases	Decreases	Balances June 30
Capital Assets Not Being Depreciated				
Land and Nondepreciable Buildings	\$ 17,649,621			17,649,621
Construction in Progress	62,545			62,545
Total Capital Assets Not Being Depreciated	17,712,166	-	-	17,712,166
Capital Assets Being Depreciated				
Land Improvements	11,180,346			11,180,346
Buildings	8,015,413			8,015,413
Equipment	2,265,518	68,575	70,793	2,263,300
Total Capital Assets Being Depreciated	21,461,277	68,575	70,793	21,459,059
Less Accumulated Depreciation For				
Land Improvements	9,677,411	452,249		10,129,660
Buildings	3,716,170	264,916		3,981,086
Equipment	1,672,118	117,620	54,826	1,734,912
Total Accumulated Depreciation	15,065,699	834,785	54,826	15,845,658
Total Capital Assets Being Depreciated, Net	6,395,578	(766,210)	15,967	5,613,401
Business-Type Activities Capital Assets, Net	\$ 24,107,744	(766,210)	15,967	23,325,567

5. Risk Management

The District is exposed to various risks of loss including property and casualty, employee health and workers' compensation.

The District has established a limited self-insurance program for workers' compensation and liability claims. The District is self-insured for the first \$250,000 for liability claims and the first \$500,000 for workers' compensation claims. Commercial insurance is carried for amounts in excess of the self-insured amounts. There has been no significant reduction in coverage in any program from coverage in the prior year. For all programs, settlement amounts have not exceeded insurance coverage for the current or three prior years. The District's self-insurance activities are reported in the Liability Insurance Fund, which is a special revenue fund.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Reported liabilities are actuarially determined and include an amount for claims that have been incurred but not reported. Claims estimated to be paid within one year in the amount of \$367,724 are recorded as a current liability in the governmental funds. The total claims liability as of June 30, 2015, was \$580,234.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

5. Risk Management (Cont.)

A reconciliation of claims liability for the current year and that of the preceding year follows:

	Workers' Compensation	General Liability	Total
Claims Payable, June 30, 2013	\$ 244,851		244,851
Claims Incurred - 2014	609,550	19,821	629,371
Claims Payments and Changes in Prior Years'			
Claims Estimate - 2014	(572,413)		(572,413)
Claims Payable, June 30, 2014	281,988	19,821	301,809
Claims Incurred - 2015	523,082	281,648	804,730
Claims Payments and Changes in Prior Years'			
Claims Estimate - 2015	(526,305)		(526,305)
Claims Payable, June 30, 2015	\$ 278,765	301,469	580,234

The District participates in the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs (primarily medical, dental and life insurance coverage) offered by these members to their officers and employees and to the officers and employees of certain other governmental, quasi-governmental and nonprofit public service entities.

The IPBC receives, processes and pays such claims as may come within the benefit program of each member. Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers: a Benefit Administrator and a Treasurer. The District does not exercise any control over the activities of the IPBC beyond its representation on the Board of Directors.

6. Long-Term Debt

A. General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. In addition, general obligation bonds have been issued to refund general obligation bonds.

General obligation bonds are direct obligations and pledge the full faith and credit of the District.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

6. Long-Term Debt (Cont.)

B. Changes in General Obligation Bonds

	Fund Debt Retired By	Balances July 1	Additions/ Accretion	Refundings/ Reductions	Balances June 30	Due Within One Year
Governmental Activities						
\$56,863,314 General Obligation Limited Tax Bonds, Series 2000 (capital appreciation), due in annual installments beginning November 1, 2007, ranging from \$1,825,000 to \$15,535,000 with interest from 5.8% to 6.40%. The last payment is due November 1, 2019.	Debt Service	\$ 62,018,895	3,580,742	12,390,000	53,209,637	12,390,000
\$42,795,000 General Obligation Refunding Bonds, Series 2003, due in annual installments commencing October 1, 2009, ranging from \$3,955,000 to \$5,710,000 with interest from 3.75% to 5.25%. The last payment is due October 1, 2017.	Debt Service	21,225,000		4,915,000	16,310,000	5,165,000
\$2,240,000 Taxable General Obligation (Alternate Revenue Source) Bonds, Series 2005, due in annual installments commencing January 1, 2007, ranging from \$140,000 to \$335,000 with interest from 4.50% to 5.00%. The last payment is due January 1, 2016.	Special Revenue	515,000		335,000	180,000	180,000
\$68,590,000 General Obligation Limited Tax Bonds, Series 2005A, due in annual installments commencing November 1, 2020, ranging from \$12,725,000 to \$14,725,000 with interest from 3.50% to 5.25%. Partially refunded with proceeds of 2012 Refunding Bonds. The last payment is due November 1, 2024.	Debt Service	36,150,000			36,150,000	
\$34,770,000 General Obligation Bonds, Series 2007, due in annual installments commencing June 30, 2008, ranging from \$490,000 to \$4,775,000 with interest from 4.00% to 5.00%. The last payment is due November 1, 2019.	Debt Service	23,075,000		2,945,000	20,130,000	3,355,000

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

6. Long-Term Debt (Cont.)

B. Changes in General Obligation Bonds (Cont.)

	Fund Debt Retired By	Balances July 1	Additions/ Accretion	Refundings/ Reductions	Balances June 30	Due Within One Year
Governmental Activities (Cont.)						
\$33,130,000 General Obligation Bonds, Series 2008, due in annual installments commencing January 1, 2011, ranging from \$250,000 to \$8,125,000 with interest from 4.0% to 5.0%. Partially refunded with proceeds of 2015 Refunding Bonds. The last payment is due January 1, 2018.	Debt Service	32,055,000		30,980,000	1,075,000	350,000
\$35,610,000 General Obligation Refunding Bonds, Series 2012, due in annual installments commencing November 1, 2013, ranging from \$100,000 to \$8,585,000 with interest from 2.0% to 4.5%. The last payment is due November 1, 2025.	Debt Service	35,510,000		105,000	35,405,000	105,000
\$29,270,000 General Obligation Refunding Bonds, Series 2015, due in annual installments commencing January 1, 2016, ranging from \$140,000 to \$6,435,000 with interest from 2.0% to 5.0%. The last payment is due January 1, 2024.	Debt Service		29,270,000		29,270,000	520,000
Total Bonds		210,548,895	32,850,742	51,670,000	191,729,637	22,065,000
Unamortized Premium		5,702,043	5,570,713	1,087,202	10,185,554	
Unamortized Discount		(104,880)		(10,488)	(94,392)	
Total Governmental Activities		\$ 216,146,058	38,421,455	52,746,714	201,820,799	22,065,000

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

6. Long-Term Debt (Cont.)

C. Changes in Long-Term Liabilities

Changes in governmental activities long-term debt during the fiscal year ended June 30, 2015, are as follows:

	Balances July 1 (Restated)	Additions	Retirements	Balances June 30	Due Within One Year
General Obligation Bonds					
Payable	\$ 216,146,058	38,421,455	52,746,714	201,820,799	22,065,000
Environmental Cost Reserves	46,000,000			46,000,000	
Claims Liability	301,809	804,730	526,305	580,234	367,724
Compensated Absences	5,479,313	1,618,395	3,315,092	3,782,616	1,869,064
Net Pension Liability	4,207,377	3,878,031	2,573,006	10,658,414	
Net Other Postemployment Benefits Obligation	133,981	86,692		220,673	
	<u>\$ 272,268,538</u>	<u>44,809,303</u>	<u>59,161,117</u>	<u>263,062,736</u>	<u>24,301,788</u>

As described in Note 12, the adoption of GASB No. 68 resulted in a restatement of liabilities pertaining to the District's IMRF plan.

The General Fund, Zoological Fund, and Construction and Development Funds liquidate the compensated absences, net pension obligation and net other post-employment benefits obligation liabilities.

Changes in business-type activities long-term debt during the fiscal year ended June 30, 2015, are as follows:

	Balances July 1	Additions	Retirements	Balances June 30	Due Within One Year
Compensated Absences	<u>\$ 356,293</u>	<u>64,893</u>	<u>191,759</u>	<u>229,427</u>	<u>132,943</u>

The Enterprise Fund liquidates the compensated absences liabilities.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

6. Long-Term Debt (Cont.)

D. Debt Service Requirements to Maturity

The bond debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Governmental Activities		
	General Obligation Bonds		
	Principal	Interest	Total
2016	\$ 9,675,000	5,720,912	15,400,794
2017	9,730,000	5,639,024	15,499,794
2018	10,485,000	5,133,813	15,749,763
2019	5,030,000	4,747,500	10,168,450
2020	5,525,000	4,524,800	10,438,550
2021	18,630,000	4,228,450	23,247,950
2022	19,825,000	3,353,625	23,572,125
2023	21,060,000	2,416,875	23,868,375
2024	22,365,000	1,441,788	24,200,538
2025	15,220,000	554,450	15,774,450
2026	975,000	20,688	995,688
	<u>\$ 138,520,000</u>	<u>37,781,925</u>	<u>178,916,475</u>

The annual requirements to amortize to maturity capital appreciation bonds outstanding as of June 30, 2015, are as follows:

Fiscal Year	General Government	
	Principal	Interest
2016	\$ 12,390,000	3,034,208
2017	12,390,000	2,439,640
2018	12,390,000	1,800,911
2019	12,390,000	1,116,366
2020	12,390,000	384,402
	<u>\$ 61,950,000</u>	<u>8,775,527</u>

E. Advance Refundings

On April 14, 2015, the District issued \$29,270,000 in General Obligation Refunding Bonds, Series 2015 with interest rates of 2.00-5.0%, which were used to advance refund \$30,675,000 of outstanding 2008 Series bonds with interest rates of 4.54-5.00%. The net proceeds of \$34,529,258 (after payment of underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on certain maturities of the 2008 bonds. As a result, that portion of the 2008 bonds are considered to be defeased and the liability for those bonds has been removed from the District's financial statements.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

6. Long-Term Debt (Cont.)

E. Advance Refundings (Cont.)

Although the advance refunding resulted in the recognition of an accounting loss of \$3,800,572 for the year ended June 30, 2015, the District in effect reduced its aggregate debt service payments over the next nine years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$2,341,886.

During fiscal year 2006, the District issued \$68,590,000 General Obligation Limited Tax Bonds, Series 2005. Of the proceeds, \$27,609,883 has been deposited into an irrevocable trust to provide for the compound accreted value of \$38,965,000 of the General Obligation Limited Tax Bonds, Series 2000, maturing November 1, 2007 through November 1, 2019. As a result, the refunded portion of the 2000 Bonds is considered defeased and the escrowed assets and liability for the bonds have been removed from the financial statements.

During fiscal year 2012, the District issued \$35,610,000 General Obligation Refunding Bonds, Series 2012. Of the proceeds, \$38,131,779 has been deposited into an irrevocable trust to provide for the future debt service payments on certain maturities of the General Obligation Limited Tax Bonds, Series 2005A, maturing November 1, 2015. As a result, the refunded portion of the 2005A Bonds is considered defeased and the escrowed assets and liability for the bonds have been removed from the financial statements.

The defeased bonds still outstanding are shown below:

	Outstanding June 30, 2015
General Obligation Limited Tax Bonds Series 2000*	\$ 15,725,000
General Obligation Limited Tax Bonds Series 2005A	32,440,000
General Obligation Bonds Series 2008	<u>30,675,000</u>
	<u>\$ 78,840,000</u>

*Balance outstanding represents the compound accreted value of the defeased bonds at maturity.

F. Legal Debt Margin

The schedule of the District's legal debt margin as of June 30, 2015, is as follows:

Assessed Valuation - 2014	<u>\$ 32,504,572,590</u>
Statutory Debt Limitation (2.3% of Assessed Valuation)	\$ 747,605,170
Less: General Obligation Bonds Outstanding	<u>191,729,637</u>
Legal Debt Margin	<u>\$ 555,875,533</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

7. Individual Fund Disclosures

A. Transfers

Amounts transferred between funds are as follows:

Fund	Transfers In	Transfers Out
Major Governmental Funds		
General	\$ 7,425,431	63,500
District-Wide Environmental	32,519	3,856,005
Landfill Expense Mallard Lake		2,640,000
Landfill Expense Greene Valley		1,920,000
Total Major Governmental Funds	7,457,950	8,479,505
Nonmajor Governmental Funds		
Environmental Responsibility		32,519
Dunham Wetland Bank	626,030	
Wetland Aquatic and Riparian Program	500,000	
Endowment		1,126,031
Land Acquisition Bond Series 1991		88,551
General Obligation Refunding Bond Series of 1999B		136,880
General Obligation Refunding Bond Series of 2009		41,467
General Obligation Refunding Bond Series of 2012	41,467	
Construction and Development - 2008 Levy		583,355
Oak Meadows Golf and Preserve Improvement Project	517,185	
Capital Improvements	1,282,176	
Acquisition and Development Series 2008	23,272	
Willowbrook Wildlife Grant		23,272
Total Nonmajor Governmental Funds	2,990,130	2,032,075
Major Business-Type Fund		
Golf Enterprise	63,500	
	<u>\$ 10,511,580</u>	<u>10,511,580</u>

The purposes of significant interfund transfers are as follows:

The District-Wide Environmental Fund transferred \$2,640,000 to the General Fund as an operating subsidy.

The Landfill Expense Mallard Lake Fund transferred \$2,640,000 to the General Fund as an operating subsidy.

The Landfill Expense Greene Valley Fund transferred \$1,920,000 to the General Fund as an operating subsidy.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

7. Individual Fund Disclosures (Cont.)

A. Transfers (Cont.)

The Endowment Fund transferred \$626,030 and \$500,000 to the Dunham Wetland Bank and Wetland Aquatic and Riparian Program to transfer initial deposits for the establishment of the new funds.

The District-Wide Environmental Fund transferred \$698,820 to the Capital Improvements Fund to fund equipment purchases.

The District-Wide Environmental Fund transferred \$517,185 to the Oak Meadows Golf and Preserve Improvement Fund to cover 2014 and 2015 expenditures.

The General Fund transferred \$63,500 to the Golf Enterprise Fund as an operating subsidy.

B. Amounts due from (to) are as follows:

	Due From	Due To
Governmental Activities		
Major Governmental Funds		
General	\$ 7,200,000	110,641
District-Wide Environmental	32,519	3,338,820
Landfill Expense Mallard Lake		2,640,000
Landfill Expense Greene Valley		1,920,000
Total Major Governmental Funds	7,232,519	8,009,461
Nonmajor Governmental Funds		
Liability Insurance	4,532	
Zoological	24,189	
Environmental Responsibility		32,519
Dunham Wetland Bank	33,002	8,559
Wetland Aquatic and Riparian Program	2,388	1,883
Endowment	10,442	28,227
Construction and Development - 2009 Levy	54,209	
Construction and Development - 2009 Levy		40,009
Construction and Development - 2011 Levy		14,200
Construction and Development - 2012 Levy		68,915
Construction and Development - 2013 Levy	118,360	
Capital Improvements	713,866	
Total Nonmajor Governmental Funds	960,988	194,312
Total Governmental Funds	8,193,507	8,203,773
Business-Type Activities		
Major Business-Type Funds		
Golf Enterprise	14,797	4,531
Total	\$ 8,208,304	\$ 8,208,304

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

7. Individual Fund Disclosures (Cont.)

B. (Cont.)

The purposes of significant interfund balances are as follows:

The District-Wide Environmental Fund, Landfill Expense Mallard Lake Fund and Landfill Expense Greene Valley Fund owe \$3,338,820, \$2,640,000, and \$1,920,000, respectively, to the General Fund for operating subsidies.

8. Commitments and Contingencies

A. Litigation

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

C. Landfills

The District owns nine landfill sites. All of the sites are closed with respect to waste operations, with dates of operation ranging from 1974 through 1999. Federal and state legislation, regulations and case law have imposed upon the owner of a landfill site economic responsibility for any environmental harm created by that landfill site.

That responsibility generally exists during the time the landfill site is operating and for up to 100 years after the site is closed. The District commissioned an outside report which was released in November 2012 in order to determine the most likely scenarios for the future of the nine sites. The District also performs an internal evaluation of the sites on an annual basis.

Four funds exist within the District that relate to potential future landfill site liabilities. Two of the funds may be used to offset future liabilities for any of the nine sites. As of the date of this report, the two remaining funds may only be used towards care of the Greene Valley and Mallard Lake sites. However, the principal within these two funds must be transferred forty years after closure; those dates being 2037 and 2041.

As owner of the landfills, the District faces potential liability with respect to environmental damage from these sites. On August 1, 1985, the District created two future environmental expense funds which received revenues from the then active landfill sites, with the purpose of protecting the District against any possible financial harm from any responsibility imposed upon the District for the active sites during construction and for the years following closure. On July 1, 1989, the District created an Environmental Responsibility Fund for revenues it received from the Mallard Lake landfill to protect the District against any possible financial harm relating to environmental damage.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

8. Commitments and Contingencies (Cont.)

C. Landfills (Cont.)

Both the Greene Valley and Mallard Lake sites are managed by third-party operators. These operators are contractually responsible for the post-closure care of the sites until projected future dates, at which time the Illinois Environmental Protection Agency (IEPA) has determined that no potential exists for environmental damage or liability. The operator of the Mallard Lake site achieved regulatory closure of landfill operations there in 2001, and is responsible for care of that site until 2101, one hundred years being the maximum period of liability for a closed landfill site. The operator responsible for the Greene Valley site closed prior to its regulatory closure date, and at that time a standard 30-year rule applied. The operator is thus responsible for any environmental clean-up costs through at least 2027. Since it has been determined that the operators are financially and operationally capable of meeting their obligations, the District has not recognized an annual portion of the estimated current cost of site care.

The aforementioned report concluded that the District landfill funds were adequate solely to address present and future environmental liabilities for all sites, but inadequate to address the 30 year reasonable worst case for the District Wide Environmental Fund and the 90 year reasonable worst case for the Mallard Lake Preserve.

Estimated future clean-up costs, as stated in Note 6 and accrued as a noncurrent liability in the government-wide financial statements, were determined by management making certain modifications to the original report.

(i) Blackwell Landfill

The District is the owner of a parcel of land in the Roy C. Blackwell Forest Preserve upon which there is located a sanitary landfill operated by the DuPage County Public Works Department which closed in 1975. The District has been monitoring that closed site and small amounts of hazardous contaminants have been found to have migrated from the landfill itself into other areas of the preserve. The United States Environmental Protection Agency (USEPA) has listed this site on the National Priority List for environmental cleanup. The District has assumed the cost of any testing and cleanup. The USEPA has provided the District and its contractor with a procedure for having the site proposed for deletion from the National Priority List. The noncurrent liability in the government-wide financial statements associated with this site is approximately \$24,200,000 of the \$46,000,000 total government-wide liability stated in Note 6.

(ii) Mallard Lake North Landfill

The District is the owner of a 31-acre property known as Mallard Lake North, on which a landfill had been operated by previous owners. In accordance with a 1995 agreement with the Illinois Environmental Protection Agency (IEPA), the District proposed a program of additional cover material, groundwater monitoring, leachate management and landfill gas management and has engaged an engineering firm to assist in these efforts. At the request of the USEPA, the District has completed construction of an upgraded landfill gas and leachate collection system and landfill cover improvements. The USEPA has not made any additional short or long-term requests for this site. The leachate collection system has been connected to the Village of Hanover Park's sewer system resulting in a 75% reduction in leachate disposal costs. Long-term monitoring and maintenance requirements have yet to be determined. The noncurrent liability in the government-wide financial statements associated with this site is approximately \$15,300,000 of the \$46,000,000 total government-wide liability stated in Note 6.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

7. Individual Fund Disclosures (Cont.)

C. Landfills (Cont.)

(iii) Meacham Grove Landfill

The Meacham Grove site (also referred to as the “Ajax Pit”) is an old gravel pit on an 18-acre property, in which construction debris was disposed over a period of approximately seven years, from 1967 to 1974. The study concluded that all but the eastern slope of the landfill will require re-grading and reconfiguration. The noncurrent liability in the government-wide financial statements associated with this site is approximately \$300,000 of the \$46,000,000 total government-wide liability stated in Note 6.

(iv) Barnes Pit

Barnes Pit is a 32.5-acre gravel pit where undocumented dumping and open burning have occurred. The years of operation of this site remains unknown. Drums containing hazardous waste materials were uncovered in 1987. The drums were removed and the soil was cleaned to IEPA standards. In a worst-case scenario, the District has concluded that erosion repairs and bank stabilization would need to be performed. The noncurrent liability in the government-wide financial statements associated with this site is approximately \$700,000 of the \$46,000,000 total government-wide liability stated in Note 6.

(v) Oliver Hoffman Dump

Oliver Hoffman Dump is a 155-acre site, of which 0.5 acre has been utilized for the disposal of unknown wastes. In 1996, the District performed remediation work and, in 2000, received a “No Further Remediation” letter from the IEPA. In a worst-case scenario, the District has concluded that erosion repairs would need to be performed. The noncurrent liability in the government-wide financial statements associated with this site is approximately \$50,000 of the \$46,000,000 total government-wide liability stated in Note 6.

(vi) Wheaton Dump

Wheaton Dump is a 13.4-acre site which has been used as a District dump and as a car junkyard from the 1930s through 1979. Potential remedial work at the site appears to be limited to erosion repair and the monitoring of gas and groundwater. The noncurrent liability in the government-wide financial statements associated with this site is approximately \$1,600,000 of the \$46,000,000 total government-wide liability stated in Note 6.

D. Other Environmental Liabilities

The District owns a parcel of land, commonly known as the “White Farm” which was acquired in 1979. Subsequent to purchase, it became apparent that illegal dumping had occurred on the site for three years prior to the District’s ownership and that contamination was present. In 1984, the District, IEPA, and the Illinois Attorney General entered into a Consent Decree to address the contamination. Capital Improvements in the form of a remediation action plan to address the surface soils and previously filled excavations has been completed. IEPA has agreed with the District’s findings that the site is not the cause of the regional groundwater contamination issue and is not requiring a Remedial Action Plan for the groundwater from the District. IEPA and the District are in discussions to have the Consent Decree vacated. The noncurrent liability in the government-wide financial statements associated with this site is approximately \$3,850,000 of the \$46,000,000 total government-wide liability stated in Note 6.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

8. Commitments and Contingencies (Cont.)

E. Material Contracts

(i) Mallard Lake Preserve

The Mallard Lake landfill occupies a 230-acre site and was in operation from 1975 to 1999 and achieved regulatory closure in 2001. The District has entered into a contract with BFI Waste Systems of Illinois LLC, a wholly owned subsidiary of Republic Waste, Inc. (BFI), for the development of the Mallard Lake Preserve for scenic and recreational use. The contract continues in effect until 2101; 100 years being the maximum period of liability for a closed landfill site. At that time, all waste on the site should have decomposed sufficiently as to no longer present an environmental threat.

The District also entered into a contract with BFI, dated February 2, 1994, for the granting of land gas extraction rights and the generation of electricity at Mallard Lake. The facility commenced operations in November 1997. For the first 20 years of the contract, BFI is to pay 12.5% of gross revenues earned from the sale of electricity quarterly to the District. After 20 years, BFI is to pay 6.25% of gross revenues to the District. The contract is now passed the initial 20 years. The District anticipates a reduction in the revenues submitted by BFI. For all by-product production, the District is to receive 12.5% of the amount received by BFI or any purchaser of that company.

(ii) Greene Valley Preserve

The Greene Valley landfill occupies a 198-acre site and was in operation from 1974 to 1997. The District has entered into a contract with Waste Management of Illinois, Inc. (Waste Management) for the development of the Greene Valley Preserve for scenic and recreational use. The contract will continue in effect until 2027. Under regulations existing at the time of closure, it was deemed by the IEPA that all waste on the site will have decomposed sufficiently by that date to no longer present an environmental threat.

The District also entered into a contract with Waste Management, dated February 2, 1994, for the granting of landfill gas extraction rights and the generation of electricity at Greene Valley. The facility commenced operations in June 1996. For the first 20 years of the contract, Waste Management is to pay 12.5% of gross revenues earned from the sale of electricity quarterly to the District. After 20 years, Waste Management is to pay 6.25% of gross revenues to the District. The contract is now passed the initial 20 years. The District anticipates a reduction in the revenues submitted by Waste Management. For all by-products of production, the District is to receive 12.5% of the amount received by Waste Management or any purchaser of that company.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

8. Commitments and Contingencies (Cont.)

F. Construction Projects

The District has certain contracts for construction projects which were in progress as of June 30, 2015. The remaining commitments are as follows:

West Branch Wetland Mitigation	\$ 565,457
St. James Farm Trail/Parking Improvements	204,377
St. James Farm Water/Sewer Improvements	208,873
County Farm Bridge Trail Improvements	159,091
Greene Valley Landfill Development Maintenance	188,705
White Farm Landfill Maintenance	161,957
Blackwell Fleet Building	185,296
Springbrook Creek Restoration	198,464
Oak Meadows Improvements	15,587,669

9. Other Post-employment Benefits

A. Plan Description

In addition to providing the pension benefits described, the District provides post-employment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the District's governmental and business-type activities.

B. Benefits Provided

The District provides pre- and post-Medicare post-retirement health insurance to retirees, their spouses and dependents (enrolled at time of employee's retirement). To be eligible for benefits, the employee must qualify for retirement under one of the District's two retirement plans. The retirees pay the blended premium. Upon a retiree becoming eligible for Medicare, the amount payable under the District's health plan will be reduced by the amount payable under Medicare for those expenses that are covered under both.

C. Membership

At June 30, 2015, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	29
Terminated Employees Entitled to Benefits but Not Yet Receiving Them	0
Active Employees	<u>234</u>
Total	<u>263</u>
Participating Employers	<u>1</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

9. Other Post-employment Benefits (Cont.)

D. Funding Policy

The District is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

E. Annual OPEB Costs and Net OPEB Obligation

The District had an actuarial valuation performed for the plan as of June 30, 2014, to determine the funded status of the plan as of that date, as well as the employer's annual required contribution (ARC) for the fiscal year ended June 30, 2014. The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 was as follows:

Fiscal Year End	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2013	\$ 79,724	49,752	62.41%	86,831
June 30, 2014	87,791	40,641	46.29%	133,981
June 30, 2015	174,436	87,744	50.30%	220,673

The net OPEB obligation as of June 30, 2015, was calculated as follows:

Annual Required Contribution	\$ 173,543
Interest on the Net OPEB Obligation	5,359
Adjustments to Annual Required Contribution	<u>(4,466)</u>
Annual OPEB Cost	174,436
Contributions Made	<u>87,744</u>
Increase in the Net OPEB Obligation	86,692
Net OPEB Obligation, Beginning of Year	<u>133,981</u>
Net OPEB Obligation, End of Year	<u><u>\$ 220,673</u></u>

Funded Status and Funding Progress: The funded status and funding progress of the plan as of June 30, 2015, was as follows:

Actuarial Accrued Liability (AAL)	\$ 1,760,293
Actuarial Value of Plan Assets	
Unfunded Actuarial Accrued Liability (UAAL)	1,760,293
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.00%
Covered Payroll (Active Plan Members)	15,128,258
UAAL as a Percentage of Covered Payroll	11.64%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

9. Other Post-employment Benefits (Cont.)

E. Annual OPEB Costs and Net OPEB Obligation (Cont.)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Finding Progress, presented as Required Supplementary Information following the Notes to Financial Statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial methods and assumptions - projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2015, actuarial valuation, the entry-age normal actuarial cost method was used. The actuarial assumptions included no investment rate of return and an initial healthcare cost trend rate of 7.0% with an ultimate healthcare inflation rate of 5.5%. Both rates include a 4.0% inflation assumption and 4.0% wage inflation assumption. The actuarial value of assets was not determined as the District has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2015, was 30 years.

10. Employee Retirement Systems

The District contributes to two defined benefit pension plans: the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system, and the Sheriff's Law Enforcement Personnel Fund (SLEP), which are administered by IMRF, an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained online at www.imrf.org.

Plan Description

Illinois Municipal Retirement Fund (IMRF)

All employees (other than those covered by SLEP) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service, for Tier I eligible employees.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

10. Employee Retirement Systems (Cont.)

Plan Description (Cont.)

Illinois Municipal Retirement Fund (IMRF) (Cont.)

Participating members who retire at or after age 60 with 8 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years and 2.00% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The District is required to contribute the remaining amounts necessary to fund IMRF as specified by statute.

The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

The District's annual contribution rates for calendar years 2014 and 2015 was 11.99% and 11.10%, respectively. For the fiscal year ended June 30, 2015, the District contributed \$2,209,385 to the plan.

Sheriff's Law Enforcement Personnel

SLEP members, having accumulated at least 30 years of SLEP service and terminating IMRF participation on or after July 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.50% of their final rate of earnings, for each year of credited service up to 20 years, 2.00% of their final earnings rate for the next 10 years of credited service and 1.00% for each year thereafter. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by State statutes. SLEP members are required to contribute 7.50% of their annual salary to SLEP. The District's annual contribution rate for calendar years 2014 and 2015 was 25.09% and 23.98%, respectively. For the fiscal year ended June 30, 2015, the District contributed \$478,609 to the plan.

Elected County Officials

In previous fiscal years the District had made contributions to the Elected County Officials Fund (ECO) which is also administered by IMRF, an agent multiple-employer public employee retirement system. The District no longer has employees participating in the plan and therefore made no contributions to the plan in the current fiscal year. Remaining activity in the plan is associated with retirees and beneficiaries.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

10. Employee Retirement Systems (Cont.)

Employees Covered by Benefit Terms

As of December 31, 2014, the measurement date for the net pension liability, the following employees were covered by the benefit terms:

	Regular	ECO	SLEP
Retirees and Beneficiaries Currently Receiving Benefits	189	18	11
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	273	0	10
Active Plan Members	330	0	25
Total	792	18	46

Net Pension Liability

The District's net pension liability was measured as of December 31, 2014, for the year ended June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The combined net pension liability for Regular, ECO and SLEP for the year ended June 30, 2015, is \$10,658,414.

Actuarial Assumptions

The following are the methods and assumptions used to determine the net pension liability as of December 31, 2014 for each of :

- The actuarial cost method was entry age normal.
- The asset valuation method was market value of assets.
- The inflation rate was assumed to be 3.50%.
- Salary increases were expected to be 3.75% to 14.50%, average, including inflation.
- The investment rate of return was assumed to be 7.49%, net of pension plan expense, including inflation.
- Projected retirement age was from the Experienced-Based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for mortality (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For disabled retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

10. Employee Retirement System (Cont.)

Actuarial Assumptions (cont.)

- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Expected Real Rate of Return
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25 - 8.50%
Cash Equivalents	1%	2.25%
Total	100%	

Discount Rate

A single discount rate (SDR) of 7.49% was used to measure the total pension liability. The projection of cash flow used to determine the SDR assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and (2) the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purpose of the recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.56%, and the resulting SDR is 7.49%.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

10. Employee Retirement System (Cont.)

Changes in the Net Pension Liability – Regular Plan

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, Beginning of Year	\$ 86,128,308	84,578,837	1,549,471
Changes for the Year			
Service Cost	1,924,848		1,924,848
Interest	6,405,754		6,405,754
Differences Between Expected and Actual Experience	2,336,466		2,336,466
Changes in Assumptions	3,093,779		3,093,779
Contributions - Employer		2,113,134	(2,113,134)
Contributions - Employee		914,374	(914,374)
Net Investment Income		4,550,678	(4,550,678)
Benefit Payments, Including Refunds of Employees Contributions	(3,465,351)	(3,465,351)	
Other (Net Transfer)		(59,772)	59,772
Net Changes	10,295,496	4,053,063	6,242,433
Balance, End of Year	\$ 96,423,804	88,631,900	7,791,904

Changes in the Net Pension Liability – ECO

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, Beginning of Year	\$ 831,377	830,136	1,241
Changes for the Year			
Interest	62,353		62,353
Differences Between Expected and Actual Experience	(39,488)		(39,488)
Changes in Assumptions	49,512		49,512
Net Investment Income		44,776	(44,776)
Other (Net Transfer)		(6,769)	6,769
Net Changes	72,377	38,007	34,370
Balance, End of Year	\$ 903,754	868,143	35,611

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

10. Employee Retirement System (Cont.)

Changes in the Net Pension Liability – SLEP

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance, Beginning of Year	\$ 12,822,018	10,165,353	2,656,665
Changes for the Year			
Service Cost	333,520		333,520
Interest	952,956		952,956
Differences Between Expected and Actual Experience	(93,701)		(93,701)
Changes in Assumptions	134,553		134,553
Contributions - Employer		459,872	(459,872)
Contributions - Employee		143,960	(143,960)
Net Investment Income		550,634	(550,634)
Benefit Payments, Including Refunds of Employees Contributions	(512,844)	(512,844)	
Other (Net Transfer)		(1,372)	1,372
Net Changes	814,484	640,250	174,234
Balance, End of Year	\$ 13,636,502	10,805,603	2,830,899

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's net pension liability, calculated using a single discount rate of 7.49%, as well as what the District's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

Regular Plan

	1% Decrease (6.49%)	Current Discount Rate (7.49%)	1% Increase (8.49%)
Net Pension Liability (Asset)	\$ 20,682,704	7,791,904	(3,461,373)

ECO

	1% Decrease (6.49%)	Current Discount Rate (7.49%)	1% Increase (8.49%)
Net Pension Liability (Asset)	\$ 138,685	35,611	(14,883)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

10. Employee Retirement System (Cont.)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate (Cont.)

SLEP

	1% Decrease (6.49%)	Current Discount Rate (7.49%)	1% Increase (8.49%)
Net Pension Liability (Asset)	\$ 4,827,767	2,830,899	1,101,717

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2015, the District recognized pension expense of \$3,259,153, \$26,084 and \$485,134 for the Regular Plan, ECO Fund and SLEP Fund, respectively. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Regular Plan	ECO Fund	SLEP Fund
Deferred Outflows Related to Pensions			
Differences Between Expected and Actual Experience	\$ 1,789,540		
Changes in Assumptions	2,369,580		114,194
Net Differences Between Projected and Actual Earnings on Plan Investments	937,294	8,286	114,300
Total Deferred Amounts to be Recognized in Pension Expense in Future Periods	5,096,414	8,286	228,494
Pension Contributions Made Subsequent to the Measurement Date	1,091,930		252,994
Total	<u>\$ 6,188,344</u>	<u>8,286</u>	<u>481,488</u>
Deferred Inflows Related to Pensions			
Differences Between Expected and Actual Experience	<u>\$</u>	<u></u>	<u>79,523</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending June 30,	Amount
2016	\$ 1,542,276
2017	1,542,276
2018	1,542,276
2019	616,896
2020	6,181
Thereafter	3,766
	<u>\$ 5,253,671</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2015

11. Future Pronouncements

Statement No. 72, *Fair Value Measurement and Application*. This Statement was issued to enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will enhance fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. The District is required to implement this Statement for the fiscal year ending April 30, 2017.

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This Statement revises existing standards of financial reporting for postemployment benefits other than pensions. This Statement replaces the requirements of Statement Nos. 45 and 57. The District will be required to implement this Statement for the year ending April 30, 2019.

12. Restatement

The implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27*, resulted in restatement of governmental activities net position summarized as reflected in the Statement of Activities and as follows:

Net Position, June 30, 2014, as Previously Reported	\$ 621,961,448
Remove Net Pension Obligation	222,408
Add Net Pension Liability	(4,207,377)
Deferred Outflows Related to Pensions (IMRF)	<u>1,230,736</u>
Net Position, July 1, 2014, as Restated	<u>\$ 619,207,215</u>

13. Subsequent Events

On August 10, 2015, the District issued \$31,690,000 of General Obligation Limited Tax Refunding Bonds, Series 2015A. The proceeds from the sale of the bonds will be used to advance refund the District's outstanding General Obligation Limited Tax Bonds, Series 2005A and to pay expenses incurred in connection with the issuance of the bonds. The bonds will be paid over nine years with a final maturity date of November 1, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015
(With Prior Year Actual)

	2015				
	Original Budget	Final Budget	Actual	Variance Over (Under)	2014 Actual
Revenues					
Taxes	\$ 18,999,000	18,999,000	18,970,056	(28,944)	18,452,266
Permits and Fees	1,151,605	1,151,605	1,020,950	(130,655)	999,717
Intergovernmental	969,728	969,728	1,154,898	185,170	2,002,459
Investment Income	2,200	2,200	89,250	87,050	25,482
Miscellaneous	450,171	450,171	681,879	231,708	831,903
Total Revenues	21,572,704	21,572,704	21,917,033	344,329	22,311,827
Expenditures					
Current					
General Government	9,341,897	8,711,097	8,536,630	(174,467)	7,324,157
Conservation and Recreation	17,794,129	17,936,754	17,104,835	(831,919)	16,905,660
Public Works	494,201	596,406	589,773	(6,633)	519,447
Public Safety	2,748,286	2,866,771	2,866,746	(25)	2,737,252
Total Expenditures	30,378,513	30,111,028	29,097,984	(1,013,044)	27,486,516
Excess (Deficiency) of Revenues over Expenditures	(8,805,809)	(8,538,324)	(7,180,951)	1,357,373	(5,174,689)
Other Financing Sources (Uses)					
Transfers In	8,016,633	8,016,633	7,425,431	(591,202)	4,850,000
Transfers Out	(580,133)	(580,133)	(63,500)	516,633	(218,540)
Proceeds from the Sale of Capital Assets			16,954	16,954	33,212
Total Other Financing Sources (Uses)	7,436,500	7,436,500	7,378,885	(57,615)	4,664,672
Net Change in Fund Balance	\$ (1,369,309)	(1,101,824)	197,934	1,299,758	(510,017)
Fund Balance					
July 1			4,119,267		4,629,284
June 30			4,317,201		4,119,267

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

District-Wide Environmental Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015

(With Prior Year Actual)

	2015			2014 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
Revenues				
Investment Income	\$ 2,387,601	1,909,573	(478,028)	2,183,270
Expenditures				
Current				
Public Works	903,905	804,125	(99,780)	800,587
Excess of Revenues over Expenditures	1,483,696	1,105,448	(378,248)	1,382,683
Other Financing Sources (Uses)				
Transfers In	55,788	32,519	(23,269)	2,558,582
Transfers Out	(4,705,185)	(3,856,005)	849,180	(2,792,766)
Total Other Financing Sources (Uses)	(4,649,397)	(3,823,486)	825,911	(234,184)
Net Change in Fund Balance	<u>\$ (3,165,701)</u>	(2,718,038)	<u>447,663</u>	1,148,499
Fund Balance				
July 1		<u>85,427,554</u>		<u>84,279,055</u>
June 30		<u>82,709,516</u>		<u>85,427,554</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Landfill Expense Mallard Lake Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and ActualYear Ended June 30, 2015
(With Prior Year Actual)

	2015			2014 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
Revenues				
Investment Income	\$ 2,416,535	1,701,101	(715,434)	2,165,040
Expenditures				
Current				
Public Works	395,084	159,697	(235,387)	188,694
Excess of Revenues over Expenditures	2,021,451	1,541,404	(480,047)	1,976,346
Other Financing Uses				
Transfers Out	(2,750,000)	(2,640,000)	110,000	(1,746,000)
Net Change in Fund Balance	<u>\$ (728,549)</u>	(1,098,596)	<u>(370,047)</u>	230,346
Fund Balance				
July 1		<u>84,437,319</u>		<u>84,206,973</u>
June 30		<u>83,338,723</u>		<u>84,437,319</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Landfill Expense Greene Valley Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and ActualYear Ended June 30, 2015
(With Prior Year Actual)

	2015			
	Original and Final Budget	Actual	Variance Over (Under)	2014 Actual
Revenues				
Investment Income	\$ 1,912,838	1,429,809	(483,029)	1,757,998
Expenditures				
Current				
Public Works	146,042	90,488	(55,554)	116,152
Excess of Revenues over Expenditures	1,766,796	1,339,321	(427,475)	1,641,846
Other Financing Uses				
Transfers Out	(2,000,000)	(1,920,000)	80,000	(1,358,000)
Net Change in Fund Balance	<u>\$ (233,204)</u>	(580,679)	<u>(347,475)</u>	283,846
Fund Balance				
July 1		<u>67,025,724</u>		<u>66,741,878</u>
June 30		<u>66,445,045</u>		<u>67,025,724</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Regular Plan

Required Supplementary Information

Schedule of Changes in the District's Net Pension Liability and Related Ratios

June 30, 2015

Calendar Year Ended December 31, 2014

Total Pension Liability	
Service Cost	\$ 1,924,848
Interest	6,405,754
Changes in Benefit Terms	
Differences Between Expected and Actual Experience	2,336,466
Change of Assumptions	3,093,779
Benefit Payments, Including Refunds of Member Contributions	<u>(3,465,351)</u>
Net Change in Total Pension Liability	10,295,496
Total Pension Liability - Beginning	<u>86,128,308</u>
Total Pension Liability - Ending	<u><u>\$ 96,423,804</u></u>
Plan Fiduciary Net Position	
Contributions - District	\$ 2,113,134
Contributions - Members	914,374
Net Investment Income	4,550,678
Benefit Payments, Including Refunds of Member Contributions	(3,465,351)
Other (Net Transfer)	<u>(59,772)</u>
Net Change in Plan Fiduciary Net Position	4,053,063
Plan Net Position - Beginning	<u>84,578,837</u>
Plan Net Position - Ending	<u><u>\$ 88,631,900</u></u>
District's Net Pension Liability	<u><u>\$ 7,791,904</u></u>
Plan Fiduciary Net Position as a	
Percentage of the Total Pension Liability	91.92%
Covered-Employee Payroll	\$ 17,715,096
Net Pension Liability as a	
Percentage of Covered-Employee Payroll	43.98%

GASB Statement No. 68 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the enactment of this pronouncement are not required to be presented in this schedule. The pronouncement was enacted in fiscal year 2015.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Elected County Officials Plan

Required Supplementary Information

Schedule of Changes in the District's Net Pension Liability and Related Ratios

June 30, 2015

Calendar Year Ended December 31, 2014

Total Pension Liability	
Service Cost	\$
Interest	62,353
Changes in Benefit Terms	
Differences Between Expected and Actual Experience	(39,488)
Change of Assumptions	49,512
Benefit Payments, Including Refunds of Member Contributions	
Net Change in Total Pension Liability	72,377
Total Pension Liability - Beginning	831,377
Total Pension Liability - Ending	\$ 903,754
Plan Fiduciary Net Position	
Contributions - District	\$
Contributions - Members	
Net Investment Income	44,776
Benefit Payments, Including Refunds of Member Contributions	
Other (Net Transfer)	(6,769)
Net Change in Plan Fiduciary Net Position	38,007
Plan Net Position - Beginning	830,136
Plan Net Position - Ending	\$ 868,143
District's Net Pension Liability	\$ 35,611
Plan Fiduciary Net Position as a	
Percentage of the Total Pension Liability	96.06%
Covered-Employee Payroll	\$
Net Pension Liability as a	
Percentage of Covered-Employee Payroll	0.00%

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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Fund

Required Supplementary Information

Schedule of Changes in the District's Net Pension Liability and Related Ratios

June 30, 2015

Calendar Year Ended December 31, 2014

Total Pension Liability	
Service Cost	\$ 333,520
Interest	952,956
Changes in Benefit Terms	
Differences Between Expected and Actual Experience	(93,701)
Change of Assumptions	134,553
Benefit Payments, Including Refunds of Member Contributions	<u>(512,844)</u>
Net Change in Total Pension Liability	814,484
Total Pension Liability - Beginning	<u>12,822,018</u>
Total Pension Liability - Ending	<u><u>\$ 13,636,502</u></u>
Plan Fiduciary Net Position	
Contributions - District	\$ 459,872
Contributions - Members	143,960
Net Investment Income	550,634
Benefit Payments, Including Refunds of Member Contributions	(512,844)
Other (Net Transfer)	<u>(1,372)</u>
Net Change in Plan Fiduciary Net Position	640,250
Plan Net Position - Beginning	<u>10,165,353</u>
Plan Net Position - Ending	<u><u>\$ 10,805,603</u></u>
District's Net Pension Liability	<u><u>\$ 2,830,899</u></u>
Plan Fiduciary Net Position as a	
Percentage of the Total Pension Liability	79.24%
Covered-Employee Payroll	\$ 1,789,423
Net Pension Liability as a	
Percentage of Covered-Employee Payroll	158.20%

GASB Statement No. 68 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the enactment of this pronouncement are not required to be presented in this schedule. The pronouncement was enacted in fiscal year 2015.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Regular Plan

Required Supplementary Information
Schedule of District Contributions

June 30, 2015

Fiscal Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Excess (Deficiency)	Covered-Employee Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
6/30/2015	\$ 2,209,385	2,209,385		19,157,097	11.53%

Notes to the Required Supplementary Information

Valuation Date: Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2014 Contribution Rates

Actuarial Cost Method	Aggregate entry age normal.
Amortization Method	Level percentage of payroll, closed.
Remaining Amortization Period	29-year closed period.
Asset Valuation Method	5-year smoothed market; 20% corridor.
Wage Growth	4.00%
Price Inflation	3.50% approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	3.75% to 14.50%, including inflation.
Investment Rate of Return	7.49%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.
Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.
Other	There were no benefit changes during the year.

Information above based on valuation assumptions used in the December 31, 2012, actuarial valuation; note two year lag between valuation and rate setting.

GASB Statement No. 68 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the enactment of this pronouncement are not required to be presented in this schedule. The pronouncement was enacted in fiscal year 2015.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Elected County Officials Plan

Required Supplementary Information Schedule of District Contributions

June 30, 2015

Fiscal Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Excess/ (Deficiency)	Covered- Employee Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
6/30/2015	\$				0.00%

Notes to the Required Supplementary Information

Valuation Date: Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2014 Contribution Rates

Actuarial Cost Method	Aggregate entry age normal.
Amortization Method	Level percentage of payroll, closed.
Remaining Amortization Period	29-year closed period.
Asset Valuation Method	5-year smoothed market; 20% corridor.
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Salary Increases	3.75% to 14.50%, including inflation.
Investment Rate of Return	7.49%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.
Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.
Other	There were no benefit changes during the year.

Information above based on valuation assumptions used in the December 31, 2012, actuarial valuation; note two year lag between valuation and rate setting.

GASB Statement No. 68 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the enactment of this pronouncement are not required to be presented in this schedule. The pronouncement was enacted in fiscal year 2015.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Fund

Required Supplementary Information
Schedule of District Contributions

June 30, 2015

Fiscal Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Excess/ (Deficiency)	Covered- Employee Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
6/30/2015	\$ 478,609	478,609		1,954,245	24.49%

Notes to the Required Supplementary Information

Valuation Date Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2014 Contribution Rates

Actuarial Cost Method	Aggregate entry age normal.
Amortization Method	Level percentage of payroll, closed.
Remaining Amortization Period	29-year closed period.
Asset Valuation Method	5-year smoothed market; 20% corridor.
Wage Growth	4.00%
Price Inflation	3.50% approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	3.75% to 14.50%, including inflation.
Investment Rate of Return	7.49%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2011 valuation pursuant to an experience study of the period 2008 to 2010.
Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.
Other	There were no benefit changes during the year.

Information above based on valuation assumptions used in the December 31, 2012, actuarial valuation; note two year lag between valuation and rate setting.

GASB Statement No. 68 requires the presentation of 10 fiscal years of data; however, the fiscal years completed prior to the enactment of this pronouncement are not required to be presented in this schedule. The pronouncement was enacted in fiscal year 2015.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Other Post-Employment Benefits Plan

Schedule of Funding Progress

June 30, 2015

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age Normal	Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability UAAL (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)
6/30/2015	\$	1,760,293	0.00%	1,760,293	15,128,258	11.64%
6/30/2014		957,656	0.00%	957,656	16,959,472	5.65%
6/30/2013		957,656	0.00%	957,656	16,470,808	5.81%
6/30/2012		972,644	0.00%	972,644	17,478,045	5.56%
6/30/2011		972,644	0.00%	972,644	17,427,773	5.58%
6/30/2010		N/A	N/A	N/A	N/A	N/A

N/A - Information not available.

Note: The District's post-employment benefits plan was implemented in Fiscal 2009. Data will be accumulated on a prospective basis until six years of data are presented.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Other Post-Employment Benefits Plan

Schedule of Employer Contributions

June 30, 2015

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2015	\$ 87,744	174,436	50.30%
2014	40,641	87,791	46.29%
2013	49,752	79,724	62.41%
2012	49,752	79,792	62.35%
2011	28,641	37,355	76.67%
2010	29,122	37,354	75.25%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Note to the Required Supplementary Information
June 30, 2015

Budgetary and Legal Compliance

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the general, special revenue and enterprise funds. Five-year budgets are adopted for capital projects funds financed with property tax revenues. For the Acquisition and Development capital project funds, the bond documents provide the spending authority and no annual budgets are adopted. All annual appropriations lapse at fiscal year end, except for construction and development funds which do not lapse for five years.

All departments of the District submit requests for appropriation to the District's executive director so that a budget may be prepared. The budget is prepared by fund and department and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. The budget and appropriations must be adopted by September 30.

The final budget and appropriations include any changes approved during the year. During the current fiscal year, the District adopted an amendment to the annual appropriations ordinance. In all funds, expenditures may not exceed budgets at the individual fund level. Transfers between funds must be approved by the governing body. A budget was not formally adopted for the Willowbrook Wildlife Grant Fund.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

GOVERNMENTAL FUND TYPES

MAJOR GOVERNMENTAL FUND

GENERAL FUND

The **General Fund** is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Balance Sheet

June 30, 2015

(With Prior Year Comparison)

	2015	2014
Assets		
Cash	\$ 172,167	844,438
Investments	7,469,502	8,720,854
Receivables (Net, Where Applicable of Allowance for Uncollectibles)		
Property Taxes	9,865,573	9,735,443
Accounts	72,779	120,901
Accrued Interest	23,163	13,754
Due from Other Governments	160,000	
Due from Other Funds	7,200,000	4,681,320
Advance to Other Funds		269,285
Prepaid Items	663,725	693,280
Total Assets	<u>\$ 25,626,909</u>	<u>25,079,275</u>
Liabilities		
Accounts Payable	\$ 1,081,794	1,207,502
Accrued Payroll and Withholdings	529,003	507,276
Deferred Revenue	46,295	35,774
Refundable Deposits	87,238	81,588
Due to Other Funds	110,641	108,925
Other Liabilities	49,507	
Total Liabilities	<u>1,904,478</u>	<u>1,941,065</u>
Deferred Inflows of Resources		
Unavailable Property Tax Revenue	<u>19,405,230</u>	<u>19,018,943</u>
Fund Balance		
Nonspendable		
Prepays	663,725	693,280
Unassigned	3,653,476	3,425,987
Total Fund Balance	<u>4,317,201</u>	<u>4,119,267</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 25,626,909</u>	<u>25,079,275</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual

Year Ended June 30, 2015

(With Prior Year Actual)

	2015			2014
	Original Budget	Final Budget	Actual	Actual
Taxes				
Property Taxes				
Levy - Current	\$ 18,999,000	18,999,000	18,937,927	18,441,597
Levy - Prior			5,156	10,060
Other			26,973	609
Total Taxes	18,999,000	18,999,000	18,970,056	18,452,266
Permits and Fees				
Permits in County	35,895	35,895	103,964	108,409
Permits Out of County	365,925	365,925	38,466	42,453
Blackwell Boat in County	16,315	16,315	19,791	17,178
Blackwell Boat Out of County	11,550	11,550	3,880	4,464
Dog Tags in County	11,600	11,600	194,049	198,200
Equestrian in County	9,135	9,135	77,217	54,422
Equestrian Out of County			9,871	10,778
Hayrides	38,020	38,020	13,079	26,937
Other Fees	553,255	553,255	265,517	257,193
Sales and Service Fees	109,910	109,910	295,116	279,683
Total Permits and Fees	1,151,605	1,151,605	1,020,950	999,717
Intergovernmental				
Personal Property Replacement Taxes	890,168	890,168	1,017,699	969,463
Law Enforcement Reimbursements			6,094	70
State Reimbursements	23,000	23,000	63,412	110,244
Federal Grants and Reimbursements	43,500	43,500	8,643	855,732
Local Government Revenues	13,060	13,060	49,276	66,950
Other Intergovernmental			9,774	
Total Intergovernmental	969,728	969,728	1,154,898	2,002,459
Investment Income	2,200	2,200	89,250	25,482
Miscellaneous				
Crop Conversions			53,590	62,710
Court Fines	2,000	2,000	62,462	53,216
Rents and Royalties			50	50
Guard Residence Fees	86,323	86,323	39,600	41,100
Royalties	220	220	273,396	430,611
Internal Charges	20,000	20,000	18,000	144,290
Conservationist Donations	100	100	15	35
Donations	106,868	106,868	75,911	67,721
Private Sector Support	10,000	10,000		12,300
Sponsorships	147,630	147,630	33,950	24,400
Warranty Billings	1,500	1,500		
Other	75,530	75,530	124,905	(4,530)
Total Miscellaneous	450,171	450,171	681,879	831,903
Total Revenues	\$ 21,572,704	21,572,704	21,917,033	22,311,827

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

Year Ended June 30, 2015

(With Prior Year Actual)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
General Government				
Commissioners and Officers	\$ 640,832	670,347	643,998	660,130
Executive Director's Office	894,183	1,099,138	1,068,973	757,776
Finance	1,017,735	1,219,095	1,218,203	1,005,005
Human Resources	665,289	816,949	819,010	699,698
Fundraising and Development	154,665	134,665	119,099	169,862
Administrative Services	408,787	427,527	405,531	362,743
Public Information	984,601	911,601	861,015	962,445
Visitor Services	265,195	257,245	251,804	445,771
Volunteer Services	315,965	369,150	358,601	251,443
Information Technology	1,962,223	1,962,958	1,870,143	1,212,352
General Overhead (Noncapital)	2,032,422	842,422	920,253	796,932
Total General Government	9,341,897	8,711,097	8,536,630	7,324,157
Conservation and Recreation				
Natural Resources	2,997,360	2,774,885	2,617,348	3,101,430
Site Operations	2,471,667	2,590,167	2,569,034	2,159,031
Danada Equestrian Center	579,389	564,389	456,469	551,427
Facilities Management	2,723,863	2,790,478	2,764,880	2,579,366
Fleet Management	2,411,329	2,487,829	2,227,437	2,184,066
Kline Creek Farm	691,232	691,232	715,161	611,673
Mayslake	441,299	428,299	425,678	456,640
Fullersburg Nature Center	514,036	526,286	507,308	493,110
Education Outreach	517,324	607,094	598,782	513,523
Grounds Management	3,403,572	3,511,642	3,370,310	3,369,409
Land Preservation	361,945	394,340	393,435	505,449
St. James Farm	681,113	570,113	458,993	380,536
Total Conservation and Recreation	17,794,129	17,936,754	17,104,835	16,905,660
Public Works				
Environmental Services	494,201	596,406	589,773	519,447
Public Safety				
Law Enforcement	2,748,286	2,866,771	2,866,746	2,737,252
Total Expenditures	\$ 30,378,513	30,111,028	29,097,984	27,486,516

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended June 30, 2015

(With Prior Year Actual)

	2015			2014
	Original Budget	Final Budget	Actual	Actual
General Government				
Commissioners and Officers				
Personal Services				
Other Compensation	\$ 416,335	416,335	413,044	446,267
Employee Benefits	88,432	88,432	88,038	93,046
	504,767	504,767	501,082	539,313
Supplies				
Office Supplies	450	300	339	501
Operating Supplies	300	300	306	192
Small Tools and Minor Equipment	300	450	1,260	110
	1,050	1,050	1,905	803
Services and Charges				
Professional Services	99,000	99,000	121,030	97,028
Utilities	6,000	6,000	4,094	4,223
Machinery and Equipment Repairs and Maintenance	29,765	29,765		885
Other Services and Charges	250	29,765	15,887	17,878
	135,015	164,530	141,011	120,014
Total Commissioners and Officers	640,832	670,347	643,998	660,130
Executive Director's Office				
Personal Services				
Direct Compensation	666,437	683,092	683,092	578,823
Other Compensation		199,300	199,296	18,931
Employee Benefits	88,432	88,432	88,038	93,046
	754,869	970,824	970,426	690,800
Supplies				
Office Supplies	3,720	3,720	4,054	4,186
Operating Supplies	270	270	230	222
Small Tools and Minor Equipment	550	550	526	2,338
	4,540	4,540	4,810	6,746
Services and Charges				
Professional Services	32,650	32,650	30,824	14,195
Rentals	35,000	35,000	40,985	36,558
Machinery and Equipment Repairs and Maintenance	1,979	1,979	1,753	1,594
Other Services and Charges	15,145	4,145	3,581	7,883
	84,774	73,774	77,143	60,230
Other				
Reserves	50,000	50,000	16,594	
Total Executive Director's Office	894,183	1,099,138	1,068,973	757,776

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
General Government (Cont.)			
Finance			
Personal Services			
Direct Compensation	692,028	794,218	794,219
Other Compensation		105,170	105,166
Employee Benefits	164,232	164,232	163,500
	856,260	1,063,620	1,062,885
Supplies			
Office Supplies	850	850	1,426
Operating Supplies	130	130	1,875
Building and Other Supplies and Materials	50	50	26
Small Tools and Minor Equipment	1,950	1,950	2,224
	2,980	2,980	5,551
Services and Charges			
Professional Services	134,900	134,900	142,209
Publishing and Printing	4,200	4,200	4,182
Machinery and Equipment Repairs and Maintenance	12,600	6,600	
Other Services and Charges	6,395	6,395	3,376
	158,095	152,095	149,767
Other			
Reserves	400	400	
Total Finance	1,017,735	1,219,095	1,218,203
Human Resources			
Personal Services			
Direct Compensation	472,265	517,000	516,997
Other Compensation		116,925	116,922
Employee Benefits	75,798	75,798	75,461
	548,063	709,723	709,380
Supplies			
Office Supplies	2,399	2,399	1,220
Operating Supplies	11,292	11,292	14,417
Building and Other Supplies and Materials	1,190	1,190	302
Small Tools and Minor Equipment	11,068	11,068	2,024
	25,949	25,949	17,963

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
General Government (Cont.)			
Human Resources (Cont.)			
Services and Charges			
Professional Services	31,004	31,004	49,264
Publishing and Printing	4,000	4,000	6,336
Utility	300	300	
Machinery and Equipment Repairs and Maintenance	235	235	
Other Services and Charges	55,738	45,738	36,067
	91,277	81,277	91,667
Total Human Resources	665,289	816,949	819,010
Fundraising and Development			
Personal Services			
Direct Compensation	94,537	94,537	82,743
Employee Benefits	25,266	25,266	25,154
	119,803	119,803	107,897
Supplies			
Materials	517	517	590
Operating Supplies	320	320	
Small Tools and Minor Equipment	400	400	
	1,237	1,237	590
Services and Charges			
Professional Services	22,350	2,350	2,021
Publishing and Printing			394
Other Services and Charges	11,275	11,275	8,197
	33,625	13,625	10,612
Total Fundraising and Development	154,665	134,665	119,099
Administrative Services			
Personal Services			
Direct Compensation	113,787	132,522	132,521
Employee Benefits	37,900	37,900	37,731
	151,687	190,427	190,256
Supplies			
Office Supplies	35,500	35,500	23,441
Operating Supplies	1,325	1,325	384
Building and Other Supplies and Materials	125	125	
Small Tools and Minor Equipment	250	250	79
	37,200	37,200	23,904

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
General Government (Cont.)			
Administrative Services (Cont.)			
Services and Charges			
Professional Services	8,000	2,000	1,296
Publishing and Printing	9,000	9,000	7,746
Rentals	102,938	102,938	101,871
Machinery and Equipment Repairs and Maintenance	3,287	3,287	1,650
Other Services and Charges	96,675	82,675	80,458
	<u>219,900</u>	<u>199,900</u>	<u>191,371</u>
Total Administrative Services	<u>408,787</u>	<u>427,527</u>	<u>405,531</u>
Public Information			
Personal Services			
Direct Compensation	480,715	480,715	461,232
Employee Benefits	88,431	88,431	88,038
	<u>569,146</u>	<u>569,146</u>	<u>550,127</u>
Supplies			
Office Supplies	1,849	1,849	1,899
Operating Supplies	2,765	2,765	1,312
Small Tools and Minor Equipment	11,500	11,500	5,338
Purchases for Resale and Sales Tax	3,650	3,650	3,271
	<u>19,814</u>	<u>19,814</u>	<u>11,820</u>
Services and Charges			
Professional Services	177,728	112,728	112,540
Publishing and Printing	183,925	183,925	164,315
Rentals	5,750	5,750	3,993
Machinery and Equipment Repairs and Maintenance	1,730	1,730	901
Other Services and Charges	26,508	18,508	17,319
	<u>395,641</u>	<u>322,641</u>	<u>299,068</u>
Total Public Information	<u>984,601</u>	<u>911,601</u>	<u>861,015</u>
Visitor Services			
Personal Services			
Direct Compensation	178,652	181,702	181,710
Other Compensation			954
Employee Benefits	50,532	50,532	50,308
	<u>229,184</u>	<u>232,234</u>	<u>232,972</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
General Government (Cont.)			
Visitor Services (Cont.)			
Supplies			
Office Supplies	1,170	1,170	446
Operating Supplies	150	150	
Building and Other Supplies and Materials	236	236	
Small Tools and Minor Equipment	400	400	
	1,956	1,956	446
Services and Charges			
Professional Services	24,000	13,000	12,170
Publishing and Printing	6,430	6,430	6,073
Machinery and Equipment Repairs and Maintenance	2,600	2,600	
Other Services and Charges	1,025	1,025	143
	34,055	23,055	18,386
Total Visitor Services	265,195	257,245	251,804
Volunteer Services			
Personal Services			
Direct Compensation	182,962	232,762	232,755
Other Compensation		36,385	36,381
Employee Benefits	37,899	37,899	37,731
	220,861	307,046	306,867
Supplies			
Office Supplies	200	200	146
Operating Supplies	58,728	43,728	41,624
Building and Other Supplies and Materials	225	225	14
Small Tools and Minor Equipment	1,440	1,440	813
	60,593	45,593	42,597
Services and Charges			
Professional Services	7,600	600	191
Publishing and Printing	3,225	3,225	75
Insurance	3,850	3,850	3,994
Machinery and Equipment Repairs and Maintenance	4,692	4,692	4,462
Other Services and Charges	15,144	4,144	415
	34,511	16,511	9,137
Total Volunteer Services	315,965	369,150	358,601

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
General Government (Cont.)			
Information Technology			
Personal Services			
Direct Compensation	647,276	647,276	694,514
Other Compensation		109,735	109,732
Employee Benefits	113,697	113,697	113,192
	<u>760,973</u>	<u>870,708</u>	<u>917,438</u>
Supplies			
Office Supplies	4,900	4,900	1,254
Operating Supplies	500	500	179
Grounds Supplies			172
Building and Other Supplies and Materials	100	100	142
Small Tools and Minor Equipment	149,350	149,350	210,212
	<u>154,850</u>	<u>154,850</u>	<u>211,787</u>
Services and Charges			
Professional Services	224,000	115,000	31,824
Publishing and Printing	2,000	2,000	
Machinery and Equipment Repairs and Maintenance	314,100	314,100	349,976
Other Services and Charges	30,800	30,800	33,572
	<u>570,900</u>	<u>461,900</u>	<u>415,372</u>
Capital Outlay			
Machinery and Equipment	475,500	475,500	325,546
	<u>475,500</u>	<u>475,500</u>	<u>325,546</u>
Total Information Technology	<u>1,962,223</u>	<u>1,962,958</u>	<u>1,870,143</u>
General Overhead			
Supplies			
Office Supplies	50	50	
Operating Supplies	2,500	2,500	2,682
Building and Other Supplies and Materials	2,500	2,500	
Small Tools and Minor Equipment	500	500	30,338
	<u>5,550</u>	<u>5,550</u>	<u>33,020</u>
Services and Charges			
Professional Services	322,700	322,700	334,098
Publishing and Printing	13,440	13,440	
Insurance	123,632	123,632	110,784
Utilities	336,500	336,500	439,730
Rentals	600	600	647
Structural Repairs and Maintenance	10,000		
	<u>806,872</u>	<u>796,872</u>	<u>885,259</u>
			<u>734,005</u>

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
General Government (Cont.)			
General Overhead (Cont.)			
Capital Outlay			
Structures	40,000	40,000	1,974
Office Equipment			37,896
			15,477
	40,000	40,000	1,974
			53,373
Contingency	1,180,000		
Total General Overhead	2,032,422	842,422	920,253
Total General Government	9,341,897	8,711,097	8,536,630
			7,324,157
Conservation and Recreation			
Natural Resources			
Personal Services			
Direct Compensation	1,619,823	1,619,823	1,620,657
Other Compensation		51,525	68,750
Employee Benefits	315,827	315,827	314,423
	1,935,650	1,987,175	2,003,830
Supplies			
Office Supplies	7,500	7,500	8,496
Operating Supplies	118,330	105,330	97,057
Fuel and Related Supplies	5,000	5,000	4,721
Parts and Fittings	3,250	3,250	3,299
Grounds Supplies	86,650	86,650	66,392
Building and Other Supplies and Materials	31,595	31,595	23,489
Small Tools and Minor Equipment	25,905	25,905	20,862
	278,230	265,230	224,316
Services and Charges			
Professional Services	526,185	294,185	285,826
Publishing and Printing	900	900	
Utilities	26,700	26,700	21,450
Rentals	15,050	15,050	7,644
Structural Repairs and Maintenance			1,722
Grounds Repairs and Maintenance	50,000	25,000	24,174
Machinery and Equipment Repairs and Maintenance	15,800	11,800	10,874
Other Services and Charges	38,645	38,645	26,232
	673,280	412,280	377,922
Capital Outlay			
Machinery and Equipment	24,200	24,200	11,280
			29,995

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
Conservation and Recreation (Cont.)			
Natural Resources (Cont.)			
Other Reserves			
Reserves	86,000	86,000	
Total Natural Resources	2,997,360	2,774,885	2,617,348
Total Natural Resources			3,101,430
Site Operations			
Personal Services			
Direct Compensation	1,903,074	1,903,074	1,881,097
Other Compensation		118,500	145,208
Employee Benefits	404,262	404,262	402,460
Total Personal Services	2,307,336	2,425,836	2,428,765
Supplies			
Office Supplies	650	650	874
Operating Supplies	24,720	24,720	21,712
Fuel and Related Supplies	2,000	2,000	1,322
Parts and Fittings	13,325	13,325	10,389
Grounds Supplies	38,090	38,090	33,443
Building and Other Supplies			
and Materials	10,247	10,247	9,448
Small Tools and Minor Equipment	23,305	23,305	14,965
Purchases for Resale and Taxes	4,200	4,200	3,899
Total Supplies	116,537	116,537	96,052
Services and Charges			
Professional Services	13,138	13,138	17,500
Publishing and Printing	250	250	444
Utilities	18,040	18,040	17,764
Rentals	236	236	291
Machinery and Equipment Repairs			
and Maintenance	3,000	3,000	3,903
Other Services and Charges	13,130	13,130	4,315
Total Services and Charges	47,794	47,794	44,217
Total Site Operations	2,471,667	2,590,167	2,569,034
Danada Equestrian Center			
Personal Services			
Direct Compensation	344,823	344,823	268,883
Other Compensation			1,609
Employee Benefits	63,166	63,166	50,308
Total Personal Services	407,989	407,989	320,800
Total Danada Equestrian Center			388,018

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
Conservation and Recreation (Cont.)			
Danada Equestrian Center (Cont.)			
Supplies			
Office Supplies	860	860	421
Operating Supplies	70,067	65,067	59,016
Parts and Fittings	100	100	186
Grounds Supplies	9,285	9,285	3,899
Building and Other Supplies and Materials	1,855	1,855	4,680
Small Tools and Minor Equipment	800	800	934
Purchases for Resale and Taxes	2,200	2,200	2,295
	85,167	80,167	71,520
Services and Charges			
Professional Services	59,370	49,370	46,166
Publishing and Printing	550	550	
Insurance	3,000	3,000	1,529
Utilities	13,160	13,160	10,872
Rentals	4,400	4,400	3,980
Grounds Repairs and Maintenance	1,000	1,000	1,254
Machinery and Equipment Repairs and Maintenance	400	400	
Other Services and Charges	4,353	4,353	348
	86,233	76,233	64,149
Total Danada Equestrian Center	579,389	564,389	456,469
Facilities Management			
Personal Services			
Direct Compensation	1,625,864	1,632,614	1,632,610
Other Compensation		160,865	160,861
Employee Benefits	404,254	404,254	402,460
	2,030,118	2,197,733	2,195,931
Supplies			
Office Supplies	300	300	258
Operating Supplies	42,200	42,200	40,698
Fuel and Related Supplies	550	550	405
Parts and Fittings	4,600	4,600	4,987
Grounds Supplies	18,200	18,200	16,659
Building and Other Supplies and Materials	154,600	154,600	155,521
Small Tools and Minor Equipment	16,125	16,125	14,705
	236,575	236,575	233,233

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
Conservation and Recreation (Cont.)			
Facilities Management (Cont.)			
Services and Charges			
Professional Services	59,720	51,720	50,948
Utilities	59,500	59,500	53,286
Rentals	2,500	2,500	620
Structural Repairs and Maintenance	281,800	188,800	184,578
Grounds Repairs and Maintenance	43,000	43,000	40,032
Machinery and Equipment Repairs and Maintenance	2,000	2,000	604
Other Services and Charges	8,650	8,650	5,648
	457,170	356,170	335,716
Capital Outlay			
Machinery and Equipment			7,195
Total Facilities Management	2,723,863	2,790,478	2,764,880
Fleet Management			
Personal Services			
Direct Compensation	830,264	830,264	854,690
Other Compensation		106,500	106,495
Employee Benefits	176,865	176,865	176,076
	1,007,129	1,113,629	1,137,261
Supplies			
Office Supplies	11,000	11,000	6,812
Operating Supplies	13,000	13,000	9,148
Fuel and Related Supplies	662,000	662,000	481,716
Parts and Fittings	362,100	362,100	333,690
Grounds Supplies	14,000	14,000	10,853
Building and Other Supplies and Materials	47,300	47,300	40,548
Small Tools and Minor Equipment	46,300	46,300	42,996
	1,155,700	1,155,700	925,763
Services and Charges			
Professional Services	2,300	2,300	1,812
Publishing and Printing	150	150	50
Utilities	24,300	24,300	24,900
Rentals	700	700	540
Machinery and Equipment Repairs and Maintenance	134,100	104,100	98,733
Other Services and Charges	16,950	16,950	13,005
	178,500	148,500	139,040

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
Conservation and Recreation (Cont.)			
Fleet Management (Cont.)			
Capital Outlay			
Operational Structure	70,000	70,000	25,373
Machinery and Equipment			7,304
	70,000	70,000	(31,636)
Total Fleet Management	2,411,329	2,487,829	2,227,437
Kline Creek Farm			
Personal Services			
Direct Compensation	437,894	437,894	433,851
Other Compensation			6,367
Employee Benefits	63,166	63,166	75,461
	501,060	501,060	515,679
Supplies			
Office Supplies	385	385	631
Operating Supplies	43,302	43,302	53,012
Fuel and Related Supplies	25	25	24
Parts and Fittings	250	250	151
Grounds Supplies	4,090	4,090	2,545
Building and Other Supplies			
and Materials	5,640	5,640	3,589
Small Tools and Minor Equipment	4,700	4,700	3,061
Purchases for Resale and Sales Tax	20,200	20,200	16,646
	78,592	78,592	79,635
Services and Charges			
Professional Services	68,240	68,240	91,965
Publishing and Printing	1,055	1,055	241
Utilities	13,500	13,500	15,213
Rentals	75	75	176
Structural Repairs and Maintenance	10,400	10,400	7,450
Grounds Repairs and Maintenance	1,400	1,400	786
Machinery and Equipment Repairs			
and Maintenance	13,342	13,342	1,892
Other Services and Charges	3,568	3,568	2,124
	111,580	111,580	119,847
Total Kline Creek Farm	691,232	691,232	715,161
Mayslake			
Personal Services			
Direct Compensation	258,083	258,083	271,607
Employee Benefits	50,533	50,533	50,308
	308,616	308,616	321,915

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
			Actual
Conservation and Recreation (Cont.)			
Mayslake (Cont.)			
Supplies			
Office Supplies	724	724	293
Operating Supplies	6,910	6,910	4,242
Fuel and Related Supplies	15	15	15
Grounds Supplies	1,200	1,200	1,011
Building and Other Supplies and Materials	2,047	2,047	1,623
Small Tools and Minor Equipment	1,650	1,650	802
Purchases for Resale and Sales Tax	1,900	1,900	1,186
	14,446	14,446	11,332
			11,782
Services and Charges			
Professional Services	35,994	22,994	23,713
Publishing and Printing	7,700	7,700	2,107
Insurance	266	266	
Utilities	66,900	66,900	63,637
Rentals	471	471	24
Machinery and Equipment Repairs and Maintenance	600	600	654
Other Services and Charges	6,306	6,306	2,296
	118,237	105,237	92,431
			129,633
Total Mayslake	441,299	428,299	425,678
			456,640
Fullersburg Nature Center			
Personal Services			
Direct Compensation	359,102	359,102	353,204
Other Compensation		17,250	17,248
Employee Benefits	63,166	63,166	62,884
	422,268	439,518	433,336
			425,755
Supplies			
Office Supplies	1,700	1,700	695
Operating Supplies	39,610	34,610	34,482
Fuel and Related Supplies	150	150	120
Grounds Supplies	1,050	1,050	617
Building and Other Supplies and Materials	1,325	1,325	286
Small Tools and Minor Equipment	4,150	4,150	1,332
Purchases for Resale and Sales Tax			7
	47,985	42,985	37,539
			35,711

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
Conservation and Recreation (Cont.)			
Fullersburg Nature Center (Cont.)			
Services and Charges			
Professional Services	15,350	15,350	12,722
Publishing and Printing	7,670	7,670	6,863
Insurance	150	150	
Utilities	11,300	11,300	12,273
Rentals	3,500	3,500	3,072
Machinery and Equipment Repairs and Maintenance	50	50	
Other Services and Charges	5,763	5,763	1,503
	43,783	43,783	36,433
Total Fullersburg Nature Center	514,036	526,286	507,308
Education Outreach			
Personal Services			
Direct Compensation	389,872	422,017	425,203
Other Compensation		79,625	79,623
Employee Benefits	63,166	63,166	62,884
	453,038	564,808	567,710
Supplies			
Office Supplies	2,500	2,500	2,067
Operating Supplies	7,600	7,600	7,588
Building and Other Supplies and Materials			17
Small Tools and Minor Equipment			
Purchases for Resale and Sales Tax	22,660	22,660	13,185
	32,760	32,760	22,857
Services and Charges			
Professional Services	24,900	6,900	3,382
Other Services and Charges	6,626	2,626	1,757
	31,526	9,526	5,139
Other			
Reserves			3,076
Total Education Outreach	517,324	607,094	598,782
Grounds Management			
Personal Services			
Direct Compensation	2,150,550	2,150,550	2,160,968
Other Compensation		152,070	152,068
Employee Benefits	543,222	543,222	540,807
	2,693,772	2,845,842	2,853,843

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
			Actual
Conservation and Recreation (Cont.)			
Grounds Management (Cont.)			
Supplies			
Office Supplies	2,400	2,400	2,480
Operating Supplies	20,750	20,750	16,324
Fuel and Related Supplies	330	330	466
Parts and Fittings	13,275	13,275	11,074
Grounds Supplies	385,400	385,400	314,991
Building and Other Supplies and Materials	30,180	30,180	20,363
Small Tools and Minor Equipment	9,125	9,125	5,946
	461,460	461,460	371,644
			398,637
Services and Charges			
Professional Services	37,460	21,460	20,781
Utilities	62,500	62,500	39,500
Rentals	70,900	70,900	38,307
Grounds Repairs and Maintenance	63,100	40,100	37,951
Machinery and Equipment Repairs and Maintenance	5,500	500	160
Other Services and Charges	8,880	8,880	8,124
	248,340	204,340	144,823
			140,765
Capital Outlay			
Machinery and Equipment			5,753
Total Grounds Management	3,403,572	3,511,642	3,370,310
			3,369,409
Land Preservation			
Personal Services			
Direct Compensation	305,454	310,509	310,505
Other Compensation		27,340	27,337
Employee Benefits	50,532	50,532	50,308
	355,986	388,381	388,150
			408,821
Supplies			
Office Supplies	3,000	3,000	2,971
Operating Supplies	44	44	
	3,044	3,044	2,971
			2,080
Services and Charges			
Other Services and Charges	2,915	2,915	2,314
			2,561
Capital Outlay			
Land Purchases			91,987
Total Land Preservation	361,945	394,340	393,435
			505,449

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
Conservation and Recreation (Cont.)			
St. James Farm			
Personal Services			
Direct Compensation	290,520	290,520	276,425
Other Compensation			2,769
Employee Benefits	50,532	50,532	50,308
	341,052	341,052	329,502
Supplies			
Office Supplies	395	395	293
Operating Supplies	9,200	9,200	7,226
Fuel and Related Supplies	1,485	1,485	780
Parts and Fittings	940	940	61
Grounds Supplies	4,175	4,175	4,238
Building and Other Supplies and Materials	16,875	16,875	15,593
Small Tools and Minor Equipment	2,200	2,200	1,989
	35,270	35,270	30,180
Services and Charges			
Professional Services	55,305	55,305	52,384
Publishing and Printing	5,050	5,050	104
Insurance			
Utilities	13,600	13,600	15,764
Rentals	4,501	4,501	418
Structural Repairs and Maintenance	121,000	10,000	9,006
Grounds Repairs and Maintenance	7,110	7,110	4,481
Machinery and Equipment Repairs and Maintenance	580	580	60
Other Services and Charges	850	850	544
	207,996	96,996	82,761
Capital Outlay			
Machinery and Equipment	16,000	16,000	16,550
Other Reserves	80,795	80,795	
Total St. James Farm	681,113	570,113	458,993
Total Conservation and Recreation	17,794,129	17,936,754	17,104,835

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015		2014
	Original Budget	Final Budget	Actual
Public Works			
Environmental Services			
Personal Services			
Direct Compensation	404,873	442,088	442,087
Other Compensation		64,990	64,981
Employee Benefits	75,799	75,799	75,461
	<u>480,672</u>	<u>582,877</u>	<u>582,529</u>
Supplies			
Office Supplies	2,144	2,144	1,876
Operating Supplies	1,800	1,800	1,353
Fuel and Related Supplies			11
Parts and Fittings	110	110	189
Grounds Supplies			21
Building and Other Supplies and Materials	450	450	427
Small Tools and Minor Equipment	500	500	1,342
	<u>5,004</u>	<u>5,004</u>	<u>5,208</u>
Services and Charges			
Professional Services	2,400	2,400	
Rentals			44
Machinery and Equipment Repairs and Maintenance	1,650	1,650	1,650
Other Services and Charges	4,475	4,475	342
	<u>8,525</u>	<u>8,525</u>	<u>2,036</u>
Total Public Works	<u>494,201</u>	<u>596,406</u>	<u>589,773</u>
Public Safety			
Law Enforcement			
Personal Services			
Direct Compensation	2,113,723	2,183,608	2,183,609
Other Compensation		87,600	87,597
Employee Benefits	378,996	378,996	377,307
	<u>2,492,719</u>	<u>2,650,204</u>	<u>2,648,513</u>
Supplies			
Office Supplies	3,665	3,665	626
Operating Supplies	62,431	50,431	52,215
Parts and Fittings	300	300	
Building and Other Supplies and Materials	11,624	11,624	1,048
Small Tools and Minor Equipment	25,685	25,685	13,875
	<u>103,705</u>	<u>91,705</u>	<u>67,764</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual (Cont.)

Year Ended June 30, 2015

(With Prior Year Actual)

	2015			2014
	Original Budget	Final Budget	Actual	Actual
Public Safety (Cont.)				
Law Enforcement (Cont.)				
Services and Charges				
Professional Services	27,483	16,483	15,934	36,668
Publishing and Printing	300	300	216	154
Utilities	28,080	28,080	20,668	24,085
Rentals	19,951	19,951	71,907	14,310
Machinery and Equipment Repairs and Maintenance	9,796	9,796	6,894	5,268
Other Services and Charges	66,252	50,252	34,850	41,992
	151,862	124,862	150,469	122,477
 Total Public Safety	 2,748,286	 2,866,771	 2,866,746	 2,737,252
 Total Expenditures	 \$ 30,378,513	 30,111,028	 29,097,984	 27,486,516

**NONMAJOR GOVERNMENTAL FUNDS –
COMBINING STATEMENTS**

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2015

	Special Revenue	Debt Service	Capital Projects	Total
Assets				
Cash and Investments	\$ 12,982,852	8,075,447	36,701,612	57,759,911
Cash with Fiscal Agent	4,500	326,674		331,174
Receivables (Net, Where Applicable of Allowances for Uncollectibles)				
Property Taxes	2,924,972	7,813,875	975,025	11,713,872
Accounts	15,404			15,404
Accrued Interest	43,870	6,914	93,163	143,947
Due from Other Funds	74,553		886,435	960,988
Prepaid Items	124,744		29,125	153,869
Total Assets	\$ 16,170,895	16,222,910	38,685,360	71,079,165
Liabilities				
Accounts Payable	\$ 470,736	2,485	1,125,907	1,599,128
Accrued Payroll and Withholdings	22,202		17,659	39,861
Claims Payable	367,724			367,724
Refundable Deposits			218,139	218,139
Due to Other Funds	71,188		123,124	194,312
Total Liabilities	931,850	2,485	1,484,829	2,419,164
Deferred Inflows of Resources				
Unavailable Property Tax Revenue	5,753,310	15,368,244	1,920,532	23,042,086
Fund Balance				
Nonspendable				
Prepays	124,744		29,125	153,869
Restricted for				
Insurance Purposes	807,468			807,468
Personnel Benefits	631,984			631,984
Audit	26,429			26,429
Zoological	599,641			599,641
Environmental Responsibility	2,000,000			2,000,000
Wetland Restoration	1,138,589			1,138,589
Capital Improvements	622,735		35,250,874	35,873,609
Debt Service		852,181		852,181
Committed for				
Specified Capital Projects	3,534,145			3,534,145
Total Fund Balance	9,485,735	852,181	35,279,999	45,617,915
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 16,170,895	16,222,910	38,685,360	71,079,165

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2015

	Special Revenue	Debt Service	Capital Projects	Total
Revenues				
Taxes	\$ 5,822,511	15,049,540	1,864,133	22,736,184
Permits and Fees	28,289		94,301	122,590
Intergovernmental	1,766,062	201	1,197,790	2,964,053
Investment Income	160,450	62,319	318,907	541,676
Donations			40,000	40,000
Miscellaneous	283,215			283,215
Total Revenues	8,060,527	15,112,060	3,515,131	26,687,718
Expenditures				
Current				
General Government	1,300,517			1,300,517
Conservation and Recreation	5,684,672		3,827,895	9,512,567
Public Works	93,794			93,794
Public Safety	698,707			698,707
Capital Outlay			2,941,798	2,941,798
Debt Service				
Principal	335,000	8,270,000		8,605,000
Interest and Fiscal Charges	25,750	6,651,195		6,676,945
Cost of Issuance		365,141		365,141
Total Expenditures	8,138,440	15,286,336	6,769,693	30,194,469
Excess (Deficiency) of Revenues over Expenditures	(77,913)	(174,276)	(3,254,562)	(3,506,751)
Other Financing Sources (Uses)				
Transfers In	1,126,030	41,467	1,822,633	2,990,130
Transfers Out	(1,158,550)	(266,898)	(606,627)	(2,032,075)
Refunding Bonds Issued		29,270,000		29,270,000
Premium on Bonds		5,624,398		5,624,398
Payment to Bond Escrow		(34,529,257)		(34,529,257)
Proceeds from Sale of Capital Assets			149,896	149,896
Total Other Financing Sources (Uses)	(32,520)	139,710	1,365,902	1,473,092
Net Change in Fund Balance	(110,433)	(34,566)	(1,888,660)	(2,033,659)
Fund Balance				
July 1	9,596,168	886,747	37,168,659	47,651,574
June 30	\$ 9,485,735	852,181	35,279,999	45,617,915

NONMAJOR SPECIAL REVENUE FUNDS

The **Liability Insurance Fund** is used to account for revenues restricted for the payment of workers' compensation, unemployment and liability insurance or claims.

The **Illinois Municipal Retirement Fund** is used to account for revenues restricted for the payment of the District's share of contribution to the Illinois Municipal Retirement Fund.

The **Social Security Tax Fund** is used to account for revenues restricted for the payment of the District's share of the contribution for Social Security taxes.

The **Audit Fund** is used to account for revenues restricted for the payment of the annual audit of the District's financial records.

The **Zoological Fund** is used to account for revenues restricted for the erection, operation and maintenance of a zoological park.

The **Environmental Responsibility Fund** was established as a result of a court order. Commencing July 1, 1981, the District was obligated to deposit \$230,000. For each fiscal year thereafter, 25% of the royalties received were deposited directly with a minimum deposit amount of \$200,000 until a total of \$2,000,000 was reached. Although the \$2,000,000 maximum required by the court order was reached, the District did continue to make its annual deposit. Effective July 1, 1992, all funds in excess of the \$2,000,000 were transferred to the District-Wide Environmental Fund and no additional revenues will be deposited in this fund.

The money collected in this fund is to be used to correct any environmental damage caused by the landfill sites, installation of any facility to help prevent damage to the landfills, to satisfy any final judgment rendered against the District for damages to any person arising out of the use of the landfill sites, to pay for studies or research into environmental problems caused by the landfills and to pay the cost of compliance with statutes and regulations applicable to landfill sites.

The **Mallard Lake Preserve Non-Landfill Improvement Fund** is a special nontax revenue fund established in accordance with the consent order for Case 90MR549. Expenditures are restricted to non-landfill improvements such as landscaping, restoration, development of natural amenities and development of improvements at the Mallard Lake Preserve.

The **Greene Valley Preserve Non-Landfill Improvement Fund** is a special nontax revenue fund established in accordance with the consent order for Case 90MR549. Expenditures are restricted to non-landfill improvements such as landscaping, restoration, development of natural amenities and development of improvements at the Greene Valley Preserve.

The **Dunham Wetland Bank Program Fund** is used to account for intergovernmental wetland bank revenues that are to be used for the creation of wetland habitats within the Dunham Forest Preserve.

The **Wetland Aquatic Riparian Program Fund** is used to account for intergovernmental wetland bank revenues that are to be used for wetland preservation and protection District-wide.

The **Endowment Fund** accounts for all costs and expenditures incurred or anticipated for the long-term maintenance and improvement of district facilities and land and for the future purchase of property. Revenues deposited in the Endowment Fund must come from private sources.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds

Combining Balance Sheet

June 30, 2015

	Liability Insurance	Illinois Municipal Retirement	Social Security Tax	Audit	Zoological
Assets					
Cash and Investments	\$ 1,551,765	1,833,798	937,049	58,391	1,078,344
Cash with Fiscal Agent		4,500			
Receivables (Net, Where Applicable of Allowances for Uncollectibles)					
Property Taxes	396,654	1,289,102	743,469	32,994	462,753
Accounts					
Accrued Interest	3,324	4,247	1,722	66	4,087
Due from Other Funds	4,532				24,189
Prepaid Items	95,618				15,683
Total Assets	\$ 2,051,893	3,131,647	1,682,240	91,451	1,585,056
Liabilities					
Accounts Payable	\$ 973	183,635	205	13	37,402
Accrued Payroll and Withholdings					22,202
Claims Payable	367,724				
Due to Other Funds					
Total Liabilities	368,697	183,635	205	13	59,604
Deferred Inflows of Resources					
Unavailable Property Tax Revenue	780,110	2,535,357	1,462,706	65,009	910,128
Fund Balance					
Nonspendable					
Prepays	95,618				15,683
Restricted for					
Insurance Purposes	807,468				
Personnel Benefits		412,655	219,329		
Audit				26,429	
Zoological					599,641
Environmental Responsibility					
Wetland Restoration					
Capital Improvements					
Committed to					
Specified Capital Projects					
Total Fund Balance	903,086	412,655	219,329	26,429	615,324
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 2,051,893	3,131,647	1,682,240	91,451	1,585,056

Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Dunham Wetland Bank Program	Wetland Aquatic Riparian Program	Endowment	Total
2,020,962	460,396	145,734	211,405	1,147,445	3,537,563	12,982,852 4,500
						2,924,972
	9,282	6,122				15,404
12,011	767	563		1,920	15,163	43,870
			33,002	2,388	10,442	74,553
			8,962	4,481		124,744
2,032,973	470,445	152,419	253,369	1,156,234	3,563,168	16,170,895
454	99	30	23,760	223,369	796	470,736
						22,202
						367,724
32,519			8,559	1,883	28,227	71,188
32,973	99	30	32,319	225,252	29,023	931,850
						5,753,310
			8,962	4,481		124,744
						807,468
						631,984
						26,429
						599,641
2,000,000						2,000,000
			212,088	926,501		1,138,589
	470,346	152,389				622,735
					3,534,145	3,534,145
2,000,000	470,346	152,389	221,050	930,982	3,534,145	9,485,735
2,032,973	470,445	152,419	253,369	1,156,234	3,563,168	16,170,895

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2015

	Liability Insurance	Illinois Municipal Retirement	Social Security Tax	Audit	Zoological
Revenues					
Taxes	\$ 883,298	2,583,682	1,472,624		882,907
Permits and Fees					28,289
Intergovernmental	46,570	42,177	43,708		53,431
Investment Income	15,654	37,696	7,190	133	12,196
Miscellaneous	54				181,274
Total Revenues	945,576	2,663,555	1,523,522	133	1,158,097
Expenditures					
Current					
General Government	402,279	528,470	332,568	37,200	
Conservation and Recreation	476,953	1,445,880	951,494		1,061,932
Public Works	41	58,668	35,085		
Public Safety	20,212	513,047	165,448		
Debt Service					
Principal		335,000			
Interest and Fiscal Charges		25,750			
Total Expenditures	899,485	2,906,815	1,484,595	37,200	1,061,932
Excess (Deficiency) of Revenues over Expenditures	46,091	(243,260)	38,927	(37,067)	96,165
Other Financing Sources (Uses)					
Transfers In					
Transfers Out					
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	46,091	(243,260)	38,927	(37,067)	96,165
Fund Balance					
July 1	856,995	655,915	180,402	63,496	519,159
June 30	\$ 903,086	412,655	219,329	26,429	615,324

Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Dunham Wetland Bank Program	Wetland Aquatic Riparian Program	Endowment	Total
						5,822,511
						28,289
				1,580,176		1,766,062
32,519	2,874	1,252		294	50,642	160,450
	36,196	32,152			33,539	283,215
32,519	39,070	33,404	-	1,580,470	84,181	8,060,527
						1,300,517
		1	404,980	1,149,488	193,944	5,684,672
						93,794
						698,707
						335,000
						25,750
-	-	1	404,980	1,149,488	193,944	8,138,440
32,519	39,070	33,403	(404,980)	430,982	(109,763)	(77,913)
(32,519)			626,030	500,000	(1,126,031)	1,126,030
						(1,158,550)
(32,519)	-	-	626,030	500,000	(1,126,031)	(32,520)
-	39,070	33,403	221,050	930,982	(1,235,794)	(110,433)
2,000,000	431,276	118,986			4,769,939	9,596,168
2,000,000	470,346	152,389	221,050	930,982	3,534,145	9,485,735

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Liability Insurance Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and ActualYear Ended June 30, 2015
(With Prior Year Actual)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 854,000	854,000	881,867	862,770
Levy - Prior			177	376
Other			1,254	28
Intergovernmental				
Personal Property Replacement Taxes	40,734	40,734	46,570	44,363
Investment Income	4,979	4,979	15,654	8,997
Miscellaneous			54	15,311
Total Revenues	899,713	899,713	945,576	931,845
Expenditures				
Current				
General Government	315,393	547,693	402,279	215,722
Conservation and Recreation	256,390	306,090	476,953	434,896
Public Works	8,461	8,461	41	168
Public Safety	44,281	44,281	20,212	12,397
Total Expenditures	624,525	906,525	899,485	663,183
Net Change in Fund Balance	\$ 275,188	-	46,091	268,662
Fund Balance				
July 1			856,995	588,333
June 30			903,086	856,995

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Liability Insurance Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended June 30, 2015

(With Prior Year Actual)

	2015			2014
	Original Budget	Final Budget	Actual	Actual
Current				
General Government				
Commissioners and Officers - Employee Benefits	\$ 8,702	8,702		
Executive Director's Office - Employee Benefits	14,012	14,012	67	89
Finance				
Employee Benefits	14,464	14,464	4,615	91
Other Services and Charges				
Professional Services	85,331	85,331	16,576	100,470
Insurance	117,826	379,826	372,011	110,239
Reserves	29,700			
Human Resources - Employee Benefits	9,870	9,870	53	86
Fundraising & Development - Employee Benefits	1,976	1,976	10	2,265
Administrative - Employee Benefits	2,378	2,378	6,777	2,332
Public Information - Employee Benefits	10,047	10,047	2,078	63
Volunteer Services - Employee Benefits	3,824	3,824	11	
Visitor Services - Employee Benefits	3,734	3,734	15	
Information Technology - Employee Benefits	13,529	13,529	66	87
Total General Government	315,393	547,693	402,279	215,722
Conservation and Recreation				
Natural Resources - Employee Benefits	38,531	38,531		54,218
Grounds Management - Employee Benefits	44,946	44,946	28,227	80,281
Education Outreach - Employee Benefits	8,148	8,148	42	53
Land Preservation - Employee Benefits	6,384	6,384	37	48
Site Management - Employee Benefits	39,774	39,774	122,211	99,820
Danada Equestrian Center - Employee Benefits	7,206	7,206	7,638	20,239
Facilities Management - Employee Benefits	33,980	33,980	112,109	88,746
Fleet Management - Employee Benefits	17,352	17,352	57,091	47,819
Kline Creek Farm - Employee Benefits	9,152	58,852	145,042	44,228
Mayslake - Employee Benefits	5,394	5,394	1,844	409
St. James Farm - Employee Benefits	6,071	6,071	195	29
Planning and Development - Employee Benefits	18,073	18,073	97	(4,656)
Fullersburg Nature Center - Employee Benefits	7,505	7,505	34	3,695
Zoological - Employee Benefits	13,874	13,874	2,386	(33)
Total Conservation and Recreation	256,390	306,090	476,953	434,896
Public Works				
Environmental Services - Employee Benefits	8,461	8,461	41	168
Public Safety				
Law Enforcement - Employee Benefits	44,281	44,281	20,212	12,397
Total Expenditures	\$ 624,525	906,525	899,485	663,183

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015

(With Prior Year Actual)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 2,565,000	2,565,000	2,579,280	2,476,088
Levy - Prior			727	1,366
Other			3,675	38
Intergovernmental				
Personal Property Replacement Taxes	42,144	42,144	42,144	42,144
County Collector's Investment Earnings			33	64
Investment Income	7,282	7,282	37,696	13,708
Total Revenues	2,614,426	2,614,426	2,663,555	2,533,408
Expenditures				
Current				
General Government	450,034	541,374	528,470	429,474
Conservation and Recreation	1,344,756	1,435,776	1,445,880	1,367,040
Public Works	46,763	58,673	58,668	49,816
Public Safety	483,418	513,048	513,047	487,807
Other - Contingency	36,000			
Debt Service				
Principal	335,000	335,000	335,000	300,000
Interest	25,950	25,950	25,750	40,750
Total Expenditures	2,721,921	2,909,821	2,906,815	2,674,887
Net Change in Fund Balance	\$ (107,495)	(295,395)	(243,260)	(141,479)
Fund Balance				
July 1			655,915	797,394
June 30			412,655	655,915

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Social Security Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015
(With Prior Year Actual)

	2015			2014
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 1,445,000	1,445,000	1,470,178	1,308,072
Levy - Prior			352	687
Other			2,094	43
Intergovernmental				
Personal Property Replacement Taxes	43,688	43,688	43,688	43,688
County Collector's Investment Earnings			20	34
Investment Income	2,720	2,720	7,190	215
Total Revenues	1,491,408	1,491,408	1,523,522	1,352,739
Expenditures				
Current				
General Government	302,099	319,189	332,568	267,611
Conservation and Recreation	938,482	956,892	951,494	868,340
Public Works	46,763	46,763	35,085	31,767
Public Safety	162,082	162,082	165,448	154,540
Other - Contingency	27,500			
Total Expenditures	1,476,926	1,484,926	1,484,595	1,322,258
Net Change in Fund Balance	\$ 14,482	6,482	38,927	30,481
Fund Balance				
July 1			180,402	149,921
June 30			219,329	180,402

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Audit Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015
(With Prior Year Actual)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$			69,101
Levy - Prior				28
Other				45
Intergovernmental				
County Collector's Investment Earnings				2
Investment Income	311	311	133	136
Total Revenues	311	311	133	69,312
Expenditures				
Current				
General Government				
Finance	36,900	37,200	37,200	32,800
Other - Contingency	1,900	1,600		
Total Expenditures	38,800	38,800	37,200	32,800
Net Change in Fund Balance	\$ (38,489)	(38,489)	(37,067)	36,512
Fund Balance				
July 1			63,496	26,984
June 30			26,429	63,496

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Zoological Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015
(With Prior Year Actual)

	2015			2014
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 852,000	852,000	881,391	929,032
Levy - Prior			260	499
Other			1,256	28
Permits and Fees				
Education Program Fees	22,000	22,000	28,289	26,951
Participation Fees	35,500	35,500		
Intergovernmental				
Personal Property Replacement Taxes	46,725	46,725	53,419	50,887
County Collector's Investment Earnings	13,000	13,000	12	12,024
Investment Income	3,768	3,768	12,196	4,092
Miscellaneous				
Donations	104,000	104,000	163,203	99,064
Private Sector Support	15,000	15,000		
Sponsorships	9,000	9,000	1,675	2,010
Other	13,500	13,500	16,396	12,369
Total Revenues	1,114,493	1,114,493	1,158,097	1,136,956
Expenditures				
Current				
Conservation and Recreation	1,007,236	1,072,236	1,061,932	967,923
Excess of Revenues over Expenditures	107,257	42,257	96,165	169,033
Other Financing Uses				
Transfers Out				(53,557)
Net Change in Fund Balance	\$ 107,257	42,257	96,165	115,476
Fund Balance				
July 1			519,159	403,683
June 30			615,324	519,159

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Zoological Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended June 30, 2015

(With Prior Year Actual)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
Current				
Conservation and Recreation				
Personal Services				
Direct Compensation	\$ 663,864	705,564	703,793	673,950
Other Compensation		50,000	50,029	2,228
Employee Benefits	88,432	88,432	87,710	93,046
	<u>752,296</u>	<u>843,996</u>	<u>841,532</u>	<u>769,224</u>
Supplies				
Office Supplies	600	600	967	443
Operating Supplies	72,892	87,892	92,697	73,259
Fuel and Related Supplies	250	250	7	100
Grounds Supplies	8,050	8,050	1,790	1,101
Building and Other Supplies and Materials	15,070	15,070	14,017	15,323
Small Tools and Minor Equipment	2,915	2,915	1,994	1,169
Other	8,750	8,750	8,542	8,941
	<u>108,527</u>	<u>123,527</u>	<u>120,014</u>	<u>100,336</u>
Services and Charges				
Professional Services	30,440	30,440	18,571	28,047
Publishing and Printing	370	370		
Insurance	3,418	3,418	3,777	1,996
Utilities	34,800	34,800	41,357	40,219
Rentals	570	570	374	418
Structural Repairs and Maintenance				615
Machinery and Equipment Repairs and Maintenance	10,795	10,795	12,407	1,486
Other Services and Charges	6,320	6,320	5,900	2,175
	<u>86,713</u>	<u>86,713</u>	<u>82,386</u>	<u>74,956</u>
Contingency	<u>41,700</u>			
Internal Charges	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>12,412</u>
	<u>\$ 1,007,236</u>	<u>1,072,236</u>	<u>1,061,932</u>	<u>967,923</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Environmental Responsibility Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and ActualYear Ended June 30, 2015
(With Prior Year Actual)

	2015		2014
	Original and Final Budget	Actual	Actual
Revenues			
Investment Income	\$ 55,788	32,519	48,384
Expenditures			
Excess of Revenues over Expenditures	55,788	32,519	48,384
Other Financing Uses			
Transfers Out	(55,788)	(32,519)	(48,384)
Net Change in Fund Balance	<u>\$ -</u>	-	-
Fund Balance			
July 1		<u>2,000,000</u>	<u>2,000,000</u>
June 30		<u>2,000,000</u>	<u>2,000,000</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Mallard Lake Preserve Non-Landfill Improvement Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and ActualYear Ended June 30, 2015
(With Prior Year Actual)

	2015		2014
	Original and Final Budget	Actual	Actual
Revenues			
Investment Income	\$ 187	2,874	1,634
Miscellaneous			
Landfill Gas Royalties	44,000	36,196	63,371
Total Revenues	44,187	39,070	65,005
Expenditures			
Current			
Conservation and Recreation			
Planning and Development	200,000		195
Net Change in Fund Balance	<u>\$ (155,813)</u>	39,070	64,810
Fund Balance			
July 1		431,276	366,466
June 30		<u>470,346</u>	<u>431,276</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Greene Valley Preserve Non-Landfill Improvement Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and ActualYear Ended June 30, 2015
(With Prior Year Actual)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
Revenues				
Investment Income	\$ 401	401	1,252	1,052
Miscellaneous				
Landfill Gas Royalties	25,000	25,000	32,152	44,282
Total Revenues	25,401	25,401	33,404	45,334
Expenditures				
Current				
Conservation and Recreation				
Planning and Development			1	
Net Change in Fund Balance	\$ 25,401	25,401	33,403	45,334
Fund Balance				
July 1			118,986	73,652
June 30			152,389	118,986

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Dunham Wetland Bank Program Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015

	Original Budget	Final Budget	Actual
Revenues	\$		
Expenditures			
Current			
Conservation and Recreation			
Personnel Services	189,732	189,732	177,099
Supplies	109,990	109,990	73,360
Other Services and Charges	394,199	394,199	154,521
Capital Outlay	57,000	57,000	
Total Expenditures	750,921	750,921	404,980
Excess (Deficiency) of Revenues over Expenditures	(750,921)	(750,921)	(404,980)
Other Financing Sources			
Transfers In			626,030
Net Change in Fund Balance	\$ (750,921)	(750,921)	221,050
Fund Balance			
July 1			
June 30			221,050

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Wetland Aquatic and Riparian Program Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015

	Original Budget	Final Budget	Actual
Revenues			
Intergovernmental	\$ 2,450,000	2,450,000	1,580,176
Investment Income			294
Total Revenues	2,450,000	2,450,000	1,580,470
Expenditures			
Current			
Conservation and Recreation			
Personnel Services	148,865	148,865	89,594
Supplies	66,890	66,890	2,476
Other Services and Charges	3,380,562	3,380,562	1,057,418
Capital Outlay	28,000	28,000	
Total Expenditures	3,624,317	3,624,317	1,149,488
Excess (Deficiency) of Revenues over Expenditures	(1,174,317)	(1,174,317)	430,982
Other Financing Sources			
Transfers In	500,000	500,000	500,000
Net Change in Fund Balance	\$ (674,317)	(674,317)	930,982
Fund Balance			
July 1			
June 30			930,982

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Endowment Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and ActualYear Ended June 30, 2015
(With Prior Year Actual)

	2015		2014
	Original and Final Budget	Actual	Actual
Revenues			
Investment Income	\$ 33,134	50,642	38,517
Intergovernmental			3,362,027
Miscellaneous			
Private Sector Support		33,539	33,151
Total Revenues	33,134	84,181	3,433,695
Expenditures			
Current			
Conservation and Recreation			
Core Management	53,613	193,944	2,021,239
Excess (Deficiency) of Revenues over Expenditures	(20,479)	(109,763)	1,412,456
Other Financing Uses			
Transfers Out	(1,310,000)	(1,126,031)	
Net Change in Fund Balance	<u>\$ (1,330,479)</u>	(1,235,794)	1,412,456
Fund Balance			
July 1		4,769,939	3,357,483
June 30		3,534,145	4,769,939

NONMAJOR DEBT SERVICE FUNDS

Land Acquisition Bond Series of 1991 is used to account for the revenues and expenditures associated with the servicing of debt.

Acquisition and Development Series of 2008 is used to account for the revenues and expenditures associated with the servicing of debt.

General Obligation Limited Tax Series of 1999B is used to account for revenues and expenditures associated with the servicing of debt.

General Obligation Refunding Bond Series of 2003 is used to account for revenues and expenditures associated with the servicing of debt.

General Obligation Refunding Bond Series of 2009 is used to account for revenues and expenditures associated with the servicing of debt.

Acquisition and Development Series of 2005A is used to account for the revenues and expenditures associated with the servicing of debt.

Acquisition and Development Series of 2007 is used to account for the revenues and expenditures associated with the servicing of debt.

General Obligation Refunding Bond Series of 2012 is used to account for revenues and expenditures associated with the servicing of debt.

General Obligation Refunding Bond Series of 2015 is used to account for revenues and expenditures associated with the servicing of debt.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Debt Service Funds

Combining Balance Sheet

June 30, 2015

	Land Acquisition Bond Series of 1991	Acquisition and Development Series of 2008	General Obligation Limited Tax Bond Series of 1999B	General Obligation Refunding Bond Series of 2003
Assets				
Cash and Investments	\$	709,005		3,242,055
Cash with Fiscal Agent		326,674		
Receivables (Net, Where Applicable of Allowances for Uncollectibles)				
Property Taxes		992,636		3,023,111
Accrued Interest		344		2,933
Total Assets	\$ -	2,028,659	-	6,268,099
Liabilities				
Accounts Payable	\$	55		729
Deferred Inflows of Resources				
Unavailable Property Tax Revenue		1,952,306		5,945,825
Fund Balance				
Restricted for				
Debt Service		76,298		321,545
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ -	2,028,659	-	6,268,099

General Obligation Refunding Bond Series of 2009	Acquisition and Development Series of 2005A	Acquisition and Development Series of 2007	General Obligation Refunding Bond Series of 2012	General Obligation Refunding Bond Series of 2015	Total
	980,201	2,346,369	797,817		8,075,447 326,674
	806,933 711	2,181,770 2,521	809,425 405		7,813,875 6,914
-	1,787,845	4,530,660	1,607,647	-	16,222,910
	995	528	178		2,485
	1,587,064	4,291,084	1,591,965		15,368,244
	199,786	239,048	15,504		852,181
-	1,787,845	4,530,660	1,607,647	-	16,222,910

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2015

	Land Acquisition Bond Series of 1991	Acquisition and Development Series of 2008	General Obligation Limited Tax Bond Series of 1999B	General Obligation Refunding Bond Series of 2003
Revenues				
Taxes	\$ 726	1,916,443	5,509	5,943,414
Intergovernmental		26		80
Investment Income (Loss)	(854)	2,927	18	19,045
Total Revenues	(128)	1,919,396	5,527	5,962,539
Expenditures				
Debt Service				
Principal		305,000		4,915,000
Interest		1,597,166		979,149
Cost of Issuance				
Total Expenditures	-	1,902,166	-	5,894,149
Excess (Deficiency) of Revenues over Expenditures	(128)	17,230	5,527	68,390
Other Financing Sources (Uses)				
Transfer In				
Transfer Out	(88,551)		(136,880)	
Refunding Bonds Issued				
Premium on Bonds				
Payment to Bond Escrow				
Total Financing Sources (Uses)	(88,551)	-	(136,880)	-
Net Change in Fund Balance	(88,679)	17,230	(131,353)	68,390
Fund Balance				
July 1	88,679	59,068	131,353	253,155
June 30	\$ -	76,298	-	321,545

General Obligation Refunding Bond Series of 2009	Acquisition and Development Series of 2005A	Acquisition and Development Series of 2007	General Obligation Refunding Bond Series of 2012	General Obligation Refunding Bond Series of 2015	Total
2,106	1,586,034	4,007,661	1,587,647		15,049,540
	21	53	21		201
29	7,012	25,179	8,963		62,319
2,135	1,593,067	4,032,893	1,596,631	-	15,112,060
		2,945,000	105,000		8,270,000
	1,571,275	1,031,155	1,472,450		6,651,195
				365,141	365,141
-	1,571,275	3,976,155	1,577,450	365,141	15,286,336
2,135	21,792	56,738	19,181	(365,141)	(174,276)
(41,467)			41,467		41,467
					(266,898)
				29,270,000	29,270,000
				5,624,398	5,624,398
				(34,529,257)	(34,529,257)
(41,467)	-	-	41,467	365,141	139,710
(39,332)	21,792	56,738	60,648		(34,566)
39,332	177,994	182,310	(45,144)		886,747
-	199,786	239,048	15,504	-	852,181

NONMAJOR CAPITAL PROJECTS FUNDS

The **Construction and Development Funds** are used to account for revenues restricted for constructing, restoring, reconditioning, reconstructing and acquiring improvements for the development of the forest and lands of the District. In accordance with 70 ILCS 805/13.2, the appropriations for these funds do not lapse for a period of five years; therefore, these funds are maintained separately by year of tax levy. At the end of five years, any assets remaining are transferred to the General Fund.

The **Capital Improvements Fund** is used to account for general district-wide capital outlay.

The **Oak Meadows Golf and Preserve Improvement Project Fund** is used to account for improvements at the Oak Meadows Preserve. Improvements include the following: improving storm water retention, developing new wetlands, increasing the overall environmental quality of the preserve, and reducing the golf 'footprint.'

Acquisition and Development Funds are used to account for general obligation bond proceeds used for the acquisition and development of land.

The **Willowbrook Wildlife Grant Fund** is used to account for grant proceeds used for improvements at the Willowbrook Wildlife Center.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Capital Projects Funds

Combining Balance Sheet

June 30, 2015

	Construction and Development				
	2014	2013	2012	2011	2010
	Levy	Levy	Levy	Levy	Levy
Assets					
Cash and Investments	\$ 945,250	1,132,141	1,261,638	2,195,520	1,070,239
Receivables (Net, Where Applicable of Allowances for Uncollectibles)					
Property Taxes	975,025				
Accrued Interest	469	5,621	2,580	3,011	3,619
Due from Other Funds		118,360			
Prepaid Items		29,125			
Total Assets	\$ 1,920,744	1,285,247	1,264,218	2,198,531	1,073,858
Liabilities					
Accounts Payable	\$ 212	50,668	117,008	20,314	14,762
Accrued Payroll and Withholdings		17,659			
Refundable Deposits		50,000	20,000		
Due to Other Funds			68,915	14,200	40,009
Total Liabilities	212	118,327	205,923	34,514	54,771
Deferred Inflows of Resources					
Unavailable Property Tax Revenue	1,920,532				
Fund Balance					
Nonspendable					
Prepays		29,125			
Restricted for					
Capital Improvements		1,137,795	1,058,295	2,164,017	1,019,087
Total Fund Balance	-	1,166,920	1,058,295	2,164,017	1,019,087
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 1,920,744	1,285,247	1,264,218	2,198,531	1,073,858

Construction and Development		Oak Meadows Golf and Preserve Improvement Project	Capital Improvements	Acquisition and Development Series 1987	Acquisition and Development Series 1997	Acquisition and Development Series 2005A
2009 Levy	2008 Levy					
273,771		485,304	7,513,323	236,261	452,177	3,036,611
504			36,857	215	378	4,804
54,209			713,866			
328,484	-	485,304	8,264,046	236,476	452,555	3,041,415
102,040		459,868	147,270	53	191	682
102,040	-	459,868	147,270	53	191	682
226,444		25,436	8,116,776	236,423	452,364	3,040,733
226,444	-	25,436	8,116,776	236,423	452,364	3,040,733
328,484	-	485,304	8,264,046	236,476	452,555	3,041,415

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Capital Projects Funds

Combining Balance Sheet (Cont.)

June 30, 2015

	Acquisition and Development Series 2007	Acquisition and Development Series 2008	Acquisition and Development Series 2012	Willowbrook Wildlife Grant	Total
Assets					
Cash and Investments	\$ 8,213,892	7,164,902	2,720,583		36,701,612
Receivables (Net, Where Applicable of Allowances for Uncollectibles)					
Property Taxes					975,025
Accrued Interest	15,626	14,019	5,460		93,163
Due from Other Funds					886,435
Prepaid Items					29,125
Total Assets	\$ 8,229,518	7,178,921	2,726,043	-	38,685,360
Liabilities					
Accounts Payable	\$ 1,849	181,783	29,207		1,125,907
Accrued Payroll and Withholdings					17,659
Refundable Deposits	3,181	144,958			218,139
Due to Other Funds					123,124
Total Liabilities	5,030	326,741	29,207	-	1,484,829
Deferred Inflows of Resources					
Unavailable Property Tax Revenue					1,920,532
Fund Balance					
Nonspendable					
Prepays					29,125
Restricted for					
Capital Improvements	8,224,488	6,852,180	2,696,836		35,250,874
Total Fund Balance	8,224,488	6,852,180	2,696,836	-	35,279,999
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 8,229,518	7,178,921	2,726,043	-	38,685,360

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2015

	Construction and Development				
	2014	2013	2012	2011	2010
	Levy	Levy	Levy	Levy	Levy
Revenues					
Taxes	\$	1,861,368			2,765
Permits and Fees		25,963	68,338		
Intergovernmental		537,265	2,002	468,945	
Investment Income		17,902	5,286	14,885	12,777
Donations					
Total Revenues	-	2,442,498	75,626	483,830	15,542
Expenditures					
Current					
Conservation and Recreation		1,275,578	573,505	266,512	431,825
Capital Outlay					
Total Expenditures	-	1,275,578	573,505	266,512	431,825
Excess (Deficiency) of Revenues over Expenditures	-	1,166,920	(497,879)	217,318	(416,283)
Other Financing Sources (Uses)					
Transfers In					
Transfers Out					
Proceeds from Sale of Capital Assets					
Total Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	-	1,166,920	(497,879)	217,318	(416,283)
Fund Balance					
July 1			1,556,174	1,946,699	1,435,370
June 30	\$ -	1,166,920	1,058,295	2,164,017	1,019,087

2009 Levy	2008 Levy	Oak Meadows Golf and Preserve Improvement Project	Capital Improvements	Acquisition and Development Series 1987	Acquisition and Development Series 1997	Acquisition and Development Series 2005A
2,384	24,261	(107)	15,045 43,441	24,533 2,245	150,000 3,010	23,939 40,000
2,384	24,261	(107)	58,486	26,778	153,010	63,939
262,310		491,642	526,523 728,549	7,954		781,766
262,310		491,642	1,255,072	7,954	-	781,766
(259,926)	24,261	(491,749)	(1,196,586)	18,824	153,010	(717,827)
	(583,355)	517,185	1,282,176 149,896			
-	(583,355)	517,185	1,432,072	-	-	-
(259,926)	(559,094)	25,436	235,486	18,824	153,010	(717,827)
486,370	559,094		7,881,290	217,599	299,354	3,758,560
226,444	-	25,436	8,116,776	236,423	452,364	3,040,733

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balance (Cont.)

Year Ended June 30, 2015

	Acquisition and Development Series 2007	Acquisition and Development Series 2008	Acquisition and Development Series 2012	Willowbrook Wildlife Grant	Total
Revenues					
Taxes	\$				1,864,133
Permits and Fees					94,301
Intergovernmental					1,197,790
Investment Income	70,527	72,639	25,719	(1)	318,907
Donations					40,000
Total Revenues	70,527	72,639	25,719	(1)	3,515,131
Expenditures					
Current					
Conservation and Recreation					3,827,895
Capital Outlay	82,871	1,207,906	132,752		2,941,798
Total Expenditures	82,871	1,207,906	132,752	-	6,769,693
Excess (Deficiency) of Revenues over Expenditures	(12,344)	(1,135,267)	(107,033)	(1)	(3,254,562)
Other Financing Sources (Uses)					
Transfers In		23,272			1,822,633
Transfers Out				(23,272)	(606,627)
Proceeds from Sale of Capital Assets					149,896
Total Financing Sources (Uses)	-	23,272	-	(23,272)	1,365,902
Net Change in Fund Balance	(12,344)	(1,111,995)	(107,033)	(23,273)	(1,888,660)
Fund Balance					
July 1	8,236,832	7,964,175	2,803,869	23,273	37,168,659
June 30	\$ 8,224,488	6,852,180	2,696,836	-	35,279,999

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2013 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Revenues				
Property Taxes				
Levy - 2013	\$ 1,830,000	1,830,000	1,860,947	1,860,947
Levy - Prior			4	4
Other			417	417
Permits and Fees				
Easements			25,963	25,963
Intergovernmental				
Personal Property Replacement Taxes	220,446	220,446	252,028	252,028
Other Grants and Reimbursements			285,237	285,237
Investment Income	4,945	4,945	17,902	17,902
Other	58,236	58,236		
Total Revenues	2,113,627	2,113,627	2,442,498	2,442,498
Expenditures				
Planning and Development - Planning				
Personal Services				
Direct Compensation	864,755	864,755	878,381	878,381
Vacation/Sick Leave			163,126	163,126
Employee Benefits	164,228	164,228	162,890	162,890
	1,028,983	1,028,983	1,204,397	1,204,397
Supplies				
Office Supplies	4,400	4,400	5,447	5,447
Operating Supplies	14,100	14,100	1,169	1,169
and Materials	200	200	125	125
Small Tools and Minor Equipment	4,400	4,400	137	137
	23,100	23,100	6,878	6,878
Services and Charges				
Professional Services	84,500	84,500	6,516	6,516
Publishing and Printing	2,350	2,350	956	956
Other Services and Charges	18,300	18,300	12,137	12,137
	105,150	105,150	19,609	19,609
Recreational Improvements				
Blackwell				
Fullersburg Woods	500,000	500,000	35,494	35,494
Mayslake	30,000	30,000	9,200	9,200
District Wide	335,000	335,000		
	865,000	865,000	44,694	44,694
Conservation and Water Management	100,000	100,000		

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2013 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Cont.)

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Capital Outlay				
Machinery and Equipment				
Contingency	52,000	52,000		
Total Expenditures	2,174,233	2,174,233	1,275,578	1,275,578
Net Change in Fund Balance	\$ (60,606)	(60,606)	1,166,920	1,166,920

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2012 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Revenues				
Property Taxes				
Levy - 2012	\$ 1,850,336	1,850,336	1,822,890	
Permits and Fees				
Easements			72,378	68,338
Intergovernmental				
Personal Property Replacement Taxes	220,446	220,446	240,082	
State Grants and Reimbursements	1,875,000	1,875,000	27,000	2,000
Federal Grants and Reimbursements	2,800,000	2,800,000		
Other Grants and Reimbursements	1,475,000	1,475,000	100,421	2
Investment Income			6,422	5,286
Total Revenues	8,220,782	8,220,782	2,269,193	75,626
Expenditures				
Planning and Development - Planning				
Personal Services				
Direct Compensation	928,111	928,111	812,389	
Vacation/Sick Leave	6,000	6,000	2,787	
Employee Benefits	215,640	215,640	199,385	
	1,149,751	1,149,751	1,014,561	-
Supplies				
Office Supplies	5,100	5,100	4,412	
Operating Supplies	5,225	5,225	1,852	170
and Materials	650	650	935	81
Small Tools and Minor Equipment	8,700	8,700	3,934	
	19,675	19,675	11,133	251
Services and Charges				
Professional Services	109,500	109,500	46,469	28,171
Publishing and Printing	2,350	2,350		
Rentals	200	200		
Maintenance	1,600	1,600	1,967	
Other Services and Charges	18,000	18,000	14,157	22
	131,650	131,650	62,593	28,193
Recreational Improvements				
Blackwell	150,000	150,000		
Fullersburg Woods	200,000	200,000	15,870	15,870
West Dupage Woods	75,000	75,000		
Winfield Mounds	75,000	75,000		
Mayslake	50,000	50,000		
Oak Meadows		907,000	905,249	338,058
Timber Ridge	100,000	100,000	1,193	1,193

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2012 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Cont.)

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Recreational Improvements (Cont.)				
St. James Farm			189,940	189,940
District Wide	125,000	125,000		
	775,000	1,682,000	1,112,252	545,061
Capital Outlay				
Machinery and Equipment	3,000	3,000		
Contingency	28,900	28,900		
Internal Charges			5,956	
Other Reserves	8,432,154	7,950,154		
Total Expenditures	10,540,130	10,965,130	2,206,495	573,505
Excess (Deficiency) of Revenues over Expenditures	(2,319,348)	(2,744,348)	62,698	(497,879)
Other Financing Sources				
Transfers In	2,744,348	2,744,348	995,597	
Net Change in Fund Balance	\$ 425,000	-	1,058,295	(497,879)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2011 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Revenues				
Property Taxes				
Levy - 2011	\$ 1,837,783	1,837,783	1,838,174	
Levy - Prior	47	47		
Other	47	47		
Permits and Fees				
Easements			33,321	
Intergovernmental				
Personal Property Replacement Taxes	220,446	220,446	228,356	
State Grants and Reimbursements	4,915,000	4,915,000	1,352,394	405,799
Federal Grants and Reimbursements	5,395,000	5,395,000		
Other Grants and Reimbursements	1,860,000	1,860,000	63,161	63,146
Investment Income			36,633	14,885
Other	32,571	32,571		
Total Revenues	14,260,894	14,260,894	3,552,039	483,830
Expenditures				
Planning and Development - Planning				
Personal Services				
Direct Compensation	755,753	755,753	755,752	
Employee Benefits	205,380	205,380	178,620	
	961,133	961,133	934,372	-
Supplies				
Office Supplies	5,100	5,100	3,197	
Operating Supplies	5,225	5,225	6,682	
Building and Other Supplies and Materials	650	650		
Small Tools and Minor Equipment	12,050	12,050	2,782	
	23,025	23,025	12,661	-
Services and Charges				
Professional Services	78,690	78,690	22,593	
Publishing and Printing	1,350	1,350	1,036	
Rentals	200	200		
Maintenance	2,232	2,232	2,232	
Other Services and Charges	14,700	14,700	8,898	
	97,172	97,172	34,759	-
Recreational Improvements				
Fullersburg Woods	83,902	83,902	26,250	
Greene Valley	187,500	187,500		
Pratt's Wayne	32,024	32,024	4,413	3,400
Hawk Hollow	167,500	316,500	481,773	208,660

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2011 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Cont.)

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Recreational Improvements (Cont.)				
St. James Farm	498,423	498,423	16,377	14,200
Willowbrook	68,988	68,988	70,505	1,517
Winfield Mounds	32,571	32,571		
Mayslake	38,274	38,274	6,846	6,846
Dunham Woods	25,000	25,000		
West Branch	130,000	130,000		
District Wide	25,000	25,000	35,622	31,889
	1,289,182	1,438,182	641,786	266,512
Conservation and Water Management	100,000	100,000		
Capital Outlay				
Machinery and Equipment	5,810	5,810		
Contingency	229,960	229,960		
Internal Charges			4,358	
Other Reserves	11,931,418	11,782,418		
Total Expenditures	14,637,700	14,637,700	1,627,936	266,512
Excess (Deficiency) of Revenues over Expenditures	(376,806)	(376,806)	1,924,103	217,318
Other Financing Sources				
Transfers In	362,582	362,582	239,914	
Net Change in Fund Balance	\$ (14,224)	(14,224)	2,164,017	217,318

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2010 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Revenues				
Property Taxes				
Levy - 2010	\$ 1,927,171	1,927,171	1,931,641	
Levy - Prior			3,216	531
Other			2,655	2,234
Permits and Fees				
Easements			1,832	
Intergovernmental				
Personal Property Replacement Taxes	190,536	190,536	215,134	
State Grants and Reimbursements	1,765,000	1,765,000	311,600	
Federal Grants and Reimbursements	5,391,279	5,391,279		
Other Grants and Reimbursements	500,000	500,000	8	
Investment Income	85,250	85,250	31,992	12,777
Donations	500,000	500,000		
Total Revenues	10,359,236	10,359,236	2,498,078	15,542
Expenditures				
Planning and Development - NAMP				
Services and Charges				
Other Services and Charges	24,338	24,338		
Planning and Development - Planning				
Personal Services				
Direct Compensation	907,407	907,407	907,406	
Vacation/Sick Leave	75,423	75,423	75,422	
Employee Benefits	184,680	184,680	173,943	
	1,167,510	1,167,510	1,156,771	-
Supplies				
Office Supplies	5,700	5,700	4,605	
Operating Supplies	6,225	6,225	3,329	
Grounds Supplies	1,000	1,000		
Building and Other Supplies				
and Materials	1,060	1,060	369	
Small Tools and Minor Equipment	24,050	24,050	16,674	
	38,035	38,035	24,977	-
Services and Charges				
Professional Services	65,814	65,814	70,656	1,200
Publishing and Printing	1,350	1,350	382	
Rentals	200	200	100	
Machinery and Equipment				
Maintenance	7,950	7,950	7,108	
Other Services and Charges	14,500	14,500	135,308	32,696
	89,814	89,814	213,554	33,896

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2010 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Cont.)

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Recreational Improvements				
Blackwell	1,897,500	1,897,500	132,659	
Waterfall Glen	150,000	150,000		
West Branch	250,000	250,000		
Willowbrook	46,747	46,747	46,747	
St. James Farm	366,000	366,000	366,000	366,000
Mayslake	217,860	217,860	216,451	31,929
District Wide	125,000	125,000		
	3,053,107	3,053,107	761,857	397,929
Contingency	16,098	16,098		
Internal Charges	3,000	3,000	2,559	
Other Reserves	7,942,552	7,942,552		
Total Expenditures	12,334,454	12,334,454	2,159,718	431,825
Excess (Deficiency) of Revenues over Expenditures	(1,975,218)	(1,975,218)	338,360	(416,283)
Other Financing Sources				
Transfers In	1,975,218	1,975,218	680,727	
Net Change in Fund Balance	\$ -	-	1,019,087	(416,283)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2009 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Revenues				
Property Taxes				
Levy - 2009	\$ 1,791,938	1,791,938	1,795,957	
Levy - Prior	75	75	553	
Other	250	250	285	
Permits and Fees				
Easements	10,000	10,000		
Intergovernmental				
Personal Property Replacement Taxes	177,653	177,653	246,181	
State Grants and Reimbursements	1,403,500	1,403,500	438,431	
Federal Grants and Reimbursements	510,000	510,000	281,049	
Other Grants and Reimbursements	109,952	109,952	109,024	
Investment Income	77,500	77,500	22,238	2,384
Donations			19	
Other			2,799	
Total Revenues	4,080,868	4,080,868	2,896,536	2,384
Expenditures				
Planning and Development - Planning				
Personal Services				
Direct Compensation	978,815	978,815	978,815	
Vacation/Sick Leave	52,247	52,247	52,246	
Employee Benefits	167,076	167,076	167,075	
	<u>1,198,138</u>	<u>1,198,138</u>	<u>1,198,136</u>	<u>-</u>
Supplies				
Office Supplies	4,541	4,541	4,158	
Operating Supplies	3,376	3,376	1,488	132
Building and Other Supplies and Materials	1,239	1,239	793	62
Small Tools and Minor Equipment	8,145	8,145	6,800	195
	<u>17,301</u>	<u>17,301</u>	<u>13,239</u>	<u>389.0</u>
Services and Charges				
Professional Services	63,314	63,314	65,030	1,717
Publishing and Printing	1,300	1,300	1,209	
Rentals	200	200		
Machinery and Equipment Maintenance	6,521	6,521	6,420	
Other Services and Charges	6,635	6,635	5,412	
	<u>77,970</u>	<u>77,970</u>	<u>78,071</u>	<u>1,717</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2009 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Cont.)

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Recreational Improvements				
Blackwell	114,898	114,898	6,845	6,845
Danada	400,000	400,000	318,382	
Greene Valley	159,952	159,952	119,370	15,819
Timber Ridge	125,137	125,137	125,137	
West Branch	10,000	10,000		
Mayslake	40,003	40,003	40,003	
St. James Farm	903,431	903,431	888,581	237,300
District Wide	260,000	260,000	113,021	
	2,013,421	2,013,421	1,611,339	259,964
Capital Outlay				
Machinery and Equipment	37,401	37,401	37,401	
Project Residuals	2,701	2,701	240	240
Internal Charges	3,867	3,867	3,866	
Other Reserves	1,114,569	1,114,569		
Total Expenditures	4,465,368	4,465,368	2,942,292	262,310
Excess (Deficiency) of Revenues over Expenditures	(384,500)	(384,500)	(45,756)	(259,926)
Other Financing Sources				
Transfers In	384,500	384,500	272,200	
Net Change in Fund Balance	\$ -	-	226,444	(259,926)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2008 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Revenues				
Property Taxes				
Levy - 2008	\$ 1,750,386	1,750,386	1,754,991	
Levy - Prior	75	75	552	
Other	125	125	286	
Permits and Fees				
Easements	5,000	5,000	250	
Intergovernmental				
Personal Property Replacement Taxes	205,843	205,843	194,356	
State Grants and Reimbursements	1,096,000	1,096,000		
Federal Grants and Reimbursements	209,000	209,000		
Other Grants and Reimbursements			103	
Investment Income	155,000	155,000	135,363	24,261
Total Revenues	3,421,429	3,421,429	2,085,901	24,261
Expenditures				
Planning and Development - Planning				
Personal Services				
Direct Compensation	949,874	949,874	949,874	
Employee Benefits	149,216	149,216	149,216	
	1,099,090	1,099,090	1,099,090	-
Supplies				
Office Supplies	5,851	5,851	5,851	
Operating Supplies	4,690	4,690	758	
Grounds Supplies	1,000	1,000		
Building and Other Supplies and Materials	1,150	1,150	507	
Small Tools and Minor Equipment	20,680	20,680	4,081	
	33,371	33,371	11,197	-
Services and Charges				
Professional Services	90,100	90,100	51,660	
Publishing and Printing	1,850	1,850	763	
Rentals	150	150		
Machinery and Equipment				
Maintenance	6,150	6,150	4,000	
Other Services and Charges	13,865	13,865	7,486	
	112,115	112,115	63,909	-

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2008 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Cont.)

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Recreational Improvements				
Blackwell	2,550,198	2,550,198		
Fullersburg Woods	64,000	64,000		
Hidden Lake	175,000	175,000		
Waterfall Glen	250,000	250,000	209,870	
Mayslake	53,500	53,500	53,500	
District Wide	320,000	320,000	112,193	
	3,412,698	3,412,698	375,563	-
Contingency	15,953	15,953		
Internal Charges	6,900	6,900	6,290	
Other Reserves	1,305,000	1,305,000		
Total Expenditures	5,985,127	5,985,127	1,556,049	-
Excess (Deficiency) of Revenues over Expenditures	(2,563,698)	(2,563,698)	529,852	24,261
Other Financing Sources (Uses)				
Transfers In	2,563,698	2,563,698	2,563,698	
Transfer Out			(3,093,550)	(583,355)
Total Other Financing Sources (Uses)	2,563,698	2,563,698	(529,852)	(583,355)
Net Change in Fund Balance	\$ -	-		(559,094)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2007 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Revenues				
Property Taxes				
Levy - 2007	\$ 1,477,597	1,477,597	1,450,652	
Levy - Prior	400	400	333	
Other			247	
Intergovernmental				
Personal Property Replacement Taxes	239,170	239,170	237,719	
Local Governments	1,000	1,000	962	
State Grants and Reimbursements	1,102,000	1,102,000	36,880	
Federal Grants and Reimbursements	1,639,957	1,639,957	184,224	
Investment Income (Loss)	155,000	155,000	16,124	
Donations			80,000	
Private Sector Support	332,000	332,000		
Miscellaneous			13,432	
Total Revenues	4,947,124	4,947,124	2,020,573	-
Expenditures				
Planning and Development - NAMP				
Services and Charges				
Other Technical and Professional Services	212,957	212,957		
Planning and Development - Planning				
Personal Services				
Direct Compensation	886,938	886,938	886,938	
Employee Benefits	124,928	124,928	114,375	
	1,011,866	1,011,866	1,001,313	-
Supplies				
Office Supplies	7,008	7,008	6,830	
Operating Supplies	4,540	4,540	2,007	
Grounds Supplies	1,000	1,000		
Building and Other Supplies and Materials	833	833	582	
Small Tools and Minor Equipment	22,825	22,825	8,457	
	36,206	36,206	17,876	-
Services and Charges				
Professional Services	96,545	96,545	64,619	
Publishing and Printing	1,850	1,850	1,024	
Rentals	150	150		
Machinery and Equipment				
Maintenance	5,174	5,174	3,824	
Other Services and Charges	20,000	20,000	15,006	
	123,719	123,719	84,473	-

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2007 Levy Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual (Cont.)

Year Ended June 30, 2015

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Recreational Improvements				
Danada	460,756	460,756	485,913	
East Branch	425,000	425,000	111,494	
Willowbrook	147,000	147,000	147,000	
Mayslake	115,000	115,000	115,000	
Dunham Woods	155,000	155,000		
	1,302,756	1,302,756	859,407	-
Contingency	4,270	4,270		
Internal Charges	8,200	8,200	4,845	
Project Residuals	33,594	33,594		
Other Reserves	2,234,000	2,234,000		
Total Planning and Development	4,754,611	4,754,611	1,967,914	
Total Expenditures	4,967,568	4,967,568	1,967,914	-
Excess (Deficiency) of Revenues over Expenditures	(20,444)	(20,444)	52,659	-
Other Financing Sources (Uses)				
Transfers In	35,000	35,000	35,000	
Transfers Out			(87,659)	
Total Other Financing Sources (Uses)	35,000	35,000	(52,659)	-
Net Change in Fund Balance	\$ 14,556	14,556	-	-

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Land Acquisition Funds

Combining Schedule of Expenditures - Capital Outlay

Year Ended June 30, 2015
(With Comparative Totals)

	Acquisition and Development Series 1987	Acquisition and Development Series 1997	Acquisition and Development Series 2005A
Capital Outlay			
Property Purchases	\$		781,766
Statutory and Fiscal Charges			
Technical and Professional Services			
Legal	3,028		
Appraisals and Surveys	2,126		
Title Fees			
Other Consultations	2,800		
Structures - Blackwell			
Structures - Churchill Woods			
Structures - Fullersburg Woods			
Structures - St. James Farm			
Structures - Willowbrook			
Grounds Restoration and Improvements - Blackwell			
Grounds Restoration and Improvements - Waterfall			
Grounds Restoration and Improvements - Willowbrook			
Trails - St. James Farm			
Trails - District Wide			
Trails - West Branch Riverway			
	\$ 7,954	-	781,766
Amount Capitalized	\$ 7,954		781,766
Not Capitalized (Classified as Conservation and Recreation Expenditure)	\$		

Acquisition and Development Series 2007	Acquisition and Development Series 2008	Acquisition and Development Series 2012	Total	
			2015	2014
	14,525		796,291	1,118,261
	522,197		522,197	828,289
82,871	62,230		148,129	1,182,450
	36,040		38,166	37,986
	25,362		25,362	20,685
	211,823		214,623	153,946
	3,050		3,050	
				41,036
	38,201		38,201	4,660
		132,752	132,752	
	285,568		285,568	99,803
				(400)
				74,386
	6,795		6,795	51,247
	293		293	
	1,822		1,822	
				6,702
82,871	1,207,906	132,752	2,213,249	3,619,051
	682,616	132,752	1,605,088	
82,871	525,290		608,161	

PROPRIETARY FUND TYPE

MAJOR ENTERPRISE FUND

The **Golf Enterprise Fund** is used to account for the revenues and expenses associated with the Oak Meadows, Green Meadows and Maple Meadows Golf Courses. The golf courses were purchased in fiscal year 1986, 1989, and 1990 respectively from general obligation land acquisition bond funds.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual

Year Ended June 30, 2015
(With Prior Year Actual)

	2015			2014
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Charges for Services				
Facility Rental	\$ 1,000	1,000		
Food	193,900	193,900	155,837	169,264
Nonalcoholic Beverages	88,700	88,700	59,249	76,896
Beer and Wine	252,200	252,200	212,793	240,595
Liquor	47,000	47,000	40,741	41,030
Other	5,400	5,400	4,025	4,452
Cash Over and Short			(269)	516
Greens Fees	2,067,000	2,067,000	1,722,220	1,963,946
Rental Fees	727,000	727,000	574,932	673,885
Supplies and Accessories Sales	98,300	98,300	74,808	81,466
Resident Cards	21,200	21,200	14,182	17,850
Service Charge Fees	22,000	22,000	20,961	19,846
Miscellaneous	5,000	5,000	16,633	6
Total Operating Revenues	3,528,700	3,528,700	2,896,112	3,289,752
Operating Expenses Excluding Depreciation				
Golf Maintenance Operations	1,804,361	1,724,361	1,252,660	1,472,502
General Overhead	699,938	559,038	374,398	330,400
Clubhouse Business	572,769	572,769	424,587	461,700
Golf Facilities Services	889,077	864,077	741,914	876,062
Total Operating Expenses Excluding Depreciation	3,966,145	3,720,245	2,793,559	3,140,664
Operating Income (Loss) Before Depreciation	(437,445)	(191,545)	102,553	149,088
Depreciation			834,785	731,757
Operating Loss	(437,445)	(191,545)	(732,232)	(582,669)
Nonoperating Revenues (Expenses)				
Investment Income	20,691	20,691	29,147	28,458
Gain (Loss) on Disposal of Capital Assets	31,000	31,000	(15,967)	(14,382)
Total Nonoperating Revenues (Expenses)	51,691	51,691	13,180	15,240
Net Loss before Transfers	(385,754)	(139,854)	(719,052)	(567,429)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual (Cont.)Year Ended June 30, 2015
(With Prior Year Actual)

	2015			2014 Actual
	Original Budget	Final Budget	Actual	
Transfers				
Transfers In	63,500	63,500	63,500	1,230,266
Transfers Out				(907,000)
Total Transfers	63,500	63,500	63,500	323,266
Change in Net Position	<u>\$ (322,254)</u>	<u>(76,354)</u>	(655,552)	(244,163)
Net Position				
July 1			26,963,718	27,207,881
June 30			<u>26,308,166</u>	<u>26,963,718</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Schedule of Operating Expenses - Budget and Actual

Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	2014 Actual
Operating Expenses				
Golf Maintenance Operations				
Personal Services				
Direct Compensation	\$ 908,869	828,869	724,869	772,034
Other Compensation			(77,071)	627
Employee Benefits	334,323	334,323	260,342	287,661
	<u>1,243,192</u>	<u>1,163,192</u>	<u>908,140</u>	<u>1,060,322</u>
Supplies				
Office Supplies	845	845	659	637
Operating Supplies	10,830	10,830	7,329	6,680
Fuel and Related Supplies	65,325	65,325	32,884	51,711
Parts and Fittings	2,450	2,450	297	471
Grounds Supplies	221,139	221,139	139,313	143,553
Building and Other Supplies and Materials	13,187	13,187	8,559	10,751
Small Tools and Minor Equipment	7,450	7,450	5,563	3,974
	<u>321,226</u>	<u>321,226</u>	<u>194,604</u>	<u>217,777</u>
Services and Charges				
Professional Services	12,573	12,573	115,573	11,185
Publishing and Printing				50
Utilities	3,679	3,679	3,152	43,862
Rentals	5,070	5,070	3,824	3,700
Grounds Repairs and Maintenance	37,374	37,374	18,230	30,030
Machinery and Equipment Repairs and Maintenance	13,582	13,582	5,079	14,792
Other Services and Charges	49,665	49,665	4,058	4,189
	<u>121,943</u>	<u>121,943</u>	<u>149,916</u>	<u>108,445</u>
Capital Outlay				
Machinery and Equipment	118,000	118,000		29,925
Internal Charges				56,670
Total Golf Maintenance Operation	<u>1,804,361</u>	<u>1,724,361</u>	<u>1,252,660</u>	<u>1,473,139</u>
General Overhead				
Personal Services				
Direct Compensation	134,831	134,831	156,817	138,112
Other Compensation			2,988	7,905
Employee Benefits	59,109	59,109	57,966	54,336
	<u>193,940</u>	<u>193,940</u>	<u>217,771</u>	<u>200,353</u>
Supplies				
Small Tools and Minor Equipment	100	100		

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Schedule of Operating Expenses - Budget and Actual (Cont.)

Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	2014 Actual
Operating Expenses (Cont.)				
General Overhead (Cont.)				
Services and Charges				
Professional Services	11,000	11,000	2,852	27,025
Publishing and Printing	55,550	55,550	27,757	4,527
Insurance	15,488	15,488	12,167	12,752
Utilities	131,820	131,820	100,742	42,324
Structural Repairs and Maintenance	3,000	3,000		
General Repairs and Maintenance	53,330	53,330		
Machinery and Equipment Repairs and Maintenance	10,000	10,000	1,310	1,157
Other Services and Charges	8,810	8,810	6,387	4,018
	<u>288,998</u>	<u>288,998</u>	<u>151,215</u>	<u>91,803</u>
Capital Outlay				
Machinery and Equipment	<u>76,000</u>	<u>76,000</u>	<u>5,412</u>	<u>23,141</u>
Contingency	<u>140,900</u>			
Internal Charges				<u>15,103</u>
Total General Overhead	<u>699,938</u>	<u>559,038</u>	<u>374,398</u>	<u>330,400</u>
Clubhouse Business				
Personal Services				
Direct Compensation	199,181	199,181	159,235	161,816
Other Compensation			3,145	2,302
Employee Benefits	51,771	51,771	41,812	55,408
	<u>250,952</u>	<u>250,952</u>	<u>204,192</u>	<u>219,526</u>
Supplies				
Office Supplies	185	185	150	203
Operating Supplies	9,550	9,550	6,074	7,236
Parts and Fittings	1,100	1,100	55	28
Grounds Supplies	850	850	182	424
Building and Other Supplies and Materials	6,875	6,875	3,745	3,851
Small Tools and Minor Equipment	3,180	3,180	1,602	1,689
Purchase for Resale and Taxes	178,500	178,500	123,123	137,692
	<u>200,240</u>	<u>200,240</u>	<u>134,931</u>	<u>151,123</u>
Services and Charges				
Professional Services	72,920	72,920	51,499	54,660
Publishing and Printing			158	1,590
Insurance	100	100	100	100
Utilities	836	836	2,735	2,402
Rentals	27,423	27,423	20,784	19,864
Structural Repairs and Maintenance	1,500	1,500		1,225

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Schedule of Operating Expenses - Budget and Actual (Cont.)

Year Ended June 30, 2015

	Original Budget	Final Budget	Actual	2014 Actual
Operating Expenses (Cont.)				
Clubhouse Business (Cont.)				
Services and Charges (Cont.)				
Machinery and Equipment Repairs and Maintenance	8,088	8,088	4,222	4,678
Other Services and Charges	10,710	10,710	5,966	6,532
	121,577	121,577	85,464	91,051
Total Banquet Operations	572,769	572,769	424,587	461,700
Golf Facilities Services				
Personal Services				
Direct Compensation	424,263	399,263	390,244	399,484
Other Compensation			2,716	3,768
Employee Benefits	120,366	120,366	97,430	104,945
	544,629	519,629	490,390	508,197
Supplies				
Office Supplies	850	850	16	329
Operating Supplies	4,165	4,165	3,594	3,105
Fuel and Related Supplies	20	20		19
Parts and Fittings	700	700	418	187
Grounds Supplies	60	60	58	39
Building and Other Supplies and Materials	1,325	1,325	652	1,128
Small Tools and Minor Equipment	15,135	15,135	3,169	6,136
Purchase for Resale and Taxes	88,500	88,500	47,580	52,075
	110,755	110,755	55,487	63,018
Services and Charges				
Professional Services	60,044	60,044	45,809	54,331
Publishing and Printing	5,500	5,500	2,409	31,300
Utilities			2,109	25,626
Rentals	138,994	138,994	132,539	125,767
Structural Repairs and Maintenance	5,000	5,000		
Machinery and Equipment Repairs and Maintenance	10,500	10,500	4,830	8,208
Other Services and Charges	4,155	4,155	2,813	5,469
	224,193	224,193	190,509	250,701
Capital Outlay				
Operational Structure	9,500	9,500	5,528	
Internal Charges				54,146
Total Golf Facilities Services	889,077	864,077	741,914	876,062
Total Operating Expenses	\$ 3,966,145	3,720,245	2,793,559	3,141,301

FIDUCIARY FUND TYPE

AGENCY FUND

The **Salt Creek Greenway Fund** is used to account for assets held on behalf of other governments to acquire and develop a greenway.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Salt Creek Greenway Trail - Agency Fund

Balance Sheet

June 30, 2015

	2015	2014
Assets		
Cash and Cash Equivalents	\$	933
Accrued Interest Receivable		589
Total Assets	\$ -	1,522
Liabilities		
Accounts Payable	\$	105
Due to Other Governments		1,417
Total Liabilities	\$ -	1,522

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Salt Creek Greenway Trail - Agency Fund

Statement of Changes in Assets and Liabilities

Year Ended June 30, 2015

	Balances July 1	Additions	Deductions	Balances June 30
Assets				
Cash and Cash Equivalents	\$ 933	235,228	236,161	
Accrued Interest Receivable	589	1,381	1,970	
Total Assets	<u>\$ 1,522</u>	<u>236,609</u>	<u>238,131</u>	<u>-</u>
Liabilities				
Accounts Payable	\$ 105		105	
Due to Other Governments	1,417		1,417	
Total Liabilities	<u>\$ 1,522</u>	<u>-</u>	<u>1,522</u>	<u>-</u>

SUPPLEMENTAL INFORMATION

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Bonds, Series 2000
June 30, 2015

Date of Issue	May 31, 2000
Date of Maturity	November 1, 2019
Authorized Issue*	\$ 74,213,838
Denomination of Bonds	\$ 5,000
Interest Dates	November 1
Principal Maturity Date	November 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Interest Rate	Tax Levy		
		Principal	Interest	Totals
2016	6.250%	\$ 4,797,408	7,592,592	12,390,000
2017	6.300%	4,475,392	7,914,608	12,390,000
2018	6.350%	4,170,846	8,219,154	12,390,000
2019	6.375%	3,900,620	8,489,380	12,390,000
2020	6.400%	3,646,129	8,743,871	12,390,000
		<u>\$ 20,990,395</u>	<u>40,959,605</u>	<u>61,950,000</u>

These bonds are capital appreciation bonds and are not redeemable prior to maturity. Interest on these bonds is payable at maturity.

The accretion schedule for the Series 2000 Bonds is as follows:

Fiscal Year	Bond Maturity	Annual Accretion	Balance
2016	\$ 12,390,000	3,027,371	43,847,007
2017	12,390,000	2,432,492	33,889,499
2018	12,390,000	1,793,771	23,293,270
2019	12,390,000	1,109,298	12,012,568
2020	12,390,000	419,465	
	<u>\$ 61,950,000</u>	<u>8,782,397</u>	

*Amount represents original issue. \$17,350,523 was refunded by General Obligation Limited Tax Bonds, Series 2005A dated December 15, 2005.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds, Series 2003
June 30, 2015

Date of Issue	October 27, 2003
Date of Maturity	October 1, 2017
Authorized Issue	\$ 42,795,000
Denomination of Bonds	\$ 5,000
Interest Dates	April 1 and October 1
Principal Maturity Date	October 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	Oct. 1	Amount	April 1	Amount
2014	5.25%	\$ 5,165,000	720,694	5,885,694	2015	428,138	2016	292,556
2015	5.25%	5,435,000	442,444	5,877,444	2016	292,556	2017	149,888
2016	5.25%	5,710,000	149,888	5,859,888	2017	149,888		
		<u>\$ 16,310,000</u>	<u>1,313,026</u>	<u>17,623,026</u>		<u>870,582</u>		<u>442,444</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation (Alternate Revenue Source) Bonds, Series 2005
 June 30, 2015

Date of Issue	October 5, 2005
Date of Maturity	January 1, 2016
Authorized Issue	\$ 2,240,000
Denomination of Bonds	\$ 5,000
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	July 1	Amount	Jan. 1	Amount
2014	5.00%	\$ 180,000	9,000	189,000	2015	4,500	2016	4,500

The bonds are not redeemable prior to maturity. The pledged revenues are the taxes levied for the Illinois Municipal Retirement Fund of the District.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Bonds, Series 2005A
June 30, 2015

Date of Issue	December 15, 2005
Date of Maturity	November 1, 2024
Authorized Issue *	\$ 68,590,000
Denomination of Bonds	\$ 5,000
Interest Dates	November 1 and May 1
Principal Maturity Date	November 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	Nov. 1	Amount	May 1	Amount
2014		\$	1,570,500	1,570,500	2015	785,250	2016	785,250
2015			1,570,500	1,570,500	2016	785,250	2017	785,250
2016			1,570,500	1,570,500	2017	785,250	2018	785,250
2017			1,570,500	1,570,500	2018	785,250	2019	785,250
2018			1,570,500	1,570,500	2019	785,250	2020	785,250
2019	5.25%	5,210,000	1,570,500	6,780,500	2020	785,250	2021	785,250
2020	5.25%	5,490,000	1,296,975	6,786,975	2021	648,489	2022	648,488
2021	4.50%	5,770,000	1,008,750	6,778,750	2022	504,375	2023	504,375
2022	4.50%	6,030,000	749,100	6,779,100	2023	374,550	2024	374,550
2023	5.00%	13,650,000	477,750	14,127,750	2024	238,875		238,875
		<u>\$ 36,150,000</u>	<u>12,955,575</u>	<u>49,105,575</u>			<u>6,477,789</u>	<u>6,477,788</u>

The bonds are subject to redemption prior to maturity

*Amount represents original issue. \$32,440,000 was refunded by General Obligation Limited Tax Bonds, Series 2012 dated March 22, 2012.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds, Series 2007

June 30, 2015

Date of Issue	February 1, 2007
Date of Maturity	November 1, 2019
Authorized Issue	\$34,770,000
Denomination of Bonds	\$ 5,000
Interest Dates	November 1 and May 1
Principal Maturity Date	November 1
Payable at	Wells Fargo Bank

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	Nov. 1	Amount	May 1	Amount
2014	4.50%	\$ 3,355,000	892,688	4,247,688	2015	484,088	2016	408,600
2015	5.00%	3,810,000	721,950	4,531,950	2016	408,600	2017	313,350
2016	4.50%	4,310,000	529,725	4,839,725	2017	313,350	2018	216,375
2017	5.00%	4,775,000	313,375	5,088,375	2018	216,375	2019	97,000
2018	5.00%	3,880,000	97,000	3,977,000	2019	97,000		
		<u>\$ 20,130,000</u>	<u>2,554,738</u>	<u>22,684,738</u>			<u>1,519,413</u>	<u>1,035,325</u>

The bonds are subject to redemption prior to maturity.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds, Series 2008
June 30, 2015

Date of Issue	November 13, 2008
Date of Maturity	January 1, 2024
Authorized Issue *	\$ 33,130,000
Denomination of Bonds	\$ 5,000
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Amalgamated Bank of Chicago, Illinois

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	July 1	Amount	Jan. 1	Amount
2014	4.538%	\$ 350,000	48,812	398,812	2015	24,406	2016	24,406
2015	4.500%	375,000	33,500	408,500	2016	16,750	2017	16,750
2016	4.750%	350,000	16,625	366,625	2017	8,312	2018	8,313
		<u>\$ 1,075,000</u>	<u>98,937</u>	<u>1,173,937</u>		<u>49,468</u>		<u>49,469</u>

The bonds are subject to redemption prior to maturity

*Amount represents original issue. \$30,675,000 was refunded by General Obligation Refunding Bonds, Series 2014 dated April 14, 2015.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds, Series 2012
June 30, 2015

Date of Issue	March 22, 2012
Date of Maturity	November 1, 2025
Authorized Issue	\$ 35,610,000
Denomination of Bonds	\$ 5,000
Interest Dates	November 1 and May 1
Principal Maturity Date	November 1
Payable at	Amalgamated Bank of Chicago, Illinois

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	Nov. 1	Amount	May 1	Amount
2014	2.000%	\$ 105,000	1,470,350	1,575,350	2015	735,175	2016	735,175
2015	3.000%	110,000	1,467,650	1,577,650	2016	733,825	2017	733,825
2016	3.000%	115,000	1,464,275	1,579,275	2017	732,138	2018	732,138
2017	3.000%	115,000	1,460,825	1,575,825	2018	730,413	2019	730,413
2018	3.000%	120,000	1,457,300	1,577,300	2019	728,650	2020	728,650
2019	4.000%	7,590,000	1,303,700	8,893,700	2020	651,850	2021	651,850
2020	4.000%	7,900,000	993,900	8,893,900	2021	496,950	2022	496,950
2021	4.106%	8,220,000	667,125	8,887,125	2022	333,563	2023	333,563
2022	4.500%	8,585,000	305,188	8,890,188	2023	152,594	2024	152,594
2023	4.500%	1,570,000	76,700	1,646,700	2024	38,350	2025	38,350
2024	4.244%	975,000	20,688	995,688	2025	10,344		10,344
		<u>\$ 35,405,000</u>	<u>10,687,701</u>	<u>46,092,701</u>			<u>5,343,851</u>	<u>5,343,851</u>

The bonds are subject to redemption prior to maturity

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds, Series 2015
June 30, 2015

Date of Issue	April 14, 2015
Date of Maturity	January 1, 2024
Authorized Issue	\$ 29,270,000
Denomination of Bonds	\$ 5,000
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Amalgamated Bank of Chicago, Illinois

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	Jul. 1	Amount	Jan. 1	Amount
2014		\$ 520,000	1,008,868	1,528,868	2015	302,268	2016	706,600
2015	2.000%		1,402,800	1,402,800	2016	701,400	2017	701,400
2016			1,402,800	1,402,800	2017	701,400	2018	701,400
2017	2.000%	140,000	1,402,800	1,542,800	2018	701,400	2019	701,400
2018	3.000%	1,525,000	1,400,000	2,925,000	2019	700,000	2020	700,000
2019	5.000%	5,830,000	1,354,250	7,184,250	2020	677,125	2021	677,125
2020	5.000%	6,435,000	1,062,750	7,497,750	2021	531,375	2022	531,375
2021	5.000%	7,070,000	741,000	7,811,000	2022	370,500	2023	370,500
2022	5.000%	7,750,000	387,500	8,137,500	2023	193,750	2024	193,750
		<u>\$ 29,270,000</u>	<u>10,162,768</u>	<u>39,432,768</u>			<u>4,879,218</u>	<u>5,283,550</u>

The bonds are subject to redemption prior to maturity

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statistical Section

This part of the Forest Preserve District of DuPage County, Illinois' statistical comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the District's overall financial health.

<u>CONTENTS</u>	<u>PAGES</u>
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	156-165
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	166-173
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	174-179
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	180-181
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	182-187

Sources:

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The Forest Preserve District of DuPage County, Illinois implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

FINANCIAL TRENDS

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

Net Position by Component

Last Ten Fiscal Years

Fiscal Year	2006	2007	2008	2009
Governmental Activities				
Net Investment in Capital Assets	\$ 296,883,192	318,678,249	342,226,266	363,078,083
Restricted for				
Environmental Concerns	162,914,011	212,180,658	227,316,810	238,974,196
Wetland Restoration				
Special Revenue Purposes	7,822,182	8,783,848	9,150,949	6,851,253
Debt Service	9,073,749	4,674,966	1,851,684	1,168,259
Construction & Development	40,380,206	18,521,451	18,374,868	20,429,952
Insurance Purposes				
Personnel Benefits				
Audit				
Zoological				
Specified Capital Projects				
Equipment	1,363,642			
Unrestricted	(51,219,917)	(72,992,588)	(76,449,920)	(87,663,552)
Total Governmental Activities	\$ 467,217,065	489,846,584	522,470,657	542,838,191
Business-type Activities				
Net Investment in Capital Assets	\$ 32,894,719	31,840,768	30,753,219	28,228,034
Unrestricted	(1,300,604)	(1,193,470)	(1,246,134)	3,723,610
Total Business-type Activities	\$ 31,594,115	30,647,298	29,507,085	31,951,644
Primary Government				
Net Investment in Capital Assets	\$ 329,777,911	350,519,017	372,979,485	391,306,117
Restricted for				
Environmental Concerns	162,914,011	212,180,658	227,316,810	238,974,196
Wetland Restoration				
Special Revenue Purposes	7,822,182	8,783,848	9,150,949	6,851,253
Debt Service	9,073,749	4,674,966	1,851,684	1,168,259
Construction & Development	40,380,206	18,521,451	18,374,868	20,429,952
Insurance Purposes				
Personnel Benefits				
Audit				
Zoological				
Specified Capital Projects				
Equipment	1,363,642			
Unrestricted	(52,520,521)	(74,186,058)	(77,696,054)	(83,939,942)
Total Primary Government	\$ 498,811,180	520,493,882	551,977,742	574,789,835

Data Source

Audited Financial Statements

2010	2011	2012	2013	2014	2015
387,383,904	409,706,596	432,513,540	455,557,496	457,884,644	478,857,266
207,331,448	203,387,337	209,421,462	190,181,140	192,890,597	188,493,284
3,841,372	3,865,385				1,138,589
798,114	826,638	1,302,736	1,125,412	1,258,460	1,383,467
21,820,374	32,774,123	36,212,416	31,180,465	37,684,997	35,873,609
		147,702	497,850	764,534	807,468
		1,277,452	947,315	836,317	631,984
		21,447	26,984	63,496	26,429
		302,087	390,430	503,328	599,641
		2,376,276	3,357,483		
(53,887,515)	(71,045,851)	(78,225,251)	(79,251,513)	(69,924,925)	(74,624,848)
567,287,697	579,514,228	605,349,867	604,013,062	621,961,448	633,186,889
27,505,931	26,501,239	25,661,647	24,737,209	24,107,744	23,325,569
3,098,165	2,481,737	2,399,312	2,470,672	2,855,974	2,982,597
30,604,096	28,982,976	28,060,959	27,207,881	26,963,718	26,308,166
414,889,835	436,207,835	458,175,187	480,294,705	481,992,388	502,182,835
207,331,448	203,387,337	209,421,462	190,181,140	192,890,597	188,493,284
3,841,372	3,865,385				1,138,589
798,114	826,638	1,302,736	1,125,412	1,258,460	1,383,467
21,820,374	32,774,123	36,212,416	31,180,465	37,684,997	35,873,609
		147,702	497,850	764,534	807,468
		1,277,452	947,315	836,317	631,984
		21,447	26,984	63,496	26,429
		302,087	390,430	503,328	599,641
		2,376,276	3,357,483		
(50,789,350)	(68,564,114)	(75,825,939)	(76,780,841)	(67,068,951)	(71,642,251)
597,891,793	608,497,204	633,410,826	631,220,943	648,925,166	659,495,055

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

Change in Net Position

Last Ten Fiscal Years

Fiscal Year	2006	2007	2008
Expenses			
Governmental Activities			
General Government	\$ 6,927,248	7,292,069	8,068,689
Conservation and Recreation	19,631,914	20,513,010	22,297,273
Public Works	1,754,790	1,380,842	1,277,023
Public Safety	2,599,478	2,638,262	2,791,702
Miscellaneous			
Interest on long-term Debt	13,126,296	13,169,750	13,776,525
Total Governmental Activities Expenses	44,039,726	44,993,933	48,211,212
Business-type Activities			
Golf Courses	6,218,611	6,323,449	6,423,610
Total Business-type Activities Expenses	6,218,611	6,323,449	6,423,610
Total Primary Government Expenses	\$ 50,258,337	51,317,382	54,634,822
Program Revenues			
Governmental Activities			
Charges for Services	\$ 981,654	1,316,733	1,304,334
Operating Grants and Contributions	5,903,556	567,191	2,317,990
Capital Grants and Contributions	721,594	5,659,437	1,150,000
Total Governmental Activities Program Revenues	7,606,804	7,543,361	4,772,324
Business-type Activities			
Charges for Services	5,108,113	5,243,857	5,042,393
Operating Grants and Contributions			
Capital Grants and Contributions			
Total Business-type Activities Program Revenues	5,108,113	5,243,857	5,042,393
Total Primary Government Program Revenues	\$ 12,714,917	12,787,218	9,814,717
Net (Expense) Revenue			
Governmental Activities	\$ (36,432,922)	(37,450,572)	(43,438,888)
Business-type Activities	(1,110,498)	(1,079,592)	(1,381,217)
Total Primary Government Program Revenues	\$ (37,543,420)	(38,530,164)	(44,820,105)

Data Source

Audited Financial Statements

2009	2010	2011	2012	2013	2014	2015
7,995,091	8,662,552	8,629,267	8,256,087	7,739,315	8,401,680	10,148,461
22,058,322	22,123,385	24,549,675	22,861,460	30,465,668	29,657,565	27,431,935
3,941,513	4,126,247	3,507,087	2,329,332	1,536,247	1,732,148	1,603,581
2,792,114	3,054,552	3,298,994	3,262,758	3,302,125	3,473,578	3,588,547
13,745,793	13,835,830	13,409,078	12,161,761	11,896,942	11,013,984	9,709,000
50,532,833	51,802,566	53,394,101	48,871,398	54,940,297	54,278,955	52,481,524
6,490,044	6,158,620	5,454,350	4,702,109	4,509,811	3,886,803	3,644,310
6,490,044	6,158,620	5,454,350	4,702,109	4,509,811	3,886,803	3,644,310
57,022,877	57,961,186	58,848,451	53,573,507	59,450,108	58,165,758	56,125,834
1,502,157	1,341,941	1,397,999	1,476,273	1,351,401	1,285,346	1,565,219
1,069,331	1,071,343	890,514	748,192	1,551,473	7,152,286	2,021,830
93,343	2,028,615	2,564,219	875,981	1,677,812	1,563,331	954,405
2,664,831	4,441,899	4,852,732	3,100,446	4,580,686	10,000,963	4,541,454
4,410,792	3,638,762 11,292	3,171,846	3,559,548	3,442,848	3,289,752	2,896,112
4,410,792	3,650,054	3,171,846	3,559,548	3,442,848	3,289,752	2,896,112
7,075,623	8,091,953	8,024,578	6,659,994	8,023,534	13,290,715	7,437,566
(47,868,002)	(47,360,667)	(48,541,369)	(45,770,952)	(50,359,611)	(44,277,992)	(47,940,070)
(2,079,252)	(2,508,566)	(2,282,504)	(1,142,561)	(1,066,963)	(597,051)	(748,198)
(49,947,254)	(49,869,233)	(50,823,873)	(46,913,513)	(51,426,574)	(44,875,043)	(48,688,268)

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

Change in Net Position (Cont.)

Last Ten Fiscal Years

Fiscal Year	2006	2007	2008
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property	\$ 43,953,491	44,127,598	48,829,091
Replacement	1,292,067	1,436,126	1,583,018
Donations			
Grants Not Restricted to Programs			
Investment Earnings	1,231,708	16,183,883	22,031,325
Gain on Sale of Capital Asset		409,600	117,337
Gain on Sale of Property			
Miscellaneous	773,668	942,089	1,162,961
Change in Environmental Cost Reserves			
Gain on Escrow Restructuring			
Transfers			(195,000)
Total Governmental Activities	47,250,934	63,099,296	73,528,732
Business-type Activities			
Investment Earnings	16,788	35,478	32,692
Gain on Sale of Capital Asset		21,717	334
Miscellaneous	73,572	75,580	12,978
Transfers			195,000
Extraordinary items			
Impairment Loss			
Insurance Recoveries			
Total Business-type Activities	90,360	132,775	241,004
Total Primary Government	\$ 47,341,294	63,232,071	73,769,736
Change in Net Assets			
Governmental Activities	\$ 10,818,012	25,648,724	30,089,844
Business-type Activities	(1,020,138)	(946,817)	(1,140,213)
Total Primary Government Change in Net Position	\$ 9,797,874	24,701,907	28,949,631

Data Source

Audited Financial Statements

2009	2010	2011	2012	2013	2014	2015
47,862,647	51,638,633	51,782,279	53,158,009	53,008,197	53,073,684	54,192,021
1,387,758	1,152,282	1,421,460	1,253,688	1,326,897	1,390,627	1,455,548
17,915,961	17,298,811	6,935,063	16,596,135	(4,514,204)	6,673,537	5,735,037
134,886	52,861	42,190	90,044	74,539	175,207	160,958
	1,100,000					
1,138,284	751,086	770,408	692,215	464,054	484,552	439,680
(204,000)	(183,500)	(183,500)	(183,500)	(183,500)	(323,266)	(63,500)
68,235,536	71,810,173	60,767,900	71,606,591	50,175,983	61,474,341	61,919,744
10,392	13,359	35,150	19,188	14,800	28,458	29,146
9,362	11,096	19,313	17,856	15,585		
10,690	10,900					
204,000	183,500	183,500	183,500	183,500	323,266	63,500
(1,735,633)						
6,025,000	942,163	423,421			1,164	
4,523,811	1,161,018	661,384	220,544	213,885	352,888	92,646
72,759,347	72,971,191	61,429,284	71,827,135	50,389,868	61,827,229	62,012,390
20,367,534	24,449,506	12,226,531	25,835,639	(183,628)	17,196,349	13,979,674
2,444,559	(1,347,548)	(1,621,120)	(922,017)	(853,078)	(244,163)	(655,552)
22,812,093	23,101,958	10,605,411	24,913,622	(1,036,706)	16,952,186	13,324,122

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

Fund Balances of Governmental Funds

Last Ten Fiscal Years

Fiscal Year	2006	2007	2008	2009
General Fund				
Reserved	\$ 2,213,454	418,423	316,530	267,651
Unreserved	8,452,858	6,569,485	8,737,684	4,730,853
Nonspendable				
Unassigned				
Total General Fund	<u>\$ 10,666,312</u>	<u>6,987,908</u>	<u>9,054,214</u>	<u>4,998,504</u>
All Other Governmental Funds				
Prior to GASB 54:				
Reserved, reported in				
Special Revenue Funds	\$ 209,472,172	220,978,738	236,318,149	245,830,313
Debt Service Funds	9,073,749	4,674,966	1,851,684	1,168,259
Capital Project Funds	39,839,419	75,998,738	31,318,300	47,365,066
After GASB 54:				
Unreserved, reported in				
Nonspendable				
Restricted				
Committed				
Total All Other Governmental Funds	<u>\$ 258,385,340</u>	<u>301,652,442</u>	<u>269,488,133</u>	<u>294,363,638</u>

Data Source

Audited Financial Statements

2010	2011	2012	2013	2014	2015
97,262					
5,169,300					
	218,483	685,875	860,704	693,280	663,725
	3,958,573	3,414,221	3,768,580	3,425,987	3,653,476
5,266,562	4,177,056	4,100,096	4,629,284	4,119,267	4,317,201
249,174,170					
798,114					
46,135,425					
	12,366	1,142,121	1,178,901	142,216	153,869
	276,679,046	286,685,302	270,349,596	280,001,729	274,954,471
	9,363,099	2,376,276	3,357,483	4,769,939	3,534,145
296,107,709	286,054,511	290,203,699	274,885,980	284,913,884	278,642,485

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Changes in Fund Balances and Percentage of Debt Service to Noncapital Expenditures of Governmental Funds

Last Ten Fiscal Years

Fiscal Year	2006	2007	2008	2009
Revenues				
Taxes	\$ 45,245,557	44,180,217	49,161,756	47,862,649
Permits and Fees	740,508	784,309	851,740	1,121,303
Intergovernmental	6,603,223	7,553,213	4,634,443	2,321,137
Investment Income	1,208,174	16,135,483	21,987,932	17,915,961
Grants and Reimbursements				
Donations				
Miscellaneous	1,052,958	1,579,835	1,742,848	1,748,431
Total Revenues	54,850,420	70,233,057	78,378,719	70,969,481
Expenditures				
General Government	8,716,217	7,492,826	7,874,832	7,668,950
Conservation and Recreation	31,079,775	17,690,513	22,734,990	22,546,530
Public Works	1,766,254	1,347,406	1,301,302	3,910,274
Public Safety	2,590,215	2,623,131	2,910,447	2,777,717
Miscellaneous				
Capital Outlay	22,543,828	6,252,933	46,993,437	20,548,664
Debt Service				
Principal	18,950,000	20,070,000	20,870,000	18,335,000
Interest and Fiscal Charges	6,025,533	8,941,354	8,248,280	7,519,150
Cost of Issuance				
Total Expenditures	91,671,822	64,418,163	110,933,288	83,306,285
Excess of Revenues Over (Under)				
Expenditures	(36,821,402)	5,814,894	(32,554,569)	(12,336,804)
Other Financing Sources (Uses)				
Transfers In	11,688,130	4,762,994	7,264,238	6,263,192
Transfers Out	(11,688,130)	(4,762,994)	(7,459,238)	(6,467,192)
Restructuring/Bond Proceeds	70,830,000	34,770,000		33,130,000
Transfer to Refunded Bond Escrow	(27,609,882)			
Premiums (Discounts) on Bonds Issued	(397,835)	1,613,409		95,713
Proceeds from the Sale of Capital Assets	63,572	409,600	117,337	134,886
Total Other Financing Sources (Uses)	42,885,855	36,793,009	(77,663)	33,156,599
Net Change in Fund Balances	\$ 6,064,453	42,607,903	(32,632,232)	20,819,795
Debt Service as a Percentage of Noncapital Expenditures	34.94%	49.21%	45.54%	43.23%

Data Source

Audited Financial Statements

2010	2011	2012	2013	2014	2015
51,638,635	51,782,279	53,158,009	53,008,197	53,073,684	54,192,021
999,591	1,174,626	1,254,026	1,039,241	1,030,708	1,143,540
4,070,982	4,522,410	2,439,488	3,270,781	9,893,973	4,119,116
17,298,811	6,927,679	16,593,244	(4,514,204)	6,673,537	5,735,036
20,000	19	20	14,779		40,000
1,354,692	1,404,929	1,405,706	2,096,836	1,101,461	965,094
75,382,711	65,811,942	74,850,493	54,915,630	71,773,363	66,194,807
8,009,604	8,241,750	8,533,620	7,413,825	7,824,046	9,837,147
24,681,353	22,805,793	22,973,199	22,112,525	25,367,954	26,617,402
4,110,356	3,495,164	2,320,342	1,533,493	1,706,631	1,737,877
3,082,456	3,177,242	3,237,192	3,220,283	3,391,996	3,565,453
5,247,982	10,761,812	7,853,269	6,855,697	7,937,724	2,941,798
19,320,000	20,140,000	20,740,000	20,920,000	20,350,000	20,995,000
8,801,294	8,217,986	7,084,596	7,546,877	7,033,867	6,676,945
		434,760			365,141
73,253,045	76,839,747	73,176,978	69,602,700	73,612,218	72,736,763
2,129,666	(11,027,805)	1,673,515	(14,687,070)	(1,838,855)	(6,541,956)
13,512,964	6,155,777	17,965,458	6,199,591	8,491,838	10,448,080
(13,696,464)	(6,339,277)	(18,148,958)	(6,383,091)	(8,815,104)	(10,511,580)
3,795,000		35,610,000			29,270,000
(3,929,268)		(38,131,779)			(34,529,257)
147,370		5,005,095			5,624,398
52,861	68,601	98,897	82,039	187,114	166,850
(117,537)	(114,899)	2,398,713	(101,461)	(136,152)	468,491
2,012,129	(11,142,704)	4,072,228	(14,788,531)	(1,975,007)	(6,073,465)
44.50%	43.54%	43.70%	45.37%	40.78%	40.58%

REVENUE CAPACITY

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Assessed and Estimated Actual Value of Taxable Property

Last Ten Levy Years

Levy Year	Collection Year	Residential Property	Commercial Property	Industrial Property	Farm	Railroad Property
2005	2006	\$ 26,060,213	5,956,785	2,762,306	2,269	9,960
2006	2007	28,387,882	6,284,771	2,871,703	2,228	10,480
2007	2008	30,893,592	6,580,548	2,925,265	1,853	11,840
2008	2009	32,865,163	6,864,138	3,161,989	1,878	13,716
2009	2010	32,988,377	6,737,217	3,135,552	1,846	16,590
2010	2011	31,047,748	6,404,827	2,873,801	2,052	22,728
2011	2012	28,623,124	6,222,622	2,821,860	2,146	24,504
2012	2013	26,243,231	5,800,696	2,591,123	2,110	25,943
2013	2014	24,789,518	5,497,444	2,469,577	2,217	32,525
2014	2015	24,551,674	5,468,065	2,448,068	2,167	34,599

*Estimated actual value is equivalent to three times the assessed value

Data Source

Office of the County Clerk

Total Taxable Assessed Value	Estimated Actual Taxable Value*
34,791,533	104,374,599
37,557,064	112,671,192
40,413,098	121,239,294
42,906,884	128,720,652
42,879,582	128,638,746
40,351,156	121,053,468
37,694,256	113,082,768
34,663,103	103,989,309
32,791,280	98,373,840
32,504,573	97,513,719

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Property Tax Levies and Tax Rates - Direct and Overlapping Governments

Last Ten Fiscal Years

Levy Year	Fiscal Year	County	Tax Levies ⁽¹⁾			
			Cities and Villages	High Schools	Unit Districts	Grade Schools
2014	2015	\$	66,862	257,071	437,031	737,090
2013	2014		66,894	250,949	428,298	738,107
2012	2013		66,865	246,633	420,468	715,561
2011	2012		66,832	244,931	403,861	690,524
2010	2011		66,934	246,238	396,214	674,541
2009	2010		66,635	244,218	383,973	653,299
2008	2009		66,806	229,534	379,265	638,869
2007	2008		66,722	219,426	360,341	604,314
2006	2007		64,335	203,270	343,408	585,306
2005	2006		62,520	195,081	326,830	559,536

Tax Rates Per Hundred Dollars of Assessed Valuation ⁽²⁾						
Levy Year	Fiscal Year	County				
			Cities and Villages	High Schools	Unit Districts	Grade Schools
2014	2015		0.2057	0.7909	1.3445	2.2676
2013	2014		0.2040	0.7653	1.3061	2.2509
2012	2013		0.1929	0.6543	1.1155	1.8983
2011	2012		0.1773	0.6498	1.0714	1.8319
2010	2011		0.1659	0.6102	0.9819	1.6717
2009	2010		0.1554	0.5692	0.8949	1.5226
2008	2009		0.1557	0.5350	0.8839	1.4890
2007	2008		0.1651	0.5430	0.8916	1.4978
2006	2007		0.1713	0.5412	0.9144	1.5584
2005	2006		0.1797	0.5607	0.9395	1.6083

(1) Tax levy information obtained from DuPage County Clerk's Office.

(2) Tax rates calculated are based on total County assessed valuation in the year indicated, per \$100 of Assessed Value.

Tax Levies ⁽¹⁾						
Junior Colleges	Townships	Sanitary Districts	Park Districts	Libraries	Forest Preserve	Fire Protection
98,924	44,041	1,162	135,620	29,377	54,965	109,265
101,377	43,466	1,137	133,876	28,762	54,335	106,742
96,153	41,179	1,110	130,678	28,376	53,450	104,288
97,212	41,913	1,072	126,787	27,258	53,300	101,714
97,036	41,263	1,048	124,693	26,686	53,304	99,704
93,740	39,881	1,011	119,945	22,930	52,184	96,159
81,973	39,555	998	117,401	22,641	21,746	95,631
78,407	37,627	945	112,735	21,887	47,971	90,863
74,524	36,348	908	107,153	20,594	48,937	86,322
68,198	34,634	864	102,052	19,801	44,220	77,771

Tax Rates Per Hundred Dollars of Assessed Valuation ⁽²⁾						
Junior Colleges	Townships	Sanitary Districts	Park Districts	Libraries	Forest Preserve	Fire Protection
0.3043	0.1355	0.0036	0.4172	0.0904	0.1691	0.3362
0.3092	0.1326	0.0035	0.4083	0.0877	0.1657	0.3255
0.2551	0.1092	0.0029	0.3467	0.0753	0.1418	0.2767
0.2579	0.1112	0.0028	0.3364	0.0723	0.1414	0.2698
0.2405	0.1023	0.0026	0.3090	0.0661	0.1321	0.2471
0.2185	0.0929	0.0024	0.2795	0.0534	0.1216	0.2241
0.1910	0.0922	0.0023	0.2736	0.0528	0.1206	0.2229
0.1940	0.0931	0.0023	0.2790	0.0542	0.1187	0.2248
0.1984	0.0968	0.0024	0.2853	0.0548	0.1303	0.2298
0.1960	0.0995	0.0025	0.2933	0.0569	0.1271	0.2235

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Property Tax Levies and Tax Rates - Direct and Overlapping Governments (Cont.)

Last Ten Fiscal Years

Tax Levies ⁽¹⁾			
Levy Year	Service Areas	Special Districts	Total
2014	7,869	7,104	2,659,219
2013	7,641	6,950	2,632,416
2012	6,691	6,908	2,566,400
2011	6,830	7,399	2,495,068
2010	6,403	7,385	2,458,526
2009	6,579	7,298	2,390,170
2008	7,602	7,839	2,304,072
2007	6,327	7,738	2,224,384
2006	5,752	7,773	2,127,908
2005	5,059	7,729	2,017,823

Tax Rates Per Hundred Dollars of Assessed Valuation ⁽²⁾			
Levy Year	Service Areas	Special Districts	Total
2014	0.0242	0.0219	2022.1749
2013	0.0233	0.0212	2021.0217
2012	0.0177	0.0183	2018.8186
2011	0.0181	0.0196	2017.6138
2010	0.0159	0.0183	2016.0879
2009	0.0153	0.0170	2014.5659
2008	0.0177	0.0183	2013.4352
2007	0.0157	0.0191	2012.5016
2006	0.0153	0.0207	2011.6603
2005	0.0145	0.0222	2010.7940

(1) Tax levy information obtained from DuPage County Clerk's Office.

(2) Tax rates calculated are based on total County assessed valuation in the year indicated, per \$100 of Assessed Value.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Property Tax Levies and Collections

Last Ten Fiscal Years

Tax Levy Year	2005	2006	2007	2008
General	\$ 13,989,735	15,737,330	16,807,207	17,892,006
Illinois Municipal Retirement	2,118,015	1,910,822	1,934,505	1,968,962
Liability Insurance	694,194	449,311	281,885	
Zoological	624,721	636,870	685,143	599,220
Audit	34,712	36,122	40,303	42,804
Debt Service	23,673,447	27,352,706	25,510,612	28,079,464
Construction & Development	1,909,410	1,610,914	1,450,616	1,754,991
Social Security	1,076,107	1,086,505	1,128,479	1,284,138
	<u>\$ 44,120,341.79</u>	<u>48,820,580</u>	<u>47,838,750</u>	<u>51,621,585</u>
Levy as Extended	<u>\$ 44,220,039</u>	<u>48,936,854</u>	<u>47,970,347</u>	<u>51,745,703</u>
Percent Collected	<u>99.77%</u>	<u>99.76%</u>	<u>99.73%</u>	<u>99.76%</u>

Note:

Property in DuPage County is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Audited Financial Statements and DuPage County Collector Statements

2009	2010	2011	2012	2013	2014
17,435,831	17,017,326	18,082,685	18,441,597	18,937,927	9,539,657
2,223,667	2,978,786	2,476,073	2,476,088	2,579,280	1,246,254
	428,208	761,362	862,770	881,867	383,456
812,577	966,059	900,543	929,032	881,391	447,375
42,762		37,533	69,101		32,015
28,307,854	28,528,677	27,946,265	27,132,980	27,488,147	13,708,985
1,795,957	1,931,641	1,838,174	1,822,880	1,860,947	942,745
1,154,473	1,287,669	937,083	1,308,072	1,470,178	719,236
51,773,121	53,138,366	52,979,718	53,042,519	54,099,737	27,019,723
52,184,451	53,303,877	53,299,678	53,450,503	54,335,152	54,965,232
99.21%	99.69%	99.40%	99.24%	99.57%	49.16%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Principal Property Taxpayers

Current Fiscal Year and Nine Years Ago

2014				2005			
Taxpayer	2014 Assessed Valuations (000's)	Rank	Percentage of Total Assessed Valuations	Taxpayer	2005 Assessed Valuations (000's)	Rank	Percentage of Total Assessed Valuations
Hamilton Partners, Inc.	\$ 142,386	1	0.43%	Hamilton Partners, Inc.	146,573	1	0.45%
Oakbrook Shopping Center	94,022	2	0.29%	Oakbrook Shopping Center	109,028	2	0.34%
Prologis, Inc.	57,240	3	0.17%	AIMCO	83,710	3	0.26%
Wells Real Estate Funds	54,322	4	0.17%	NS-MPG Inc (Lucent Indus	82,520	4	0.25%
Arden Realty, Inc.	52,669	5	0.16%	Duke Realty Ltd	63,683	5	0.20%
Friedkin Realty Group	52,436	6	0.16%	AMB Prop RE Tax CO	60,547	6	0.19%
UBS Realty Investors LLC	48,399	7	0.15%	Commonwealth Edison	54,465	7	0.17%
Navistar, Inc.	38,360	8	0.12%	Centerpoint Properties	51,531	8	0.16%
York Town Center	32,906	9	0.10%	National Tax Search	44,037	9	0.14%
NS-MPG Inc (Alcatel-Lucent)	32,914	10	0.10%	McDonald's Corporation	41,549	10	0.13%
	<u>\$ 605,654</u>		<u>1.85%</u>		<u>\$ 737,643</u>		<u>2.29%</u>

Note:

The assessed valuation is an approximation based on the records maintained by DuPage County. Since most large taxpayers have numerous parcels of real property, it is possible to miss some valuations as well as some of the largest taxpayers.

Data Source

Office of the County Clerk

DEBT CAPACITY

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities General Obligation Bonds	Business-Type Activities Notes Payable	Total Primary Government	Personal Income*	Percentage of Personal Income
2006	\$ 257,809,428	368,607	258,178,035	49,362,359	523.03%
2007	278,226,231	256,579	278,482,810	50,603,970	550.32%
2008	263,403,831	164,135	263,567,966	52,536,414	501.69%
2009	284,248,040	67,319	284,315,359	47,524,564	598.25%
2010	270,540,035		270,540,035	48,463,937	558.23%
2011	255,759,232		255,759,232	50,323,760	508.23%
2012	243,163,283		243,163,283	52,971,536	459.05%
2013	233,321,462		233,321,462	54,123,390	431.09%
2014	216,146,058		216,146,058	56,600,761	381.88%
2015	196,407,200		196,407,200	N/A	N/A

*See the Schedule of Demographic and Economic Statistics on page 180 for personal income and population data.

Note:

Details of the Forest Preserve District of Dupage County's outstanding debt can be found in the notes to the financial statements.

Population*	Per Capita
929,113	277.88
932,670	298.59
929,192	283.65
930,528	305.54
932,541	290.11
935,824	273.30
927,987	262.03
932,126	250.31
932,708	231.74
N/A	N/A

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Reserves for Debt Service In Debt Service Funds	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2006	\$ 257,809,428	9,073,749	248,735,679	238.31%	267.71
2007	278,226,231	4,674,966	273,551,265	242.79%	293.30
2008	263,403,831	1,851,684	261,552,147	215.73%	281.48
2009	284,248,040	1,168,261	283,079,779	209.92%	304.21
2010	270,540,035	798,114	269,741,921	209.69%	289.25
2011	255,759,232	826,638	254,932,594	210.60%	272.42
2012	243,163,283	1,302,736	241,860,547	213.88%	260.63
2013	226,803,168	1,125,412	225,677,756	217.02%	242.11
2014	216,146,058	1,258,460	214,887,598	218.44%	230.39
2015	196,407,200		196,407,200	201.41%	N/A

*See the Schedule of Assessed Value and estimated Actual Value of Taxable Property for property value data.

Note:

Details of the Forest Preserve District of DuPage County's outstanding debt can be found in the notes to the financial statements.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Direct and Overlapping Governmental Activities Debt

June 30, 2015

Governmental Unit	Gross Debt (3)	Percentage Debt Applicable to the District (2)	Amount Applicable to District
Direct Debt			
Forest Preserve District of DuPage County	\$ 196,407,200	100.00%	196,407,200
Overlapping Debt			
DuPage County	266,392,785	100.00%	266,392,785
Cities and Villages	9,334,434,052 (1)	8.90%	830,764,631
Townships	200,000	100.00%	200,000
Parks	1,352,410,469 (1)	28.08%	379,756,860
Fire Protection	17,630,000	100.00%	17,630,000
Libraries	57,095,000	29.08%	16,603,226
Special Service Districts	5,797,025	95.96%	5,562,825
Grade Schools	402,343,077	96.61%	388,703,647
High Schools	326,624,414	95.94%	313,363,463
Unit Schools	1,032,918,459	56.47%	583,289,054
Community Colleges	368,007,288 (1)	66.46%	244,577,644
	<u>13,163,852,569</u>		<u>3,046,844,133</u>
	<u>\$ 13,360,259,769</u>		<u>3,243,251,333</u>

Notes:

Taxing districts are separate and distinct governmental entities where all, or a portion of the government entity, lies within DuPage County.

- (1) Includes the City of Chicago (O'Hare Airport) for which a minor portion overlaps into DuPage County. The Chicago Park District and Chicago City Colleges taxing boundaries are coterminous with the City of Chicago.
- (2) Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in DuPage County. Percentages have been rounded to the nearest hundredth.
- (3) Represents general obligation debt, as reported by various governments. Overlapping governments without general obligation debt are not shown. Some data is an estimation and was compiled by a review of the bonded debt information filed with the DuPage County Clerk.

Data Source

DuPage County Clerk's Office

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Legal Debt Margin Information

Last Ten Fiscal Years

	2006	2007	2008	2009	2010
Legal debt limit-2.3% of Assessed Valuation	\$ 800,205,260	863,812,465	929,501,257	986,858,354	986,230,381
Total Net Debt Applicable to Limit	257,809,428	278,226,231	263,403,831	284,248,040	270,540,035
Legal Debt Margin	\$ 542,395,832	585,586,234	666,097,426	702,610,314	715,690,346
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	32.22%	32.21%	28.34%	28.80%	27.43%

2011	2012	2013	2014	2015
928,076,588	866,967,884	797,251,353	754,199,448	747,605,170
255,759,232	243,163,283	226,803,168	210,548,895	191,729,636
672,317,356	623,804,601	570,448,185	543,650,553	555,875,534
27.56%	28.05%	28.45%	27.92%	25.65%

DEMOGRAPHIC AND ECONOMIC INFORMATION

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Demographic and Economic Statistics

Last Ten Fiscal Years

Fiscal Year	Population* (1)	Per Capita Personal Income (2)	Personal Income (2)	School Enrollment (3)	Unemployment Percentage (4)
2006	929,113	\$ 54,323	49,362,359	162,978	3.4%
2007	932,670	55,766	50,603,970	162,170	3.8%
2008	929,192	57,745	52,536,414	161,424	5.0%
2009	930,528	52,068	47,524,564	160,829	8.4%
2010	932,541	52,796	48,463,937	* 160,000	8.3%
2011	935,824	54,509	50,323,760	159,844	8.0%
2012	927,987	57,082	52,971,536	158,270	7.3%
2013	932,126	58,064	54,123,390	156,715	7.5%
2014	932,708	60,684	56,600,761	155,545	6.9%
2015	N/A	N/A	N/A	N/A	N/A

N/A - Not Available

*Estimated

Data Source

- (1) U.S. Census Bureau, Population Division
- (2) Bureau of Economic Analysis, U.S. Department of Commerce
- (3) DuPage County Regional Superintendent of Schools
- (4) Illinois Department of Employment Security

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Principal Employers

Current Fiscal Year and Nine Years Ago

2014			2005		
Employer	Employees	Rank	Employer	Employees	Rank
Edward/Elmhurst Hospital	7,000	1	N/A		1
Navistar International Corp.	4,816	2	N/A		2
Argonne National Laboratory	3,398	3	N/A		3
College of DuPage	3,000	4	N/A		4
DuPage County	2,890	5	N/A		5
Central DuPage Hospital	2,786	6	N/A		6
Advocate Health Care	2,464	7	N/A		7
Molex Incorporated	2,395	8	N/A		8
BP America, Inc.	2,378	9	N/A		9
The Pampered Chef	1,710	10	N/A		10
	<u>32,837</u>				
Total Number of Jobs in DuPage County	<u>738,196</u>		Total Number of Jobs in DuPage County	<u>712,705</u>	

Information Not Available for 2005

The total number of jobs in DuPage County is obtained from Economic Modeling Specialists International (EMSI).

Data Source

DuPage County Department of Economic Development and Planning
U.S. Bureau of Economic Analysis

OPERATING INFORMATION

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Full-Time Employees

Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009
General Government				
Core Management	8.0	7.0	7.0	7.0
Finance	16.5	16.5	16.5	13.5
Human Resources (3)	9.0	9.5	9.5	10.0
Fundraising and Development	1.0	1.0	1.0	1.0
Administrative Services	3.5	3.5	3.5	3.5
Communications and Marketing	7.5	7.5	7.5	6.5
Volunteer Services (3)				
Information Technology	8.0	8.0	8.0	11.0
Total General Government	53.5	53.0	53.0	52.5
Conservation and Recreation				
Natural Resources	23.0	23.5	26.5	26.5
Grounds Management	44.5	44.5	44.5	44.5
Education Outreach	3.0	5.0	5.0	5.0
Land Preservation	4.5	5.5	5.5	5.5
Visitor Services (2)				
Site Operations (2)	37.5	38.0	38.0	38.0
Danada Equestrian Center	8.0	7.0	7.0	7.5
Facilities Management	28.0	29.0	32.0	32.0
Fleet Management	14.0	14.0	14.0	14.0
Kline Creek Farm	7.5	7.5	7.5	7.5
Fullersburg Nature Center	8.5	8.0	7.0	7.0
Mayslake	3.5	5.0	4.5	4.5
St. James Farm			3.0	3.0
Tri-County Park (1)	4.0			
Willowbrook Wildlife Center	12.0	12.0	11.0	11.0
Oak Meadows	26.0	22.0	22.0	8.5
Green Meadows	2.0	2.0	2.0	2.0
Maple Meadows	8.0	10.0	7.0	18.0
Planning	17.0	15.0	15.0	15.0
	251.0	248.0	251.5	249.5
Public Safety				
Law Enforcement	29.5	29.5	29.5	29.5
Public Works				
Environmental Services	5.0	5.0	5.0	5.0
Agency Total	339.0	335.5	339.0	336.5

Data Source

Forest Preserve District of DuPage County budget documents:

- (1) Tri-County Park is no longer maintained by the District as of FY 2007.
- (2) Visitor Services was separated from Site Operations during FY 2015.
- (3) Volunteer Services was separated from Human Resources during FY 2015.

2010	2011	2012	2013	2014	2015
7.0	7.0	7.0	7.0	7.0	13.5
13.0	13.0	13.0	13.0	13.0	9.0
10.0	10.0	10.0	10.0	10.0	6.5
2.0	2.0	2.0	2.0	2.0	1.0
3.5	3.5	3.0	3.0	3.0	2.5
6.5	6.5	6.5	6.5	7.5	6.5
					3.0
11.0	11.0	11.0	11.0	9.0	7.0
53.0	53.0	52.5	52.5	51.5	49.0
26.5	26.5	26.5	26.5	26.0	32.5
44.5	44.5	43.5	43.5	43.5	43.5
5.0	5.0	5.5	5.5	5.5	5.0
5.5	5.5	5.5	5.5	5.5	3.5
					3.5
39.0	39.0	40.0	40.0	40.0	31.0
7.5	7.5	7.5	7.5	7.5	7.0
32.0	32.0	32.0	32.0	32.0	27.5
14.0	14.0	14.0	14.0	14.0	14.0
7.5	7.5	7.5	7.5	7.5	8.0
7.0	7.0	6.5	6.5	6.5	7.5
4.5	4.5	4.5	4.5	5.0	6.0
4.0	4.0	4.0	4.0	4.0	4.5
11.0	11.0	11.0	11.0	11.5	11.0
5.0	5.0	5.0	5.0	5.0	2.0
3.0	2.0	2.0	2.0	2.0	2.0
15.0	13.5	9.0	9.0	8.0	7.0
15.0	15.0	15.0	15.0	15.0	11.0
246.0	243.5	239.0	239.0	238.5	226.5
30.5	30.5	30.5	30.5	30.5	28.5
6.0	6.0	6.0	6.0	6.0	5.0
335.5	333.0	328.0	328.0	326.5	309.0

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Operating Indicators

Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009
General Government				
Number of Volunteer Hours	79,478	68,232	78,647	85,065
Number of Full-time Volunteers	782	683	905	980
Number of National Reserve Management Volunteer Hours	4,360	4,999	4,033	4,980
Number of National Reserve Management Volunteers	201	191	1,523	1,259
Education Center				
Kline Creek Farm	6,373	13,320	20,331	28,794
Fullersburg Woods	21,202	29,456	27,850	32,365
Danada - excl. Fall Fest	10,953	10,073	8,256	7,608
Willowbrook Wildlife Center	15,741	15,040	13,719	13,429
Mayslake Peabody Estate	13,777	15,950	16,414	20,808
Maintenance and Development				
Prescribed Burn Acres	1,288	868	1,874	1,546
Lbs. Seed Collection	1,201	1,361	1,385	1,612
Fish Stocked	47,630	56,100	35,000	38,200
Limestone Trail Miles	74	74	74	75
Asphalt Trail Miles	9	10	10	11
Gravel Trail Miles	7	10	10	11
Other Trail Miles (such as Turf)	54	50	50	52
Grounds Maint. - Work Orders Completed	331	308	231	306
Trees Planted During Fall Tree Program	1,110	1,100	855	803
Struct. Maintenance - Work Orders Completed	2,311	2,273	2,358	2,416
Visitor Services Permits Issued	13,101	13,032	13,417	14,305
Site Operations and Recreational Programs	92	188	202	262
Site Operations Program Participants	4,007	6,490	7,417	10,338
Public Safety				
Arrests	266	245	126	116
Citations	1,786	1,649	1,453	1,140
Warnings	2,521	2,623	2,594	2,481
Nonenforcement Incidents	1,669	1,755	1,574	1,731
Golf Courses				
Daily Golf Rounds	105,094	103,328	101,145	93,281
Rounds of Cart Rentals	54,305	65,313	64,205	60,885
Resident Cards Sold	1,882	2,545	2,079	1,865

Data Source

Various Forest Preserve Departments

2010	2011	2012	2013	2014	2015
96,155	88,278	86,102	74,007	72,009	64,224
956	913	992	907	922	868
3,300	3,447	3,904	5,284	6,955	6,786
1,201	1,379	1,562	153	175	162
29,732	30,194	29,704	26,090	23,220	24,443
26,307	25,319	16,315	13,748	24,449	21,768
15,903	18,108	12,032	8,309	7,920	4,723
24,221	11,225	11,101	10,000	12,383	11,124
30,128	32,353	33,080	32,850	34,168	39,489
1,880	1,884	1,326	1,541	805	2,111
974	1,240	1,240	676	1,021	1,087
36,333	36,874	117,719	49,319	85,752	31,017
76	73	78	75	81	85
16	15	18	20	22	25
9	9	7	7	7	7
51	48	44	48	48	43
234	342	450	468	404	328
800	800	800	971	1,333	1,110
2,618	2,602	2,696	3,007	3,239	3,114
14,594	14,478	14,385	13,556	12,786	13,531
247	375	195	272	184	255
8,609	12,826	11,516	14,152	5,988	6,126
78	78	60	45	167	575
1,044	1,042	776	676	536	669
2,762	3,183	3,712	3,665	2,913	3,448
1,913	1,947	1,966	1,996	4,065	8,189
95,795	86,476	92,139	85,451	88,022	78,806
56,942	53,075	58,599	54,979	57,102	50,687
2,000	1,890	1,970	1,682	1,661	1,311

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Capital Asset Statistics

Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009	2010
General Government					
Total Acres	24,615	25,025	25,146	25,234	25,009
Buildings	284	330	320	302	302
Other Structures/Amenities*	2,764	3,040	3,239	2,445	2,647
Number of Computers Supported	321	355	376	420	455
Golf Courses					
Number of Golf Courses	3	3	3	3	3

N/A - Not Available for Prior Years

* - Includes benches, bike racks, bridges, fences, gates, latrines, shelters, and wells.

Data Source

Various Departments

2011	2012	2013	2014	2015
25,390	25,426	25,123	25,133	25,147
298	286	275	265	267
2,651	2,716	2,722	2,885	2,896
375	380	386	418	450
3	3	3	3	3