

FOREST PRESERVE DISTRICT OF
DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2020

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

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FOR THE FISCAL YEAR ENDED DECEMBER 31, 2020

Prepared by the Finance Department:

Jack Hogan
Director of Finance and Administration

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

TABLE OF CONTENTS

PAGE

INTRODUCTORY SECTION

List of Principal Officials	1
Organizational Chart	2
Letter of Transmittal	3
Certificate of Achievement for Excellence in Financial Reporting	7

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	10
-------------------------------------	--------------------

MANAGEMENT'S DISCUSSION AND ANALYSIS	13
---	--------------------

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements	
Statement of Net Position	27
Statement of Activities	29
Fund Financial Statements	
Balance Sheet - Governmental Funds	31
Reconciliation of Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities	33
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	35
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities	37
Statement of Net Position - Proprietary Fund	39
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Fund	41
Statement of Cash Flows - Proprietary Fund	42
Notes to Financial Statements	43

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Employer Contributions	
Illinois Municipal Retirement Fund - Regular Plan	83
Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel	84

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

REQUIRED SUPPLEMENTARY INFORMATION - Continued

Schedule of Changes in the Employer's Net Pension Liability	
Illinois Municipal Retirement Fund - Regular Plan	86
Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel	88
Schedule of Changes in the Employer's Total OPEB Liability	
Retiree Benefit Plan	90
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Fund	91
Illinois Municipal Retirement - Special Revenue Fund	92
District-Wide Environmental - Special Revenue Fund	93
Landfill Expense Mallard Lake - Special Revenue Fund	94
Landfill Expense Greene Valley - Special Revenue Fund	95

OTHER SUPPLEMENTARY INFORMATION

Comparative Balance Sheet - General Fund	101
Schedule of Revenues - Budget and Actual - General Fund	102
Schedule of Expenditures - Budget and Actual - General Fund	104
Detailed Schedule of Expenditures - Budget and Actual - General Fund	106
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Debt Service Fund	126
Oak Meadows Golf and Preserve Improvement - Capital Projects Fund	127
Combining Balance Sheet - Nonmajor Governmental Funds	128
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Governmental Funds	129
Combining Balance Sheet - Nonmajor Governmental Funds - Special Revenue Funds	130
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Governmental Funds - Special Revenue Funds	132
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Liability Insurance - Special Revenue Fund	134
Social Security Tax - Special Revenue Fund	135
Audit - Special Revenue Fund	136
Zoological - Special Revenue Fund	137
Schedule of Expenditures - Budget and Actual - Zoological - Special Revenue Fund	138

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

OTHER SUPPLEMENTARY INFORMATION - Continued

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Environmental Responsibility - Special Revenue Fund	139
Mallard Lake Preserve Non-Landfill Improvement - Special Revenue Fund	140
Greene Valley Preserve Non-Landfill Improvement - Special Revenue Fund	141
Wetland Aquatic and Riparian Program - Special Revenue Fund	142
Endowment - Special Revenue Fund	143
Combining Balance Sheet - Nonmajor Governmental - Capital Projects Funds	144
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Governmental - Capital Projects Funds	146
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Construction and Development - Capital Projects Fund	148
Schedule of Expenditures - Budget and Actual	
Construction and Development - Capital Projects Fund	149
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Capital Improvement - Capital Projects Fund	151
Fleet Management Building - Capital Projects Fund	152
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual	
Golf - Enterprise Fund	153
Schedule of Operating Expenses - Budget and Actual - Golf - Enterprise Fund	155
Consolidated Year-End Financial Report	159
Report on Internal Control Over Financial Reporting and On Compliance and Other Matters	

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements	
General Obligation Bonds of 2012	161
General Obligation Refunding Bonds of 2015	162
General Obligation Limited Tax Refunding Bonds of 2015A	163

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

TABLE OF CONTENTS

PAGE

STATISTICAL SECTION (Unaudited)

Net Position by Component - Last Ten Fiscal Years	166
Changes in Net Position - Last Ten Fiscal Years	168
Fund Balances of Governmental Funds - Last Ten Fiscal Years	170
Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years	172
Assessed Value and Actual Value of Taxable Property (in Thousands) - Last Ten Tax Levy Years	174
Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years	176
Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago (in Thousands)	178
Property Tax Levies and Collections - Last Ten Fiscal Years	179
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	180
Ratio of General Obligation Bonded Debt Outstanding - Last Ten Fiscal Years	182
Schedule of Direct and Overlapping Bonded Debt	183
Schedule of Legal Debt Margin - Last Ten Fiscal Years	184
Demographic and Economic Statistics - Last Ten Fiscal Years	186
Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago	187
Full-Time Equivalent District Government Employees by Function/Program Last Ten Fiscal Years	188
Operating Indicators by Function/Program - Last Ten Fiscal Years	190
Capital Asset Statistics by Function/Program - Last Ten Fiscal Years	192

INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Forest Preserve District of DuPage County, Illinois:

- Principal Officials
- Organizational Chart
- Transmittal Letter
- Certificate of Achievement for Excellence in Financial Reporting

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

List of Principal Officials

December 31, 2020

President

Daniel Hebreard

BOARD OF COMMISSIONERS

Al Murphy

Jeff Gahrns

Marsha Murphy

Barbara O'Meara

Tina Tyson-Dunne

Linda Painter

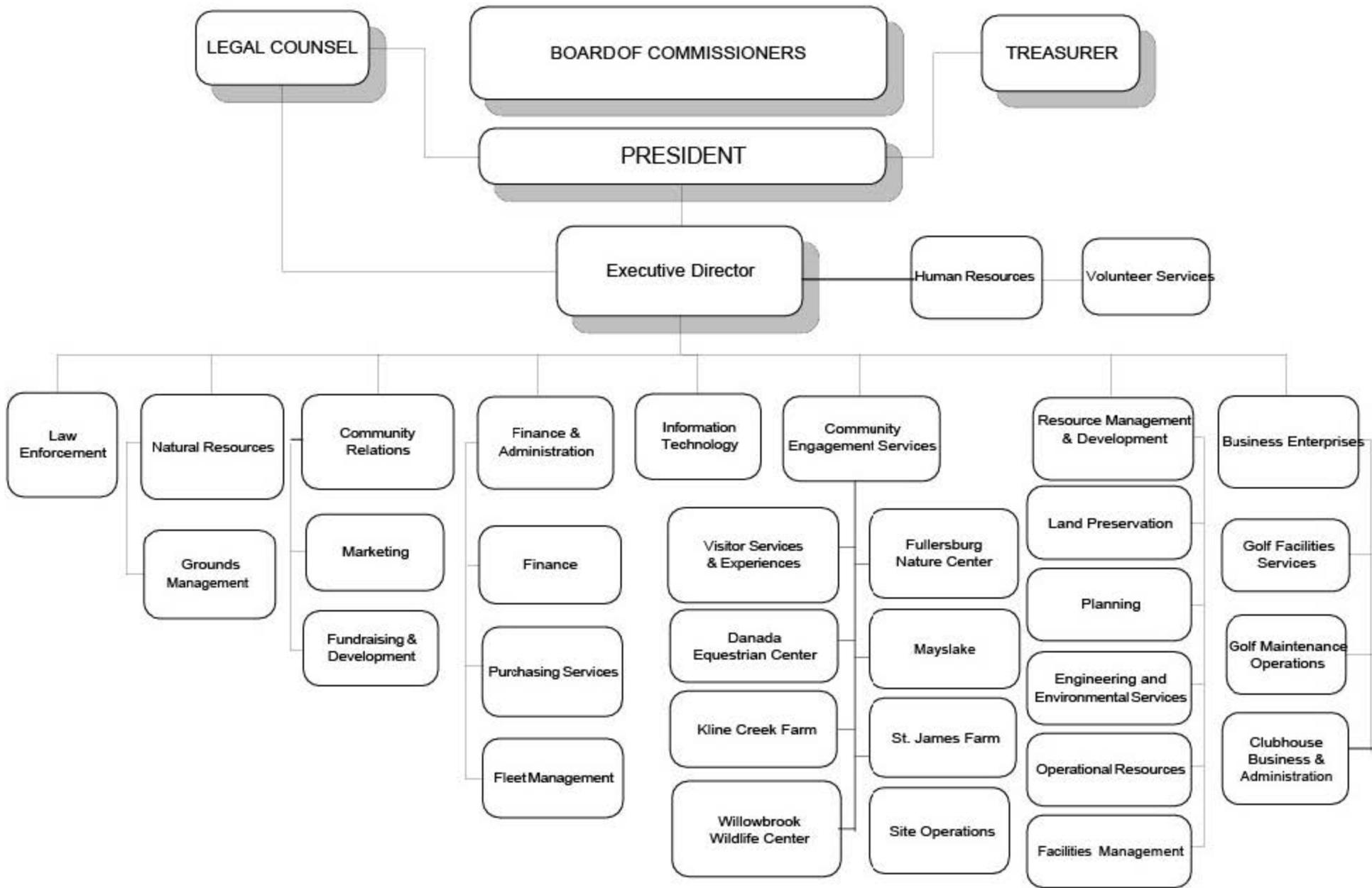
ADMINISTRATION

Karie Friling
Executive Director

Jack Hogan
Director of Finance and Administration

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

March 31, 2021



June 22, 2021

President Daniel Hebreard
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 December 31, 2020, 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 Lauterbach and Amen, 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 December 31, 2020, 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 unmodified opinion that the District's basic financial statements for the fiscal year ended December 31, 2020 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. 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 March 31 but historically are adopted just prior to the beginning of the budget year. As an example, the 2021 calendar year budget was approved in December 2020. 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

Master Plan projects will continue to roll out in line with the 'Plan' and will include significant capital investments in several areas: Restoration of natural areas within several Preserves, infrastructure improvements at several sites, and additional capital investment at the Willowbrook Wildlife facility.

The Clubhouse at The Preserve at Oak Meadows is expected to be to complete in 2021.

Trails, Roads, and Parking improvements are planned across the District.

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 3.3% for 2019, faring better than the State of Illinois, the Chicago metropolitan area and the nation. The 2020 equalized assessed valuation (EAV) for the county increased 3.8%.

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 calendar year 2021.

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 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. To aid the sustainability of these assets the District established a Building Renewal Policy in 2019.

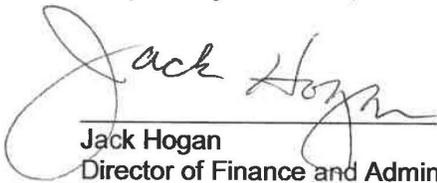
Awards and Acknowledgments

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 for the fiscal year ended December 31, 2019. A copy of this award is located in the introductory section of the financial statements. This was the 32nd 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. Credit must also be given to President Hebreard 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

December 31, 2019

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information
- Supplemental Schedules

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the District's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

June 22, 2021

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, the 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 December 31, 2020, 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 of 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 District'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 District'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 December 31, 2020, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, 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 responses 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.

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

The other supplementary information and supplemental schedules 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, the other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have 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.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2020

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 3) and the District's financial statements, which can be found in the financial section of this report.

Financial Highlights

- The District's total net position increased \$37,213,942 (4.9%) from the balance of \$763,481,857 at December 31, 2019 to \$800,695,799 at December 31, 2020. Governmental activities net position increased \$35,803,089 (4.9%) from the prior year end balance of \$724,756,488 to \$760,559,577, while business-type activities net position increased by \$1,410,853 (3.6%) from the prior year end balance of \$38,725,369 to \$40,136,222.
- Capital assets increased, mostly due to the increase in construction projects related to capital improvements. The majority of the increase can be identified to the clubhouse construction at The Preserve at Oak Meadows. The District's liabilities (including deferred inflows of resources) decreased \$18,469,000 versus the prior year. A substantial portion of this is attributed to a reduction in long term debt obligations.
- The District's governmental funds reported combined ending fund balances of \$272,499,819, an increase of \$7,669,031 from the prior year. At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$3,321,127 an increase of \$394,930. 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 \$869,182 higher than the prior fiscal year. Revenue increases came from increased customers in the business enterprise (\$814,893), and governmental activities investment earnings (\$2.3 million). Somewhat offsetting these increases were aggregate revenue reductions of \$2.3 million. Lower revenues came in the charges for services (\$0.6 million), operating grants and contributions (\$2.1 million), and capital grants and contributions (\$0.4 million).
- The District's total expenses were \$5,142,675 lower than the prior fiscal year. Our cost of operations experienced reductions due mainly to the pandemic (Covid), as we were unable to provide educational programming and other recreational services.
- The District retired \$13,495,000 in bonds during the fiscal year.

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

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2020

Government-Wide Financial Statements

The government-wide financial statements, which can be found in the financial section, 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 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.

The District maintains 21 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, four special revenue funds, one debt service fund, and the capital project fund for the improvements related to the Preserve at Oak Meadows. All of these are considered to be major funds. Data from the other 14 governmental funds are combined into a single, aggregated presentation.

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2020

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 in the financial section 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 Preserve at 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 in the financial section 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. The District does not maintain any fiduciary funds.

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 which can be found in the financial section 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 which can be found in the financial section of this report.

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2020

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/deferred outflows exceeded liabilities/deferred inflows by \$800,695,799 at the close of the most recent fiscal year.

The largest portion of the District's net position, \$591,667,552, reflect its net investment in capital assets (e.g., land, construction in progress, land improvements, buildings and structures, infrastructure, and equipment). 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, \$218,053,061 represents resources that are subject to external restrictions on how they may be used. The remainder of net position, (\$9,024,814) indicates that additional resources are required to meet the Districts ongoing obligations to citizens and creditors.

The following table presents a condensed Statement of Net Position. For more detailed information, see the Statement of Net Position which can be found in the financial section of this report.

Forest Preserve District of DuPage County
Statement of Net Position as of December 31, 2020 and December 31, 2019

	Government Activities		Business Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and Other Assets	\$ 329,167,871	320,978,514	2,663,099	1,442,253	331,830,970	322,420,767
Capital Assets	636,779,089	626,965,228	38,553,523	38,800,923	675,332,612	665,766,151
Total Assets	965,946,960	947,943,742	41,216,622	40,243,176	1,007,163,582	988,186,918
Deferred Outflows of Resources	6,887,906	7,110,400	114,560	123,788	7,002,466	7,234,188
Long Term Liabilities	119,489,539	149,682,905	102,046	908,849	119,591,585	150,591,754
Other Liabilities	28,156,460	22,524,885	257,913	243,282	28,414,373	22,768,167
Total Liabilities	147,645,999	172,207,790	359,959	1,152,131	148,005,958	173,359,921
Deferred Inflows of Resources	64,629,290	58,089,864	835,001	489,464	65,464,291	58,579,328
Net Position						
Net Investment in Capital Assets	553,114,029	538,131,724	38,553,523	38,800,923	591,667,552	576,932,647
Restricted	218,053,061	211,018,477	—	—	218,053,061	211,018,477
Unrestricted (Deficit)	(10,607,513)	(24,393,713)	1,582,699	(75,554)	(9,024,814)	(24,469,267)
Total Net Position	760,559,577	724,756,488	40,136,222	38,725,369	800,695,799	763,481,857

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2020

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 investment 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 investment 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.

Current Year Impacts

The District's total combined net position increased by \$37,213,942 during the current fiscal year. This is due to increased market value in our invested assets, an increase in construction project spending (most notably the clubhouse project at The Preserve at Oak Meadows), and a reduction in outstanding debt.

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 Activities.

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2020

**Forest Preserve District of DuPage County
Statement of Activities for the Fiscal Year Ended December 31, 2020 and
the Fiscal Year Ended December 31, 2019**

	Government Activities		Business Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charge for Services	\$ 638,917	1,192,800	4,440,762	3,602,044	5,079,679	4,794,844
Operating Grants and Contributions	2,124,758	4,243,814	—	—	2,124,758	4,243,814
Capital grants and Contributions	5,642	410,056	—	—	5,642	410,056
General Revenues:						
Property Taxes	51,189,200	50,977,083	—	—	51,189,200	50,977,083
Unrestricted Investment Earnings	17,072,354	14,751,283	24,382	48,207	17,096,736	14,799,490
Other	3,017,997	2,419,543	—	—	3,017,997	2,419,543
Total Revenues	74,048,868	73,994,579	4,465,144	3,650,251	78,514,012	77,644,830
Expenses:						
Government Activities						
General Government	3,509,319	7,655,155	—	—	3,509,319	7,655,155
Public Safety	3,701,305	3,230,058	—	—	3,701,305	3,230,058
Public Works	2,071,510	1,970,823	—	—	2,071,510	1,970,823
Conservation and Recreation	25,206,943	25,133,090	—	—	25,206,943	25,133,090
Interest on Long-Term Debt	3,756,702	4,323,056	—	—	3,756,702	4,323,056
Business-type Activities:						
Golf Courses	—	—	3,054,291	4,130,563	3,054,291	4,130,563
Total Expenses	38,245,779	42,312,182	3,054,291	4,130,563	41,300,070	46,442,745
Change in Net Position before Transfers	35,803,089	31,682,397	1,410,853	(480,312)	37,213,942	31,202,085
Transfers	—	35,000	—	(35,000)	—	—
Change in Net Position	35,803,089	31,717,397	1,410,853	(515,312)	37,213,942	31,202,085
Net position Beginning	724,756,488	693,039,091	38,725,369	39,240,681	763,481,857	732,279,772
Net Position Ending	760,559,577	724,756,488	40,136,222	38,725,369	800,695,799	763,481,857

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2020

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 non tax related 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 conditions 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 \$35,803,089, excluding transfers. 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 December 31, 2020

Revenues:

Revenues from governmental activities totaled \$74,048,868 for the fiscal year, an increase of \$54,289. The most significant increase came from strong investment earnings (\$2.3 million). Offsetting this were decreased revenues from charges for services of \$0.6 million, and grants and contributions of \$2.1 million. The reduction in charges for services revenue is a result of the pandemic (Covid), which caused us to cancel many programs.

Expenses:

Expenses from governmental activities totaled \$38,245,779 for the fiscal year, a decrease of \$4,066,403. This decrease is the result of a \$4.8 million reduction in the pension liability. The operating expenses were in line with the previous year's amounts.

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

General Government	9.2%
Public Safety	9.7%
Public Works	5.4%
Conservation and Recreation	65.9%
Interest on Long-Term Debt	9.8%

Business-type Activities

Business-type activities increased the District's net position by \$1,410,853. Key elements of this net change are as follows:

Revenues:

For the fiscal year, revenues for the business-type activities totaled \$4,465,144, an increase of \$814,893. Customer revenue increases came mostly Greens fees and to a lesser extent cart rentals.

Expenses:

Total expenses for the business-type activities for the fiscal year were \$3,054,291, a decrease of \$1,076,272 from the previous fiscal year. This is primarily due to slightly lower operating costs, and a reduction in the pension liability.

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2020

Major Governmental Funds

The **General Fund** is the primary operating fund of the District. At the end of the current fiscal year, the unrestricted fund balance was \$3,321,127, while the total fund balance was \$4,433,058. 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 12.7% of annualized General Fund expenditures. The fund balance increased by \$211,242.

The **Illinois Municipal Retirement Fund** is a special revenue fund. The fund balance decreased \$38,068.

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 increased by \$1,306,565 primarily due to a strong performance in investment income 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 expenditures 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 increased by \$6,112,407 primarily due to a strong performance in investment income 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 expenditures 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 increased by \$5,289,994 primarily due to a strong performance in investment income revenues.

The **Debt Service Fund** is a debt service fund to account for revenues and expenditures associated with servicing of debt. The fund balance increased by \$2,812,705 primarily due to tax revenues that exceeded fund expenditures. Revenues were received ahead of the related outgoing debt payments.

The **Oak Meadows Golf and Preserve Improvement Project Fund** accounts for revenues and expenses associated with the Preserve Improvement Project. The Fund balance increased \$2,327,254 primary due to the transfer in of funds to cover the remaining clubhouse construction costs. Those costs will extend into 2021.

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2020

General Fund Budgetary Highlights

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 21,604,500	21,604,500	21,725,332
Intergovernmental	1,023,836	1,023,836	1,377,152
Permits and Fees	1,225,151	1,225,151	637,107
Investment Income	137,000	137,000	88,586
Miscellaneous	1,214,217	1,214,217	1,050,557
Total Revenues	25,204,704	25,204,704	24,878,734
Expenditures	28,580,911	28,580,911	26,129,026
Revenues Net of Expenditures	(3,376,207)	(3,376,207)	(1,250,292)
Other Financing Sources (Uses):			
Transfers In	4,314,525	4,314,525	1,980,422
Transfers Out	(220,610)	(220,610)	(518,888)
Total Other Financing Sources	4,093,915	4,093,915	1,461,534
Change in Fund Balance	717,708	717,708	211,242

Actual revenues were \$325,970 lower than budgeted amount.

Actual expenditures were \$2,451,885 less than the budgeted amount. Savings versus budget came in the areas of supplies, and professional 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 December 31, 2020

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 December 31, 2020, amounts to \$675,332,612 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and structures, equipment, infrastructure, and construction in progress. The total increase in the District's investment in capital assets for the current fiscal year was 1.4 percent.

**Forest Preserve District of DuPage County
Capital Assets (Net of Depreciation)**

	Government Activities		Business Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 545,995,329	545,648,621	35,089,669	35,089,669	581,084,998	580,738,290
Land Improvements	—	—	85,533	111,612	85,533	111,612
Buildings and Structures	44,320,740	45,348,833	2,588,409	2,848,525	46,909,149	48,197,358
Equipment	6,457,993	5,547,222	789,912	751,117	7,247,905	6,298,339
Infrastructure	24,137,162	19,085,324	—	—	24,137,162	19,085,324
Construction in Progress	15,867,865	11,335,228	—	—	15,867,865	11,335,228
Total	636,779,089	626,965,228	38,553,523	38,800,923	675,332,612	665,766,151

Additional information on the District's capital assets can be found in Note 3 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 \$81,645,000 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 \$13,495,000 in general obligation bonds.

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2020

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 \$953,581,802, which is significantly in excess of the District's current outstanding general obligation debt.

Additional information on the District's long-term debt can be found in Note 3 of this report.

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

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Net Position

December 31, 2020

See Following Page

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Statement of Net Position
December 31, 2020**

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 267,734,843	2,496,860	270,231,703
Cash with Fiscal Agent	6,507,125	—	6,507,125
Receivables - Net of Allowances			
Property Taxes	51,279,025	—	51,279,025
Accounts	208,103	—	208,103
Accrued Interest	1,835,155	1,851	1,837,006
Internal Balances	13,160	(13,160)	—
Deposits with Vendors	—	16,236	16,236
Inventory	—	59,555	59,555
Prepays	1,418,725	101,757	1,520,482
Total Current Assets	<u>328,996,136</u>	<u>2,663,099</u>	<u>331,659,235</u>
Noncurrent Assets			
Capital Assets			
Nondepreciable	561,863,194	35,089,669	596,952,863
Depreciable	136,033,689	19,247,625	155,281,314
Accumulated Depreciation	(61,117,794)	(15,783,771)	(76,901,565)
Total Capital Assets	<u>636,779,089</u>	<u>38,553,523</u>	<u>675,332,612</u>
Other Assets			
Notes Receivables	171,735	—	171,735
Total Noncurrent Assets	<u>636,950,824</u>	<u>38,553,523</u>	<u>675,504,347</u>
Total Assets	<u>965,946,960</u>	<u>41,216,622</u>	<u>1,007,163,582</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	1,432,108	105,228	1,537,336
Deferred Items - SLEP	1,347,337	—	1,347,337
Deferred Items - RBP	226,862	9,332	236,194
Unamortized Loss on Refunding	3,881,599	—	3,881,599
Total Deferred Outflows of Resources	<u>6,887,906</u>	<u>114,560</u>	<u>7,002,466</u>
Total Assets and Deferred Outflows of Resources	<u>972,834,866</u>	<u>41,331,182</u>	<u>1,014,166,048</u>

The notes to the financial statements are an integral part of this statement.

	Primary Government		
	Governmental	Business-Type	Totals
	Activities	Activities	
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 4,775,267	72,801	4,848,068
Accrued Interest Payable	1,095,358	—	1,095,358
Deposits Payable	390,194	—	390,194
Other Payables	1,831	120,601	122,432
Current Portion of Long-Term Debt	21,893,810	64,511	21,958,321
Total Current Liabilities	<u>28,156,460</u>	<u>257,913</u>	<u>28,414,373</u>
Noncurrent Liabilities			
Compensated Absences Payable	518,921	23,833	542,754
Net Pension Liability - IMRF	290,628	21,355	311,983
Net Pension Liability - SLEP	3,231,174	—	3,231,174
Total OPEB Liability - RBP	1,382,213	56,858	1,439,071
Environmental Cost Reserves	46,000,000	—	46,000,000
Claims Liability	346,420	—	346,420
General Obligation Bonds Payable - Net	67,720,183	—	67,720,183
Total Noncurrent Liabilities	<u>119,489,539</u>	<u>102,046</u>	<u>119,591,585</u>
Total Liabilities	<u>147,645,999</u>	<u>359,959</u>	<u>148,005,958</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	51,279,025	—	51,279,025
Deferred Items - IMRF	10,870,490	798,741	11,669,231
Deferred Items - SLEP	1,598,283	—	1,598,283
Deferred Items - RBP	881,492	36,260	917,752
Total Deferred Inflows of Resources	<u>64,629,290</u>	<u>835,001</u>	<u>65,464,291</u>
Total Liabilities and Deferred Inflows of Resources	<u>212,275,289</u>	<u>1,194,960</u>	<u>213,470,249</u>
NET POSITION			
Net Investment in Capital Assets	553,114,029	38,553,523	591,667,552
Restricted			
Personnel Benefits	3,352,139	—	3,352,139
Audit	70,932	—	70,932
Environmental Concerns	182,717,195	—	182,717,195
Wetland Restoration	1,663,762	—	1,663,762
Insurance Purposes	1,532,625	—	1,532,625
Zoological	1,110,707	—	1,110,707
Debt Service	7,332,708	—	7,332,708
Construction and Development	20,272,993	—	20,272,993
Unrestricted (Deficit)	<u>(10,607,513)</u>	<u>1,582,699</u>	<u>(9,024,814)</u>
Total Net Position	<u>760,559,577</u>	<u>40,136,222</u>	<u>800,695,799</u>

The notes to the financial statements are an integral part of this statement.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Activities

For the Fiscal Year Ended December 31, 2020

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	\$ 3,509,319	638,917	—	—
Conservation and Recreation	25,206,943	—	2,124,758	5,642
Public Works	2,071,510	—	—	—
Public Safety	3,701,305	—	—	—
Interest on Long-Term Debt	3,756,702	—	—	—
Total Governmental Activities	38,245,779	638,917	2,124,758	5,642
Business-Type Activities				
Golf	3,054,291	4,440,762	—	—
Total Primary Government	41,300,070	5,079,679	2,124,758	5,642
General Revenues				
Taxes				
Property Taxes				
Intergovernmental - Unrestricted				
Replacement Taxes				
Investment Income				
Miscellaneous				
Transfers - Internal Activity				
Change in Net Position				
Net Position - Beginning				
Net Position - Ending				

The notes to the financial statements are an integral part of this statement.

Net (Expenses)/Revenues		
Primary Government		
Governmental Activities	Business-Type Activities	Totals
(2,870,402)	—	(2,870,402)
(23,076,543)	—	(23,076,543)
(2,071,510)	—	(2,071,510)
(3,701,305)	—	(3,701,305)
(3,756,702)	—	(3,756,702)
(35,476,462)	—	(35,476,462)
—	1,386,471	1,386,471
(35,476,462)	1,386,471	(34,089,991)
51,189,200	—	51,189,200
1,401,732	—	1,401,732
17,072,354	24,382	17,096,736
1,616,265	—	1,616,265
71,279,551	24,382	71,303,933
35,803,089	1,410,853	37,213,942
724,756,488	38,725,369	763,481,857
760,559,577	40,136,222	800,695,799

The notes to the financial statements are an integral part of this statement.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Balance Sheet - Governmental Funds

December 31, 2020

		Special	
	General	Illinois Municipal Retirement	District-Wide Environmental
ASSETS			
Cash and Investments	\$ 1,405,300	2,153,058	63,954,651
Cash with Fiscal Agent	—	—	—
Receivables - Net of Allowances			
Property Taxes	22,500,000	2,000,000	—
Accounts	206,963	—	—
Accrued Interest	45,811	18,319	412,701
Due from Other Funds	3,381,459	—	222,507
Prepays	1,111,931	—	—
Total Assets	<u>28,651,464</u>	<u>4,171,377</u>	<u>64,589,859</u>
LIABILITIES			
Accounts Payable	1,027,359	300,321	396,089
Claims Payable	—	—	—
Deposits Payable	170,358	—	99,975
Other Payables	1,801	—	—
Due to Other Funds	518,888	—	2,059,410
Total Liabilities	<u>1,718,406</u>	<u>300,321</u>	<u>2,555,474</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	22,500,000	2,000,000	—
Total Liabilities and Deferred Inflows of Resources	<u>24,218,406</u>	<u>2,300,321</u>	<u>2,555,474</u>
FUND BALANCES			
Nonspendable	1,111,931	—	—
Restricted	—	1,871,056	62,034,385
Committed	—	—	—
Unassigned	3,321,127	—	—
Total Fund Balances	<u>4,433,058</u>	<u>1,871,056</u>	<u>62,034,385</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>28,651,464</u>	<u>4,171,377</u>	<u>64,589,859</u>

The notes to the financial statements are an integral part of this statement.

Revenue		Capital Projects			
Landfill Expense Mallard Lake	Landfill Expense Greene Valley	Debt Service	Oak Meadows Golf and Preserve Improvement Project	Nonmajor	Totals
90,436,347	74,159,618	3,331,991	4,367,442	27,926,436	267,734,843
—	—	6,507,125	—	—	6,507,125
—	—	22,239,025	—	4,540,000	51,279,025
—	—	—	—	1,140	208,103
602,712	522,331	7,091	39,689	186,501	1,835,155
—	—	—	—	2,228,298	5,832,264
—	—	—	—	306,794	1,418,725
<u>91,039,059</u>	<u>74,681,949</u>	<u>32,085,232</u>	<u>4,407,131</u>	<u>35,189,169</u>	<u>334,815,240</u>
22,339	15,858	497	1,539,039	1,473,765	4,775,267
—	—	—	—	50,000	50,000
—	—	—	—	119,861	390,194
—	—	—	—	30	1,831
500,000	500,000	1,417,644	—	823,162	5,819,104
<u>522,339</u>	<u>515,858</u>	<u>1,418,141</u>	<u>1,539,039</u>	<u>2,466,818</u>	<u>11,036,396</u>
—	—	22,239,025	—	4,540,000	51,279,025
<u>522,339</u>	<u>515,858</u>	<u>23,657,166</u>	<u>1,539,039</u>	<u>7,006,818</u>	<u>62,315,421</u>
—	—	—	—	306,794	1,418,725
90,516,720	74,166,091	8,428,066	2,868,092	25,264,009	265,148,419
—	—	—	—	2,611,548	2,611,548
—	—	—	—	—	3,321,127
<u>90,516,720</u>	<u>74,166,091</u>	<u>8,428,066</u>	<u>2,868,092</u>	<u>28,182,351</u>	<u>272,499,819</u>
<u>91,039,059</u>	<u>74,681,949</u>	<u>32,085,232</u>	<u>4,407,131</u>	<u>35,189,169</u>	<u>334,815,240</u>

The notes to the financial statements are an integral part of this statement.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

December 31, 2020

Total Governmental Fund Balances	\$ 272,499,819
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 funds.	636,779,089
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(9,438,382)
Deferred Items - SLEP	(250,946)
Deferred Items - RBP	(654,630)
Long-term receivable are not financial resources and, therefore, are not reported in the governmental funds.	
Notes Receivables	171,735
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(2,536,255)
Net Pension Liability - IMRF	(290,628)
Net Pension Liability - SLEP	(3,231,174)
Total OPEB Liability - RBP	(1,382,213)
Claims Liability	(346,420)
Environmental Cost Reserves	(46,000,000)
General Obligation Bonds Payable - Net	(83,665,060)
Accrued Interest Payable	(1,095,358)
Net Position of Governmental Activities	<u><u>760,559,577</u></u>

The notes to the financial statements are an integral part of this statement.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2020**

See Following Page

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2020**

		Special	
	General	Illinois Municipal Retirement	District-Wide Environmental
Revenues			
Taxes	\$ 21,725,332	2,720,551	—
Intergovernmental	1,377,152	—	—
Permits and Fees	637,107	—	—
Investment Income	88,586	37,563	4,169,697
Miscellaneous	1,050,557	—	—
Total Revenues	24,878,734	2,758,114	4,169,697
Expenditures			
Current			
General Gvoernment	6,190,533	588,820	—
Conservation and Recreation	16,572,813	1,512,852	—
Public Works	491,676	56,158	1,376,229
Public Safety	2,862,111	638,352	—
Capital Outlay	11,893	—	—
Debt Service			
Principal Retirement	—	—	—
Interest and Fiscal Charges	—	—	—
Total Expenditures	26,129,026	2,796,182	1,376,229
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,250,292)	(38,068)	2,793,468
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	—	—
Transfers In	1,980,422	—	222,507
Transfers Out	(518,888)	—	(1,709,410)
	1,461,534	—	(1,486,903)
Net Change in Fund Balances	211,242	(38,068)	1,306,565
Fund Balances - Beginning	4,221,816	1,909,124	60,727,820
Fund Balances - Ending	4,433,058	1,871,056	62,034,385

The notes to the financial statements are an integral part of this statement.

Revenue		Capital Projects			
Landfill Expense	Landfill Expense	Debt Service	Oak Meadows Golf and Preserve Improvement Project	Nonmajor	Totals
Mallard Lake	Greene Valley				
—	—	22,086,906	—	4,656,411	51,189,200
—	—	—	—	2,179,513	3,556,665
—	—	—	—	1,810	638,917
6,176,676	5,364,193	43,993	151,076	1,040,570	17,072,354
—	—	—	—	565,708	1,616,265
6,176,676	5,364,193	22,130,899	151,076	8,444,012	74,073,401
—	—	—	—	744,999	7,524,352
—	—	—	6,831,097	8,251,707	33,168,469
64,269	73,542	—	—	29,345	2,091,219
—	—	—	—	168,092	3,668,555
—	657	—	—	2,290,437	2,302,987
—	—	13,495,000	—	—	13,495,000
—	—	4,405,550	—	—	4,405,550
64,269	74,199	17,900,550	6,831,097	11,484,580	66,656,132
6,112,407	5,289,994	4,230,349	(6,680,021)	(3,040,568)	7,417,269
—	—	—	—	251,762	251,762
—	—	—	9,007,275	10,265,229	21,475,433
—	—	(1,417,644)	—	(17,829,491)	(21,475,433)
—	—	(1,417,644)	9,007,275	(7,312,500)	251,762
6,112,407	5,289,994	2,812,705	2,327,254	(10,353,068)	7,669,031
84,404,313	68,876,097	5,615,361	540,838	38,535,419	264,830,788
90,516,720	74,166,091	8,428,066	2,868,092	28,182,351	272,499,819

The notes to the financial statements are an integral part of this statement.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended December 31, 2020**

Net Change in Fund Balances - Total Governmental Funds **\$ 7,669,031**

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlays	13,463,537
Depreciation Expense	(3,622,093)
Disposals - Cost	(1,125,476)
Disposals - Accumulated Depreciation	1,097,893

Notes receivable in the Statement of Net Position that do not provide current financial resources are not reported in the fund financial statements.

Decrease to Notes Payable	(24,533)
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The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(4,550,117)
Change in Deferred Items - SLEP	(83,701)
Change in Deferred Items - RBP	(786,288)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable	(322,687)
Change in Net Pension Liability - IMRF	9,223,422
Change in Net Pension Liability - SLEP	194,831
Change in Total OPEB Liability - RBP	798,430
Change in Claims Payable	(273,008)
Retirement of General Obligation Bonds - Net	14,034,406

Changes to accrued interest on long-term debt in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

109,442

Changes in Net Position of Governmental Activities **35,803,089**

The notes to the financial statements are an integral part of this statement.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Net Position - Proprietary Fund

December 31, 2020

See Following Page

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Net Position - Proprietary Fund

December 31, 2020

	Business-Type Activities
	Enterprise Fund
	Golf
ASSETS	
Current Assets	
Cash and Investments	\$ 2,496,860
Receivables - Net of Allowances	
Accrued Interest	1,851
Deposits with Vendors	16,236
Inventories	59,555
Prepays	101,757
Total Current Assets	<u>2,676,259</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	35,089,669
Depreciable	19,247,625
Accumulated Depreciation	(15,783,771)
Total Noncurrent Assets	<u>38,553,523</u>
Total Assets	<u>41,229,782</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	105,228
Deferred Items - RBP	9,332
Total Deferred Outflows of Resources	<u>114,560</u>
Total Assets and Deferred Outflows of Resources	<u>41,344,342</u>

The notes to the financial statements are an integral part of this statement.

	Business-Type Activities
	Enterprise Fund
	Golf
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 72,801
Other Payable	120,601
Due to Other Funds	13,160
Compensated Absences Payable	64,511
Total Current Liabilities	<u>271,073</u>
Noncurrent Liabilities	
Compensated Absences Payable	23,833
Net Pension Liability - IMRF	21,355
Total OPEB Liability - RBP	56,858
Total Noncurrent Liabilities	<u>102,046</u>
Total Liabilities	<u>373,119</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - IMRF	798,741
Deferred Items - RBP	36,260
Total Deferred Inflows of Resources	<u>835,001</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,208,120</u>
NET POSITION	
Investment in Capital Assets	38,553,523
Unrestricted	<u>1,582,699</u>
Total Net Position	<u><u>40,136,222</u></u>

The notes to the financial statements are an integral part of this statement.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund
For the Fiscal Year Ended December 31, 2020**

	Business-Type Activities
	Enterprise Fund
	Golf
Operating Revenues	
Charges for Services	\$ 4,416,733
Miscellaneous	2,206
Total Operating Revenues	<u>4,418,939</u>
Operating Expenses	
Golf Maintenance Operations	1,015,059
General Overhead	259,478
Clubhouse Business	485,410
Golf Facilities Services	898,193
Total Operating Expenses	<u>2,658,140</u>
Operating Income Before Depreciation	1,760,799
Depreciation	<u>396,151</u>
Operating Income	<u>1,364,648</u>
Nonoperating Revenues	
Investment Income	24,382
Disposal of Capital Assets	21,823
	<u>46,205</u>
Change in Net Position	1,410,853
Net Position - Beginning	<u>38,725,369</u>
Net Position - Ending	<u><u>40,136,222</u></u>

The notes to the financial statements are an integral part of this statement.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Statement of Cash Flows - Proprietary Fund
For the Fiscal Year Ended December 31, 2020**

	Business-Type Activities
	Enterprise Fund
	Golf
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 4,404,070
Payments to Employees	(1,437,689)
Payments to Suppliers	(1,657,858)
	<u>1,308,523</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(148,751)
Disposal of Capital Assets	21,823
	<u>(126,928)</u>
Cash Flows from Investing Activities	
Interest Received	<u>24,382</u>
Net Change in Cash and Cash Equivalents	1,205,977
Cash and Cash Equivalents	
Beginning	<u>1,290,883</u>
Ending	<u><u>2,496,860</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income (Loss)	1,364,648
Adjustments to Reconcile Operating Income to	
Net Cash Provided by (Used in) Operating Activities:	
Depreciation Expense	396,151
Other Expense	(452,039)
(Increase) Decrease in Current Assets	(14,869)
Increase (Decrease) in Current Liabilities	14,632
	<u>1,308,523</u>
Net Cash Provided by Operating Activities	<u><u>1,308,523</u></u>

The notes to the financial statements are an integral part of this statement.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The government-wide financial statements of the Forest Preserve District of DuPage County (the District), Illinois, are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established in GAAP and used by the District are described below.

REPORTING ENTITY

The District's financial reporting entity comprises the following:

Primary Government:	Forest Preserve District of DuPage County
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The Forest Preserve District of DuPage County, Illinois, is a legally separate political subdivision of the State of Illinois. It is governed by a President and a six-member Board of Commissioners. In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the District. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

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.

BASIS OF PRESENTATION

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District's conservation and recreation, public works, public safety, and general administrative services are classified as governmental activities. The District's golf activities are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations.

The District's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions and business-type activities (administration and finance, public safety, public works, development services, etc.). The functions are supported by administration and finance revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which 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.

The net costs (by function or business-type activity) are normally covered by general revenue (property, sales and use taxes, certain intergovernmental revenues, permits and charges for services, etc.).

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains thirteen special revenue funds. The Illinois Municipal Retirement Fund, a major 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 District-Wide Environmental Fund, also a major fund, is used to account for the revenue 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, also a major fund, is used to account for revenues and surcharges imposed on the users of the landfill. The revenues are restricted pay for present costs, post-closure maintenance, improvements, and restoration and environmental expenditures (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, also a major fund, is used to account for revenues and surcharges imposed on the users of the landfill. The revenues are restricted pay for present costs, post-closure maintenance, improvements, and restoration and environmental expenditures (including responses costs and costs incurred to third parties) incurred by the District for the Greene Valley Lake landfill site.

Debt Service Funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The District maintains one major debt service fund, the Debt Service Fund, which is used to account for the payment of principal and interest on the District's general obligation and is funded by an annual property tax.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The District maintains six capital projects funds. The Oak Meadows Golf and Preserve Improvement Project Fund, a major 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."

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the District :

Enterprise Funds are required to account for operations for which a fee is charged to external users for goods or services and the activity is (a) financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The District maintains one major proprietary fund, the Golf Fund, which 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 the general obligation land acquisition bond funds.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. The District recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, licenses, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise funds are charges to customers for sales and services. The District also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Forest Preserve District of DuPage County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, franchise taxes, and grants. Business-type activities report charges for services as their major receivables.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Inventory/Prepays

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepays in both the government-wide and fund financial statements. Prepays are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepays/inventories are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at acquisition value on the date donated.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Capital Assets - Continued

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

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

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

Vested or accumulate 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.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types 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 type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Long-Term Obligations - Continued

In the fund financial statements, governmental fund types 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 debt service expenditures.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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 Fund and the Building Renewal Fund, 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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

BUDGETARY INFORMATION - Continued

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 include 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 March 31.

The final budget and appropriations include any changes approved during the year. During the current fiscal year, the District had no budget amendments. In all funds, expenditures may not exceed budget at the individual fund level. Transfers between funds must be approved by the governing body.

NOTE 3 - DETAIL NOTES ON ALL FUNDS

PROPERTY TAXES

Property taxes for 2019 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically.

DEPOSITS AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the District's funds. The District's investment policy authorizes the District to invest in all investments allowed by Illinois Compiled Statutes.

Permitted Deposits and Investments - Statutes authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, and commercial paper rated within the three highest classifications by at least two standard rating services.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

District Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk

Deposits. At year-end, the carrying amount of the District’s deposits for governmental and business-type totaled \$10,740,486 and the bank balances totaled \$4,972,904.

Investments. The District had the following investment fair values and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U.S. Treasury Obligations	\$ 134,548,935	21,851,742	37,872,546	23,623,225	51,201,422
U.S. Agency Obligations	50,068,670	1,067,527	12,461,297	7,563,318	28,976,528
State and Local Obligations	31,648,526	1,384,042	8,852,318	12,115,849	9,296,317
Corporate Bonds	49,732,211	2,697,703	47,034,508	—	—
Totals	265,998,342	27,001,014	106,220,669	43,302,392	89,474,267

The District had the following recurring fair value measurements as of December 31, 2020:

Investments by Fair Value Level	Totals	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities				
U.S. Treasury Obligations	\$ 134,548,935	134,548,935	—	—
U.S. Agency Obligations	50,068,670	—	50,068,670	—
State and Local Obligations	31,648,526	—	31,648,526	—
Corporate Bonds	49,732,211	—	49,732,211	—
Total Investments Measured at Fair Value Level	265,998,342	134,548,935	131,449,407	—

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

District Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk -Continued

Investments - Continued. Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. 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. At year-end, the Fund's investments in U.S. Agency Obligations, State and Local Obligations, and Corporate Bond securities were all rated AAA to A2 by Standard & Poor's.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. 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).

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a 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. At year-end \$6,507,125 of the cash balance was not covered by federal depository or equivalent insurance, and represents cash at paying agent for debt service payments due after fiscal year-end.

For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the 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 Risk. This is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy requires diversification of investments to avoid unreasonable risk. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund Balances

Interfund balances are advances in anticipation of receipts to cover temporary cash shortages. The composition of interfund balances as of the date of this report is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	\$ 1,881,760
General	District-Wide Environmental	350,000
General	Landfill Expense Mallard Lake	500,000
General	Landfill Expense Greene Valley	500,000
General	Debt Service	136,539
General	Golf	13,160
District-Wide Environmental	Nonmajor Governmental	222,507
Nonmajor Governmental	General	518,888
Nonmajor Governmental	District-Wide Environmental	<u>1,709,410</u>
		<u><u>5,832,264</u></u>

Interfund Transfers

The purpose of significant interfund transfers are as follows:

- The Capital Improvements Fund which is considered a nonmajor governmental fund, transferred \$8,036,931 to the Building Renewal Fund to reimburse for construction costs.
- The Acquisition and Development Fund which is considered a nonmajor governmental fund, transferred \$9,007,275 to the Oak Meadows Golf and Preserve Improvement Project Fund to close out the fund at December 31, 2020..

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	Debt Service	\$ 1,417,644
General	Nonmajor Governmental	562,778
District-Wide Environmental	Nonmajor Governmental	222,507
Oak Meadows Golf and Preserve Improvement Project	Nonmajor Governmental	9,007,275
Nonmajor Governmental	General	518,888
Nonmajor Governmental	District-Wide Environmental	1,709,410
Nonmajor Governmental	Nonmajor Governmental	<u>8,036,931</u>
		<u><u>21,475,433</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NOTES RECEIVABLE

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 \$24,533 was collected during the year. The balance due at December 31, 2020 is:

Fiscal Year	Annual Payment
2021	\$ 24,533
2022	24,533
2023	24,533
2024	24,534
2025	24,534
2026	24,534
2027	<u>24,534</u>
	<u><u>171,735</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 545,648,621	346,708	—	545,995,329
Construction in Progress	11,335,228	10,723,883	6,191,246	15,867,865
	<u>556,983,849</u>	<u>11,070,591</u>	<u>6,191,246</u>	<u>561,863,194</u>
Depreciable Capital Assets				
Buildings and Structures	59,564,585	105,651	—	59,670,236
Infrastructure	50,217,306	6,517,370	—	56,734,676
Equipment	18,793,082	1,961,171	1,125,476	19,628,777
	<u>128,574,973</u>	<u>8,584,192</u>	<u>1,125,476</u>	<u>136,033,689</u>
Less Accumulated Depreciation				
Buildings and Structures	14,215,752	1,133,744	—	15,349,496
Infrastructure	31,131,982	1,465,532	—	32,597,514
Equipment	13,245,860	1,022,817	1,097,893	13,170,784
	<u>58,593,594</u>	<u>3,622,093</u>	<u>1,097,893</u>	<u>61,117,794</u>
Total Net Depreciable Capital Assets	<u>69,981,379</u>	<u>4,962,099</u>	<u>27,583</u>	<u>74,915,895</u>
Total Net Capital Assets	<u>626,965,228</u>	<u>16,032,690</u>	<u>6,218,829</u>	<u>636,779,089</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 185,849
Conservation and Recreation	3,352,196
Public Works	51,298
Public Safety	32,750
	<u>3,622,093</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 35,089,669	—	—	35,089,669
Depreciable Capital Assets				
Land Improvements	8,989,725	—	—	8,989,725
Buildings and Structures	8,015,413	—	—	8,015,413
Equipment	2,136,829	148,751	43,093	2,242,487
	<u>19,141,967</u>	<u>148,751</u>	<u>43,093</u>	<u>19,247,625</u>
Less Accumulated Depreciation				
Land Improvements	8,878,113	26,079	—	8,904,192
Buildings and Structures	5,166,888	260,116	—	5,427,004
Equipment	1,385,712	109,956	43,093	1,452,575
	<u>15,430,713</u>	<u>396,151</u>	<u>43,093</u>	<u>15,783,771</u>
Total Net Depreciable Capital Assets	<u>3,711,254</u>	<u>(247,400)</u>	<u>—</u>	<u>3,463,854</u>
Total Net Capital Assets	<u><u>38,800,923</u></u>	<u><u>(247,400)</u></u>	<u><u>—</u></u>	<u><u>38,553,523</u></u>

Depreciation expense was charged to business-type activities as follows:

Golf	<u><u>\$ 396,151</u></u>
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LONG-TERM DEBT

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds have been issued for governmental activities. General obligation bonds currently outstanding are as follows:

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

General Obligation Bonds - Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$35,610,000 General Obligation Bonds of 2012, due in annual installments of \$100,000 to \$8,585,000, plus interest at 2.00% to 4.50% through maturity on November 1, 2025.	Debt Service	\$ 34,840,000	—	7,590,000	27,250,000
\$29,270,000 General Obligation Refunding Bonds of 2015, due in annual installments of \$140,000 to \$6,435,000, plus interest at 2.00% to 5.00% through maturity on January 1, 2024.	Debt Service	28,610,000	—	1,525,000	27,085,000
\$31,690,000 General Obligation Limited Tax Refunding Bonds of 2015A, due in annual installments of \$4,380,000 to \$12,775,000, plus interest at 3.00% to 5.00% through maturity on November 1, 2024.	Debt Service	31,690,000	—	4,380,000	27,310,000
		95,140,000	—	13,495,000	81,645,000
Unamortized Premium		7,305,805	—	1,404,146	5,901,659
Total Governmental Activities		102,445,805	—	14,899,146	87,546,659

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 2,213,568	645,374	322,687	2,536,255	2,017,334
Net Pension Liability - IMRF	9,514,050	—	9,223,422	290,628	—
Net Pension Liability - SLEP	3,426,005	—	194,831	3,231,174	—
Total OPEB Liability - RBP	2,180,643	—	798,430	1,382,213	—
Claims Payable	123,412	1,595,040	1,322,032	396,420	50,000
Environmental Cost Reserves	46,000,000	—	—	46,000,000	—
General Obligation Bonds	95,140,000	—	13,495,000	81,645,000	18,335,000
Plus: Unamortized Premium	7,305,805	—	1,404,146	5,901,659	1,491,476
	<u>165,903,483</u>	<u>2,240,414</u>	<u>26,760,548</u>	<u>141,383,349</u>	<u>21,893,810</u>
Business-Type Activities					
Compensated Absences	105,969	17,625	35,250	88,344	64,511
Net Pension Liability - IMRF	729,940	—	708,585	21,355	—
Total OPEB Liability - RBP	155,077	—	98,219	56,858	—
	<u>990,986</u>	<u>17,625</u>	<u>842,054</u>	<u>166,557</u>	<u>64,511</u>

For governmental activities, payments on the compensated absences, the net pension liabilities for IMRF and SLEP, and the total OPEB liability for RBP are made by the General Fund, Zoological Fund and the Construction and Development Fund. The Debt Service Fund makes payments on the general obligation bonds.

For the business-type activities, the compensated absences, the net pension liability for IMRF, and the total OPEB liability for RBP are liquidated by the Golf Fund.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities	
	General Obligation	
	Bonds	
	Principal	Interest
2021	\$ 18,335,000	3,559,900
2022	19,500,000	2,696,250
2023	20,740,000	1,754,418
2024	22,095,000	909,200
2025	975,000	20,688
Totals	<u>81,645,000</u>	<u>8,940,456</u>

Legal Debt Margin

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "... a district with a population of less than 500,000 may not become indebted in any manner or for any purpose to an amount including existing indebtedness in the aggregate exceeding 2.3% of the assessed value of the taxable property therein, as ascertained by the last equalized assessment for State and county purposes."

Assessed Valuation - 2019	<u>\$ 41,460,078,330</u>
Legal Debt Limit - 2.30% of Equalized Assessed Value	953,581,802
Amount of Debt Applicable to Limit General Obligation Bonds	<u>81,645,000</u>
Legal Debt Margin	<u><u>871,936,802</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

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 an environmental harm created by that landfill site.

The responsibility generally exists during the time that 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 with the District that relate to potential future landfill site liabilities. Two of the funds may be used to offset future liabilities 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.

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Landfills - Continued

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, accrued as a noncurrent liability in the government-wide financial statements, were determined by management making certain modifications to the original report.

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 the 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.

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. The 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 governmental-wide liability.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Landfills - Continued

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 governmental-wide liability.

Barnes Pit

Barnes Pit is a 32.5-acres 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.

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.

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-side financial statements associated with this site is approximately \$1,600,000 of the \$46,000,000 total government-side liability.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Landfills - Continued

Other Environmental Liabilities

The District owns a parcel of a 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 ground water 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.

NET POSITION CLASSIFICATION

Net investment in capital assets was comprised of the following as of December 31, 2020:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 636,779,089
Plus: Unamortized Refunding Loss	3,881,599
Less Capital Related Debt:	
General Obligation Bonds of 2012	(27,250,000)
General Obligation Refunding Bonds of 2015	(27,085,000)
General Obligation Limited Tax Refunding Bonds of 2015A	(27,310,000)
Unamortized Premium	<u>(5,901,659)</u>
Net Investment in Capital Assets	<u><u>553,114,029</u></u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	<u><u>38,553,523</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Commissioners; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Commissioners' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Commissioners itself or b) a body or official to which the Board of Commissioners has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Commissioners, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The District has established a minimum fund balance policy for its General and Zoological Funds. Under the policy, the target fund balance for the General Fund should represent 15% of operating expenditures less capital expenditures. For the Zoological Fund, the target fund balance should represent 25% of operating expenditures.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Special Revenue				Debt Service	Capital Projects	Nonmajor	Totals
		Illinois Municipal Retirement	District-Wide Environmental	Landfill Expense Mallard Lake	Landfill Expense Greene Valley		Oak Meadows Golf and Preserve Improvement Project		
Fund Balances									
Nonspendable									
Prepays	\$ 1,111,931	—	—	—	—	—	—	306,794	1,418,725
Restricted									
Personnel Benefits	—	1,871,056	—	—	—	—	—	1,481,083	3,352,139
Audit	—	—	—	—	—	—	—	70,932	70,932
Environmental Concerns	—	—	62,034,385	90,516,720	74,166,091	—	—	1,999,999	228,717,195
Wetland Restoration	—	—	—	—	—	—	—	1,663,762	1,663,762
Insurance Purposes	—	—	—	—	—	—	—	1,532,625	1,532,625
Zoological	—	—	—	—	—	—	—	1,110,707	1,110,707
Debt Service	—	—	—	—	—	8,428,066	—	—	8,428,066
Construction and Development	—	—	—	—	—	—	2,868,092	17,404,901	20,272,993
	—	1,871,056	62,034,385	90,516,720	74,166,091	8,428,066	2,868,092	25,264,009	265,148,419
Committed									
Endowment	—	—	—	—	—	—	—	2,611,548	2,611,548
Unassigned	3,321,127	—	—	—	—	—	—	—	3,321,127
Total Fund Balances	4,433,058	1,871,056	62,034,385	90,516,720	74,166,091	8,428,066	2,868,092	28,182,351	272,499,819

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION

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 \$600,000 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 other 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 \$50,000 are recorded as a current liability in the governmental funds. The total claims liability as of December 31, 2020, was \$396,420 and claims payable due in one year was \$50,000.

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

	General Liability	Workers' Compensation	Totals
Claims Liability - December 31, 2018	\$ 241,321	10,000	251,321
Claims Incurred	932,417	201,343	1,133,760
Claims Paid	(1,140,481)	(121,188)	(1,261,669)
Claims Liability - December 31, 2019	33,257	90,155	123,412
Claims Incurred	1,034,756	560,284	1,595,040
Claims Paid	(1,035,319)	(286,713)	(1,322,032)
Claims Liability - December 31, 2020	<u>32,694</u>	<u>363,726</u>	<u>396,420</u>

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

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.

CONTINGENT LIABILITIES

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's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

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 amount, 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.

Financial Impact from COVID-19

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the District's operations and financial position cannot be determined.

Material Contracts

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 – OTHER INFORMATION – Continued

CONTINGENT LIABILITIES – Continued

Material Contracts – Continued

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 the 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 the 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. For all by-products of production, the District is to receive 12.5% of the amount received by Waste Management or any purchases of that company.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

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

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. IMRF – Regular Plan. IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Sheriff's Law Enforcement Personnel. SLEP members having accumulated at least 30 years of SLEP service and terminating IMRF on or after July 1, 1998, 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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Plan Membership. As of December 31, 2020, the measurement date, the following employees were covered by the benefit terms:

	<u>Regular</u>	<u>SLEP</u>	<u>Totals</u>
Inactive Plan Members Currently Receiving Benefits	382	23	405
Inactive Plan Members Entitled to but not yet Receiving Benefits	283	9	292
Active Plan Members	<u>268</u>	<u>22</u>	<u>290</u>
Total	<u>933</u>	<u>54</u>	<u>987</u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2020, the District's contribution was 13.90% of covered payroll.

SLEP members are required to contribute 7.50% of their annual covered salary. The District's annual contribution rate for the year was 28.52% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2020, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	
Regular	7.25%
SLEP	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.25%
Inflation	2.25%

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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:

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

Discount Rate

The discount rate used to measure the total pension liability was 7.25% for the Regular Plan and the SLEP Plan, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the District calculated using the discount rate as well as what the District's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

Regular Plan	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 15,651,227	311,983	(11,931,852)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Discount Rate Sensitivity - Continued

SLEP Plan	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 6,290,894	3,231,174	727,468

Changes in the Net Pension Liability - Regular Plan

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2019	\$ 128,534,153	118,290,163	10,243,990
Changes for the year:			
Service Cost	1,649,041	—	1,649,041
Interest on the Total Pension Liability	9,131,119	—	9,131,119
Difference Between Expected and Actual Experience of the Total Pension Liability	1,532,096	—	1,532,096
Change of Assumptions	(1,013,012)	—	(1,013,012)
Contributions - Employer	—	2,349,931	(2,349,931)
Contributions - Employees	—	759,884	(759,884)
Net Investment Income	—	17,147,529	(17,147,529)
Benefit Payments, Including Refunds of Member Contributions	(6,824,404)	(6,824,404)	—
Other (Net Transfer)	—	973,907	(973,907)
Net Changes	4,474,840	14,406,847	(9,932,007)
Balances at December 31, 2020	133,008,993	132,697,010	311,983

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability - SLEP Plan

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2019	\$ 19,474,888	16,048,883	3,426,005
Changes for the year:			
Service Cost	355,130	—	355,130
Interest on the Total Pension Liability	1,395,206	—	1,395,206
Difference Between Expected and Actual Experience of the Total Pension Liability	1,383,050	—	1,383,050
Change of Assumptions	(79,019)	—	(79,019)
Contributions - Employer	—	607,139	(607,139)
Contributions - Employees	—	164,730	(164,730)
Net Investment Income	—	2,321,340	(2,321,340)
Benefit Payments, Including Refunds of Member Contributions	(816,473)	(816,473)	—
Other (Net Transfer)	—	155,989	(155,989)
Net Changes	2,237,894	2,432,725	(194,831)
Balances at December 31, 2020	21,712,782	18,481,608	3,231,174

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the year ended December 31, 2020, the District recognized pension revenue of \$2,712,888 for the Regular Plan and pension expense of \$494,635 for the SLEP Plan. At December 31, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Regular Plan		SLEP Plan		Totals
	Deferred Outflows of Resources	Deferred (Inflows) of Resources	Deferred Outflows of Resources	Deferred (Inflows) of Resources	
Difference Between Expected and Actual Experience	\$ 1,082,867	(327,379)	1,122,683	(121,307)	1,756,864
Change in Assumptions	454,469	(715,985)	224,654	(102,547)	(139,409)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(10,625,867)	—	(1,374,429)	(12,000,296)
Total Deferred Amounts Related to IMRF	<u>1,537,336</u>	<u>(11,669,231)</u>	<u>1,347,337</u>	<u>(1,598,283)</u>	<u>(10,382,841)</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:

Fiscal Year	Net Deferred Outflows/(Inflows) of Resources		
	Regular	SLEP	Totals
2021	\$ (3,090,750)	(9,594)	(3,100,344)
2022	(1,137,316)	205,940	(931,376)
2023	(4,169,659)	(248,253)	(4,417,912)
2024	(1,734,170)	(199,039)	(1,933,209)
2025	—	—	—
Thereafter	—	—	—
Totals	<u>(10,131,895)</u>	<u>(250,946)</u>	<u>(10,382,841)</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The District's defined benefit OPEB plan, Forest Preserve District of DuPage County Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general employees of the District. RBP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. RBP provides medical, dental, vision, and life insurance benefits for retirees and their dependents. Retirees pay the full cost of the coverage, including any dependents. Once Medicare eligible, a retiree may continue District insurance, paying the full cost of coverage, with the plan now being secondary to Medicare.

Plan Membership. As of December 31, 2020, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	13
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>276</u>
Total	<u><u>289</u></u>

Total OPEB Liability

The District's total OPEB liability was measured as of December 31, 2020, and was determined by an actuarial valuation as of that date.

Actuarial assumptions and other inputs. The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial assumptions and other inputs - Continued.

Inflation	2.25%
Salary Increases	2.50%
Discount Rate	2.12%
Healthcare Cost Trend Rates	6.00% for 2020, decreasing to an ultimate rate of 5.00% for 2024 and later
Retirees' Share of Benefit-Related Costs	100% of the Blended Cost of Coverage

The discount rate was based on the Bond Buyer 20-Bond General Obligation Index.

Mortality rates were based on the Sex Distinct Raw Rates as developed in the RP-2014 study projected generationally using MP-2016 improvement rates and weighted basis.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at December 31, 2019	<u>\$ 2,335,720</u>
Changes for the Year:	
Service Cost	78,696
Interest on the Total OPEB Liability	61,861
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(942,323)
Changes of Assumptions or Other Inputs	61,129
Benefit Payments	<u>(156,012)</u>
Net Changes	<u>(896,649)</u>
Balance at December 31, 2020	<u><u>1,439,071</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, calculated using a Single Discount Rate of 2.12%, and the prior year Single Discount Rate was 2.74%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.12%)	Current Discount Rate (2.12%)	1% Increase (3.12%)
Total OPEB Liability	\$ 1,549,231	1,439,071	1,336,039

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 1,293,501	1,439,071	1,609,154

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2020

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the District recognized OPEB expense of \$81,942. At December 31, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ —	(864,893)	(864,893)
Change in Assumptions	236,194	(52,859)	183,335
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	<u>236,194</u>	<u>(917,752)</u>	<u>(681,558)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2021	\$ (58,615)
2022	(58,615)
2023	(58,615)
2024	(58,615)
2025	(58,615)
Thereafter	<u>(388,483)</u>
Total	<u><u>(681,558)</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
 - Illinois Municipal Retirement Fund - Regular
 - Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel
- Schedule of Changes in the Employer's Net Pension Liability
 - Illinois Municipal Retirement Fund - Regular
 - Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel
- Schedule of Changes in the Employer's Total OPEB Liability
 - Retiree Benefit Plan
- Budgetary Comparison Schedules
 - General Fund
 - Illinois Municipal Retirement - Special Revenue Fund
 - District-Wide Environmental - Special Revenue Fund
 - Landfill Expense Mallard Lake - Special Revenue Fund
 - Landfill Expense Green Valley - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Illinois Municipal Retirement Fund - Regular
Schedule of Employer Contributions
December 31, 2020**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 1,973,199	\$ 2,013,819	\$ 40,620	\$ 17,354,431	11.60%
2015	1,976,103	1,988,098	11,995	17,802,729	11.17%
2016	1,884,010	7,740,357	5,856,347 *	15,765,776	49.10%
2017	3,098,497	2,221,685	(876,812)	16,029,473	13.86%
2018	2,273,912	2,276,953	3,041	15,564,081	14.63%
2019	2,019,335	2,019,335	—	16,219,556	12.45%
2020	2,350,528	2,350,528	—	16,913,885	13.90%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	23 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

*For 2016 the employer contributions include \$1,827,253 in wage reporting and \$5,913,104 in accelerated payments and reserve payments. The accelerated amounts relate to costs associated with an Early Retirement Incentive (ERI) program offered in fiscal year 2015/2016.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Schedule of Employer Contributions

December 31, 2020

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014	\$ 438,427	\$ 438,259	\$ (168)	\$ 1,791,691	24.46%
2015	452,705	452,705	—	1,887,839	23.98%
2016	444,146	865,736 *	421,590	1,895,631	45.67%
2017	538,002	476,143	(61,859)	1,767,419	26.94%
2018	477,534	477,534	—	1,859,557	25.68%
2019	475,021	475,021	—	1,819,308	26.11%
2020	605,765	605,765	—	2,124,001	28.52%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	23 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

*For 2016 the employer contributions include \$444,146 in wage reporting and \$421,590 in accelerated payments and reserve payments. The accelerated amounts relate to costs associated with an Early Retirement Incentive (ERI) program offered in fiscal year 2015/2016.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability

December 31, 2020

See Following Page

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Illinois Municipal Retirement Fund - Regular
Schedule of Changes in the Employer's Net Pension Liability
December 31, 2020**

	<u>12/31/2014</u>
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>(3,361,363)</u>
Net Change in Total Pension Liability	10,399,484
Total Pension Liability - Beginning	<u>86,128,308</u>
 Total Pension Liability - Ending	 <u><u>96,527,792</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 2,013,819
Contributions - Members	926,874
Net Investment Income	5,154,190
Benefit Payments, Including Refunds of Member Contributions	<u>(3,361,363)</u>
Other (Net Transfer)	<u>(301,657)</u>
Net Change in Plan Fiduciary Net Position	4,431,863
Plan Net Position - Beginning	<u>84,705,257</u>
 Plan Net Position - Ending	 <u><u>89,137,120</u></u>
 Employer's Net Pension Liability	 <u><u>\$ 7,390,672</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 92.34%
 Covered Payroll	 \$ 17,354,431
 Employer's Net Pension Liability as a Percentage of Covered Payroll	 42.59%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/30/2020
1,900,507	1,588,395	1,659,212	1,515,900	1,603,362	1,649,041
7,111,584	8,165,097	8,723,253	8,786,796	8,871,163	9,131,119
—	—	—	—	—	—
10,721,652	3,762,220	667,735	(1,918,274)	(171,041)	1,532,096
263,805	(424,655)	(3,659,212)	3,408,128	—	(1,013,012)
(5,060,658)	(5,907,391)	(6,335,828)	(6,608,360)	(6,657,029)	(6,824,404)
14,936,890	7,183,666	1,055,160	5,184,190	3,646,455	4,474,840
96,527,792	111,464,682	118,648,348	119,703,508	124,887,698	128,534,153
111,464,682	118,648,348	119,703,508	124,887,698	128,534,153	133,008,993
1,988,098	7,740,357	2,221,685	2,276,953	2,019,335	2,349,931
1,970,167	735,863	741,742	701,539	729,881	759,884
442,930	6,389,879	17,806,712	(6,564,022)	19,780,452	17,147,529
(5,060,658)	(5,907,391)	(6,335,828)	(6,608,360)	(6,657,029)	(6,824,404)
(660,490)	1,600,428	(1,763,526)	1,757,276	(192,950)	973,907
(1,319,953)	10,559,136	12,670,785	(8,436,614)	15,679,689	14,406,847
89,137,120	87,817,167	98,376,303	111,047,088	102,610,474	118,290,163
87,817,167	98,376,303	111,047,088	102,610,474	118,290,163	132,697,010
23,647,515	20,272,045	8,656,420	22,277,224	10,243,990	311,983
78.78%	82.91%	92.77%	82.16%	92.03%	99.77%
17,802,729	15,765,776	16,029,473	15,564,081	16,219,556	16,821,400
132.83%	128.58%	54.00%	143.13%	63.16%	1.85%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel
Schedule of Changes in the Employer's Net Pension Liability
December 31, 2020**

	<u>12/31/2014</u>
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	(497,455)
Net Change in Total Pension Liability	829,873
Total Pension Liability - Beginning	<u>12,822,018</u>
 Total Pension Liability - Ending	 <u><u>13,651,891</u></u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 438,259
Contributions - Members	145,928
Net Investment Income	623,659
Benefit Payments, Including Refunds of Member Contributions	(497,455)
Administrative Expenses	(6,920)
Net Change in Plan Fiduciary Net Position	703,471
Plan Net Position - Beginning	<u>10,180,547</u>
 Plan Net Position - Ending	 <u><u>10,884,018</u></u>
 Employer's Net Pension Liability	 <u><u>\$ 2,767,873</u></u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 79.73%
 Covered Payroll	 \$ 1,791,691
 Employer's Net Pension Liability as a Percentage of Covered Payroll	 154.48%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/30/2020
345,470	313,661	338,431	313,195	364,142	355,130
1,011,917	1,170,744	1,245,702	1,276,888	1,334,014	1,395,206
—	—	—	—	—	—
1,484,005	329,971	(241,217)	(39,051)	(58,883)	1,383,050
42,386	(89,862)	(106,560)	574,023	—	(79,019)
(592,649)	(812,466)	(829,836)	(786,018)	(765,010)	(816,473)
2,291,129	912,048	406,520	1,339,037	874,263	2,237,894
13,651,891	15,943,020	16,855,068	17,261,588	18,600,625	19,474,888
15,943,020	16,855,068	17,261,588	18,600,625	19,474,888	21,712,782
452,705	865,736	476,143	477,534	475,021	607,139
305,486	142,173	133,910	139,467	136,907	164,730
54,834	782,022	2,283,306	(909,087)	2,605,300	2,321,340
(592,649)	(812,466)	(829,836)	(786,018)	(765,010)	(816,473)
173,947	272,474	(240,697)	305,477	18,186	155,989
394,323	1,249,939	1,822,826	(772,627)	2,470,404	2,432,725
10,884,018	11,278,341	12,528,280	14,351,106	13,578,479	16,048,883
11,278,341	12,528,280	14,351,106	13,578,479	16,048,883	18,481,608
4,664,679	4,326,788	2,910,482	5,022,146	3,426,005	3,231,174
70.74%	74.33%	83.14%	73.00%	82.41%	85.12%
1,887,839	1,895,631	1,767,419	1,859,557	1,819,308	2,124,001
247.09%	228.25%	164.67%	270.07%	188.31%	152.13%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2020

	2018	2019	2020
Total OPEB Liability			
Service Cost	\$ 115,860	110,027	78,696
Interest	108,359	81,710	61,861
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	—	—	(942,323)
Change of Assumptions or Other Inputs	(79,714)	223,018	61,129
Benefit Payments	(193,770)	(143,949)	(156,012)
Net Change in Total OPEB Liability	(49,265)	270,806	(896,649)
Total OPEB Liability - Beginning	2,114,179	2,064,914	2,335,720
Total OPEB Liability - Ending	2,064,914	2,335,720	1,439,071
Covered Payroll	\$ 15,968,820	15,949,762	17,764,010
Total OPEB Liability as a Percentage of Covered Payroll	12.93%	14.64%	8.10%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018, 2019 and 2020.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	Variance Over (Under)	2019 Actual
	Original Budget	Final Budget			
Revenues					
Taxes	\$ 21,604,500	21,604,500	21,725,332	120,832	21,385,501
Intergovernmental	1,023,836	1,023,836	1,377,152	353,316	1,312,723
Permits and Fees	1,225,151	1,225,151	637,107	(588,044)	1,168,913
Investment Income	137,000	137,000	88,586	(48,414)	178,088
Miscellaneous	1,214,217	1,214,217	1,050,557	(163,660)	391,375
Total Revenues	25,204,704	25,204,704	24,878,734	(325,970)	24,436,600
Expenditures					
Current					
General Government	7,500,302	7,500,302	6,190,533	(1,309,769)	6,078,688
Conservation and Recreation	17,784,467	17,784,467	16,572,813	(1,211,654)	17,187,035
Public Works	477,879	477,879	491,676	13,797	466,700
Public Safety	2,753,263	2,753,263	2,862,111	108,848	2,544,212
Capital Outlay	65,000	65,000	11,893	(53,107)	41,582
Total Expenditures	28,580,911	28,580,911	26,129,026	(2,451,885)	26,318,217
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,376,207)	(3,376,207)	(1,250,292)	2,125,915	(1,881,617)
Other Financing Sources (Uses)					
Transfers In	4,314,525	4,314,525	1,980,422	(2,334,103)	2,473,680
Transfers Out	(220,610)	(220,610)	(518,888)	(298,278)	(311,572)
	4,093,915	4,093,915	1,461,534	(2,632,381)	2,162,108
Net Change in Fund Balance	717,708	717,708	211,242	(506,466)	280,491
Fund Balance - Beginning			<u>4,221,816</u>		<u>3,941,325</u>
Fund Balance - Ending			<u><u>4,433,058</u></u>		<u><u>4,221,816</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	Variance Over (Under)	2019 Actual
	Original Budget	Final Budget			
Revenues					
Taxes					
Property Taxes					
Levy - Current	\$ 2,700,000	2,700,000	2,719,555	19,555	2,511,902
Levy - Prior	—	—	236	236	1,365
Other	—	—	760	760	12
Intergovernmental					
Local Government Revenues	—	—	—	—	139
Investment Income	22,000	22,000	37,563	15,563	56,295
Total Revenues	<u>2,722,000</u>	<u>2,722,000</u>	<u>2,758,114</u>	<u>36,114</u>	<u>2,569,713</u>
Expenditures					
Current					
General Government	610,138	610,138	588,820	(21,318)	508,037
Conservation and Recreation	1,533,927	1,533,927	1,512,852	(21,075)	1,282,420
Public Works	54,081	54,081	56,158	2,077	47,985
Public Safety	608,389	608,389	638,352	29,963	502,399
Total Expenditures	<u>2,806,535</u>	<u>2,806,535</u>	<u>2,796,182</u>	<u>(10,353)</u>	<u>2,340,841</u>
Net Change in Fund Balance	<u>(84,535)</u>	<u>(84,535)</u>	<u>(38,068)</u>	<u>46,467</u>	228,872
Fund Balance - Beginning			<u>1,909,124</u>		<u>1,680,252</u>
Fund Balance - Ending			<u>1,871,056</u>		<u>1,909,124</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

District-Wide Environmental - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			Variance Over (Under)	2019 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment Income	\$ 1,555,000	1,555,000	4,169,697	2,614,697	3,847,265
Expenditures					
Public Works	2,665,070	2,665,070	1,376,229	(1,288,841)	1,381,920
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,110,070)	(1,110,070)	2,793,468	3,903,538	2,465,345
Other Financing Sources (Uses)					
Transfers In	50,000	50,000	222,507	172,507	337,830
Transfers Out	(7,737,917)	(7,737,917)	(1,709,410)	6,028,507	(350,000)
	(7,687,917)	(7,687,917)	(1,486,903)	6,201,014	(12,170)
Net Change in Fund Balance	<u>(8,797,987)</u>	<u>(8,797,987)</u>	1,306,565	<u>10,104,552</u>	2,453,175
Fund Balance - Beginning			<u>60,727,820</u>		<u>58,274,645</u>
Fund Balance - Ending			<u>62,034,385</u>		<u>60,727,820</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Landfill Expense Mallard Lake - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			Variance Over (Under)	2019 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental					
State Reimbursements	\$ —	—	—	—	410,056
Investment Income	2,106,000	2,106,000	6,176,676	4,070,676	5,010,343
Total Revenues	2,106,000	2,106,000	6,176,676	4,070,676	5,420,399
Expenditures					
Public Works	364,200	364,200	64,269	(299,931)	80,622
Capital Outlay	—	—	—	—	95,408
Total Expenditures	364,200	364,200	64,269	(299,931)	176,030
Excess (Deficiency) of Revenues Over (Under) Expenditures					
	1,741,800	1,741,800	6,112,407	4,370,607	5,244,369
Other Financing (Uses)					
Transfers Out	—	—	—	—	(500,000)
Net Change in Fund Balance	1,741,800	1,741,800	6,112,407	4,370,607	4,744,369
Fund Balance - Beginning			84,404,313		79,659,944
Fund Balance - Ending			<u>90,516,720</u>		<u>84,404,313</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Landfill Expense Greene Valley - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			Variance Over (Under)	2019 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment Income	\$ 1,720,000	1,720,000	5,364,193	3,644,193	4,221,825
Expenditures					
Public Works	136,000	136,000	73,542	(62,458)	106,836
Capital Outlay	100,000	100,000	657	(99,343)	—
Total Expenditures	236,000	236,000	74,199	(161,801)	106,836
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,484,000	1,484,000	5,289,994	3,805,994	4,114,989
Other Financing (Uses)					
Transfers Out	—	—	—	—	(500,000)
Net Change in Fund Balance	<u>1,484,000</u>	<u>1,484,000</u>	5,289,994	<u>3,805,994</u>	3,614,989
Fund Balance - Beginning			<u>68,876,097</u>		<u>65,261,108</u>
Fund Balance - Ending			<u>74,166,091</u>		<u>68,876,097</u>

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Comparative Balance Sheet - General Fund
- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Major Enterprise Fund
- Consolidated Year-End Financial Report

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

Illinois Municipal Retirement Fund

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.

District-Wide Environmental Fund

The District-Wide Environmental Fund is used to account for the revenue 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.

Landfill Expense Mallard Lake Fund

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 pay for present costs, post-closure maintenance, improvements, and restoration and environmental expenditures (including responses costs and costs incurred to third parties) incurred by the District for the Mallard Lake landfill site.

Landfill Expense Greene Valley Fund

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 expenditures (including responses costs and costs incurred to third parties) incurred by the District for the Greene Valley landfill site.

Liability Insurance Fund

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

Social Security Tax 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.

INDIVIDUAL FUND DESCRIPTIONS

SPECIAL REVENUE FUNDS - Continued

Audit Fund

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

Zoological Fund

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

Environmental Responsibility Fund

The Environmental Responsibility Fund is used to account for the 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.

Mallard Lake Preserve Non-Landfill Improvement Fund

The Mallard Lake Preserve Non-Landfill Improvement Fund is used to account for a special nontax revenue 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.

Greene Valley Preserve Non-Landfill Improvement Fund

The Greene Valley Preserve Non-Landfill Improvement Fund is used to account for a special nontax revenue 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.

INDIVIDUAL FUND DESCRIPTIONS - Continued

SPECIAL REVENUE FUNDS - Continued

Wetland Aquatic Riparian Program Fund

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

Endowment Fund

The Endowment Fund is used to account 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 must come from private sources.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the payment of principal and interest on the District's general obligation and is funded by an annual property tax.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary and Trust Funds.

Construction and Development 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 805/3.2, 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.

Oak Meadows Golf and Preserve Improvement Project Fund

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 construction of a clubhouse.

Capital Improvement Fund

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

Fleet Management Building Fund

The Fleet Management Building Fund is used to account for the construction of a new fleet maintenance facility.

INDIVIDUAL FUND DESCRIPTIONS - Continued

CAPITAL PROJECTS FUNDS - Continued

Acquisition and Development Funds

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

Building Renewal

The Building Renewal Fund is used to account for the replacement of all District Infrastructure components.

ENTERPRISE FUNDS

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Golf Fund

The Golf 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

General Fund

Comparative Balance Sheet

December 31, 2020 and December 31, 2019

	2020	2019
ASSETS		
Cash and Investments	\$ 1,405,300	4,406,113
Receivables - Net of Allowances		
Property Taxes	22,500,000	21,604,500
Accounts	206,963	41,152
Accrued Interest	45,811	9,661
Due from Other Funds	3,381,459	16,496
Prepays	1,111,931	1,295,619
	<hr/>	<hr/>
Total Assets	28,651,464	27,373,541
LIABILITIES		
Accounts Payable	1,027,359	1,018,500
Accrued Payroll	—	369,392
Deposits Payable	170,358	158,017
Other Payables	1,801	1,316
Due to Other Funds	518,888	—
Total Liabilities	1,718,406	1,547,225
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	22,500,000	21,604,500
Total Liabilities and Deferred Inflows of Resources	24,218,406	23,151,725
FUND BALANCES		
Nonspendable	1,111,931	1,295,619
Unassigned	3,321,127	2,926,197
Total Fund Balances	4,433,058	4,221,816
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	28,651,464	27,373,541

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Taxes				
Property Taxes				
Levy - Current	\$ 21,604,500	21,604,500	21,714,785	21,371,376
Levy - Prior	—	—	1,993	14,016
Other	—	—	8,554	109
Total Taxes	21,604,500	21,604,500	21,725,332	21,385,501
Intergovernmental				
Personal Property Replacement Taxes	777,000	777,000	1,089,145	1,237,807
Law Enforcement Reimbursements	13,815	13,815	—	5,726
State Reimbursements	213,021	213,021	35,020	3,875
Federal Grants and Reimbursements	20,000	20,000	175,756	1,925
Local Government Revenues	—	—	77,231	63,390
Total Intergovernmental	1,023,836	1,023,836	1,377,152	1,312,723
Permits and Fees				
Permits				
Picnic	64,000	64,000	29,250	70,163
Camping	22,000	22,000	33,874	40,115
Summer Camp	160,725	160,725	7,340	—
Special Use	64,545	64,545	27,479	63,609
Model Aircraft	5,000	5,000	6,046	6,435
Archery	3,000	3,000	20,510	15,925
Other/Add-Ons (Tents, Grills, Etc.)	7,800	7,800	(1,925)	10,120
Boat	26,000	26,000	46,265	26,557
Replacement/Amended Permits (Any Type)	1,000	1,000	1,355	880
Dog	325,000	325,000	355,765	308,967
Other Fees				
Tubing/Snow Shoes Rental	10,500	10,500	4,580	12,955
Firewood	3,000	3,000	6,195	3,269
Other Fees	—	—	145	75
Educational Programs	82,907	82,907	77	115,715
Equestrian Programs	32,070	32,070	2,602	69,743
Hayrides	12,270	12,270	700	10,342
Participation Fees	60,255	60,255	12,585	95,348

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Permits and Fees - Continued				
Sales and Service Fees				
Facilities Rental	\$ 96,504	96,504	(15,510)	69,051
Other Taxable Sales	126,750	126,750	99,864	123,356
Boat Rentals	120,000	120,000	—	123,786
Equipment Rental Fees	1,825	1,825	(90)	2,502
Total Permits and Fees	1,225,151	1,225,151	637,107	1,168,913
Investment Income	137,000	137,000	88,586	178,088
Miscellaneous				
Cropland Conversions	73,875	73,875	89,925	38,438
Easement Fees and Defaults	860,000	860,000	504,185	68,862
Court Fines	71,000	71,000	74,608	41,779
Guard Residence Fees	30,000	30,000	33,540	33,325
Royalties	48,000	48,000	34,446	41,796
Conservationist Donations	—	—	—	—
Donations	24,600	24,600	196,740	56,665
Other Nontaxable	106,742	106,742	117,527	110,705
Other	—	—	(414)	(195)
Total Miscellaneous	1,214,217	1,214,217	1,050,557	391,375
Total Revenues	25,204,704	25,204,704	24,878,734	24,436,600

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
General Government				
Commissioners and Officers	\$ 547,660	547,660	528,982	621,824
Executive Director's Office	539,715	539,715	546,518	554,016
Finance	915,099	915,099	842,773	899,363
Human Resources	576,739	576,739	548,714	512,566
Fundraising and Development	22,684	22,684	1,741	49,312
Puchasing Services	279,149	279,149	244,009	238,944
Public Information	1,130,025	1,130,025	919,901	984,375
Volunteer Services	212,178	212,178	181,821	193,992
Visitor Services	336,074	336,074	264,489	312,227
Information Technology	1,441,654	1,441,654	1,512,543	1,231,350
General Overhead (Noncapital)	1,499,325	1,499,325	599,042	480,719
Total General Government	7,500,302	7,500,302	6,190,533	6,078,688
Conservation and Recreation				
Resource Management and Development				
Administration	232,877	232,877	239,618	260,961
Natural Resources	3,201,933	3,201,933	3,015,161	3,044,343
Grounds Management	3,625,692	3,625,692	3,488,619	3,466,400
Education Outreach	306,129	306,129	312,898	271,841
Land Preservation	283,303	283,303	288,835	291,899
Field Operations Administration	354,653	354,653	313,457	321,917
Site Management	2,355,870	2,355,870	2,133,907	2,311,973
Danada Equestrian Center	515,407	515,407	437,426	488,128
Facilities Management	2,419,881	2,419,881	2,326,058	2,315,666
Fleet Management	2,107,743	2,107,743	2,006,607	2,105,574
Kline Creek Farm	724,745	724,745	645,390	734,855
Mayslake	528,947	528,947	418,301	502,348
St. James Farm	467,247	467,247	432,045	465,826
Fullersburg Nature Center	660,040	660,040	514,491	605,304
Total Conservation and Recreation	17,784,467	17,784,467	16,572,813	17,187,035

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Public Works				
Environmental Services	\$ 477,879	477,879	491,676	466,700
Public Safety				
Law Enforcement	2,753,263	2,753,263	2,862,111	2,544,212
Capital Outlay	65,000	65,000	11,893	41,582
Total Expenditures	28,580,911	28,580,911	26,129,026	26,318,217

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
General Government				
Commissioners and Officers				
Personal Services				
Other Compensation	\$ 375,000	375,000	374,999	374,999
Employee Benefits	93,170	93,170	91,478	87,700
	<u>468,170</u>	<u>468,170</u>	<u>466,477</u>	<u>462,699</u>
Supplies				
Office Supplies	600	600	522	555
Operating Supplies	300	300	655	161
	<u>900</u>	<u>900</u>	<u>1,177</u>	<u>716</u>
Services and Charges				
Professional Services	63,000	63,000	50,000	150,262
Utilities	3,540	3,540	4,245	2,241
Other Services and Charges	12,050	12,050	7,083	5,906
	<u>78,590</u>	<u>78,590</u>	<u>61,328</u>	<u>158,409</u>
Total Commissioners and Officers	<u>547,660</u>	<u>547,660</u>	<u>528,982</u>	<u>621,824</u>
Executive Director's Office				
Personal Services				
Direct Compensation	438,286	438,286	453,912	440,915
Other Compensation	—	—	9,269	7,688
Employee Benefits	66,550	66,550	65,342	62,572
	<u>504,836</u>	<u>504,836</u>	<u>528,523</u>	<u>511,175</u>
Supplies				
Office Supplies	150	150	71	148
Operating Supplies	1,420	1,420	316	1,222
Small Tools and Minor Equipment	10,375	10,375	9,447	800
	<u>11,945</u>	<u>11,945</u>	<u>9,834</u>	<u>2,170</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Executive Director's Office - Continued				
Services and Charges				
Utilities	\$ 400	400	—	427
Rentals	16,369	16,369	4,759	37,057
Other Services and Charges	6,165	6,165	3,402	3,187
	<u>22,934</u>	<u>22,934</u>	<u>8,161</u>	<u>40,671</u>
 Total Executive Director's Office	 <u>539,715</u>	 <u>539,715</u>	 <u>546,518</u>	 <u>554,016</u>
 Finance				
Personal Services				
Direct Compensation	673,212	673,212	582,947	626,138
Other Compensation	—	—	7,356	34,159
Employee Benefits	119,790	119,790	117,487	125,372
	<u>793,002</u>	<u>793,002</u>	<u>707,790</u>	<u>785,669</u>
 Supplies				
Office Supplies	1,600	1,600	839	1,319
Operating Supplies	152	152	354	124
Small Tools and Minor Equipment	500	500	141	59
	<u>2,252</u>	<u>2,252</u>	<u>1,334</u>	<u>1,502</u>
 Services and Charges				
Professional Services	114,800	114,800	131,297	110,291
Other Services and Charges	5,045	5,045	2,352	1,901
	<u>119,845</u>	<u>119,845</u>	<u>133,649</u>	<u>112,192</u>
 Total Finance	 <u>915,099</u>	 <u>915,099</u>	 <u>842,773</u>	 <u>899,363</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Human Resources				
Personal Services				
Direct Compensation	\$ 378,309	378,309	333,769	349,832
Other Compensation	—	—	2,981	124
Employee Benefits	66,550	66,550	65,342	62,572
	<u>444,859</u>	<u>444,859</u>	<u>402,092</u>	<u>412,528</u>
Supplies				
Office Supplies	1,175	1,175	759	2,651
Operating Supplies	15,580	15,580	68,656	11,732
Building and Other Supplies and Materials	34,295	34,295	28,474	17,271
	<u>51,050</u>	<u>51,050</u>	<u>97,889</u>	<u>31,654</u>
Services and Charges				
Professional Services	40,250	40,250	19,915	36,241
Utilities	—	—	182	—
Machinery and Equipment Repairs and Maintenance	200	200	—	—
Other Services and Charges	40,380	40,380	28,636	32,143
	<u>80,830</u>	<u>80,830</u>	<u>48,733</u>	<u>68,384</u>
Total Human Resources	<u>576,739</u>	<u>576,739</u>	<u>548,714</u>	<u>512,566</u>
Fundraising and Development				
Personal Services				
Direct Compensation	—	—	—	28,009
Other Compensation	—	—	—	3,908
Employee Benefits	—	—	(127)	12,564
	<u>—</u>	<u>—</u>	<u>(127)</u>	<u>44,481</u>
Supplies				
Office Supplies	400	400	85	380
Operating Supplies	574	574	—	113
Small Tools and Minor Equipment	15,000	15,000	—	—
	<u>15,974</u>	<u>15,974</u>	<u>85</u>	<u>493</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Fundraising and Development - Continued				
Services and Charges				
Professional Services	\$ 4,200	4,200	138	2,223
Other Services and Charges	2,510	2,510	1,645	2,115
	<u>6,710</u>	<u>6,710</u>	<u>1,783</u>	<u>4,338</u>
 Total Fundraising and Development	 22,684	 22,684	 1,741	 49,312
 Purchasing Services				
Personal Services				
Direct Compensation	140,119	140,119	137,725	138,681
Employee Benefits	39,930	39,930	39,205	37,589
	<u>180,049</u>	<u>180,049</u>	<u>176,930</u>	<u>176,270</u>
 Supplies				
Office Supplies	16,000	16,000	9,623	11,372
Operating Supplies	3,300	3,300	1,812	2,395
Grounds Supplies	14,000	14,000	2,565	7,419
Building and Other Supplies and Materials	32,000	32,000	23,547	26,399
	<u>65,300</u>	<u>65,300</u>	<u>37,547</u>	<u>47,585</u>
 Services and Charges				
Professional Services	5,600	5,600	3,177	3,957
Utilities	2,300	2,300	1,237	609
Rentals	5,600	5,600	5,407	6,158
Machinery and Equipment Repairs and Maintenance	2,800	2,800	1,712	2,687
Other Services and Charges	17,500	17,500	17,999	1,678
	<u>33,800</u>	<u>33,800</u>	<u>29,532</u>	<u>15,089</u>
 Total Purchasing Services	 279,149	 279,149	 244,009	 238,944

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Public Information				
Personal Services				
Direct Compensation	\$ 670,793	670,793	624,512	624,630
Other Compensation	—	—	1,992	6,504
Employee Benefits	119,790	119,790	117,742	100,182
	<u>790,583</u>	<u>790,583</u>	<u>744,246</u>	<u>731,316</u>
Supplies				
Office Supplies	965	965	2,040	1,891
Operating Supplies	1,172	1,172	1,818	947
Small Tools and Minor Equipment	10,250	10,250	9,344	13,760
Purchases for Resale and Sales Tax	5,000	5,000	1,517	876
	<u>17,387</u>	<u>17,387</u>	<u>14,719</u>	<u>17,474</u>
Services and Charges				
Professional Services	268,690	268,690	146,104	187,237
Utilities	14,000	14,000	7,264	6,463
Other Services and Charges	39,365	39,365	7,568	41,885
	<u>322,055</u>	<u>322,055</u>	<u>160,936</u>	<u>235,585</u>
Total Public Information	<u>1,130,025</u>	<u>1,130,025</u>	<u>919,901</u>	<u>984,375</u>
Volunteer Services				
Personal Services				
Direct Compensation	138,757	138,757	135,425	134,927
Other Compensation	—	—	1,412	—
Employee Benefits	26,620	26,620	26,136	25,129
	<u>165,377</u>	<u>165,377</u>	<u>162,973</u>	<u>160,056</u>
Supplies				
Office Supplies	300	300	100	261
Operating Supplies	30,494	30,494	9,335	21,651
Building and Other Supplies and Materials	225	225	50	—
Small Tools and Minor Equipment	5,772	5,772	3,492	4,848
	<u>36,791</u>	<u>36,791</u>	<u>12,977</u>	<u>26,760</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Volunteer Services - Continued				
Services and Charges				
Professional Services	\$ 1,775	1,775	1,599	99
Insurance	3,750	3,750	3,982	3,799
Rentals	3,200	3,200	—	3,045
Other Services and Charges	1,285	1,285	290	233
	<u>10,010</u>	<u>10,010</u>	<u>5,871</u>	<u>7,176</u>
Total Volunteer Services	<u>212,178</u>	<u>212,178</u>	<u>181,821</u>	<u>193,992</u>
Visitor Services				
Personal Services				
Direct Compensation	256,774	256,774	189,203	244,440
Other Compensation	—	—	—	580
Employee Benefits	66,550	66,550	65,341	62,697
	<u>323,324</u>	<u>323,324</u>	<u>254,544</u>	<u>307,717</u>
Supplies				
Office Supplies	2,100	2,100	439	403
Operating Supplies	—	—	—	204
	<u>2,100</u>	<u>2,100</u>	<u>439</u>	<u>607</u>
Services and Charges				
Professional Services	3,430	3,430	4,282	3,903
Utilities	6,820	6,820	5,224	—
Other Services and Charges	400	400	—	—
	<u>10,650</u>	<u>10,650</u>	<u>9,506</u>	<u>3,903</u>
Total Visitor Services	<u>336,074</u>	<u>336,074</u>	<u>264,489</u>	<u>312,227</u>
Information Technology				
Personal Services				
Direct Compensation	468,464	468,464	483,231	471,130
Other Compensation	—	—	2,675	—
Employee Benefits	79,860	79,860	78,409	75,261
	<u>548,324</u>	<u>548,324</u>	<u>564,315</u>	<u>546,391</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Information Technology - Continued				
Supplies				
Office Supplies	\$ 2,000	2,000	727	729
Operating Supplies	250	250	507	1,255
Small Tools and Minor Equipment	234,700	234,700	268,063	189,997
	<u>236,950</u>	<u>236,950</u>	<u>269,297</u>	<u>191,981</u>
Services and Charges				
Professional Services	53,500	53,500	165,565	13,145
Utilities	7,000	7,000	7,709	5,651
Rentals	50,600	50,600	43,356	56,186
Machinery and Equipment Repairs and Maintenance	485,530	485,530	413,815	374,878
Other Services and Charges	59,750	59,750	48,486	43,118
	<u>656,380</u>	<u>656,380</u>	<u>678,931</u>	<u>492,978</u>
Total Information Technology	<u>1,441,654</u>	<u>1,441,654</u>	<u>1,512,543</u>	<u>1,231,350</u>
General Overhead (Noncapital)				
Services and Charges				
Professional Services	205,000	205,000	130,758	160,854
Insurance	110,825	110,825	250,893	122,665
Utilities	183,500	183,500	217,391	197,172
Other Services and Charges	—	—	—	28
	<u>499,325</u>	<u>499,325</u>	<u>599,042</u>	<u>480,719</u>
Miscellaneous				
Contingency	1,000,000	1,000,000	—	—
Total General Overhead (Noncapital)	<u>1,499,325</u>	<u>1,499,325</u>	<u>599,042</u>	<u>480,719</u>
Total General Government	<u>7,500,302</u>	<u>7,500,302</u>	<u>6,190,533</u>	<u>6,078,688</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation				
Resource Management and Development Administration				
Personal Services				
Direct Compensation	\$ 201,337	201,337	208,417	202,778
Other Compensation	—	—	4,008	3,894
Employee Benefits	26,620	26,620	26,136	25,129
	<u>227,957</u>	<u>227,957</u>	<u>238,561</u>	<u>231,801</u>
Supplies				
Operating Supplies	150	150	148	129
Small Tools and Minor Equipment	125	125	—	—
	<u>275</u>	<u>275</u>	<u>148</u>	<u>129</u>
Services and Charges				
Professional Services	100	100	—	28,000
Other Services and Charges	4,545	4,545	909	1,031
	<u>4,645</u>	<u>4,645</u>	<u>909</u>	<u>29,031</u>
Total Resource Management and Development Administration				
	<u>232,877</u>	<u>232,877</u>	<u>239,618</u>	<u>260,961</u>
Natural Resources				
Personal Services				
Direct Compensation	1,834,535	1,834,535	1,743,630	1,795,165
Other Compensation	—	—	15,525	15,607
Employee Benefits	346,060	346,060	339,776	325,673
	<u>2,180,595</u>	<u>2,180,595</u>	<u>2,098,931</u>	<u>2,136,445</u>
Supplies				
Office Supplies	4,225	4,225	585	4,040
Operating Supplies	104,875	104,875	100,342	95,372
Fuel and Related Supplies	—	—	912	3,268
Parts and Fittings	250	250	—	1,370
Grounds Supplies	56,300	56,300	56,191	63,138
Building and Other Supplies and Materials	29,250	29,250	21,089	28,245
Small Tools and Minor Equipment	70,248	70,248	53,274	54,365
	<u>265,148</u>	<u>265,148</u>	<u>232,393</u>	<u>249,798</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Natural Resources - Continued				
Services and Charges				
Professional Services	\$ 634,400	634,400	597,445	557,091
Utilities	49,040	49,040	51,800	42,836
Rentals	29,200	29,200	22,015	27,516
Structural Repairs and Maintenance	3,000	3,000	2,750	3,000
Machinery and Equipment Repairs and Maintenance	1,750	1,750	897	1,134
Other Services and Charges	38,800	38,800	8,930	26,523
	<u>756,190</u>	<u>756,190</u>	<u>683,837</u>	<u>658,100</u>
Total Natural Resources	<u>3,201,933</u>	<u>3,201,933</u>	<u>3,015,161</u>	<u>3,044,343</u>
Grounds Management				
Personal Services				
Direct Compensation	2,376,552	2,376,552	2,252,570	2,178,385
Other Compensation	—	—	31,707	65,853
Employee Benefits	585,640	585,640	575,126	539,142
	<u>2,962,192</u>	<u>2,962,192</u>	<u>2,859,403</u>	<u>2,783,380</u>
Supplies				
Office Supplies	1,000	1,000	934	762
Operating Supplies	37,100	37,100	38,633	15,678
Parts and Fittings	22,500	22,500	16,986	9,597
Grounds Supplies	264,300	264,300	255,972	270,755
Building and Other Supplies and Materials	22,400	22,400	22,545	26,352
Small Tools and Minor Equipment	29,500	29,500	30,102	20,891
	<u>376,800</u>	<u>376,800</u>	<u>365,172</u>	<u>344,035</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Grounds Management - Continued				
Services and Charges				
Professional Services	\$ 22,200	22,200	9,971	15,179
Utilities	42,000	42,000	41,581	41,540
Rentals	31,000	31,000	46,359	30,337
Ground Repairs and Maintenance	177,500	177,500	160,609	236,772
Machinery and Equipment Repairs and Maintenance	3,000	3,000	1,462	2,923
Other Services and Charges	11,000	11,000	4,062	12,234
	<u>286,700</u>	<u>286,700</u>	<u>264,044</u>	<u>338,985</u>
Total Grounds Management	<u>3,625,692</u>	<u>3,625,692</u>	<u>3,488,619</u>	<u>3,466,400</u>
Community Services and Education				
Personal Services				
Direct Compensation	275,875	275,875	282,777	243,271
Employee Benefits	26,620	26,620	26,137	24,983
	<u>302,495</u>	<u>302,495</u>	<u>308,914</u>	<u>268,254</u>
Services and Charges				
Utilities	1,120	1,120	2,603	1,877
Other Services and Charges	2,514	2,514	1,381	1,710
	<u>3,634</u>	<u>3,634</u>	<u>3,984</u>	<u>3,587</u>
Total Community Services and Education	<u>306,129</u>	<u>306,129</u>	<u>312,898</u>	<u>271,841</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Land Preservation				
Personal Services				
Direct Compensation	\$ 212,018	212,018	219,627	213,272
Other Compensation	—	—	2,142	2,082
Employee Benefits	26,620	26,620	26,012	37,443
	<u>238,638</u>	<u>238,638</u>	<u>247,781</u>	<u>252,797</u>
Supplies				
Office Supplies	200	200	155	34
Operating Supplies	—	—	—	51
	<u>200</u>	<u>200</u>	<u>155</u>	<u>85</u>
Services and Charges				
Professional Services	37,500	37,500	36,000	36,000
Other Services and Charges	6,965	6,965	4,899	3,017
	<u>44,465</u>	<u>44,465</u>	<u>40,899</u>	<u>39,017</u>
Total Land Preservation	<u>283,303</u>	<u>283,303</u>	<u>288,835</u>	<u>291,899</u>
Field Operations Administration				
Personal Services				
Direct Compensation	264,139	264,139	229,887	226,296
Other Compensation	—	—	5,781	5,688
Employee Benefits	53,240	53,240	52,151	62,302
	<u>317,379</u>	<u>317,379</u>	<u>287,819</u>	<u>294,286</u>
Supplies				
Office Supplies	200	200	25	129
Operating Supplies	1,175	1,175	1,336	665
Grounds Supplies	1,000	1,000	167	215
Building and Other Supplies and Materials	2,725	2,725	1,138	1,404
Small Tools and Minor Equipment	2,300	2,300	458	1,603
	<u>7,400</u>	<u>7,400</u>	<u>3,124</u>	<u>4,016</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Field Operations Administration - Continued				
Services and Charges				
Utilities	\$ 1,400	1,400	—	—
Rentals	500	500	—	—
Structural Repairs and Maintenance	23,200	23,200	22,514	22,987
Other Services and Charges	4,774	4,774	—	628
	<u>29,874</u>	<u>29,874</u>	<u>22,514</u>	<u>23,615</u>
 Total Field Operations Administration	 <u>354,653</u>	 <u>354,653</u>	 <u>313,457</u>	 <u>321,917</u>
 Site Management				
Personal Services				
Direct Compensation	1,785,036	1,785,036	1,634,623	1,768,824
Employee Benefits	359,370	359,370	352,840	338,591
	<u>2,144,406</u>	<u>2,144,406</u>	<u>1,987,463</u>	<u>2,107,415</u>
 Supplies				
Office Supplies	800	800	939	356
Operating Supplies	29,900	29,900	12,776	33,357
Summer Camp Expenses	800	800	—	—
Fuel and Related Supplies	2,000	2,000	890	693
Parts and Fittings	1,300	1,300	4,113	1,238
Grounds Supplies	48,377	48,377	18,626	47,261
Building and Other Supplies and Materials	9,810	9,810	7,508	10,108
Small Tools and Minor Equipment	40,550	40,550	22,368	36,384
	<u>133,537</u>	<u>133,537</u>	<u>67,220</u>	<u>129,397</u>
 Services and Charges				
Professional Services	11,000	11,000	13,187	9,460
Utilities	53,772	53,772	63,970	58,337
Other Services and Charges	13,155	13,155	2,067	7,364
	<u>77,927</u>	<u>77,927</u>	<u>79,224</u>	<u>75,161</u>
 Total Site Management	 <u>2,355,870</u>	 <u>2,355,870</u>	 <u>2,133,907</u>	 <u>2,311,973</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Danada Equestrian Center				
Personal Services				
Direct Compensation	\$ 334,923	334,923	256,536	309,290
Other Compensation	—	—	1,901	1,846
Employee Benefits	53,240	53,240	52,274	50,007
	<u>388,163</u>	<u>388,163</u>	<u>310,711</u>	<u>361,143</u>
Supplies				
Office Supplies	333	333	254	602
Operating Supplies	35,641	35,641	45,636	29,901
Summer Camp Expenses	900	900	—	—
Parts and Fittings	100	100	115	166
Grounds Supplies	2,525	2,525	1,269	250
Building and Other Supplies and Materials	980	980	841	1,471
Small Tools and Minor Equipment	2,150	2,150	687	1,431
Purchases for Resale and Taxes	900	900	—	2,008
	<u>43,529</u>	<u>43,529</u>	<u>48,802</u>	<u>35,829</u>
Services and Charges				
Professional Services	45,820	45,820	47,000	54,762
Insurance	1,600	1,600	1,539	—
Utilities	26,200	26,200	25,018	25,691
Rentals	4,620	4,620	125	6,510
Structural Repairs and Maintenance	3,300	3,300	3,300	3,300
Machinery and Equipment Repairs and Maintenance	100	100	—	—
Other Services and Charges	2,075	2,075	931	893
	<u>83,715</u>	<u>83,715</u>	<u>77,913</u>	<u>91,156</u>
Total Danada Equestrian Center	<u>515,407</u>	<u>515,407</u>	<u>437,426</u>	<u>488,128</u>
Facilities Management				
Personal Services				
Direct Compensation	1,541,861	1,541,861	1,504,561	1,470,514
Other Compensation	—	—	5,967	9,927
Employee Benefits	306,130	306,130	300,437	301,314
	<u>1,847,991</u>	<u>1,847,991</u>	<u>1,810,965</u>	<u>1,781,755</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Facilities Management - Continued				
Supplies				
Office Supplies	\$ 350	350	—	203
Operating Supplies	8,920	8,920	7,190	8,624
Fuel and Related Supplies	300	300	155	310
Parts and Fittings	4,300	4,300	4,483	3,854
Grounds Supplies	15,500	15,500	21,274	13,570
Building and Other Supplies and Materials	213,000	213,000	208,179	212,669
Small Tools and Minor Equipment	19,800	19,800	16,907	16,249
	<u>262,170</u>	<u>262,170</u>	<u>258,188</u>	<u>255,479</u>
Services and Charges				
Professional Services	15,670	15,670	17,417	30,083
Utilities	99,400	99,400	102,859	103,153
Rentals	51,000	51,000	42,608	44,085
Structural Repairs and Maintenance	90,150	90,150	76,006	77,944
Guard Residence	36,120	36,120	5,094	6,980
Machinery and Equipment Repairs and Maintenance	750	750	83	933
Other Services and Charges	16,630	16,630	12,838	15,254
	<u>309,720</u>	<u>309,720</u>	<u>256,905</u>	<u>278,432</u>
Total Facilities Management	<u>2,419,881</u>	<u>2,419,881</u>	<u>2,326,058</u>	<u>2,315,666</u>
Fleet Management				
Personal Services				
Direct Compensation	896,813	896,813	899,976	893,219
Other Compensation	—	—	6,947	14,734
Employee Benefits	173,030	173,030	169,885	163,065
	<u>1,069,843</u>	<u>1,069,843</u>	<u>1,076,808</u>	<u>1,071,018</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Fleet Management - Continued				
Supplies				
Office Supplies	\$ 9,000	9,000	5,184	11,295
Operating Supplies	10,500	10,500	13,234	9,895
Fuel and Related Supplies	450,000	450,000	407,981	481,299
Parts and Fittings	360,000	360,000	350,340	342,121
Grounds Supplies	—	—	—	31
Building and Other Supplies and Materials	8,000	8,000	10,489	10,185
Small Tools and Minor Equipment	11,000	11,000	11,018	15,246
	<u>848,500</u>	<u>848,500</u>	<u>798,246</u>	<u>870,072</u>
Services and Charges				
Professional Services	5,800	5,800	6,619	5,793
Utilities	79,800	79,800	78,364	74,976
Rentals	500	500	550	429
Structural Repairs and Maintenance	4,300	4,300	3,195	4,260
Machinery and Equipment Repairs and Maintenance	80,000	80,000	29,195	64,768
Other Services and Charges	19,000	19,000	13,630	14,258
	<u>189,400</u>	<u>189,400</u>	<u>131,553</u>	<u>164,484</u>
Total Fleet Management	<u>2,107,743</u>	<u>2,107,743</u>	<u>2,006,607</u>	<u>2,105,574</u>
Kline Creek Farm				
Personal Services				
Direct Compensation	479,997	479,997	431,484	496,037
Other Compensation	—	—	1,863	3,274
Employee Benefits	79,860	79,860	78,409	75,261
	<u>559,857</u>	<u>559,857</u>	<u>511,756</u>	<u>574,572</u>
Supplies				
Office Supplies	4,165	4,165	2,672	1,008
Operating Supplies	49,805	49,805	42,589	53,324
Summer Camp Expenses	3,043	3,043	—	—

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Kline Creek Farm - Continued				
Supplies - Continued				
Grounds Supplies	\$ 4,050	4,050	6,364	4,076
Building and Other Supplies and Materials	1,585	1,585	2,587	2,085
Small Tools and Minor Equipment	8,650	8,650	10,590	16,260
Purchases for Resale and Sales Tax	12,610	12,610	3,385	14,343
	<u>83,908</u>	<u>83,908</u>	<u>68,187</u>	<u>91,096</u>
Services and Charges				
Professional Services	39,715	39,715	31,033	27,955
Utilities	26,400	26,400	26,965	28,171
Rentals	2,250	2,250	—	2,138
Structural Repairs and Maintenance	6,600	6,600	2,500	5,500
Machinery and Equipment Repairs and Maintenance	850	850	2,721	140
Other Services and Charges	5,165	5,165	2,228	5,283
	<u>80,980</u>	<u>80,980</u>	<u>65,447</u>	<u>69,187</u>
Total Kline Creek Farm	<u>724,745</u>	<u>724,745</u>	<u>645,390</u>	<u>734,855</u>
Mayslake				
Personal Services				
Direct Compensation	336,837	336,837	268,001	336,515
Other Compensation	—	—	13,510	684
Employee Benefits	53,240	53,240	52,273	50,132
	<u>390,077</u>	<u>390,077</u>	<u>333,784</u>	<u>387,331</u>
Supplies				
Office Supplies	1,000	1,000	116	2,127
Operating Supplies	7,800	7,800	1,920	8,406
Grounds Supplies	1,600	1,600	316	1,612
Building and Other Supplies and Materials	3,975	3,975	1,168	2,679
Small Tools and Minor Equipment	750	750	91	1,033
Purchases for Resale and Sales Tax	2,250	2,250	870	1,850
	<u>17,375</u>	<u>17,375</u>	<u>4,481</u>	<u>17,707</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Mayslake - Continued				
Services and Charges				
Professional Services	\$ 33,220	33,220	5,290	21,006
Utilities	78,000	78,000	68,293	68,880
Rentals	500	500	—	109
Structural Repairs and Maintenance	7,275	7,275	5,500	5,500
Other Services and Charges	2,500	2,500	953	1,815
	<u>121,495</u>	<u>121,495</u>	<u>80,036</u>	<u>97,310</u>
Total Mayslake	<u>528,947</u>	<u>528,947</u>	<u>418,301</u>	<u>502,348</u>
St. James Farm				
Personal Services				
Direct Compensation	317,623	317,623	295,829	294,820
Other Compensation	—	—	4,135	4,482
Employee Benefits	53,240	53,240	52,273	50,132
	<u>370,863</u>	<u>370,863</u>	<u>352,237</u>	<u>349,434</u>
Supplies				
Office Supplies	400	400	222	886
Operating Supplies	6,515	6,515	2,393	3,289
Fuel and Related Supplies	1,330	1,330	977	1,375
Parts and Fittings	1,100	1,100	300	1,469
Grounds Supplies	5,070	5,070	847	3,741
Building and Other Supplies and Materials	1,650	1,650	386	3,457
Small Tools and Minor Equipment	5,750	5,750	1,794	8,048
	<u>21,815</u>	<u>21,815</u>	<u>6,919</u>	<u>22,265</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Conservation and Recreation - Continued				
St. James Farm - Continued				
Services and Charges				
Professional Services	\$ 19,384	19,384	13,666	6,392
Utilities	46,936	46,936	53,398	81,361
Rentals	751	751	—	—
Structural Repairs and Maintenance	6,648	6,648	5,500	6,000
Machinery and Equipment Repairs and Maintenance	200	200	—	—
Other Services and Charges	650	650	325	374
	<u>74,569</u>	<u>74,569</u>	<u>72,889</u>	<u>94,127</u>
 Total St. James Farm	 467,247	 467,247	 432,045	 465,826
 Fullersburg Nature Center				
Personal Services				
Direct Compensation	460,664	460,664	362,918	436,008
Other Compensation	—	—	3,281	5,303
Employee Benefits	93,170	93,170	91,478	87,722
	<u>553,834</u>	<u>553,834</u>	<u>457,677</u>	<u>529,033</u>
 Supplies				
Office Supplies	1,100	1,100	905	979
Operating Supplies	24,750	24,750	6,551	23,648
Summer Camp Expenses	7,200	7,200	—	—
Grounds Supplies	600	600	—	352
Building and Other Supplies and Materials	1,325	1,325	991	910
Small Tools and Minor Equipment	2,900	2,900	690	630
	<u>37,875</u>	<u>37,875</u>	<u>9,137</u>	<u>26,519</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Fullersburg Nature Center - Continued				
Services and Charges				
Professional Services	\$ 24,800	24,800	15,239	18,407
Utilities	31,560	31,560	29,528	26,931
Rentals	2,000	2,000	—	1,561
Other Services and Charges	9,971	9,971	2,910	2,853
	<u>68,331</u>	<u>68,331</u>	<u>47,677</u>	<u>49,752</u>
Total Fullersburg Nature Center	<u>660,040</u>	<u>660,040</u>	<u>514,491</u>	<u>605,304</u>
Total Conservation and Recreation	<u>17,784,467</u>	<u>17,784,467</u>	<u>16,572,813</u>	<u>17,187,035</u>
Public Works				
Environmental Services				
Personal Services				
Direct Compensation	384,064	384,064	397,016	380,856
Employee Benefits	66,550	66,550	65,343	62,489
	<u>450,614</u>	<u>450,614</u>	<u>462,359</u>	<u>443,345</u>
Supplies				
Office Supplies	1,200	1,200	368	792
Operating Supplies	2,190	2,190	1,396	1,934
Building and Other Supplies and Materials	100	100	—	60
Small Tools and Minor Equipment	875	875	531	409
	<u>4,365</u>	<u>4,365</u>	<u>2,295</u>	<u>3,195</u>
Services and Charges				
Professional Services	1,200	1,200	—	—
Utilities	13,200	13,200	20,197	15,058
Machinery and Equipment Repairs and Maintenance				
	1,650	1,650	1,650	1,650
Other Services and Charges	6,850	6,850	5,175	3,452
	<u>22,900</u>	<u>22,900</u>	<u>27,022</u>	<u>20,160</u>
Total Public Works	<u>477,879</u>	<u>477,879</u>	<u>491,676</u>	<u>466,700</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Public Safety				
Law Enforcement				
Personal Services				
Direct Compensation	\$ 2,136,507	2,136,507	2,193,717	2,027,007
Other Compensation	—	—	96,465	22,897
Employee Benefits	332,750	332,750	326,452	237,556
	<u>2,469,257</u>	<u>2,469,257</u>	<u>2,616,634</u>	<u>2,287,460</u>
Supplies				
Office Supplies	1,650	1,650	3,704	1,232
Operating Supplies	37,880	37,880	34,837	34,993
Building and Other Supplies and Materials	2,550	2,550	1,342	2,252
Small Tools and Minor Equipment	12,220	12,220	11,244	13,521
	<u>54,300</u>	<u>54,300</u>	<u>51,127</u>	<u>51,998</u>
Services and Charges				
Professional Services	173,968	173,968	157,536	163,772
Utilities	19,350	19,350	26,658	13,846
Machinery and Equipment Repairs and Maintenance	1,500	1,500	916	421
Other Services and Charges	34,888	34,888	9,240	26,715
	<u>229,706</u>	<u>229,706</u>	<u>194,350</u>	<u>204,754</u>
Total Public Safety	<u>2,753,263</u>	<u>2,753,263</u>	<u>2,862,111</u>	<u>2,544,212</u>
Capital Outlay				
General Government				
Facilities Management				
Machinery and Equipment	5,000	5,000	4,495	—
Fleet Management				
Operational Structure	25,000	25,000	7,398	30,264
Mayslake				
Operational Structure	35,000	35,000	—	11,318
Total Capital Outlay	<u>65,000</u>	<u>65,000</u>	<u>11,893</u>	<u>41,582</u>
Total Expenditures	<u>28,580,911</u>	<u>28,580,911</u>	<u>26,129,026</u>	<u>26,318,217</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Debt Service Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes	\$ 21,922,450	21,922,450	22,084,395	22,524,955
Levy - Current	—	—	2,449	6,942
Levy - Prior	—	—	62	106
Other				
Investment Income	37,500	37,500	43,993	166,980
Miscellaneous	—	—	—	1,246
Total Revenues	<u>21,959,950</u>	<u>21,959,950</u>	<u>22,130,899</u>	<u>22,700,229</u>
Expenditures				
Debt Service				
Principal Retirement	17,670,125	17,670,125	13,495,000	7,721,129
Interest and Fiscal Charges	4,252,325	4,252,325	4,405,550	13,254,341
Total Expenditures	<u>21,922,450</u>	<u>21,922,450</u>	<u>17,900,550</u>	<u>20,975,470</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	37,500	37,500	4,230,349	1,724,759
Other Financing (Uses)				
Transfers Out	—	—	(1,417,644)	—
Net Change in Fund Balance	<u>37,500</u>	<u>37,500</u>	2,812,705	1,724,759
Fund Balance - Beginning			<u>5,615,361</u>	<u>3,890,602</u>
Fund Balance - Ending			<u>8,428,066</u>	<u>5,615,361</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Oak Meadows Golf and Preserve Improvement - Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2020
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 14,000	14,000	151,076	78,212
Expenditures				
Conservation and Recreation	12,183,609	12,183,609	6,831,097	2,227,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,169,609)	(12,169,609)	(6,680,021)	(2,149,388)
Other Financing Sources				
Transfers In	11,169,609	11,169,609	9,007,275	—
Net Change in Fund Balance	<u>(1,000,000)</u>	<u>(1,000,000)</u>	2,327,254	(2,149,388)
Fund Balance - Beginning			540,838	2,690,226
Fund Balance - Ending			<u>2,868,092</u>	<u>540,838</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2020

	Special Revenue	Capital Projects	Totals
ASSETS			
Cash and Investments	\$ 12,265,730	15,660,706	27,926,436
Receivables - Net of Allowances			
Property Taxes	2,540,000	2,000,000	4,540,000
Accounts	1,140	—	1,140
Accrued Interest	67,666	118,835	186,501
Due from Other Funds	—	2,228,298	2,228,298
Prepays	245,639	61,155	306,794
Total Assets	<u>15,120,175</u>	<u>20,068,994</u>	<u>35,189,169</u>
LIABILITIES			
Accounts Payable	782,665	691,100	1,473,765
Claims Payable	50,000	—	50,000
Deposits Payable	—	119,861	119,861
Other Payables	30	—	30
Due to Other Funds	518,479	304,683	823,162
Total Liabilities	<u>1,351,174</u>	<u>1,115,644</u>	<u>2,466,818</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	2,540,000	2,000,000	4,540,000
Total Liabilities and Deferred Inflows of Resources	<u>3,891,174</u>	<u>3,115,644</u>	<u>7,006,818</u>
FUND BALANCES			
Nonspendable	245,639	61,155	306,794
Restricted	8,371,814	16,892,195	25,264,009
Committed	2,611,548	—	2,611,548
Total Fund Balances	<u>11,229,001</u>	<u>16,953,350</u>	<u>28,182,351</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>15,120,175</u>	<u>20,068,994</u>	<u>35,189,169</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2020

	Special Revenue	Capital Projects	Totals
Revenues			
Taxes	\$ 2,637,243	2,019,168	4,656,411
Intergovernmental	1,816,419	363,094	2,179,513
Permits and Fees	1,810	—	1,810
Investment Income	414,106	626,464	1,040,570
Miscellaneous	539,722	25,986	565,708
Total Revenues	<u>5,409,300</u>	<u>3,034,712</u>	<u>8,444,012</u>
Expenditures			
Current			
General Government	744,999	—	744,999
Conservation and Recreation	5,623,487	2,628,220	8,251,707
Public Works	29,345	—	29,345
Public Safety	168,092	—	168,092
Capital Outlay	35,727	2,254,710	2,290,437
Total Expenditures	<u>6,601,650</u>	<u>4,882,930</u>	<u>11,484,580</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,192,350)</u>	<u>(1,848,218)</u>	<u>(3,040,568)</u>
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	251,762	251,762
Transfers In	—	10,265,229	10,265,229
Transfers Out	(480,602)	(17,348,889)	(17,829,491)
	<u>(480,602)</u>	<u>(6,831,898)</u>	<u>(7,312,500)</u>
Net Change in Fund Balances	(1,672,952)	(8,680,116)	(10,353,068)
Fund Balances - Beginning	<u>12,901,953</u>	<u>25,633,466</u>	<u>38,535,419</u>
Fund Balances - Ending	<u><u>11,229,001</u></u>	<u><u>16,953,350</u></u>	<u><u>28,182,351</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

For the Fiscal Year Ended December 31, 2020

	Liability Insurance	Social Security Tax	Audit	Zoological
ASSETS				
Cash and Investments	\$ 1,792,772	1,472,257	70,628	1,194,973
Receivables - Net of Allowances				
Property Taxes	250,000	1,250,000	40,000	1,000,000
Accounts	—	—	—	1,140
Accrued Interest	10,840	9,172	328	5,656
Prepays	138,492	—	—	74,515
Total Assets	2,192,104	2,731,429	110,956	2,276,284
LIABILITIES				
Accounts Payable	220,987	346	24	87,696
Claims Payable	50,000	—	—	—
Other Payables	—	—	—	30
Due to Other Funds	—	—	—	3,336
Total Liabilities	270,987	346	24	91,062
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	250,000	1,250,000	40,000	1,000,000
Total Liabilities and Deferred Inflows of Resources	520,987	1,250,346	40,024	1,091,062
FUND BALANCES				
Nonspendable	138,492	—	—	74,515
Restricted	1,532,625	1,481,083	70,932	1,110,707
Committed	—	—	—	—
Total Fund Balances	1,671,117	1,481,083	70,932	1,185,222
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	2,192,104	2,731,429	110,956	2,276,284

Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Wetland Aquatic Riparian Program	Endowment	Totals
2,209,253	508,263	238,835	2,175,490	2,603,259	12,265,730
—	—	—	—	—	2,540,000
—	—	—	—	—	1,140
13,253	4,443	1,260	13,919	8,795	67,666
—	—	—	32,632	—	245,639
2,222,506	512,706	240,095	2,222,041	2,612,054	15,120,175
—	—	—	473,106	506	782,665
—	—	—	—	—	50,000
—	—	—	—	—	30
222,507	—	240,095	52,541	—	518,479
222,507	—	240,095	525,647	506	1,351,174
—	—	—	—	—	2,540,000
222,507	—	240,095	525,647	506	3,891,174
—	—	—	32,632	—	245,639
1,999,999	512,706	—	1,663,762	—	8,371,814
—	—	—	—	2,611,548	2,611,548
1,999,999	512,706	—	1,696,394	2,611,548	11,229,001
2,222,506	512,706	240,095	2,222,041	2,612,054	15,120,175

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2020

	Liability Insurance	Social Security Tax	Audit	Zoological
Revenues				
Taxes	\$ 288,366	1,442,303	—	906,574
Intergovernmental	—	—	—	54,668
Permits and Fees	—	—	—	1,810
Investment Income	47,335	30,371	3,146	29,526
Miscellaneous	—	—	—	162,999
Total Revenues	335,701	1,472,674	3,146	1,155,577
Expenditures				
Current				
General Government	378,005	331,744	35,250	—
Conservation and Recreation	—	789,069	—	1,210,955
Public Works	—	29,345	—	—
Public Safety	—	168,092	—	—
Capital Outlay	—	—	—	35,727
Total Expenditures	378,005	1,318,250	35,250	1,246,682
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,304)	154,424	(32,104)	(91,105)
Other Financing (Uses)				
Transfers Out	—	—	—	(18,000)
Net Change in Fund Balances	(42,304)	154,424	(32,104)	(109,105)
Fund Balances - Beginning	1,713,421	1,326,659	103,036	1,294,327
Fund Balances - Ending	1,671,117	1,481,083	70,932	1,185,222

Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Wetland Aquatic Riparian Program	Endowment	Totals
—	—	—	—	—	2,637,243
—	—	—	1,761,751	—	1,816,419
—	—	—	—	—	1,810
113,687	14,170	5,605	106,246	64,020	414,106
—	—	5,937	—	370,786	539,722
113,687	14,170	11,542	1,867,997	434,806	5,409,300
—	—	—	—	—	744,999
—	—	—	3,623,463	—	5,623,487
—	—	—	—	—	29,345
—	—	—	—	—	168,092
—	—	—	—	—	35,727
—	—	—	3,623,463	—	6,601,650
113,687	14,170	11,542	(1,755,466)	434,806	(1,192,350)
(222,507)	—	(240,095)	—	—	(480,602)
(108,820)	14,170	(228,553)	(1,755,466)	434,806	(1,672,952)
2,108,819	498,536	228,553	3,451,860	2,176,742	12,901,953
1,999,999	512,706	—	1,696,394	2,611,548	11,229,001

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Liability Insurance - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 250,000	250,000	288,315	318,713
Levy - Prior	—	—	49	177
Other	—	—	2	2
Investment Income	24,000	24,000	47,335	66,019
Miscellaneous	—	—	—	18
Total Revenues	<u>274,000</u>	<u>274,000</u>	335,701	384,929
Expenditures				
General Government	<u>610,000</u>	<u>610,000</u>	378,005	375,600
Net Change in Fund Balance	<u>(336,000)</u>	<u>(336,000)</u>	(42,304)	9,329
Fund Balance - Beginning			<u>1,713,421</u>	<u>1,704,092</u>
Fund Balance - Ending			<u>1,671,117</u>	<u>1,713,421</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Social Security Tax - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 1,425,000	1,425,000	1,442,164	1,371,928
Levy - Prior	—	—	132	23,923
Other	—	—	7	7
Investment Income	16,000	16,000	30,371	47,213
Miscellaneous	—	—	—	77
Total Revenues	<u>1,441,000</u>	<u>1,441,000</u>	<u>1,472,674</u>	<u>1,443,148</u>
Expenditures				
General Government	371,976	371,976	331,744	340,641
Conservation and Recreation	884,131	884,131	789,069	810,878
Public Works	29,381	29,381	29,345	28,655
Public Safety	163,443	163,443	168,092	150,732
Total Expenditures	<u>1,448,931</u>	<u>1,448,931</u>	<u>1,318,250</u>	<u>1,330,906</u>
Net Change in Fund Balance	<u>(7,931)</u>	<u>(7,931)</u>	154,424	112,242
Fund Balance - Beginning			<u>1,326,659</u>	<u>1,214,417</u>
Fund Balance - Ending			<u><u>1,481,083</u></u>	<u><u>1,326,659</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Audit - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Revenues				
Investment Income	\$ 2,000	2,000	3,146	4,186
Expenditures				
General Government				
Other Services and Charges	40,000	40,000	35,250	37,500
Net Change in Fund Balance	<u>(38,000)</u>	<u>(38,000)</u>	(32,104)	(33,314)
Fund Balance - Beginning			103,036	136,350
Fund Balance - Ending			<u>70,932</u>	<u>103,036</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Zoological - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 900,000	900,000	906,484	917,039
Levy - Prior	—	—	86	231
Other	—	—	4	5
Intergovernmental				
Personal Property Replacement Taxes	39,000	39,000	54,668	57,833
Permits and Fees				
Education Program Fees	18,000	18,000	3,035	23,887
Summer Camp	9,000	9,000	(1,225)	—
Investment Income	16,000	16,000	29,526	39,229
Miscellaneous				
Donations	188,000	188,000	159,739	57,720
Sponsorships	1,000	1,000	—	85
Other	19,000	19,000	3,260	16,288
Total Revenues	<u>1,190,000</u>	<u>1,190,000</u>	<u>1,155,577</u>	<u>1,112,317</u>
Expenditures				
Conservation and Recreation	1,281,911	1,281,911	1,210,955	1,096,144
Capital Outlay	130,000	130,000	35,727	—
Total Expenditures	<u>1,411,911</u>	<u>1,411,911</u>	<u>1,246,682</u>	<u>1,096,144</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(221,911)	(221,911)	(91,105)	16,173
Other Financing (Uses)				
Transfers Out	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>
Net Change in Fund Balance	<u>(239,911)</u>	<u>(239,911)</u>	(109,105)	(1,827)
Fund Balance - Beginning			<u>1,294,327</u>	<u>1,296,154</u>
Fund Balance - Ending			<u>1,185,222</u>	<u>1,294,327</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Zoological - Special Revenue Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation				
Personal Services				
Direct Compensation	\$ 850,331	850,331	726,475	739,556
Other Compensation	—	—	19,382	1,085
Employee Benefits	133,100	133,100	131,068	82,200
	<u>983,431</u>	<u>983,431</u>	<u>876,925</u>	<u>822,841</u>
Supplies				
Office Supplies	500	500	725	244
Operating Supplies	83,800	83,800	113,902	93,482
Summer Camp Expenses	350	350	—	—
Parts and Fittings	400	400	75	66
Grounds Supplies	2,600	2,600	—	1,221
Building and Other Supplies and Materials	7,750	7,750	7,849	6,670
Small Tools and Minor Equipment	57,500	57,500	97,797	18,910
Other	10,000	10,000	2,708	9,033
	<u>162,900</u>	<u>162,900</u>	<u>223,056</u>	<u>129,626</u>
Services and Charges				
Professional Services	52,200	52,200	27,651	75,095
Insurance	3,700	3,700	10,280	(4,389)
Utilities	60,300	60,300	61,934	59,640
Rentals	600	600	393	259
Machinery and Equipment Repairs and				
Maintenance	1,500	1,500	665	2,412
Other Services and Charges	4,780	4,780	3,513	3,369
Training and Development	12,500	12,500	6,538	7,291
	<u>135,580</u>	<u>135,580</u>	<u>110,974</u>	<u>143,677</u>
Total Conservation and Recreation	1,281,911	1,281,911	1,210,955	1,096,144
Capital Outlay				
Equipment	130,000	130,000	35,727	—
Total Expenditures	1,411,911	1,411,911	1,246,682	1,096,144

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Environmental Responsibility - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Revenues				
Investment Income	\$ 50,000	50,000	113,687	108,820
Expenditures				
Conservation and Recreation	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	50,000	50,000	113,687	108,820
Other Financing (Uses)				
Transfers Out	(50,000)	(50,000)	(222,507)	—
Net Change in Fund Balance	—	—	(108,820)	108,820
Fund Balance - Beginning			2,108,819	1,999,999
Fund Balance - Ending			1,999,999	2,108,819

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Mallard Lake Preserve Non-Landfill Improvement - Special Revenue Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Fiscal Year Ended December 31, 2020
 (with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)**

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Revenues				
Investment Income	\$ 6,000	6,000	14,170	16,182
Expenditures				
Conservation and Recreation Recreational Improvements	80,000	80,000	—	—
Net Change in Fund Balance	<u>(74,000)</u>	<u>(74,000)</u>	14,170	16,182
Fund Balance - Beginning			498,536	482,354
Fund Balance - Ending			<u>512,706</u>	<u>498,536</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Greene Valley Preserve Non-Landfill Improvement - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2020
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Revenues				
Investment Income	\$ 2,000	2,000	5,605	5,351
Miscellaneous				
Landfill Gas Royalties	—	—	5,937	10,449
Total Revenues	2,000	2,000	11,542	15,800
Expenditures				
Conservation and Recreation				
Other Services and Charges	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,000	2,000	11,542	15,800
Other Financing (Uses)				
Transfers Out	—	—	(240,095)	—
Net Change in Fund Balance	2,000	2,000	(228,553)	15,800
Fund Balance - Beginning			228,553	212,753
Fund Balance - Ending			—	228,553

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Wetland Aquatic and Riparian Program - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Revenues				
Intergovernmental	\$ 5,389,308	5,389,308	1,761,751	3,909,034
Investment Income	50,000	50,000	106,246	100,510
Total Revenues	5,439,308	5,439,308	1,867,997	4,009,544
Expenditures				
Conservation and Recreation				
Direct Compensation	335,402	335,402	135,130	154,207
Employee Benefits	26,620	26,620	26,483	46,817
Supplies	46,500	46,500	40,185	28,483
Other Services and Charges	6,702,108	6,702,108	3,421,665	2,617,550
Total Expenditures	7,110,630	7,110,630	3,623,463	2,847,057
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,671,322)	(1,671,322)	(1,755,466)	1,162,487
Other Financing Sources				
Transfers In	—	—	—	1,997
Net Change in Fund Balance	(1,671,322)	(1,671,322)	(1,755,466)	1,164,484
Fund Balance - Beginning			3,451,860	2,287,376
Fund Balance - Ending			1,696,394	3,451,860

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Endowment - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Revenues				
Investment Income	\$ 29,000	29,000	64,020	68,971
Miscellaneous				
Private Sector Support	350,000	350,000	370,245	373,903
Other	—	—	541	—
Total Revenues	<u>379,000</u>	<u>379,000</u>	<u>434,806</u>	<u>442,874</u>
Expenditures				
Conservation and Recreation				
Core Management	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	379,000	379,000	434,806	442,874
Other Financing (Uses)				
Transfers Out	—	—	—	(551,912)
Net Change in Fund Balance	<u>379,000</u>	<u>379,000</u>	434,806	(109,038)
Fund Balance - Beginning			<u>2,176,742</u>	<u>2,285,780</u>
Fund Balance - Ending			<u>2,611,548</u>	<u>2,176,742</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental - Capital Projects Funds

Combining Balance Sheet

December 31, 2020

	Construction and Development	Capital Improvement
ASSETS		
Cash and Investments	\$ 6,160,771	185,466
Receivables - Net of Allowances		
Property Taxes	2,000,000	—
Accrued Interest	38,043	7,822
Due from Other Funds	—	1,930,020
Prepays	61,155	—
	<hr/>	<hr/>
Total Assets	<u>8,259,969</u>	<u>2,123,308</u>
LIABILITIES		
Accounts Payable	223,541	195,842
Deposits Payable	—	—
Due to Other Funds	300,661	—
Total Liabilities	<hr/> 524,202	<hr/> 195,842
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	2,000,000	—
Total Liabilities and Deferred Inflows of Resources	<hr/> 2,524,202	<hr/> 195,842
FUND BALANCES		
Nonspendable	61,155	—
Restricted	5,674,612	1,927,466
Total Fund Balances	<hr/> 5,735,767	<hr/> 1,927,466
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>8,259,969</u>	<u>2,123,308</u>

Fleet nt Building	Acquisition and Development	Building Renewal	Totals
406,709	1,171,347	7,736,413	15,660,706
—	—	—	2,000,000
394	7,020	65,556	118,835
—	298,278	—	2,228,298
—	—	—	61,155
407,103	1,476,645	7,801,969	20,068,994
9,363	469	261,885	691,100
—	119,861	—	119,861
—	4,022	—	304,683
9,363	124,352	261,885	1,115,644
—	—	—	2,000,000
9,363	124,352	261,885	3,115,644
—	—	—	61,155
397,740	1,352,293	7,540,084	16,892,195
397,740	1,352,293	7,540,084	16,953,350
407,103	1,476,645	7,801,969	20,068,994

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental - Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2020

	Construction and Development	Capital Improvement
Revenues		
Taxes	\$ 2,019,168	—
Intergovernmental	332,919	5,642
Investment Income	139,909	(49,589)
Miscellaneous	25,000	986
Total Revenues	<u>2,516,996</u>	<u>(42,961)</u>
Expenditures		
Current		
Conservation and Recreation	1,462,774	312,737
Capital Outlay	—	1,961,171
Total Expenditures	<u>1,462,774</u>	<u>2,273,908</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,054,222</u>	<u>(2,316,869)</u>
Other Financing Sources (Uses)		
Disposal of Capital Assets	—	251,762
Transfers In	—	1,930,020
Transfers Out	(300,660)	(8,036,931)
	<u>(300,660)</u>	<u>(5,855,149)</u>
Net Change in Fund Balances	753,562	(8,172,018)
Fund Balances - Beginning	<u>4,982,205</u>	<u>10,099,484</u>
Fund Balances - Ending	<u><u>5,735,767</u></u>	<u><u>1,927,466</u></u>

Fleet Management Building	Acquisition and Development	Building Renewal	Totals
—	—	—	2,019,168
—	24,533	—	363,094
11,486	178,070	346,588	626,464
—	—	—	25,986
11,486	202,603	346,588	3,034,712
9,274	—	843,435	2,628,220
—	293,539	—	2,254,710
9,274	293,539	843,435	4,882,930
2,212	(90,936)	(496,847)	(1,848,218)
—	—	—	251,762
—	298,278	8,036,931	10,265,229
—	(9,011,298)	—	(17,348,889)
—	(8,713,020)	8,036,931	(6,831,898)
2,212	(8,803,956)	7,540,084	(8,680,116)
395,528	10,156,249	—	25,633,466
397,740	1,352,293	7,540,084	16,953,350

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development - Capital Projects Fund

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

For the Fiscal Year Ended December 31, 2020

	Budget		Inception to Date	2020
	Original	Final		Actual
Revenues				
Property Taxes				
Levy - Current	\$ 2,000,000	2,000,000	9,546,640	2,019,022
Levy - Prior	—	—	7,508,315	137
Other	—	—	919	9
Intergovernmental				
Personal Property Replacement Taxes	184,000	184,000	2,038,516	257,919
State Grants and Reimbursements	129,500	129,500	16,620,997	75,000
Federal Grants and Reimbursements	—	—	8,862,309	—
Other Grants and Reimbursements	—	—	864,796	—
Permits and Fees				
Easements	—	—	78,472	—
Investment Income	—	—	488,124	139,909
Miscellaneous	41,170	41,170	206,769	25,000
Total Revenues	2,354,670	2,354,670	46,215,857	2,516,996
Expenditures				
Conservation and Recreation	4,308,523	4,308,523	17,324,610	1,462,774
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	(1,953,853)	(1,953,853)	28,891,247	1,054,222
Other Financing Sources (Uses)				
Transfers In	—	—	6,749,046	—
Transfers Out	—	—	(2,797,785)	(300,660)
	—	—	3,951,261	(300,660)
Net Change in Fund Balance	(1,953,853)	(1,953,853)	32,842,508	753,562
Net Position - Beginning				4,982,205
Fund Balance - Ending				5,735,767

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development - Capital Projects Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2020

	Budget		Inception to Date	2020
	Original	Final		Actual
Conservation and Recreation				
Planning and Development - Planning				
Personal Services				
Direct Compensation	\$ 480,396	480,396	5,650,709	488,872
Vacation/Sick Leave	6,000	6,000	251,610	7,279
Employee Benefits	79,860	79,860	1,068,516	82,841
	<u>566,256</u>	<u>566,256</u>	<u>6,970,835</u>	<u>578,992</u>
Supplies				
Office Supplies	1,750	1,750	23,006	266
Operating Supplies	2,000	2,000	14,916	(332)
Grounds Maintenance Supplies	—	—	1,730	—
Building and Other Supplies and Materials	825	825	3,524	229
Small Tools and Minor Equipment	750	750	16,152	74
	<u>5,325</u>	<u>5,325</u>	<u>59,328</u>	<u>237</u>
Services and Charges				
Professional Services	25,000	25,000	173,010	14,090
Insurance	—	—	(4,427)	3,946
Publishing and Printing	—	—	1,991	—
Legal Services	—	—	146	—
Utilities				
Machinery and Equipment	3,960	3,960	—	—
Repairs and Maintenance	400	400	5,324	175
Other Services and Charges	5,382	5,382	59,222	4,375
Training and Development	20,200	20,200	40,967	2,254
	<u>54,942</u>	<u>54,942</u>	<u>276,233</u>	<u>24,840</u>
Recreational Improvements				
Blackwell	—	—	73,523	—
Danada	—	—	61,282	—
Fullersburg Woods	250,000	250,000	626,022	—
Hawk Hollow	—	—	485,593	—

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development - Capital Projects Fund
Schedule of Expenditures - Budget and Actual - Conitnued
For the Fiscal Year Ended December 31, 2020

	Budget		Inception to Date	2020
	Original	Final		Actual
Conservation and Recreation - Continued				
Planning and Development - Planning - Continued				
Recreational Improvements - Continued				
Hidden Lake	\$ 400,000	400,000	24,849	—
Mallard Lake	—	—	689,361	—
Maple Grove	—	—	44,959	—
Mayslake	425,000	425,000	301,409	165,338
Oak Meadows	—	—	1,499,238	—
Oldfield Oaks	—	—	211,781	—
St. James Farm	—	—	4,251,041	352,530
Timber Ridge	—	—	19,687	—
Pratts Wayne Woods	300,000	300,000	228,902	63,538
Salt Creek Park	—	—	51,642	—
West DuPage Woods	—	—	47,873	—
Willowbrook	—	—	124,482	12,975
Winfield Mounds	—	—	232,864	—
District Wide	2,100,000	2,100,000	892,805	242,810
	<u>3,475,000</u>	<u>3,475,000</u>	<u>9,867,313</u>	<u>837,191</u>
Conservation and Water Management	—	—	140,587	21,514
Internal Charges	—	—	10,314	—
Miscellaneous				
Other Reserves	207,000	207,000	—	—
 Total Conservation and Recreation	<u>4,308,523</u>	<u>4,308,523</u>	<u>17,324,610</u>	<u>1,462,774</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Capital Improvement - Capital Projects Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Revenues				
Intergovernmental				
State Grants and Reimbursements	\$ —	—	5,642	—
Investment Income	23,000	23,000	(49,589)	216,535
Miscellaneous	—	—	986	—
Total Revenues	23,000	23,000	(42,961)	216,535
Expenditures				
Conservation and Recreation	1,177,555	1,177,555	312,737	382,876
Capital Outlay	2,067,612	2,067,612	1,961,171	1,095,926
Total Expenditures	3,245,167	3,245,167	2,273,908	1,478,802
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	(3,222,167)	(3,222,167)	(2,316,869)	(1,262,267)
Other Financing Sources (Uses)				
Disposal of Capital Assets	160,000	160,000	251,762	143,976
Transfers In	2,288,918	2,288,918	1,930,020	311,572
Transfers Out	(2,000,000)	(2,000,000)	(8,036,931)	—
	448,918	448,918	(5,855,149)	455,548
Net Change in Fund Balance				
	(2,773,249)	(2,773,249)	(8,172,018)	(806,719)
Fund Balance - Beginning				
			10,099,484	10,906,203
Fund Balance - Ending				
			1,927,466	10,099,484

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Fleet Management Building - Capital Projects Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 2,000	2,000	11,486	12,700
Expenditures				
Conservation and Recreation	21,000	21,000	9,274	11,254
Net Change in Fund Balance	<u>(19,000)</u>	<u>(19,000)</u>	2,212	1,446
Fund Balance - Beginning			<u>395,528</u>	<u>394,082</u>
Fund Balance - Ending			<u><u>397,740</u></u>	<u><u>395,528</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Operating Revenues				
Charges for Services				
Facility Rental	\$ 250	250	350	100
Food	186,000	186,000	67,989	169,152
Nonalcoholic Beverages	76,500	76,500	72,301	62,233
Beer and Wine	320,500	320,500	332,609	302,464
Liquor	71,000	71,000	59,735	73,169
Other	433,800	433,800	—	3,225
Cash Over and Short	—	—	452	658
Greens Fees	2,340,000	2,340,000	2,953,397	2,128,365
Rental Fees	790,000	790,000	806,288	692,687
Supplies and Accessories Sales	137,500	137,500	122,932	123,278
Resident Cards	17,500	17,500	40	20,772
Service Charge Fees	25,300	25,300	640	23,385
Miscellaneous	—	—	2,206	22,174
Total Operating Revenues	4,398,350	4,398,350	4,418,939	3,621,662
Operating Expenses				
Golf Maintenance Operations	1,913,765	1,913,765	1,467,098	1,720,541
General Overhead	1,342,021	1,342,021	259,478	234,071
Clubhouse Business	1,013,210	1,013,210	485,410	547,185
Golf Facilities Services	953,299	953,299	898,193	835,519
Total Operating Expenses	5,222,295	5,222,295	3,110,179	3,337,316
Operating Income (Loss)	(823,945)	(823,945)	1,308,760	284,346
Nonoperating Revenues (Expenses)				
Investment Income	35,000	35,000	24,382	48,207
Disposal of Capital Assets	500	500	21,823	(19,618)
	35,500	35,500	46,205	28,589
Income Before Transfers	(788,445)	(788,445)	1,354,965	312,935
Transfers Out	—	—	—	(35,000)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

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

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020		Actual	2019
	Original Budget	Final Budget		Actual
Income Before GAAP Adjustments	<u>\$ (788,445)</u>	<u>(788,445)</u>	1,354,965	277,935
Beginning Net Position - Budgetary Basis			<u>18,431,402</u>	<u>18,153,467</u>
Ending Net Position - Budgetary Basis			<u>19,786,367</u>	<u>18,431,402</u>
Income Before GAAP Adjustments	<u>(788,445)</u>	<u>(788,445)</u>	1,354,965	277,935
GAAP Adjustments				
IMRF Pension Liability	—	—	390,111	(313,567)
Total OPEB Liability	—	—	61,928	(48,446)
Depreciation	—	—	(396,151)	(431,234)
	<u>—</u>	<u>—</u>	<u>55,888</u>	<u>(793,247)</u>
Change in Net Position	<u>(788,445)</u>	<u>(788,445)</u>	1,410,853	(515,312)
Net Position - Beginning			<u>38,725,369</u>	<u>39,240,681</u>
Net Position - Ending			<u>40,136,222</u>	<u>38,725,369</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Operating Expenses				
Golf Maintenance Operations				
Personnel Services				
Direct Compensation	\$ 906,511	906,511	797,491	929,958
Other Compensation	—	—	15,639	15,710
Employee Benefits	317,778	317,778	243,340	277,714
	<u>1,224,289</u>	<u>1,224,289</u>	<u>1,056,470</u>	<u>1,223,382</u>
Supplies				
Office Supplies	600	600	14	193
Operating Supplies	10,925	10,925	3,612	7,979
Fuel and Related Supplies	39,800	39,800	25,162	40,014
Grounds Supplies	306,500	306,500	317,962	321,701
Building and Other Supplies and Materials	13,600	13,600	6,012	12,991
Small Tools and Minor Equipment	11,410	11,410	9,483	13,693
	<u>382,835</u>	<u>382,835</u>	<u>362,245</u>	<u>396,571</u>
Services and Charges				
Professional Services	13,165	13,165	16,495	63,832
Rentals	7,405	7,405	5,654	6,193
Grounds Repairs and Maintenance	18,300	18,300	11,675	8,267
Machinery and Equipment Repairs and Maintenance	13,481	13,481	13,014	12,424
Other Services and Charges	3,035	3,035	1,090	3,610
Training and Development	6,955	6,955	455	1,681
	<u>62,341</u>	<u>62,341</u>	<u>48,383</u>	<u>96,007</u>
Capital Outlay				
Machinery and Equipment	244,300	244,300	—	4,581
	<u>244,300</u>	<u>244,300</u>	<u>—</u>	<u>4,581</u>
Total Golf Maintenance Operations	<u>1,913,765</u>	<u>1,913,765</u>	<u>1,467,098</u>	<u>1,720,541</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
General Overhead				
Personnel Services				
Direct Compensation	\$ 139,448	139,448	—	—
Employee Benefits	30,163	30,163	(126)	12,589
	<u>169,611</u>	<u>169,611</u>	<u>(126)</u>	<u>12,589</u>
Supplies				
Building and Other Supplies and Materials	2,500	2,500	27	11,187
Small Tools and Minor Equipment	7,500	7,500	3,071	1,402
	<u>10,000</u>	<u>10,000</u>	<u>3,098</u>	<u>12,589</u>
Services and Charges				
Professional Services	103,650	103,650	43,852	67,957
Insurance	14,700	14,700	17,422	4,111
Utilities	193,460	193,460	136,606	129,811
Structural Repairs and Maintenance	57,500	57,500	52,481	3,310
Other Services and Charges	5,600	5,600	3,442	3,704
	<u>374,910</u>	<u>374,910</u>	<u>253,803</u>	<u>208,893</u>
Capital Outlay				
Operational Improvements	787,500	787,500	2,703	—
	<u>1,342,021</u>	<u>1,342,021</u>	<u>259,478</u>	<u>234,071</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
Clubhouse Business				
Personnel Services				
Direct Compensation	\$ 403,516	403,516	217,296	216,530
Other Compensation	—	—	1,558	1,498
Employee Benefits	63,402	63,402	71,777	62,971
	<u>466,918</u>	<u>466,918</u>	<u>290,631</u>	<u>280,999</u>
Supplies				
Office Supplies	1,110	1,110	711	634
Operating Supplies	135,850	135,850	10,075	10,188
Parts and Fittings	600	600	48	755
Building and Other Supplies and Materials	7,500	7,500	5,619	6,245
Small Tools and Minor Equipment	17,300	17,300	12,809	12,320
Purchase for Resale and Taxes	178,700	178,700	146,687	161,606
	<u>341,060</u>	<u>341,060</u>	<u>175,949</u>	<u>191,748</u>
Services and Charges				
Professional Services	168,000	168,000	1,234	49,101
Insurance	100	100	100	100
Rentals	21,808	21,808	11,856	15,249
Structural Repairs and Maintenance	—	—	81	—
Machinery and Equipment Repairs and Maintenance	8,843	8,843	2,220	3,226
Other Services and Charges	6,481	6,481	3,295	6,762
Training and Development	—	—	44	—
	<u>205,232</u>	<u>205,232</u>	<u>18,830</u>	<u>74,438</u>
Total Clubhouse Business	<u>1,013,210</u>	<u>1,013,210</u>	<u>485,410</u>	<u>547,185</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2020

(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2019)

	2020			2019
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
Golf Facilities Services				
Personnel Services				
Direct Compensation	\$ 463,526	463,526	405,705	404,850
Employee Benefits	98,810	98,810	94,236	80,491
	<u>562,336</u>	<u>562,336</u>	<u>499,941</u>	<u>485,341</u>
Supplies				
Office Supplies	850	850	87	456
Operating Supplies	6,005	6,005	5,440	5,775
Parts and Fittings	300	300	—	—
Building and Other Supplies and Materials	950	950	299	445
Small Tools and Minor Equipment	34,592	34,592	16,688	14,164
Purchase for Resale and Taxes	90,000	90,000	83,298	86,917
	<u>132,697</u>	<u>132,697</u>	<u>105,812</u>	<u>107,757</u>
Services and Charges				
Professional Services	71,400	71,400	115,839	66,378
Rentals	175,741	175,741	170,865	171,105
Machinery and Equipment Repairs and Maintenance	7,600	7,600	3,911	4,020
Other Services and Charges	2,125	2,125	1,825	918
Training and Development	1,400	1,400	—	—
	<u>258,266</u>	<u>258,266</u>	<u>292,440</u>	<u>242,421</u>
Total Golf Facilities Services	<u>953,299</u>	<u>953,299</u>	<u>898,193</u>	<u>835,519</u>
Total Operating Expenses	<u>5,222,295</u>	<u>5,222,295</u>	<u>3,110,179</u>	<u>3,337,316</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Consolidated Year-End Financial Report
December 31, 2020**

CSFA #	Program Name	State	Federal	Other	Totals
420-00-0505	Grants Management Program	\$ 77,231	—	—	77,231
422-11-1154	Recreational Trails Program	94,149	—	—	94,149
	Other Grant Programs and Activities	5,642	175,756	160,000	341,398
	All Other Costs Not Allocated	—	—	40,787,292	40,787,292
	Totals	177,022	175,756	40,947,292	41,300,070

SUPPLEMENTAL SCHEDULES

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Long-Term Debt Requirements
General Obligation Bonds of 2012
December 31, 2020**

Date of Issue	March 22, 2022
Date of Maturity	November 1, 2025
Authorized Issue	\$35,610,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 4.50%
Interest Dates	May 1 and November 1
Principal Maturity Date	November 1
Payable at	Amalgamated Bank of Chicago, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 7,900,000	993,900	8,893,900
2022	8,220,000	667,125	8,887,125
2023	8,585,000	305,168	8,890,168
2024	1,570,000	76,700	1,646,700
2025	975,000	20,688	995,688
	<u>27,250,000</u>	<u>2,063,581</u>	<u>29,313,581</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Long-Term Debt Requirements
General Obligation Refunding Bonds of 2015
December 31, 2020**

Date of Issue	April 14, 2015
Date of Maturity	January 1, 2024
Authorized Issue	\$29,270,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 5.00%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Amalgamated Bank of Chicago, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 5,830,000	1,208,500	7,038,500
2022	6,435,000	901,875	7,336,875
2023	7,070,000	564,250	7,634,250
2024	7,750,000	193,750	7,943,750
	<u>27,085,000</u>	<u>2,868,375</u>	<u>29,953,375</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Refunding Bonds of 2015A

December 31, 2020

Date of Issue	August 10, 2015
Date of Maturity	November 1, 2024
Authorized Issue	\$31,690,000
Denomination of Bonds	\$5,000
Interest Rates	3.00% - 5.00%
Interest Dates	May 1 and November 1
Principal Maturity Date	November 1
Payable at	Amalgamated Bank of Chicago, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2021	\$ 4,605,000	1,357,500	5,962,500
2022	4,845,000	1,127,250	5,972,250
2023	5,085,000	885,000	5,970,000
2024	12,775,000	638,750	13,413,750
	<u>27,310,000</u>	<u>4,008,500</u>	<u>31,318,500</u>

STATISTICAL SECTION (Unaudited)

This part of the 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.

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.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the government's ability to issue additional debt in the future.

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.

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Net Position by Component - Last Ten Fiscal Years

December 31, 2020 (Unaudited)

See Following Page

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Net Position by Component - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

	2011	2012	2013
Governmental Activities			
Net Invested in Capital Assets	\$ 409,706,596	432,513,540	455,557,496
Restricted			
Environmental Concerns	203,387,337	209,421,462	190,181,140
Special Revenue Purposes	3,865,385	—	—
Debt Service	826,638	1,302,736	1,125,412
Construction & Development	32,774,123	36,212,416	31,180,465
Insurance Purposes	—	147,702	497,850
Personnel Benefits	—	1,277,452	947,315
Audit	—	21,447	26,984
Zoological	—	302,087	390,430
Specified Capital Projects	—	2,376,276	3,357,483
Unrestricted (Deficit)	(71,045,851)	(78,225,251)	(79,251,513)
Total Governmental Activities Net Position	579,514,228	605,349,867	604,013,062
Business-Type Activities			
Net Invested in Capital Assets	26,501,239	25,661,647	24,737,209
Unrestricted (Deficit)	2,481,737	2,399,312	2,470,672
Total Business-Type Activities Net Position	28,982,976	28,060,959	27,207,881
Primary Government			
Net Invested in Capital Assets	436,207,835	458,175,187	480,294,705
Restricted			
Environmental Concerns	203,387,337	209,421,462	190,181,140
Wetland Restoration	—	—	—
Special Revenue Purposes	3,865,385	—	—
Debt Service	826,638	1,302,736	1,125,412
Construction & Development	32,774,123	36,212,416	31,180,465
Insurance Purposes	—	147,702	497,850
Personnel Benefits	—	1,277,452	947,315
Audit	—	21,447	26,984
Zoological	—	302,087	390,430
Specified Capital Projects	—	2,376,276	3,357,483
Unrestricted (Deficit)	(68,564,114)	(75,825,939)	(76,780,841)
Total Primary Government Net Position	608,497,204	633,410,826	631,220,943

Data Source: Audited Financial Statements

2014	2015	2016	2017	2018	2019	2020
457,884,644	478,857,266	470,970,014	491,843,799	528,001,306	538,131,724	553,114,029
192,890,597	188,493,284	178,576,262	167,983,774	159,195,696	170,117,049	182,717,195
—	1,138,589	3,048,660	2,854,481	2,275,717	3,421,307	1,663,762
1,258,460	1,383,467	222,038	576,070	2,671,097	4,410,561	7,332,708
37,684,997	35,873,609	43,432,391	33,900,629	29,839,521	26,846,476	20,272,993
764,534	807,468	1,014,704	1,208,530	1,574,876	1,647,047	1,532,625
836,317	631,984	1,135,435	1,276,854	2,894,669	3,235,783	3,352,139
63,496	26,429	54,998	90,916	136,350	103,036	70,932
503,328	599,641	703,263	825,110	1,267,917	1,237,218	1,110,707
—	—	—	—	—	—	—
(69,924,925)	(74,624,848)	(44,654,283)	(36,128,157)	(34,818,058)	(24,393,713)	(10,607,513)
621,961,448	633,186,889	654,503,482	664,432,006	693,039,091	724,756,488	760,559,577
24,107,744	23,325,569	22,693,444	22,334,662	39,016,586	19,658,955	38,553,523
2,855,974	2,982,597	2,660,800	1,404,161	224,095	19,066,414	1,582,699
26,963,718	26,308,166	25,354,244	23,738,823	39,240,681	38,725,369	40,136,222
481,992,388	502,182,835	493,663,458	514,178,461	567,017,892	557,790,679	591,667,552
192,890,597	188,493,284	178,576,262	167,983,774	159,195,696	170,117,049	182,717,195
—	1,138,589	3,048,660	2,854,481	2,275,717	3,421,307	1,663,762
—	—	—	—	—	—	—
1,258,460	1,383,467	222,038	576,070	2,671,097	4,410,561	7,332,708
37,684,997	35,873,609	43,432,391	33,900,629	29,839,521	26,846,476	20,272,993
764,534	807,468	1,014,704	1,208,530	1,574,876	1,647,047	1,532,625
836,317	631,984	1,135,435	1,276,854	2,894,669	3,235,783	3,352,139
63,496	26,429	54,998	90,916	136,350	103,036	70,932
503,328	599,641	703,263	825,110	1,267,917	1,237,218	1,110,707
—	—	—	—	—	—	—
(67,068,951)	(71,642,251)	(41,993,483)	(34,723,996)	(34,593,963)	(5,327,299)	(9,024,814)
648,925,166	659,495,055	679,857,726	688,170,829	732,279,772	763,481,857	800,695,799

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Changes in Net Position - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

	2011	2012	2013	2014	2015	2016	2017	2018*	2019	2020
Expenses										
Governmental Activities										
General Government	\$ 8,629,267	8,256,087	7,739,315	8,401,680	10,148,461	15,681,010	2,086,587	21,108,614	7,655,155	3,509,319
Conservation and Recreation	24,549,675	22,861,460	30,465,668	29,657,565	27,431,935	28,565,101	31,642,636	37,182,014	25,133,090	25,206,943
Public Works	3,507,087	2,329,332	1,536,247	1,732,148	1,603,581	1,081,275	1,567,776	1,938,895	1,970,823	2,071,510
Public Safety	3,298,994	3,262,758	3,302,125	3,473,578	3,588,547	3,179,358	3,317,927	4,913,893	3,230,058	3,701,305
Interest on Long-Term Debt	13,409,078	12,161,761	11,896,942	11,013,984	9,709,000	9,706,180	6,800,309	8,949,425	4,323,056	3,756,702
Total Governmental Activities Expenses	53,394,101	48,871,398	54,940,297	54,278,955	52,481,524	58,212,924	45,415,235	74,092,841	42,312,182	38,245,779
Business-Type Activities										
Golf-Courses	5,454,350	4,702,109	4,509,811	3,886,803	3,644,310	2,963,198	3,529,144	6,163,168	4,130,563	3,054,291
Total Primary Government Expenses	58,848,451	53,573,507	59,450,108	58,165,758	56,125,834	61,176,122	48,944,379	80,256,009	46,442,745	41,300,070
Program Revenues										
Governmental Activities										
Charges for Services	1,397,999	1,476,273	1,351,401	1,285,346	1,565,219	1,348,059	1,196,692	1,663,969	1,192,800	638,917
Operating Grants/Contributions	890,514	748,192	1,551,473	7,152,286	2,021,830	901,364	1,322,047	1,503,347	4,243,814	2,124,758
Capital Grants/Contributions	2,564,219	875,981	1,677,812	1,563,331	954,405	3,793,924	28,000	298,386	410,056	5,642
Total Governmental Activities Program Revenues	4,852,732	3,100,446	4,580,686	10,000,963	4,541,454	6,043,347	2,546,739	3,465,702	5,846,670	2,769,317
Business-Type Activities										
Charges for Services	3,171,846	3,559,548	3,442,848	3,289,752	2,896,112	1,973,037	1,906,466	4,909,700	3,602,044	4,440,762
Total Primary Government Program Revenues	8,024,578	6,659,994	8,023,534	13,290,715	7,437,566	8,016,384	4,453,205	8,375,402	9,448,714	7,210,079

	2011	2012	2013	2014	2015	2016	2017	2018*	2019	2020
Net (Expenses) Revenues										
Governmental Activities	\$ (48,541,369)	(45,770,952)	(50,359,611)	(44,277,992)	(47,940,070)	(52,169,577)	(42,868,496)	(70,627,139)	(36,465,512)	(35,476,462)
Business-Type Activities	(2,282,504)	(1,142,561)	(1,066,963)	(597,051)	(748,198)	(990,161)	(1,622,678)	(1,253,468)	(528,519)	1,386,471
Total Primary Government Net (Expenses) Revenues	(50,823,873)	(46,913,513)	(51,426,574)	(44,875,043)	(48,688,268)	(53,159,738)	(44,491,174)	(71,880,607)	(36,994,031)	(34,089,991)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	51,782,279	53,158,009	53,008,197	53,073,684	54,192,021	54,783,420	54,911,731	104,536,291	50,977,083	51,189,200
Replacement Taxes	1,421,460	1,253,688	1,326,897	1,390,627	1,455,548	1,169,442	1,659,100	1,708,236	1,568,382	1,401,732
Investment Earnings	6,935,063	16,596,135	(4,514,204)	6,673,537	5,735,037	15,670,329	(5,519,204)	4,263,433	14,751,283	17,072,354
Gain on Sale of Capital Assets	42,190	90,044	74,539	175,207	160,958	—	—	—	—	—
Miscellaneous	770,408	692,215	464,054	484,552	439,680	1,862,979	1,745,393	2,289,075	851,161	1,616,265
Transfers	(183,500)	(183,500)	(183,500)	(323,266)	(63,500)	—	—	(16,817,503)	35,000	—
Total Governmental Activities	60,767,900	71,606,591	50,175,983	61,474,341	61,919,744	73,486,170	52,797,020	95,979,532	68,182,909	71,279,551
Business-Type Activities										
Investment Income	35,150	19,188	14,800	28,458	29,146	36,239	7,257	34,227	48,207	24,382
Gain on Sale of Capital Assets	19,313	17,856	15,585	—	—	—	—	—	—	—
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
Insurance Recoveries	423,421	—	—	1,164	—	—	—	—	—	—
Transfers	183,500	183,500	183,500	323,266	63,500	—	—	16,817,503	(35,000)	—
Total Business-Type Activities	661,384	220,544	213,885	352,888	92,646	36,239	7,257	16,851,730	13,207	24,382
Total Primary Government	61,429,284	71,827,135	50,389,868	61,827,229	62,012,390	73,522,409	52,804,277	112,831,262	68,196,116	71,303,933
Changes in Net Position										
Governmental Activities	12,226,531	25,835,639	(183,628)	17,196,349	13,979,674	21,316,593	9,928,524	25,352,393	31,717,397	35,803,089
Business-Type Activities	(1,621,120)	(922,017)	(853,078)	(244,163)	(655,552)	(953,922)	(1,615,421)	15,598,262	(515,312)	1,410,853
Total Primary Government	10,605,411	24,913,622	(1,036,706)	16,952,186	13,324,122	20,362,671	8,313,103	40,950,655	31,202,085	37,213,942

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Fund Balances of Governmental Funds - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

	2011	2012	2013
General Fund			
Nonspendable	\$ 218,483	685,875	860,704
Unassigned	3,958,573	3,414,221	3,768,580
Total General Fund	4,177,056	4,100,096	4,629,284
All Other Governmental Funds			
Unreserved, Reported in:			
Nonspendable	12,366	1,142,121	1,178,901
Restricted	276,679,046	286,685,302	270,349,596
Committed	9,363,099	2,376,276	3,357,483
Total All Other Governmental Funds	286,054,511	290,203,699	274,885,980
Total All Government Funds	290,231,567	294,303,795	279,515,264

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

2014	2015	2016	2017	2018*	2019	2020
693,280	663,725	991,468	1,041,104	1,047,140	1,295,619	1,111,931
3,425,987	3,653,476	3,414,858	2,818,324	2,894,185	2,926,197	3,321,127
4,119,267	4,317,201	4,406,326	3,859,428	3,941,325	4,221,816	4,433,058
142,216	153,869	125,254	113,516	198,421	208,953	306,794
280,001,729	274,954,471	275,694,904	256,068,574	247,075,348	258,223,277	265,148,419
4,769,939	3,534,145	2,050,196	2,420,023	2,285,780	2,176,742	2,611,548
284,913,884	278,642,485	277,870,354	258,602,113	249,559,549	260,608,972	268,066,761
289,033,151	282,959,686	282,276,680	262,461,541	253,500,874	264,830,788	272,499,819

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

	2011	2012	2013
Revenues			
Taxes	\$ 51,782,279	53,158,009	53,008,197
Permits and Fees	1,174,626	1,254,026	1,039,241
Intergovernmental	4,522,410	2,439,488	3,270,781
Investment Income	6,927,679	16,593,244	(4,514,204)
Donations	19	20	14,779
Miscellaneous	1,404,929	1,405,706	2,096,836
Total Revenues	<u>65,811,942</u>	<u>74,850,493</u>	<u>54,915,630</u>
Expenditures			
General Government	8,241,750	8,533,620	7,413,825
Conservations and Recreation	22,805,793	22,973,199	22,112,525
Public Works	3,495,164	2,320,342	1,533,493
Public Safety	3,177,242	3,237,192	3,220,283
Capital Outlay	10,761,812	7,853,269	6,855,697
Debt Service			
Principal	20,140,000	20,740,000	20,920,000
Interest and Fiscal Charges	8,217,986	7,084,596	7,546,877
Cost of Issuance	—	434,760	—
Total Expenditures	<u>76,839,747</u>	<u>73,176,978</u>	<u>69,602,700</u>
Excess of Revenues Over (Under) Expenditures	<u>(11,027,805)</u>	<u>1,673,515</u>	<u>(14,687,070)</u>
Other Financing Sources (Uses)			
Transfers In	6,155,777	17,965,458	6,199,591
Transfers Out	(6,339,277)	(18,148,958)	(6,383,091)
Restructuring/Bond Proceeds	—	35,610,000	—
Transfer to Refunded Bond Escrow	—	(38,131,779)	—
Premium (Discounts) on Bonds Issued	—	5,005,095	—
Payment to Escrow Agent	—	—	—
Proceeds from the Sale of Capital Assets	68,601	98,897	82,039
	<u>(114,899)</u>	<u>2,398,713</u>	<u>(101,461)</u>
Net Change in Fund Balances	<u>(11,142,704)</u>	<u>4,072,228</u>	<u>(14,788,531)</u>
Debt Service as a Percentage of Noncapital Expenditures	44.50%	43.54%	43.70%

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

2014	2015	2016	2017	2018*	2019	2020
53,073,684	54,192,021	54,783,420	54,911,731	104,536,291	50,977,083	51,189,200
1,030,708	1,143,540	1,182,997	1,196,692	1,663,969	1,192,800	638,917
9,893,973	4,119,116	6,134,090	3,183,680	3,809,035	6,246,785	3,556,665
6,673,537	5,735,036	15,670,329	(5,519,204)	4,263,433	14,751,283	17,072,354
—	40,000	147,062	—	—	166,165	409,740
1,101,461	965,094	1,786,152	1,745,393	2,289,075	684,996	1,206,525
71,773,363	66,194,807	79,704,050	55,518,292	116,561,803	74,019,112	74,073,401
7,824,046	9,837,147	14,477,098	7,800,492	11,488,462	7,340,466	7,524,352
25,367,954	26,617,402	29,173,774	32,545,009	47,183,519	26,863,735	33,168,469
1,706,631	1,737,877	1,036,289	1,521,194	7,258,472	2,112,718	2,091,219
3,391,996	3,565,453	3,150,638	3,288,188	4,866,524	3,197,343	3,668,555
7,937,724	2,941,798	4,903,553	2,551,665	8,039,205	2,378,442	2,302,987
20,350,000	20,995,000	14,472,408	14,515,392	23,636,466	7,721,129	13,495,000
7,033,867	6,676,945	13,572,439	13,353,038	23,894,497	13,254,341	4,405,550
—	365,141	—	—	—	—	—
73,612,218	72,736,763	80,786,199	75,574,978	126,367,145	62,868,174	66,656,132
(1,838,855)	(6,541,956)	(1,082,149)	(20,056,686)	(9,805,342)	11,150,938	7,417,269
8,491,838	10,448,080	27,765,834	36,631,142	20,521,972	3,201,221	21,475,433
(8,815,104)	(10,511,580)	(27,765,834)	(36,631,142)	(19,961,972)	(3,166,221)	(21,475,433)
—	29,270,000	31,690,000	9,090,000	—	—	—
—	(34,529,257)	—	—	—	—	—
—	5,624,398	5,478,680	259,896	—	—	—
—	—	(36,935,250)	(9,241,265)	—	—	—
187,114	166,850	158,720	139,909	284,675	143,976	251,762
(136,152)	468,491	392,150	248,540	844,675	178,976	251,762
(1,975,007)	(6,073,465)	(689,999)	(19,808,146)	(8,960,667)	11,329,914	7,669,031
45.37%	40.78%	40.58%	42.62%	48.59%	37.89%	33.65%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Assessed Value and Actual Value of Taxable Property (in Thousands) - Last Ten Tax Levy Years
December 31, 2020 (Unaudited)**

Tax Levy Year	Residential Property	Farm	Commercial Property
2010	\$ 31,047,748	\$ 2,052	\$ 6,404,827
2011	28,623,124	2,146	6,222,622
2012	26,243,231	2,110	5,800,696
2013	24,789,518	2,217	5,497,444
2014	24,551,674	2,167	5,468,065
2015	25,583,305	2,149	5,728,648
2016	27,412,792	2,310	6,018,321
2017	29,065,554	2,361	6,271,488
2018	30,406,986	2,513	6,485,948
2019	31,496,325	2,603	6,746,739

Data Source: Office of the County Clerk

Industrial Property	Total	Railroad	Total Direct Tax Rate	Total Direct Tax Rate	Estimated Actual Taxable Value
\$ 2,873,801	\$ 40,328,428	\$ 22,728	\$ 40,351,156	0.1321	\$ 121,053,468
2,821,860	37,669,752	24,504	37,694,256	0.1414	113,082,768
2,591,123	34,637,160	25,943	34,663,103	0.1418	103,989,309
2,469,577	32,758,756	32,525	32,791,281	0.1657	98,373,843
2,448,068	32,469,974	34,599	32,504,573	0.1691	97,513,719
2,546,925	33,861,027	39,270	33,900,297	0.1622	101,700,891
2,703,608	36,137,031	42,278	36,179,309	0.1514	108,537,927
2,866,147	38,205,550	42,427	38,247,977	0.1306	114,743,931
3,018,680	39,914,127	44,892	39,959,019	0.1278	119,877,057
3,165,669	41,411,336	48,742	41,460,078	0.1242	124,380,234

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
December 31, 2020 (Unaudited)**

	2010	2011	2012
Forest Preserve District of DuPage County			
Corporate	0.1321	0.1414	0.1418
Overlapping Rates			
County	0.1659	0.1773	0.1929
Cities and Villages	0.6102	0.6498	0.6543
High Schools	0.9819	1.0714	1.1155
Unit Districts	1.6717	1.8319	1.8983
Grade Schools	1.5243	1.6539	1.7139
Junior Collages	0.2405	0.2579	0.2551
Townships	0.1023	0.1112	0.1092
Sanitary Districts	0.0026	0.0028	0.0029
Park Districts	0.3090	0.3364	0.3467
Libraries	0.0661	0.0723	0.0753
Fire Protection	0.2471	0.2698	0.2767
Service Areas	0.0159	0.0181	0.0177
Special Districts	0.0183	0.0196	0.0183
Total Overlapping Tax Rate	5.9558	6.4724	6.6768
Total Direct and Overlapping Tax Rates	6.0879	6.6138	6.8186

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

Data Source: DuPage County Clerks Office

2013	2014	2015	2016	2017	2018	2019
0.1657	0.1691	0.1622	0.1514	0.1306	0.1278	0.1242
0.2040	0.2057	0.1971	0.1848	0.1749	0.1673	0.1655
0.7653	0.7909	0.7680	0.7288	0.7093	0.6956	0.6985
1.3061	1.3445	1.3112	1.2438	1.2034	1.1852	1.1957
2.2509	2.2676	2.2324	2.1176	2.0663	2.0328	2.0095
2.0184	2.0638	2.0082	1.9117	1.8593	1.8315	1.8056
0.3092	0.3043	0.2882	0.2714	0.2517	0.2409	0.2204
0.1326	0.1355	0.1318	0.1261	0.1239	0.1203	0.1163
0.0035	0.0036	0.0035	0.0033	0.0032	0.0031	0.0030
0.4083	0.4172	0.4094	0.3889	0.3764	0.3713	0.3664
0.0877	0.0904	0.0874	0.0916	0.0867	0.0839	0.0819
0.3255	0.3362	0.3296	0.3099	0.3029	0.3011	0.3005
0.0233	0.0242	0.0234	0.0229	0.0228	0.0232	0.0218
0.0212	0.0219	0.0201	0.0188	0.0180	0.0160	0.0151
7.8560	8.0058	7.8103	7.4196	7.1988	7.0722	7.0002
8.0217	8.1749	7.9725	7.5710	7.3294	7.2000	7.1244

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago (in Thousands)
December 31, 2020 (Unaudited)**

Taxpayer	Tax Levy Year 2019			Tax Levy Year 2010		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Prologics	\$ 246,367	1	0.59%	\$ 129,245	1	0.32%
Oakbrook Shopping Center	112,743	2	0.27%	116,028	3	0.29%
Hamilton Partners, Inc	103,049	3	0.25%	125,086	2	0.31%
SLK Global Solutions	66,715	4	0.16%			
BRE IL Office Owner	55,211	5	0.13%			
BPRE	49,523	6	0.12%			
Real Estate Tax Advisors	47,344	7	0.11%			
Duke Realty	44,231	8	0.11%			
Navistar	39,855	9	0.10%			
Liberty Property	36,583	10	0.09%			
Wells Real Estate Funds				68,803	4	0.17%
AMLI				61,901	5	0.15%
Elmhurst Memorial Healthcare				61,656	6	0.15%
Arden Realty, Inc				61,586	7	0.15%
AIMCO				53,355	8	0.13%
UBS Realty Investors LLC				38,562	9	0.10%
NS-MPG Inc (Alcate-Lucent)				36,934	10	0.09%
	<u>801,621</u>		<u>1.93%</u>	<u>753,156</u>		<u>1.86%</u>

Data Source: Office of County Clerk

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	\$ 53,303,877	\$ 53,138,366	99.69%	N/A	\$ 53,138,366	99.69%
2012	53,299,678	52,979,718	99.40%	N/A	52,979,718	99.40%
2013	53,450,503	53,042,519	99.24%	N/A	53,042,519	99.24%
2014	54,335,152	54,099,737	99.57%	N/A	54,099,737	99.57%
2015	54,965,232	54,766,959	99.64%	N/A	54,766,959	99.64%
2016	54,986,281	54,853,004	99.76%	N/A	54,853,004	99.76%
2017	54,775,475	54,667,834	99.80%	N/A	54,667,834	99.80%
2018	49,951,858	49,832,351	99.76%	N/A	49,832,351	99.76%
2019	51,067,627	50,929,683	99.73%	N/A	50,929,683	99.73%
2020	51,493,417	50,932,561	98.91%	N/A	50,932,561	98.91%

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

N/A - Not Available

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Fiscal Year	Governmental Activities	
	General Obligation Bonds	Total Primary Government
2011	\$ 255,759,232	\$ 255,759,232
2012	243,163,283	243,163,283
2013	233,321,462	233,321,462
2014	216,146,058	216,146,058
2015	201,820,799	201,820,799
2016	181,884,431	181,884,431
2017	159,885,684	159,885,684
2018*	120,024,849	120,024,849
2019	102,445,805	102,445,805
2020	87,546,659	87,546,659

(1) See the Schedule of Demographic and Economic Statistics for personal income and population.

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

* For the Eighteen Months Ended December 31, 2018

N/A - Not Available

Total Equalized Assessed Value (EAV) (in Thousands)	Percentage of EAV	Personal Income (1)	Percentage of Personal Income	Population (1)	Per Capita
\$ 40,351,156	0.63%	\$ 50,323,760	508.23%	935,824	\$ 273.30
37,694,256	0.65%	52,971,536	459.05%	927,987	262.03
34,663,103	0.67%	54,123,390	431.09%	932,126	250.31
32,791,281	0.66%	56,600,761	381.88%	932,708	231.74
32,504,573	0.62%	59,813,856	337.41%	933,736	216.14
33,900,297	0.54%	61,404,832	296.21%	929,368	195.71
36,179,309	0.44%	64,516,281	247.82%	930,662	171.80
38,247,977	0.31%	67,684,237	177.33%	928,589	129.26
39,959,019	0.26%	69,345,500	147.73%	922,921	111.00
41,460,078	0.21%	N/A	N/A	N/A	N/A

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Fiscal Year	Total General Obligation Bonds	Less: Amounts Available in Debt Service Funds	Net General Bonded Debt Outstanding	Percentage of Equalized Assessed Value (1)	Per Capita (2)
2011	\$ 255,759,232	\$ 826,638	\$ 254,932,594	0.63%	\$ 272.42
2012	243,163,283	1,302,736	241,860,547	0.64%	260.63
2013	233,321,462	1,125,412	232,196,050	0.67%	249.10
2014	216,146,058	1,258,460	214,887,598	0.66%	230.39
2015	201,820,799	1,383,467	200,437,332	0.62%	214.66
2016	181,884,431	222,038	181,662,393	0.54%	195.47
2017	159,885,684	576,070	159,309,614	0.44%	171.18
2018*	120,024,849	2,671,097	117,353,752	0.31%	126.38
2019	102,445,805	4,410,561	98,035,244	0.25%	106.22
2020	87,546,659	7,332,708	80,213,951	0.19%	N/A

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

(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

* For the Eighteen Months Ended December 31, 2018

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2020 (Unaudited)**

Governmental Unit	Gross Debt (3)	Percentage of Debt Applicable to District (2)	District's Share of Debt
Forest Preserve District of DuPage County	\$ 87,546,659	100.00%	\$ 87,546,659
DuPage County	162,504,806	100.00%	162,504,806
Cities and Villages	10,278,745,325 (1)	6.24%	641,393,708
Parks	1,090,256,740 (1)	27.37%	298,403,270
Fire Protection	7,775,000	100.00%	7,775,000
Libraries	48,190,000	12.67%	6,105,673
Special Service Districts	19,795,500	97.25%	19,251,124
Grade Schools	392,370,124	95.62%	375,184,313
High Schools	238,275,438	95.87%	228,434,662
Unit Schools	653,487,104	61.42%	401,371,779
Community Colleges	365,370,000 (1)	54.00%	197,299,800
Total Overlapping Debt	13,256,770,037		2,337,724,135
Total Direct and Overlapping Debt	13,344,316,696		2,425,270,794

Notes: Taxing districts are separate and distinct governmental entities where all, or a portion of the governmental 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 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 multiplying this rate by the overlapping governments' outstanding debt. An overlapping government unit DuPage County Clerk.

Data Source: DuPage County Clerk's Office

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Fiscal Years

December 31, 2020 (Unaudited)

	2011	2012	2013	2014
Legal Debt Limit	\$ 928,076,588	866,967,884	797,251,353	754,199,448
Total Net Debt Applicable to Limit	255,759,232	243,163,283	226,803,168	210,548,895
Legal Debt Margin	672,317,356	623,804,601	570,448,185	543,650,553
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	27.56%	28.05%	28.45%	27.92%

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

2015	2016	2017	2018*	2019	2020
747,605,170	779,706,826	832,124,126	879,703,477	919,057,446	953,581,802
191,729,636	175,824,600	148,669,500	111,227,569	95,140,000	81,645,000
555,875,534	603,882,226	683,454,626	768,475,908	823,917,446	871,936,802
25.65%	22.55%	17.87%	12.64%	10.35%	8.56%

Legal Debt Margin Calculation for Fiscal Year 2020

Assessed Value	<u>\$ 41,460,078,330</u>
Bonded Debt Limit - 2.30% of Assessed Value	953,581,802
Amount of Debt Applicable to Limit	<u>81,645,000</u>
Legal Debt Margin	<u><u>871,936,802</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Demographic and Economic Statistics - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Fiscal Year	(1) Population*	Personal Income	(2) Per Capita Personal Income	(3) School Enrollment	(4) Unemployment Rate
2011	935,824	\$ 50,323,760	\$ 54,509	159,844	8.0 %
2012	927,987	52,971,536	57,082	158,270	7.3 %
2013	932,126	54,123,390	58,064	156,715	7.5 %
2014	932,708	56,600,761	60,684	156,000	6.9 %
2015	933,736	59,813,856	64,059	155,545	4.7 %
2016	929,368	61,404,832	66,072	155,124	4.8 %
2017	930,662	64,516,281	69,323	155,124	3.9 %
2018	928,589	67,684,237	72,889	155,124	3.2 %
2019	922,921	69,345,500	75,137	155,124	3.3 %
2020	N/A	N/A	N/A	N/A	N/A

N/A - Not Available

*Estimated

Data Sources:

- (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 Fiscal Years Ago
December 31, 2020 (Unaudited)**

Employer	2020			2011		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
Alexian Brothers - Alis Midwest	8,000	1	1.00%			
Finkl Outdoor Services Inc	5,000	2	0.62%			
Advocate Health Care	5,000	3	0.62%			
Giraffe Holding Inc.	4,000	4	0.50%			
Samuel Holdings, Inc	4,000	5	0.50%			
All State Corporation	3,500	6	0.44%			
Footprint Acquisition LLC	3,500	7	0.44%			
The University of Chicago	3,200	8	0.40%			
DuPage County	3,000	9	0.37%			
	2,887	10	0.36%	2,852	7	0.41%
Edward Hospital & Health Services				5,000	1	0.72%
College of DuPage				4,800	2	0.69%
BP America, Inc.				4,000	3	0.58%
Elmhurst Memorial Hospital				3,600	4	0.52%
McDonald's Coproation				3,000	5	0.43%
Argonne National Labs				2,900	6	0.42%
Advocate Good Samaritan Hospital				2,500	8	0.36%
Ace Hardware				2,000	9	0.29%
Navistar International Corp				1,800	10	0.26%
	<u>42,087</u>		<u>5.3%</u>	<u>32,452</u>		<u>4.7%</u>

The total number of jobs in DuPage County is obtained from the Bureau of Economic Analysis.

Data Sources:

Nielsen Claritas Business-Facts ®

Equifax

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Full-Time Equivalent District Employees by Function/Program - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Function/Program	2011	2012	2013	2014
General Government				
Core Management	7.0	7.0	7.0	7.0
Finance	13.0	13.0	13.0	13.0
Human Resources (2)	10.0	10.0	10.0	10.0
Fundraising and Development	2.0	2.0	2.0	2.0
Administrative Services	3.5	3.0	3.0	3.0
Communications and Marketing	6.5	6.5	6.5	7.5
Volunteer Services (2)	—	—	—	—
Information Technology	11.0	11.0	11.0	9.0
Total General Governmental	53.0	52.5	52.5	51.5
Conservation and Recreation				
Natural Resources	26.5	26.5	26.5	26.0
Grounds Management	44.5	43.5	43.5	43.5
Community Services & Education Admin.	5.0	5.5	5.5	5.5
Land Preservation	5.5	5.5	5.5	5.5
Visitor Services & Experiences	—	—	—	—
Site Operations	39.0	40.0	40.0	40.0
Danada Equestrian Center	7.5	7.5	7.5	7.5
Facilities Management	32.0	32.0	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	7.0	6.5	6.5	6.5
Mayslake	4.5	4.5	4.5	5.0
St. James Farm	4.0	4.0	4.0	4.0
Willowbrook Wildlife Center	11.0	11.0	11.0	11.5
Golf Business Enterprises	20.5	16.0	16.0	15.0
Resource Management & Development Planning	—	—	—	—
Planning	15.0	15.0	15.0	15.0
Total Conservation and Recreation	243.5	239.0	239.0	238.5
Public Safety				
Law Enforcement	30.5	30.5	30.5	30.5
Public Works				
Environmental Services	6.0	6.0	6.0	6.0
Totals	333.0	328.0	328.0	326.5

Data Source: District Records

Forest Preserve District of DuPage County budget documents:

- (1) Visitor Services was separated from Site Operations during FY 2015.
- (2) Volunteer Services was separated from Human Resources during FY 2015.

2015	2016	2017	2018	2019	2020
13.5	9.5	5.5	5.5	5.5	5.5
9.0	10.0	11.0	10.0	10.0	10.0
6.5	6.5	6.0	6.0	6.0	6.0
1.0	1.0	1.0	1.0	—	—
2.5	2.5	2.5	3.5	3.5	3.5
6.5	7.0	7.0	8.0	9.0	9.0
3.0	2.5	2.5	2.5	2.5	2.5
7.0	8.0	6.0	6.0	6.0	6.0
49.0	47.0	41.5	42.5	42.5	42.5
32.5	32.5	32.5	32.5	32.5	32.5
43.5	43.5	43.5	43.5	43.5	44.5
5.0	5.0	2.0	2.0	2.0	2.0
3.5	3.5	3.5	3.5	2.5	2.5
3.5	4.0	5.5	5.0	5.0	5.0
31.0	31.0	31.0	30.0	30.0	30.0
7.0	7.0	7.0	7.0	7.0	7.0
27.5	30.0	30.0	30.0	30.0	30.0
14.0	14.0	14.0	14.5	13.0	13.0
8.0	8.0	8.0	8.5	8.5	8.5
7.5	6.0	5.0	7.5	7.5	7.5
6.0	5.0	7.0	5.5	5.5	5.5
4.5	4.5	4.5	4.5	4.5	4.5
11.0	11.5	11.5	11.5	12.5	13.5
11.0	12.0	13.0	13.0	13.0	13.0
—	—	4.0	2.0	2.0	2.0
11.0	11.0	8.0	8.0	7.0	7.0
226.5	228.5	230.0	228.5	226.0	228.0
28.5	26.5	27.5	27.5	27.5	27.5
5.0	4.0	3.0	3.0	5.0	5.0
309.0	306.0	302.0	301.5	301.0	303.0

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Function/Program	2011	2012	2013
General Government			
Number of Volunteer Hours	88,278	86,102	74,007
Number of Full-time Volunteers	913	992	907
Education Center - Program and Event Participants			
Kline Creek Farms	30,194	29,704	26,090
Fullersburg Woods	25,319	16,315	13,748
Danada	18,108	21,182	10,587
Willowbrook Wildlife Center	11,225	11,101	10,000
Mayslake Peabody Estate	32,353	33,080	32,850
Site Operations Programs	12,826	11,516	14,152
Maintenance and Development			
Prescribed Burn Acres	1,884	1,326	1,541
Lbs. Seed Collection	1,240	1,240	676
Fish Stocked	36,874	117,719	49,319
Trail Miles	145	147	150
Grounds Maint. - Work Orders Completed	342	450	468
Trees Planted During Fall Tree Program	800	800	971
Structure Maintenance - Work Orders Completed	2,602	2,696	3,007
Visitor Services Permits Issues	14,478	14,385	13,556
Public Safety			
Arrests	78	60	45
Citations	1,042	776	676
Warnings	3,183	3,712	3,665
Golf Courses			
Daily Golf Rounds	86,476	92,139	85,451
Rounds of Cart Rentals	53,075	58,599	54,979
Resident Cards Sold	1,890	1,970	1,682

N/A - Not Applicable

Data Source: Various Forest Preserve Departments

* For the Eighteen Months Ended December 31, 2018

**COVID-19 affected the FY2020 operating indicators as noted above.

2014	2015	2016	2017	2018*	2019	2020**
72,009	64,224	64,606	59,449	88,510	60,500	26,307
922	868	884	870	940	799	567
23,220	24,443	26,701	25,706	36,989	8,778	837
24,449	21,768	14,990	15,262	45,304	10,192	1,541
16,864	13,413	15,800	13,550	10,870	4,746	143
12,383	11,124	11,868	13,190	11,881	3,928	1,147
34,168	39,489	33,077	36,004	53,078	22,581	815
5,988	6,126	4,080	7,312	8,200	3,007	151
805	2,111	1,259	1,237	2,481	1,675	1,932
1,021	1,087	727	1,169	2,363	1,233	1,305
85,752	31,017	36,000	60,209	158,345	31,509	68,421
158	160	150	150	158	161	161
404	328	245	341	281	128	152
1,333	1,110	1,200	837	1,056	1,425	858
3,239	3,114	3,400	3,141	3,867	2,419	2,913
12,786	13,531	13,238	14,111	20,560	12,138	16,275
167	575	722	279	221	28	6
536	669	596	916	1,070	522	1,278
2,913	3,448	3,029	2,989	4,099	1,425	2,462
88,022	78,806	53,736	49,405	107,690	71,367	85,369
57,102	50,687	34,057	33,060	70,306	38,504	52,489
1,661	1,311	1,175	1,083	1,324	1,352	—

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2020 (Unaudited)**

Function/Program	2011	2012	2013
General Government			
Total Acres	25,390	25,426	25,123
Buildings	298	286	275
Other Structures/Amenities (1)	2,651	2,716	2,722
Number of Computers Supported	375	380	386
Golf Courses			
Number of Golf Courses	3	3	3

(1) - Includes Benches, bike racks, bridges, fences, gates, latrines, shelters and wells.

N/A - Not Available

Data Source: District Records.

* For the Eighteen Months Ended December 31, 2018

2014	2015	2016	2017	2018*	2019	2020
25,133	25,147	25,210	25,218	25,243	25,251	25,262
265	267	266	256	240	242	236
2,885	2,896	2,875	N/A	N/A	N/A	N/A
418	450	377	357	356	361	363
3	3	3	3	3	3	3