

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

**COMPREHENSIVE ANNUAL FINANCIAL
REPORT**



**FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

Prepared by the Finance Department:

Jack Hogan
Director, Finance and Administration

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

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INTRODUCTORY SECTION

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Principal Officials
June 30, 2017

Joseph Cantore, President

BOARD OF COMMISSIONERS

Al Murphy

Jeffrey Redick

Marsha Murphy

Mary Lou Wehrli

Linda Painter

Tim Whelan

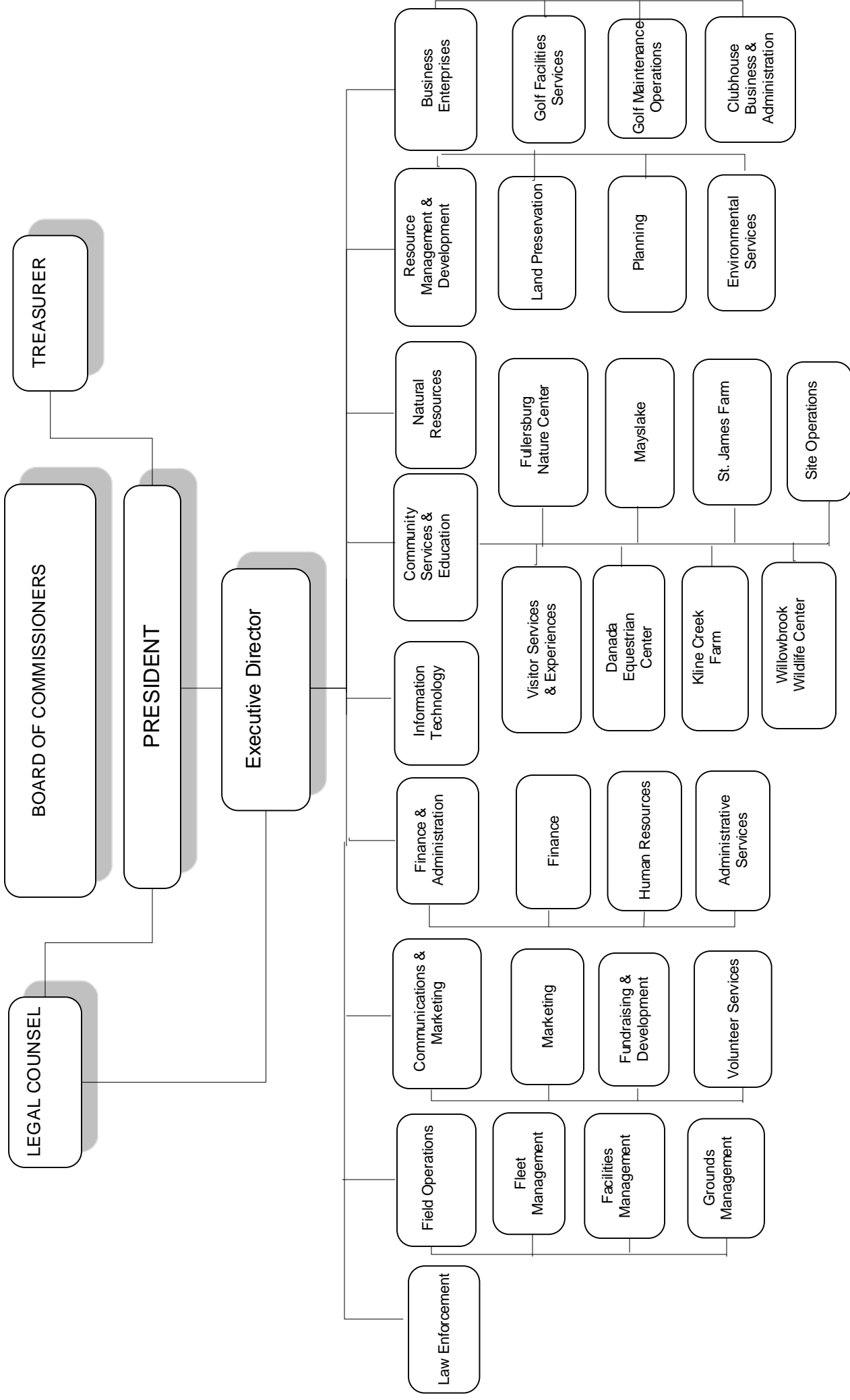
ADMINISTRATION

Ed Stevenson
Executive Director

Jack Hogan
Director, Finance and Administration

FOREST PRESERVE DISTRICT OF DuPAGE COUNTY

June 30, 2017





Forest Preserve District of DuPage County

35580 Naperville Road
P.O. Box 5000
Wheaton, IL 60189

630.933.7200
Fax 630.933.7204
TTY 800.526.0857
dupageforest.org

November 9, 2017

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

The Comprehensive Annual Financial Report of the Forest Preserve District of DuPage County (District) for the fiscal year ended June 30, 2017, 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 & 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 June 30, 2017, 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 June 30, 2017 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should

be read in conjunction with it. The District's MD&A can be found immediately following the report of the independent auditors.

Profile of the Forest Preserve District of DuPage County

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

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

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

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

Major Initiatives for the Year and the Future

Significant capital improvements are now largely completed at the Oak Meadows Golf Preserve. The Preserve opened during the summer of 2017. The improvements have enhanced and expanded the natural landscape within the preserve, improved storm water retention, created additional wetlands, and reset the golf footprint within the preserve.

Restoration work continues to be a focal point for the District. With assistance from third party funding, upcoming projects include the restoration of 20 acres at Night Heron Marsh, as well as restoration work along the West Branch DuPage River corridor.

Construction of a new fleet maintenance facility is confirmed to begin this fiscal year. The facility is expected to be completed in the spring of 2018, allowing for the centralization of all fleet services into one location.

Improvements are planned for the indoor riding arena at Saint James Farm. This will be funded by third party money. The improvements will create opportunities to expand programs, and attract increased visitation to the site.

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 4.8% for September 2017 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 2016 equalized assessed valuation (EAV) for the county increased 6.7%.

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 fiscal year 2017/2018.

Long-term financial planning

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

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

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

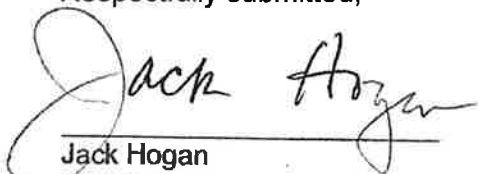
Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Forest Preserve District of DuPage County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2016. A copy of this award is located in the introductory section of the financial statements. This was the twenty-ninth consecutive year that the District has received this prestigious award. In order to be awarded a Certificate of Achievement, the District must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

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

June 30, 2016

A handwritten signature in black ink, reading "Jeffrey R. Egan". The signature is fluid and cursive.

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

November 9, 2017

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 June 30, 2017, 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 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 June 30, 2017, 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 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, combining and individual fund financial statements and budgetary comparison schedules, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and budgetary comparison schedules 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the 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 combining and individual fund financial statements and budgetary comparison schedules 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

MANAGEMENT'S DISCUSSION AND ANALYSIS

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended June 30, 2017

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 iii) and the District's financial statements (beginning on page 3).

Financial Highlights

- The District's total net position increased \$8,313,103 (1.2%) from \$679,857,726 at June 30, 2016 to \$688,170,829 at June 30, 2017. Governmental activities net position increased \$9,928,524 (1.5%) from \$654,503,482 to \$664,432,006, while business-type activities net position decreased by \$1,615,421 (6.3%) from \$25,354,244 to \$23,738,823.
- 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 \$26,852,487 versus the prior year.
- The District's governmental funds reported combined ending fund balances of \$262,461,541, a decrease of \$19,808,146 from the prior year. At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$2,818,324 a decrease of \$596,534. 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 \$24,281,311 (-29.8%) lower than the prior fiscal year. This is due primarily to lower investment earnings, driven by market value fluctuations.
- The District's total expenses were \$12,231,743 (-20.0%) lower than the prior fiscal year. This is mainly due to lower pension and debt service costs.
- The District retired \$23,170,392 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 (Continued)
For the Fiscal Year Ended June 30, 2017**

Government-Wide Financial Statements

The government-wide financial statements (see pages 3-6) 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 5-6) 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 27 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 20 governmental funds are combined into a single, aggregated presentation.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2017**

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 7-12 of this report.

Proprietary Funds

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 13-15 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 16-54 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 55-66 of this report.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2017**

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 \$688,170,829 at the close of the most recent fiscal year.

The largest portion of the District's net position, \$514,178,461, reflect its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services and recreation to its citizens; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the District's net position, \$208,716,364 represents resources that are subject to external restrictions on how they may be used. The remainder of 'net position', (\$34,723,996) 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 page 3.

**Forest Preserve District of DuPage County
Statement of Net Position as of June 30, 2017, & 2016**

	Government Activities		Business Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 322,953,464	343,696,750	2,583,263	3,341,468	325,536,727	347,038,218
Capital Assets	612,233,873	605,349,366	22,334,662	22,693,444	634,568,535	628,042,810
Total Assets	935,187,337	949,046,116	24,917,925	26,034,912	960,105,262	975,081,028
Deferred outflows of Resources	23,843,668	28,091,570	875,851	191,567	24,719,519	28,283,137
Long term liabilities	206,090,007	235,084,317	1,189,309	469,350	207,279,316	235,553,667
Other liabilities	33,276,227	32,498,260	848,104	402,885	34,124,331	32,901,145
Total Liabilities	239,366,234	267,582,577	2,037,413	872,235	241,403,647	268,454,812
Deferred inflows of Resources	55,232,765	55,051,627	17,540	-	55,250,305	55,051,627
Net Position						
Net investment in capital assets	491,843,799	470,970,014	22,334,662	22,693,444	514,178,461	493,663,458
Restricted	208,716,364	228,187,751	-	-	208,716,364	228,187,751
Unrestricted	(36,128,157)	(44,654,283)	1,404,161	2,660,800	(34,723,996)	(41,993,483)
Total Net Position	664,432,006	654,503,482	23,738,823	25,354,244	688,170,829	679,857,726

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2017**

Normal Impacts

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

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

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

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

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

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

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

Current Year Impacts

The District's total combined net position increased by \$8,313,103 during the current fiscal year. This mainly 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 (Continued)
For the Fiscal Year Ended June 30, 2017**

**Forest Preserve District of DuPage County
Statement of Activities for the Fiscal Year Ended June 30, 2017 & 2016**

	Government Activities		Business Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charge for Services	\$ 1,196,692	1,348,059	1,906,466	1,973,037	3,103,158	3,321,096
Operating Grants and Contributions	1,322,047	901,364	-	-	1,322,047	901,364
Capital grants and Contributions	28,000	3,793,924	-	-	28,000	3,793,924
General Revenues:						
Property Taxes	54,911,731	54,783,420	-	-	54,911,731	54,783,420
Unrestricted Investment Earnings	(5,519,204)	15,670,329	7,257	36,239	(5,511,947)	15,706,568
Other	3,404,493	3,032,421	-	-	3,404,493	3,032,421
Total Revenues	55,343,759	79,529,517	1,913,723	2,009,276	57,257,482	81,538,793
Expenses:						
Government Activates:						
General Government	2,086,587	15,681,010	-	-	2,086,587	15,681,010
Public Safety	3,317,927	3,179,358	-	-	3,317,927	3,179,358
Public Works	1,567,776	1,081,275	-	-	1,567,776	1,081,275
Conservation and Recreation	31,642,636	28,565,101	-	-	31,642,636	28,565,101
Interest on Long-Term Debt	6,800,309	9,706,180	-	-	6,800,309	9,706,180
Bond Issuance Cost	-	-	-	-	-	-
Business-type Activates:						
Golf Courses	-	-	3,529,144	2,963,198	3,529,144	2,963,198
Total Expenses	45,415,235	58,212,924	3,529,144	2,963,198	48,944,379	61,176,122
Change in Net Position before Transfers	9,928,524	21,316,593	(1,615,421)	(953,922)	8,313,103	20,362,671
Transfers	-	-	-	-	-	-
Change in Net Position	9,928,524	21,316,593	(1,615,421)	(953,922)	8,313,103	20,362,671
Net position Beginning	654,503,482	633,186,889	25,354,244	26,308,166	679,857,726	659,495,055
Net Position Ending	664,432,006	654,503,482	23,738,823	25,354,244	688,170,829	679,857,726

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2017**

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 condition may cause investment income to fluctuate more than alternative shorter-term options.

Expenses:

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

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

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

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

Current Year Impacts

Governmental Activities

Governmental activities increased the District's net position by \$9,928,524. Key elements of this net change are as follows:

Revenues:

Revenues from governmental activities totaled \$55,343,759 for the fiscal year, a decrease of \$24,185,758 or 30.4%. Unrealized losses in the asset portfolio was a major contributor here.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2017**

Expenses:

Expenses from governmental activities totaled \$45,415,235 for the fiscal year, a decrease of \$12,797,689. The largest decreases came in general government fund group, and relates to a lower pension cost year over year. The prior year included a onetime cost for an early retirement incentive program. Interest on long term debt also decreased year over year.

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

General Government	4.6%
Public Safety	7.3%
Public Works	3.5%
Conservation and Recreation	69.7%
Interest on Long-Term Debt	15.0%

Business-type Activities

Business-type activities decreased the District's net position by \$1,615,421. Key elements of this net change are as follows:

Revenues:

For the fiscal year, revenues for the business-type activities totaled \$1,913,723, a decrease of \$95,553 or 4.8%. This is considered a nominal change for the year, somewhat the result of lower investment earnings.

Expenses:

Total expenses for the business-type activities for the fiscal year were \$3,529,144, an increase of \$565,946 from the previous fiscal year. The operational expenses began to ramp up in spring 2017 in anticipation of the reopening of the Preserve at Oak Meadows, suppressing the operating performance of the business-type activities as FY2017 came to a close.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2017**

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 \$2,818,324 while the total fund balance was \$3,859,428. 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 10.7% of total General Fund expenditures. The fund balance decreased by \$546,898.

The **Illinois Municipal Retirement Fund** is used to account for revenues restricted for the payment of the District's share of contributions to the Illinois Municipal Retirement Fund. The fund balance increased slightly by \$45,338 primarily due to investment losses.

The **District-Wide Environmental Fund** is a special non-tax revenue fund established to pay costs associated with environmental requirements at any of the District's inactive landfill sites or any other property presently owned or acquired in the future. In addition, funds are available for transfer to the General Fund. The fund balance decreased by \$4,998,358 primarily due to 'transfers out' to other funds that exceeded the funds revenues.

The **Landfill Expense Mallard Lake Fund** was created to account for revenues and surcharges imposed on users of the landfill prior to its closure. These revenues are restricted to pay post-closure maintenance, improvements and environmental 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 decreased by \$2,903,430 primarily due to investment losses and 'transfers out' to other funds.

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 decreased by \$2,690,700 primarily due to investment losses and 'transfers out' to other funds.

The **Debt Service Fund** is a fund to account for revenues and expenditures associated with servicing of debt. The fund balance increased by \$1,221,286 due primarily to collapsing nonmajor debt services funds into a single fund for reporting purposes.

The **Oak Meadows Golf and Preserve Improvement Project Fund** accounts for revenues and expenditures associated with the Preserve Improvement Project. The Fund balance decreased \$6,677,966. This is the result of the previous year's fund balance being spent down significantly during the year.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2017**

General Fund Budgetary Highlights

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 19,206,000	19,206,000	19,398,768
Intergovernmental	1,871,838	1,871,838	1,254,216
Permits and Fees	1,148,078	1,148,078	1,167,488
Investment Income	108,550	108,550	(108,450)
Miscellaneous	645,151	645,151	1,212,559
Total Revenues	22,979,617	22,979,617	22,924,581
Expenditures	28,363,680	28,263,680	26,273,208
Revenues net of Expenses	(5,384,063)	(5,284,063)	(3,348,627)
Other financing sources (uses):			
Transfers in	5,460,091	5,460,091	3,531,729
Transfers out	(730,000)	(730,000)	(730,000)
Proceeds sale of capital assets	-	-	-
Total all other financing sources	4,730,091	4,730,091	2,801,729
Change in fund balance	(653,972)	(553,972)	(546,898)

Actual revenues were \$55,036 (or .2%) lower than budgeted amount. This is due to higher than expected non-recurring miscellaneous revenues.

Actual expenditures were \$1,990,472 (or 7.0%) 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 (Continued)
For the Fiscal Year Ended June 30, 2017**

Capital Asset and Debt Administration

Capital Assets

The Forest Preserve District of DuPage County's investment in capital assets for its governmental and business-type activities as of June 30, 2017, amounts to \$634,568,535 (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 1 percent.

The major capital asset event during the fiscal year was in the area of construction in progress, related to the Preserve at Oak Meadows.

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

	Government Activities		Business Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 542,894,823	542,494,823	17,649,621	17,649,621	560,544,444	560,144,444
Land Improvements	-	-	453,526	717,238	453,526	717,238
Buildings & Structures	32,657,123	31,887,376	3,507,045	3,770,453	36,164,168	35,657,829
Equipment	5,249,860	5,034,733	661,925	493,587	5,911,785	5,528,320
Infrastructure	17,067,446	17,579,414	-	-	17,067,446	17,579,414
Construction in progress	14,364,621	8,353,020	62,545	62,545	14,427,166	8,415,565
Total	612,233,873	605,349,366	22,334,662	22,693,444	634,568,535	628,042,810

Additional information on the District's capital assets can be found in Note 3 on pages 30 - 31 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 \$126,497,595 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 \$23,170,392 in general obligation bonds.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2017**

State statutes limit the amount of general obligation debt a governmental entity may issue to 2.3 percent of its total assessed valuation. The current debt limitation for the District is \$832,124,126, 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 on pages 32 - 39 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
June 30, 2017**

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 292,035,978	2,424,440	294,460,418
Cash with Fiscal Agent	709,713	-	709,713
Receivables - Net of Allowances			
Property Taxes	26,862,461	-	26,862,461
Accounts	90,611	15,598	106,209
Accrued Interest	1,590,589	5,377	1,595,966
Internal Balances	(10,375)	10,375	-
Deposits with Vendors	-	16,236	16,236
Inventory	-	57,981	57,981
Prepays	1,154,620	53,256	1,207,876
Total Current Assets	322,433,597	2,583,263	325,016,860
Noncurrent Assets			
Capital Assets			
Nondepreciable	557,259,444	17,712,166	574,971,610
Depreciable	105,635,732	19,030,695	124,666,427
Accumulated Depreciation	(50,661,303)	(14,408,199)	(65,069,502)
Total Capital Assets	612,233,873	22,334,662	634,568,535
Other Assets			
Notes Receivables	519,867	-	519,867
Total Noncurrent Assets	612,753,740	22,334,662	635,088,402
Total Assets	935,187,337	24,917,925	960,105,262
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	14,488,325	875,851	15,364,176
Deferred Items - ECO	49,775	-	49,775
Deferred Items - SLEP	2,205,892	-	2,205,892
Unamortized Refunding Loss	7,099,676	-	7,099,676
Total Deferred Outflows of Resources	23,843,668	875,851	24,719,519
Total Assets and Deferred Outflows of Resources	959,031,005	25,793,776	984,824,781

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

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 4,147,717	570,271	4,717,988
Accrued Payroll	469,805	33,813	503,618
Accrued Interest Payable	1,352,210	-	1,352,210
Deposits Payable	374,622	11,093	385,715
Other Payables	29,437	137,410	166,847
Current Portion of Long-Term Liabilities	26,902,436	95,517	26,997,953
Total Current Liabilities	33,276,227	848,104	34,124,331
Noncurrent Liabilities			
Compensated Absences Payable	1,392,931	33,680	1,426,611
Net Pension Liability - IMRF	19,116,416	1,155,629	20,272,045
Net Pension Liability - SLEP	4,326,788	-	4,326,788
Net Other Post-Employment Benefit Payable	322,485	-	322,485
Environmental Cost Reserves	46,000,000	-	46,000,000
Claims Liability	392,914	-	392,914
General Obligation Bonds Payable - Net	134,538,473	-	134,538,473
Total Noncurrent Liabilities	206,090,007	1,189,309	207,279,316
Total Liabilities	239,366,234	2,037,413	241,403,647
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	54,775,475	-	54,775,475
Deferred Items - IMRF	290,153	17,540	307,693
Deferred Items - ECO	41,832	-	41,832
Deferred Items - SLEP	125,305	-	125,305
Total Deferred Inflows of Resources	55,232,765	17,540	55,250,305
Total Liabilities and Deferred Inflows of Resources	294,598,999	2,054,953	296,653,952
NET POSITION			
Net Investment in Capital Assets	491,843,799	22,334,662	514,178,461
Restricted			
Personnel Benefits	1,276,854	-	1,276,854
Audit	90,916	-	90,916
Environmental Concerns	167,983,774	-	167,983,774
Wetland Restoration	2,854,481	-	2,854,481
Insurance Purposes	1,208,530	-	1,208,530
Zoological	825,110	-	825,110
Debt Service	576,070	-	576,070
Construction and Development	33,900,629	-	33,900,629
Unrestricted (Deficit)	(36,128,157)	1,404,161	(34,723,996)
Total Net Position	664,432,006	23,738,823	688,170,829

DEFERRED INFLOWS OF RESOURCES

NET POSITION

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Activities

For the Fiscal Year Ended June 30, 2017

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	\$ 2,086,587	1,196,692	-	-
Conservation and Recreation	31,642,636	-	1,322,047	28,000
Public Works	1,567,776	-	-	-
Public Safety	3,317,927	-	-	-
Interest on Long-Term Debt	6,800,309	-	-	-
Total Governmental Activities	45,415,235	1,196,692	1,322,047	28,000
Business-Type Activities				
Golf	3,529,144	1,906,466	-	-
Total Primary Government	48,944,379	3,103,158	1,322,047	28,000
General Revenues				
Taxes				
Property Taxes				
Replacement Taxes				
Investment Income				
Miscellaneous				
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
(889,895)	-	(889,895)
(30,292,589)	-	(30,292,589)
(1,567,776)	-	(1,567,776)
(3,317,927)	-	(3,317,927)
(6,800,309)	-	(6,800,309)
(42,868,496)	-	(42,868,496)
-	(1,622,678)	(1,622,678)
(42,868,496)	(1,622,678)	(44,491,174)
54,911,731	-	54,911,731
1,659,100	-	1,659,100
(5,519,204)	7,257	(5,511,947)
1,745,393	-	1,745,393
52,797,020	7,257	52,804,277
9,928,524	(1,615,421)	8,313,103
654,503,482	25,354,244	679,857,726
664,432,006	23,738,823	688,170,829

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Balance Sheet - Governmental Funds
June 30, 2017**

		Special	
	General	Illinois Municipal Retirement	District-Wide Environmental
ASSETS			
Cash and Investments	\$ 11,911,481	2,095,469	70,021,472
Cash with Fiscal Agent	-	-	-
Receivables - Net of Allowances			
Property Taxes	9,669,608	1,100,165	-
Accounts	77,842	-	-
Accrued Interest	33,683	6,535	436,731
Due from Other Funds	2,568,000	-	-
Prepays	1,041,104	-	-
Total Assets	25,301,718	3,202,169	70,458,203
LIABILITIES			
Accounts Payable	1,049,903	191,799	228,151
Accrued Payroll	409,765	-	-
Claims Payable	-	-	-
Deposits Payable	154,581	-	118,064
Other Payables	29,437	-	-
Due to Other Funds	80,880	-	814,337
Total Liabilities	1,724,566	191,799	1,160,552
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	19,717,724	2,243,117	-
Total Liabilities and Deferred Inflows of Resources	21,442,290	2,434,916	1,160,552
FUND BALANCES			
Nonspendable	1,041,104	-	-
Restricted	-	767,253	69,297,651
Committed	-	-	-
Unassigned	2,818,324	-	-
Total Fund Balances	3,859,428	767,253	69,297,651
Total Liabilities, Deferred Inflows of Resources and Fund Balances	25,301,718	3,202,169	70,458,203

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		
78,708,434	64,886,695	15,544,677	3,944,813	44,922,937	292,035,978
-	-	709,713	-	-	709,713
-	-	13,821,455	-	2,271,233	26,862,461
-	-	-	-	12,769	90,611
503,673	445,622	39,768	9,712	114,865	1,590,589
-	-	-	-	126,835	2,694,835
-	-	-	-	113,516	1,154,620
79,212,107	65,332,317	30,115,613	3,954,525	47,562,155	325,138,807
20,670	52,631	3,651	1,103,195	1,497,717	4,147,717
-	-	-	-	60,040	469,805
-	-	-	-	175,000	175,000
-	-	-	-	101,977	374,622
-	-	-	-	-	29,437
892,500	892,500	-	-	24,993	2,705,210
913,170	945,131	3,651	1,103,195	1,859,727	7,901,791
-	-	28,183,682	-	4,630,952	54,775,475
913,170	945,131	28,187,333	1,103,195	6,490,679	62,677,266
-	-	-	-	113,516	1,154,620
78,298,937	64,387,186	1,928,280	2,851,330	38,537,937	256,068,574
-	-	-	-	2,420,023	2,420,023
-	-	-	-	-	2,818,324
78,298,937	64,387,186	1,928,280	2,851,330	41,071,476	262,461,541
79,212,107	65,332,317	30,115,613	3,954,525	47,562,155	325,138,807

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

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

June 30, 2017

Total Governmental Fund Balances	\$ 262,461,541
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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.	612,233,873
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Deferred Outflows (Inflows) of Resources related to the pensions not reported
in the funds.

Deferred Items - IMRF	14,198,172
Deferred Items - ECO	7,943
Deferred Items - SLEP	2,080,587

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

Notes Receivables	519,867
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Long-term liabilities are not due and payable in the current
period and therefore are not reported in the funds.

Compensated Absences Payable	(2,773,156)
Net Pension Liability - IMRF	(19,116,416)
Net Pension Liability - SLEP	(4,326,788)
Net Other Post-Employment Benefit Payable	(322,485)
Environmental Cost Reserves	(46,000,000)
Claims Liability	(392,914)
General Obligation Bonds Payable - Net	(152,786,008)
Accrued Interest Payable	(1,352,210)

Net Position of Governmental Activities	<u><u>664,432,006</u></u>
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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 June 30, 2017**

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 June 30, 2017

		Special	
	General	Illinois Municipal Retirement	District-Wide Environmental
Revenues			
Taxes	\$ 19,398,768	2,471,307	-
Intergovernmental	1,254,216	42,144	-
Permits and Fees	1,167,488	-	-
Investment Income	(108,450)	(10,314)	(1,542,823)
Miscellaneous	1,212,559	-	-
Total Revenues	22,924,581	2,503,137	(1,542,823)
Expenditures			
Current			
General Government	6,467,306	394,606	-
Conservation and Recreation	16,832,006	1,533,164	-
Public Works	232,197	24,449	1,152,498
Public Safety	2,630,702	505,580	-
Capital Outlay	110,997	-	-
Debt Service			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	26,273,208	2,457,799	1,152,498
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,348,627)	45,338	(2,695,321)
Other Financing Sources (Uses)			
Debt Issuance	-	-	-
Premium on Bonds	-	-	-
Payment to Escrow Agent	-	-	-
Disposal of Capital Assets	-	-	-
Transfers In	3,531,729	-	-
Transfers Out	(730,000)	-	(2,303,037)
	2,801,729	-	(2,303,037)
Net Change in Fund Balances	(546,898)	45,338	(4,998,358)
Fund Balances - Beginning	4,406,326	721,915	74,296,009
Fund Balances - Ending	3,859,428	767,253	69,297,651

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

Revenue		Capital Projects			
Landfill Expense Mallard Lake	Landfill Expense Greene Valley	Debt Service	Oak Meadows Golf and Preserve Improvement Project	Nonmajor	Totals
-	-	28,031,248	-	5,010,408	54,911,731
-	-	-	1,027,300	860,020	3,183,680
-	-	-	-	29,204	1,196,692
(1,990,605)	(1,720,706)	(72,360)	(44,096)	(29,850)	(5,519,204)
-	-	-	-	532,834	1,745,393
(1,990,605)	(1,720,706)	27,958,888	983,204	6,402,616	55,518,292
-	-	-	-	938,580	7,800,492
-	-	-	7,661,170	6,518,669	32,545,009
20,325	77,494	-	-	14,231	1,521,194
-	-	-	-	151,906	3,288,188
-	-	-	-	2,440,668	2,551,665
-	-	14,515,392	-	-	14,515,392
-	-	13,353,038	-	-	13,353,038
20,325	77,494	27,868,430	7,661,170	10,064,054	75,574,978
(2,010,930)	(1,798,200)	90,458	(6,677,966)	(3,661,438)	(20,056,686)
-	-	9,090,000	-	-	9,090,000
-	-	259,896	-	-	259,896
-	-	(9,241,265)	-	-	(9,241,265)
-	-	-	-	139,909	139,909
-	-	1,022,197	-	32,077,216	36,631,142
(892,500)	(892,500)	-	-	(31,813,105)	(36,631,142)
(892,500)	(892,500)	1,130,828	-	404,020	248,540
(2,903,430)	(2,690,700)	1,221,286	(6,677,966)	(3,257,418)	(19,808,146)
81,202,367	67,077,886	706,994	9,529,296	44,328,894	282,269,687
78,298,937	64,387,186	1,928,280	2,851,330	41,071,476	262,461,541

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 June 30, 2017

Net Change in Fund Balances - Total Governmental Funds	\$ (19,808,146)
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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	10,182,588
Depreciation Expense	(3,289,095)
Disposals - Cost	(187,540)
Disposals - Accumulated Depreciation	178,554

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 Receivable	(174,533)
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The net effect of deferred outflows (inflows) of resources related to the pensions not
reported in the funds.

Change in Deferred Items - IMRF	(3,253,485)
Change in Deferred Items - EOC	(59,115)
Change in Deferred Items - SLEP	(133,047)

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 Payable	932,575
Decrease to Net Pension Liability - IMRF	4,274,339
Increase to Net Pension Asset - EOC	(212)
Decrease to Net Pension Liability - SLEP	337,891
Increase to Net Other Post-Employment Benefit Payable	(31,693)
Increase to Claims Payable	(47)
Retirement of General Obligation Bonds - Net	29,894,547
Issuance of General Obligation Bonds	(9,090,000)

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.

154,943

Changes in Net Position of Governmental Activities

9,928,524

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 June 30, 2017

	Business-Type Activities Enterprise Fund Golf
ASSETS	
Current Assets	
Cash and Investments	\$ 2,424,440
Receivables - Net of Allowances	
Accounts	15,598
Accrued Interest	5,377
Due from Other Funds	10,375
Deposits with Vendors	16,236
Inventories	57,981
Prepays	53,256
Total Current Assets	<u>2,583,263</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	17,712,166
Depreciable	19,030,695
Accumulated Depreciation	<u>(14,408,199)</u>
Total Noncurrent Assets	<u>22,334,662</u>
Total Assets	<u>24,917,925</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>875,851</u>
Total Assets/ Deferred Outflows of Resources	<u>25,793,776</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	570,271
Accrued Payroll	33,813
Deposits Payable	11,093
Other Payables	137,410
Compensated Absences Payable	95,517
Total Current Liabilities	<u>848,104</u>
Long-Term Liabilities	
Compensated Absences Payable	33,680
Net Pension Liability - IMRF	<u>1,155,629</u>
Total Long-Term Liabilities	<u>1,189,309</u>
Total Liabilities	<u>2,037,413</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>17,540</u>
Total Liabilities and Deferred Inflows of Resources	<u>2,054,953</u>
NET POSITION	
Investment in Capital Assets	22,334,662
Unrestricted	<u>1,404,161</u>
Total Net Position	<u>23,738,823</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 June 30, 2017**

	Business-Type Activities Enterprise Fund Golf
Operating Revenues	
Charges for Services	\$ 1,887,191
Miscellaneous	1,793
Total Operating Revenues	<u>1,888,984</u>
Operating Expenses	
Golf Maintenance Operations	1,551,394
General Overhead	408,674
Clubhouse Business	349,721
Golf Facilities Services	563,181
Total Operating Expenses Excluding Depreciation	<u>2,872,970</u>
Operating (Loss) Before Depreciation	(983,986)
Depreciation	<u>656,174</u>
Operating (Loss)	<u>(1,640,160)</u>
Nonoperating Revenues	
Investment Income	7,257
Disposal of Capital Assets	17,482
	<u>24,739</u>
Change in Net Position	(1,615,421)
Net Position - Beginning	<u>25,354,244</u>
Net Position - Ending	<u><u>23,738,823</u></u>

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Cash Flows - Proprietary Fund For the Fiscal Year Ended June 30, 2017

	Business-Type Activities Enterprise Fund Golf
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 1,863,335
Payment to Employees	(1,534,273)
Payment to Suppliers	(848,752)
	<u>(519,690)</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(297,392)
Disposal of Capital Assets	17,482
	<u>(279,910)</u>
Cash Flows from Investing Activities	
Interest Received	<u>7,257</u>
Net Change in Cash and Cash Equivalents	(792,343)
Cash and Cash Equivalents - Beginning	<u>3,216,783</u>
Cash and Cash Equivalents - Ending	<u><u>2,424,440</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income	(1,640,160)
Adjustments to Reconcile Operating Income to	
Net Cash Provided by Operating Activities:	
Depreciation Expense	656,174
Other Expense	232,125
(Increase) Decrease in Current Assets	(25,649)
Increase (Decrease) in Current Liabilities	<u>257,820</u>
Net Cash Provided by Operating Activities	<u><u>(519,690)</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 June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

REPORTING ENTITY

The District's financial reporting entity comprises the following:

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

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

BASIS OF PRESENTATION

Government-Wide Statements

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Government-Wide Statements – Continued

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions and business-type activities. The functions are supported by general government revenues (property, personal property taxes, certain intergovernmental revenues, fines, permits and charges for services, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

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

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

Fund Financial Statements

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

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

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

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund 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:

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

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 seven debt service funds. The Debt Service Fund, a major 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 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 fifteen capital projects funds. The Oak Meadows Golf and Preserve Improvement Project Fund, a major fund, is used to account for improvements at the Oak Meadows Preserve. Improvements include the following: improving storm water retention, developing new wetlands, increasing the overall environmental quality of the preserve, and reducing the golf "footprint."

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

Proprietary Funds

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

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both 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.

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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. Business-type activities report golf charges as their major receivables.

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more 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 estimated fair market value on the date donated.

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 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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Compensated Absences – Continued

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.

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 legislations.

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

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.

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 one budget amendment. 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 2016 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 May 1 and August 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, 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 June 30, 2017

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 activities totaled \$17,333,480 and the bank balances totaled \$16,776,259.

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	\$ 148,180,099	14,497,277	79,639,793	28,428,789	25,614,240
U.S. Agency Obligations	82,650,680	4,409,841	32,073,825	12,571,479	33,595,535
State and Local Obligations	28,892,939	2,784,475	3,813,251	3,234,944	19,060,269
Corporate Bonds	18,112,933	13,555,592	223,504	-	4,333,837
Totals	277,836,651	35,247,185	115,750,373	44,235,212	82,603,881

The District had the following recurring fair value measurements as of June 30, 2017:

Investments by Fair Value Level	June 30, 2017	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. Treasuries	\$ 148,180,099	145,729,178	-	-
U.S. Agencies	82,650,680	-	82,650,680	-
State and Local Obligations	28,892,939	-	28,892,939	-
Corporate Bonds	18,112,933	-	18,112,933	-
Total Investments by Fair Value Level	277,836,651	145,729,178	129,656,552	-

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

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

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 \$709,713 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 June 30, 2017

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Balances

The composition of interfund balances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
General	District-Wide Environmental	\$ 765,000
General	Landfill Expense Mallard Lake	892,500
General	Landfill Expense Greene Valley	892,500
General	Nonmajor Governmental	18,000
Nonmajor Governmental	General	70,505
Nonmajor Governmental	District-Wide Environmental	49,337
Nonmajor Governmental	Nonmajor Governmental	6,993
Golf	General	<u>10,375</u>
		<u><u>2,705,210</u></u>

Interfund Transfers

The purpose of significant interfund transfers are as follows:

- The District-Wide Environmental Fund transferred \$765,000 to the General Fund as an operating subsidy.
- The Landfill Expense Mallard Lake Fund and Landfill Expense Greene Valley Fund both transferred \$892,500 to the General Fund as an operating subsidy.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS – Continued

Interfund Transfers – Continued

- The District-Wide Environmental Fund transferred \$1,488,700 to the Capital Improvement Fund to fund the purchase of replacement equipment.
- The Acquisition and Development Fund transferred \$1,535,000 to the Capital Improvement Fund to fund building maintenance and structure renewal projects.
- The Capital Improvement Fund and the General Fund transferred \$6,300,000 and \$480,000, respectively, to the Fleet Management Building Fund to establish the fund.
- Funds having a similar purpose were combined for reporting purposes in Fiscal Year 2017. The Debt Service Fund received transfers totaling \$1,022,197 from the nonmajor debt service funds; the Land Acquisition Fund received transfers totaling \$16,442,920 from the nonmajor land acquisition funds; and the Construction and Development Fund received transfers totaling \$5,477,393 from the nonmajor construction and development funds.

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	District-Wide Environmental	\$ 765,000
General	Landfill Expense Mallard Lake	892,500
General	Landfill Expense Greene Valley	892,500
General	Nonmajor Governmental	981,729
Debt Service	Nonmajor Governmental	1,022,197
Nonmajor Governmental	General	730,000
Nonmajor Governmental	District-Wide Environmental	1,538,037
Nonmajor Governmental	Nonmajor Governmental	<u>29,809,179</u>
		<u><u>36,631,142</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NOTES RECEIVABLE

During fiscal year 2010, the District entered into an intergovernmental agreement with a local government for the sale of a portion of a property. No interest is due unless payment of principal installments is past due. Principal of \$150,000 was collected during the year. The balance due at June 30, 2017 is:

Fiscal Year	Annual Payment
2018	<u>\$ 250,000</u>

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 June 30, 2017 is:

Fiscal Year	Annual Payment
2018	\$ 24,533
2019	24,533
2020	24,533
2021	24,533
2022	24,533
2023	24,533
2024	24,533
2025	24,534
2026	24,534
2027	24,534
2028	<u>24,534</u>
	<u>269,867</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

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	\$ 542,494,823	400,000	-	542,894,823
Construction in Progress	8,353,020	7,386,776	1,375,175	14,364,621
	<u>550,847,843</u>	<u>7,786,776</u>	<u>1,375,175</u>	<u>557,259,444</u>
Depreciable Capital Assets				
Buildings and Structures	43,019,324	1,596,723	-	44,616,047
Infrastructure	43,125,099	1,017,268	-	44,142,367
Equipment	15,907,862	1,156,996	187,540	16,877,318
	<u>102,052,285</u>	<u>3,770,987</u>	<u>187,540</u>	<u>105,635,732</u>
Less Accumulated Depreciation				
Buildings and Structures	11,131,948	826,976	-	11,958,924
Infrastructure	25,545,685	1,529,236	-	27,074,921
Equipment	10,873,129	932,883	178,554	11,627,458
	<u>47,550,762</u>	<u>3,289,095</u>	<u>178,554</u>	<u>50,661,303</u>
Total Net Depreciable Capital Assets	<u>54,501,523</u>	<u>481,892</u>	<u>8,986</u>	<u>54,974,429</u>
Total Net Capital Assets	<u>605,349,366</u>	<u>8,268,668</u>	<u>1,384,161</u>	<u>612,233,873</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 168,763
Conservation and Recreation	3,044,011
Public Works	46,582
Public Safety	<u>29,739</u>
	<u>3,289,095</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

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 and Buildings	\$ 17,649,621	-	-	17,649,621
Construction in Progress	62,545	-	-	62,545
	<u>17,712,166</u>	<u>-</u>	<u>-</u>	<u>17,712,166</u>
Depreciable Capital Assets				
Land Improvements	8,953,037	13,986	-	8,967,023
Buildings and Structures	8,015,413	-	-	8,015,413
Equipment	2,338,450	283,406	573,597	2,048,259
	<u>19,306,900</u>	<u>297,392</u>	<u>573,597</u>	<u>19,030,695</u>
Less Accumulated Depreciation				
Land Improvements	8,235,799	277,698	-	8,513,497
Buildings and Structures	4,244,960	263,408	-	4,508,368
Equipment	1,844,863	115,068	573,597	1,386,334
	<u>14,325,622</u>	<u>656,174</u>	<u>573,597</u>	<u>14,408,199</u>
Total Net Depreciable Capital Assets	<u>4,981,278</u>	<u>(358,782)</u>	<u>-</u>	<u>4,622,496</u>
Total Net Capital Assets	<u>22,693,444</u>	<u>(358,782)</u>	<u>-</u>	<u>22,334,662</u>

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

Golf	<u>\$ 656,174</u>
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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

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:

Issue	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	\$ 16,192,987	-	4,475,392	11,717,595
\$42,795,000 General Obligation Refunding Bonds of 2003, due in annual installments of \$3,955,000 to \$5,710,000, plus interest at 3.75% to 5.25% through maturity on October 1, 2017.	Debt Service	11,145,000	-	5,435,000	5,710,000
\$34,770,000 General Obligation Bonds of 2007, due in annual installment of \$490,000 to \$4,775,000 plus interest at 4.00% to 5.00% through November 1, 2019.	Debt Service	16,775,000	-	8,655,000 * 3,810,000	4,310,000
\$33,130,000 General Obligation Bonds of 2008, due in annual installments of \$250,000 to \$8,125,000, plus interest at 4.00% to 5.00% through maturity on January 1, 2018.	Debt Service	\$ 725,000	-	375,000	350,000

* Refunded

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

General Obligation Bonds – Continued

Issue	Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$35,610,000 General Obligation Bonds of 2012, due in annual installments of \$100,000 to \$8,585,000, plus interest at 2.00% to 4.50% through maturity on November 1, 2025.	Debt Service	\$ 35,300,000	-	110,000	35,190,000
\$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	-	-	28,750,000
\$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	-	9,090,000	310,000	8,780,000
		140,577,987	9,090,000	23,170,392	126,497,595
Unamortized Premium		13,652,423	259,896	2,696,135	11,216,184
Total Governmental Activities		154,230,410	9,349,896	25,866,527	137,713,779

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Notes to the Financial Statements
June 30, 2017****NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued****LONG-TERM DEBT – Continued****Long-Term Liability 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	\$ 3,705,731	-	932,575	2,773,156	1,380,225
Net Pension Liability - IMRF	23,390,755	-	4,274,339	19,116,416	-
Net Pension Liability/(Asset) - EOC	(212)	212	-	-	-
Net Pension Liability - SLEP	4,664,679	-	337,891	4,326,788	-
Net Other Post-Employment Benefit Obligation	290,792	31,693	-	322,485	-
Claims Payable	567,867	488,185	488,138	567,914	175,000
Environmental Cost Reserves	46,000,000	-	-	46,000,000	-
General Obligation Bonds	140,577,987	9,090,000	23,170,392	126,497,595	14,785,846
Accretion on General Obligation Bonds	27,654,021	2,432,492	7,914,608	22,171,905	8,219,154
Plus: Unamortized Bond Premium	13,652,423	259,896	2,696,135	11,216,184	2,342,211
	<u>260,504,043</u>	<u>12,302,478</u>	<u>39,814,078</u>	<u>232,992,443</u>	<u>26,902,436</u>
Business-Type Activities					
Compensated Absences	265,738	136,541	273,082	129,197	95,517
Net Pension Liability - IMRF	256,760	898,869	-	1,155,629	-
	<u>522,498</u>	<u>1,035,410</u>	<u>273,082</u>	<u>1,284,826</u>	<u>95,517</u>

For governmental activities, payments on the compensated absences, the net pension liabilities for IMRF, EOC, and SLEP, and the net other post-employment benefits obligation 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 and the net pension liability for IMRF are liquidated by the Golf Fund.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Defeased Debt

On August 23, 2016, the District issued \$9,090,000 par value General Obligation Refunding Bonds of 2016 to refund \$8,655,000 of the General Obligation Bonds of 2007. The District defeased bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payment of the old bonds. Since the requirements that normally satisfy defeasance have been met, the financial statements reflect satisfaction of the original liability through the irrevocable transfer to an escrow agent of an amount computed to be adequate to meet the future debt service requirements of the issue. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government's basic financial statements. Through this refunding, the District reduced its total debt service by \$381,635 and obtained an economic gain of \$375,973.

In prior years, the government defeased general obligation and revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payment on the old bonds. Since the requirements which normally satisfy defeasance, have been met, the financial statements reflect satisfaction of the original liability through the irrevocable transfer to an escrow agent of an amount computed to be adequate to meet the future debt service requirements of the issue. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government's basic financial statements. Defeased bonds of \$72,550,000 remain outstanding as of the date of this report.

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
2018	\$ 14,785,846	13,095,517
2019	8,990,620	13,049,155
2020	9,106,129	13,209,821
2021	17,800,000	4,122,450
2022	18,940,000	3,299,025
2023	20,135,000	2,414,250
2024	21,420,000	1,454,543
2025	14,345,000	396,075
2026	975,000	20,688
Totals	126,497,595	51,061,524

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

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 - 2016	<u>\$ 36,179,309,823</u>
Legal Debt Limit - 2.30% of Assessed Value	832,124,126
Amount of Debt Applicable to Limit	
General Obligation Bonds	<u>148,669,500</u>
Legal Debt Margin	<u>683,454,626</u>

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Landfills – Continued

environmental damage or liability. The operator of the Mallard Lake site achieved regulatory closure of landfill operations there in 2001, and is responsible for care of that site until 2101, one hundred years being the maximum period of liability for a closed landfill site. The operator responsible for the Greene Valley site closed prior to its regulatory closure date, and at that time a standard 30-year rule applied. The operator is thus responsible for any environmental clean-up costs through at least 2027. Since it has been determined that the operators are financially and operationally capable of meeting their obligations, the District has not recognized an annual portion of the estimated current cost of site care.

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

Estimated future clean-up costs, 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 June 30, 2017

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

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.

Other Environmental Liabilities

The District owns a parcel of land, commonly known as the ‘White Farm’ which was acquired in 1979. Subsequent to purchase, it became apparent that illegal dumping had occurred on the site for three years prior to the District’s ownership and that contamination was present. In 1984, the District, IEPA,

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Landfills – Continued

Other Environmental Liabilities – Continued

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 June 30, 2017:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 612,233,873
Plus: Unamortized Refunding Loss	7,099,676
Unspent Bond Proceeds	10,224,029
Less Capital Related Debt:	
General Obligation Limited Tax Bonds of 2000	(11,717,595)
General Obligation Refunding Bonds of 2003	(5,710,000)
General Obligation Bonds of 2007	(4,310,000)
General Obligation Bonds of 2008	(350,000)
General Obligation Bonds of 2012	(35,190,000)
General Obligation Refunding Bonds of 2015	(28,750,000)
General Obligation Limited Tax Refunding Bonds of 2015A	(31,690,000)
General Obligation Refunding Bonds of 2016	(8,780,000)
Unamortized Premium	(11,216,184)
Net Investment in Capital Assets	<u>491,843,799</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	<u>22,334,662</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

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.

Committed Fund Balance. The District reports committed fund balance in the Endowment Fund, a nonmajor fund. Board approval of passing an ordinance is required to establish, modify or rescind a fund balance commitment. The District's Board has committed the funds through formal Board action of an ordinance for future culture and recreation expenditures.

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.

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	Landfill		Oak Meadows			
	Municipal	Environmental	Expense	Expense		Golf and			
	Retirement		Mallard	Greene	Debt	Preserve			
			Lake	Valley	Service	Improvement	Nonmajor	Totals	
	General					Project			
Fund Balances									
Nonspendable									
Prepays	\$ 1,041,104	-	-	-	-	-	113,516	1,154,620	
Restricted									
Personnel Benefits	-	767,253	-	-	-	-	509,601	1,276,854	
Audit	-	-	-	-	-	-	90,916	90,916	
Environmental Concerns	-	69,297,651	78,298,937	64,387,186	-	-	2,000,000	213,983,774	
Wetland Restoration	-	-	-	-	-	-	2,854,481	2,854,481	
Insurance Purposes	-	-	-	-	-	-	1,208,530	1,208,530	
Zoological	-	-	-	-	-	-	825,110	825,110	
Debt Service	-	-	-	-	1,928,280	-	-	1,928,280	
Construction and Development	-	-	-	-	-	2,851,330	31,049,299	33,900,629	
	-	767,253	69,297,651	78,298,937	64,387,186	1,928,280	2,851,330	38,537,937	256,068,574
Committed									
Endowment	-	-	-	-	-	-	2,420,023	2,420,023	
Unassigned	2,818,324	-	-	-	-	-	-	2,818,324	
Total Fund Balances	3,859,428	767,253	69,297,651	78,298,937	64,387,186	1,928,280	2,851,330	41,071,476	262,461,541

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

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 \$175,000 are recorded as a current liability in the governmental funds. The total claims liability as of June 30, 2017, was \$567,914 and claims payable due in one year was \$175,000.

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

	Workers' Compensation	General Liability	Totals
Claims Liability - June 30, 2015	\$ 278,765	301,469	580,234
Claims Incurred	710,892	-	710,892
Claims Paid	(427,928)	(295,331)	(723,259)
Claims Liability - June 30, 2016	561,729	6,138	567,867
Claims Incurred	419,828	68,357	488,185
Claims Paid	(439,928)	(48,210)	(488,138)
Claims Liability - June 30, 2017	541,629	26,285	567,914

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 June 30, 2017

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 attorney, 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 June 30, 2017

NOTE 4 – OTHER INFORMATION – Continued

CONTINGENT LIABILITIES

Greene Valley Preserve

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.

COMMITMENTS

The District has certain contracts for construction projects which were in progress as of June 30, 2017. The remaining commitments are as follows:

Purpose	Commitment
Blackwell Fleet Building and Water Main Project	\$ 9,043,819
Dunham Woods Parking Lot/Trail Improvements	27,819
Mallard Lake North Landfill Leachate System	65,843
Mallard Lake North Riverbank Stabilization	121,970
McDowell Grove Bridge/Trail Replacement	113,620
Multi-Purpose Trail Connector	18,045
North Central DuPage Regional Trail	67,382
Oak Meadows Golf/Preserve Improvement	1,330,396
Springbrook Creek Wetland Restoration	482,025
St. James Farm Indoor Riding Arena	57,614
St. James Farm Water/Sewer Improvements	87,927
West Branch DuPage River Trail	588,743
West Branch Wetland Mitigation	69,512
	<u>12,074,715</u>

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

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).

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

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.

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

Plan Membership. As of December 31, 2016, the measurement date, the following employees were covered by the benefit terms:

	Regular	ECO	SLEP	Totals
Inactive Plan Members Currently Receiving Benefits	358	-	18	376
Inactive Plan Members Entitled to but not yet Receiving Benefits	257	-	10	267
Active Plan Members	271	-	24	295
Totals	886	-	52	938

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. The District's annual contribution rate for the year was 49.10% 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 45.67% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2016. 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 June 30, 2017

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, 2016, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	
Regular	7.50%
ECO	7.50%
SLEP	7.50%
Salary Increases	3.75% to 14.50%
Cost of Living Adjustments	2.75%
Inflation	2.75%

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). 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-2014 (base year 2012). 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-2014 (base year 2012). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.50% for the Regular Plan, ECO Plan and SLEP Plan and the discount rate in the prior valuation was 7.47%, 7.50%, 7.46% for the Regular Plan, ECO Plan and SLEP Plan, respectively. 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 presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50% for the Regular Plan, ECO Plan and SLEP Plan, as well as what the plan's net pension 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 (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Regular Plan			
Net Pension Liability	\$ 35,590,709	20,272,045	7,740,493
ECO Plan			
Net Pension Liability	\$ -	-	-
SLEP Plan			
Net Pension Liability	\$ 6,765,748	4,326,788	2,347,714

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

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 – Regular Plan

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2015	\$ 111,464,682	87,817,167	23,647,515
Changes for the year:			
Service Cost	1,588,395	-	1,588,395
Interest on the Total Pension Liability	8,165,097	-	8,165,097
Difference Between Expected and Actual Experience of the Total Pension Liability	3,762,220	-	3,762,220
Changes of Assumptions	(424,655)	-	(424,655)
Contributions - Employer	-	7,740,357	(7,740,357)
Contributions - Employees	-	735,863	(735,863)
Net Investment Income	-	6,389,879	(6,389,879)
Benefit Payments, including Refunds of Employee Contributions	(5,907,391)	(5,907,391)	-
Other (Net Transfer)	-	1,600,428	(1,600,428)
Net Changes	7,183,666	10,559,136	(3,375,470)
Balances at December 31, 2016	118,648,348	98,376,303	20,272,045

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

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 – ECO Plan

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2015	\$ 1,297,304	1,297,516	(212)
Changes for the year:			
Service Cost	-	-	-
Interest on the Total Pension Liability	97,298	-	97,298
Difference Between Expected and Actual Experience of the Total Pension Liability	(1,394,602)	-	(1,394,602)
Changes of Assumptions	-	-	-
Contributions - Employer	-	-	-
Contributions - Employees	-	-	-
Net Investment Income	-	97,298	(97,298)
Benefit Payments, including Refunds of Employee Contributions	-	-	-
Other (Net Transfer)	-	(1,394,814)	1,394,814
Net Changes	(1,297,304)	(1,297,516)	212
Balances at December 31, 2016	-	-	-

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

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, 2015	\$ 15,943,020	11,278,341	4,664,679
Changes for the year:			
Service Cost	313,661	-	313,661
Interest on the Total Pension Liability	1,170,744	-	1,170,744
Difference Between Expected and Actual Experience of the Total Pension Liability	329,971	-	329,971
Changes of Assumptions	(89,862)	-	(89,862)
Contributions - Employer	-	865,736	(865,736)
Contributions - Employees	-	142,173	(142,173)
Net Investment Income	-	782,022	(782,022)
Benefit Payments, including Refunds of Employee Contributions	(812,466)	(812,466)	-
Other (Net Transfer)	-	272,474	(272,474)
Net Changes	912,048	1,249,939	(337,891)
Balances at December 31, 2016	16,855,068	12,528,280	4,326,788

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

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 June 30, 2017, the District recognized pension expense of \$1,307,329, \$59,327 and \$274,386 for the Regular Plan, ECO Fund and SLEP Fund, respectively. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Regular Plan	ECO Fund	SLEP Fund	Totals
Net Deferred Outflows/(Inflows) of Resources				
Difference Between Expected and Actual Experience	\$ 8,701,564	-	1,222,304	9,923,868
Change in Assumptions	743,400	-	27,936	771,336
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	4,456,601	7,943	586,788	5,051,332
Total Pension Expense to be Recognized in Future Periods	13,901,565	7,943	1,837,028	15,746,536
Pension Contributions Made Subsequent to the Measurement Date	1,154,918	-	243,559	1,398,477
Total Deferred Amounts Related to IMRF	15,056,483	7,943	2,080,587	17,145,013

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	ECO	SLEP	Totals
2018	\$ 6,518,343	6,825	496,167	7,021,335
2019	5,427,090	6,823	496,167	5,930,080
2020	1,885,580	4,753	467,590	2,357,923
2021	70,552	(10,458)	310,337	370,431
2022	-	-	66,767	66,767
Thereafter	-	-	-	-
Totals	13,901,565	7,943	1,837,028	15,746,536

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

Plan Descriptions, Provisions and Funding Policies

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

The District provides post-employment health insurance and dental benefits to retirees and their spouses. To be eligible for benefits, the employee must be at a minimum age of 55 and have at least fifteen years of service at the District.

All health care benefits are provided through the District's purchased employee health insurance plan. The benefit levels for retirees are the same as those afforded to active employees, which creates an implicit subsidy. The retirees pay the blended premium. Benefits include general inpatient and outpatient medical services; dental care; and prescriptions. The benefits are provided until age 65 or whenever Medicare coverage becomes available.

All retirees contribute 100% of the actuarially determined premium to the plan. For the fiscal year ending June 30, 2017, retirees contributed \$269,198. Active employees do not contribute to the plan until retirement.

At June 30, 2017, membership consisted of:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them.	29
Active Employees	<u>256</u>
Total	<u>285</u>
Participating Employers	1

The District is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Annual OPEB Costs and Net OPEB Obligation

The net OPEB obligation (NOPEBO) as of June 30, 2017, was calculated as follows:

Annual Required Contribution	\$ 168,386
Interest on the NOPEBO	11,632
Adjustment to the ARC	<u>(9,693)</u>
Annual OPEB Cost	170,325
Actual Contribution	<u>138,632</u>
Change in the NOPEBO	31,693
NOPEBO - Beginning	<u>290,792</u>
NOPEBO - Ending	<u><u>322,485</u></u>

Trend Information

The District's annual OPEB cost, actual contributions, the percentage of annual OPEB cost contributed and the net OPEB obligation are as follows:

Fiscal Year	Annual OPEB Cost	Actual Contributions	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2015	\$ 174,436	\$ 87,744	50.30%	\$ 200,673
2016	181,956	111,837	61.46%	290,792
2017	170,325	138,632	81.39%	322,485

Actuarial Methods and Assumptions

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements June 30, 2017

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Actuarial Methods and Assumptions – Continued

In the June 30, 2017, actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included no investment rate of return and an initial healthcare trend rate of 0.00% with an ultimate healthcare inflation rate of 5.50%. Both rates include a 4.00% inflation assumption and a 4.00% wage inflation assumption. The actuarial value of assets was not determined as the District has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2017 was 30 years.

Funded Status and Funding Progress

The funded status of the plan as of June 30, 2017 was as follows:

Actuarial Accrued Liability (AAL)	\$ 2,141,938
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	2,141,938
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.00%
Covered Payroll (Active Plan Members)	15,372,367
UAAL as a Percentage of Covered Payroll	13.93%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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 of Funding Progress and Employer Contributions
 - Other Post-Employment Benefit Plan
- Schedule of Employer Contributions
 - Illinois Municipal Retirement Fund - Regular
 - Illinois Municipal Retirement Fund - Elected County Officials
 - 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 - Elected County Officials
 - Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel
- Budgetary Comparison Schedule
 - General Fund
 - Illinois Municipal Retirement - Special Revenue Fund
 - District-Wide Environmental - Special Revenue Fund
 - Landfill Expense Mallard Lake - Special Revenue Fund
 - Landfill Expense Greene 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

Other Post-Employment Benefit Plan

Required Supplementary Information

Schedule of Funding Progress and Employer Contributions

June 30, 2017

Funding Progress

Actuarial Valuation Date Jun. 30	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age	(3) Funded Ratio (1) ÷ (2)	(4) Unfunded (Overfunded) Actuarial Accrued Liability (2) - (1)	(5) Annual Covered Payroll	(6) Unfunded (Overfunded) Actuarial Accrued Liability as a Percentage of Covered Payroll (4) ÷ (5)
2012	\$ -	\$ 972,644	0.00%	\$ 972,644	\$ 17,478,045	5.56%
2013	-	957,656	0.00%	957,656	16,470,808	5.81%
2014	-	957,656	0.00%	957,656	16,959,472	5.65%
2015	-	1,760,293	0.00%	1,760,293	15,128,258	11.64%
2016	N/A	N/A	N/A	N/A	N/A	N/A
2017	-	2,141,938	0.00%	2,141,938	15,372,367	13.93%

Employer Contributions

Fiscal Year	Employer Contributions	Annual Required Contribution	Percent Contributed
2012	\$ 49,752	\$ 79,792	62.35%
2013	49,752	79,724	62.41%
2014	40,641	87,791	46.29%
2015	87,744	174,436	50.30%
2016	111,837	180,485	61.96%
2017	138,632	168,386	82.33%

N/A - Not Available

The District is required to have an actuarial valuation performed annually.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Regular

Required Supplementary Information

Schedule of Employer Contributions

June 30, 2017

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee 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%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	27 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.75%
Salary Increases	3.75% - 14.50%
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-2014 (base year 2012).

Notes:

This schedule is intended to show information for ten years and additional year's information 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 - Elected County Officials****Required Supplementary Information****Schedule of Employer Contributions****June 30, 2017**

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2014	\$ -	\$ -	\$ -	\$ -	0.00%
2015	-	-	-	-	0.00%
2016	-	-	-	-	0.00%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	27 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.75%
Salary Increases	3.75% - 14.50%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMFR specific mortality table was used with fully generational projection scale MP-2014 (base year 2012).

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Required Supplementary Information

Schedule of Employer Contributions

June 30, 2017

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee 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%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	27 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.75%
Salary Increases	3.75% - 14.50%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMFR specific mortality table was used with fully generational projection scale MP-2014 (base year 2012).

Notes:

This schedule is intended to show information for ten years and additional year's information 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 - Regular

Required Supplementary Information Schedule of Changes in the Employer's Net Pension Liability June 30, 2017

	12/31/14	12/31/15	12/31/16
Total Pension Liability			
Service Cost	\$ 1,924,848	1,900,507	1,588,395
Interest	6,405,754	7,111,584	8,165,097
Differences Between Expected and Actual Experience	2,336,466	10,721,652	3,762,220
Change of Assumptions	3,093,779	263,805	(424,655)
Benefit Payments, Including Refunds of Member Contributions	(3,361,363)	(5,060,658)	(5,907,391)
Net Change in Total Pension Liability	10,399,484	14,936,890	7,183,666
Total Pension Liability - Beginning	86,128,308	96,527,792	111,464,682
Total Pension Liability - Ending	96,527,792	111,464,682	118,648,348
Plan Fiduciary Net Position			
Contributions - Employer	\$ 2,013,819	1,988,098	7,740,357
Contributions - Members	926,874	1,970,167	735,863
Net Investment Income	5,154,190	442,930	6,389,879
Benefit Payments, Including Refunds of Member Contributions	(3,361,363)	(5,060,658)	(5,907,391)
Other (Net Transfer)	(301,657)	(660,490)	1,600,428
Net Change in Plan Fiduciary Net Position	4,431,863	(1,319,953)	10,559,136
Plan Net Position - Beginning	84,705,257	89,137,120	87,817,167
Plan Net Position - Ending	89,137,120	87,817,167	98,376,303
Employer's Net Pension Liability	\$ 7,390,672	23,647,515	20,272,045
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.34%	78.78%	82.91%
Covered-Employee Payroll	\$ 17,354,431	17,802,729	15,765,776
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	42.59%	132.83%	128.58%

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Elected County Officials

Required Supplementary Information

Schedule of Changes in the Employer's Net Pension Liability

June 30, 2017

	12/31/14	12/31/15	12/31/16
Total Pension Liability			
Service Cost	\$ -	-	-
Interest	62,353	67,782	97,298
Differences Between Expected and Actual Experience	(39,488)	325,768	(1,394,602)
Change of Assumptions	49,512	-	-
Benefit Payments, Including Refunds of Member Contributions	-	-	-
Net Change in Total Pension Liability	72,377	393,550	(1,297,304)
Total Pension Liability - Beginning	831,377	903,754	1,297,304
Total Pension Liability - Ending	903,754	1,297,304	-
Plan Fiduciary Net Position			
Contributions - Employer	\$ -	-	-
Contributions - Members	-	-	-
Net Investment Income	50,714	4,240	97,298
Benefit Payments, Including Refunds of Member Contributions	-	-	-
Other (Net Transfer)	(34,163)	445,348	(1,394,814)
Net Change in Plan Fiduciary Net Position	16,551	449,588	(1,297,516)
Plan Net Position - Beginning	831,377	847,928	1,297,516
Plan Net Position - Ending	847,928	1,297,516	-
Employer's Net Pension Liability/ (Asset)	\$ 55,826	(212)	-
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	93.82%	100.02%	0.00%
Covered-Employee Payroll	\$ -	-	-
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	0.00%	0.00%	0.00%

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Required Supplementary Information Schedule of Changes in the Employer's Net Pension Liability June 30, 2017

	12/31/14	12/31/15	12/31/16
Total Pension Liability			
Service Cost	\$ 333,520	345,470	313,661
Interest	952,956	1,011,917	1,170,744
Differences Between Expected and Actual Experience	(93,701)	1,484,005	329,971
Change of Assumptions	134,553	42,386	(89,862)
Benefit Payments, Including Refunds of Member Contributions	(497,455)	(592,649)	(812,466)
Net Change in Total Pension Liability	829,873	2,291,129	912,048
Total Pension Liability - Beginning	12,822,018	13,651,891	15,943,020
Total Pension Liability - Ending	13,651,891	15,943,020	16,855,068
Plan Fiduciary Net Position			
Contributions - Employer	\$ 438,259	452,705	865,736
Contributions - Members	145,928	305,486	142,173
Net Investment Income	623,659	54,834	782,022
Benefit Payments, Including Refunds of Member Contributions	(497,455)	(592,649)	(812,466)
Administrative Expense	(6,920)	173,947	272,474
Net Change in Plan Fiduciary Net Position	703,471	394,323	1,249,939
Plan Net Position - Beginning	10,180,547	10,884,018	11,278,341
Plan Net Position - Ending	10,884,018	11,278,341	12,528,280
Employer's Net Pension Liability	\$ 2,767,873	4,664,679	4,326,788
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.73%	70.74%	74.33%
Covered-Employee Payroll	\$ 1,791,691	1,887,839	1,895,631
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	154.48%	247.09%	228.25%

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

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 June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			Variance Over (Under)	2016 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 19,206,000	19,206,000	19,398,768	192,768	19,341,844
Intergovernmental	1,871,838	1,871,838	1,254,216	(617,622)	885,632
Permits and Fees	1,148,078	1,148,078	1,167,488	19,410	1,157,328
Investment Income	108,550	108,550	(108,450)	(217,000)	102,224
Miscellaneous	645,151	645,151	1,212,559	567,408	1,240,079
Total Revenues	<u>22,979,617</u>	<u>22,979,617</u>	<u>22,924,581</u>	<u>(55,036)</u>	<u>22,727,107</u>
Expenditures					
Current					
General Government	7,916,281	7,816,281	6,467,306	(1,348,975)	6,753,842
Conservation and Recreation	17,049,366	17,049,366	16,832,006	(217,360)	15,555,633
Public Works	229,627	229,627	232,197	2,570	188,849
Public Safety	2,606,987	2,606,987	2,630,702	23,715	2,567,013
Capital Outlay	561,019	561,019	110,997	(450,022)	317,997
Debt Service					
Interest and Fiscal Charges	400	400	-	(400)	-
Total Expenditures	<u>28,363,680</u>	<u>28,263,680</u>	<u>26,273,208</u>	<u>(1,990,472)</u>	<u>25,383,334</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,384,063)</u>	<u>(5,284,063)</u>	<u>(3,348,627)</u>	<u>1,935,436</u>	<u>(2,656,227)</u>
Other Financing Sources (Uses)					
Disposal of Capital Assets	-	-	-	-	1,380
Transfers In	5,460,091	5,460,091	3,531,729	(1,928,362)	2,744,444
Transfers Out	(730,000)	(730,000)	(730,000)	-	(472)
	<u>4,730,091</u>	<u>4,730,091</u>	<u>2,801,729</u>	<u>(1,928,362)</u>	<u>2,745,352</u>
Net Change in Fund Balance	<u>(653,972)</u>	<u>(553,972)</u>	<u>(546,898)</u>	<u>7,074</u>	89,125
Fund Balance - Beginning			<u>4,406,326</u>		<u>4,317,201</u>
Fund Balance - Ending			<u>3,859,428</u>		<u>4,406,326</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended June 30, 2017 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 2,425,000	2,425,000	2,468,626	2,526,083
Levy - Prior	100	100	2,014	257
Other	250	250	667	503
Intergovernmental				
Personal Property Replacement Taxes	42,144	42,144	42,144	42,144
Investment Income	18,356	18,356	(10,314)	28,503
Total Revenues	2,485,850	2,485,850	2,503,137	2,597,490
Expenditures				
Current				
General Government	457,022	394,797	394,606	6,740,466
Conservation and Recreation	1,427,088	1,534,038	1,533,164	1,245,822
Public Works	22,797	24,472	24,449	14,401
Public Safety	451,986	505,586	505,580	433,035
Debt Service				
Principal Retirement	-	-	-	180,000
Interest and Fiscal Charges	-	-	-	9,200
Total Expenditures	2,358,893	2,458,893	2,457,799	8,622,924
Excess (Deficiency) of Revenues Over (Under) Expenditures	126,957	26,957	45,338	(6,025,434)
Other Financing (Uses)				
Transfers Out	-	-	-	6,334,694
Net Change in Fund Balance	126,957	26,957	45,338	309,260
Fund Balance - Beginning			721,915	412,655
Fund Balance - Ending			767,253	721,915

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 June 30, 2017 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017				
	Original Budget	Final Budget	Actual	Variance Over (Under)	2016 Actual
Revenues					
Investment Income	\$ 2,377,486	2,377,486	(1,542,823)	(3,920,309)	4,934,692
Expenditures					
Public Works	7,431,830	7,431,830	1,152,498	(6,279,332)	687,524
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,054,344)	(5,054,344)	(2,695,321)	2,359,023	4,247,168
Other Financing Sources (Uses)					
Transfers In	56,848	56,848	-	(56,848)	106,395
Transfers Out	(7,666,232)	(7,666,232)	(2,303,037)	5,363,195	(12,767,070)
	(7,609,384)	(7,609,384)	(2,303,037)	5,306,347	(12,660,675)
Net Change in Fund Balance	(12,663,728)	(12,663,728)	(4,998,358)	7,665,370	(8,413,507)
Fund Balance - Beginning			74,296,009		82,709,516
Fund Balance - Ending			69,297,651		74,296,009

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 June 30, 2017 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017				
	Original Budget	Final Budget	Actual	Variance Over (Under)	2016 Actual
Revenues					
Investment Income	\$ 2,595,039	2,595,039	(1,990,605)	(4,585,644)	5,373,412
Expenditures					
Public Works	331,480	331,480	20,325	(311,155)	24,768
Capital Outlay	100,000	100,000	-	(100,000)	-
	431,480	431,480	20,325	(411,155)	24,768
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,163,559	2,163,559	(2,010,930)	(4,174,489)	5,348,644
Other Financing (Uses)					
Transfers Out	(1,775,000)	(1,775,000)	(892,500)	882,500	(7,485,000)
Net Change in Fund Balance	388,559	388,559	(2,903,430)	(3,291,989)	(2,136,356)
Fund Balance - Beginning			81,202,367		83,338,723
Fund Balance - Ending			78,298,937		81,202,367

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 June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017				
	Original Budget	Final Budget	Actual	Variance Over (Under)	2016 Actual
Revenues					
Investment Income	\$ 2,063,452	2,063,452	(1,720,706)	(3,784,158)	4,280,556
Expenditures					
Public Works	186,346	186,346	77,494	(108,852)	110,215
Capital Outlay	2,160,000	2,160,000	-	(2,160,000)	-
Total Expenditures	2,346,346	2,346,346	77,494	(2,268,852)	110,215
Excess (Deficiency) of Revenues Over (Under) Expenditures	(282,894)	(282,894)	(1,798,200)	(1,515,306)	4,170,341
Other Financing (Uses)					
Transfers Out	(1,575,000)	(1,575,000)	(892,500)	682,500	(3,537,500)
Net Change in Fund Balance	<u>(1,857,894)</u>	<u>(1,857,894)</u>	(2,690,700)	<u>(832,806)</u>	632,841
Fund Balance - Beginning			<u>67,077,886</u>		<u>66,445,045</u>
Fund Balance - Ending			<u>64,387,186</u>		<u>67,077,886</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 Schedule – Major Enterprise Fund

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

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 expenditures 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.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

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.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

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 habitats within the Dunham Forest Preserve.

Wetland Aquatic Riparian Program Fund

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

Endowment Fund

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

DEBT SERVICE FUNDS

The Debt Service Fund are used account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Financing is provided by the annual tax levy.

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.

Acquisition and Development Series of 2008 Fund

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

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

DEBT SERVICE FUNDS – Continued

General Obligation Refunding Bond Series of 2003 Fund

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

Acquisition and Development Series of 2007 Fund

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

General Obligation Refunding Series of 2015A Fund

The Acquisition and Development Series of 2015A Fund is used to account for the eveners and expenditures associated with the servicing of debt.

General Obligation Refunding Bond Series of 2012 Fund

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

General Obligation Refunding Bond Series of 2015 Fund

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

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.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

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 FUND

The Enterprise Funds are 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 June 30, 2017 and June 30, 2016

	2017	2016
ASSETS		
Cash and Investments	\$ 11,911,481	12,256,341
Receivables - Net of Allowances		
Property Taxes	9,669,608	9,728,487
Accounts	77,842	114,430
Accrued Interest	33,683	30,678
Due from Other Funds	2,568,000	2,551,118
Prepays	1,041,104	991,468
Total Assets	25,301,718	25,672,522
LIABILITIES		
Accounts Payable	1,049,903	1,087,184
Accrued Payroll	409,765	402,296
Deposits Payable	154,581	87,712
Other Payables	29,437	171,178
Due to Other Funds	80,880	92,956
Total Liabilities	1,724,566	1,841,326
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	19,717,724	19,424,870
Total Liabilities and Deferred Inflows of Resources	21,442,290	21,266,196
FUND BALANCES		
Nonspendable	1,041,104	991,468
Unassigned	2,818,324	3,414,858
Total Fund Balances	3,859,428	4,406,326
Total Liabilities, Deferred Inflows of Resources and Fund Balances	25,301,718	25,672,522

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Taxes				
Property Taxes				
Levy - Current	\$ 19,200,000	19,200,000	19,377,975	19,336,018
Levy - Prior	1,000	1,000	15,539	1,959
Other	5,000	5,000	5,254	3,867
Total Taxes	19,206,000	19,206,000	19,398,768	19,341,844
Intergovernmental				
Personal Property Replacement Taxes	1,047,212	1,047,212	1,168,938	805,122
Law Enforcement Reimbursements	6,226	6,226	-	-
State Reimbursements	7,000	7,000	11,656	18,000
Federal Grants and Reimbursements	811,400	811,400	-	7,800
Local Government Revenues	-	-	73,622	49,645
Other Intergovernmental	-	-	-	5,065
Total Intergovernmental	1,871,838	1,871,838	1,254,216	885,632
Permits and Fees				
Permits				
Picnic	52,500	52,500	63,410	77,620
Camping	79,000	79,000	77,675	84,445
Special Use	46,815	46,815	44,960	58,911
Model Aircraft	8,080	8,080	7,628	8,350
Other/Add-Ons (Tents, Grills, Etc.)	4,700	4,700	11,905	3,258
Boat	19,000	19,000	26,040	31,482
Replacement/Amended Permits (Any Type)	600	600	640	915
Dog	250,000	250,000	268,006	247,642
Other Fees				
Tubing/Snow Shoes Rental	8,500	8,500	4,050	1,197
Firewood	7,300	7,300	6,880	7,335
Other Fees	5,000	5,000	3,605	4,295
Educational Programs	149,003	149,003	109,339	97,421
Equestrian Programs	86,585	86,585	78,741	79,622
Hayrides	22,000	22,000	25,463	11,339
Student Insurance Fees	-	-	-	280
Participation Fees	90,780	90,780	124,042	118,990

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued For the Fiscal Year Ended June 30, 2017 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Permits and Fees - Continued				
Sales and Service Fees				
Facilities Rental	\$ 122,015	122,015	91,760	131,420
Other Taxable Sales	87,600	87,600	110,423	89,502
Boat Rentals	105,000	105,000	110,430	101,370
Equipment Rental Fees	3,600	3,600	2,491	1,934
Total Permits and Fees	1,148,078	1,148,078	1,167,488	1,157,328
Investment Income	108,550	108,550	(108,450)	102,224
Miscellaneous				
Cropland Conversions	57,889	57,889	84,273	45,230
Easement Fees and Defaults	110,000	110,000	651,165	638,992
Court Fines	58,250	58,250	65,546	93,905
Guard Residence Fees	37,800	37,800	32,700	36,300
Royalties	275,000	275,000	210,181	266,428
Conservationist Donations	100	100	10	5
Donations	54,797	54,797	93,824	60,371
Other Nontaxable	48,315	48,315	75,157	100,768
Sponsorships	3,000	3,000	-	(2,000)
Other	-	-	(297)	80
Total Miscellaneous	645,151	645,151	1,212,559	1,240,079
Total Revenues	22,979,617	22,979,617	22,924,581	22,727,107

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
General Government				
Commissioners and Officers	\$ 623,010	623,010	591,911	599,661
Executive Director's Office	536,003	536,003	474,359	1,054,076
Finance	938,391	938,391	932,213	921,724
Human Resources	556,246	556,246	487,961	513,844
Fundraising and Development	98,284	98,284	84,069	85,779
Administrative	346,436	346,436	344,981	336,296
Public Information	737,857	737,857	689,161	701,650
Volunteer Services	215,633	215,633	190,532	187,176
Visitor Services	369,224	369,224	359,067	234,872
Information Technology	1,433,284	1,433,284	1,227,974	1,116,376
General Overhead (Noncapital)	2,061,913	1,961,913	1,085,078	1,002,388
Total General Government	7,916,281	7,816,281	6,467,306	6,753,842
Conservation and Recreation				
Resource Management and Development				
Administration	248,391	248,391	248,200	-
Natural Resources	2,837,104	2,837,104	2,887,970	2,661,975
Grounds Management	3,351,743	3,351,743	3,393,948	3,173,077
Education Outreach	222,369	222,369	251,602	280,833
Land Preservation	345,792	345,792	352,222	304,413
Field Operations Administration	272,487	272,487	164,217	-
Site Management	2,274,456	2,274,456	2,343,013	2,114,951
Danada Equestrian Center	470,463	470,463	450,645	454,567
Facilities Management	2,646,054	2,646,054	2,509,296	2,532,185
Fleet Management	2,222,658	2,222,658	2,145,691	2,034,717
Kline Creed Farm	692,477	692,477	687,853	673,792
Mayslake	473,029	473,029	478,185	421,860
St. James Farm	464,872	464,872	391,261	394,987
Fullersburg Nature Center	527,471	527,471	527,903	508,276
Total Conservation and Recreation	17,049,366	17,049,366	16,832,006	15,555,633

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Public Works				
Environmental Services	\$ 229,627	229,627	232,197	188,849
Public Safety				
Law Enforcement	2,606,987	2,606,987	2,630,702	2,567,013
Capital Outlay	561,019	561,019	110,997	317,997
Debt Service				
Interest and Fiscal Charges	400	400	-	-
Total Expenditures	28,363,680	28,263,680	26,273,208	25,383,334

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual For the Fiscal Year Ended June 30, 2017 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
General Government				
Commissioners and Officers				
Personal Services				
Other Compensation	\$ 389,000	389,000	378,989	391,993
Employee Benefits	89,621	89,621	84,255	84,425
	478,621	478,621	463,244	476,418
Supplies				
Office Supplies	650	650	500	-
Operating Supplies	350	350	39	90
Small Tools and Minor Equipment	-	-	-	223
	1,000	1,000	539	313
Services and Charges				
Professional Services	123,996	123,996	120,996	111,371
Utilities	2,892	2,892	1,898	3,921
Other Services and Charges	16,501	16,501	5,234	7,638
	143,389	143,389	128,128	122,930
Total Commissioners and Officers	623,010	623,010	591,911	599,661
Executive Director's Office				
Personal Services				
Direct Compensation	399,742	399,742	384,501	801,835
Other Compensation	-	-	921	75,202
Employee Benefits	64,015	64,015	60,181	108,546
	463,757	463,757	445,603	985,583
Supplies				
Office Supplies	500	500	209	1,031
Operating Supplies	435	435	40	515
Small Tools and Minor Equipment	-	-	-	100
	935	935	249	1,646

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Executive Director's Office - Continued				
Services and Charges				
Professional Services	\$ -	-	-	7,768
Rentals	62,736	62,736	24,866	49,568
Other Services and Charges	8,575	8,575	3,641	5,525
	71,311	71,311	28,507	62,861
Miscellaneous				
Reserves	-	-	-	3,986
Total Executive Director's Office	536,003	536,003	474,359	1,054,076
Finance				
Personal Services				
Direct Compensation	714,078	714,078	713,702	654,293
Other Compensation	-	-	6,420	18,823
Employee Benefits	140,833	140,833	132,399	120,607
	854,911	854,911	852,521	793,723
Supplies				
Office Supplies	1,050	1,050	833	1,192
Operating Supplies	200	200	14	114
Small Tools and Minor Equipment	500	500	538	1,351
	1,750	1,750	1,385	2,657
Services and Charges				
Professional Services	72,600	72,600	74,755	91,639
Machinery and Equipment Repairs and Maintenance	200	200	-	4,795
Other Services and Charges	8,930	8,930	3,552	28,910
	81,730	81,730	78,307	125,344
Total Finance	938,391	938,391	932,213	921,724

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Human Resources				
Personal Services				
Direct Compensation	\$ 349,461	349,461	353,667	350,616
Other Compensation	-	-	883	11,651
Employee Benefits	64,015	64,015	60,181	72,364
	413,476	413,476	414,731	434,631
Supplies				
Office Supplies	2,150	2,150	1,891	746
Operating Supplies	14,775	14,775	8,656	10,731
Building and Other Supplies and Materials	14,595	14,595	7,980	12,728
Small Tools and Minor Equipment	6,150	6,150	2,083	3,629
	37,670	37,670	20,610	27,834
Services and Charges				
Professional Services	49,720	49,720	38,580	33,979
Machinery and Equipment Repairs and Maintenance	200	200	-	-
Other Services and Charges	55,180	55,180	14,040	17,400
	105,100	105,100	52,620	51,379
Total Human Resources	556,246	556,246	487,961	513,844
Fundraising and Development				
Personal Services				
Direct Compensation	59,899	59,899	62,168	59,521
Other Compensation	-	-	1,638	394
Employee Benefits	12,803	12,803	12,036	12,061
	72,702	72,702	75,842	71,976
Supplies				
Office Supplies	685	685	629	221
Operating Supplies	262	262	222	98
Small Tools and Minor Equipment	200	200	-	-
	1,147	1,147	851	319

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Fundraising and Development - Continued				
Services and Charges				
Professional Services	\$ 19,950	19,950	5,050	4,610
Other Services and Charges	4,485	4,485	2,326	8,874
	24,435	24,435	7,376	13,484
Total Fundraising and Development	98,284	98,284	84,069	85,779
Administrative				
Personal Services				
Direct Compensation	101,496	101,496	105,212	102,048
Other Compensation	-	-	994	-
Employee Benefits	25,606	25,606	24,072	24,121
	127,102	127,102	130,278	126,169
Supplies				
Office Supplies	23,000	23,000	16,744	23,556
Operating Supplies	1,875	1,875	1,260	1,380
Building and Other Supplies and Materials	125	125	-	125
Small Tools and Minor Equipment	250	250	169	-
	25,250	25,250	18,173	25,061
Services and Charges				
Professional Services	11,000	11,000	12,170	10,288
Rentals	101,600	101,600	105,400	101,593
Machinery and Equipment Repairs and Maintenance	2,850	2,850	1,473	2,711
Other Services and Charges	78,634	78,634	77,487	70,474
	194,084	194,084	196,530	185,066
Total Administrative	346,436	346,436	344,981	336,296

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Public Information				
Personal Services				
Direct Compensation	\$ 406,853	406,853	409,942	412,976
Other Compensation	-	-	1,690	5,474
Employee Benefits	76,818	76,818	72,217	84,425
	483,671	483,671	483,849	502,875
Supplies				
Office Supplies	2,040	2,040	1,767	1,174
Operating Supplies	1,124	1,124	943	793
Small Tools and Minor Equipment	8,450	8,450	3,779	3,937
Purchases for Resale and Sales Tax	5,150	5,150	13	3,006
	16,764	16,764	6,502	8,910
Services and Charges				
Professional Services	220,203	220,203	192,003	181,893
Rentals	750	750	-	3,045
Machinery and Equipment Repairs and Maintenance	1,680	1,680	-	32
Other Services and Charges	14,789	14,789	6,807	4,895
	237,422	237,422	198,810	189,865
Total Public Information	737,857	737,857	689,161	701,650
Volunteer Services				
Personal Services				
Direct Compensation	120,426	120,426	122,537	112,899
Other Compensation	-	-	-	12,962
Employee Benefits	25,606	25,606	24,072	24,121
	146,032	146,032	146,609	149,982
Supplies				
Office Supplies	350	350	553	235
Operating Supplies	39,955	39,955	25,214	23,132
Building and Other Supplies and Materials	225	225	-	-
Small Tools and Minor Equipment	6,602	6,602	4,812	6,054
	47,132	47,132	30,579	29,421

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Volunteer Services - Continued				
Services and Charges				
Professional Services	\$ 5,775	5,775	3,449	250
Insurance	3,995	3,995	3,994	3,994
Rentals	3,500	3,500	3,045	-
Other Services and Charges	9,199	9,199	2,856	3,529
	<u>22,469</u>	<u>22,469</u>	<u>13,344</u>	<u>7,773</u>
Total Volunteer Services	<u>215,633</u>	<u>215,633</u>	<u>190,532</u>	<u>187,176</u>
Visitor Services				
Personal Services				
Direct Compensation	295,112	295,112	282,977	179,120
Other Compensation	-	-	13,879	-
Employee Benefits	64,015	64,015	60,181	48,243
	<u>359,127</u>	<u>359,127</u>	<u>357,037</u>	<u>227,363</u>
Supplies				
Office Supplies	647	647	414	39
Operating Supplies	-	-	133	-
Small Tools and Minor Equipment	1,200	1,200	-	2,225
	<u>1,847</u>	<u>1,847</u>	<u>547</u>	<u>2,264</u>
Services and Charges				
Professional Services	7,250	7,250	1,334	5,245
Other Services and Charges	1,000	1,000	149	-
	<u>8,250</u>	<u>8,250</u>	<u>1,483</u>	<u>5,245</u>
Total Visitor Services	<u>369,224</u>	<u>369,224</u>	<u>359,067</u>	<u>234,872</u>
Information Technology				
Personal Services				
Direct Compensation	431,931	431,931	444,877	495,375
Other Compensation	-	-	28,467	8,412
Employee Benefits	76,818	76,818	72,217	84,425
	<u>508,749</u>	<u>508,749</u>	<u>545,561</u>	<u>588,212</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Information Technology - Continued				
Supplies				
Office Supplies	\$ 2,000	2,000	1,709	3,527
Operating Supplies	500	500	-	194
Small Tools and Minor Equipment	287,050	287,050	283,718	345,313
	289,550	289,550	285,427	349,034
Services and Charges				
Professional Services	158,000	158,000	67,940	18,392
Machinery and Equipment Repairs and Maintenance	396,535	396,535	287,288	149,923
Other Services and Charges	80,450	80,450	41,758	10,815
	634,985	634,985	396,986	179,130
Total Information Technology	1,433,284	1,433,284	1,227,974	1,116,376
General Overhead (Noncapital)				
Supplies				
Operating Supplies	2,000	2,000	2,011	1,803
Small Tools and Minor Equipment	15,000	15,000	-	19,821
	17,000	17,000	2,011	21,624
Services and Charges				
Professional Services	307,610	307,610	525,166	336,574
Insurance	106,803	106,803	97,017	58,121
Utilities	495,500	495,500	460,884	583,717
Other Services and Charges	-	-	-	26
Structural Repairs and Maintenance	-	-	-	2,326
	909,913	909,913	1,083,067	980,764
Miscellaneous				
Contingency	1,135,000	1,035,000	-	-
Total General Overhead (Noncapital)	2,061,913	1,961,913	1,085,078	1,002,388
Total General Government	7,916,281	7,816,281	6,467,306	6,753,842

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation				
Resource Management and Development Administration				
Personal Services				
Direct Compensation	\$ 175,865	175,865	175,842	-
Other Compensation	-	-	5,521	-
Employee Benefits	25,606	25,606	24,072	-
	201,471	201,471	205,435	-
Supplies				
Operating Supplies	150	150	54	-
Small Tools and Minor Equipment	125	125	-	-
	275	275	54	-
Services and Charges				
Professional Services	42,100	42,100	42,000	-
Other Services and Charges	4,545	4,545	711	-
	46,645	46,645	42,711	-
Total Resource Management and Development Administration	248,391	248,391	248,200	-
Natural Resources				
Personal Services				
Direct Compensation	1,709,031	1,709,031	1,708,127	1,643,646
Other Compensation	-	-	209,348	7,962
Employee Benefits	332,878	332,878	312,941	313,577
	2,041,909	2,041,909	2,230,416	1,965,185
Supplies				
Office Supplies	3,830	3,830	3,390	3,079
Operating Supplies	105,650	105,650	108,868	109,830
Fuel and Related Supplies	5,000	5,000	2,531	2,321
Parts and Fittings	650	650	424	45
Grounds Supplies	64,800	64,800	58,532	64,578
Building and Other Supplies and Materials	33,550	33,550	34,775	24,583
Small Tools and Minor Equipment	35,350	35,350	26,932	32,222
	248,830	248,830	235,452	236,658

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Natural Resources - Continued				
Services and Charges				
Professional Services	\$ 421,102	421,102	343,748	358,251
Utilities	20,940	20,940	19,086	19,290
Rentals	12,000	12,000	4,539	7,890
Structural Repairs and Maintenance	59,175	59,175	29,420	51,970
Ground Repairs and Maintenance	1,200	1,200	-	8
Machinery and Equipment Repairs and Maintenance	-	-	1,967	4,214
Other Services and Charges	31,948	31,948	23,342	18,509
	<u>546,365</u>	<u>546,365</u>	<u>422,102</u>	<u>460,132</u>
Total Natural Resources	<u>2,837,104</u>	<u>2,837,104</u>	<u>2,887,970</u>	<u>2,661,975</u>
Grounds Management				
Personal Services				
Direct Compensation	2,230,779	2,230,779	2,153,700	2,079,294
Other Compensation	-	-	267,236	73,841
Employee Benefits	550,529	550,529	517,558	518,610
	<u>2,781,308</u>	<u>2,781,308</u>	<u>2,938,494</u>	<u>2,671,745</u>
Supplies				
Office Supplies	2,700	2,700	1,893	2,366
Operating Supplies	20,280	20,280	17,900	16,618
Parts and Fittings	11,000	11,000	8,942	8,922
Grounds Supplies	330,140	330,140	288,403	300,006
Building and Other Supplies and Materials	25,335	25,335	24,772	15,791
Small Tools and Minor Equipment	9,100	9,100	7,092	7,097
	<u>398,555</u>	<u>398,555</u>	<u>349,002</u>	<u>350,800</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**General Fund****Detailed Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2017****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Grounds Management - Continued				
Services and Charges				
Professional Services	\$ 25,125	25,125	14,201	10,020
Utilities	24,840	24,840	25,093	23,178
Rentals	43,000	43,000	24,121	22,497
Ground Repairs and Maintenance	61,000	61,000	32,953	85,791
Machinery and Equipment Repairs and Maintenance	2,000	2,000	1,833	360
Other Services and Charges	15,915	15,915	8,251	8,686
	171,880	171,880	106,452	150,532
 Total Grounds Management	 3,351,743	 3,351,743	 3,393,948	 3,173,077
 Education Outreach				
Personal Services				
Direct Compensation	158,813	158,813	171,104	161,110
Other Compensation	-	-	11,022	36,807
Employee Benefits	25,606	25,606	24,072	48,243
	184,419	184,419	206,198	246,160
 Supplies				
Office Supplies	550	550	269	1,385
Operating Supplies	3,100	3,100	3,873	4,396
Small Tools and Minor Equipment	500	500	143	175
Purchases for Resale and Sales Tax	29,000	29,000	37,812	23,060
	33,150	33,150	42,097	29,016
 Services and Charges				
Professional Services	3,000	3,000	3,076	1,879
Other Services and Charges	1,800	1,800	231	3,778
	4,800	4,800	3,307	5,657
 Total Education Outreach	 222,369	 222,369	 251,602	 280,833

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Land Preservation				
Personal Services				
Direct Compensation	\$ 264,243	264,243	263,780	263,968
Other Compensation	-	-	8,982	-
Employee Benefits	38,409	38,409	36,109	36,182
	<u>302,652</u>	<u>302,652</u>	<u>308,871</u>	<u>300,150</u>
Supplies				
Office Supplies	3,290	3,290	2,517	1,579
Operating Supplies	-	-	-	74
Small Tools and Minor Equipment	395	395	411	-
	<u>3,685</u>	<u>3,685</u>	<u>2,928</u>	<u>1,653</u>
Services and Charges				
Professional Services	36,300	36,300	37,400	-
Other Services and Charges	3,155	3,155	3,023	2,610
	<u>39,455</u>	<u>39,455</u>	<u>40,423</u>	<u>2,610</u>
Total Land Preservation	<u>345,792</u>	<u>345,792</u>	<u>352,222</u>	<u>304,413</u>
Field Operations Administration				
Personal Services				
Direct Compensation	175,931	175,931	134,360	-
Other Compensation	-	-	1,318	-
Employee Benefits	25,606	25,606	24,072	-
	<u>201,537</u>	<u>201,537</u>	<u>159,750</u>	<u>-</u>
Supplies				
Office Supplies	2,500	2,500	37	-
Operating Supplies	5,000	5,000	-	-
Building and Other Supplies and Materials	1,000	1,000	-	-
Small Tools and Minor Equipment	2,500	2,500	-	-
	<u>11,000</u>	<u>11,000</u>	<u>37</u>	<u>-</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Field Operations Administration - Continued				
Services and Charges				
Professional Services	\$ 50,000	50,000	-	-
Other Services and Charges	9,950	9,950	4,430	-
	59,950	59,950	4,430	-
Total Field Operations Administration	272,487	272,487	164,217	-
Site Management				
Personal Services				
Direct Compensation	1,768,372	1,768,372	1,753,587	1,616,918
Other Compensation	-	-	122,094	37,814
Employee Benefits	358,484	358,484	337,015	337,700
	2,126,856	2,126,856	2,212,696	1,992,432
Supplies				
Office Supplies	996	996	1,001	631
Operating Supplies	26,095	26,095	26,444	31,093
Fuel and Related Supplies	2,000	2,000	432	384
Parts and Fittings	1,800	1,800	1,334	1,343
Grounds Supplies	42,648	42,648	37,775	36,050
Building and Other Supplies and Materials	9,780	9,780	7,521	7,564
Small Tools and Minor Equipment	20,220	20,220	22,834	17,939
Purchases for Resale and Taxes	3,000	3,000	3,599	2,190
	106,539	106,539	100,940	97,194
Services and Charges				
Professional Services	6,139	6,139	4,200	3,929
Utilities	16,344	16,344	16,793	15,368
Rentals	28	28	-	-
Machinery and Equipment Repairs and Maintenance	300	300	-	-
Other Services and Charges	18,250	18,250	8,384	6,028
	41,061	41,061	29,377	25,325
Total Site Management	2,274,456	2,274,456	2,343,013	2,114,951

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Danada Equestrian Center				
Personal Services				
Direct Compensation	\$ 299,362	299,362	279,175	284,594
Other Compensation	-	-	2,325	872
Employee Benefits	51,212	51,212	48,145	48,243
	<u>350,574</u>	<u>350,574</u>	<u>329,645</u>	<u>333,709</u>
Supplies				
Office Supplies	260	260	260	681
Operating Supplies	50,660	50,660	57,339	56,591
Parts and Fittings	350	350	140	178
Grounds Supplies	6,300	6,300	3,249	7,144
Building and Other Supplies and Materials	6,700	6,700	1,995	7,933
Small Tools and Minor Equipment	1,750	1,750	1,062	1,572
Purchases for Resale and Taxes	2,800	2,800	1,278	1,845
	<u>68,820</u>	<u>68,820</u>	<u>65,323</u>	<u>75,944</u>
Services and Charges				
Professional Services	33,019	33,019	38,431	29,961
Utilities	11,400	11,400	12,071	10,794
Rentals	4,700	4,700	4,176	1,579
Grounds Repairs and Maintenance	-	-	-	1,050
Machinery and Equipment Repairs and Maintenance	100	100	-	-
Other Services and Charges	1,850	1,850	999	1,530
	<u>51,069</u>	<u>51,069</u>	<u>55,677</u>	<u>44,914</u>
Total Danada Equestrian Center	<u>470,463</u>	<u>470,463</u>	<u>450,645</u>	<u>454,567</u>
Facilities Management				
Personal Services				
Direct Compensation	1,666,249	1,666,249	1,498,415	1,554,446
Other Compensation	-	-	170,859	104,453
Employee Benefits	371,287	371,287	349,051	349,760
	<u>2,037,536</u>	<u>2,037,536</u>	<u>2,018,325</u>	<u>2,008,659</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**General Fund****Detailed Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2017****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Facilities Management - Continued				
Supplies				
Office Supplies	\$ 800	800	192	290
Operating Supplies	13,100	13,100	11,658	10,453
Fuel and Related Supplies	500	500	95	320
Parts and Fittings	4,600	4,600	3,775	2,150
Grounds Supplies	20,400	20,400	13,705	17,196
Building and Other Supplies and Materials	190,300	190,300	182,098	187,293
Small Tools and Minor Equipment	14,800	14,800	13,919	19,207
	244,500	244,500	225,442	236,909
Services and Charges				
Professional Services	90,900	90,900	37,604	49,775
Utilities	76,068	76,068	72,801	79,121
Rentals	52,000	52,000	45,865	39,635
Structural Repairs and Maintenance	80,050	80,050	53,765	98,640
Guard Residence	40,000	40,000	37,741	-
Machinery and Equipment Repairs and Maintenance	1,000	1,000	840	131
Other Services and Charges	24,000	24,000	16,913	19,315
	364,018	364,018	265,529	286,617
Total Facilities Management	2,646,054	2,646,054	2,509,296	2,532,185
Fleet Management				
Personal Services				
Direct Compensation	883,042	883,042	862,054	843,559
Other Compensation	-	-	91,286	40,813
Employee Benefits	179,242	179,242	168,507	168,850
	1,062,284	1,062,284	1,121,847	1,053,222

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Fleet Management - Continued				
Supplies				
Office Supplies	\$ 8,300	8,300	10,158	6,183
Operating Supplies	10,000	10,000	3,101	7,601
Fuel and Related Supplies	507,000	507,000	331,461	338,992
Parts and Fittings	345,000	345,000	405,085	370,326
Grounds Supplies	11,000	11,000	7,762	4,181
Building and Other Supplies and Materials	47,400	47,400	50,651	44,103
Small Tools and Minor Equipment	74,700	74,700	70,568	49,129
	1,003,400	1,003,400	878,786	820,515
Services and Charges				
Professional Services	6,100	6,100	4,974	3,867
Utilities	23,724	23,724	26,182	18,827
Rentals	700	700	435	12,003
Machinery and Equipment Repairs and Maintenance	104,500	104,500	97,247	109,670
Other Services and Charges	21,950	21,950	16,220	16,613
	156,974	156,974	145,058	160,980
Total Fleet Management	2,222,658	2,222,658	2,145,691	2,034,717
Kline Creek Farm				
Personal Services				
Direct Compensation	454,973	454,973	466,655	453,608
Other Compensation	-	-	8,385	5,389
Employee Benefits	76,818	76,818	72,217	72,364
	531,791	531,791	547,257	531,361
Supplies				
Office Supplies	581	581	301	421
Operating Supplies	43,926	43,926	43,983	51,858
Parts and Fittings	430	430	242	-

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Kline Creek Farm - Continued				
Supplies - Continued				
Grounds Supplies	\$ 7,300	7,300	10,121	3,188
Building and Other Supplies and Materials	4,135	4,135	4,661	3,441
Small Tools and Minor Equipment	10,000	10,000	12,243	12,592
Purchases for Resale and Sales Tax	13,100	13,100	13,963	14,893
	79,472	79,472	85,514	86,393
Services and Charges				
Professional Services	59,980	59,980	36,929	39,172
Utilities	15,180	15,180	13,027	14,090
Rentals	830	830	675	375
Grounds Repairs and Maintenance	-	-	-	(86)
Machinery and Equipment Repairs and Maintenance	1,400	1,400	660	450
Other Services and Charges	3,824	3,824	3,791	2,037
	81,214	81,214	55,082	56,038
Total Kline Creek Farm	692,477	692,477	687,853	673,792
Mayslake				
Personal Services				
Direct Compensation	286,452	286,452	286,843	283,352
Other Compensation	-	-	3,392	-
Employee Benefits	51,212	51,212	48,146	48,243
	337,664	337,664	338,381	331,595
Supplies				
Office Supplies	749	749	375	261
Operating Supplies	5,450	5,450	5,719	5,755
Grounds Supplies	1,600	1,600	1,613	489
Building and Other Supplies and Materials	9,200	9,200	16,543	2,612
Small Tools and Minor Equipment	2,550	2,550	698	1,546
Purchases for Resale and Sales Tax	1,500	1,500	2,123	1,837
	21,049	21,049	27,071	12,500

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Mayslake - Continued				
Services and Charges				
Professional Services	\$ 58,517	58,517	58,821	24,513
Utilities	50,484	50,484	51,474	49,374
Rentals	600	600	-	455
Machinery and Equipment Repairs and Maintenance	500	500	-	190
Other Services and Charges	4,215	4,215	2,438	3,233
	<u>114,316</u>	<u>114,316</u>	<u>112,733</u>	<u>77,765</u>
Total Mayslake	<u>473,029</u>	<u>473,029</u>	<u>478,185</u>	<u>421,860</u>
St. James Farm				
Personal Services				
Direct Compensation	299,609	299,609	294,829	284,289
Other Compensation	-	-	6,445	5,483
Employee Benefits	51,212	51,212	48,145	48,243
	<u>350,821</u>	<u>350,821</u>	<u>349,419</u>	<u>338,015</u>
Supplies				
Office Supplies	500	500	171	394
Operating Supplies	7,305	7,305	6,128	7,491
Fuel and Related Supplies	1,305	1,305	805	761
Parts and Fittings	1,085	1,085	229	91
Grounds Supplies	2,820	2,820	2,186	1,960
Building and Other Supplies and Materials	9,150	9,150	2,842	13,878
Small Tools and Minor Equipment	2,540	2,540	2,543	2,392
	<u>24,705</u>	<u>24,705</u>	<u>14,904</u>	<u>26,967</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
St. James Farm - Continued				
Services and Charges				
Professional Services	\$ 11,805	11,805	7,770	10,135
Utilities	14,320	14,320	14,334	13,675
Rentals	5,581	5,581	4,558	2,590
Structural Repairs and Maintenance	2,550	2,550	-	3,415
Machinery and Equipment Repairs and Maintenance	360	360	60	-
Other Services and Charges	935	935	216	190
	35,551	35,551	26,938	30,005
Miscellaneous				
Reserves	53,795	53,795	-	-
Total St. James Farm	464,872	464,872	391,261	394,987
Fullersburg Nature Center				
Personal Services				
Direct Compensation	380,331	380,331	382,184	365,667
Other Compensation	-	-	15,607	15,064
Employee Benefits	76,818	76,818	72,217	60,304
	457,149	457,149	470,008	441,035
Supplies				
Office Supplies	1,450	1,450	658	1,195
Operating Supplies	27,950	27,950	26,729	32,009
Grounds Supplies	750	750	753	1,015
Building and Other Supplies and Materials	2,325	2,325	874	2,278
Small Tools and Minor Equipment	2,100	2,100	3,673	2,551
	34,575	34,575	32,687	39,048

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Fullersburg Nature Center - Continued				
Services and Charges				
Professional Services	\$ 16,390	16,390	9,950	11,452
Utilities	11,760	11,760	11,422	11,620
Rentals	3,500	3,500	1,747	2,663
Other Services and Charges	4,097	4,097	2,089	2,458
	<u>35,747</u>	<u>35,747</u>	<u>25,208</u>	<u>28,193</u>
Total Fullersburg Nature Center	<u>527,471</u>	<u>527,471</u>	<u>527,903</u>	<u>508,276</u>
Total Conservation and Recreation	<u>17,049,366</u>	<u>17,049,366</u>	<u>16,832,006</u>	<u>15,555,633</u>
Public Works				
Environmental Services				
Personal Services				
Direct Compensation	183,698	183,698	192,659	127,350
Other Compensation	-	-	-	7,136
Employee Benefits	38,409	38,409	36,109	48,243
	<u>222,107</u>	<u>222,107</u>	<u>228,768</u>	<u>182,729</u>
Supplies				
Office Supplies	1,200	1,200	235	2,233
Operating Supplies	1,740	1,740	1,193	1,455
Building and Other Supplies and Materials	100	100	178	125
Small Tools and Minor Equipment	500	500	-	193
	<u>3,540</u>	<u>3,540</u>	<u>1,606</u>	<u>4,006</u>
Services and Charges				
Professional Services	1,200	1,200	-	-
Machinery and Equipment Repairs and Maintenance	1,650	1,650	1,650	1,650
Other Services and Charges	1,130	1,130	173	464
	<u>3,980</u>	<u>3,980</u>	<u>1,823</u>	<u>2,114</u>
Total Public Works	<u>229,627</u>	<u>229,627</u>	<u>232,197</u>	<u>188,849</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Public Safety				
Law Enforcement				
Personal Services				
Direct Compensation	\$ 2,019,857	2,019,857	2,002,436	1,946,558
Other Compensation	-	-	82,959	51,772
Employee Benefits	345,681	345,681	324,979	325,639
	<u>2,365,538</u>	<u>2,365,538</u>	<u>2,410,374</u>	<u>2,323,969</u>
Supplies				
Office Supplies	1,815	1,815	1,494	865
Operating Supplies	33,305	33,305	28,712	38,928
Building and Other Supplies and Materials	2,890	2,890	2,856	545
Small Tools and Minor Equipment	21,220	21,220	19,024	16,730
	<u>59,230</u>	<u>59,230</u>	<u>52,086</u>	<u>57,068</u>
Services and Charges				
Professional Services	129,950	129,950	125,345	145,608
Machinery and Equipment Repairs and Maintenance	3,980	3,980	3,297	2,873
Other Services and Charges	48,289	48,289	39,600	37,495
	<u>182,219</u>	<u>182,219</u>	<u>168,242</u>	<u>185,976</u>
Total Public Safety	<u>2,606,987</u>	<u>2,606,987</u>	<u>2,630,702</u>	<u>2,567,013</u>
Capital Outlay				
General Government				
Executive Director's Office				
Structure	20,000	20,000	-	-
Information Technology				
Machinery and Equipment	50,000	50,000	56,793	223,788
General Overhead				
Machinery and Equipment	117,019	117,019	-	-
Facilities Management				
Operational Improvements and Structure	313,000	313,000	22,480	80,658
Machinery and Equipment	-	-	-	7,320

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**General Fund****Detailed Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2017****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Capital Outlay - Continued				
General Government - Continued				
Fleet Management				
Operational Structure	\$ 50,000	50,000	21,224	5,770
Machinery and Equipment	-	-	-	461
St. James Farm				
Machinery and Equipment	11,000	11,000	10,500	-
Total Capital Outlay	561,019	561,019	110,997	317,997
Debt Service				
Interest and Fiscal Charges	400	400	-	-
Total Expenditures	28,363,680	28,263,680	26,273,208	25,383,334

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 June 30, 2017 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
State Grants and Reimbursements	\$ -	-	1,027,300	2,865,597
Investment Income	16,198	16,198	(44,096)	108,869
Total Revenues	16,198	16,198	983,204	2,974,466
Expenditures				
Conservation and Recreation	11,516,221	11,516,221	7,661,170	6,870,606
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,500,023)	(11,500,023)	(6,677,966)	(3,896,140)
Other Financing Sources				
Transfers In	-	-	-	13,400,000
Net Change in Fund Balance	(11,500,023)	(11,500,023)	(6,677,966)	9,503,860
Fund Balance - Beginning			9,529,296	25,436
Fund Balance - Ending			2,851,330	9,529,296

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet****June 30, 2017**

	Special Revenue	Debt Service	Capital Projects	Totals
ASSETS				
Cash and Investments	\$ 11,994,767	-	32,928,170	44,922,937
Receivables - Net of Allowances				
Property Taxes	1,366,344	-	904,889	2,271,233
Accounts	12,769	-	-	12,769
Accrued Interest	35,807	-	79,058	114,865
Due from Other Funds	91,226	-	35,609	126,835
Prepays	83,810	-	29,706	113,516
Total Assets	13,584,723	-	33,977,432	47,562,155
LIABILITIES				
Accounts Payable	87,677	-	1,410,040	1,497,717
Accrued Payroll	36,276	-	23,764	60,040
Claims Payable	175,000	-	-	175,000
Deposits Payable	-	-	101,977	101,977
Due to Other Funds	24,993	-	-	24,993
Total Liabilities	323,946	-	1,535,781	1,859,727
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	2,785,807	-	1,845,145	4,630,952
Total Liabilities and Deferred Inflows of Resources	3,109,753	-	3,380,926	6,490,679
FUND BALANCES				
Nonspendable	83,810	-	29,706	113,516
Restricted	7,971,137	-	30,566,800	38,537,937
Committed	2,420,023	-	-	2,420,023
Total Fund Balances	10,474,970	-	30,596,506	41,071,476
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	13,584,723	-	33,977,432	47,562,155

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 June 30, 2017

	Special Revenue	Debt Service	Capital Projects	Totals
Revenues				
Taxes	\$ 3,182,304	-	1,828,104	5,010,408
Intergovernmental	262,856	-	597,164	860,020
Permits and Fees	29,204	-	-	29,204
Investment Income	(78,992)	-	49,142	(29,850)
Miscellaneous	526,434	-	6,400	532,834
Total Revenues	3,921,806	-	2,480,810	6,402,616
Expenditures				
Current				
General Government	938,580	-	-	938,580
Conservation and Recreation	2,152,394	-	4,366,275	6,518,669
Public Works	14,231	-	-	14,231
Public Safety	151,906	-	-	151,906
Capital Outlay	-	-	2,440,668	2,440,668
Total Expenditures	3,257,111	-	6,806,943	10,064,054
Excess (Deficiency) of Revenues Over (Under) Expenditures	664,695	-	(4,326,133)	(3,661,438)
Other Financing Sources (Uses)				
Disposal of Capital Assets	-	-	139,909	139,909
Transfers In	103,203	-	31,974,013	32,077,216
Transfers Out	(71,866)	(1,022,197)	(30,719,042)	(31,813,105)
	31,337	(1,022,197)	1,394,880	404,020
Net Change in Fund Balances	696,032	(1,022,197)	(2,931,253)	(3,257,418)
Fund Balances - Beginning	9,778,938	1,022,197	33,527,759	44,328,894
Fund Balances - Ending	10,474,970	-	30,596,506	41,071,476

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Nonmajor Governmental - Special Revenue Funds****Combining Balance Sheet****June 30, 2017**

	Liability Insurance	Social Security Tax	Audit	Zoological
ASSETS				
Cash and Investments	\$ 1,712,143	1,204,324	90,695	1,314,252
Receivables - Net of Allowances				
Property Taxes	319,443	621,058	-	425,843
Accounts	-	-	-	-
Accrued Interest	3,548	3,333	241	2,398
Due from Other Funds	-	-	-	21,980
Prepays	45,211	-	-	27,459
Total Assets	2,080,345	1,828,715	90,936	1,791,932
LIABILITIES				
Accounts Payable	376	52,838	20	21,417
Accrued Payroll	-	-	-	31,643
Claims Payable	175,000	-	-	-
Due to Other Funds	-	-	-	18,000
Total Liabilities	175,376	52,838	20	71,060
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	651,228	1,266,276	-	868,303
Total Liabilities and Deferred Inflows of Resources	826,604	1,319,114	20	939,363
FUND BALANCES				
Nonspendable	45,211	-	-	27,459
Restricted	1,208,530	509,601	90,916	825,110
Committed	-	-	-	-
Total Fund Balances	1,253,741	509,601	90,916	852,569
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	2,080,345	1,828,715	90,936	1,791,932

Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Dunham Wetland Bank Program	Wetland Aquatic Riparian Program	Endowment	Totals
1,938,351	281,757	186,702	9,056	2,843,402	2,414,085	11,994,767
-	-	-	-	-	-	1,366,344
-	9,673	3,096	-	-	-	12,769
12,751	778	571	-	5,722	6,465	35,807
49,337	-	-	6,993	12,916	-	91,226
-	-	-	-	11,140	-	83,810
2,000,439	292,208	190,369	16,049	2,873,180	2,420,550	13,584,723
439	48	30	9,056	2,926	527	87,677
-	-	-	-	4,633	-	36,276
-	-	-	-	-	-	175,000
-	-	-	-	6,993	-	24,993
439	48	30	9,056	14,552	527	323,946
-	-	-	-	-	-	2,785,807
439	48	30	9,056	14,552	527	3,109,753
-	-	-	-	11,140	-	83,810
2,000,000	292,160	190,339	6,993	2,847,488	-	7,971,137
-	-	-	-	-	2,420,023	2,420,023
2,000,000	292,160	190,339	6,993	2,858,628	2,420,023	10,474,970
2,000,439	292,208	190,369	16,049	2,873,180	2,420,550	13,584,723

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended June 30, 2017

	Liability Insurance	Social Security Tax	Audit	Zoological
Revenues				
Taxes	\$ 812,446	1,388,087	67,714	914,057
Intergovernmental	53,491	43,688	-	61,357
Permits and Fees	-	-	-	29,204
Investment Income	(4,217)	(42)	204	(3,307)
Miscellaneous	-	-	-	121,639
Total Revenues	861,720	1,431,733	67,918	1,122,950
Expenditures				
Current				
General Government	669,563	237,017	32,000	-
Conservation and Recreation	-	932,498	-	981,570
Public Works	-	14,231	-	-
Public Safety	-	151,906	-	-
Total Expenditures	669,563	1,335,652	32,000	981,570
Excess (Deficiency) of Revenues Over (Under) Expenditures	192,157	96,081	35,918	141,380
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	(18,000)
	-	-	-	(18,000)
Net Change in Fund Balances	192,157	96,081	35,918	123,380
Fund Balances - Beginning	1,061,584	413,520	54,998	729,189
Fund Balances - Ending	1,253,741	509,601	90,916	852,569

Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Dunham Wetland Bank Program	Wetland Aquatic Riparian Program	Endowment	Totals
-	-	-	-	-	-	3,182,304
-	15,041	-	-	77,539	11,740	262,856
-	-	-	-	-	-	29,204
(49,337)	(173)	787	-	(28,745)	5,838	(78,992)
-	39,228	13,318	-	-	352,249	526,434
(49,337)	54,096	14,105	-	48,794	369,827	3,921,806
-	-	-	-	-	-	938,580
-	(500)	-	46,873	191,953	-	2,152,394
-	-	-	-	-	-	14,231
-	-	-	-	-	-	151,906
-	(500)	-	46,873	191,953	-	3,257,111
(49,337)	54,596	14,105	(46,873)	(143,159)	369,827	664,695
49,337	-	-	53,866	-	-	103,203
-	-	-	-	(53,866)	-	(71,866)
49,337	-	-	53,866	(53,866)	-	31,337
-	54,596	14,105	6,993	(197,025)	369,827	696,032
2,000,000	237,564	176,234	-	3,055,653	2,050,196	9,778,938
2,000,000	292,160	190,339	6,993	2,858,628	2,420,023	10,474,970

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 June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 775,000	775,000	811,594	777,165
Levy - Prior	100	100	633	74
Other	100	100	219	155
Intergovernmental				
Personal Property Replacement Taxes	47,921	47,921	53,491	36,843
Investment Income	17,103	17,103	(4,217)	19,184
Total Revenues	840,224	840,224	861,720	833,421
Expenditures				
General Government	706,213	706,213	669,563	674,923
Net Change in Fund Balance	134,011	134,011	192,157	158,498
Fund Balance - Beginning			1,061,584	903,086
Fund Balance - Ending			1,253,741	1,061,584

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 June 30, 2017 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 1,375,000	1,375,000	1,386,560	1,457,789
Levy - Prior	100	100	1,152	142
Other	250	250	375	289
Intergovernmental				
Personal Property Replacement Taxes	43,688	43,688	43,688	43,688
Investment Income	11,664	11,664	(42)	9,484
Total Revenues	1,430,702	1,430,702	1,431,733	1,511,392
Expenditures				
General Government	288,999	288,999	237,017	271,267
Conservation and Recreation	935,148	935,148	932,498	884,812
Public Works	14,053	14,053	14,231	10,532
Public Safety	152,224	152,224	151,906	150,590
Total Expenditures	1,390,424	1,390,424	1,335,652	1,317,201
Net Change in Fund Balance	40,278	40,278	96,081	194,191
Fund Balance - Beginning			413,520	219,329
Fund Balance - Ending			509,601	413,520

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 June 30, 2017
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes	\$ 40,000	40,000	67,714	64,910
Investment Income	828	828	204	259
Total Revenues	40,828	40,828	67,918	65,169
Expenditures				
General Government				
Other Services and Charges	37,700	37,700	32,000	36,600
Miscellaneous	1,900	1,900	-	-
Total Expenditures	39,600	39,600	32,000	36,600
Net Change in Fund Balance	1,228	1,228	35,918	28,569
Fund Balance - Beginning			54,998	26,429
Fund Balance - Ending			90,916	54,998

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 June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 890,000	890,000	913,083	906,799
Levy - Prior	50	50	727	91
Other	100	100	247	180
Intergovernmental				
Personal Property Replacement Taxes	54,968	54,968	61,357	42,261
Permits and Fees				
Education Program Fees	29,375	29,375	29,204	16,481
Participation Fees	25,000	25,000	-	-
Investment Income	12,245	12,245	(3,307)	15,957
Miscellaneous				
Donations	103,500	103,500	101,076	100,550
Sponsorships	1,000	1,000	1,375	1,596
Other	18,000	18,000	19,188	20,305
Total Revenues	1,134,238	1,134,238	1,122,950	1,104,220
Expenditures				
Conservation and Recreation	1,085,443	1,085,443	981,570	972,355
Excess (Deficiency) of Revenues Over (Under) Expenditures	48,795	48,795	141,380	131,865
Other Financing (Uses)				
Transfers Out	(18,000)	(18,000)	(18,000)	(18,000)
Net Change in Fund Balance	30,795	30,795	123,380	113,865
Fund Balance - Beginning			729,189	615,324
Fund Balance - Ending			852,569	729,189

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Zoological - Special Revenue Fund****Schedule of Expenditures - Budget and Actual****For the Fiscal Year Ended June 30, 2017****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation				
Personal Services				
Direct Compensation	\$ 690,056	690,056	663,253	667,803
Other Compensation	-	-	25,188	23,816
Employee Benefits	89,621	89,621	84,254	84,425
	<u>779,677</u>	<u>779,677</u>	<u>772,695</u>	<u>776,044</u>
Supplies				
Office Supplies	350	350	(5)	536
Operating Supplies	87,580	87,580	84,571	88,962
Equipment Parts	300	300	420	230
Grounds Supplies	6,600	6,600	1,406	643
Building and Other Supplies and Materials	53,400	53,400	9,608	18,417
Small Tools and Minor Equipment	5,600	5,600	9,126	4,845
Other	9,000	9,000	12,151	8,366
	<u>162,830</u>	<u>162,830</u>	<u>117,277</u>	<u>121,999</u>
Services and Charges				
Professional Services	36,150	36,150	39,147	19,152
Insurance	4,500	4,500	3,502	2,030
Utilities	47,436	47,436	38,954	45,229
Rentals	450	450	336	255
Machinery and Equipment Repairs and Maintenance	1,000	1,000	1,264	1,412
Other Services and Charges	1,550	1,550	2,182	1,389
Training and Development	7,050	7,050	6,213	4,845
	<u>98,136</u>	<u>98,136</u>	<u>91,598</u>	<u>74,312</u>
Miscellaneous				
Contingency	44,800	44,800	-	-
Total Conservation and Recreation	<u>1,085,443</u>	<u>1,085,443</u>	<u>981,570</u>	<u>972,355</u>

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 June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 56,848	56,848	(49,337)	106,395
Expenditures				
Conservation and Recreation	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	56,848	56,848	(49,337)	106,395
Other Financing Sources (Uses)				
Transfers In	-	-	49,337	-
Transfers Out	(56,848)	(56,848)	-	(106,395)
	(56,848)	(56,848)	49,337	(106,395)
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning			2,000,000	2,000,000
Fund Balance - Ending			2,000,000	2,000,000

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 June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
Other Grants	\$ -	-	15,041	-
Investment Income	4,378	4,378	(173)	3,297
Miscellaneous				
Landfill Gas Royalties	35,000	35,000	39,228	43,479
Total Revenues	39,378	39,378	54,096	46,776
Expenditures				
Conservation and Recreation				
Recreational Improvements	200,000	200,000	(500)	279,558
Excess (Deficiency) of Revenues Over (Under) Expenditures	(160,622)	(160,622)	54,596	(232,782)
Other Financing Sources				
Transfers In	200,000	200,000	-	-
Net Change in Fund Balance	39,378	39,378	54,596	(232,782)
Fund Balance - Beginning			237,564	470,346
Fund Balance - Ending			292,160	237,564

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 June 30, 2017
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 1,599	1,599	787	717
Miscellaneous				
Landfill Gas Royalties	24,000	24,000	13,318	23,128
Total Revenues	25,599	25,599	14,105	23,845
Expenditures				
Conservation and Recreation				
Other Services and Charges	-	-	-	-
Net Change in Fund Balance	25,599	25,599	14,105	23,845
Fund Balance - Beginning			176,234	152,389
Fund Balance - Ending			190,339	176,234

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 June 30, 2017 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ -	-	-	-
Expenditures				
Conservation and Recreation				
Direct Compensation	-	-	-	70,659
Employee Benefits	-	-	-	24,121
Supplies	60,000	60,000	33,961	100,507
Other Services and Charges	59,000	59,000	12,912	44,824
Total Expenditures	119,000	119,000	46,873	240,111
Excess (Deficiency) of Revenues Over (Under) Expenditures	(119,000)	(119,000)	(46,873)	(240,111)
Other Financing Sources				
Transfers In	-	-	53,866	19,061
Net Change in Fund Balance	(119,000)	(119,000)	6,993	(221,050)
Fund Balance - Beginning			-	221,050
Fund Balance - Ending			6,993	-

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 June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental	\$ 266,735	266,735	77,539	888,499
Investment Income	-	-	(28,745)	24,144
Miscellaneous				
Private Sector Support	250,000	250,000	-	-
Total Revenues	516,735	516,735	48,794	912,643
Expenditures				
Conservation and Recreation				
Direct Compensation	188,708	188,708	108,835	48,917
Employee Benefits	38,409	38,409	36,109	24,121
Supplies	30,000	30,000	-	109
Other Services and Charges	941,945	941,945	47,009	573,520
Total Expenditures	1,199,062	1,199,062	191,953	646,667
Excess (Deficiency) of Revenues Over (Under) Expenditures	(682,327)	(682,327)	(143,159)	265,976
Other Financing Sources (Uses)				
Transfers In	-	-	-	1,877,756
Transfers Out	-	-	(53,866)	(19,061)
	-	-	(53,866)	1,858,695
Net Change in Fund Balance	(682,327)	(682,327)	(197,025)	2,124,671
Fund Balance - Beginning			3,055,653	930,982
Fund Balance - Ending			2,858,628	3,055,653

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 June 30, 2017 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
Other Grants	\$ -	-	11,740	-
Investment Income	23,965	23,965	5,838	51,873
Miscellaneous				
Private Sector Support	-	-	352,249	341,934
Total Revenues	23,965	23,965	369,827	393,807
Expenditures				
Conservation and Recreation				
Core Management	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,965	23,965	369,827	393,807
Other Financing (Uses)				
Transfers Out	-	-	-	(1,877,756)
Net Change in Fund Balance	23,965	23,965	369,827	(1,483,949)
Fund Balance - Beginning			2,050,196	3,534,145
Fund Balance - Ending			2,420,023	2,050,196

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental - Debt Service Funds

Combining Balance Sheet

June 30, 2017

	Acquisition and Development Series of 2008	General Obligation Refunding Bond Series of 2003
ASSETS		
Cash and Investments	\$ -	-
LIABILITIES		
Accounts Payable	-	-
FUND BALANCES		
Restricted	-	-
Total Liabilities and Fund Balances	-	-

Acquisition and Development Series of 2007	Acquisition and Development Series of 2015A	General Obligation Refunding Bond Series of 2012	General Obligation Refunding Bond Series of 2015	Totals
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Nonmajor Governmental - Debt Service Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2017**

	Acquisition and Development Series of 2008	General Obligation Refunding Bond Series of 2003
Revenues		
Taxes	\$ -	-
Expenditures		
Debt Service		
Principal Payment	-	-
Interest and Fiscal Charges	-	-
Total Expenditures	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-
Other Financing (Uses)		
Transfers Out	(96,414)	(383,661)
Net Change in Fund Balances	(96,414)	(383,661)
Fund Balances - Beginning	96,414	383,661
Fund Balances - Ending	-	-

Acquisition and Development Series of 2007	Acquisition and Development Series of 2015A	General Obligation Refunding Bond Series of 2012	General Obligation Refunding Bond Series of 2015	Totals
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(303,371)	(199,268)	(39,483)	-	(1,022,197)
(303,371)	(199,268)	(39,483)	-	(1,022,197)
303,371	199,268	39,483	-	1,022,197
-	-	-	-	-

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Nonmajor Governmental - Capital Projects Funds****Combining Balance Sheet****June 30, 2017**

	Construction and Development					
	Construction and Development	2014 Levy	2013 Levy	2012 Levy	2011 Levy	2010 Levy
ASSETS						
Cash and Investments	\$ 6,165,112	-	-	-	-	-
Receivables - Net of Allowances						
Property Taxes	904,889	-	-	-	-	-
Accrued Interest	18,748	-	-	-	-	-
Due from Other Funds	35,609	-	-	-	-	-
Prepays	29,706	-	-	-	-	-
Total Assets	7,154,064	-	-	-	-	-
LIABILITIES						
Accounts Payable	183,282	-	-	-	-	-
Accrued Payroll	23,764	-	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Total Liabilities	207,046	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES						
Property Taxes	1,845,145	-	-	-	-	-
Total Liabilities and Deferred Inflows of Resources	2,052,191	-	-	-	-	-
FUND BALANCES						
Nonspendable	29,706	-	-	-	-	-
Restricted	5,072,167	-	-	-	-	-
Total Fund Balances	5,101,873	-	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	7,154,064	-	-	-	-	-

Capital Improvement	Fleet Management Building	Acquisition and Development					Acquisition and Development	Totals
		Series 1987	Series 1997	Series 2005A	Series 2007	Series 2008		
3,699,145	6,483,597	-	-	-	-	-	16,580,316	32,928,170
-	-	-	-	-	-	-	-	904,889
9,272	14,125	-	-	-	-	-	36,913	79,058
-	-	-	-	-	-	-	-	35,609
-	-	-	-	-	-	-	-	29,706
3,708,417	6,497,722	-	-	-	-	-	16,617,229	33,977,432
442,706	670,485	-	-	-	-	-	113,567	1,410,040
-	-	-	-	-	-	-	-	23,764
-	-	-	-	-	-	-	101,977	101,977
442,706	670,485	-	-	-	-	-	215,544	1,535,781
-	-	-	-	-	-	-	-	1,845,145
442,706	670,485	-	-	-	-	-	215,544	3,380,926
-	-	-	-	-	-	-	-	29,706
3,265,711	5,827,237	-	-	-	-	-	16,401,685	30,566,800
3,265,711	5,827,237	-	-	-	-	-	16,401,685	30,596,506
3,708,417	6,497,722	-	-	-	-	-	16,617,229	33,977,432

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 June 30, 2017

	Construction and Development					
	Construction and Development	2014 Levy	2013 Levy	2012 Levy	2011 Levy	2010 Levy
Revenues						
Taxes	\$ 1,828,104	-	-	-	-	-
Intergovernmental	394,631	-	-	-	-	-
Investment Income	35,188	-	-	-	-	-
Miscellaneous	6,400	-	-	-	-	-
Total Revenues	2,264,323	-	-	-	-	-
Expenditures						
Current						
Conservation and Recreation	2,640,046	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	2,640,046	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(375,723)	-	-	-	-	-
Other Financing Sources (Uses)						
Disposal of Capital Assets	-	-	-	-	-	-
Transfers In	5,477,393	-	-	-	-	-
Transfers Out	-	(1,197,645)	(753,592)	(1,187,666)	(2,338,490)	(963,729)
	5,477,393	(1,197,645)	(753,592)	(1,187,666)	(2,338,490)	(963,729)
Net Change in Fund Balances	5,101,670	(1,197,645)	(753,592)	(1,187,666)	(2,338,490)	(963,729)
Fund Balances - Beginning	203	1,197,645	753,592	1,187,666	2,338,490	963,729
Fund Balances - Ending	5,101,873	-	-	-	-	-

Capital Improvement	Fleet Management Building	Acquisition and Development					Acquisition and Development	Totals
		Series 1987	Series 1997	Series 2005A	Series 2007	Series 2008		
-	-	-	-	-	-	-	-	1,828,104
28,000	-	-	-	-	-	-	174,533	597,164
(1,427)	15,950	-	-	-	-	-	(569)	49,142
-	-	-	-	-	-	-	-	6,400
26,573	15,950	-	-	-	-	-	173,964	2,480,810
757,516	968,713	-	-	-	-	-	-	4,366,275
1,107,514	-	-	-	-	-	-	1,333,154	2,440,668
1,865,030	968,713	-	-	-	-	-	1,333,154	6,806,943
(1,838,457)	(952,763)	-	-	-	-	-	(1,159,190)	(4,326,133)
139,909	-	-	-	-	-	-	-	139,909
3,273,700	6,780,000	-	-	-	-	-	16,442,920	31,974,013
(6,300,000)	-	(113,936)	(616,646)	(1,720,267)	(7,400,084)	(6,591,987)	(1,535,000)	(30,719,042)
(2,886,391)	6,780,000	(113,936)	(616,646)	(1,720,267)	(7,400,084)	(6,591,987)	14,907,920	1,394,880
(4,724,848)	5,827,237	(113,936)	(616,646)	(1,720,267)	(7,400,084)	(6,591,987)	13,748,730	(2,931,253)
7,990,559	-	113,936	616,646	1,720,267	7,400,084	6,591,987	2,652,955	33,527,759
3,265,711	5,827,237	-	-	-	-	-	16,401,685	30,596,506

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 June 30, 2017

	Budget		Inception to Date	2017 Actual
	Original	Final		
Revenues				
Property Taxes				
Levy - Current	\$ 1,800,000	1,800,000	1,826,112	1,826,112
Levy - Prior	7,413,166	7,413,166	7,506,874	1,595
Other	-	-	814	397
Intergovernmental				
Personal Property Replacement Taxes	1,141,121	1,141,121	1,209,332	289,482
State Grants and Reimbursements	6,790,000	6,790,000	1,623,698	65,881
Federal Grants and Reimbursements	8,607,000	8,607,000	255,309	-
Other Grants and Reimbursements	3,335,000	3,335,000	863,087	39,268
Permits and Fees				
Easements	10,000	10,000	68,472	-
Investment Income	43,100	43,100	110,909	35,188
Miscellaneous	3,411,122	3,411,122	11,590	6,400
Total Revenues	32,550,509	32,550,509	13,476,197	2,264,323
Expenditures				
Conservation and Recreation	35,109,048	35,109,048	9,177,467	2,640,046
Capital Outlay	8,810	8,810	-	-
Total Expenditures	35,117,858	35,117,858	9,177,467	2,640,046
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,567,349)	(2,567,349)	4,298,730	(375,723)
Other Financing Sources				
Transfers In	3,106,930	3,106,930	6,672,904	5,477,393
Net Change in Fund Balance	539,581	539,581	10,971,634	5,101,670
Fund Balance - Beginning				203
Fund Balance - Ending				5,101,873

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development - Capital Projects Fund

Schedule of Expenditures - Budget and Actual For the Fiscal Year Ended June 30, 2017

	Budget		Inception to Date	2017 Actual
	Original	Final		
Conservation and Recreation				
Planning and Development - Planning				
Personal Services				
Direct Compensation	\$ 3,913,278	3,913,278	3,732,447	592,767
Vacation/Sick Leave	6,000	6,000	228,393	15,298
Employee Benefits	844,004	844,004	769,853	96,290
	4,763,282	4,763,282	4,730,693	704,355
Supplies				
Office Supplies	23,400	23,400	19,379	1,778
Operating Supplies	26,450	26,450	11,637	1,365
Grounds Maintenance Supplies	3,000	3,000	1,730	1,730
Building and Other Supplies and Materials	2,000	2,000	2,021	833
Small Tools and Minor Equipment	33,150	33,150	14,350	3,706
	88,000	88,000	49,117	9,412
Services and Charges				
Professional Services	340,190	340,190	115,348	16,491
Publishing and Printing	6,050	6,050	1,991	-
Rentals	400	400	-	-
Legal Services	4,500	4,500	146	-
Machinery and Equipment Repairs and Maintenance	8,082	8,082	4,654	455
Other Services and Charges	61,000	61,000	42,561	3,871
Training and Development	46,100	46,100	22,535	16,525
	466,322	466,322	187,235	37,342
Recreational Improvements				
Blackwell	150,000	150,000	55,638	2,841
Dunham Woods	25,000	25,000	-	-
Fullersburg Woods	833,902	833,902	623,862	324,977
Greene Balley	187,500	187,500	-	-
Hawk Hollow	167,500	167,500	485,593	-
Hidden Lake	430,615	430,615	-	-
Mallard Lake	-	-	689,361	689,361
Mayslake	118,274	118,274	136,071	-
Oak Meadows	-	-	904,749	-
Oldfield Oaks	350,000	350,000	211,544	208,786
St. James Farm	4,078,738	4,078,738	562,856	137,134

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Construction and Development - Capital Projects Fund - Continued****Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended June 30, 2017**

	Budget		Inception	2017
	Original	Final	to Date	Actual
Conservation and Recreation - Continued				
Planning and Development - Planning - Continued				
Recreational Improvements - Continued				
Timber Ridge	\$ 100,000	100,000	19,687	6,326
Pratts Wayne Woods	202,024	202,024	97,333	92,920
West Branch	130,000	130,000	-	-
West DuPage Woods	75,000	75,000	-	26,520
Willowbrook	68,988	68,988	70,505	-
Winfield Mounds	107,571	107,571	72,806	199,689
District Wide	1,095,000	1,095,000	201,992	197,260
	6,756,210	6,756,210	2,966,904	1,885,814
Conservation and Water Management	400,000	400,000	68,111	3,123
Internal Charges	-	-	10,314	-
Miscellaneous				
Contingency	392,760	392,760	-	-
Other Reserves	20,878,572	20,878,572	-	-
	21,271,332	21,271,332	-	-
Total Conservation and Recreation	35,109,048	35,109,048	9,177,467	2,640,046
Capital Outlay				
Machinery and Equipment	8,810	8,810	-	-
Total Expenditures	35,117,858	35,117,858	9,177,467	2,640,046

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 June 30, 2017 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
State Grants and Reimbursements	\$ 187,500	187,500	28,000	83,880
Investment Income	84,146	84,146	(1,427)	99,450
Total Revenues	271,646	271,646	26,573	183,330
Expenditures				
Conservation and Recreation	1,924,103	1,924,103	757,516	466,887
Capital Outlay	1,488,700	1,488,700	1,107,514	1,554,876
Total Expenditures	3,412,803	3,412,803	1,865,030	2,021,763
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,141,157)	(3,141,157)	(1,838,457)	(1,838,433)
Other Financing Sources (Uses)				
Disposal of Capital Assets	120,000	120,000	139,909	157,340
Transfers In	3,273,700	3,273,700	3,273,700	1,554,876
Transfers Out	(6,300,000)	(6,300,000)	(6,300,000)	-
	(2,906,300)	(2,906,300)	(2,886,391)	1,712,216
Net Change in Fund Balance	(6,047,457)	(6,047,457)	(4,724,848)	(126,217)
Fund Balance - Beginning			7,990,559	8,116,776
Fund Balance - Ending			3,265,711	7,990,559

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 June 30, 2017
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ -	-	15,950	-
Expenditures				
Conservation and Recreation	11,607,532	11,607,532	968,713	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,607,532)	(11,607,532)	(952,763)	-
Other Financing Sources				
Transfers In	11,607,532	11,607,532	6,780,000	-
Net Change in Fund Balance	-	-	5,827,237	-
Fund Balance - Beginning			-	-
Fund Balance - Ending			5,827,237	-

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 June 30, 2017 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Charges for Services				
Facility Rental	\$ -	-	100	50
Food	165,600	165,600	112,491	121,637
Nonalcoholic Beverages	57,500	57,500	35,422	40,782
Beer and Wine	192,000	192,000	149,236	154,034
Liquor	43,200	43,200	35,742	34,473
Other	4,600	4,600	3,006	2,350
Cash Over and Short	-	-	(59)	471
Greens Fees	1,445,000	1,445,000	1,091,411	1,138,441
Rental Fees	501,500	501,500	382,411	386,609
Supplies and Accessories Sales	80,600	80,600	48,077	48,165
Resident Cards	14,000	14,000	11,747	12,233
Service Charge Fees	24,000	24,000	17,607	21,127
Miscellaneous	-	-	1,793	3,420
Total Operating Revenues	2,528,000	2,528,000	1,888,984	1,963,792
Operating Expenses				
Golf Maintenance Operations	1,635,677	1,635,677	1,319,269	871,259
General Overhead	860,231	860,231	408,674	372,738
Clubhouse Business	492,371	492,371	349,721	329,068
Golf Facilities Services	772,833	772,833	563,181	574,193
Total Operating Expenses	3,761,112	3,761,112	2,640,845	2,147,258
Operating Income (Loss)	(1,233,112)	(1,233,112)	(751,861)	(183,466)
Nonoperating Revenues				
Investment Income	36,266	36,266	7,257	36,239
Disposal of Capital Assets	26,000	26,000	17,482	9,245
	62,266	62,266	24,739	45,484
Income (Loss) Before GAAP Adjustments	(1,170,846)	(1,170,846)	(727,122)	(137,982)
Beginning Net Position - Budgetary Basis			1,830,676	1,968,658
Ending Net Position - Budgetary Basis			1,103,554	1,830,676

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 June 30, 2017
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Income Before GAAP Adjustments	\$ (1,170,846)	(1,170,846)	(727,122)	(137,982)
GAAP Adjustments				
IMRF Pension Liability	-	-	(232,125)	(65,193)
Depreciation	-	-	(656,174)	(750,747)
	-	-	(888,299)	(815,940)
Change in Net Position	<u>(1,170,846)</u>	<u>(1,170,846)</u>	(1,615,421)	(953,922)
Net Position - Beginning			<u>25,354,244</u>	<u>26,308,166</u>
Net Position - Ending			<u>23,738,823</u>	<u>25,354,244</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

Schedule of Expenses - Budget and Actual

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Operating Expenses				
Golf Maintenance Operations				
Personnel Services				
Direct Compensation	\$ 418,650	418,650	333,991	399,747
Other Compensation	-	-	93,354	-
Employee Benefits	182,498	182,498	188,166	139,056
	601,148	601,148	615,511	538,803
Supplies				
Office Supplies	1,075	1,075	217	132
Operating Supplies	9,337	9,337	8,235	1,441
Fuel and Related Supplies	45,150	45,150	26,956	20,136
Parts and Fittings	1,100	1,100	20	11,795
Grounds Supplies	250,041	250,041	330,900	117,729
Building and Other Supplies and Materials	11,855	11,855	5,676	4,367
Small Tools and Minor Equipment	12,650	12,650	35,151	2,609
	331,208	331,208	407,155	158,209
Services and Charges				
Professional Services	325,105	325,105	282,637	158,773
Rentals	6,785	6,785	1,709	4,246
Grounds Repairs and Maintenance	3,550	3,550	4,009	650
Machinery and Equipment Repairs and Maintenance	10,471	10,471	4,983	6,044
Other Services and Charges	3,635	3,635	2,336	2,800
Training and Development	4,775	4,775	929	855
	354,321	354,321	296,603	173,368
Capital Outlay				
Machinery and Equipment	349,000	349,000	-	879
Total Golf Maintenance Operations	1,635,677	1,635,677	1,319,269	871,259

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

Schedule of Expenses - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
General Overhead				
Personnel Services				
Direct Compensation	\$ 149,615	149,615	71,180	165,441
Other Compensation	-	-	4,292	11,652
Employee Benefits	55,619	55,619	45,694	42,016
	205,234	205,234	121,166	219,109
Supplies				
Operating Supplies	300	300	-	-
Small Tools and Minor Equipment	100	100	-	-
	400	400	-	-
Services and Charges				
Professional Services	237,780	237,780	174,494	34,077
Insurance	13,927	13,927	13,881	8,124
Utilities	134,080	134,080	88,191	87,633
Structural Repairs and Maintenance	33,000	33,000	7,074	6,862
Machinery and Equipment Repairs and Maintenance	-	-	40	-
Other Services and Charges	8,810	8,810	3,828	5,573
	427,597	427,597	287,508	142,269
Capital Outlay				
Operational Improvements	114,000	114,000	-	11,360
Contingency	113,000	113,000	-	-
Total General Overhead	860,231	860,231	408,674	372,738

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Golf - Enterprise Fund****Schedule of Expenses - Budget and Actual - Continued****For the Fiscal Year Ended June 30, 2017****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)**

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
Clubhouse Business				
Personnel Services				
Direct Compensation	\$ 171,575	171,575	140,217	137,560
Employee Benefits	40,169	40,169	36,321	36,882
	<u>211,744</u>	<u>211,744</u>	<u>176,538</u>	<u>174,442</u>
Supplies				
Office Supplies	350	350	446	52
Operating Supplies	11,600	11,600	6,454	5,970
Parts and Fittings	800	800	183	91
Building and Other Supplies and Materials	10,850	10,850	4,697	5,528
Small Tools and Minor Equipment	17,720	17,720	9,601	8,342
Purchase for Resale and Taxes	125,100	125,100	75,174	81,964
	<u>166,420</u>	<u>166,420</u>	<u>96,555</u>	<u>101,947</u>
Services and Charges				
Professional Services	74,075	74,075	58,417	37,923
Insurance	100	100	100	100
Rentals	17,720	17,720	7,464	5,357
Machinery and Equipment Repairs and Maintenance	12,837	12,837	3,975	3,880
Other Services and Charges	9,475	9,475	6,672	5,369
Training and Development	-	-	-	50
	<u>114,207</u>	<u>114,207</u>	<u>76,628</u>	<u>52,679</u>
Total Clubhouse Business	<u>492,371</u>	<u>492,371</u>	<u>349,721</u>	<u>329,068</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

Schedule of Expenses - Budget and Actual - Continued

For the Fiscal Year Ended June 30, 2017

(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2016)

	2017			2016
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
Golf Facilities Services				
Personnel Services				
Direct Compensation	\$ 356,078	356,078	298,471	323,409
Other Compensation	-	-	-	21,992
Employee Benefits	93,463	93,463	84,556	59,958
	449,541	449,541	383,027	405,359
Supplies				
Office Supplies	675	675	122	-
Operating Supplies	7,720	7,720	5,559	2,348
Parts and Fittings	450	450	571	22
Building and Other Supplies and Materials	1,475	1,475	369	364
Small Tools and Minor Equipment	46,200	46,200	29,758	7,826
Purchase for Resale and Taxes	70,200	70,200	35,929	32,266
	126,720	126,720	72,308	42,826
Services and Charges				
Professional Services	40,708	40,708	30,954	27,555
Rentals	141,639	141,639	68,723	93,428
Structural Repairs and Maintenance	-	-	1,283	-
Machinery and Equipment Repairs and Maintenance	9,100	9,100	5,680	3,710
Other Services and Charges	2,225	2,225	1,121	1,315
Training and Development	2,900	2,900	85	-
	196,572	196,572	107,846	126,008
Total Golf Facilities Services	772,833	772,833	563,181	574,193
Total Operating Expenses	3,761,112	3,761,112	2,640,845	2,147,258

SUPPLEMENTAL SCHEDULES

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Bonds of 2000 June 30, 2017

Date of Issue	May 31, 2000
Date of Maturity	November 1, 2019
Authorized Issue	\$74,213,838
Denomination of Bonds	\$5,000
Interest Rates	5.80% - 6.40%
Interest Date	November 1
Principal Maturity Date	November 1
Payable at	Amalgamated Bank of Chicago, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2018	\$ 4,170,846	8,219,154	12,390,000
2019	3,900,620	8,489,380	12,390,000
2020	3,646,129	8,742,871	12,389,000
	<u>11,717,595</u>	<u>25,451,405</u>	<u>37,169,000</u>

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

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

<u>Fiscal Year</u>	<u>Bond Maturity</u>	<u>Annual Accretion</u>	<u>Balance</u>
2018	\$ 12,390,000	1,793,771	23,293,270
2019	12,390,000	1,109,298	12,012,568
2020	12,389,000	419,465	-
	<u>37,169,000</u>	<u>3,322,534</u>	

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2003

June 30, 2017

Date of Issue	October 27, 2003
Date of Maturity	October 1, 2017
Authorized Issue	\$42,795,000
Denomination of Bonds	\$5,000
Interest Rate	3.75% - 5.25%
Interest Dates	October 1 and April 1
Principal Maturity Date	October 1
Payable at	Amalgamated Bank of Chicago, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2018	\$ 5,710,000	149,888	5,859,888

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds of 2007 June 30, 2017

Date of Issue	February 1, 2007
Date of Maturity	November 1, 2019
Authorized Issue	\$34,770,000
Denomination of Bonds	\$5,000
Interest Rates	4.00% - 5.00%
Interest Dates	November 1 and May 1
Principal Maturity Date	November 1
Payable at	Wells Fargo Bank, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2018	\$ 4,310,000	96,975	4,406,975

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds of 2008

June 30, 2017

Date of Issue	November 13, 2008
Date of Maturity	January 1, 2018
Authorized Issue	\$33,130,000
Denomination of Bonds	\$5,000
Interest Rates	4.00% - 5.00%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Amalgamated Bank of Chicago, IL

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2018	\$ 350,000	16,625	366,625

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds of 2012 June 30, 2017

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
2018	\$ 115,000	1,464,275	1,579,275
2019	115,000	1,460,825	1,575,825
2020	120,000	1,457,300	1,577,300
2021	7,590,000	1,303,700	8,893,700
2022	7,900,000	993,900	8,893,900
2023	8,220,000	667,125	8,887,125
2024	8,585,000	305,168	8,890,168
2025	1,570,000	76,700	1,646,700
2026	975,000	20,688	995,688
	35,190,000	7,749,681	42,939,681

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2015

June 30, 2017

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
2018	\$ -	1,402,800	1,402,800
2019	140,000	1,402,800	1,542,800
2020	1,525,000	1,400,000	2,925,000
2021	5,830,000	1,354,250	7,184,250
2022	6,435,000	1,062,750	7,497,750
2023	7,070,000	741,000	7,811,000
2024	7,750,000	387,500	8,137,500
	28,750,000	7,751,100	36,501,100

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Refunding Bonds of 2015A June 30, 2017

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
2018	\$ -	1,571,500	1,571,500
2019	-	1,571,500	1,571,500
2020	-	1,571,500	1,571,500
2021	4,380,000	1,464,500	5,844,500
2022	4,605,000	1,242,375	5,847,375
2023	4,845,000	1,006,125	5,851,125
2024	5,085,000	761,875	5,846,875
2025	12,775,000	319,375	13,094,375
	31,690,000	9,508,750	41,198,750

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2016

June 30, 2017

Date of Issue	August 23, 2016
Date of Maturity	November 1, 2019
Authorized Issue	\$9,090,000
Denomination of Bonds	\$5,000
Interest Rate	2.00%
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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2018	\$ 130,000	174,300	304,300
2019	4,835,000	124,650	4,959,650
2020	3,815,000	38,150	3,853,150
	8,780,000	337,100	9,117,100

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 government'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
June 30, 2017 (Unaudited)

See Following Page

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Net Position by Component - Last Ten Fiscal Years June 30, 2017 (Unaudited)

	2008	2009	2010
Governmental Activities			
Net Invested in Capital Assets	\$ 342,226,266	363,078,083	387,383,904
Restricted			
Environmental Concerns	227,316,810	238,974,196	207,331,448
Wetland Restoration	-	-	-
Special Revenue Purposes	9,150,949	6,851,253	3,841,372
Debt Service	1,851,684	1,168,259	798,114
Construction & Development	18,374,868	20,429,952	21,820,374
Insurance Purposes	-	-	-
Personnel Benefits	-	-	-
Audit	-	-	-
Zoological	-	-	-
Specified Capital Projects	-	-	-
Unrestricted	(76,449,920)	(87,663,552)	(53,887,515)
Total Governmental Activities Net Position	522,470,657	542,838,191	567,287,697
Business-Type Activities			
Net Invested in Capital Assets	30,753,219	28,228,034	27,505,931
Unrestricted	(1,246,134)	3,723,610	3,098,165
Total Business-Type Activities Net Position	29,507,085	31,951,644	30,604,096
Primary Government			
Net Invested in Capital Assets	372,979,485	391,306,117	414,889,835
Restricted			
Environmental Concerns	227,316,810	238,974,196	207,331,448
Wetland Restoration	-	-	-
Special Revenue Purposes	9,150,949	6,851,253	3,841,372
Debt Service	1,851,684	1,168,259	798,114
Construction & Development	18,374,868	20,429,952	21,820,374
Insurance Purposes	-	-	-
Personnel Benefits	-	-	-
Audit	-	-	-
Zoological	-	-	-
Specified Capital Projects	-	-	-
Unrestricted	(77,696,054)	(83,939,942)	(50,789,350)
Total Primary Government Net Position	551,977,742	574,789,835	597,891,793

Data Source: Audited Financial Statements

2011	2012	2013	2014	2015	2016	2017
409,706,596	432,513,540	455,557,496	457,884,644	478,857,266	470,970,014	491,843,799
203,387,337	209,421,462	190,181,140	192,890,597	188,493,284	178,576,262	167,983,774
-	-	-	-	1,138,589	3,048,660	2,854,481
3,865,385	-	-	-	-	-	-
826,638	1,302,736	1,125,412	1,258,460	1,383,467	222,038	576,070
32,774,123	36,212,416	31,180,465	37,684,997	35,873,609	43,432,391	33,900,629
-	147,702	497,850	764,534	807,468	1,014,704	1,208,530
-	1,277,452	947,315	836,317	631,984	1,135,435	-
-	21,447	26,984	63,496	26,429	54,998	-
-	302,087	390,430	503,328	599,641	703,263	825,110
-	2,376,276	3,357,483	-	-	-	-
(71,045,851)	(78,225,251)	(79,251,513)	(69,924,925)	(74,624,848)	(44,654,283)	(34,730,949)
579,514,228	605,349,867	604,013,062	621,961,448	633,186,889	654,503,482	664,461,444
26,501,239	25,661,647	24,737,209	24,107,744	23,325,569	22,693,444	22,334,662
2,481,737	2,399,312	2,470,672	2,855,974	2,982,597	2,660,800	1,404,161
28,982,976	28,060,959	27,207,881	26,963,718	26,308,166	25,354,244	23,738,823
436,207,835	458,175,187	480,294,705	481,992,388	502,182,835	493,663,458	514,178,461
203,387,337	209,421,462	190,181,140	192,890,597	188,493,284	178,576,262	167,983,774
-	-	-	-	1,138,589	3,048,660	2,854,481
3,865,385	-	-	-	-	-	-
826,638	1,302,736	1,125,412	1,258,460	1,383,467	222,038	576,070
32,774,123	36,212,416	31,180,465	37,684,997	35,873,609	43,432,391	33,900,629
-	147,702	497,850	764,534	807,468	1,014,704	1,208,530
-	1,277,452	947,315	836,317	631,984	1,135,435	-
-	21,447	26,984	63,496	26,429	54,998	-
-	302,087	390,430	503,328	599,641	703,263	825,110
-	2,376,276	3,357,483	-	-	-	-
(68,564,114)	(75,825,939)	(76,780,841)	(67,068,951)	(71,642,251)	(41,993,483)	(33,326,788)
608,497,204	633,410,826	631,220,943	648,925,166	659,495,055	679,857,726	688,200,267

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Changes in Net Position - Last Ten Fiscal Years
June 30, 2017 (Unaudited)**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental Activities										
General Government	\$ 8,068,689	7,995,091	8,662,552	8,629,267	8,256,087	7,739,315	8,401,680	10,148,461	15,681,010	2,495,440
Conservation and Recreation	22,297,273	22,058,322	22,123,385	24,549,675	22,861,460	30,465,668	29,657,565	27,431,935	28,565,101	31,233,783
Public Works	1,277,023	3,941,513	4,126,247	3,507,087	2,329,332	1,536,247	1,732,148	1,603,581	1,081,275	1,567,776
Public Safety	2,791,702	2,792,114	3,054,552	3,298,994	3,262,758	3,302,125	3,473,578	3,588,547	3,179,358	3,317,927
Interest on Long-Term Debt	13,776,525	13,745,793	13,835,830	13,409,078	12,161,761	11,896,942	11,013,984	9,709,000	9,706,180	6,800,309
Total Governmental Activities Expenses	48,211,212	50,532,833	51,802,566	53,394,101	48,871,398	54,940,297	54,278,955	52,481,524	58,212,924	45,415,235
Business-Type Activities										
Golf-Courses	6,423,610	6,490,044	6,158,620	5,454,350	4,702,109	4,509,811	3,886,803	3,644,310	2,963,198	3,529,144
Total Primary Government Expenses	54,634,822	57,022,877	57,961,186	58,848,451	53,573,507	59,450,108	58,165,758	56,125,834	61,176,122	48,944,379
Program Revenues										
Governmental Activities										
Charges for Services	1,304,334	1,502,157	1,341,941	1,397,999	1,476,273	1,351,401	1,285,346	1,565,219	1,348,059	1,196,692
Operating Grants/Contributions	2,317,990	1,069,331	1,071,343	890,514	748,192	1,551,473	7,152,286	2,021,830	901,364	1,322,047
Capital Grants/Contributions	1,150,000	93,343	2,028,615	2,564,219	875,981	1,677,812	1,563,331	954,405	3,793,924	28,000
Total Governmental Activities Program Revenues	4,772,324	2,664,831	4,441,899	4,852,732	3,100,446	4,580,686	10,000,963	4,541,454	6,043,347	2,546,739
Business-Type Activities										
Charges for Services	5,042,393	4,410,792	3,638,762	3,171,846	3,559,548	3,442,848	3,289,752	2,896,112	1,973,037	1,906,466
Operating Grants/Contributions	-	-	11,292	-	-	-	-	-	-	-
Total Business-Type Activities Program Revenues	5,042,393	4,410,792	3,650,054	3,171,846	3,559,548	3,442,848	3,289,752	2,896,112	1,973,037	1,906,466
Total Primary Government Program Revenues	9,814,717	7,075,623	8,091,953	8,024,578	6,659,994	8,023,534	13,290,715	7,437,566	8,016,384	4,453,205

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Net (Expenses) Revenues										
Governmental Activities	\$ (43,438,888)	(47,868,002)	(47,360,667)	(48,541,369)	(45,770,952)	(50,359,611)	(44,277,992)	(47,940,070)	(52,169,577)	(42,868,496)
Business-Type Activities	(1,381,217)	(2,079,252)	(2,508,566)	(2,282,504)	(1,142,561)	(1,066,963)	(597,051)	(748,198)	(990,161)	(1,622,678)
Total Primary Government Net (Expenses) Revenues	(44,820,105)	(49,947,254)	(49,869,233)	(50,823,873)	(46,913,513)	(51,426,574)	(44,875,043)	(48,688,268)	(53,159,738)	(44,491,174)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	48,829,091	47,862,647	51,638,633	51,782,279	53,158,009	53,008,197	53,073,684	54,192,021	54,783,420	54,911,731
Replacement Taxes	1,583,018	1,387,758	1,152,282	1,421,460	1,253,688	1,326,897	1,390,627	1,455,548	1,169,442	1,659,100
Investment Earnings	22,031,325	17,915,961	17,298,811	6,935,063	16,596,135	(4,514,204)	6,673,537	5,735,037	15,670,329	(5,519,204)
Gain on Sale of Capital Assets	117,337	134,886	52,861	42,190	90,044	74,539	175,207	160,958	-	-
Gain on Sale of Property	-	-	1,100,000	-	-	-	-	-	-	-
Miscellaneous	1,162,961	1,138,284	751,086	770,408	692,215	464,054	484,552	439,680	1,862,979	1,774,831
Transfers	(195,000)	(204,000)	(183,500)	(183,500)	(183,500)	(183,500)	(323,266)	(63,500)	-	-
Total Governmental Activities	73,528,732	68,235,536	71,810,173	60,767,900	71,606,591	50,175,983	61,474,341	61,919,744	73,486,170	52,826,458
Business-Type Activities										
Investment Earnings	32,692	10,392	13,359	35,150	19,188	14,800	28,458	29,146	36,239	7,257
Gain on Sale of Capital Assets	334	9,362	11,096	19,313	17,856	15,585	-	-	-	-
Miscellaneous	12,978	10,690	10,900	-	-	-	-	-	-	-
Extraordinary Items	-	(1,735,633)	-	-	-	-	-	-	-	-
Impairment Loss	-	6,025,000	942,163	423,421	-	-	1,164	-	-	-
Insurance Recoveries	-	-	-	-	-	-	-	-	-	-
Transfers	195,000	204,000	183,500	183,500	183,500	183,500	323,266	63,500	-	-
Total Business-Type Activities	241,004	4,523,811	1,161,018	661,384	220,544	213,885	352,888	92,646	36,239	7,257
Total Primary Government	73,769,736	72,759,347	72,971,191	61,429,284	71,827,135	50,389,868	61,827,229	62,012,390	73,522,409	52,833,715
Changes in Net Position										
Governmental Activities	30,089,844	20,367,534	24,449,506	12,226,531	25,835,639	(183,628)	17,196,349	13,979,674	21,316,593	9,957,962
Business-Type Activities	(1,140,213)	2,444,559	(1,347,548)	(1,621,120)	(922,017)	(853,078)	(244,163)	(655,552)	(953,922)	(1,615,421)
Total Primary Government	28,949,631	22,812,093	23,101,958	10,605,411	24,913,622	(1,036,706)	16,952,186	13,324,122	20,362,671	8,342,541

Data Source: Audited Financial Statements

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Fund Balances of Governmental Funds - Last Ten Fiscal Years
June 30, 2017 (Unaudited)**

	2008	2009	2010
General Fund			
Reserved	\$ 316,530	267,651	97,262
Unreserved	8,737,684	4,730,853	5,169,300
Nonspendable	-	-	-
Unassigned	-	-	-
Total General Fund	9,054,214	4,998,504	5,266,562
All Other Governmental Funds			
Reserved, Reported in:			
Special Revenue Funds	236,318,149	245,830,313	249,174,170
Debt Service Funds	1,851,684	1,168,259	798,114
Capital Projects Funds	31,318,300	47,365,066	46,135,425
Unreserved, Reported in:			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Total All Other Governmental Funds	269,488,133	294,363,638	296,107,709
Total All Government Funds	278,542,347	299,362,142	301,374,271

Data Source: Audited Financial Statements

2011	2012	2013	2014	2015	2016	2017
-	-	-	-	-	-	-
-	-	-	-	-	-	-
218,483	685,875	860,704	693,280	663,725	991,468	1,041,104
3,958,573	3,414,221	3,768,580	3,425,987	3,653,476	3,414,858	4,215,532
4,177,056	4,100,096	4,629,284	4,119,267	4,317,201	4,406,326	5,256,636
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,366	1,142,121	1,178,901	142,216	153,869	125,254	113,516
276,679,046	286,685,302	270,349,596	280,001,729	274,954,471	275,694,904	254,700,804
9,363,099	2,376,276	3,357,483	4,769,939	3,534,145	2,050,196	2,420,023
286,054,511	290,203,699	274,885,980	284,913,884	278,642,485	277,870,354	257,234,343
290,231,567	294,303,795	279,515,264	289,033,151	282,959,686	282,276,680	262,490,979

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years June 30, 2017 (Unaudited)

	2008	2009	2010
Revenues			
Taxes	\$ 49,161,756	47,862,649	51,638,635
Permits and Fees	851,740	1,121,303	999,591
Intergovernmental	4,634,443	2,321,137	4,070,982
Investment Income	21,987,932	17,915,961	17,298,811
Donations	-	-	20,000
Miscellaneous	1,742,848	1,748,431	1,354,692
Total Revenues	78,378,719	70,969,481	75,382,711
Expenditures			
General Government	7,874,832	7,668,950	8,009,604
Conservations and Recreation	22,734,990	22,546,530	24,681,353
Public Works	1,301,302	3,910,274	4,110,356
Public Safety	2,910,447	2,777,717	3,082,456
Capital Outlay	46,993,437	20,548,664	5,247,982
Debt Service			
Principal	20,870,000	18,335,000	19,320,000
Interest and Fiscal Charges	8,248,280	7,519,150	8,801,294
Cost of Issuance	-	-	-
Total Expenditures	110,933,288	83,306,285	73,253,045
Excess of Revenues Over (Under) Expenditures	(32,554,569)	(12,336,804)	2,129,666
Other Financing Sources (Uses)			
Transfers In	7,264,238	6,263,192	13,512,964
Transfers Out	(7,459,238)	(6,467,192)	(13,696,464)
Restructuring/Bond Proceeds	-	33,130,000	3,795,000
Transfer to Refunded Bond Escrow	-	-	(3,929,268)
Premium (Discounts) on Bonds Issued	-	95,713	147,370
Payment to Escrow Agent	-	-	-
Proceeds from the Sale of Capital Assets	117,337	134,886	52,861
	(77,663)	33,156,599	(117,537)
Net Change in Fund Balances	(32,632,232)	20,819,795	2,012,129
Debt Service as a Percentage of Noncapital Expenditures	45.54%	43.23%	44.50%

Data Source: Audited Financial Statements

2011	2012	2013	2014	2015	2016	2017
51,782,279	53,158,009	53,008,197	53,073,684	54,192,021	54,783,420	54,911,731
1,174,626	1,254,026	1,039,241	1,030,708	1,143,540	1,182,997	1,196,692
4,522,410	2,439,488	3,270,781	9,893,973	4,119,116	6,134,090	3,183,680
6,927,679	16,593,244	(4,514,204)	6,673,537	5,735,036	15,670,329	(5,519,204)
19	20	14,779	-	40,000	147,062	-
1,404,929	1,405,706	2,096,836	1,101,461	965,094	1,786,152	1,774,831
65,811,942	74,850,493	54,915,630	71,773,363	66,194,807	79,704,050	55,547,730
8,241,750	8,533,620	7,413,825	7,824,046	9,837,147	14,477,098	8,209,345
22,805,793	22,973,199	22,112,525	25,367,954	26,617,402	29,173,774	32,136,156
3,495,164	2,320,342	1,533,493	1,706,631	1,737,877	1,036,289	1,521,194
3,177,242	3,237,192	3,220,283	3,391,996	3,565,453	3,150,638	3,288,188
10,761,812	7,853,269	6,855,697	7,937,724	2,941,798	4,903,553	2,551,665
20,140,000	20,740,000	20,920,000	20,350,000	20,995,000	14,472,408	14,515,392
8,217,986	7,084,596	7,546,877	7,033,867	6,676,945	13,572,439	13,353,038
-	434,760	-	-	365,141	-	-
76,839,747	73,176,978	69,602,700	73,612,218	72,736,763	80,786,199	75,574,978
(11,027,805)	1,673,515	(14,687,070)	(1,838,855)	(6,541,956)	(1,082,149)	(20,027,248)
6,155,777	17,965,458	6,199,591	8,491,838	10,448,080	27,765,834	37,821,575
(6,339,277)	(18,148,958)	(6,383,091)	(8,815,104)	(10,511,580)	(27,765,834)	(37,821,575)
-	35,610,000	-	-	29,270,000	31,690,000	9,090,000
-	(38,131,779)	-	-	(34,529,257)	-	-
-	5,005,095	-	-	5,624,398	5,478,680	259,896
-	-	-	-	-	(36,935,250)	(9,241,265)
68,601	98,897	82,039	187,114	166,850	158,720	139,909
(114,899)	2,398,713	(101,461)	(136,152)	468,491	392,150	248,540
(11,142,704)	4,072,228	(14,788,531)	(1,975,007)	(6,073,465)	(689,999)	(19,778,708)
43.54%	43.70%	45.37%	40.78%	40.58%	40.59%	42.62%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Assessed Value and Actual Value of Taxable Property (in Thousands) - Last Ten Tax Levy Years June 30, 2017 (Unaudited)

Tax Levy Year	Residential Property	Farm
2007	\$ 30,893,592	\$ 1,853
2008	32,865,163	1,878
2009	32,988,377	1,846
2010	31,047,748	2,052
2011	28,623,124	2,146
2012	26,243,231	2,110
2013	24,789,518	2,217
2014	24,551,674	2,167
2015	25,583,305	2,149
2016	27,412,792	2,310

Data Source: Office of the County Clerk

Commercial Property	Industrial Property	Total	Railroad	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value
\$ 6,580,548	\$ 2,925,265	\$ 40,401,258	\$ 11,840	\$ 40,413,098	0.1187	\$ 121,239,294
6,864,138	3,161,989	42,893,168	13,716	42,906,884	0.1206	128,720,652
6,737,217	3,135,552	42,862,992	16,590	42,879,582	0.1216	128,638,746
6,404,827	2,873,801	40,328,428	22,728	40,351,156	0.1321	121,053,468
6,222,622	2,821,860	37,669,752	24,504	37,694,256	0.1414	113,082,768
5,800,696	2,591,123	34,637,160	25,943	34,663,103	0.1418	103,989,309
5,497,444	2,469,577	32,758,756	32,525	32,791,281	0.1657	98,373,843
5,468,065	2,448,068	32,469,974	34,599	32,504,573	0.1691	97,513,719
5,728,648	2,546,925	33,861,027	39,270	33,900,297	0.1622	101,700,891
6,018,321	2,703,608	36,137,031	42,278	36,179,309	0.1514	108,537,927

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years June 30, 2017 (Unaudited)

	2007	2008	2009
Forest Preserve District of DuPage County			
Corporate	0.1187	0.1206	0.1216
Overlapping Rates			
County	0.1651	0.1557	0.1554
Cities and Villages	0.5430	0.5350	0.5692
High Schools	0.8916	0.8839	0.8949
Unit Districts	1.4978	1.4890	1.5226
Grade Schools	1.4032	1.3802	1.3991
Junior Collages	0.1940	0.1910	0.2185
Townships	0.0931	0.0922	0.0929
Sanitary Districts	0.0023	0.0023	0.0023
Park Districts	0.2790	0.2736	0.2795
Libraries	0.0542	0.0528	0.0534
Fire Protection	0.2248	0.2229	0.2241
Service Areas	0.0157	0.0177	0.0153
Special Districts	0.0191	0.0183	0.0170
Total Overlapping Tax Rate	5.9285	6.0012	6.0252
Total Direct and Overlapping Tax Rates	7.2227	7.2954	7.3194

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

2010	2011	2012	2013	2014	2015	2016
0.1321	0.1414	0.1418	0.1657	0.1691	0.1622	0.1514
0.1659	0.1773	0.1929	0.2040	0.2057	0.1971	0.1848
0.6102	0.6498	0.6543	0.7653	0.7909	0.7680	0.7288
0.9819	1.0714	1.1155	1.3061	1.3445	1.3112	1.2438
1.6717	1.8319	1.8983	2.2509	2.2676	2.2324	2.1176
1.5243	1.6539	1.7139	2.0184	2.0638	2.0082	1.9117
0.2405	0.2579	0.2551	0.3092	0.3043	0.2882	0.2714
0.1023	0.1112	0.1092	0.1326	0.1355	0.1318	0.1261
0.0026	0.0028	0.0029	0.0035	0.0036	0.0035	0.0033
0.3090	0.3364	0.3467	0.4083	0.4172	0.4094	0.3889
0.0661	0.0723	0.0753	0.0877	0.0904	0.0874	0.0916
0.2471	0.2698	0.2767	0.3255	0.3362	0.3296	0.3099
0.0159	0.0181	0.0177	0.0233	0.0242	0.0234	0.0229
0.0183	0.0196	0.0183	0.0212	0.0219	0.0201	0.0188
6.1507	6.3716	6.7015	7.0216	7.0973	7.8103	7.4196
7.4449	7.6800	8.0167	8.3368	8.4125	7.9725	7.5710

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago (in Thousands) June 30, 2017 (Unaudited)

Taxpayer	2016			2007		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Hamilton Partners, Inc.	\$ 142,092	1	0.39%	\$ 97,435	3	0.24%
BRE Properties	136,691	2	0.38%			
Oakbrook Shopping Center	99,118	3	0.27%	106,954	1	0.26%
AMB Property Group	91,949	4	0.25%	105,144	2	0.26%
Prologis, Inc.	57,945	5	0.16%			
Friedkin Realty Group	50,127	6	0.14%			
Ryan LLC	47,228	7	0.13%			
USB Realty Investors LLC	43,813	8	0.12%			
Navistar, Inc.	38,360	9	0.11%			
York Town Center	34,366	10	0.09%			
AIMCO				91,756	4	0.23%
Long Ridge Office				83,831	5	0.21%
NS-MPG Inc (Lucent Industries)				83,107	6	0.21%
Real Estate Tax Advisors				72,606	7	0.18%
AMLI				62,918	8	0.16%
Wells Real Estate				54,731	9	0.14%
Amoco				48,082	10	0.12%
	<u>741,689</u>		<u>2.05%</u>	<u>806,564</u>		<u>2.00%</u>

Data Source: Office of County Clerk

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Property Tax Levies and Collections - Last Ten Fiscal Years June 30, 2017 (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
2009	\$ 47,970,347	47,828,750	99.70%	N/A	47,828,750	99.70%
2010	51,745,703	51,621,585	99.76%	N/A	51,621,585	99.76%
2011	52,184,451	51,773,121	99.21%	N/A	51,773,121	99.21%
2012	53,303,877	53,138,366	99.69%	N/A	53,138,366	99.69%
2013	53,299,678	52,979,718	99.40%	N/A	52,979,718	99.40%
2014	53,450,503	53,042,519	99.24%	N/A	53,042,519	99.24%
2015	54,335,152	54,099,737	99.57%	N/A	54,099,737	99.57%
2016	54,965,232	54,766,959	99.64%	N/A	54,766,959	99.64%
2017	54,986,281	54,853,004	99.76%	N/A	54,853,004	99.76%
2016	54,775,475	27,913,015	50.96%	N/A	27,913,015	50.96%

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 June 30, 2017 (Unaudited)

Fiscal Year	Governmental Activites	Business-Type Activities	Total Primary Government
	General Obligation Bonds	Notes Payable	
2008	\$ 263,403,831	\$ 164,135	\$ 263,567,966
2009	284,248,040	67,319	284,315,359
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

* See the Schedule of Demographic and Economic Statistics on page 154 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.

N/A - Not Available

	Total Equalized Assessed Value (EAV)	Percentage of EAV	Personal Income*	Percentage of Personal Income	Population*	Per Capita
\$	40,413,098	652.18%	\$ 52,536,414	501.69%	929,192	\$ 283.65
	42,906,884	662.63%	47,524,564	598.25%	930,528	305.54
	42,879,582	630.93%	48,463,937	558.23%	932,541	290.11
	40,351,156	633.83%	50,323,760	508.23%	935,824	273.30
	37,694,256	645.09%	52,971,536	459.05%	927,987	262.03
	34,663,103	673.11%	54,123,390	431.09%	932,126	250.31
	32,791,281	659.16%	56,600,761	381.88%	932,708	231.74
	32,504,573	620.90%	59,813,856	337.41%	933,736	216.14
	33,900,297	536.53%	61,404,832	296.21%	929,368	195.71
	36,179,309	441.93%	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
June 30, 2017 (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)
2008	\$ 263,403,831	\$ 1,851,684	\$ 261,552,147	647.20%	\$ 281.48
2009	284,248,040	1,168,261	283,079,779	659.75%	304.21
2010	270,540,035	798,114	269,741,921	629.07%	289.25
2011	255,759,232	826,638	254,932,594	631.79%	272.42
2012	243,163,283	1,302,736	241,860,547	641.64%	260.63
2013	233,321,462	1,125,412	232,196,050	669.87%	249.10
2014	216,146,058	1,258,460	214,887,598	655.32%	230.39
2015	201,820,799	1,383,467	200,437,332	616.64%	214.66
2016	181,884,431	222,038	181,662,393	535.87%	195.47
2017	159,885,684	576,070	159,309,614	440.33%	171.42

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Schedule of Direct and Overlapping Bonded Debt June 30, 2017 (Unaudited)

Governmental Unit	Gross Debt (3)	Percentage of Debt Applicable to District (2)	District's Share of Debt
Forest Preserve District of DuPage County	\$ 159,885,684	100.00%	\$ 159,885,684
DuPage County	221,573,337	100.00%	221,573,337
Cities and Villages	10,690,122,394 (1)	7.66%	818,863,375
Parks	1,236,165,014 (1)	25.14%	310,771,885
Fire Protection	15,980,000	100.00%	15,980,000
Libraries	60,045,000	15.80%	9,487,110
Special Service Districts	21,661,000	97.29%	21,073,987
Grade Schools	344,385,675	95.60%	329,232,705
High Schools	338,049,207	95.90%	324,189,190
Unit Schools	919,818,248	57.87%	532,298,820
Community Colleges	689,520,000 (1)	37.41%	257,949,432
Total Overlapping Debt	14,537,319,875		2,841,419,841
Total Direct and Overlapping Debt	14,697,205,559		3,001,305,525

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 DuPage County Clerk.

Data Source: DuPage County Clerks Office

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Schedule of Legal Debt Margin - Last Ten Fiscal Years June 30, 2017 (Unaudited)

	2008	2009	2010	2011
Legal Debt Limit	\$ 929,501,257	986,858,354	986,230,381	928,076,588
Total Net Debt Applicable to Limit	263,403,831	284,248,040	270,540,035	255,759,232
Legal Debt Margin	666,097,426	702,610,314	715,690,346	672,317,356
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	28.34%	28.80%	27.43%	27.56%

Data Source: Audited Financial Statements

2012	2013	2014	2015	2016	2017
866,967,884	797,251,353	754,199,448	747,605,170	779,706,826	832,124,126
243,163,283	226,803,168	210,548,895	191,729,636	175,824,600	148,669,500
623,804,601	570,448,185	543,650,553	555,875,534	603,882,226	683,454,626
28.05%	28.45%	27.92%	25.65%	22.55%	17.87%

Legal Debt Margin Calculation for Fiscal Year 2017	
Assessed Value	\$ 36,179,309,823
Bonded Debt Limit - 2.30% of Assessed Value	832,124,126
Amount of Debt Applicable to Limit	148,669,500
Legal Debt Margin	683,454,626

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years June 30, 2017 (Unaudited)

Fiscal Year	(1) Population*	Personal Income	(2) Per Capita Personal Income	(3) School Enrollment	(4) Unemployment Rate
2008	929,192	\$ 52,536,414	\$ 57,745	161,424	5.0%
2009	930,528	47,524,564	52,068	160,829	8.4%
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	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 June 30, 2017 (Unaudited)

Employer	2017			2008		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
Edward Hospital & Health Services	7,900	1	1.01%	4,247	2	0.6%
Heartland Food Corporation	5,000	2	0.64%			
Abercrombie & Kent Inc	3,300	3	0.42%			
Readerlink Distribution	3,245	4	0.42%			
Footprint Acquisition LLC	3,200	5	0.41%			
Argonne National Laboratory	3,190	6	0.41%	2,800	8	0.4%
DuPage County	2,785	7	0.36%	2,900	7	0.39%
McDonald's Corp	2,600	8	0.33%			
Tellabs Inc	2,000	9	0.26%			
Advocate Good Samaritan	2,000	10	0.26%	2,525	9	0.34%
Lucent Technologies				4,250	1	0.58%
Central DuPage Hospital				4,000	3	0.54%
BP America				3,200	4	0.43%
Elmhurst Memorial Hospital				3,156	5	0.43%
College of DuPage				3,111	6	0.42%
Nalco				2,400	10	0.32%
	<u>35,220</u>		<u>4.5%</u>	<u>32,589</u>		<u>4.4%</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 Government Employees by Function/Program - Last Ten Fiscal Years June 30, 2017 (Unaudited)

Function/Program	2008	2009	2010	2011
General Government				
Core Management	7.0	7.0	7.0	7.0
Finance	16.5	13.5	13.0	13.0
Human Resources (2)	9.5	10.0	10.0	10.0
Fundraising and Development	1.0	1.0	2.0	2.0
Administrative Services	3.5	3.5	3.5	3.5
Communications and Marketing	7.5	6.5	6.5	6.5
Volunteer Services (2)	-	-	-	-
Information Technology	8.0	11.0	11.0	11.0
Total General Governmental	53.0	52.5	53.0	53.0
Conservation and Recreation				
Natural Resources	26.5	26.5	26.5	26.5
Grounds Management	44.5	44.5	44.5	44.5
Education Outreach	5.0	5.0	5.0	5.0
Land Preservation	5.5	5.5	5.5	5.5
Field Operations	-	-	-	-
Visitor Services (1)	-	-	-	-
Site Operations (1)	38.0	38.0	39.0	39.0
Danada Equestrian Center	7.0	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	7.0	7.0
Mayslake	4.5	4.5	4.5	4.5
St. James Farm	3.0	3.0	4.0	4.0
Willowbrook Wildlife Center	11.0	11.0	11.0	11.0
Oak Meadows	22.0	8.5	5.0	5.0
Green Meadows	2.0	2.0	3.0	2.0
Maple Meadows	7.0	18.0	15.0	13.5
Resource Management & Development Planning	-	-	-	-
Total Conservation and Recreation	251.5	249.5	246.0	243.5
Public Safety				
Law Enforcement	29.5	29.5	30.5	30.5
Public Works				
Environmental Services	5.0	5.0	6.0	6.0
Totals	339.0	336.5	335.5	333.0

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.

2012	2013	2014	2015	2016	2017
7.0	7.0	7.0	13.5	9.5	5.5
13.0	13.0	13.0	9.0	10.0	11.0
10.0	10.0	10.0	6.5	6.5	6.0
2.0	2.0	2.0	1.0	1.0	1.0
3.0	3.0	3.0	2.5	2.5	2.5
6.5	6.5	7.5	6.5	7.0	7.0
-	-	-	3.0	2.5	2.5
11.0	11.0	9.0	7.0	8.0	6.0
52.5	52.5	51.5	49.0	47.0	41.5
26.5	26.5	26.0	32.5	32.5	32.5
43.5	43.5	43.5	43.5	43.5	43.5
5.5	5.5	5.5	5.0	5.0	2.0
5.5	5.5	5.5	3.5	3.5	3.5
-	-	-	-	-	2.0
-	-	-	3.5	4.0	5.5
40.0	40.0	40.0	31.0	31.0	31.0
7.5	7.5	7.5	7.0	7.0	7.0
32.0	32.0	32.0	27.5	30.0	30.0
14.0	14.0	14.0	14.0	14.0	14.0
7.5	7.5	7.5	8.0	8.0	8.0
6.5	6.5	6.5	7.5	6.0	5.0
4.5	4.5	5.0	6.0	5.0	7.0
4.0	4.0	4.0	4.5	4.5	4.5
11.0	11.0	11.5	11.0	11.5	11.5
5.0	5.0	5.0	2.0	2.0	4.0
2.0	2.0	2.0	2.0	2.0	2.0
9.0	9.0	8.0	7.0	8.0	7.0
-	-	-	-	-	2.0
15.0	15.0	15.0	11.0	11.0	8.0
239.0	239.0	238.5	226.5	228.5	230.0
30.5	30.5	30.5	28.5	26.5	27.5
6.0	6.0	6.0	5.0	4.0	3.0
328.0	328.0	326.5	309.0	306.0	302.0

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Operating Indicators by Function/Program - Last Ten Fiscal Years
June 30, 2017 (Unaudited)**

Function/Program	2008	2009	2010
General Government			
Number of Volunteer Hours	78,647	85,065	96,155
Number of Full-time Volunteers	905	980	956
Number of National Reserve Management Volunteer Hours	4,033	4,980	3,300
Number of National Reserve Management Volunteers	1,523	1,259	1,201
Education Center			
Kline Creek Farms	20,331	28,794	29,732
Fullersburg Woods	27,850	32,365	26,307
Danada - excl. Fall Fest	8,256	7,608	15,903
Willowbrook Wildlife Center	13,719	13,429	24,221
Mayslake Peabody Estate	16,414	20,808	30,128
Site Operations Programs	7,417	10,338	8,609
Maintenance and Development			
Prescribed Burn Acres	1,874	1,546	1,880
Lbs. Seed Collection	1,385	1,612	974
Fish Stocked	35,000	38,200	36,333
Trail Miles	144	149	152
Grounds Maint. - Work Orders Completed	231	306	234
Trees Planted During Fall Tree Program	855	803	800
Structure Maintenance - Work Orders Completed	2,358	2,416	2,618
Visitor Services Permits Issues	13,417	14,305	14,594
Site Operations and Recreational Programs	202	262	247
Site Operations Program Participants	7,417	10,338	8,609
Public Safety			
Arrests	126	116	78
Citations	1,453	1,140	1,044
Warnings	2,594	2,481	2,762
Nonenforcement Incidents	1,574	1,731	1,913
Golf Courses			
Daily Golf Rounds	101,145	93,281	95,795
Rounds of Cart Rentals	64,205	60,885	56,942
Resident Cards Sold	2,079	1,865	2,000

N/A - Not Applicable

Data Source: Various Forest Preserve Departments

2011	2012	2013	2014	2015	2016	2017
88,278	86,102	74,007	72,009	64,224	64,606	59,449
913	992	907	922	868	884	870
3,447	3,904	5,284	6,955	6,786	6,546	N/A
1,379	1,562	153	175	162	169	N/A
30,194	29,704	26,090	23,220	24,443	26,701	25,706
25,319	16,315	13,748	24,449	21,768	14,990	15,262
18,108	21,182	10,587	16,864	13,413	15,800	13,550
11,225	11,101	10,000	12,383	11,124	11,868	13,190
32,353	33,080	32,850	34,168	39,489	33,077	36,004
12,826	11,516	14,152	5,988	6,126	4,080	7,312
1,884	1,326	1,541	805	2,111	1,259	1,237
1,240	1,240	676	1,021	1,087	727	1,169
36,874	117,719	49,319	85,752	31,017	36,000	60,209
145	147	150	158	160	150	150
342	450	468	404	328	245	341
800	800	971	1,333	1,110	1,200	837
2,602	2,696	3,007	3,239	3,114	3,400	3,141
14,478	14,385	13,556	12,786	13,531	13,238	14,111
375	195	272	184	255	194	N/A
12,826	11,516	14,152	5,988	6,126	4,080	N/A
78	60	45	167	575	722	279
1,042	776	676	536	669	596	916
3,183	3,712	3,665	2,913	3,448	3,029	2,989
1,947	1,966	1,996	4,065	8,189	8,048	N/A
86,476	92,139	85,451	88,022	78,806	53,736	49,405
53,075	58,599	54,979	57,102	50,687	34,057	33,060
1,890	1,970	1,682	1,661	1,311	1,175	1,083

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years June 30, 2017 (Unaudited)

Function/Program	2008	2009	2010
General Government			
Total Acres	25,146	25,234	25,009
Buildings	320	302	302
Other Structures/Amenities*	3,239	2,445	2,647
Number of Computers Supported	376	420	455
Golf Courses			
Number of Golf Courses	3	3	3

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

N/A - Not Applicable

Data Source: District Records.

2011	2012	2013	2014	2015	2016	2017
25,390	25,426	25,123	25,133	25,147	25,210	25,218
298	286	275	265	267	266	256
2,651	2,716	2,722	2,885	2,896	2,875	N/A
375	380	386	418	450	377	357
3	3	3	3	3	3	3