

FOREST PRESERVE DISTRICT OF
DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

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	<u>1</u>
Organizational Chart	<u>2</u>
Letter of Transmittal	<u>3</u>
Certificate of Achievement for Excellence in Financial Reporting	<u>7</u>

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	<u>10</u>
-------------------------------------	---------------------------

MANAGEMENT'S DISCUSSION AND ANALYSIS	<u>13</u>
---	---------------------------

BASIC FINANCIAL STATEMENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

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

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	127
Oak Meadows Golf and Preserve Improvement - Capital Projects Fund	128
Combining Balance Sheet - Nonmajor Governmental Funds	129
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Governmental Funds	130
Combining Balance Sheet - Nonmajor Governmental Funds - Special Revenue Funds	132
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Governmental Funds - Special Revenue Funds	134
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Liability Insurance - Special Revenue Fund	136
Social Security Tax - Special Revenue Fund	137
Audit - Special Revenue Fund	138
Zoological - Special Revenue Fund	139
Schedule of Expenditures - Budget and Actual - Zoological - Special Revenue Fund	140

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	141
Mallard Lake Preserve Non-Landfill Improvement - Special Revenue Fund	142
Greene Valley Preserve Non-Landfill Improvement - Special Revenue Fund	143
Dunham Wetland Bank Program - Special Revenue Fund	144
Wetland Aquatic and Riparian Program - Special Revenue Fund	145
Endowment - Special Revenue Fund	146
Combining Balance Sheet - Nonmajor Governmental - Capital Projects Funds	147
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Governmental - Capital Projects Funds	148
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Construction and Development - Capital Projects Fund	149
Schedule of Expenditures - Budget and Actual	
Construction and Development - Capital Projects Fund	150
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Capital Improvement - Capital Projects Fund	152
Fleet Management Building - Capital Projects Fund	153
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual	
Golf - Enterprise Fund	154
Schedule of Operating Expenses - Budget and Actual - Golf - Enterprise Fund	156
Consolidated Year-End Financial Report	160
Report on Internal Control Over Financial Reporting and On Compliance and Other Matters	
Based on an Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing Standards</i>	161

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements	
General Obligation Bonds of 2012	164
General Obligation Refunding Bonds of 2015	165
General Obligation Limited Tax Refunding Bonds of 2015A	166

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

TABLE OF CONTENTS

PAGE

STATISTICAL SECTION (Unaudited)

Net Position by Component - Last Ten Fiscal Years	<u>169</u>
Changes in Net Position - Last Ten Fiscal Years	<u>171</u>
Fund Balances of Governmental Funds - Last Ten Fiscal Years	<u>173</u>
Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years	<u>175</u>
Assessed Value and Actual Value of Taxable Property (in Thousands) - Last Ten Tax Levy Years	<u>177</u>
Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years	<u>179</u>
Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago (in Thousands)	<u>181</u>
Property Tax Levies and Collections - Last Ten Fiscal Years	<u>182</u>
Ratios of Outstanding Debt by Type - Last Ten Fiscal Years	<u>183</u>
Ratio of General Obligation Bonded Debt Outstanding - Last Ten Fiscal Years	<u>185</u>
Schedule of Direct and Overlapping Bonded Debt	<u>186</u>
Schedule of Legal Debt Margin - Last Ten Fiscal Years	<u>187</u>
Demographic and Economic Statistics - Last Ten Fiscal Years	<u>189</u>
Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago	<u>190</u>
Full-Time Equivalent District Government Employees by Function/Program Last Ten Fiscal Years	<u>191</u>
Operating Indicators by Function/Program - Last Ten Fiscal Years	<u>193</u>
Capital Asset Statistics by Function/Program - Last Ten Fiscal Years	<u>195</u>

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, 2019

President

Daniel Hebreard

BOARD OF COMMISSIONERS

Al Murphy

Jeffrey Redick

Marsha Murphy

Linda Painter

Mary Lou Wehrli

Tim Whelan

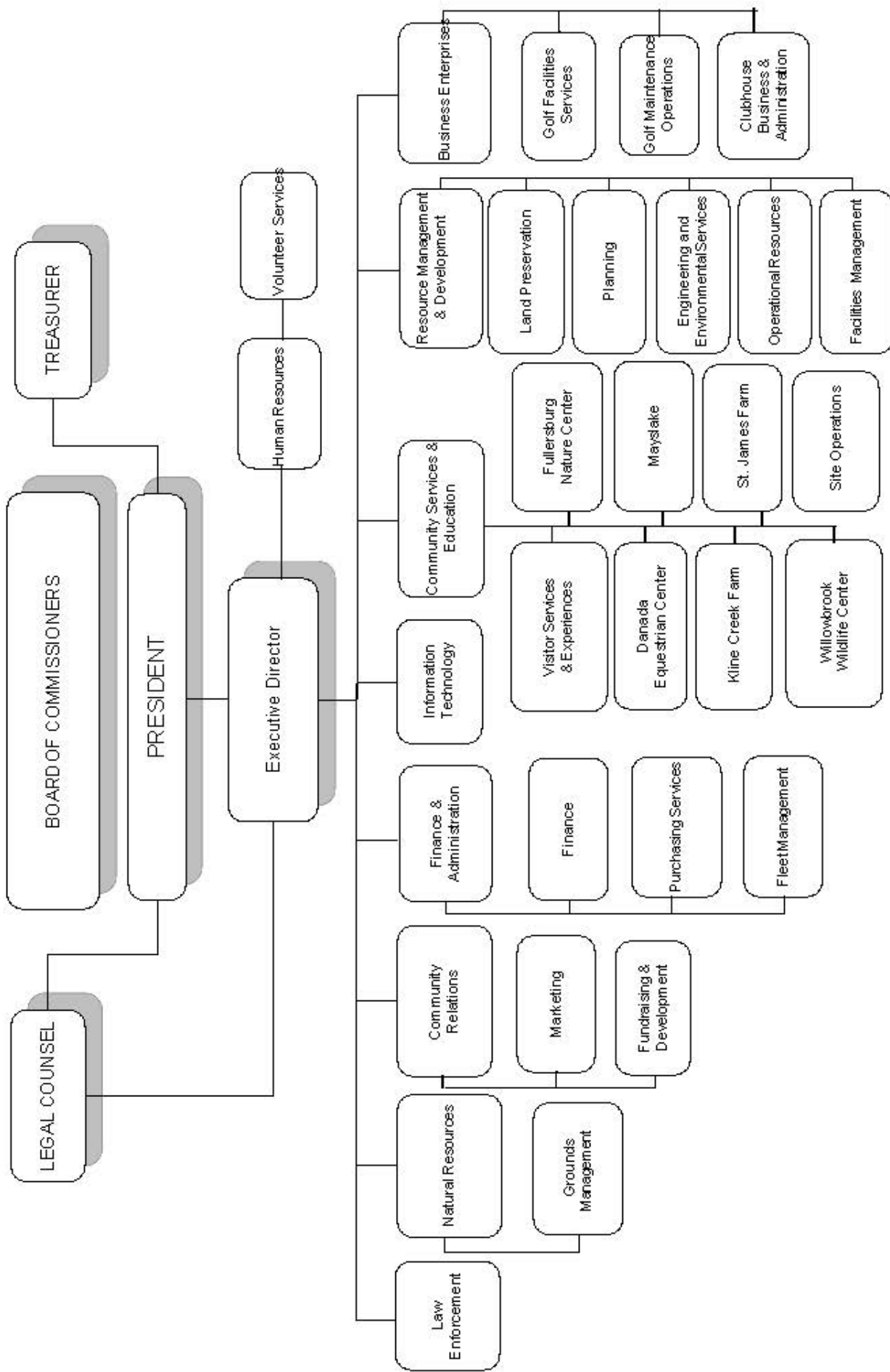
ADMINISTRATION

Ed Stevenson
Executive Director

Jack Hogan
Director of Finance and Administration

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

December 31, 2019



June 3, 2020

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, 2019, 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, 2019, 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, 2019 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 2020 calendar year budget was approved in December 2019. 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

Restoration work continues to be a focal point for the District. Current projects include restoration work at Swift Prairie, Churchill Prairie, and Springbrook Creek.

Significant investments in the Landfill Infrastructure have been ongoing for the past few years and are expected to be completed during 2020.

A Building Renewal Policy was established in late 2019, aimed at addressing the long term sustainability of the Districts Facility infrastructure. The policy provides both funding, and guidance, on budgeting for required facility renewal projects.

Trails expansion and improvement projects 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 3.2% for 2018, faring better than the State of Illinois, the Chicago metropolitan area and the nation. The housing sector has been affected with home sales down and foreclosures up. The 2019 equalized assessed valuation (EAV) for the county increased 3.7%.

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 2020.

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 (referred to in the 'Major Initiatives' section of this report).

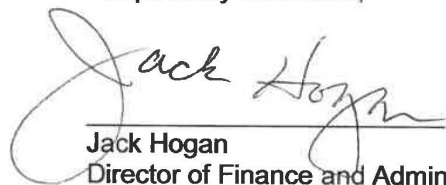
Awards and Acknowledgments

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 (CAFR) 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 31st 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,

A handwritten signature in black ink, appearing to read "Jack Hogan", is written over a horizontal line.

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, 2018

Christopher P. Morrell

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 3, 2020

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, 2019, 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, 2019, 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, 2019

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 (beginning on page 27).

Financial Highlights

- The District's total net position increased \$31,202,085 (4.3%) from the balance of \$732,279,772 at December 31, 2018 to \$763,481,857 at December 31, 2019. Governmental activities net position increased \$31,717,397 (4.6%) from the prior year end balance of balance of \$693,039,091 to \$724,756,488, while business-type activities net position decreased by \$515,312 (1.3%) from the prior year end balance of \$39,240,681 to \$38,725,369.
- Capital assets increased, mostly due to the increase in construction projects related to capital improvements. The District's liabilities (including deferred inflows of resources) decreased \$26,719,975 versus the prior year.
- The District's governmental funds reported combined ending fund balances of \$264,830,788, an increase of \$11,329,914 from the prior year. At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$2,926,197 a decrease of \$32,012. 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 \$42,268,158 lower than the prior fiscal year. This is due primarily to the additional inflow of tax revenues in 2018 resulting from the extended fiscal year. Adjusting for this non comparable item shows that revenues were up year over year, especially in investment earnings, where market values increased year over year.
- The District's total expenses were \$31,780,659 lower than the prior fiscal year. This is mainly due to an additional six months expenses in 2018 resulting from the extended fiscal year.
- The District retired \$7,721,129 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, 2019

Government-Wide Financial Statements

The government-wide financial statements (see pages 27-30) are designed to be corporate-like, in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to be similar to bottom line results for the District and its governmental and business-type activities. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see pages 29-30) 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, 2019

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

The basic governmental fund financial statements can be found on pages 31-37 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 on pages 39-42 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 can be found on pages 43-81 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the budgetary comparison to actual for all funds for which a budget is adopted, as well as the District's funding progress under its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 83-95 of this report.

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2019

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 \$763,481,857 at the close of the most recent fiscal year.

The largest portion of the District's net position, \$576,932,647, reflect its net investment in capital assets (e.g., land, buildings, machinery, 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, \$211,018,477 represents resources that are subject to external restrictions on how they may be used. The remainder of 'net position', (\$24,469,267) 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 found on pages 27-28.

Forest Preserve District of DuPage County Statement of Net Position as of December 31, 2019 and December 31, 2018

	Government Activities		Business Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	\$ 320,978,514	309,385,843	1,442,253	1,394,141	322,420,767	310,779,984
Capital Assets	626,965,228	623,076,591	38,800,923	39,016,586	665,766,151	662,093,177
Total Assets	947,943,742	932,462,434	40,243,176	40,410,727	988,186,918	972,873,161
Deferred outflows of Resources	7,110,400	17,529,531	123,788	536,304	7,234,188	18,065,835
Long term liabilities	149,682,905	177,988,473	908,849	1,293,725	150,591,754	179,282,198
Other liabilities	22,524,885	24,874,725	243,282	249,118	22,768,167	25,123,843
Total Liabilities	172,207,790	202,863,198	1,152,131	1,542,843	173,359,921	204,406,041
Deferred inflows of Resources	58,089,864	54,089,676	489,464	163,507	58,579,328	54,253,183
Net Position						
Net investment in capital assets	538,131,724	528,001,306	38,800,923	39,016,586	576,932,647	567,017,892
Restricted	211,018,477	199,855,843	—	—	211,018,477	199,855,843
Unrestricted (Deficit)	(24,393,713)	(34,818,058)	(75,554)	224,095	(24,469,267)	(34,593,963)
Total Net Position	724,756,488	693,039,091	38,725,369	39,240,681	763,481,857	732,279,772

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2019

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 \$31,202,085 during the current fiscal year. This mainly is the result of a reduction in long term liabilities, due to debt repayment.

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, 2019

**Forest Preserve District of DuPage County
Statement of Activities for the Fiscal Year Ended December 31, 2019 and
the Eighteen Months Ended December 31, 2018**

	Government Activities		Business Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charge for Services	\$ 1,192,800	1,663,969	3,602,044	4,909,700	4,794,844	6,573,669
Operating Grants and Contributions	4,243,814	1,503,347	—	—	4,243,814	1,503,347
Capital grants and Contributions	410,056	298,386	—	—	410,056	298,386
General Revenues:						
Property Taxes	50,977,083	104,536,291	—	—	50,977,083	104,536,291
Unrestricted Investment Earnings	14,751,283	4,263,433	48,207	34,227	14,799,490	4,297,660
Other	2,419,543	3,997,311	—	—	2,419,543	3,997,311
Total Revenues	73,994,579	116,262,737	3,650,251	4,943,927	77,644,830	121,206,664
Expenses:						
Government Activities						
General Government	7,655,155	21,108,614	—	—	7,655,155	21,108,614
Public Safety	3,230,058	4,913,893	—	—	3,230,058	4,913,893
Public Works	1,970,823	1,938,895	—	—	1,970,823	1,938,895
Conservation and Recreation	25,133,090	37,182,014	—	—	25,133,090	37,182,014
Interest on Long-Term Debt	4,323,056	8,949,425	—	—	4,323,056	8,949,425
Business-type Activities:						
Golf Courses	—	—	4,130,563	6,163,168	4,130,563	6,163,168
Total Expenses	42,312,182	74,092,841	4,130,563	6,163,168	46,442,745	80,256,009
Change in Net Position before Transfers	31,682,397	42,169,896	(480,312)	(1,219,241)	31,202,085	40,950,655
Transfers	35,000	(16,817,503)	(35,000)	16,817,503	—	—
Change in Net Position	31,717,397	25,352,393	(515,312)	15,598,262	31,202,085	40,950,655
Net position Beginning	693,039,091	667,686,698	39,240,681	23,642,419	732,279,772	691,329,117
Net Position Ending	724,756,488	693,039,091	38,725,369	39,240,681	763,481,857	732,279,772

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2019

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 \$31,682,397, 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, 2019

Revenues:

Revenues from governmental activities totaled \$73,994,579 for the fiscal year, a decrease of \$42,268,158. Additional tax revenue flows in 2018 resulting from the extended fiscal year was the key contributor to this decrease. Aside from this tax line item there is a net revenue increase from all other revenue lines, including investment income, which shows a \$10.5 million increase year over year related primarily to rising market values.

Expenses:

Expenses from governmental activities totaled \$42,312,182 for the fiscal year, a decrease of \$31,780,659. The extended 2018 fiscal year resulted in expected increases in both operating expenses as well as debt service payments.

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

General Government	18.1%
Public Safety	7.6%
Public Works	4.7%
Conservation and Recreation	59.4%
Interest on Long-Term Debt	10.2%

Business-type Activities

Business-type activities decreased the District's net position by \$515,312. Key elements of this net change are as follows:

Revenues:

For the fiscal year, revenues for the business-type activities totaled \$3,650,251, a decrease of \$1,293,676. This decrease is attributed to the overall additional revenue from the extended 2018 fiscal year.

Expenses:

Total expenses for the business-type activities for the fiscal year were \$4,130,563, a decrease of \$2,032,605 from the previous fiscal year. The decrease is due to the additional expenses associated with the 2018 extended fiscal year.

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2019

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 \$2,926,197, while the total fund balance was \$4,221,816. 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 11.1% of annualized General Fund expenditures. The fund balance increased by \$280,491.

The **Illinois Municipal Retirement Fund** is a special revenue fund. The fund balance increased \$228,872 primarily due to a strong performance in investment income revenues and not spending the entire property taxes which were received.

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 \$2,453,175 primarily due to the combination of a strong performance in investment income revenues, coupled with a favorable spending variance to budget.

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 \$4,744,369 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 \$3,614,989 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 \$1,724,759.

The **Oak Meadows Golf and Preserve Improvement Project Fund** accounts for revenues and expenses associated with the Preserve Improvement Project. The Fund balance decreased \$2,149,388.

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2019

General Fund Budgetary Highlights

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 21,465,000	21,465,000	21,385,501
Intergovernmental	872,105	872,105	1,312,723
Permits and Fees	1,239,573	1,239,573	1,168,913
Investment Income	175,000	175,000	178,088
Miscellaneous	807,839	807,839	391,375
Total Revenues	24,559,517	24,559,517	24,436,600
Expenditures	27,937,967	27,937,967	26,318,217
Revenues net of Expenditures	(3,378,450)	(3,378,450)	(1,881,617)
Other financing sources (uses):			
Transfers in	5,389,572	5,389,572	2,473,680
Transfers out	(311,572)	(311,572)	(311,572)
Total all other financing sources	5,078,000	5,078,000	2,162,108
Change in fund balance	1,699,550	1,699,550	280,491

Actual revenues were \$122,917 lower than budgeted amount.

Actual expenditures were \$1,619,750 less than the budgeted amount. Savings versus budget came primarily from 'supplies' and professional and other services.

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

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2019

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, 2019, amounts to \$665,766,151 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and structures, equipment, and construction in progress. The total increase in the District's investment in capital assets for the current fiscal year was 0.6 percent.

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

	Government Activities		Business Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 545,648,621	544,795,875	35,089,669	17,649,621	580,738,290	562,445,496
Land Improvements	—	—	111,612	137,691	111,612	137,691
Buildings & Structures	45,348,833	31,406,494	2,848,525	3,111,933	48,197,358	34,518,427
Equipment	5,547,222	5,506,315	751,117	677,293	6,298,339	6,183,608
Infrastructure	19,085,324	17,823,330	—	—	19,085,324	17,823,330
Construction in progress	11,335,228	23,544,577	—	17,440,048	11,335,228	40,984,625
Total	626,965,228	623,076,591	38,800,923	39,016,586	665,766,151	662,093,177

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 \$95,140,000 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 \$7,721,129 in general obligation bonds.

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2019

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 \$919,057,446, 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, 2019

See Following Page

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Net Position

December 31, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 264,271,379	1,290,883	265,562,262
Cash with Fiscal Agent	2,225,000	—	2,225,000
Receivables - Net of Allowances			
Property Taxes	50,801,951	—	50,801,951
Accounts	43,731	—	43,731
Accrued Interest	1,922,453	5,047	1,927,500
Internal Balances	13,160	(13,160)	—
Deposits with Vendors	—	16,236	16,236
Inventory	—	59,104	59,104
Prepays	1,504,572	84,143	1,588,715
Total Current Assets	320,782,246	1,442,253	322,224,499
Noncurrent Assets			
Capital Assets			
Nondepreciable	556,983,849	35,089,669	592,073,518
Depreciable	128,574,973	19,141,967	147,716,940
Accumulated Depreciation	(58,593,594)	(15,430,713)	(74,024,307)
Total Capital Assets	626,965,228	38,800,923	665,766,151
Other Assets			
Notes Receivables	196,268	—	196,268
Total Noncurrent Assets	627,161,496	38,800,923	665,962,419
Total Assets	947,943,742	40,243,176	988,186,918
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	1,439,038	110,406	1,549,444
Deferred Items - SLEP	736,852	—	736,852
Deferred Items - RBP	188,171	13,382	201,553
Unamortized Loss on Refunding	4,746,339	—	4,746,339
Total Deferred Outflows of Resources	7,110,400	123,788	7,234,188
Total Assets and Deferred Outflows of Resources	955,054,142	40,366,964	995,421,106

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

	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 4,184,708	26,107	4,210,815
Accrued Payroll	469,153	44,255	513,408
Accrued Interest Payable	1,204,800	—	1,204,800
Deposits Payable	444,260	—	444,260
Other Payables	1,386	90,783	92,169
Current Portion of Long-Term Debt	16,220,578	82,137	16,302,715
Total Current Liabilities	22,524,885	243,282	22,768,167
Noncurrent Liabilities			
Compensated Absences Payable	1,029,466	23,832	1,053,298
Net Pension Liability - IMRF	9,514,050	729,940	10,243,990
Net Pension Liability - SLEP	3,426,005	—	3,426,005
Total OPEB Liability - RBP	2,180,643	155,077	2,335,720
Environmental Cost Reserves	46,000,000	—	46,000,000
Claims Liability	73,412	—	73,412
General Obligation Bonds Payable - Net	87,459,329	—	87,459,329
Total Noncurrent Liabilities	149,682,905	908,849	150,591,754
Total Liabilities	172,207,790	1,152,131	173,359,921
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	50,801,951	—	50,801,951
Deferred Items - IMRF	6,327,303	485,445	6,812,748
Deferred Items - SLEP	904,097	—	904,097
Deferred Items - RBP	56,513	4,019	60,532
Total Deferred Inflows of Resources	58,089,864	489,464	58,579,328
Total Liabilities and Deferred Inflows of Resources	230,297,654	1,641,595	231,939,249
NET POSITION			
Net Investment in Capital Assets	538,131,724	38,800,923	576,932,647
Restricted			
Personnel Benefits	3,235,783	—	3,235,783
Audit	103,036	—	103,036
Environmental Concerns	170,117,049	—	170,117,049
Wetland Restoration	3,421,307	—	3,421,307
Insurance Purposes	1,647,047	—	1,647,047
Zoological	1,237,218	—	1,237,218
Debt Service	4,410,561	—	4,410,561
Construction and Development	26,846,476	—	26,846,476
Unrestricted (Deficit)	(24,393,713)	(75,554)	(24,469,267)
Total Net Position	724,756,488	38,725,369	763,481,857

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, 2019

		Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
	Expenses			
Governmental Activities				
General Government	\$ 7,655,155	1,192,800	—	—
Conservation and Recreation	25,133,090	—	4,243,814	—
Public Works	1,970,823	—	—	410,056
Public Safety	3,230,058	—	—	—
Interest on Long-Term Debt	4,323,056	—	—	—
Total Governmental Activities	42,312,182	1,192,800	4,243,814	410,056
Business-Type Activities				
Golf	4,130,563	3,602,044	—	—
Total Primary Government	46,442,745	4,794,844	4,243,814	410,056

General Revenues
Taxes
Property Taxes
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
(6,462,355)	—	(6,462,355)
(20,889,276)	—	(20,889,276)
(1,560,767)	—	(1,560,767)
(3,230,058)	—	(3,230,058)
(4,323,056)	—	(4,323,056)
(36,465,512)	—	(36,465,512)
—	(528,519)	(528,519)
(36,465,512)	(528,519)	(36,994,031)
50,977,083	—	50,977,083
1,568,382	—	1,568,382
14,751,283	48,207	14,799,490
851,161	—	851,161
35,000	(35,000)	—
68,182,909	13,207	68,196,116
31,717,397	(515,312)	31,202,085
693,039,091	39,240,681	732,279,772
724,756,488	38,725,369	763,481,857

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, 2019

	Special		
	General	Illinois Municipal Retirement	District-Wide Environmental
ASSETS			
Cash and Investments	\$ 4,406,113	2,068,717	60,672,957
Cash with Fiscal Agent	—	—	—
Receivables - Net of Allowances			
Property Taxes	21,604,500	2,700,000	—
Accounts	41,152	—	—
Accrued Interest	9,661	21,536	445,359
Due from Other Funds	16,496	—	—
Prepays	1,295,619	—	—
Total Assets	27,373,541	4,790,253	61,118,316
LIABILITIES			
Accounts Payable	1,018,500	181,129	290,521
Accrued Payroll	369,392	—	—
Claims Payable	—	—	—
Deposits Payable	158,017	—	99,975
Other Payables	1,316	—	—
Due to Other Funds	—	—	—
Total Liabilities	1,547,225	181,129	390,496
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	21,604,500	2,700,000	—
Total Liabilities and Deferred Inflows of Resources	23,151,725	2,881,129	390,496
FUND BALANCES			
Nonspendable	1,295,619	—	—
Restricted	—	1,909,124	60,727,820
Committed	—	—	—
Unassigned	2,926,197	—	—
Total Fund Balances	4,221,816	1,909,124	60,727,820
Total Liabilities, Deferred Inflows of Resources and Fund Balances	27,373,541	4,790,253	61,118,316

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

Revenue		Capital Projects			
Landfill	Landfill		Oak Meadows		
Expense	Expense		Golf and		
Mallard	Greene	Debt	Preserve		
Lake	Valley	Service	Improvement	Nonmajor	Totals
			Project		
83,883,530	68,358,102	3,369,590	1,397,432	40,114,938	264,271,379
—	—	2,225,000	—	—	2,225,000
—	—	21,922,451	—	4,575,000	50,801,951
—	—	—	—	2,579	43,731
625,580	528,793	20,888	6,991	263,645	1,922,453
—	—	—	—	—	16,496
—	—	—	—	208,953	1,504,572
84,509,110	68,886,895	27,537,929	1,404,423	45,165,115	320,785,582
104,797	10,798	117	863,585	1,715,261	4,184,708
—	—	—	—	99,761	469,153
—	—	—	—	50,000	50,000
—	—	—	—	186,268	444,260
—	—	—	—	70	1,386
—	—	—	—	3,336	3,336
104,797	10,798	117	863,585	2,054,696	5,152,843
—	—	21,922,451	—	4,575,000	50,801,951
104,797	10,798	21,922,568	863,585	6,629,696	55,954,794
—	—	—	—	208,953	1,504,572
84,404,313	68,876,097	5,615,361	540,838	36,149,724	258,223,277
—	—	—	—	2,176,742	2,176,742
—	—	—	—	—	2,926,197
84,404,313	68,876,097	5,615,361	540,838	38,535,419	264,830,788
84,509,110	68,886,895	27,537,929	1,404,423	45,165,115	320,785,582

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, 2019

Total Governmental Fund Balances	\$ 264,830,788
---	-----------------------

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.	626,965,228
--	-------------

Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(4,888,265)
Deferred Items - SLEP	(167,245)
Deferred Items - RBP	131,658

Long-term receivable are not financial resources and, therefore, are not reported in the governmental funds.	196,268
Notes Receivables	

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(2,213,568)
Net Pension Liability - IMRF	(9,514,050)
Net Pension Liability - SLEP	(3,426,005)
Total OPEB Liability - RBP	(2,180,643)
Environmental Cost Reserves	(46,000,000)
Claims Liability	(73,412)
General Obligation Bonds Payable - Net	(97,699,466)
Accrued Interest Payable	(1,204,800)

Net Position of Governmental Activities	<u>724,756,488</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, 2019**

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, 2019

		Special	
	General	Illinois Municipal Retirement	District-Wide Environmental
Revenues			
Taxes	\$ 21,385,501	2,513,279	—
Intergovernmental	1,312,723	139	—
Permits and Fees	1,168,913	—	—
Investment Income	178,088	56,295	3,847,265
Miscellaneous	391,375	—	—
Total Revenues	24,436,600	2,569,713	3,847,265
Expenditures			
Current			
General Government	6,078,688	508,037	—
Conservation and Recreation	17,187,035	1,282,420	—
Public Works	466,700	47,985	1,381,920
Public Safety	2,544,212	502,399	—
Capital Outlay	41,582	—	—
Debt Service			
Principal Retirement	—	—	—
Interest and Fiscal Charges	—	—	—
Total Expenditures	26,318,217	2,340,841	1,381,920
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,881,617)	228,872	2,465,345
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	—	—
Transfers In	2,473,680	—	337,830
Transfers Out	(311,572)	—	(350,000)
	2,162,108	—	(12,170)
Net Change in Fund Balances	280,491	228,872	2,453,175
Fund Balances - Beginning	3,941,325	1,680,252	58,274,645
Fund Balances - Ending	4,221,816	1,909,124	60,727,820

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

Revenue		Capital Projects			
Landfill	Landfill	Oak Meadows			
Expense	Expense	Golf and			
Mallard	Greene	Improve			
Lake	Valley	ment			
		Service	Project	Nonmajor	Totals
—	—	22,532,003	—	4,546,300	50,977,083
410,056	—	—	—	4,523,867	6,246,785
—	—	—	—	23,887	1,192,800
5,010,343	4,221,825	166,980	78,212	1,192,275	14,751,283
—	—	1,246	—	458,540	851,161
5,420,399	4,221,825	22,700,229	78,212	10,744,869	74,019,112
—	—	—	—	753,741	7,340,466
—	—	—	2,227,600	6,166,680	26,863,735
80,622	106,836	—	—	28,655	2,112,718
—	—	—	—	150,732	3,197,343
95,408	—	—	—	2,241,452	2,378,442
—	—	7,721,129	—	—	7,721,129
—	—	13,254,341	—	—	13,254,341
176,030	106,836	20,975,470	2,227,600	9,341,260	62,868,174
5,244,369	4,114,989	1,724,759	(2,149,388)	1,403,609	11,150,938
—	—	—	—	143,976	143,976
—	—	—	—	389,711	3,201,221
(500,000)	(500,000)	—	—	(1,504,649)	(3,166,221)
(500,000)	(500,000)	—	—	(970,962)	178,976
4,744,369	3,614,989	1,724,759	(2,149,388)	432,647	11,329,914
79,659,944	65,261,108	3,890,602	2,690,226	38,102,772	253,500,874
84,404,313	68,876,097	5,615,361	540,838	38,535,419	264,830,788

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, 2019

Net Change in Fund Balances - Total Governmental Funds	\$ 11,329,914
---	----------------------

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	7,509,649
Depreciation Expense	(3,618,278)
Disposals - Cost	(273,261)
Disposals - Accumulated Depreciation	270,527

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)
---------------------------	----------

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(11,686,204)
Change in Deferred Items - SLEP	(1,988,532)
Change in Deferred Items - RBP	196,753

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.

Decrease to Compensated Absences	363,930
Decrease to Net Pension Liability - IMRF	11,595,855
Decrease to Net Pension Liability - SLEP	1,596,141
(Increase) to Total OPEB Liability - RBP	(209,887)
Decrease to Claims Payable	2,909
Retirement of General Obligation Bonds - Net	16,637,709

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.

14,705

Changes in Net Position of Governmental Activities

31,717,397

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, 2019

See Following Page

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Net Position - Proprietary Fund

December 31, 2019

	Business-Type Activities Enterprise Fund Golf
ASSETS	
Current Assets	
Cash and Investments	\$ 1,290,883
Receivables - Net of Allowances	
Accrued Interest	5,047
Deposits with Vendors	16,236
Inventories	59,104
Prepays	84,143
Total Current Assets	1,455,413
Noncurrent Assets	
Capital Assets	
Nondepreciable	35,089,669
Depreciable	19,141,967
Accumulated Depreciation	(15,430,713)
Total Noncurrent Assets	38,800,923
Total Assets	40,256,336
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	110,406
Deferred Items - RBP	13,382
Total Deferred Outflows of Resources	123,788
Total Assets and Deferred Outflows of Resources	40,380,124

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

	Business-Type Activities Enterprise Fund Golf
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 26,107
Accrued Payroll	44,255
Other Payable	90,783
Due to Other Funds	13,160
Compensated Absences Payable	82,137
Total Current Liabilities	<u>256,442</u>
Noncurrent Liabilities	
Compensated Absences Payable	23,832
Net Pension Liability - IMRF	729,940
Total OPEB Liability - RBP	155,077
Total Noncurrent Liabilities	<u>908,849</u>
Total Liabilities	<u>1,165,291</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - IMRF	485,445
Deferred Items - RBP	4,019
Total Deferred Inflows of Resources	<u>489,464</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,654,755</u>
NET POSITION	
Investment in Capital Assets	38,800,923
Unrestricted	<u>(75,554)</u>
Total Net Position	<u><u>38,725,369</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, 2019**

	Business-Type Activities Enterprise Fund Golf
Operating Revenues	
Charges for Services	\$ 3,599,488
Miscellaneous	22,174
Total Operating Revenues	3,621,662
Operating Expenses	
Golf Maintenance Operations	2,082,554
General Overhead	234,071
Clubhouse Business	547,185
Golf Facilities Services	835,519
Total Operating Expenses	3,699,329
Operating (Loss) Before Depreciation	(77,667)
Depreciation	431,234
Operating (Loss)	(508,901)
Nonoperating Revenues (Expenses)	
Investment Income	48,207
Disposal of Capital Assets	(19,618)
	28,589
Income (Loss) Before Transfers	(480,312)
Transfers Out	(35,000)
Change in Net Position	(515,312)
Net Position - Beginning	39,240,681
Net Position - Ending	38,725,369

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, 2019

	Business-Type Activities Enterprise Fund Golf
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 3,602,528
Payments to Employees	(1,568,546)
Payments to Suppliers	(1,769,862)
	<u>264,120</u>
Cash Flows from Noncapital Financing Activities	
Transfers Out	<u>(35,000)</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(254,302)
Disposal of Capital Assets	19,113
	<u>(235,189)</u>
Cash Flows from Investing Activities	
Interest Received	<u>48,207</u>
Net Change in Cash and Cash Equivalents	42,138
Cash and Cash Equivalents	
Beginning	<u>1,248,745</u>
Ending	<u><u>1,290,883</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income (Loss)	(508,901)
Adjustments to Reconcile Operating Income to	
Net Cash Provided by (Used in) Operating Activities:	
Depreciation Expense	431,234
Other Expense	362,013
(Increase) Decrease in Current Assets	(19,134)
Increase (Decrease) in Current Liabilities	<u>(1,092)</u>
Net Cash Provided by Operating Activities	<u><u>264,120</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, 2019

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
---------------------	---

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

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.

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

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.

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 fourteen 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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Governmental Funds - Continued

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 five 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.”

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, 2019

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, 2019

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, 2019

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 prepaids in both the government-wide and fund financial statements. Prepaids are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids/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, 2019

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, 2019

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 capital project funds, the bond documents provide the spending authority and no annual budgets are adopted. All annual appropriations lapse at fiscal year-end, except for Construction and Development funds which do not lapse for five years.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2019

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 September 30.

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 2018 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, 2019

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 \$9,556,579 and the bank balances totaled \$7,370,240.

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	\$ 130,993,248	14,729,592	48,370,808	24,385,519	43,507,329
U.S. Agency Obligations	52,019,171	2,380,601	15,924,083	6,708,539	27,005,948
State and Local Obligations	30,286,739	3,858,955	5,790,631	5,835,878	14,801,275
Corporate Bonds	44,931,525	1,856,596	43,074,929	—	—
Totals	258,230,683	22,825,744	113,160,451	36,929,936	85,314,552

The District had the following recurring fair value measurements as of December 31, 2019:

Investments by Fair Value Level	Total	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	\$ 130,993,248	130,993,248	—	—
U.S. Agency Obligations	52,019,171	—	52,019,171	—
State and Local Obligations	30,286,739	—	30,286,739	—
Corporate Bonds	44,931,525	—	44,931,525	—
Totals	258,230,683	130,993,248	127,237,435	—

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2019

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 \$2,225,000 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, 2019

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	\$ 3,336
General	Golf	13,160
		<u>16,496</u>

Interfund Transfers

The purpose of significant interfund transfers are as follows:

- The Construction and Development Fund transferred \$932,740, which is included in the nonmajor governmental transfer out as noted below, in expired project funds to the General Fund.

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	District-Wide Environmental	\$ 350,000
General	Landfill Expense Mallard Lake	500,000
General	Landfill Expense Greene	500,000
General	Nonmajor Governmental	1,123,680
District-Wide Environmental	Nonmajor Governmental	337,830
Nonmajor Governmental	General	311,572
Nonmajor Governmental	Nonmajor Governmental	43,139
Nonmajor Governmental	Golf	<u>35,000</u>
		<u>3,201,221</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2019

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, 2019 is:

Fiscal Year	Annual Payment
2020	\$ 24,533
2021	24,533
2022	24,533
2023	24,533
2024	24,534
2025	24,534
2026	24,534
2027	24,534
	<u>196,268</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2019

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	\$ 544,795,875	852,746	—	545,648,621
Construction in Progress	23,544,577	4,830,313	17,039,662	11,335,228
	<u>568,340,452</u>	<u>5,683,059</u>	<u>17,039,662</u>	<u>556,983,849</u>
Depreciable Capital Assets				
Buildings and Structures	44,633,932	14,930,653	—	59,564,585
Infrastructure	47,358,959	2,858,347	—	50,217,306
Equipment	17,989,091	1,077,252	273,261	18,793,082
	<u>109,981,982</u>	<u>18,866,252</u>	<u>273,261</u>	<u>128,574,973</u>
Less Accumulated Depreciation				
Buildings and Structures	13,227,438	988,314	—	14,215,752
Infrastructure	29,535,629	1,596,353	—	31,131,982
Equipment	12,482,776	1,033,611	270,527	13,245,860
	<u>55,245,843</u>	<u>3,618,278</u>	<u>270,527</u>	<u>58,593,594</u>
Total Net Depreciable Capital Assets	<u>54,736,139</u>	<u>15,247,974</u>	<u>2,734</u>	<u>69,981,379</u>
Total Net Capital Assets	<u>623,076,591</u>	<u>20,931,033</u>	<u>17,042,396</u>	<u>626,965,228</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 185,654
Conservation and Recreation	3,348,665
Public Works	51,244
Public Safety	<u>32,715</u>
	<u>3,618,278</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2019

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	\$ 17,649,621	17,440,048	—	35,089,669
Construction in Progress	17,440,048	—	17,440,048	—
	<u>35,089,669</u>	<u>17,440,048</u>	<u>17,440,048</u>	<u>35,089,669</u>
Depreciable Capital Assets				
Land Improvements	8,989,725	—	—	8,989,725
Buildings and Structures	8,015,413	—	—	8,015,413
Equipment	2,122,259	254,302	239,732	2,136,829
	<u>19,127,397</u>	<u>254,302</u>	<u>239,732</u>	<u>19,141,967</u>
Less Accumulated Depreciation				
Land Improvements	8,852,034	26,079	—	8,878,113
Buildings and Structures	4,903,480	263,408	—	5,166,888
Equipment	1,444,966	141,747	201,001	1,385,712
	<u>15,200,480</u>	<u>431,234</u>	<u>201,001</u>	<u>15,430,713</u>
Total Net Depreciable Capital Assets	<u>3,926,917</u>	<u>(176,932)</u>	<u>38,731</u>	<u>3,711,254</u>
Total Net Capital Assets	<u>39,016,586</u>	<u>17,263,116</u>	<u>17,478,779</u>	<u>38,800,923</u>

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

Golf	<u>\$ 431,234</u>
------	-------------------

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, 2019

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
\$74,213,838 General Obligation Limited Tax Bonds of 2000, due in annual installments of \$1,825,000 to \$15,535,000, plus interest at 5.80% to 6.40% through maturity on November 15, 2019.	Debt Service	\$ 3,646,129	—	3,646,129	—
\$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	34,960,000	—	120,000	34,840,000
\$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	28,750,000	—	140,000	28,610,000
\$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	—	—	31,690,000
\$9,090,000 General Obligation Refunding Bonds of 2016, due in annual installments of \$130,000 to \$4,835,000, plus interest at 2.00% through maturity on November 1, 2019.	Debt Service	3,815,000	—	3,815,000	—
		102,861,129	—	7,721,129	95,140,000
Unamortized Premium		8,797,280	—	1,491,475	7,305,805
Total Governmental Activities		111,658,409	—	9,212,604	102,445,805

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2019

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	\$ 2,577,498	363,930	727,860	2,213,568	1,184,102
Net Pension Liability - IMRF	21,109,905	—	11,595,855	9,514,050	—
Net Pension Liability - SLEP	5,022,146	—	1,596,141	3,426,005	—
Total OPEB Liability - RBP	1,970,756	209,887	—	2,180,643	—
Claims Payable	251,321	2,307,573	2,435,482	123,412	50,000
Environmental Cost Reserves	46,000,000	—	—	46,000,000	—
General Obligation Bonds	102,861,129	—	7,721,129	95,140,000	13,495,000
Accretion on General Obligation Bonds	8,366,440	377,431	8,743,871	—	—
Plus: Unamortized Premium	8,797,280	—	1,491,475	7,305,805	1,491,476
	<u>196,956,475</u>	<u>3,258,821</u>	<u>34,311,813</u>	<u>165,903,483</u>	<u>16,220,578</u>
Business-Type Activities					
Compensated Absences	126,644	20,675	41,350	105,969	82,137
Net Pension Liability - IMRF	1,167,319	—	437,379	729,940	—
Total OPEB Liability/(Asset) - RBP	<u>94,158</u>	<u>60,919</u>	<u>—</u>	<u>155,077</u>	<u>—</u>
	<u>1,388,121</u>	<u>81,594</u>	<u>478,729</u>	<u>990,986</u>	<u>82,137</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, 2019

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
2020	\$ 13,495,000	4,252,325
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>95,140,000</u>	<u>13,192,781</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 - 2018	<u>\$ 39,959,019,376</u>
Legal Debt Limit - 2.30% of Equalized Assessed Value	919,057,446
Amount of Debt Applicable to Limit	<u>95,140,000</u>
Legal Debt Margin	<u>823,917,446</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2019

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, 2019

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, 2019

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, 2019

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.

FUND BALANCE/NET POSITION

Net Position Classifications

Net investment in capital assets was comprised of the following as of December 31, 2019:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 626,965,228
Plus: Unamortized Refunding Loss	4,746,339
Unspent Bond Proceeds	8,865,962
Less Capital Related Debt:	
General Obligation Bonds of 2012	(34,840,000)
General Obligation Refunding Bonds of 2015	(28,610,000)
General Obligation Limited Tax Refunding Bonds of 2015A	(31,690,000)
Unamortized Premium	<u>(7,305,805)</u>
Net Investment in Capital Assets	<u>538,131,724</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	<u>38,800,923</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE/NET POSITION - 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, 2019

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE/NET POSITION - 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:

	Special Revenue						Capital Projects		
	Illinois	District-Wide	Landfill Expense	Landfill Expense		Oak Meadows			
	Municipal		Mallard	Greene	Debt	Golf and Preserve			
	Retirement	Environmental	Lake	Valley	Service	Improvement	Nonmajor	Totals	
Fund Balances									
Nonspendable									
Prepays	\$ 1,295,619	—	—	—	—	—	208,953	1,504,572	
Restricted									
Personnel Benefits	—	1,909,124	—	—	—	—	1,326,659	3,235,783	
Audit	—	—	—	—	—	—	103,036	103,036	
Environmental Concerns	—	—	60,727,820	84,404,313	68,876,097	—	2,108,819	216,117,049	
Wetland Restoration	—	—	—	—	—	—	3,421,307	3,421,307	
Insurance Purposes	—	—	—	—	—	—	1,647,047	1,647,047	
Zoological	—	—	—	—	—	—	1,237,218	1,237,218	
Debt Service	—	—	—	—	5,615,361	—	—	5,615,361	
Construction and Development	—	—	—	—	—	540,838	26,305,638	26,846,476	
	—	1,909,124	60,727,820	84,404,313	68,876,097	5,615,361	540,838	36,149,724	
								258,223,277	
Committed									
Endowment	—	—	—	—	—	—	2,176,742	2,176,742	
Unassigned	2,926,197	—	—	—	—	—	—	2,926,197	
Total Fund Balances	4,221,816	1,909,124	60,727,820	84,404,313	68,876,097	5,615,361	540,838	38,535,419	
								264,830,788	

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2019

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, 2019, was \$123,412 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 - June 30, 2017	\$ 541,629	26,285	567,914
Claims Incurred	108,808	146,234	255,042
Claims Paid	(409,116)	(162,519)	(571,635)
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

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, 2019

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.

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.

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2019

NOTE 4 – OTHER INFORMATION – Continued

CONTINGENT LIABILITIES – Continued

Material Contracts – Continued

Greene Valley Preserve - Continued

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, 2019

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, 2019

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, 2019, the measurement date, the following employees were covered by the benefit terms:

	Regular	SLEP	Totals
Inactive Plan Members Currently Receiving Benefits	378	20	398
Inactive Plan Members Entitled to but not yet Receiving Benefits	281	11	292
Active Plan Members	279	22	301
Total	938	53	991

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, 2019, the District's contribution was 12.45% 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 26.11% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2019. 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, 2019

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, 2019, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	
Regular	7.25%
SLEP	7.25%
Salary Increases	3.35% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality tables was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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, 2019

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%	3.00%
Domestic Equities	37.00%	6.85%
International Equities	18.00%	6.75%
Real Estate	9.00%	5.75%
Blended	7.00%	2.65% - 7.35%
Cash and Cash Equivalents	1.00%	2.25%

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 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:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Regular Plan			
Net Pension Liability/(Asset)	\$ 25,896,619	10,243,990	(2,584,935)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2019

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	\$ 6,142,490	3,426,005	1,204,728

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, 2018	\$ 124,887,698	102,610,474	22,277,224
Changes for the year:			
Service Cost	1,603,362	—	1,603,362
Interest on the Total Pension Liability	8,871,163	—	8,871,163
Difference Between Expected and Actual Experience of the Total Pension Liability	(171,041)	—	(171,041)
Change of Assumptions	—	—	—
Contributions - Employer	—	2,019,335	(2,019,335)
Contributions - Employees	—	729,881	(729,881)
Net Investment Income	—	19,780,452	(19,780,452)
Benefit Payments, Including Refunds of Member Contributions	(6,657,029)	(6,657,029)	—
Other (Net Transfer)	—	(192,950)	192,950
Net Changes	3,646,455	15,679,689	(12,033,234)
Balances at December 31, 2019	128,534,153	118,290,163	10,243,990

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Notes to the Financial Statements
December 31, 2019****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, 2018	\$ 18,600,625	13,578,479	5,022,146
Changes for the year:			
Service Cost	364,142	—	364,142
Interest on the Total Pension Liability	1,334,014	—	1,334,014
Difference Between Expected and Actual Experience of the Total Pension Liability	(58,883)	—	(58,883)
Change of Assumptions	—	—	—
Contributions - Employer	—	475,021	(475,021)
Contributions - Employees	—	136,907	(136,907)
Net Investment Income	—	2,605,300	(2,605,300)
Benefit Payments, Including Refunds of Member Contributions	(765,010)	(765,010)	—
Other (Net Transfer)	—	18,186	(18,186)
Net Changes	874,263	2,470,404	(1,596,141)
Balances at December 31, 2019	19,474,888	16,048,883	3,426,005

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2019

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, 2019, the District recognized pension expense of \$2,423,251 for the Regular Plan and pension expense of \$867,412 for the SLEP Plan. At December 31, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Regular Plan		SLEP Plan		
	Deferred Outflows of Resources	Deferred (Inflows) of Resources	Deferred Outflows of Resources	Deferred (Inflows) of Resources	Totals
Difference Between Expected and Actual Experience	\$ 110,422	(931,268)	376,108	(192,444)	(637,182)
Change in Assumptions	1,439,022	(605,119)	360,744	(77,276)	1,117,371
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(5,276,361)	—	(634,377)	(5,910,738)
Total Deferred Amounts Related to IMRF	1,549,444	(6,812,748)	736,852	(904,097)	(5,430,549)

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
2020	\$ (1,701,201)	146,646	(1,554,555)
2021	(1,508,784)	(96,922)	(1,605,706)
2022	444,650	118,612	563,262
2023	(2,497,969)	(335,581)	(2,833,550)
2024	—	—	—
Thereafter	—	—	—
Totals	(5,263,304)	(167,245)	(5,430,549)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2019

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, 2019, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	21
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>278</u>
Total	<u><u>299</u></u>

Total OPEB Liability

The District's total OPEB liability was measured as of December 31, 2019, and was determined by an actuarial valuation as of December 31, 2018.

Actuarial assumptions and other inputs. The total OPEB liability in the December 31, 2019 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, 2019

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	2.74%
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-2014 improvement rates and weighted basis.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2018	<u>\$ 2,064,914</u>
Changes for the Year:	
Service Cost	110,027
Interest on the Total OPEB Liability	81,710
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	223,018
Benefit Payments	<u>(143,949)</u>
Net Changes	<u>270,806</u>
Balance at December 31, 2019	<u><u>2,335,720</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements

December 31, 2019

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 2.74%, 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 (1.74%)	Current Discount Rate (2.74%)	1% Increase (3.74%)
Total OPEB Liability	\$	2,514,966	2,335,720	2,169,341

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	\$	2,056,784	2,335,720	2,667,518

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2019

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, 2019, the District recognized OPEB expense of \$205,529. At December 31, 2019, 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	\$ —	—	—
Change in Assumptions	201,553	(60,532)	141,021
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	201,553	(60,532)	141,021

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 Outflows of Resources
2020	\$ 13,792
2021	13,792
2022	13,792
2023	13,792
2024	13,792
Thereafter	72,061
Total	141,021

SUBSEQUENT EVENT

Subsequent to the date of the financial statements and prior to the audit opinion date, 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.

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, 2019

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%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
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 - Sheriff's Law Enforcement Personnel

Schedule of Employer Contributions

December 31, 2019

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%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
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

Schedule of Changes in the Employer's Net Pension Liability

December 31, 2019

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, 2019

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

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, 2019

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2019

	2018	2019
Total OPEB Liability		
Service Cost	\$ 115,860	110,027
Interest	108,359	81,710
Changes in Benefit Terms	—	—
Differences Between Expected and Actual Experience	—	—
Change of Assumptions or Other Inputs	(79,714)	223,018
Benefit Payments	(193,770)	(143,949)
Net Change in Total OPEB Liability	(49,265)	270,806
Total OPEB Liability - Beginning	2,114,179	2,064,914
Total OPEB Liability - Ending	2,064,914	2,335,720
Covered Payroll	\$ 15,968,820	15,949,762
Total OPEB Liability as a Percentage of Covered Payroll	12.93 %	14.64%

Notes:

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

Changes of Benefit Terms. There was no change in the retirees' share of health insurance premiums.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the trend rate each period. The following are the trend rates used in each period:

Fiscal Year	HMO	PPO
2020	5.00%	6.00%
2021	5.00%	5.50%
2022	5.00%	5.50%
2023	5.00%	5.00%
Ultimate	5.00%	5.00%

In 2019, there was no change in the healthcare trend rates from the prior year.

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			Variance	2018
	Original Budget	Final Budget	Actual	Over (Under)	Actual
Revenues					
Taxes	\$ 21,465,000	21,465,000	21,385,501	(79,499)	39,960,652
Intergovernmental	872,105	872,105	1,312,723	440,618	1,464,303
Permits and Fees	1,239,573	1,239,573	1,168,913	(70,660)	1,630,649
Investment Income	175,000	175,000	178,088	3,088	169,308
Miscellaneous	807,839	807,839	391,375	(416,464)	846,612
Total Revenues	24,559,517	24,559,517	24,436,600	(122,917)	44,071,524
Expenditures					
Current					
General Government	7,486,801	7,486,801	6,078,688	(1,408,113)	9,148,530
Conservation and Recreation	17,182,022	17,182,022	17,187,035	5,013	24,470,183
Public Works	463,260	463,260	466,700	3,440	356,788
Public Safety	2,719,609	2,719,609	2,544,212	(175,397)	3,885,096
Capital Outlay	86,275	86,275	41,582	(44,693)	181,034
Total Expenditures	27,937,967	27,937,967	26,318,217	(1,619,750)	38,041,631
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,378,450)	(3,378,450)	(1,881,617)	1,496,833	6,029,893
Other Financing Sources (Uses)					
Transfers In	5,389,572	5,389,572	2,473,680	(2,915,892)	2,576,704
Transfers Out	(311,572)	(311,572)	(311,572)	—	(8,524,700)
	5,078,000	5,078,000	2,162,108	(2,915,892)	(5,947,996)
Net Change in Fund Balance	1,699,550	1,699,550	280,491	(1,419,059)	81,897
Net Position - Beginning			3,941,325		3,859,428
Fund Balance - Ending			4,221,816		3,941,325

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			Variance	2018
	Original	Final		Over	
	Budget	Budget	Actual	(Under)	Actual
Revenues					
Taxes					
Property Taxes					
Levy - Current	\$ 2,520,000	2,520,000	2,511,902	(8,098)	4,680,783
Levy - Prior	—	—	1,365	1,365	1,719
Other	—	—	12	12	114
Intergovernmental					
Personal Property Replacement Taxes	42,144	42,144	—	(42,144)	42,144
Local Government Revenues	—	—	139	139	2,011
Investment Income	26,000	26,000	56,295	30,295	27,500
Total Revenues	2,588,144	2,588,144	2,569,713	(18,431)	4,754,271
Expenditures					
Current					
General Government	531,028	531,028	508,037	(22,991)	910,296
Conservation and Recreation	1,315,722	1,315,722	1,282,420	(33,302)	2,132,506
Public Works	46,595	46,595	47,985	1,390	42,734
Public Safety	514,354	514,354	502,399	(11,955)	755,736
Total Expenditures	2,407,699	2,407,699	2,340,841	(66,858)	3,841,272
Net Change in Fund Balance	180,445	180,445	228,872	48,427	912,999
Fund Balance - Beginning			1,680,252		767,253
Fund Balance - Ending			1,909,124		1,680,252

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			Variance	2018
	Original	Final	Actual	Over	2018
	Budget	Budget	Actual	(Under)	Actual
Revenues					
Investment Income	\$ 1,692,000	1,692,000	3,847,265	2,155,265	1,163,278
Expenditures					
Public Works	3,020,845	3,020,845	1,381,920	(1,638,925)	6,462,315
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,328,845)	(1,328,845)	2,465,345	3,794,190	(5,299,037)
Other Financing Sources (Uses)					
Transfers In	49,000	49,000	337,830	288,830	31,031
Transfers Out	(9,174,100)	(9,174,100)	(350,000)	8,824,100	(5,755,000)
	(9,125,100)	(9,125,100)	(12,170)	9,112,930	(5,723,969)
Net Change in Fund Balance	(10,453,945)	(10,453,945)	2,453,175	12,907,120	(11,023,006)
Net Position - Beginning			58,274,645		69,297,651
Fund Balance - Ending			60,727,820		58,274,645

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			Variance	
	Original	Final		Over	2018
	Budget	Budget	Actual	(Under)	Actual
Revenues					
Intergovernmental					
State Reimbursements	\$ —	—	410,056	410,056	271,923
Investment Income	2,059,000	2,059,000	5,010,343	2,951,343	1,286,199
Miscellaneous	—	—	—	—	5,888
Total Revenues	2,059,000	2,059,000	5,420,399	3,361,399	1,564,010
Expenditures					
Public Works	288,700	288,700	80,622	(208,078)	216,078
Capital Outlay	—	—	95,408	95,408	51,925
Total Expenditures	288,700	288,700	176,030	(112,670)	268,003
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	1,770,300	1,770,300	5,244,369	3,474,069	1,296,007
Other Financing Sources (Uses)					
Transfers In	—	—	—	—	65,000
Transfers Out	(1,500,000)	(1,500,000)	(500,000)	1,000,000	—
	(1,500,000)	(1,500,000)	(500,000)	1,000,000	65,000
Net Change in Fund Balance	270,300	270,300	4,744,369	4,474,069	1,361,007
Net Position - Beginning			79,659,944		78,298,937
Fund Balance - Ending			84,404,313		79,659,944

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			Variance	2018
	Original	Final		Over	
	Budget	Budget	Actual	(Under)	Actual
Revenues					
Investment Income	\$ 1,684,000	1,684,000	4,221,825	2,537,825	1,032,431
Expenditures					
Public Works	160,000	160,000	106,836	(53,164)	158,509
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,524,000	1,524,000	4,114,989	2,590,989	873,922
Other Financing (Uses)					
Transfers Out	(1,500,000)	(1,500,000)	(500,000)	1,000,000	—
Net Change in Fund Balance	<u>24,000</u>	<u>24,000</u>	3,614,989	<u>3,590,989</u>	873,922
Net Position - Beginning			<u>65,261,108</u>		<u>64,387,186</u>
Fund Balance - Ending			<u>68,876,097</u>		<u>65,261,108</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.

INDIVIDUAL FUND DESCRIPTIONS

SPECIAL REVENUE FUNDS – Continued

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.

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.

INDIVIDUAL FUND DESCRIPTIONS - Continued

SPECIAL REVENUE FUNDS – Continued

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.

Dunham Wetland Bank Program Fund

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

Wetland Aquatic Riparian Program Fund

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

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.

INDIVIDUAL FUND DESCRIPTIONS - Continued

CAPITAL PROJECTS FUNDS – Continued

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 reducing the golf "footprint".

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.

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.

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, 2019 and December 31, 2018**

	2019	2018
ASSETS		
Cash and Investments	\$ 4,406,113	11,656,554
Receivables - Net of Allowances		
Property Taxes	21,604,500	21,465,000
Accounts	41,152	54,631
Accrued Interest	9,661	49,007
Due from Other Funds	16,496	55,162
Prepays	1,295,619	1,047,140
Total Assets	27,373,541	34,327,494
LIABILITIES		
Accounts Payable	1,018,500	928,157
Accrued Payroll	369,392	373,887
Deposits Payable	158,017	154,381
Other Payables	1,316	972
Due to Other Funds	—	7,463,772
Total Liabilities	1,547,225	8,921,169
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	21,604,500	21,465,000
Total Liabilities and Deferred Inflows of Resources	23,151,725	30,386,169
FUND BALANCES		
Nonspendable	1,295,619	1,047,140
Unassigned	2,926,197	2,894,185
Total Fund Balances	4,221,816	3,941,325
Total Liabilities, Deferred Inflows of Resources and Fund Balances	27,373,541	34,327,494

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Taxes				
Property Taxes				
Levy - Current	\$ 21,465,000	21,465,000	21,371,376	39,942,564
Levy - Prior	—	—	14,016	17,171
Other	—	—	109	917
Total Taxes	21,465,000	21,465,000	21,385,501	39,960,652
Intergovernmental				
Personal Property Replacement Taxes	798,100	798,100	1,237,807	1,260,607
Law Enforcement Reimbursements	11,205	11,205	5,726	6,226
State Reimbursements	60,875	60,875	3,875	38,161
Federal Grants and Reimbursements	1,925	1,925	1,925	53,850
Local Government Revenues	—	—	63,390	100,536
Other Intergovernmental	—	—	—	4,923
Total Intergovernmental	872,105	872,105	1,312,723	1,464,303
Permits and Fees				
Permits				
Picnic	61,700	61,700	70,163	81,125
Camping	81,765	81,765	40,115	128,320
Special Use	47,995	47,995	63,609	87,143
Model Aircraft	8,000	8,000	6,435	10,375
Archery	—	—	15,925	—
Other/Add-Ons (Tents, Grills, Etc.)	9,800	9,800	10,120	7,815
Boat	36,300	36,300	26,557	34,990
Replacement/Amended Permits (Any Type)	1,150	1,150	880	1,930
Dog	300,000	300,000	308,967	365,290
Other Fees				
Tubing/Snow Shoes Rental	9,550	9,550	12,955	16,879
Firewood	10,265	10,265	3,269	12,975
Other Fees	3,600	3,600	75	2,615
Educational Programs	116,945	116,945	115,715	130,076
Equestrian Programs	79,970	79,970	69,743	77,577
Hayrides	22,384	22,384	10,342	42,580
Participation Fees	130,790	130,790	95,348	157,074

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Permits and Fees - Continued				
Sales and Service Fees				
Facilities Rental	\$ 91,130	91,130	69,051	135,345
Other Taxable Sales	125,549	125,549	123,356	139,790
Boat Rentals	100,580	100,580	123,786	195,534
Equipment Rental Fees	2,100	2,100	2,502	3,216
Total Permits and Fees	1,239,573	1,239,573	1,168,913	1,630,649
Investment Income	175,000	175,000	178,088	169,308
Miscellaneous				
Cropland Conversions	73,875	73,875	38,438	147,750
Easement Fees and Defaults	470,000	470,000	68,862	233,901
Court Fines	77,737	77,737	41,779	85,807
Guard Residence Fees	36,120	36,120	33,325	40,805
Royalties	41,600	41,600	41,796	136,753
Conservationist Donations	—	—	—	5
Donations	29,861	29,861	56,665	84,981
Other Nontaxable	78,646	78,646	110,705	117,295
Other	—	—	(195)	(685)
Total Miscellaneous	807,839	807,839	391,375	846,612
Total Revenues	24,559,517	24,559,517	24,436,600	44,071,524

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
General Government				
Commissioners and Officers	\$ 573,677	573,677	621,824	865,420
Executive Director's Office	521,346	521,346	554,016	790,851
Finance	934,904	934,904	899,363	1,388,315
Human Resources	541,758	541,758	512,566	735,256
Fundraising and Development	88,259	88,259	49,312	123,851
Puchasing Services	290,554	290,554	238,944	388,651
Public Information	977,247	977,247	984,375	1,128,156
Volunteer Services	206,022	206,022	193,992	268,713
Visitor Services	322,188	322,188	312,227	470,262
Information Technology	1,340,521	1,340,521	1,231,350	1,622,455
General Overhead (Noncapital)	1,690,325	1,690,325	480,719	1,366,600
Total General Government	7,486,801	7,486,801	6,078,688	9,148,530
Conservation and Recreation				
Resource Management and Development				
Administration	243,212	243,212	260,961	398,075
Natural Resources	2,970,023	2,970,023	3,044,343	4,152,890
Grounds Management	3,454,040	3,454,040	3,466,400	4,865,093
Education Outreach	270,242	270,242	271,841	419,863
Land Preservation	345,984	345,984	291,899	486,245
Field Operations Administration	358,115	358,115	321,917	81,169
Site Management	2,335,527	2,335,527	2,311,973	3,441,413
Danada Equestrian Center	498,448	498,448	488,128	680,535
Facilities Management	2,367,325	2,367,325	2,315,666	3,709,753
Fleet Management	2,051,259	2,051,259	2,105,574	3,156,997
Kline Creek Farm	719,991	719,991	734,855	1,015,885
Mayslake	515,613	515,613	502,348	699,177
St. James Farm	436,473	436,473	465,826	579,838
Fullersburg Nature Center	615,770	615,770	605,304	783,250
Total Conservation and Recreation	17,182,022	17,182,022	17,187,035	24,470,183

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**General Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended December 31, 2019****(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)**

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Public Works				
Environmental Services	\$ 463,260	463,260	466,700	356,788
Public Safety				
Law Enforcement	2,719,609	2,719,609	2,544,212	3,885,096
Capital Outlay	86,275	86,275	41,582	181,034
Total Expenditures	27,937,967	27,937,967	26,318,217	38,041,631

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
General Government				
Commissioners and Officers				
Personal Services				
Other Compensation	\$ 375,000	375,000	374,999	552,754
Employee Benefits	88,130	88,130	87,700	128,452
	463,130	463,130	462,699	681,206
Supplies				
Office Supplies	600	600	555	500
Operating Supplies	300	300	161	458
	900	900	716	958
Services and Charges				
Professional Services	99,000	99,000	150,262	174,411
Utilities	1,242	1,242	2,241	2,271
Other Services and Charges	9,405	9,405	5,906	6,574
	109,647	109,647	158,409	183,256
Total Commissioners and Officers	573,677	573,677	621,824	865,420
Executive Director's Office				
Personal Services				
Direct Compensation	427,278	427,278	440,915	641,581
Other Compensation	—	—	7,688	11,250
Employee Benefits	62,950	62,950	62,572	91,751
	490,228	490,228	511,175	744,582
Supplies				
Office Supplies	100	100	148	554
Operating Supplies	1,186	1,186	1,222	926
Small Tools and Minor Equipment	—	—	800	—
	1,286	1,286	2,170	1,480

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Executive Director's Office - Continued				
Services and Charges				
Professional Services	\$ —	—	—	665
Utilities	400	400	427	—
Rentals	23,782	23,782	37,057	36,683
Other Services and Charges	5,650	5,650	3,187	7,441
	29,832	29,832	40,671	44,789
Total Executive Director's Office	521,346	521,346	554,016	790,851
Finance				
Personal Services				
Direct Compensation	733,309	733,309	626,138	1,086,221
Other Compensation	—	—	34,159	12,920
Employee Benefits	125,900	125,900	125,372	201,853
	859,209	859,209	785,669	1,300,994
Supplies				
Office Supplies	1,600	1,600	1,319	1,531
Operating Supplies	200	200	124	90
Small Tools and Minor Equipment	500	500	59	99
	2,300	2,300	1,502	1,720
Services and Charges				
Professional Services	68,300	68,300	110,291	80,369
Other Services and Charges	5,095	5,095	1,901	5,232
	73,395	73,395	112,192	85,601
Total Finance	934,904	934,904	899,363	1,388,315

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Human Resources				
Personal Services				
Direct Compensation	\$ 365,683	365,683	349,832	506,544
Other Compensation	—	—	124	—
Employee Benefits	62,950	62,950	62,572	91,751
	428,633	428,633	412,528	598,295
Supplies				
Office Supplies	2,150	2,150	2,651	2,953
Operating Supplies	15,400	15,400	11,732	19,256
Building and Other Supplies and Materials	14,295	14,295	17,271	10,614
	31,845	31,845	31,654	32,823
Services and Charges				
Professional Services	40,250	40,250	36,241	63,192
Machinery and Equipment Repairs and Maintenance	200	200	—	—
Other Services and Charges	40,830	40,830	32,143	40,946
	81,280	81,280	68,384	104,138
Total Human Resources	541,758	541,758	512,566	735,256
Fundraising and Development				
Personal Services				
Direct Compensation	64,445	64,445	28,009	96,332
Other Compensation	—	—	3,908	—
Employee Benefits	12,590	12,590	12,564	18,350
	77,035	77,035	44,481	114,682
Supplies				
Office Supplies	1,100	1,100	380	677
Operating Supplies	574	574	113	162
	1,674	1,674	493	839

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Fundraising and Development - Continued				
Services and Charges				
Professional Services	\$ 6,200	6,200	2,223	4,653
Other Services and Charges	3,350	3,350	2,115	3,677
	9,550	9,550	4,338	8,330
Total Fundraising and Development	88,259	88,259	49,312	123,851
Purchasing Services				
Personal Services				
Direct Compensation	146,008	146,008	138,681	116,676
Other Compensation	—	—	—	6,530
Employee Benefits	37,770	37,770	37,589	36,700
	183,778	183,778	176,270	159,906
Supplies				
Office Supplies	23,000	23,000	11,372	30,412
Operating Supplies	2,650	2,650	2,395	1,507
Grounds Supplies	3,000	3,000	7,419	—
Building and Other Supplies and Materials	36,125	36,125	26,399	250
	64,775	64,775	47,585	32,169
Services and Charges				
Professional Services	6,600	6,600	3,957	16,173
Utilities	1,000	1,000	609	—
Rentals	5,600	5,600	6,158	81,329
Machinery and Equipment Repairs and Maintenance	2,800	2,800	2,687	116
Other Services and Charges	26,001	26,001	1,678	98,958
	42,001	42,001	15,089	196,576
Total Purchasing Services	290,554	290,554	238,944	388,651

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Public Information				
Personal Services				
Direct Compensation	\$ 597,669	597,669	624,630	750,259
Other Compensation	—	—	6,504	1,168
Employee Benefits	100,720	100,720	100,182	110,101
	698,389	698,389	731,316	861,528
Supplies				
Office Supplies	1,605	1,605	1,891	1,919
Operating Supplies	848	848	947	875
Small Tools and Minor Equipment	5,250	5,250	13,760	26,553
Purchases for Resale and Sales Tax	2,000	2,000	876	756
	9,703	9,703	17,474	30,103
Services and Charges				
Professional Services	205,590	205,590	187,237	230,251
Utilities	11,600	11,600	6,463	2,607
Other Services and Charges	51,965	51,965	41,885	3,667
	269,155	269,155	235,585	236,525
Total Public Information	977,247	977,247	984,375	1,128,156
Volunteer Services				
Personal Services				
Direct Compensation	135,541	135,541	134,927	195,019
Employee Benefits	25,180	25,180	25,129	36,700
	160,721	160,721	160,056	231,719
Supplies				
Office Supplies	300	300	261	334
Operating Supplies	30,494	30,494	21,651	26,460
Building and Other Supplies and Materials	225	225	—	—
Small Tools and Minor Equipment	5,772	5,772	4,848	5,894
	36,791	36,791	26,760	32,688

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Volunteer Services - Continued				
Services and Charges				
Professional Services	\$ 275	275	99	99
Insurance	3,750	3,750	3,799	3,625
Rentals	3,200	3,200	3,045	—
Other Services and Charges	1,285	1,285	233	582
	8,510	8,510	7,176	4,306
Total Volunteer Services	206,022	206,022	193,992	268,713
Visitor Services				
Personal Services				
Direct Compensation	248,690	248,690	244,440	365,111
Other Compensation	—	—	580	5,557
Employee Benefits	62,950	62,950	62,697	91,751
	311,640	311,640	307,717	462,419
Supplies				
Office Supplies	500	500	403	711
Operating Supplies	300	300	204	189
Small Tools and Minor Equipment	350	350	—	403
	1,150	1,150	607	1,303
Services and Charges				
Professional Services	6,728	6,728	3,903	6,193
Utilities	1,420	1,420	—	—
Other Services and Charges	1,250	1,250	—	347
	9,398	9,398	3,903	6,540
Total Visitor Services	322,188	322,188	312,227	470,262
Information Technology				
Personal Services				
Direct Compensation	457,311	457,311	471,130	683,791
Employee Benefits	75,540	75,540	75,261	110,101
	532,851	532,851	546,391	793,892

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Information Technology - Continued				
Supplies				
Office Supplies	\$ 2,000	2,000	729	2,079
Operating Supplies	250	250	1,255	209
Building and Other Supplies and Materials	—	—	—	125
Small Tools and Minor Equipment	161,700	161,700	189,997	223,378
	163,950	163,950	191,981	225,791
Services and Charges				
Professional Services	96,500	96,500	13,145	51,979
Utilities	7,000	7,000	5,651	—
Rentals	50,600	50,600	56,186	—
Machinery and Equipment Repairs and Maintenance	429,630	429,630	374,878	510,808
Other Services and Charges	59,990	59,990	43,118	39,985
	643,720	643,720	492,978	602,772
Total Information Technology	1,340,521	1,340,521	1,231,350	1,622,455
General Overhead (Noncapital)				
Supplies				
Office Supplies	—	—	—	63
Operating Supplies	—	—	—	2,894
Small Tools and Minor Equipment	5,000	5,000	—	35
	5,000	5,000	—	2,992
Services and Charges				
Professional Services	275,000	275,000	160,854	502,944
Insurance	117,825	117,825	122,665	129,983
Utilities	162,500	162,500	197,172	730,681
Other Services and Charges	—	—	28	—
	555,325	555,325	480,719	1,363,608
Miscellaneous				
Contingency	1,130,000	1,130,000	—	—
Total General Overhead (Noncapital)	1,690,325	1,690,325	480,719	1,366,600
Total General Government	7,486,801	7,486,801	6,078,688	9,148,530

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation				
Resource Management and Development Administration				
Personal Services				
Direct Compensation	\$ 196,292	196,292	202,778	289,035
Other Compensation	—	—	3,894	5,175
Employee Benefits	—	—	25,129	36,700
	196,292	196,292	231,801	330,910
Supplies				
Operating Supplies	150	150	129	5
Small Tools and Minor Equipment	125	125	—	141
	275	275	129	146
Services and Charges				
Professional Services	42,100	42,100	28,000	66,500
Other Services and Charges	4,545	4,545	1,031	519
	46,645	46,645	29,031	67,019
Total Resource Management and Development Administration	243,212	243,212	260,961	398,075
Natural Resources				
Personal Services				
Direct Compensation	1,803,578	1,803,578	1,795,165	2,654,982
Other Compensation	—	—	15,607	31,125
Employee Benefits	327,340	327,340	325,673	477,106
	2,130,918	2,130,918	2,136,445	3,163,213
Supplies				
Office Supplies	4,625	4,625	4,040	4,579
Operating Supplies	106,925	106,925	95,372	130,409
Fuel and Related Supplies	5,000	5,000	3,268	4,689
Parts and Fittings	1,500	1,500	1,370	154
Grounds Supplies	61,300	61,300	63,138	79,287
Building and Other Supplies and Materials	29,150	29,150	28,245	34,811
Small Tools and Minor Equipment	53,389	53,389	54,365	29,577
	261,889	261,889	249,798	283,506

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Natural Resources - Continued				
Services and Charges				
Professional Services	\$ 472,401	472,401	557,091	634,193
Utilities	41,620	41,620	42,836	29,073
Rentals	24,000	24,000	27,516	19,539
Structural Repairs and Maintenance	3,000	3,000	3,000	—
Machinery and Equipment Repairs and Maintenance	1,650	1,650	1,134	1,788
Other Services and Charges	34,545	34,545	26,523	21,578
	577,216	577,216	658,100	706,171
Total Natural Resources	2,970,023	2,970,023	3,044,343	4,152,890
Grounds Management				
Personal Services				
Direct Compensation	2,237,470	2,237,470	2,178,385	3,259,475
Other Compensation	—	—	65,853	57,439
Employee Benefits	541,370	541,370	539,142	789,060
	2,778,840	2,778,840	2,783,380	4,105,974
Supplies				
Office Supplies	1,200	1,200	762	1,655
Operating Supplies	19,700	19,700	15,678	26,593
Parts and Fittings	10,000	10,000	9,597	14,125
Grounds Supplies	294,500	294,500	270,755	398,088
Building and Other Supplies and Materials	29,900	29,900	26,352	27,556
Small Tools and Minor Equipment	21,100	21,100	20,891	8,963
	376,400	376,400	344,035	476,980

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Grounds Management - Continued				
Services and Charges				
Professional Services	\$ 24,200	24,200	15,179	128,926
Utilities	42,400	42,400	41,540	38,698
Rentals	31,000	31,000	30,337	41,760
Ground Repairs and Maintenance	181,500	181,500	236,772	52,691
Machinery and Equipment Repairs and Maintenance	2,500	2,500	2,923	3,298
Other Services and Charges	17,200	17,200	12,234	16,766
	298,800	298,800	338,985	282,139
Total Grounds Management	3,454,040	3,454,040	3,466,400	4,865,093
Community Services and Education				
Personal Services				
Direct Compensation	241,179	241,179	243,271	363,413
Employee Benefits	25,180	25,180	24,983	55,051
	266,359	266,359	268,254	418,464
Services and Charges				
Utilities	1,120	1,120	1,877	—
Other Services and Charges	2,763	2,763	1,710	1,399
	3,883	3,883	3,587	1,399
Total Community Services and Education	270,242	270,242	271,841	419,863

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Land Preservation				
Personal Services				
Direct Compensation	\$ 267,249	267,249	213,272	345,797
Other Compensation	—	—	2,082	28,739
Employee Benefits	37,770	37,770	37,443	55,051
	305,019	305,019	252,797	429,587
Supplies				
Office Supplies	200	200	34	95
Operating Supplies	—	—	51	34
	200	200	85	129
Services and Charges				
Professional Services	37,500	37,500	36,000	53,400
Other Services and Charges	3,265	3,265	3,017	3,129
	40,765	40,765	39,017	56,529
Total Land Preservation	345,984	345,984	291,899	486,245
Field Operations Administration				
Personal Services				
Direct Compensation	257,966	257,966	226,296	67,514
Other Compensation	—	—	5,688	1,331
Employee Benefits	62,950	62,950	62,302	9,225
	320,916	320,916	294,286	78,070
Supplies				
Office Supplies	200	200	129	—
Operating Supplies	1,250	1,250	665	—
Grounds Supplies	1,100	1,100	215	—
Building and Other Supplies and Materials	2,875	2,875	1,404	—
Small Tools and Minor Equipment	2,450	2,450	1,603	—
	7,875	7,875	4,016	—

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Field Operations Administration - Continued				
Services and Charges				
Utilities	\$ 800	800	—	—
Rentals	500	500	—	—
Structural Repairs and Maintenance	23,200	23,200	22,987	—
Other Services and Charges	4,824	4,824	628	3,099
	29,324	29,324	23,615	3,099
Total Field Operations Administration	358,115	358,115	321,917	81,169
Site Management				
Personal Services				
Direct Compensation	1,774,898	1,774,898	1,768,824	2,699,213
Other Compensation	—	—	—	47,991
Employee Benefits	339,930	339,930	338,591	513,807
	2,114,828	2,114,828	2,107,415	3,261,011
Supplies				
Office Supplies	400	400	356	607
Operating Supplies	29,730	29,730	33,357	40,568
Fuel and Related Supplies	2,000	2,000	693	1,147
Parts and Fittings	2,000	2,000	1,238	2,209
Grounds Supplies	46,865	46,865	47,261	46,314
Building and Other Supplies and Materials	12,830	12,830	10,108	10,798
Small Tools and Minor Equipment	39,400	39,400	36,384	32,035
Purchases for Resale and Taxes	—	—	—	1,907
	133,225	133,225	129,397	135,585
Services and Charges				
Professional Services	13,000	13,000	9,460	3,236
Utilities	58,469	58,469	58,337	26,802
Other Services and Charges	16,005	16,005	7,364	14,779
	87,474	87,474	75,161	44,817
Total Site Management	2,335,527	2,335,527	2,311,973	3,441,413

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Danada Equestrian Center				
Personal Services				
Direct Compensation	\$ 319,340	319,340	309,290	445,530
Other Compensation	—	—	1,846	4,794
Employee Benefits	50,360	50,360	50,007	73,401
	<u>369,700</u>	<u>369,700</u>	<u>361,143</u>	<u>523,725</u>
Supplies				
Office Supplies	480	480	602	640
Operating Supplies	32,434	32,434	29,901	50,667
Parts and Fittings	200	200	166	255
Grounds Supplies	3,325	3,325	250	2,704
Building and Other Supplies and Materials	4,020	4,020	1,471	1,665
Small Tools and Minor Equipment	2,730	2,730	1,431	1,091
Purchases for Resale and Taxes	750	750	2,008	355
	<u>43,939</u>	<u>43,939</u>	<u>35,829</u>	<u>57,377</u>
Services and Charges				
Professional Services	48,189	48,189	54,762	70,471
Insurance	1,600	1,600	—	—
Utilities	25,600	25,600	25,691	19,405
Rentals	4,620	4,620	6,510	7,525
Structural Repairs and Maintenance	3,300	3,300	3,300	0
Machinery and Equipment Repairs and Maintenance	100	100	—	100
Other Services and Charges	1,400	1,400	893	1,932
	<u>84,809</u>	<u>84,809</u>	<u>91,156</u>	<u>99,433</u>
Total Danada Equestrian Center	<u>498,448</u>	<u>498,448</u>	<u>488,128</u>	<u>680,535</u>
Facilities Management				
Personal Services				
Direct Compensation	1,462,340	1,462,340	1,470,514	2,329,839
Other Compensation	—	—	9,927	20,839
Employee Benefits	302,160	302,160	301,314	532,157
	<u>1,764,500</u>	<u>1,764,500</u>	<u>1,781,755</u>	<u>2,882,835</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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Facilities Management - Continued				
Supplies				
Office Supplies	\$ 400	400	203	69
Operating Supplies	9,925	9,925	8,624	16,501
Fuel and Related Supplies	300	300	310	126
Parts and Fittings	4,300	4,300	3,854	5,370
Grounds Supplies	17,500	17,500	13,570	27,183
Building and Other Supplies and Materials	208,000	208,000	212,669	307,783
Small Tools and Minor Equipment	16,550	16,550	16,249	24,108
	256,975	256,975	255,479	381,140
Services and Charges				
Professional Services	23,025	23,025	30,083	33,289
Utilities	105,500	105,500	103,153	122,668
Rentals	49,500	49,500	44,085	58,065
Structural Repairs and Maintenance	113,500	113,500	77,944	207,899
Guard Residence	36,120	36,120	6,980	6,420
Machinery and Equipment Repairs and Maintenance	525	525	933	843
Other Services and Charges	17,680	17,680	15,254	16,594
	345,850	345,850	278,432	445,778
Total Facilities Management	2,367,325	2,367,325	2,315,666	3,709,753
Fleet Management				
Personal Services				
Direct Compensation	883,239	883,239	893,219	1,301,671
Other Compensation	—	—	14,734	11,609
Employee Benefits	163,670	163,670	163,065	256,903
	1,046,909	1,046,909	1,071,018	1,570,183

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Fleet Management - Continued				
Supplies				
Office Supplies	\$ 11,000	11,000	11,295	14,347
Operating Supplies	10,500	10,500	9,895	11,159
Fuel and Related Supplies	400,000	400,000	481,299	582,479
Parts and Fittings	380,000	380,000	342,121	569,511
Grounds Supplies	—	—	31	8,372
Building and Other Supplies and Materials	7,500	7,500	10,185	62,003
Small Tools and Minor Equipment	14,000	14,000	15,246	140,885
	823,000	823,000	870,072	1,388,756
Services and Charges				
Professional Services	5,800	5,800	5,793	1,375
Utilities	44,800	44,800	74,976	70,044
Rentals	700	700	429	781
Structural Repairs and Maintenance	4,300	4,300	4,260	—
Machinery and Equipment Repairs and Maintenance	105,000	105,000	64,768	100,680
Other Services and Charges	20,750	20,750	14,258	25,178
	181,350	181,350	164,484	198,058
Total Fleet Management	2,051,259	2,051,259	2,105,574	3,156,997
Kline Creek Farm				
Personal Services				
Direct Compensation	476,417	476,417	496,037	692,639
Other Compensation	—	—	3,274	12,346
Employee Benefits	75,540	75,540	75,261	110,101
	551,957	551,957	574,572	815,086
Supplies				
Office Supplies	635	635	1,008	1,010
Operating Supplies	49,978	49,978	53,324	78,092
Parts and Fittings	—	—	—	445

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Kline Creek Farm - Continued				
Supplies - Continued				
Grounds Supplies	\$ 5,350	5,350	4,076	8,753
Building and Other Supplies and Materials	1,585	1,585	2,085	2,292
Small Tools and Minor Equipment	12,100	12,100	16,260	4,298
Purchases for Resale and Sales Tax	12,610	12,610	14,343	21,268
	82,258	82,258	91,096	116,158
Services and Charges				
Professional Services	41,281	41,281	27,955	56,479
Utilities	26,400	26,400	28,171	19,926
Rentals	5,190	5,190	2,138	3,803
Structural Repairs and Maintenance	6,500	6,500	5,500	—
Machinery and Equipment Repairs and Maintenance	850	850	140	350
Other Services and Charges	5,555	5,555	5,283	4,083
	85,776	85,776	69,187	84,641
Total Kline Creek Farm	719,991	719,991	734,855	1,015,885
Mayslake				
Personal Services				
Direct Compensation	318,103	318,103	336,515	468,498
Other Compensation	—	—	684	—
Employee Benefits	50,360	50,360	50,132	73,401
	368,463	368,463	387,331	541,899
Supplies				
Office Supplies	3,700	3,700	2,127	640
Operating Supplies	9,375	9,375	8,406	24,373
Grounds Supplies	2,600	2,600	1,612	2,552
Building and Other Supplies and Materials	3,775	3,775	2,679	6,655
Small Tools and Minor Equipment	1,250	1,250	1,033	1,388
Purchases for Resale and Sales Tax	2,500	2,500	1,850	2,296
	23,200	23,200	17,707	37,904

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Mayslake - Continued				
Services and Charges				
Professional Services	\$ 42,170	42,170	21,006	32,869
Utilities	64,660	64,660	68,880	82,612
Rentals	500	500	109	437
Structural Repairs and Maintenance	6,450	6,450	5,500	—
Other Services and Charges	10,170	10,170	1,815	3,456
	123,950	123,950	97,310	119,374
 Total Mayslake	 515,613	 515,613	 502,348	 699,177
 St. James Farm				
Personal Services				
Direct Compensation	291,107	291,107	294,820	431,417
Other Compensation	—	—	4,482	15,036
Employee Benefits	50,360	50,360	50,132	73,401
	341,467	341,467	349,434	519,854
 Supplies				
Office Supplies	400	400	886	447
Operating Supplies	6,465	6,465	3,289	6,573
Fuel and Related Supplies	1,330	1,330	1,375	1,715
Parts and Fittings	1,795	1,795	1,469	344
Grounds Supplies	3,415	3,415	3,741	3,358
Building and Other Supplies and Materials	1,800	1,800	3,457	8,442
Small Tools and Minor Equipment	6,750	6,750	8,048	9,921
	21,955	21,955	22,265	30,800

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
St. James Farm - Continued				
Services and Charges				
Professional Services	\$ 16,850	16,850	6,392	2,308
Utilities	45,200	45,200	81,361	25,970
Rentals	2,101	2,101	—	—
Structural Repairs and Maintenance	8,000	8,000	6,000	—
Machinery and Equipment Repairs and Maintenance	200	200	—	209
Other Services and Charges	700	700	374	697
	73,051	73,051	94,127	29,184
Total St. James Farm	436,473	436,473	465,826	579,838
Fullersburg Nature Center				
Personal Services				
Direct Compensation	435,599	435,599	436,008	596,264
Other Compensation	—	—	5,303	7,845
Employee Benefits	88,130	88,130	87,722	110,101
	523,729	523,729	529,033	714,210
Supplies				
Office Supplies	1,100	1,100	979	1,447
Operating Supplies	26,200	26,200	23,648	28,946
Grounds Supplies	850	850	352	105
Building and Other Supplies and Materials	1,325	1,325	910	1,590
Small Tools and Minor Equipment	1,700	1,700	630	6,098
	31,175	31,175	26,519	38,186

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Fullersburg Nature Center - Continued				
Services and Charges				
Professional Services	\$ 25,500	25,500	18,407	6,033
Utilities	27,420	27,420	26,931	20,487
Rentals	2,000	2,000	1,561	1,306
Other Services and Charges	5,946	5,946	2,853	3,028
	60,866	60,866	49,752	30,854
Total Fullersburg Nature Center	615,770	615,770	605,304	783,250
Total Conservation and Recreation	17,182,022	17,182,022	17,187,035	24,470,183
Public Works				
Environmental Services				
Personal Services				
Direct Compensation	374,255	374,255	380,856	297,662
Employee Benefits	62,950	62,950	62,489	55,051
	437,205	437,205	443,345	352,713
Supplies				
Office Supplies	1,200	1,200	792	228
Operating Supplies	2,190	2,190	1,934	1,824
Building and Other Supplies and Materials	100	100	60	—
Small Tools and Minor Equipment	875	875	409	280
	4,365	4,365	3,195	2,332
Services and Charges				
Professional Services	1,200	1,200	—	—
Utilities	12,900	12,900	15,058	—
Machinery and Equipment Repairs and Maintenance	1,650	1,650	1,650	1,650
Other Services and Charges	5,940	5,940	3,452	93
	21,690	21,690	20,160	1,743
Total Public Works	463,260	463,260	466,700	356,788

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Public Safety				
Law Enforcement				
Personal Services				
Direct Compensation	\$ 2,090,768	2,090,768	2,027,007	3,043,996
Other Compensation	—	—	22,897	39,538
Employee Benefits	339,930	339,930	237,556	495,456
	<u>2,430,698</u>	<u>2,430,698</u>	<u>2,287,460</u>	<u>3,578,990</u>
Supplies				
Office Supplies	1,650	1,650	1,232	373
Operating Supplies	41,365	41,365	34,993	47,073
Building and Other Supplies and Materials	2,550	2,550	2,252	2,516
Small Tools and Minor Equipment	12,094	12,094	13,521	18,265
	<u>57,659</u>	<u>57,659</u>	<u>51,998</u>	<u>68,227</u>
Services and Charges				
Professional Services	173,981	173,981	163,772	193,518
Utilities	15,220	15,220	13,846	—
Machinery and Equipment Repairs and Maintenance	2,500	2,500	421	1,260
Other Services and Charges	39,551	39,551	26,715	43,101
	<u>231,252</u>	<u>231,252</u>	<u>204,754</u>	<u>237,879</u>
Total Public Safety	<u>2,719,609</u>	<u>2,719,609</u>	<u>2,544,212</u>	<u>3,885,096</u>
Capital Outlay				
General Government				
Facilities Management				
Operational Improvements and Structure	—	—	—	116,683
Machinery and Equipment	—	—	—	6,074

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**General Fund****Detailed Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended December 31, 2019****(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)**

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Capital Outlay - Continued				
General Government - Continued				
Fleet Management				
Operational Structure	\$ 37,000	37,000	30,264	44,627
Mayslake				
Operational Structure	49,275	49,275	11,318	13,650
Total Capital Outlay	86,275	86,275	41,582	181,034
Total Expenditures	27,937,967	27,937,967	26,318,217	38,041,631

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes	\$ 22,316,950	22,316,950	22,524,955	50,371,141
Levy - Current	—	—	6,942	7,376
Levy - Prior	—	—	106	6,117
Other				
Investment Income	38,500	38,500	166,980	75,660
Miscellaneous	—	—	1,246	18,310
Total Revenues	22,355,450	22,355,450	22,700,229	50,478,604
Expenditures				
Debt Service				
Principal Retirement	7,721,129	7,721,129	7,721,129	23,636,466
Interest and Fiscal Charges	14,598,071	14,598,071	13,254,341	23,894,497
Total Expenditures	22,319,200	22,319,200	20,975,470	47,530,963
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,250	36,250	1,724,759	2,947,641
Other Financing (Uses)				
Transfers Out	—	—	—	(985,319)
Net Change in Fund Balance	36,250	36,250	1,724,759	1,962,322
Net Position - Beginning			3,890,602	1,928,280
Fund Balance - Ending			5,615,361	3,890,602

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
State Grants and Reimbursements	\$ —	—	—	750,000
Investment Income	17,000	17,000	78,212	34,229
Total Revenues	17,000	17,000	78,212	784,229
Expenditures				
Conservation and Recreation	12,880,538	12,880,538	2,227,600	945,333
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,863,538)	(12,863,538)	(2,149,388)	(161,104)
Other Financing Sources				
Transfers In	12,000,000	12,000,000	—	—
Net Change in Fund Balance	(863,538)	(863,538)	(2,149,388)	(161,104)
Net Position - Beginning			2,690,226	2,851,330
Fund Balance - Ending			540,838	2,690,226

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet****December 31, 2019**

	Special Revenue	Capital Projects	Totals
ASSETS			
Cash and Investments	\$ 13,891,030	26,223,908	40,114,938
Receivables - Net of Allowances			
Property Taxes	2,575,000	2,000,000	4,575,000
Accounts	2,579	—	2,579
Accrued Interest	87,298	176,347	263,645
Prepays	154,036	54,917	208,953
Total Assets	16,709,943	28,455,172	45,165,115
LIABILITIES			
Accounts Payable	1,098,035	617,226	1,715,261
Accrued Payroll	81,549	18,212	99,761
Claims Payable	50,000	—	50,000
Deposits Payable	—	186,268	186,268
Other Payables	70	—	70
Due to Other Funds	3,336	—	3,336
Total Liabilities	1,232,990	821,706	2,054,696
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	2,575,000	2,000,000	4,575,000
Total Liabilities and Deferred Inflows of Resources	3,807,990	2,821,706	6,629,696
FUND BALANCES			
Nonspendable	154,036	54,917	208,953
Restricted	10,571,175	25,578,549	36,149,724
Committed	2,176,742	—	2,176,742
Total Fund Balances	12,901,953	25,633,466	38,535,419
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	16,709,943	28,455,172	45,165,115

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2019

	Special Revenue	Capital Projects	Totals
Revenues			
Taxes	\$ 2,632,025	1,914,275	4,546,300
Intergovernmental	3,966,867	557,000	4,523,867
Permits and Fees	23,887	—	23,887
Investment Income	456,481	735,794	1,192,275
Miscellaneous	458,540	—	458,540
Total Revenues	7,537,800	3,207,069	10,744,869
Expenditures			
Current			
General Government	753,741	—	753,741
Conservation and Recreation	4,754,079	1,412,601	6,166,680
Public Works	28,655	—	28,655
Public Safety	150,732	—	150,732
Capital Outlay	—	2,241,452	2,241,452
Total Expenditures	5,687,207	3,654,053	9,341,260
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,850,593	(446,984)	1,403,609
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	143,976	143,976
Transfers In	1,997	387,714	389,711
Transfers Out	(571,909)	(932,740)	(1,504,649)
	(569,912)	(401,050)	(970,962)
Net Change in Fund Balances	1,280,681	(848,034)	432,647
Fund Balances - Beginning	11,621,272	26,481,500	38,102,772
Fund Balances - Ending	12,901,953	25,633,466	38,535,419

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

December 31, 2019

See Following Page

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

December 31, 2019

	Liability Insurance	Social Security Tax	Audit	Zoological
ASSETS				
Cash and Investments	\$ 1,685,441	1,366,027	102,722	1,281,455
Receivables - Net of Allowances				
Property Taxes	250,000	1,425,000	—	900,000
Accounts	—	—	—	—
Accrued Interest	11,606	10,517	314	8,132
Prepays	66,374	—	—	57,109
Total Assets	2,013,421	2,801,544	103,036	2,246,696
LIABILITIES				
Accounts Payable	—	—	—	23,497
Accrued Payroll	—	49,885	—	25,466
Claims Payable	50,000	—	—	—
Other Payables	—	—	—	70
Due to Other Funds	—	—	—	3,336
Total Liabilities	50,000	49,885	—	52,369
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	250,000	1,425,000	—	900,000
Total Liabilities and Deferred Inflows of Resources	300,000	1,474,885	—	952,369
FUND BALANCES				
Nonspendable	66,374	—	—	57,109
Restricted	1,647,047	1,326,659	103,036	1,237,218
Committed	—	—	—	—
Total Fund Balances	1,713,421	1,326,659	103,036	1,294,327
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	2,013,421	2,801,544	103,036	2,246,696

Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Dunham Wetland Bank Program	Wetland Aquatic Riparian Program	Endowment	Totals
2,097,697	494,315	224,283	—	4,476,880	2,162,210	13,891,030
—	—	—	—	—	—	2,575,000
—	—	2,579	—	—	—	2,579
11,122	4,221	1,691	—	25,163	14,532	87,298
—	—	—	—	30,553	—	154,036
2,108,819	498,536	228,553	—	4,532,596	2,176,742	16,709,943
—	—	—	—	1,074,538	—	1,098,035
—	—	—	—	6,198	—	81,549
—	—	—	—	—	—	50,000
—	—	—	—	—	—	70
—	—	—	—	—	—	3,336
—	—	—	—	1,080,736	—	1,232,990
—	—	—	—	—	—	2,575,000
—	—	—	—	1,080,736	—	3,807,990
—	—	—	—	30,553	—	154,036
2,108,819	498,536	228,553	—	3,421,307	—	10,571,175
—	—	—	—	—	2,176,742	2,176,742
2,108,819	498,536	228,553	—	3,451,860	2,176,742	12,901,953
2,108,819	498,536	228,553	—	4,532,596	2,176,742	16,709,943

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, 2019

	Liability Insurance	Social Security Tax	Audit	Zoological
Revenues				
Taxes	\$ 318,892	1,395,858	—	917,275
Intergovernmental	—	—	—	57,833
Permits and Fees	—	—	—	23,887
Investment Income	66,019	47,213	4,186	39,229
Miscellaneous	18	77	—	74,093
Total Revenues	384,929	1,443,148	4,186	1,112,317
Expenditures				
Current				
General Government	375,600	340,641	37,500	—
Conservation and Recreation	—	810,878	—	1,096,144
Public Works	—	28,655	—	—
Public Safety	—	150,732	—	—
Total Expenditures	375,600	1,330,906	37,500	1,096,144
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,329	112,242	(33,314)	16,173
Other Financing Sources (Uses)				
Transfers In	—	—	—	—
Transfers Out	—	—	—	(18,000)
	—	—	—	(18,000)
Net Change in Fund Balances	9,329	112,242	(33,314)	(1,827)
Fund Balances - Beginning	1,704,092	1,214,417	136,350	1,296,154
Fund Balances - Ending	1,713,421	1,326,659	103,036	1,294,327

Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Dunham Wetland Bank Program	Wetland Aquatic Riparian Program	Endowment	Totals
—	—	—	—	—	—	2,632,025
—	—	—	—	3,909,034	—	3,966,867
—	—	—	—	—	—	23,887
108,820	16,182	5,351	—	100,510	68,971	456,481
—	—	10,449	—	—	373,903	458,540
108,820	16,182	15,800	—	4,009,544	442,874	7,537,800
—	—	—	—	—	—	753,741
—	—	—	—	2,847,057	—	4,754,079
—	—	—	—	—	—	28,655
—	—	—	—	—	—	150,732
—	—	—	—	2,847,057	—	5,687,207
108,820	16,182	15,800	—	1,162,487	442,874	1,850,593
—	—	—	—	1,997	—	1,997
—	—	—	(1,997)	—	(551,912)	(571,909)
—	—	—	(1,997)	1,997	(551,912)	(569,912)
108,820	16,182	15,800	(1,997)	1,164,484	(109,038)	1,280,681
1,999,999	482,354	212,753	1,997	2,287,376	2,285,780	11,621,272
2,108,819	498,536	228,553	—	3,451,860	2,176,742	12,901,953

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 350,000	350,000	318,713	1,298,463
Levy - Prior	—	—	177	309
Other	—	—	2	37
Intergovernmental				
Personal Property Replacement Taxes	36,500	36,500	—	—
Investment Income	24,000	24,000	66,019	32,027
Miscellaneous	—	—	18	534
Total Revenues	410,500	410,500	384,929	1,331,370
Expenditures				
General Government	650,000	650,000	375,600	881,019
Net Change in Fund Balance	(239,500)	(239,500)	9,329	450,351
Net Position - Beginning			1,704,092	1,253,741
Fund Balance - Ending			1,713,421	1,704,092

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 1,350,000	1,350,000	1,371,928	2,599,262
Levy - Prior	—	—	23,923	580
Other	—	—	7	64
Intergovernmental				
Personal Property Replacement Taxes	43,688	43,688	—	43,688
Investment Income	16,000	16,000	47,213	22,506
Miscellaneous	—	—	77	1,100
Total Revenues	1,409,688	1,409,688	1,443,148	2,667,200
Expenditures				
General Government	363,361	363,361	340,641	515,867
Conservation and Recreation	856,971	856,971	810,878	1,198,777
Public Works	28,630	28,630	28,655	22,048
Public Safety	159,944	159,944	150,732	225,692
Total Expenditures	1,408,906	1,408,906	1,330,906	1,962,384
Net Change in Fund Balance	782	782	112,242	704,816
Net Position - Beginning			1,214,417	509,601
Fund Balance - Ending			1,326,659	1,214,417

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, 2019****(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)**

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes	\$ —	—	—	76,382
Investment Income	1,000	1,000	4,186	1,739
Miscellaneous	—	—	—	63
Total Revenues	1,000	1,000	4,186	78,184
Expenditures				
General Government				
Other Services and Charges	40,000	40,000	37,500	32,750
Net Change in Fund Balance	(39,000)	(39,000)	(33,314)	45,434
Net Position - Beginning			136,350	90,916
Fund Balance - Ending			103,036	136,350

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 900,000	900,000	917,039	1,744,227
Levy - Prior	—	—	231	392
Other	—	—	5	42
Intergovernmental				
Personal Property Replacement Taxes	41,900	41,900	57,833	63,274
Permits and Fees				
Education Program Fees	24,200	24,200	23,887	33,320
Investment Income	16,000	16,000	39,229	21,255
Miscellaneous				
Donations	109,500	109,500	57,720	108,870
Sponsorships	1,000	1,000	85	1,090
Other	20,000	20,000	16,288	27,554
Total Revenues	1,112,600	1,112,600	1,112,317	2,000,024
Expenditures				
Conservation and Recreation	1,120,666	1,120,666	1,096,144	1,471,426
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,066)	(8,066)	16,173	528,598
Other Financing (Uses)				
Transfers Out	(18,000)	(18,000)	(18,000)	(85,013)
Net Change in Fund Balance	<u>(26,066)</u>	<u>(26,066)</u>	(1,827)	443,585
Net Position - Beginning			1,296,154	852,569
Fund Balance - Ending			<u>1,294,327</u>	<u>1,296,154</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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation				
Personal Services				
Direct Compensation	\$ 726,036	726,036	739,556	1,047,641
Other Compensation	—	—	1,085	2,293
Employee Benefits	88,130	88,130	82,200	128,199
	814,166	814,166	822,841	1,178,133
Supplies				
Office Supplies	500	500	244	918
Operating Supplies	81,300	81,300	93,482	149,887
Parts and Fittings	400	400	66	—
Grounds Supplies	3,000	3,000	1,221	503
Building and Other Supplies and Materials	9,300	9,300	6,670	6,140
Small Tools and Minor Equipment	23,400	23,400	18,910	6,511
Other	11,000	11,000	9,033	13,350
	128,900	128,900	129,626	177,309
Services and Charges				
Professional Services	102,200	102,200	75,095	30,752
Insurance	3,700	3,700	(4,389)	3,981
Utilities	58,900	58,900	59,640	67,378
Rentals	600	600	259	429
Machinery and Equipment Repairs and Maintenance	1,500	1,500	2,412	1,658
Other Services and Charges	2,600	2,600	3,369	7,495
Training and Development	8,100	8,100	7,291	4,291
	177,600	177,600	143,677	115,984
Total Conservation and Recreation	1,120,666	1,120,666	1,096,144	1,471,426

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 49,000	49,000	108,820	31,030
Expenditures				
Conservation and Recreation	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	49,000	49,000	108,820	31,030
Other Financing (Uses)				
Transfers Out	(49,000)	(49,000)	—	(31,031)
Net Change in Fund Balance	—	—	108,820	(1)
Net Position - Beginning			1,999,999	2,000,000
Fund Balance - Ending			2,108,819	1,999,999

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, 2019
(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 5,000	5,000	16,182	6,715
Miscellaneous				
Landfill Gas Royalties	—	—	—	14,794
Total Revenues	5,000	5,000	16,182	21,509
Expenditures				
Conservation and Recreation				
Recreational Improvements	—	—	—	4,315
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	5,000	16,182	17,194
Other Financing Sources				
Transfers In	—	—	—	173,000
Net Change in Fund Balance	5,000	5,000	16,182	190,194
Fund Balance - Beginning			482,354	292,160
Fund Balance - Ending			498,536	482,354

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, 2019****(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)**

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 2,000	2,000	5,351	3,020
Miscellaneous				
Landfill Gas Royalties	10,400	10,400	10,449	19,394
Total Revenues	12,400	12,400	15,800	22,414
Expenditures				
Conservation and Recreation				
Other Services and Charges	—	—	—	—
Net Change in Fund Balance	12,400	12,400	15,800	22,414
Net Position - Beginning			212,753	190,339
Fund Balance - Ending			228,553	212,753

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Dunham Wetland Bank Program - Special Revenue Fund

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

For the Fiscal Year Ended December 31, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
Local Government Revenues	\$ —	—	—	—
Expenditures				
Conservation and Recreation				
Supplies	—	—	—	116
Other Services and Charges	—	—	—	4,880
Total Expenditures	—	—	—	4,996
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	—	—	(4,996)
Other Financing (Uses)				
Transfers Out	—	—	(1,997)	—
Net Change in Fund Balance	—	—	(1,997)	(4,996)
Net Position - Beginning			1,997	6,993
Fund Balance - Ending			—	1,997

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental	\$ 4,696,212	4,696,212	3,909,034	273,210
Investment Income	32,000	32,000	100,510	32,539
Total Revenues	4,728,212	4,728,212	4,009,544	305,749
Expenditures				
Conservation and Recreation				
Direct Compensation	209,002	209,002	154,207	235,593
Employee Benefits	50,360	50,360	46,817	112,257
Supplies	27,000	27,000	28,483	49
Other Services and Charges	4,552,212	4,552,212	2,617,550	529,102
Total Expenditures	4,838,574	4,838,574	2,847,057	877,001
Excess (Deficiency) of Revenues Over (Under) Expenditures	(110,362)	(110,362)	1,162,487	(571,252)
Other Financing Sources				
Transfers In	—	—	1,997	—
Net Change in Fund Balance	(110,362)	(110,362)	1,164,484	(571,252)
Net Position - Beginning			2,287,376	2,858,628
Fund Balance - Ending			3,451,860	2,287,376

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 29,000	29,000	68,971	29,092
Miscellaneous				
Private Sector Support	335,000	335,000	373,903	761,058
Other	—	—	—	300,000
Total Revenues	364,000	364,000	442,874	1,090,150
Expenditures				
Conservation and Recreation				
Core Management	—	—	—	4,085
Excess (Deficiency) of Revenues Over (Under) Expenditures	364,000	364,000	442,874	1,086,065
Other Financing (Uses)				
Transfers Out	(167,000)	(167,000)	(551,912)	(1,220,308)
Net Change in Fund Balance	197,000	197,000	(109,038)	(134,243)
Net Position - Beginning			2,285,780	2,420,023
Fund Balance - Ending			2,176,742	2,285,780

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental - Capital Projects Funds

Combining Balance Sheet

December 31, 2019

	Construction and Development	Capital Improvement	Fleet Management Building	Acquisition and Development	Totals
ASSETS					
Cash and Investments	\$ 5,039,747	10,443,613	422,450	10,318,098	26,223,908
Receivables - Net of Allowances					
Property Taxes	2,000,000	—	—	—	2,000,000
Accrued Interest	33,276	93,912	1,333	47,826	176,347
Prepays	54,917	—	—	—	54,917
Total Assets	7,127,940	10,537,525	423,783	10,365,924	28,455,172
LIABILITIES					
Accounts Payable	127,523	438,041	28,255	23,407	617,226
Accrued Payroll	18,212	—	—	—	18,212
Deposits Payable	—	—	—	186,268	186,268
Total Liabilities	145,735	438,041	28,255	209,675	821,706
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	2,000,000	—	—	—	2,000,000
Total Liabilities and Deferred Inflows of Resources	2,145,735	438,041	28,255	209,675	2,821,706
FUND BALANCES					
Nonspendable	54,917	—	—	—	54,917
Restricted	4,927,288	10,099,484	395,528	10,156,249	25,578,549
Total Fund Balances	4,982,205	10,099,484	395,528	10,156,249	25,633,466
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	7,127,940	10,537,525	423,783	10,365,924	28,455,172

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, 2019

	Construction and Development	Capital Improvement	Fleet Management Building	Acquisition and Development	Totals
Revenues					
Taxes	\$ 1,914,275	—	—	—	1,914,275
Intergovernmental	485,021	—	—	71,979	557,000
Investment Income	172,213	216,535	12,700	334,346	735,794
Total Revenues	2,571,509	216,535	12,700	406,325	3,207,069
Expenditures					
Current					
Conservation and Recreation	1,018,471	382,876	11,254	—	1,412,601
Capital Outlay	—	1,095,926	—	1,145,526	2,241,452
Total Expenditures	1,018,471	1,478,802	11,254	1,145,526	3,654,053
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,553,038	(1,262,267)	1,446	(739,201)	(446,984)
Other Financing Sources (Uses)					
Disposal of Capital Assets	—	143,976	—	—	143,976
Transfers In	76,142	311,572	—	—	387,714
Transfers Out	(932,740)	—	—	—	(932,740)
	(856,598)	455,548	—	—	(401,050)
Net Change in Fund Balances	696,440	(806,719)	1,446	(739,201)	(848,034)
Fund Balances - Beginning	4,285,765	10,906,203	394,082	10,895,450	26,481,500
Fund Balances - Ending	4,982,205	10,099,484	395,528	10,156,249	25,633,466

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, 2019

	Budget		Inception to Date	2019 Actual
	Original Budget	Final Budget		
Revenues				
Property Taxes				
Levy - Current	\$ 1,900,000	1,900,000	7,527,618	1,913,779
Levy - Prior	—	—	7,508,178	486
Other	—	—	910	10
Intergovernmental				
Personal Property Replacement Taxes	197,600	197,600	1,780,597	272,742
State Grants and Reimbursements	550,000	550,000	16,545,997	212,173
Federal Grants and Reimbursements	785,500	785,500	8,862,309	—
Other Grants and Reimbursements	—	—	864,796	106
Permits and Fees				
Easements	—	—	78,472	—
Investment Income	22,000	22,000	348,215	172,213
Miscellaneous	62,000	62,000	181,769	—
Total Revenues	3,517,100	3,517,100	43,698,861	2,571,509
Expenditures				
Conservation and Recreation	3,597,100	3,597,100	15,861,836	1,018,471
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,000)	(80,000)	27,837,025	1,553,038
Other Financing Sources (Uses)				
Transfers In	80,000	80,000	6,749,046	76,142
Transfers Out	—	—	(2,497,125)	(932,740)
	80,000	80,000	4,251,921	(856,598)
Net Change in Fund Balance	—	—	32,088,946	696,440
Net Position - Beginning				4,285,765
Fund Balance - Ending				4,982,205

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, 2019

	Budget		Inception to Date	2019 Actual
	Original Budget	Final Budget		
Conservation and Recreation				
Planning and Development - Planning				
Personal Services				
Direct Compensation	\$ 467,692	467,692	5,161,837	480,476
Vacation/Sick Leave	—	—	244,331	4,207
Employee Benefits	75,540	75,540	985,675	69,309
	543,232	543,232	6,391,843	553,992
Supplies				
Office Supplies	1,950	1,950	22,740	884
Operating Supplies	1,750	1,750	15,248	1,745
Grounds Maintenance Supplies	—	—	1,730	—
Building and Other Supplies and Materials	775	775	3,295	594
Small Tools and Minor Equipment	500	500	16,078	536
	4,975	4,975	59,091	3,759
Services and Charges				
Professional Services	25,000	25,000	158,920	31,694
Insurance	—	—	(8,373)	(8,373)
Publishing and Printing	—	—	1,991	—
Legal Services	—	—	146	—
Utilities				
Machinery and Equipment	1,900	1,900	—	—
Repairs and Maintenance	750	750	5,149	495
Other Services and Charges	4,982	4,982	54,847	5,750
Training and Development	17,000	17,000	38,713	7,934
	49,632	49,632	251,393	37,500
Recreational Improvements				
Blackwell	—	—	73,523	—
Danada	—	—	61,282	—
Fullersburg Woods	—	—	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, 2019

	Budget		Inception to Date	2019 Actual
	Original Budget	Final Budget		
Conservation and Recreation - Continued				
Planning and Development - Planning - Continued				
Recreational Improvements - Continued				
Hidden Lake	\$ 387,500	387,500	24,849	21,066
Mallard Lake	—	—	689,361	—
Maple Grove	—	—	44,959	7,508
Mayslake	—	—	136,071	—
Oak Meadows	—	—	1,499,238	90,882
Oldfield Oaks	—	—	211,781	—
St. James Farm	80,000	80,000	3,898,511	117,834
Timber Ridge	—	—	19,687	—
Pratts Wayne Woods	—	—	165,364	10,967
Salt Creek Park	—	—	51,642	35,663
West DuPage Woods	—	—	47,873	—
Willowbrook	62,000	62,000	111,507	4,072
Winfield Mounds	—	—	232,864	—
District Wide	1,594,261	1,594,261	649,995	106,642
	2,123,761	2,123,761	9,030,122	394,634
Conservation and Water Management	—	—	119,073	28,586
Internal Charges	—	—	10,314	—
Miscellaneous				
Other Reserves	875,500	875,500	—	—
Total Conservation and Recreation	3,597,100	3,597,100	15,861,836	1,018,471

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
State Grants and Reimbursements	\$ —	—	—	26,463
Investment Income	31,000	31,000	216,535	29,823
Miscellaneous	—	—	—	3
Total Revenues	31,000	31,000	216,535	56,289
Expenditures				
Conservation and Recreation	2,354,193	2,354,193	382,876	961,283
Capital Outlay	1,774,100	1,774,100	1,095,926	1,822,105
Total Expenditures	4,128,293	4,128,293	1,478,802	2,783,388
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,097,293)	(4,097,293)	(1,262,267)	(2,727,099)
Other Financing Sources				
Disposal of Capital Assets	150,000	150,000	143,976	284,675
Transfers In	2,072,672	2,072,672	311,572	10,082,916
	2,222,672	2,222,672	455,548	10,367,591
Net Change in Fund Balance	(1,874,621)	(1,874,621)	(806,719)	7,640,492
Net Position - Beginning			10,906,203	3,265,711
Fund Balance - Ending			10,099,484	10,906,203

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 9,000	9,000	12,700	14,561
Expenditures				
Conservation and Recreation	50,000	50,000	11,254	9,447,716
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,000)	(41,000)	1,446	(9,433,155)
Other Financing Sources				
Transfers In	—	—	—	4,000,000
Net Change in Fund Balance	(41,000)	(41,000)	1,446	(5,433,155)
Net Position - Beginning			394,082	5,827,237
Fund Balance - Ending			395,528	394,082

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Charges for Services				
Facility Rental	\$ 250	250	100	50
Food	192,000	192,000	169,152	215,837
Nonalcoholic Beverages	90,500	90,500	62,233	101,210
Beer and Wine	301,500	301,500	302,464	364,387
Liquor	73,000	73,000	73,169	94,909
Other	4,000	4,000	3,225	4,547
Cash Over and Short	—	—	658	104
Greens Fees	2,380,000	2,380,000	2,128,365	2,941,726
Rental Fees	790,000	790,000	692,687	968,849
Supplies and Accessories Sales	127,500	127,500	123,278	157,735
Resident Cards	12,400	12,400	20,772	19,452
Service Charge Fees	22,250	22,250	23,385	28,031
Miscellaneous	50,000	50,000	22,174	4,772
Total Operating Revenues	4,043,400	4,043,400	3,621,662	4,901,609
Operating Expenses				
Golf Maintenance Operations	1,923,382	1,923,382	1,720,541	2,379,876
General Overhead	613,199	613,199	234,071	384,936
Clubhouse Business	643,307	643,307	547,185	668,543
Golf Facilities Services	910,533	910,533	835,519	1,278,162
Total Operating Expenses	4,090,421	4,090,421	3,337,316	4,711,517
Operating Income (Loss)	(47,021)	(47,021)	284,346	190,092
Nonoperating Revenues (Expenses)				
Investment Income	25,000	25,000	48,207	34,227
Disposal of Capital Assets	76,500	76,500	(19,618)	8,091
	101,500	101,500	28,589	42,318
Income Before Transfers	54,479	54,479	312,935	232,410
Transfers In	—	—	—	17,377,503
Transfers Out	—	—	(35,000)	(560,000)
	—	—	(35,000)	16,817,503

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Income Before GAAP Adjustments	<u>54,479</u>	<u>54,479</u>	277,935	17,049,913
Beginning Net Position - Budgetary Basis			<u>18,153,467</u>	<u>1,103,554</u>
Ending Net Position - Budgetary Basis			<u>18,431,402</u>	<u>18,153,467</u>
Income Before GAAP Adjustments	\$ 54,479	54,479	277,935	17,049,913
GAAP Adjustments				
IMRF Pension Liability	—	—	(313,567)	(515,166)
Total OPEB Liability	—	—	(48,446)	(864)
Depreciation	—	—	(431,234)	(935,621)
	—	—	<u>(793,247)</u>	<u>(1,451,651)</u>
Change in Net Position	<u>54,479</u>	<u>54,479</u>	(515,312)	15,598,262
Net Position - Beginning			<u>39,240,681</u>	<u>23,642,419</u>
Net Position - Ending			<u>38,725,369</u>	<u>39,240,681</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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Operating Expenses				
Golf Maintenance Operations				
Personnel Services				
Direct Compensation	\$ 580,445	580,445	929,958	786,029
Other Compensation	—	—	15,710	—
Employee Benefits	211,912	211,912	277,714	285,161
	792,357	792,357	1,223,382	1,071,190
Supplies				
Office Supplies	1,000	1,000	193	337
Operating Supplies	11,625	11,625	7,979	11,143
Fuel and Related Supplies	35,850	35,850	40,014	53,961
Grounds Supplies	292,130	292,130	321,701	449,044
Building and Other Supplies and Materials	11,595	11,595	12,991	13,825
Small Tools and Minor Equipment	42,920	42,920	13,693	9,593
	395,120	395,120	396,571	537,903
Services and Charges				
Professional Services	468,455	468,455	63,832	731,017
Rentals	7,715	7,715	6,193	10,041
Grounds Repairs and Maintenance	19,100	19,100	8,267	9,982
Machinery and Equipment Repairs and Maintenance	16,930	16,930	12,424	7,978
Other Services and Charges	4,025	4,025	3,610	5,371
Training and Development	9,480	9,480	1,681	1,880
	525,705	525,705	96,007	766,269
Capital Outlay				
Machinery and Equipment	210,200	210,200	4,581	4,514
Total Golf Maintenance Operations	1,923,382	1,923,382	1,720,541	2,379,876

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
General Overhead				
Personnel Services				
Direct Compensation	\$ 135,928	135,928	—	45,899
Employee Benefits	39,911	39,911	12,589	46,743
	175,839	175,839	12,589	92,642
Supplies				
Building and Other Supplies and Materials	—	—	11,187	—
Small Tools and Minor Equipment	3,000	3,000	1,402	—
	3,000	3,000	12,589	—
Services and Charges				
Professional Services	103,270	103,270	67,957	91,741
Insurance	13,450	13,450	4,111	15,696
Utilities	164,640	164,640	129,811	168,257
Structural Repairs and Maintenance	7,500	7,500	3,310	10,606
Other Services and Charges	5,500	5,500	3,704	5,994
	294,360	294,360	208,893	292,294
Capital Outlay				
Operational Improvements	140,000	140,000	—	—
Total General Overhead	613,199	613,199	234,071	384,936

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
Clubhouse Business				
Personnel Services				
Direct Compensation	\$ 240,610	240,610	216,530	264,836
Other Compensation	—	—	1,498	1,458
Employee Benefits	59,884	59,884	62,971	64,522
	300,494	300,494	280,999	330,816
Supplies				
Office Supplies	1,030	1,030	634	528
Operating Supplies	12,150	12,150	10,188	10,649
Parts and Fittings	600	600	755	900
Building and Other Supplies and Materials	7,925	7,925	6,245	9,918
Small Tools and Minor Equipment	38,320	38,320	12,320	18,890
Purchase for Resale and Taxes	176,700	176,700	161,606	198,292
	236,725	236,725	191,748	239,177
Services and Charges				
Professional Services	70,000	70,000	49,101	62,934
Insurance	100	100	100	100
Rentals	19,766	19,766	15,249	20,977
Machinery and Equipment Repairs and Maintenance	9,581	9,581	3,226	6,801
Other Services and Charges	6,641	6,641	6,762	7,738
	106,088	106,088	74,438	98,550
Total Clubhouse Business	643,307	643,307	547,185	668,543

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, 2019

(with Comparative Actual Amounts for the Eighteen Months Ended December 31, 2018)

	2019			2018
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
Golf Facilities Services				
Personnel Services				
Direct Compensation	\$ 441,525	441,525	404,850	609,306
Other Compensation	—	—	—	1,049
Employee Benefits	89,027	89,027	80,491	129,271
	530,552	530,552	485,341	739,626
Supplies				
Office Supplies	950	950	456	334
Operating Supplies	6,105	6,105	5,775	7,344
Parts and Fittings	500	500	—	140
Building and Other Supplies and Materials	950	950	445	854
Small Tools and Minor Equipment	34,160	34,160	14,164	19,463
Purchase for Resale and Taxes	78,500	78,500	86,917	100,871
	121,165	121,165	107,757	129,006
Services and Charges				
Professional Services	68,850	68,850	66,378	95,523
Rentals	176,741	176,741	171,105	309,523
Machinery and Equipment Repairs and Maintenance	9,500	9,500	4,020	3,343
Other Services and Charges	2,325	2,325	918	1,141
Training and Development	1,400	1,400	—	—
	258,816	258,816	242,421	409,530
Total Golf Facilities Services	910,533	910,533	835,519	1,278,162
Total Operating Expenses	4,090,421	4,090,421	3,337,316	4,711,517

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Consolidated Year-End Financial Report
December 31, 2019**

CSFA #	Program Name	State	Federal	Other	Total
420-00-0505	Grants Management Program	\$ 587,173	—	—	587,173
422-11-1154	Recreational Trails Program	—	1,925	—	1,925
422-20-0111	Endangered Species	3,875	—	—	3,875
494-42-495	Local Surface Transportation Program	—	—	35,057	35,057
	Other Grant Programs and Activities	—	—	3,909,034	3,909,034
	All Other Costs Not Allocated	—	—	41,905,681	41,905,681
	Totals	591,048	1,925	45,849,772	46,442,745



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING
STANDARDS**

June 3, 2020

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the 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, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 3, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. According, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

SUPPLEMENTAL SCHEDULES

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements General Obligation Bonds of 2012 December 31, 2019

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

Fiscal Year	Principal	Interest	Totals
2020	\$ 7,590,000	1,303,700	8,893,700
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
	34,840,000	3,367,281	38,207,281

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2015

December 31, 2019

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

Fiscal Year	Principal	Interest	Totals
2020	\$ 1,525,000	1,377,125	2,902,125
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
	28,610,000	4,245,500	32,855,500

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Refunding Bonds of 2015A

December 31, 2019

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
2020	\$ 4,380,000	1,571,500	5,951,500
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
	31,690,000	5,580,000	37,270,000

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, 2019 (Unaudited)

See Following Page

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Net Position by Component - Last Ten Fiscal Years December 31, 2019 (Unaudited)

	2010	2011	2012
Governmental Activities			
Net Invested in Capital Assets	\$ 387,383,904	409,706,596	432,513,540
Restricted			
Environmental Concerns	207,331,448	203,387,337	209,421,462
Special Revenue Purposes	3,841,372	3,865,385	—
Debt Service	798,114	826,638	1,302,736
Construction & Development	21,820,374	32,774,123	36,212,416
Insurance Purposes	—	—	147,702
Personnel Benefits	—	—	1,277,452
Audit	—	—	21,447
Zoological	—	—	302,087
Specified Capital Projects	—	—	2,376,276
Unrestricted (Deficit)	(53,887,515)	(71,045,851)	(78,225,251)
Total Governmental Activities Net Position	567,287,697	579,514,228	605,349,867
Business-Type Activities			
Net Invested in Capital Assets	27,505,931	26,501,239	25,661,647
Unrestricted (Deficit)	3,098,165	2,481,737	2,399,312
Total Business-Type Activities Net Position	30,604,096	28,982,976	28,060,959
Primary Government			
Net Invested in Capital Assets	414,889,835	436,207,835	458,175,187
Restricted			
Environmental Concerns	207,331,448	203,387,337	209,421,462
Wetland Restoration	—	—	—
Special Revenue Purposes	3,841,372	3,865,385	—
Debt Service	798,114	826,638	1,302,736
Construction & Development	21,820,374	32,774,123	36,212,416
Insurance Purposes	—	—	147,702
Personnel Benefits	—	—	1,277,452
Audit	—	—	21,447
Zoological	—	—	302,087
Specified Capital Projects	—	—	2,376,276
Unrestricted (Deficit)	(50,789,350)	(68,564,114)	(75,825,939)
Total Primary Government Net Position	597,891,793	608,497,204	633,410,826

Data Source: Audited Financial Statements

2013	2014	2015	2016	2017	2018	2019
455,557,496	457,884,644	478,857,266	470,970,014	491,843,799	528,001,306	538,131,724
190,181,140	192,890,597	188,493,284	178,576,262	167,983,774	159,195,696	170,117,049
—	—	1,138,589	3,048,660	2,854,481	2,275,717	3,421,307
1,125,412	1,258,460	1,383,467	222,038	576,070	2,671,097	4,410,561
31,180,465	37,684,997	35,873,609	43,432,391	33,900,629	29,839,521	26,846,476
497,850	764,534	807,468	1,014,704	1,208,530	1,574,876	1,647,047
947,315	836,317	631,984	1,135,435	1,276,854	2,894,669	3,235,783
26,984	63,496	26,429	54,998	90,916	136,350	103,036
390,430	503,328	599,641	703,263	825,110	1,267,917	1,237,218
3,357,483	—	—	—	—	—	—
(79,251,513)	(69,924,925)	(74,624,848)	(44,654,283)	(36,128,157)	(34,818,058)	(24,393,713)
604,013,062	621,961,448	633,186,889	654,503,482	664,432,006	693,039,091	724,756,488
24,737,209	24,107,744	23,325,569	22,693,444	22,334,662	39,016,586	38,800,923
2,470,672	2,855,974	2,982,597	2,660,800	1,404,161	224,095	(75,554)
27,207,881	26,963,718	26,308,166	25,354,244	23,738,823	39,240,681	38,725,369
480,294,705	481,992,388	502,182,835	493,663,458	514,178,461	567,017,892	576,932,647
190,181,140	192,890,597	188,493,284	178,576,262	167,983,774	159,195,696	170,117,049
—	—	1,138,589	3,048,660	2,854,481	2,275,717	3,421,307
—	—	—	—	—	—	—
1,125,412	1,258,460	1,383,467	222,038	576,070	2,671,097	4,410,561
31,180,465	37,684,997	35,873,609	43,432,391	33,900,629	29,839,521	26,846,476
497,850	764,534	807,468	1,014,704	1,208,530	1,574,876	1,647,047
947,315	836,317	631,984	1,135,435	1,276,854	2,894,669	3,235,783
26,984	63,496	26,429	54,998	90,916	136,350	103,036
390,430	503,328	599,641	703,263	825,110	1,267,917	1,237,218
3,357,483	—	—	—	—	—	—
(76,780,841)	(67,068,951)	(71,642,251)	(41,993,483)	(34,723,996)	(34,593,963)	(24,469,267)
631,220,943	648,925,166	659,495,055	679,857,726	688,170,829	732,279,772	763,481,857

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years December 31, 2019 (Unaudited)

	2010	2011	2012	2013	2014	2015	2016	2017	2018*	2019
Expenses										
Governmental Activities										
General Government	\$ 8,662,552	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
Conservation and Recreation	22,123,385	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
Public Works	4,126,247	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
Public Safety	3,054,552	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
Interest on Long-Term Debt	13,835,830	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
Total Governmental Activities Expenses	51,802,566	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
Business-Type Activities										
Golf-Courses	6,158,620	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
Total Primary Government Expenses	57,961,186	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
Program Revenues										
Governmental Activities										
Charges for Services	1,341,941	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
Operating Grants/Contributions	1,071,343	890,514	748,192	1,551,473	7,152,286	2,021,830	901,364	1,322,047	1,503,347	4,243,814
Capital Grants/Contributions	2,028,615	2,564,219	875,981	1,677,812	1,563,331	954,405	3,793,924	28,000	298,386	410,056
Total Governmental Activities Program Revenues	4,441,899	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
Business-Type Activities										
Charges for Services	3,638,762	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
Operating Grants/Contributions	11,292	—	—	—	—	—	—	—	—	—
Total Business-Type Activities Program Revenues	3,650,054	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
Total Primary Government Program Revenues	8,091,953	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

	2010	2011	2012	2013	2014	2015	2016	2017	2018*	2019
Net (Expenses) Revenues										
Governmental Activities	\$ (47,360,667)	(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)
Business-Type Activities	(2,508,566)	(2,282,504)	(1,142,561)	(1,066,963)	(597,051)	(748,198)	(990,161)	(1,622,678)	(1,253,468)	(528,519)
Total Primary Government Net (Expenses) Revenues	(49,869,233)	(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)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	51,638,633	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
Replacement Taxes	1,152,282	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
Investment Earnings	17,298,811	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
Gain on Sale of Capital Assets	52,861	42,190	90,044	74,539	175,207	160,958	—	—	—	—
Gain on Sale of Property	1,100,000	—	—	—	—	—	—	—	—	—
Miscellaneous	751,086	770,408	692,215	464,054	484,552	439,680	1,862,979	1,745,393	2,289,075	851,161
Transfers	(183,500)	(183,500)	(183,500)	(183,500)	(323,266)	(63,500)	—	—	(16,817,503)	35,000
Total Governmental Activities	71,810,173	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
Business-Type Activities										
Investment Earnings	13,359	35,150	19,188	14,800	28,458	29,146	36,239	7,257	34,227	48,207
Gain on Sale of Capital Assets	11,096	19,313	17,856	15,585	—	—	—	—	—	—
Miscellaneous	10,900	—	—	—	—	—	—	—	—	—
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
Insurance Recoveries	942,163	423,421	—	—	1,164	—	—	—	—	—
Transfers	183,500	183,500	183,500	183,500	323,266	63,500	—	—	16,817,503	(35,000)
Total Business-Type Activities	1,161,018	661,384	220,544	213,885	352,888	92,646	36,239	7,257	16,851,730	13,207
Total Primary Government	72,971,191	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
Changes in Net Position										
Governmental Activities	24,449,506	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
Business-Type Activities	(1,347,548)	(1,621,120)	(922,017)	(853,078)	(244,163)	(655,552)	(953,922)	(1,615,421)	15,598,262	(515,312)
Total Primary Government	23,101,958	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

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, 2019 (Unaudited)**

	2010	2011	2012
General Fund			
Reserved	\$ 97,262	—	—
Unreserved	5,169,300	—	—
Nonspendable	—	218,483	685,875
Unassigned	—	3,958,573	3,414,221
Total General Fund	5,266,562	4,177,056	4,100,096
All Other Governmental Funds			
Reserved, Reported in:			
Special Revenue Funds	249,174,170	—	—
Debt Service Funds	798,114	—	—
Capital Projects Funds	46,135,425	—	—
Unreserved, Reported in:			
Nonspendable	—	12,366	1,142,121
Restricted	—	276,679,046	286,685,302
Committed	—	9,363,099	2,376,276
Total All Other Governmental Funds	296,107,709	286,054,511	290,203,699
Total All Government Funds	301,374,271	290,231,567	294,303,795

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

Note: The District implemented GASB Statement No. 54 for the year ended June 30, 2011.

2013	2014	2015	2016	2017	2018*	2019
—	—	—	—	—	—	—
—	—	—	—	—	—	—
860,704	693,280	663,725	991,468	1,041,104	1,047,140	1,295,619
3,768,580	3,425,987	3,653,476	3,414,858	2,818,324	2,894,185	2,926,197
4,629,284	4,119,267	4,317,201	4,406,326	3,859,428	3,941,325	4,221,816
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,178,901	142,216	153,869	125,254	113,516	198,421	208,953
270,349,596	280,001,729	274,954,471	275,694,904	256,068,574	247,075,348	258,223,277
3,357,483	4,769,939	3,534,145	2,050,196	2,420,023	2,285,780	2,176,742
274,885,980	284,913,884	278,642,485	277,870,354	258,602,113	249,559,549	260,608,972
279,515,264	289,033,151	282,959,686	282,276,680	262,461,541	253,500,874	264,830,788

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years December 31, 2019 (Unaudited)

	2010	2011	2012
Revenues			
Taxes	\$ 51,638,635	51,782,279	53,158,009
Permits and Fees	999,591	1,174,626	1,254,026
Intergovernmental	4,070,982	4,522,410	2,439,488
Investment Income	17,298,811	6,927,679	16,593,244
Donations	20,000	19	20
Miscellaneous	1,354,692	1,404,929	1,405,706
Total Revenues	75,382,711	65,811,942	74,850,493
Expenditures			
General Government	8,009,604	8,241,750	8,533,620
Conservations and Recreation	24,681,353	22,805,793	22,973,199
Public Works	4,110,356	3,495,164	2,320,342
Public Safety	3,082,456	3,177,242	3,237,192
Capital Outlay	5,247,982	10,761,812	7,853,269
Debt Service			
Principal	19,320,000	20,140,000	20,740,000
Interest and Fiscal Charges	8,801,294	8,217,986	7,084,596
Cost of Issuance	—	—	434,760
Total Expenditures	73,253,045	76,839,747	73,176,978
Excess of Revenues Over (Under) Expenditures	2,129,666	(11,027,805)	1,673,515
Other Financing Sources (Uses)			
Transfers In	13,512,964	6,155,777	17,965,458
Transfers Out	(13,696,464)	(6,339,277)	(18,148,958)
Restructuring/Bond Proceeds	3,795,000	—	35,610,000
Transfer to Refunded Bond Escrow	(3,929,268)	—	(38,131,779)
Premium (Discounts) on Bonds Issued	147,370	—	5,005,095
Payment to Escrow Agent	—	—	—
Proceeds from the Sale of Capital Assets	52,861	68,601	98,897
	(117,537)	(114,899)	2,398,713
Net Change in Fund Balances	2,012,129	(11,142,704)	4,072,228
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

2013	2014	2015	2016	2017	2018*	2019
53,008,197	53,073,684	54,192,021	54,783,420	54,911,731	104,536,291	50,977,083
1,039,241	1,030,708	1,143,540	1,182,997	1,196,692	1,663,969	1,192,800
3,270,781	9,893,973	4,119,116	6,134,090	3,183,680	3,809,035	6,246,785
(4,514,204)	6,673,537	5,735,036	15,670,329	(5,519,204)	4,263,433	14,751,283
14,779	—	40,000	147,062	—	—	166,165
2,096,836	1,101,461	965,094	1,786,152	1,745,393	2,289,075	684,996
54,915,630	71,773,363	66,194,807	79,704,050	55,518,292	116,561,803	74,019,112
7,413,825	7,824,046	9,837,147	14,477,098	7,800,492	11,488,462	7,340,466
22,112,525	25,367,954	26,617,402	29,173,774	32,545,009	47,183,519	26,863,735
1,533,493	1,706,631	1,737,877	1,036,289	1,521,194	7,258,472	2,112,718
3,220,283	3,391,996	3,565,453	3,150,638	3,288,188	4,866,524	3,197,343
6,855,697	7,937,724	2,941,798	4,903,553	2,551,665	8,039,205	2,378,442
20,920,000	20,350,000	20,995,000	14,472,408	14,515,392	23,636,466	7,721,129
7,546,877	7,033,867	6,676,945	13,572,439	13,353,038	23,894,497	13,254,341
—	—	365,141	—	—	—	—
69,602,700	73,612,218	72,736,763	80,786,199	75,574,978	126,367,145	62,868,174
(14,687,070)	(1,838,855)	(6,541,956)	(1,082,149)	(20,056,686)	(9,805,342)	11,150,938
6,199,591	8,491,838	10,448,080	27,765,834	36,631,142	20,521,972	3,201,221
(6,383,091)	(8,815,104)	(10,511,580)	(27,765,834)	(36,631,142)	(19,961,972)	(3,166,221)
—	—	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)	—	—
82,039	187,114	166,850	158,720	139,909	284,675	143,976
(101,461)	(136,152)	468,491	392,150	248,540	844,675	178,976
(14,788,531)	(1,975,007)	(6,073,465)	(689,999)	(19,808,146)	(8,960,667)	11,329,914
45.37%	40.78%	40.58%	40.59%	42.62%	48.59%	37.89%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Assessed Value and Actual Value of Taxable Property (in Thousands) - Last Ten Tax Levy Years
December 31, 2019 (Unaudited)**

Tax Levy Year	Residential Property	Farm	Commercial Property
2009	\$ 32,988,377	\$ 1,846	\$ 6,737,217
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

Data Source: Office of the County Clerk

Industrial Property		Total	Railroad	Total Direct Tax Rate	Total Direct Tax Rate	Estimated Actual Taxable Value
\$	3,135,552	\$ 42,862,992	\$ 16,590	\$ 42,879,582	0.1216	\$ 128,638,746
	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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years December 31, 2019 (Unaudited)

	2009	2010	2011
Forest Preserve District of DuPage County Corporate	0.1216	0.1321	0.1414
Overlapping Rates			
County	0.1554	0.1659	0.1773
Cities and Villages	0.5692	0.6102	0.6498
High Schools	0.8949	0.9819	1.0714
Unit Districts	1.5226	1.6717	1.8319
Grade Schools	1.3991	1.5243	1.6539
Junior Collages	0.2185	0.2405	0.2579
Townships	0.0929	0.1023	0.1112
Sanitary Districts	0.0023	0.0026	0.0028
Park Districts	0.2795	0.3090	0.3364
Libraries	0.0534	0.0661	0.0723
Fire Protection	0.2241	0.2471	0.2698
Service Areas	0.0153	0.0159	0.0181
Special Districts	0.0170	0.0183	0.0196
Total Overlapping Tax Rate	5.4442	5.9558	6.4724
Total Direct and Overlapping Tax Rates	5.5658	6.0879	6.6138

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

2012	2013	2014	2015	2016	2017	2018
0.1418	0.1657	0.1691	0.1622	0.1514	0.1306	0.1278
0.1929	0.2040	0.2057	0.1971	0.1848	0.1749	0.1673
0.6543	0.7653	0.7909	0.7680	0.7288	0.7093	0.6956
1.1155	1.3061	1.3445	1.3112	1.2438	1.2034	1.1852
1.8983	2.2509	2.2676	2.2324	2.1176	2.0663	2.0328
1.7139	2.0184	2.0638	2.0082	1.9117	1.8593	1.8315
0.2551	0.3092	0.3043	0.2882	0.2714	0.2517	0.2409
0.1092	0.1326	0.1355	0.1318	0.1261	0.1239	0.1203
0.0029	0.0035	0.0036	0.0035	0.0033	0.0032	0.0031
0.3467	0.4083	0.4172	0.4094	0.3889	0.3764	0.3713
0.0753	0.0877	0.0904	0.0874	0.0916	0.0867	0.0839
0.2767	0.3255	0.3362	0.3296	0.3099	0.3029	0.3011
0.0177	0.0233	0.0242	0.0234	0.0229	0.0228	0.0232
0.0183	0.0212	0.0219	0.0201	0.0188	0.0180	0.0160
6.6768	7.8560	8.0058	7.8103	7.4196	7.1988	7.0722
6.8186	8.0217	8.1749	7.9725	7.5710	7.3294	7.2000

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, 2019 (Unaudited)

Taxpayer	Tax Levy Year 2018			Tax Levy Year 2009		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Prologics	\$ 112,442	1	0.29%			
Oakbrook Shopping Center	108,469	2	0.28%	\$ 125,276	1	0.29%
Hamilton Partners, Inc	99,898	3	0.26%	120,993	2	0.28%
AMB Property Group	87,473	4	0.23%	113,539	3	0.26%
BRE IL Office Owner	61,914	5	0.16%			
Real Estate Tax Advisors	44,699	6	0.12%			
Navistar, Inc.	40,625	7	0.11%			
Medinah Country Club	39,290	8	0.10%			
Three Galleria Tower	37,519	9	0.10%			
Fox Valley Mall, LLC	29,997	10	0.08%			
Wells Real Estate Funds				84,999	4	0.20%
Arden Realty, Inc				71,727	5	0.17%
AMLI				66,569	6	0.16%
AIMCO				64,050	7	0.15%
Crane & Norcross (Prologis)				61,417	8	0.14%
UBS Realty Investors LLC				59,754	9	0.14%
Property Tax Advisors				54,143	10	0.13%
	<u>662,326</u>		<u>1.73%</u>	<u>822,467</u>		<u>1.92%</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, 2019 (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
2010	\$	52,184,451	\$ 51,773,121	99.21%	N/A	\$ 51,773,121	99.21%
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%

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, 2019 (Unaudited)**

Fiscal Year	Governmental Activities		Total Primary Government
	General Obligation Bonds		
2010	\$	270,540,035	\$ 270,540,035
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

(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
\$	42,879,582	0.63%	\$	48,463,937	558.23%	932,541	\$ 290.11
	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%		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, 2019 (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)
2010	\$ 270,540,035	\$ 798,114	\$ 269,741,921	0.63%	\$ 289.25
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%	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, 2019 (Unaudited)

Governmental Unit	Gross Debt (3)	Percentage of Debt Applicable to District (2)	District's Share of Debt
Forest Preserve District of DuPage County	\$ 102,445,805	100.00%	\$ 102,445,805
DuPage County	186,444,944	100.00%	186,444,944
Cities and Villages	10,373,750,903 (1)	6.24%	647,322,056
Parks	1,156,142,639 (1)	27.37%	316,436,240
Fire Protection	8,305,000	100.00%	8,305,000
Libraries	52,240,000	12.67%	6,618,808
Special Service Districts	20,957,500	97.25%	20,381,169
Grade Schools	224,501,639	95.62%	214,668,467
High Schools	274,096,560	95.87%	262,776,372
Unit Schools	729,440,698	61.42%	448,022,477
Community Colleges	391,175,000 (1)	54.00%	211,234,500
Total Overlapping Debt	13,417,054,883		2,322,210,033
Total Direct and Overlapping Debt	13,519,500,688		2,424,655,838

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, 2019 (Unaudited)

	2010	2011	2012	2013
Legal Debt Limit	\$ 986,230,381	928,076,588	866,967,884	797,251,353
Total Net Debt Applicable to Limit	270,540,035	255,759,232	243,163,283	226,803,168
Legal Debt Margin	715,690,346	672,317,356	623,804,601	570,448,185
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	27.43%	27.56%	28.05%	28.45%

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

2014	2015	2016	2017	2018*	2019
754,199,448	747,605,170	779,706,826	832,124,126	879,703,477	919,057,446
210,548,895	191,729,636	175,824,600	148,669,500	111,227,569	95,140,000
543,650,553	555,875,534	603,882,226	683,454,626	768,475,908	823,917,446
27.92%	25.65%	22.55%	17.87%	12.64%	10.35%

Legal Debt Margin Calculation for Fiscal Year 2019

Assessed Value	<u>\$ 39,959,019,376</u>
Bonded Debt Limit - 2.30% of Assessed Value	919,057,446
Amount of Debt Applicable to Limit	<u>95,140,000</u>
Legal Debt Margin	<u>823,917,446</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years December 31, 2019 (Unaudited)

Fiscal Year	(1) Population*	Personal Income	(2) Per Capita Personal Income	(3) School Enrollment	(4) Unemployment Rate
2010	932,541	\$ 48,463,937	\$ 52,796	160,000 *	8.3 %
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	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, 2019 (Unaudited)

Employer	2019			2010		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
Edward Hospital & Health Services	8,000	1	1.00%	4,100	1	0.55%
Canham Steel Corporation	5,000	2	0.62%			
APL Logistics	4,500	3	0.56%			
Ace Hardware CorpBehavioral	4,500	4	0.56%			
Behavioral Health Service	4,422	5	0.55%			
Raider Link	3,245	6	0.41%			
Argonne National Laboratory	3,190	7	0.40%	2,900	5	0.39%
Advocate Health Care	3,090	8	0.39%			
McDonald's Corporation	2,600	9	0.32%	1,500	10	0.20%
DuPage County	2,561	10	0.32%	3,085	4	0.41%
BP America, Inc.				3,800	2	0.51%
Elmhurst Memorial Hospital				3,600	3	0.48%
College of DuPage				2,700	6	0.36%
Good Samaritan Hospital				2,500	7	0.34%
Navistar, Inc				1,800	8	0.24%
Alcatel-Lucent				1,500	9	0.20%
	<u>41,108</u>		<u>5.1%</u>	<u>27,485</u>		<u>3.7%</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, 2019 (Unaudited)

Function/Program	2010	2011	2012	2013
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	3.5	3.0	3.0
Communications and Marketing	6.5	6.5	6.5	6.5
Volunteer Services (2)	—	—	—	—
Information Technology	11.0	11.0	11.0	11.0
Total General Governmental	53.0	53.0	52.5	52.5
Conservation and Recreation				
Natural Resources	26.5	26.5	26.5	26.5
Grounds Management	44.5	44.5	43.5	43.5
Community Services & Education Admin.	5.0	5.0	5.5	5.5
Land Preservation	5.5	5.5	5.5	5.5
Visitor Services & Experiences	—	—	—	—
Site Operations	39.0	39.0	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	7.0	6.5	6.5
Mayslake	4.5	4.5	4.5	4.5
St. James Farm	4.0	4.0	4.0	4.0
Willowbrook Wildlife Center	11.0	11.0	11.0	11.0
Golf Business Enterprises	23.0	20.5	16.0	16.0
Resource Management & Development	—	—	—	—
Planning	15.0	15.0	15.0	15.0
Total Conservation and Recreation	246.0	243.5	239.0	239.0
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	335.5	333.0	328.0	328.0

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.

2014	2015	2016	2017	2018	2019
7.0	13.5	9.5	5.5	5.5	5.5
13.0	9.0	10.0	11.0	10.0	10.0
10.0	6.5	6.5	6.0	6.0	6.0
2.0	1.0	1.0	1.0	1.0	—
3.0	2.5	2.5	2.5	3.5	3.5
7.5	6.5	7.0	7.0	8.0	9.0
—	3.0	2.5	2.5	2.5	2.5
9.0	7.0	8.0	6.0	6.0	6.0
51.5	49.0	47.0	41.5	42.5	42.5
26.0	32.5	32.5	32.5	32.5	32.5
43.5	43.5	43.5	43.5	43.5	43.5
5.5	5.0	5.0	2.0	2.0	2.0
5.5	3.5	3.5	3.5	3.5	2.5
—	3.5	4.0	5.5	5.0	5.0
40.0	31.0	31.0	31.0	30.0	30.0
7.5	7.0	7.0	7.0	7.0	7.0
32.0	27.5	30.0	30.0	30.0	30.0
14.0	14.0	14.0	14.0	14.5	13.0
7.5	8.0	8.0	8.0	8.5	8.5
6.5	7.5	6.0	5.0	7.5	7.5
5.0	6.0	5.0	7.0	5.5	5.5
4.0	4.5	4.5	4.5	4.5	4.5
11.5	11.0	11.5	11.5	11.5	12.5
15.0	11.0	12.0	13.0	13.0	13.0
—	—	—	4.0	2.0	2.0
15.0	11.0	11.0	8.0	8.0	7.0
238.5	226.5	228.5	230.0	228.5	226.0
30.5	28.5	26.5	27.5	27.5	27.5
6.0	5.0	4.0	3.0	3.0	5.0
326.5	309.0	306.0	302.0	301.5	301.0

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2019 (Unaudited)**

Function/Program	2010	2011	2012
General Government			
Number of Volunteer Hours	96,155	88,278	86,102
Number of Full-time Volunteers	956	913	992
Education Center - Program and Event Participants			
Kline Creek Farms	29,732	30,194	29,704
Fullersburg Woods	26,307	25,319	16,315
Danada	15,903	18,108	21,182
Willowbrook Wildlife Center	24,221	11,225	11,101
Mayslake Peabody Estate	30,128	32,353	33,080
Site Operations Programs	8,609	12,826	11,516
Maintenance and Development			
Prescribed Burn Acres	1,880	1,884	1,326
Lbs. Seed Collection	974	1,240	1,240
Fish Stocked	36,333	36,874	117,719
Trail Miles	152	145	147
Grounds Maint. - Work Orders Completed	234	342	450
Trees Planted During Fall Tree Program	800	800	800
Structure Maintenance - Work Orders Completed	2,618	2,602	2,696
Visitor Services Permits Issues	14,594	14,478	14,385
Public Safety			
Arrests	78	78	60
Citations	1,044	1,042	776
Warnings	2,762	3,183	3,712
Golf Courses			
Daily Golf Rounds	95,795	86,476	92,139
Rounds of Cart Rentals	56,942	53,075	58,599
Resident Cards Sold	2,000	1,890	1,970

N/A - Not Applicable

Data Source: Various Forest Preserve Departments

* For the Eighteen Months Ended December 31, 2018

2013	2014	2015	2016	2017	2018*	2019
74,007	72,009	64,224	64,606	59,449	88,510	60,500
907	922	868	884	870	940	799
26,090	23,220	24,443	26,701	25,706	36,989	8,778
13,748	24,449	21,768	14,990	15,262	45,304	10,192
10,587	16,864	13,413	15,800	13,550	10,870	4,746
10,000	12,383	11,124	11,868	13,190	11,881	3,928
32,850	34,168	39,489	33,077	36,004	53,078	22,581
14,152	5,988	6,126	4,080	7,312	8,200	3,007
1,541	805	2,111	1,259	1,237	2,481	1,675
676	1,021	1,087	727	1,169	2,363	1,233
49,319	85,752	31,017	36,000	60,209	158,345	31,509
150	158	160	150	150	158	161
468	404	328	245	341	281	128
971	1,333	1,110	1,200	837	1,056	1,425
3,007	3,239	3,114	3,400	3,141	3,867	2,419
13,556	12,786	13,531	13,238	14,111	20,560	12,138
45	167	575	722	279	221	28
676	536	669	596	916	1,070	522
3,665	2,913	3,448	3,029	2,989	4,099	1,425
85,451	88,022	78,806	53,736	49,405	107,690	71,367
54,979	57,102	50,687	34,057	33,060	70,306	38,504
1,682	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, 2019 (Unaudited)

Function/Program	2010	2011	2012
General Government			
Total Acres	25,009	25,390	25,426
Buildings	302	298	286
Other Structures/Amenities (1)	2,647	2,651	2,716
Number of Computers Supported	455	375	380
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

2013	2014	2015	2016	2017	2018*	2019
25,123	25,133	25,147	25,210	25,218	25,243	25,251
275	265	267	266	256	240	242
2,722	2,885	2,896	2,875	N/A	N/A	N/A
386	418	450	377	357	356	361
3	3	3	3	3	3	3