

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

**COMPREHENSIVE ANNUAL FINANCIAL
REPORT**



**FOR THE EIGHTEEN MONTHS ENDED
DECEMBER 31, 2018**

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

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Prepared by the Finance Department:

Jack Hogan
Director of Finance and Administration

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
<u>INTRODUCTORY SECTION</u>	
List of Principal Officials	1
Organizational Chart	2
Letter of Transmittal	3 - 6
Certificate of Achievement for Excellence in Financial Reporting	7
<u>FINANCIAL SECTION</u>	
INDEPENDENT AUDITORS' REPORT	8 - 9
MANAGEMENT'S DISCUSSION AND ANALYSIS	10 - 21
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position	22 - 23
Statement of Activities	24 - 25
Fund Financial Statements	
Balance Sheet – Governmental Funds	26 - 27
Reconciliation of Total Governmental Fund Balance to the Statement of Net Position – Governmental Activities	28
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	29 - 30
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities – Governmental Activities	31
Statement of Net Position – Proprietary Fund	32 - 33
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Fund	34
Statement of Cash Flows – Proprietary Fund	35
Notes to Financial Statements	36 - 74
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund – Regular Plan	75
Illinois Municipal Retirement Fund – Sheriff's Law Enforcement Personnel	76
Schedule of Changes in the Employer's Net Pension Liability	
Illinois Municipal Retirement Fund – Regular Plan	77 - 78

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

REQUIRED SUPPLEMENTARY INFORMATION - Continued

Schedule of Changes in the Employer's Net Pension Liability - Continued	
Illinois Municipal Retirement Fund – Sheriff's Law Enforcement Personnel	79 - 80
Schedule of Changes in the Employer's Total OPEB Liability	
Retiree Benefit Plan	81
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	
General Fund	82
Illinois Municipal Retirement - Special Revenue Fund	83
District-Wide Environmental – Special Revenue Fund	84
Landfill Expense Mallard Lake – Special Revenue Fund	85
Landfill Expense Greene Valley – Special Revenue Fund	86

OTHER SUPPLEMENTARY INFORMATION

Comparative Balance Sheet – General Fund	87
Schedule of Revenues – Budget and Actual – General Fund	88 - 89
Schedule of Expenditures – Budget and Actual – General Fund	90 - 91
Detailed Schedule of Expenditures – Budget and Actual – General Fund	92 - 112
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	
Oak Meadows Golf and Preserve Improvement – Capital Projects Fund	113
Combining Balance Sheet – Nonmajor Governmental Funds	114
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Governmental Funds	115
Combining Balance Sheet – Nonmajor Governmental – Special Revenue Funds	116 - 117
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Governmental – Special Revenue Funds	118 - 119
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	
Liability Insurance – Special Revenue Fund	120
Social Security Tax – Special Revenue Fund	121
Audit – Special Revenue Fund	122
Zoological – Special Revenue Fund	123
Schedule of Expenditures – Budget and Actual – Zoological – Special Revenue Fund	124
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	
Environmental Responsibility – Special Revenue Fund	125
Mallard Lake Preserve Non-Landfill Improvement – Special Revenue Fund	126
Greene Valley Preserve Non-Landfill Improvement – Special Revenue Fund	127
Dunham Wetland Bank Program – Special Revenue Fund	128
Wetland Aquatic and Riparian Program – Special Revenue Fund	129
Endowment – Special Revenue Fund	130

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION - Continued

OTHER SUPPLEMENTARY INFORMATION - Continued

Combining Balance Sheet – Nonmajor Governmental – Capital Projects Funds	131
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Governmental – Capital Projects Funds	132
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	
Construction and Development – Capital Projects Fund	133
Schedule of Expenditures – Budget and Actual	
Construction and Development – Capital Projects Fund	134 - 135
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	
Capital Improvement – Capital Projects Fund	136
Fleet Management Building – Capital Projects Fund	137
Schedule of Revenues, Expenditures and Changes in Net Position – Budget and Actual	
Golf – Enterprise Fund	138 - 139
Schedule of Expenses – Budget and Actual – Golf – Enterprise Fund	140 - 143
Consolidated Year-End Financial Report	144
Report on Internal Control over Financial Reporting and on Compliance and Other Matters	
Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards	145 - 146

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements	
General Obligation Limited Tax Bonds of 2000	147
General Obligation Bonds of 2012	148
General Obligation Refunding Bonds of 2015	149
General Obligation Limited Tax Refunding Bonds of 2015A	150
General Obligation Refunding Bonds of 2016	151

STATISTICAL SECTION (Unaudited)

Net Position by Component – Last Ten Fiscal Years	152 - 153
Changes in Net Position – Last Ten Fiscal Years	154 - 155
Fund Balances of Governmental Funds – Last Ten Fiscal Years	156 - 157
Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years	158 - 159
Assessed Value and Actual Value of Taxable Property (in Thousands)	
Last Ten Tax Levy Years	160 - 161
Direct and Overlapping Property Tax Rates – Last Ten Tax Levy Years	162 - 163

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

TABLE OF CONTENTS

	PAGE
<u>STATISTICAL SECTION (Unaudited) - Continued</u>	
Principal Property Tax Payers – Current Tax Levy Year and Nine Tax Levy Years Ago (in Thousands)	164
Property Tax Levies and Collections – Last Ten Fiscal Years	165
Ratios of Outstanding Debt by Type – Last Ten Fiscal Years	166 - 167
Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years	168
Schedule of Direct and Overlapping Bonded Debt	169
Schedule of Legal Debt Margin – Last Ten Fiscal Years	170 - 171
Demographic and Economic Statistics – Last Ten Fiscal Years	172
Principal Employers – Current Fiscal Year and Nine Fiscal Years Ago	173
Full-Time Equivalent Government Employees by Function/Program Last Ten Fiscal Years	174 - 175
Operating Indicators by Function/Program – Last Ten Fiscal Years	176 - 177
Capital Asset Statistics by Function/Program – Last Ten Fiscal Years	178 - 179

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
December 31, 2018**

Daniel Hebreard, President

BOARD OF COMMISSIONERS

Al Murphy

Jeffrey Redick

Marsha Murphy

Mary Lou Wehrli

Linda Painter

Tim Whelan

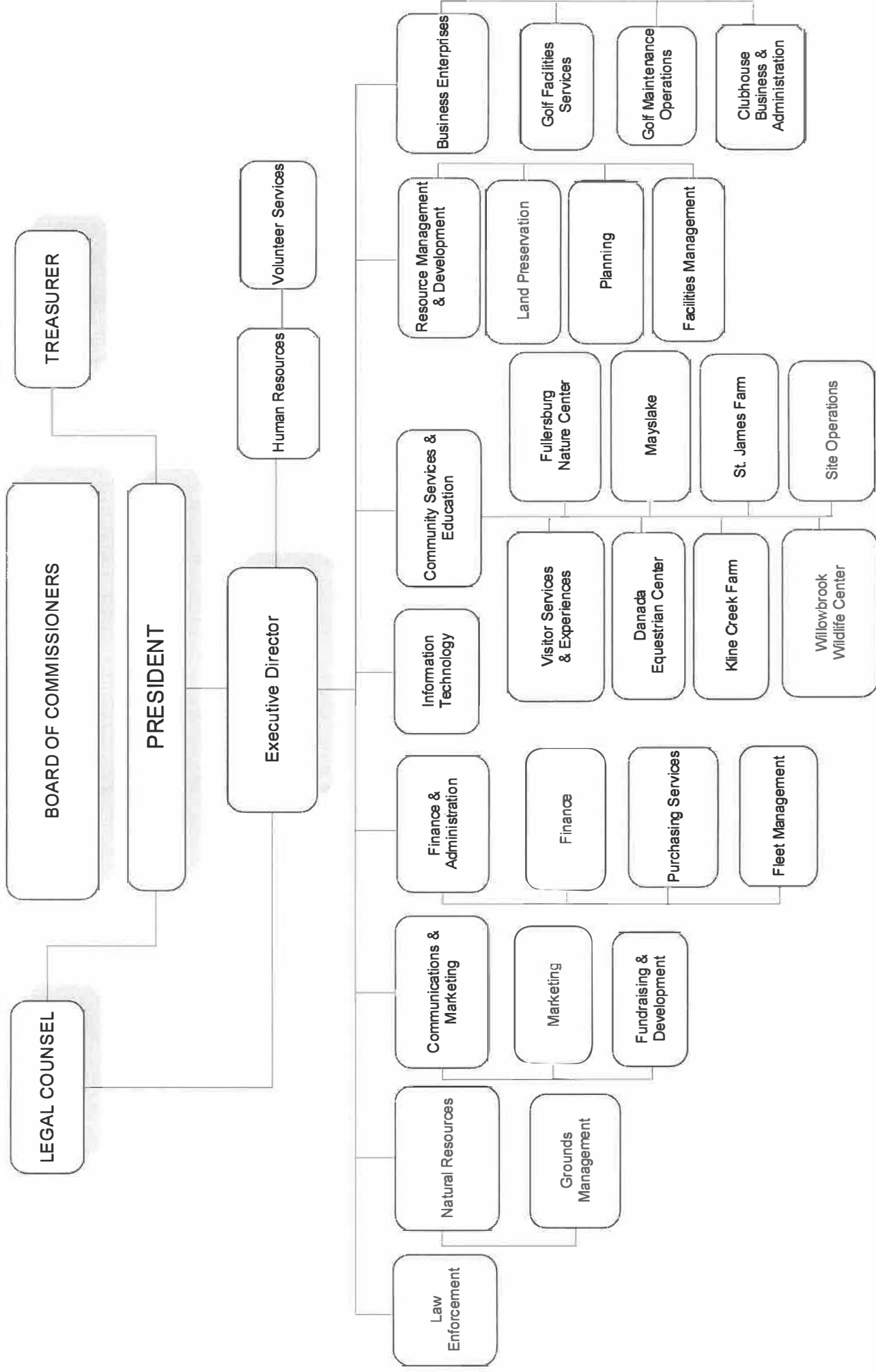
ADMINISTRATION

Ed Stevenson
Executive Director

Jack Hogan
Director of Finance and Administration

FOREST PRESERVE DISTRICT OF DuPAGE COUNTY

December 31, 2018





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

May 10, 2019

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

The Comprehensive Annual Financial Report of the Forest Preserve District of DuPage County (District) for the fiscal year ended December 31, 2018, is hereby submitted as required by state law. The District is required to publish a complete set of financial statements presented in conformance with generally accepted accounting principles in the United States of America (GAAP) and audited in accordance with generally accepted auditing standards by an independent firm of licensed certified public accountants.

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

The District's basic financial statements have been audited by Lauterbach and Amen, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the District for the fiscal year ended December 31, 2018, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall basic financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's basic financial statements for the fiscal year ended December 31, 2018 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Forest Preserve District of DuPage County

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

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

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

The annual budget serves as the foundation for the District's financial planning and control. All departments of the District are required to submit their budget requests to the Executive Director, who uses these requests as the starting point for developing the comprehensive proposed budget. The proposed budget is presented to the Board for review and revision during the developmental process. The Board holds a public hearing on the proposed budget and may make changes prior to adoption. The budget and appropriations must be adopted by March 31 but historically are adopted just prior to the beginning of the budget year. As an example, the 2019 calendar year budget was approved in December 2018. The appropriated budget is prepared by fund and department (e.g. natural resources). The budgetary level of control is at the expenditure class level; however, state law provides for a legal level of control for compliance purposes at the fund level. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted (five year budgets are adopted for capital project funds financed with property tax revenues as provided by state statute).

Major Initiatives for the Year and the Future

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

Construction of a new fleet maintenance facility was completed in summer of 2018. The centralization of all fleet services into one location has provided the District increased operating efficiencies, and enhanced service levels to all District Fleet.

Significant Improvements were completed to the indoor riding arena at Saint James Farm in the Fall of 2018. The improvements have created 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 3.1% for 2018, faring better than the State of Illinois, the Chicago metropolitan area and the nation. The housing sector has been affected with home sales down and foreclosures up. The 2017 equalized assessed valuation (EAV) for the county increased 5.7%.

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

The District maintained a strong financial position during the fiscal year and management is confident this will continue during calendar year 2019.

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.

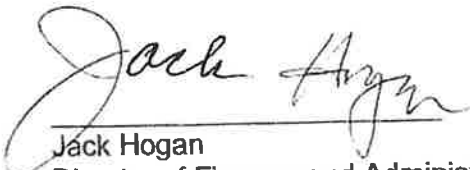
Awards and Acknowledgements

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, 2017. A copy of this award is located in the introductory section of the financial statements. This was the 30th consecutive year that the District has received this prestigious award. In order to be awarded a Certificate of Achievement, the District must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



Jack Hogan
Director of Finance and Administration



Government Finance Officers Association

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

Presented to

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

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morrell

Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

May 10, 2019

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 eighteen months ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Forest Preserve District of DuPage County, Illinois, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Forest Preserve District of DuPage County, Illinois' basic financial statements. The introductory section, 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 basic 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended December 31, 2018

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

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Transmittal Letter (beginning on page 3) and the District's financial statements (beginning on page 22).

Financial Highlights

- The District's total net position increased \$ 40,950,655 (5.9%) from restated balance of \$691,329,117 at June 30, 2017 to \$732,279,772 at December 31, 2018. Governmental activities net position increased \$25,352,393 (3.8%) from restated balance of \$667,686,698 to \$693,039,091, while business-type activities net position increased by \$15,598,262 (66.0%) from restated balance of \$23,642,419 to \$39,240,681.
- 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 \$37,994,728 versus the prior year.
- The District's governmental funds reported combined ending fund balances of \$253,500,874, a decrease of \$8,960,667 from the prior year. At the end of the current fiscal year, the unreserved fund balance for the General Fund was \$2,894,185 an increase of \$75,861. 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 \$63,949,182 (111.7%) higher than the prior fiscal year. This is due primarily to the additional inflow of tax revenues resulting from the extended fiscal year, as well as higher investment earnings, driven by market fluctuations.
- The District's total expenses were \$31,311,630 (64.0%) higher than the prior fiscal year. This is mainly due to an additional six months expenses resulting from the extended fiscal year.
- The District retired \$23,636,466 in bonds during the fiscal year.
- Beginning net position was restated due to the District implementing GASB Statement No. 75 and in addition governmental activities was restated for a correction in capital asset reporting.

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.

See independent auditors report

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended December 31, 2018**

Government-Wide Financial Statements

The government-wide financial statements (see pages 22-25) 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 24-25) is focused on both the gross and net cost of various activities (including governmental and business-type), which is supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

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

Fund Financial Statements

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

Governmental Funds

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

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

The District maintains 21 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, four special revenue funds, one debt service fund, and the capital project fund for the improvements related to the Preserve at Oak Meadows. All of these are considered to be major funds. Data from the other 14 governmental funds are combined into a single, aggregated presentation.

See independent auditors report

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended December 31, 2018**

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 26-31 of this report.

Proprietary Funds

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 32-35 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 36-74 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 75-86 of this report.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended December 31, 2018**

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 \$732,279,772 at the close of the most recent fiscal year.

The largest portion of the District's net position, \$567,017,892, reflect its net investment in capital assets (e.g., land, buildings, machinery, and equipment). The District uses these capital assets to provide services and recreation to its citizens; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the District's net position, \$199,855,843 represents resources that are subject to external restrictions on how they may be used. The remainder of 'net position', (\$34,593,963) indicates that additional resources are required to meet the Districts ongoing obligations to citizens and creditors.

The following table presents a condensed Statement of Net Position. For more detailed information, see the Statement of Net Position found on pages 22-23.

**Forest Preserve District of DuPage County
Statement of Net Position as of December 31, 2018 and June 30, 2017**

	Government Activities		Business Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 309,385,843	322,953,464	1,394,141	2,583,263	310,779,984	325,536,727
Capital Assets	623,076,591	612,233,873	34,351,286	22,334,662	657,427,877	634,568,535
Total Assets	932,462,434	935,187,337	35,745,427	24,917,925	968,207,861	960,105,262
Deferred outflows of Resources	17,529,531	23,843,668	536,304	875,851	18,065,835	24,719,519
Long term liabilities	177,988,473	206,090,007	1,293,725	1,189,309	179,282,198	207,279,316
Other liabilities	24,874,725	33,276,227	249,118	848,104	25,123,843	34,124,331
Total Liabilities	202,863,198	239,366,234	1,542,843	2,037,413	204,406,041	241,403,647
Deferred inflows of Resources	54,089,676	55,232,765	163,507	17,540	54,253,183	55,250,305
Net Position						
Net investment in capital assets	528,001,306	491,843,799	39,016,586	22,334,662	567,017,892	514,178,461
Restricted	199,855,843	208,716,364	-	-	199,855,843	208,716,364
Unrestricted	(34,818,058)	(36,128,157)	224,095	1,404,161	(34,593,963)	(34,723,996)
Total Net Position	693,039,091	664,432,006	39,240,681	23,738,823	732,279,772	688,170,829

See independent auditors report

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended December 31, 2018**

Normal Impacts

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

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

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

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

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

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

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

Current Year Impacts

The District's total combined net position increased by \$40,950,655 during the current fiscal year. This mainly is the result of a reduction in long term liabilities, due to debt repayment. The increase is also impacted by net gains from operations resulting from the extended fiscal year.

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 December 31, 2018**

**Forest Preserve District of DuPage County
Statement of Activities for the Fiscal Year Ended December 31, 2018 and June 30, 2017**

	Government Activities		Business Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues:						
Charge for Services	\$ 1,663,969	1,196,692	4,909,700	1,906,466	6,573,669	3,103,158
Operating Grants and Contributions	1,503,347	1,322,047	-	-	1,503,347	1,322,047
Capital grants and Contributions	298,386	28,000	-	-	298,386	28,000
General Revenues:						
Property Taxes	104,536,291	54,911,731	-	-	104,536,291	54,911,731
Unrestricted Investment Earnings	4,263,433	(5,519,204)	34,227	7,257	4,297,660	(5,511,947)
Other	3,997,311	3,404,493	-	-	3,997,311	3,404,493
Total Revenues	116,262,737	55,343,759	4,943,927	1,913,723	121,206,664	57,257,482
Expenses:						
Government Activities:						
General Government	21,108,614	2,086,587	-	-	21,108,614	2,086,587
Public Safety	4,913,893	3,317,927	-	-	4,913,893	3,317,927
Public Works	1,938,895	1,567,776	-	-	1,938,895	1,567,776
Conservation and Recreation	37,182,014	31,642,636	-	-	37,182,014	31,642,636
Interest on Long-Term Debt	8,949,425	6,800,309	-	-	8,949,425	6,800,309
Bond Issuance Cost	-	-	-	-	-	-
Business-type Activities:						
Golf Courses	-	-	6,163,168	3,529,144	6,163,168	3,529,144
Total Expenses	74,092,841	45,415,235	6,163,168	3,529,144	80,256,009	48,944,379
Change in Net Position before Transfers	42,169,896	9,928,524	(1,219,241)	(1,615,421)	40,950,655	8,313,103
Transfers	(16,817,503)	-	16,817,503	-	-	-
Change in Net Position	25,352,393	9,928,524	15,598,262	(1,615,421)	40,950,655	8,313,103
Net position Beginning as Restated	667,686,698	654,503,482	23,642,419	25,354,244	691,329,117	679,857,726
Net Position Ending	693,039,091	664,432,006	39,240,681	23,738,823	732,279,772	688,170,829

See independent auditors report

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended December 31, 2018**

Normal Impacts

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

Revenues:

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

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

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

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

Expenses:

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

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

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

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

Current Year Impacts

Governmental Activities

Governmental activities increased the District's net position by \$42,169,896, excluding transfers. Key elements of this net change are as follows:

Revenues:

Revenues from governmental activities totaled \$116,262,737 for the fiscal year, an increase of \$60,918,978 or 110.1%. Additional tax revenue flows resulting from the extended fiscal year, as well as unrealized gains in the asset portfolio were the key contributors to this increase.

See independent auditors report

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended December 31, 2018**

Expenses:

Expenses from governmental activities totaled \$74,092,841 for the fiscal year, an increase of \$28,677,606. The extended fiscal year resulted in expected increases in both operating expenses as well as debt service payments. In addition, the completing of our new fleet management facility added \$10.2 million to overall expenses.

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

General Government	28.5%
Public Safety	6.6%
Public Works	2.6%
Conservation and Recreation	50.2%
Interest on Long-Term Debt	12.1%

Business-type Activities

Business-type activities increased the District's net position by \$15,598,262. Key elements of this net change are as follows:

Revenues:

For the fiscal year, revenues for the business-type activities totaled \$4,943,927, an increase of \$3,030,204. This substantial increase is attributed to the overall additional revenue from the extended fiscal year, as well as an increase in revenue from the newly improved Preserve at Oak Meadows course.

Expenses:

Total expenses for the business-type activities for the fiscal year were \$6,163,168, an increase of \$2,634,024 from the previous fiscal year. The increase is due to the additional expenses associated with the extended fiscal year.

Transfers:

Transfers of \$16,817,503 include the capital improvements made to the property during the year.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended December 31, 2018**

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 \$2,894,185, while the total fund balance was \$3,941,325. 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 7.6% of annualized General Fund expenditures. The fund balance increased by \$81,897.

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 \$11,023,006 primarily due to 'transfers out' to other funds that exceeded the funds revenues.

The **Landfill Expense Mallard Lake Fund** was created to account for revenues and surcharges imposed on users of the landfill prior to its closure. These revenues are restricted to pay post-closure maintenance, improvements and environmental expenses for the site. Revenues from investment earnings may be transferred to the General Fund or for other properly identified and appropriated purposes. The fund balance increased by \$1,361,007 primarily due to investment income revenues.

The **Landfill Expense Greene Valley Fund** was created to account for revenues and surcharges imposed on users of the landfill prior to its closure. These revenues are restricted to pay post-closure maintenance, improvements and environmental expenses for the site. Revenues from investment earnings may be transferred to the General Fund or for other properly identified and appropriated purposes. The fund balance increased by \$873,922 primarily due to investment revenues.

The **Debt Service Fund** is a debt service fund to account for revenues and expenditures associated with servicing of debt. The fund balance increased by \$1,962,322.

The **Oak Meadows Golf and Preserve Improvement Project Fund** accounts for revenues and expenses associated with the Preserve Improvement Project. The Fund balance decreased \$161,104.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended December 31, 2018**

General Fund Budgetary Highlights

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 19,496,000	29,549,300	39,960,652
Intergovernmental	782,479	1,104,504	1,464,303
Permits and Fees	1,217,383	1,658,182	1,630,649
Investment Income	89,117	133,717	169,308
Miscellaneous	473,992	608,652	846,612
Total Revenues	22,058,971	33,054,355	44,071,524
Expenditures	27,781,136	40,427,504	38,041,631
Revenues net of Expenses	(5,722,165)	(7,373,149)	6,029,893
Other financing sources (uses):			
Transfers in	6,184,600	6,184,600	2,576,704
Transfers out	(1,317,000)	(1,317,000)	(8,524,700)
Proceeds sale of capital assets	-	-	-
Total all other financing sources	4,867,600	4,867,600	(5,947,996)
Change in fund balance	(854,565)	(2,505,549)	81,897

Actual revenues were \$11,017,169 (or 33.3%) higher than budgeted amount. This is due to the release of a deferred revenue liability related to the extended fiscal year.

Actual expenditures were \$2,385,873 (or 5.9%) 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.

See independent auditors report

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended December 31, 2018**

Capital Asset and Debt Administration

Capital Assets

The Forest Preserve District of DuPage County's investment in capital assets for its governmental and business-type activities as of December 31, 2018, amounts to \$662,093,177 (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 3.5 percent.

The major capital asset event during the fiscal year was in the area of construction in progress, related to capital improvement projects at The Preserve at Oak Meadows, and at St. James Farm.

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

	Government Activities		Business Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$ 544,795,875	542,894,823	17,649,621	17,649,621	562,445,496	560,544,444
Land Improvements	-	-	137,691	453,526	137,691	453,526
Buildings & Structures	31,406,494	32,657,123	3,111,933	3,507,045	34,518,427	36,164,168
Equipment	5,506,315	5,249,860	677,293	661,925	6,183,608	5,911,785
Infrastructure	17,823,330	17,067,446	-	-	17,823,330	17,067,446
Construction in progress	23,544,577	19,314,603	17,440,048	62,545	40,984,625	19,377,148
Total	623,076,591	617,183,855	39,016,586	22,334,662	662,093,177	639,518,517

Additional information on the District's capital assets can be found in Note 3 of this report.

Long-Term Debt

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

At the end of the current fiscal year, the District had total bonded debt outstanding of \$102,861,129 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 \$23,636,466 in general obligation bonds.

State statutes limit the amount of general obligation debt a governmental entity may issue to 2.3% of its total assessed valuation. The current debt limitation for the District is \$879,703,477, which is significantly in excess of the District's current outstanding general obligation debt.

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

See independent auditors report

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended December 31, 2018**

Economic Factors

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

Requests for Information

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

BASIC FINANCIAL STATEMENTS

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

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary Fund

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Net Position December 31, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 254,639,731	1,248,745	255,888,476
Cash with Fiscal Agent	841,400	-	841,400
Receivables - Net of Allowances			
Property Taxes	50,801,950	-	50,801,950
Accounts	60,822	(1,922)	58,900
Accrued Interest	1,579,482	5,097	1,584,579
Internal Balances	(3,904)	3,904	-
Deposits with Vendors	-	16,236	16,236
Inventory	-	60,751	60,751
Prepays	1,245,561	61,330	1,306,891
Total Current Assets	309,165,042	1,394,141	310,559,183
Noncurrent Assets			
Capital Assets			
Nondepreciable	568,340,452	35,089,669	603,430,121
Depreciable	109,981,982	19,127,397	129,109,379
Accumulated Depreciation	(55,245,843)	(15,200,480)	(70,446,323)
Total Capital Assets	623,076,591	39,016,586	662,093,177
Other Assets			
Notes Receivables	220,801	-	220,801
Total Noncurrent Assets	623,297,392	39,016,586	662,313,978
Total Assets	932,462,434	40,410,727	972,873,161
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	9,698,577	536,304	10,234,881
Deferred Items - SLEP	2,143,280	-	2,143,280
Unamortized Refunding Loss	5,687,674	-	5,687,674
Total Deferred Outflows of Resources	17,529,531	536,304	18,065,835
Total Assets and Deferred Outflows of Resources	949,991,965	40,947,031	990,938,996

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	\$ 3,850,888	54,541	3,905,429
Accrued Payroll	428,666	21,981	450,647
Accrued Interest Payable	1,219,505	-	1,219,505
Deposits Payable	406,652	-	406,652
Other Payables	1,012	78,200	79,212
Current Portion of Long-Term Liabilities	18,968,002	94,396	19,062,398
Total Current Liabilities	24,874,725	249,118	25,123,843
Noncurrent Liabilities			
Compensated Absences Payable	1,363,541	32,248	1,395,789
Net Pension Liability - IMRF	21,109,905	1,167,319	22,277,224
Net Pension Liability - SLEP	5,022,146	-	5,022,146
Total OPEB Liability - RBP	1,970,756	94,158	2,064,914
Environmental Cost Reserves	46,000,000	-	46,000,000
Claims Liability	76,321	-	76,321
General Obligation Bonds Payable - Net	102,445,804	-	102,445,804
Total Noncurrent Liabilities	177,988,473	1,293,725	179,282,198
Total Liabilities	202,863,198	1,542,843	204,406,041
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	50,801,950	-	50,801,950
Deferred Items - IMRF	2,900,638	160,397	3,061,035
Deferred Items - SLEP	321,993	-	321,993
Deferred Items - RBP	65,095	3,110	68,205
Total Deferred Inflows of Resources	54,089,676	163,507	54,253,183
Total Liabilities and Deferred Inflows of Resources	256,952,874	1,706,350	258,659,224
NET POSITION			
Net Investment in Capital Assets	528,001,306	39,016,586	567,017,892
Restricted			
Personnel Benefits	2,894,669	-	2,894,669
Audit	136,350	-	136,350
Environmental Concerns	159,195,696	-	159,195,696
Wetland Restoration	2,275,717	-	2,275,717
Insurance Purposes	1,574,876	-	1,574,876
Zoological	1,267,917	-	1,267,917
Debt Service	2,671,097	-	2,671,097
Construction and Development	29,839,521	-	29,839,521
Unrestricted (Deficit)	(34,818,058)	224,095	(34,593,963)
Total Net Position	693,039,091	39,240,681	732,279,772

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Activities

For the Eighteen Months Ended December 31, 2018

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	\$ 21,108,614	1,663,969	-	-
Conservation and Recreation	37,182,014	-	1,503,347	26,463
Public Works	1,938,895	-	-	271,923
Public Safety	4,913,893	-	-	-
Interest on Long-Term Debt	8,949,425	-	-	-
Total Governmental Activities	74,092,841	1,663,969	1,503,347	298,386
Business-Type Activities				
Golf	6,163,168	4,909,700	-	-
Total Primary Government	80,256,009	6,573,669	1,503,347	298,386
General Revenues				
Taxes				
Property Taxes				
Replacement Taxes				
Investment Income				
Miscellaneous				
Transfers - Internal Activity				
Change in Net Position				
Net Position - Beginning as Restated				
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
(19,444,645)	-	(19,444,645)
(35,652,204)	-	(35,652,204)
(1,666,972)	-	(1,666,972)
(4,913,893)	-	(4,913,893)
(8,949,425)	-	(8,949,425)
(70,627,139)	-	(70,627,139)
-	(1,253,468)	(1,253,468)
(70,627,139)	(1,253,468)	(71,880,607)
104,536,291	-	104,536,291
1,708,236	-	1,708,236
4,263,433	34,227	4,297,660
2,289,075	-	2,289,075
(16,817,503)	16,817,503	-
95,979,532	16,851,730	112,831,262
25,352,393	15,598,262	40,950,655
667,686,698	23,642,419	691,329,117
693,039,091	39,240,681	732,279,772

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Balance Sheet - Governmental Funds December 31, 2018

	Special		
	General	Illinois Municipal Retirement	District-Wide Environmental
ASSETS			
Cash and Investments	\$ 11,656,554	1,835,409	58,676,406
Cash with Fiscal Agent	-	-	-
Receivables - Net of Allowances			
Property Taxes	21,465,000	2,520,000	-
Accounts	54,631	-	-
Accrued Interest	49,007	10,624	425,741
Due from Other Funds	55,162	39,000	31,031
Prepays	1,047,140	-	-
Total Assets	34,327,494	4,405,033	59,133,178
LIABILITIES			
Accounts Payable	928,157	204,781	740,469
Accrued Payroll	373,887	-	-
Claims Payable	-	-	-
Deposits Payable	154,381	-	118,064
Other Payables	972	-	-
Due to Other Funds	7,463,772	-	-
Total Liabilities	8,921,169	204,781	858,533
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	21,465,000	2,520,000	-
Total Liabilities and Deferred Inflows of Resources	30,386,169	2,724,781	858,533
FUND BALANCES			
Nonspendable	1,047,140	-	-
Restricted	-	1,680,252	58,274,645
Committed	-	-	-
Unassigned	2,894,185	-	-
Total Fund Balances	3,941,325	1,680,252	58,274,645
Total Liabilities, Deferred Inflows of Resources and Fund Balances	34,327,494	4,405,033	59,133,178

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
79,181,202	64,837,906	3,031,622	2,936,722	32,483,910	254,639,731
-	-	841,400	-	-	841,400
-	-	22,316,950	-	4,500,000	50,801,950
-	-	-	-	6,191	60,822
507,608	441,334	18,431	11,748	114,989	1,579,482
-	-	-	-	9,059,868	9,185,061
-	-	-	-	198,421	1,245,561
79,688,810	65,279,240	26,208,403	2,948,470	46,363,379	318,354,007
28,866	18,132	851	258,244	1,671,388	3,850,888
-	-	-	-	54,779	428,666
-	-	-	-	175,000	175,000
-	-	-	-	134,207	406,652
-	-	-	-	40	1,012
-	-	-	-	1,725,193	9,188,965
28,866	18,132	851	258,244	3,760,607	14,051,183
-	-	22,316,950	-	4,500,000	50,801,950
28,866	18,132	22,317,801	258,244	8,260,607	64,853,133
-	-	-	-	198,421	1,245,561
79,659,944	65,261,108	3,890,602	2,690,226	35,618,571	247,075,348
-	-	-	-	2,285,780	2,285,780
-	-	-	-	-	2,894,185
79,659,944	65,261,108	3,890,602	2,690,226	38,102,772	253,500,874
79,688,810	65,279,240	26,208,403	2,948,470	46,363,379	318,354,007

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

December 31, 2018

Total Governmental Fund Balances	\$ 253,500,874
 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.	623,076,591
Deferred Outflows (Inflows) of Resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	6,797,939
Deferred Items - SLEP	1,821,287
Deferred Items - RBP	(65,095)
Long-term receivable are not financial resources and, therefore, are not reported in the governmental funds.	
Notes Receivables	220,801
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(2,577,498)
Net Pension Liability - IMRF	(21,109,905)
Net Pension Liability - SLEP	(5,022,146)
Total OPEB Liability - RBP	(1,970,756)
Environmental Cost Reserves	(46,000,000)
Claims Liability	(76,321)
General Obligation Bonds Payable - Net	(114,337,175)
Accrued Interest Payable	<u>(1,219,505)</u>
 Net Position of Governmental Activities	 <u>693,039,091</u>

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Eighteen Months Ended December 31, 2018**

See Following Page

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Eighteen Months Ended December 31, 2018

		Special	
	General	Illinois Municipal Retirement	District-Wide Environmental
Revenues			
Taxes	\$ 39,960,652	4,682,616	-
Intergovernmental	1,464,303	44,155	-
Permits and Fees	1,630,649	-	-
Investment Income	169,308	27,500	1,163,278
Miscellaneous	846,612	-	-
Total Revenues	44,071,524	4,754,271	1,163,278
Expenditures			
Current			
General Government	9,148,530	910,296	-
Conservation and Recreation	24,470,183	2,132,506	-
Public Works	356,788	42,734	6,462,315
Public Safety	3,885,096	755,736	-
Capital Outlay	181,034	-	-
Debt Service			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	38,041,631	3,841,272	6,462,315
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,029,893	912,999	(5,299,037)
Other Financing Sources (Uses)			
Disposal of Capital Assets	-	-	-
Transfers In	2,576,704	-	31,031
Transfers Out	(8,524,700)	-	(5,755,000)
	(5,947,996)	-	(5,723,969)
Net Change in Fund Balances	81,897	912,999	(11,023,006)
Fund Balances - Beginning	3,859,428	767,253	69,297,651
Fund Balances - Ending	3,941,325	1,680,252	58,274,645

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
-	-	50,384,634	-	9,508,389	104,536,291
271,923	-	-	750,000	1,278,654	3,809,035
-	-	-	-	33,320	1,663,969
1,286,199	1,032,431	75,660	34,229	474,828	4,263,433
5,888	-	18,310	-	1,418,265	2,289,075
1,564,010	1,032,431	50,478,604	784,229	12,713,456	116,561,803
-	-	-	-	1,429,636	11,488,462
-	-	-	945,333	19,635,497	47,183,519
216,078	158,509	-	-	22,048	7,258,472
-	-	-	-	225,692	4,866,524
51,925	-	-	-	7,806,246	8,039,205
-	-	23,636,466	-	-	23,636,466
-	-	23,894,497	-	-	23,894,497
268,003	158,509	47,530,963	945,333	29,119,119	126,367,145
1,296,007	873,922	2,947,641	(161,104)	(16,405,663)	(9,805,342)
-	-	-	-	284,675	284,675
65,000	-	-	-	17,849,237	20,521,972
-	-	(985,319)	-	(4,696,953)	(19,961,972)
65,000	-	(985,319)	-	13,436,959	844,675
1,361,007	873,922	1,962,322	(161,104)	(2,968,704)	(8,960,667)
78,298,937	64,387,186	1,928,280	2,851,330	41,071,476	262,461,541
79,659,944	65,261,108	3,890,602	2,690,226	38,102,772	253,500,874

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 Eighteen Months Ended December 31, 2018

Net Change in Fund Balances - Total Governmental Funds	\$ (8,960,667)
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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	28,554,973
Depreciation Expense	(5,238,989)
Disposals - Cost	(700,194)
Disposals - Accumulated Depreciation	654,449
Transfers to Business-Type Activities	(17,377,503)

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	(299,066)
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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	(7,400,233)
Change in Deferred Items - EOC	(7,943)
Change in Deferred Items - SLEP	(259,300)
Change in Deferred Items - RBP	(65,095)

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	195,658
(Increase) to Net Pension Liability - IMRF	(1,993,489)
(Increase) to Net Pension Liability - SLEP	(695,358)
Decrease to Total OBEP Liability - RBP	47,019
Decrease to Claims Payable	316,593
Retirement of General Obligation Bonds - Net	38,448,833

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.

132,705

Changes in Net Position of Governmental Activities

25,352,393

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Net Position - Proprietary Fund
December 31, 2018

See Following Page

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Statement of Net Position - Proprietary Fund
December 31, 2018**

	Business-Type Activities
	Enterprise Fund
	Golf
ASSETS	
Current Assets	
Cash and Investments	\$ 1,248,745
Receivables - Net of Allowances	
Accounts	(1,922)
Accrued Interest	5,097
Due from Other Funds	3,904
Deposits with Vendors	16,236
Inventories	60,751
Prepays	61,330
Total Current Assets	<u>1,394,141</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	35,089,669
Depreciable	19,127,397
Accumulated Depreciation	(15,200,480)
Total Noncurrent Assets	<u>39,016,586</u>
Total Assets	<u>40,410,727</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>536,304</u>
Total Assets/ Deferred Outflows of Resources	<u>40,947,031</u>

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

	Business-Type Activities Enterprise Fund Golf
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 54,541
Accrued Payroll	21,981
Other Payables	78,200
Compensated Absences Payable	94,396
Total Current Liabilities	<u>249,118</u>
Long-Term Liabilities	
Compensated Absences Payable	32,248
Net Pension Liability - IMRF	1,167,319
Total OPEB Liability - RBP	94,158
Total Long-Term Liabilities	<u>1,293,725</u>
Total Liabilities	<u>1,542,843</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - IMRF	160,397
Deferred Items - RBP	3,110
Total Deferred Inflows of Resources	<u>163,507</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,706,350</u>
NET POSITION	
Investment in Capital Assets	39,016,586
Unrestricted	<u>224,095</u>
Total Net Position	<u><u>39,240,681</u></u>

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund For the Eighteen Months Ended December 31, 2018

	Business-Type Activities Enterprise Fund Golf
Operating Revenues	
Charges for Services	\$ 4,896,837
Miscellaneous	4,772
Total Operating Revenues	<u>4,901,609</u>
Operating Expenses	
Golf Maintenance Operations	2,891,392
General Overhead	384,936
Clubhouse Business	668,543
Golf Facilities Services	1,282,676
Total Operating Expenses Excluding Depreciation	<u>5,227,547</u>
Operating (Loss) Before Depreciation	(325,938)
Depreciation	<u>935,621</u>
Operating (Loss)	<u>(1,261,559)</u>
Nonoperating Revenues	
Investment Income	34,227
Disposal of Capital Assets	8,091
	<u>42,318</u>
Income (Loss) Before Transfers	<u>(1,219,241)</u>
Transfers In	17,377,503
Transfers Out	(560,000)
	<u>16,817,503</u>
Change in Net Position	15,598,262
Net Position - Beginning as Restated	<u>23,642,419</u>
Net Position - Ending	<u><u>39,240,681</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 Eighteen Months Ended December 31, 2018

	Business-Type Activities Enterprise Fund Golf
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 5,254,583
Payment to Employees	(1,704,058)
Payment to Suppliers	(3,968,496)
	<u>(417,971)</u>
Cash Flows from Noncapital Financing Activities	
Transfers Out	<u>(560,000)</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(241,392)
Disposal of Capital Assets	9,441
	<u>(231,951)</u>
Cash Flows from Investing Activities	
Interest Received	<u>34,227</u>
Net Change in Cash and Cash Equivalents	(1,175,695)
Cash and Cash Equivalents - Beginning	<u>2,424,440</u>
Cash and Cash Equivalents - Ending	<u><u>1,248,745</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income	(1,261,559)
Adjustments to Reconcile Operating Income to	
Net Cash Provided by Operating Activities:	
Depreciation Expense	935,621
(Increase) Decrease in Current Assets	352,974
Increase (Decrease) in Current Liabilities	<u>(445,007)</u>
Net Cash Provided by Operating Activities	<u><u>(417,971)</u></u>

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

REPORTING ENTITY

The District's financial reporting entity comprises the following:

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

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

BASIS OF PRESENTATION

Government-Wide Statements

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

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) changes 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 December 31, 2018

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 one major debt service fund, the Debt Service Fund, which is used to account for the payment of principal and interest on the District's general obligation and is funded by an annual property tax.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The District maintains five capital projects funds. The Oak Meadows Golf and Preserve Improvement Project Fund, a major fund, is used to account for improvements at the Oak Meadows Preserve. Improvements include the following: improving storm water retention, developing new wetlands, increasing the overall environmental quality of the preserve, and reducing the golf "footprint."

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

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 December 31, 2018

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 December 31, 2018

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 December 31, 2018

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

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

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

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

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

Deferred Outflows/Inflows of Resources

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

Compensated Absences

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

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 December 31, 2018

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.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures, over budget as of the date of this report:

Fund	Excess
Landfill Expense Mallard Lake	\$ 33,528
Endowment	4,085

NOTE 3 – DETAIL NOTES ON ALL FUNDS

PROPERTY TAXES

Property taxes for 2017 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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

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

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 \$9,353,736 and the bank balances totaled \$8,709,385.

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	\$ 129,134,926	28,538,288	48,311,010	16,729,558	35,556,070
U.S. Agency Obligations	64,561,295	4,948,927	23,320,605	10,540,237	25,751,526
State and Local Obligations	34,983,800	6,643,600	6,296,333	3,400,642	18,643,225
Corporate Bonds	18,696,119	18,696,119	-	-	-
Totals	247,376,140	58,826,934	77,927,948	30,670,437	79,950,821

The District had the following recurring fair value measurements as of the eighteen months ended December 31, 2018:

Investments by Fair Value Level	Totals	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Debt Securities				
U.S. Treasuries	\$ 129,134,926	129,134,926	-	-
U.S. Agencies	64,561,295	-	64,561,295	-
State and Local Obligations	34,983,800	-	34,983,800	-
Corporate Bonds	18,696,119	-	18,696,119	-
Total Investments by Fair Value Level	247,376,140	129,134,926	118,241,214	-

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

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

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

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District limits its exposure to credit risk by primarily investing in obligations guaranteed by the United States government or securities issued by agencies of the United States government that are explicitly guaranteed by the United States government. At year-end, the Fund's investments in U.S. Agency Obligations, State and Local Obligations, and Corporate Bond securities were all rated AAA to A2 by Standard & Poor's.

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

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110% of the fair market value of the funds secured, with the collateral held by the District, an independent third party or a Federal Reserve Bank. At year-end \$841,400 of the cash balance was not covered by federal depository or equivalent insurance, and represents cash at paying agent for debt service payments due after fiscal year end.

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

Concentration Risk. This is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy requires diversification of investments to avoid unreasonable risk. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

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	Nonmajor Governmental	\$ 55,162
District-Wide Environmental	Nonmajor Governmental	31,031
Illinois Municipal Retirement	Nonmajor Governmental	39,000
Nonmajor Governmental	General	7,459,868
Nonmajor Governmental	Nonmajor Governmental	1,600,000
Golf	General	3,904
		<u>9,188,965</u>

Interfund Transfers

The purpose of significant interfund transfers are as follows:

- The General Fund transferred \$7,400,000 to the Capital Improvement Fund as an operating subsidy.
- The Construction and Development Fund transferred \$1,600,000 to the Capital Improvement Fund to fund future improvements.
- The Governmental Funds contributed \$17,377,503 to the Golf Fund related to recently completed improvements to the Preserve at Oak Meadows.
- The District Wide Environmental Fund transferred \$4,000,000 to the Fleet Building Fund to fund the purchase of capital assets.

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	Debt Service	\$ 985,319
General	Nonmajor Governmental	1,591,385
District-Wide Environmental	Nonmajor Governmental	31,031
Landfill Expense Mallard Lake	General	65,000
Nonmajor Governmental	General	8,459,700
Nonmajor Governmental	District-Wide Environmental	5,755,000
Nonmajor Governmental	Nonmajor Governmental	3,074,537
Nonmajor Governmental	Golf	560,000
Golf	Governmental Activities	17,377,503
		<u>37,899,475</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

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 \$250,000 was collected during the year. The balance was paid in full as of December 31, 2018.

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 \$49,066 was collected during the year. The balance due at December 31, 2018 is:

Fiscal Year	Annual Payment
2019	\$ 24,533
2020	24,533
2021	24,533
2022	24,533
2023	24,533
2024	24,534
2025	24,534
2026	24,534
2027	24,534
	<u>220,801</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Restated Beginning Balances	Increases	Decreases	Transfers (Out)	Ending Balances
Nondepreciable Capital Assets					
Land	\$ 542,894,823	1,901,052	-	-	544,795,875
Construction in Progress	19,314,603	24,247,715	2,640,238	(17,377,503)	23,544,577
	<u>562,209,426</u>	<u>26,148,767</u>	<u>2,640,238</u>	<u>(17,377,503)</u>	<u>568,340,452</u>
Depreciable Capital Assets					
Buildings and Structures	44,616,047	17,885	-	-	44,633,932
Infrastructure	44,142,367	3,216,592	-	-	47,358,959
Equipment	16,877,318	1,811,967	700,194	-	17,989,091
	<u>105,635,732</u>	<u>5,046,444</u>	<u>700,194</u>	<u>-</u>	<u>109,981,982</u>
Less Accumulated Depreciation					
Buildings and Structures	11,958,924	1,268,514	-	-	13,227,438
Infrastructure	27,074,921	2,460,708	-	-	29,535,629
Equipment	11,627,458	1,509,767	654,449	-	12,482,776
	<u>50,661,303</u>	<u>5,238,989</u>	<u>654,449</u>	<u>-</u>	<u>55,245,843</u>
Total Net Depreciable Capital Assets	<u>54,974,429</u>	<u>(192,545)</u>	<u>45,745</u>	<u>-</u>	<u>54,736,139</u>
Total Net Capital Assets	<u>617,183,855</u>	<u>25,956,222</u>	<u>2,685,983</u>	<u>(17,377,503)</u>	<u>623,076,591</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 268,812
Conservation and Recreation	4,848,610
Public Works	74,198
Public Safety	<u>47,369</u>
	<u>5,238,989</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

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	Transfers In	Ending Balances
Nondepreciable Capital Assets					
Land and Buildings	\$ 17,649,621	-	-	-	17,649,621
Construction in Progress	62,545	-	-	17,377,503	17,440,048
	<u>17,712,166</u>	<u>-</u>	<u>-</u>	<u>17,377,503</u>	<u>35,089,669</u>
Depreciable Capital Assets					
Land Improvements	8,967,023	22,702	-	-	8,989,725
Buildings and Structures	8,015,413	-	-	-	8,015,413
Equipment	2,048,259	218,690	144,690	-	2,122,259
	<u>19,030,695</u>	<u>241,392</u>	<u>144,690</u>	<u>-</u>	<u>19,127,397</u>
Less Accumulated Depreciation					
Land Improvements	8,513,497	338,537	-	-	8,852,034
Buildings and Structures	4,508,368	395,112	-	-	4,903,480
Equipment	1,386,334	201,972	143,340	-	1,444,966
	<u>14,408,199</u>	<u>935,621</u>	<u>143,340</u>	<u>-</u>	<u>15,200,480</u>
Total Net Depreciable Capital Assets	<u>4,622,496</u>	<u>(694,229)</u>	<u>1,350</u>	<u>-</u>	<u>3,926,917</u>
Total Net Capital Assets	<u>22,334,662</u>	<u>(694,229)</u>	<u>1,350</u>	<u>17,377,503</u>	<u>39,016,586</u>

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

Golf	<u>\$ 935,621</u>
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FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

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	\$ 11,717,595	-	8,071,466	3,646,129
\$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	5,710,000	-	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	4,310,000	-	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	350,000	-	350,000	-

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Notes to the Financial Statements
December 31, 2018****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	\$ 35,190,000	-	230,000	34,960,000
\$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	8,780,000	-	4,965,000	3,815,000
		126,497,595	-	23,636,466	102,861,129
Unamortized Premium		11,216,184	-	2,418,904	8,797,280
Total Governmental Activities		137,713,779	-	26,055,370	111,658,409

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

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 as Restated	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 2,773,156	-	195,658	2,577,498	1,213,957
Net Pension Liability - IMRF	19,116,416	1,993,489	-	21,109,905	-
Net Pension Liability - SLEP	4,326,788	695,358	-	5,022,146	-
Total OPEB Liability - RBP	2,017,775	-	47,019	1,970,756	-
Claims Payable	567,914	255,042	571,635	251,321	175,000
Environmental Cost Reserves	46,000,000	-	-	46,000,000	-
General Obligation Bonds	126,497,595	-	23,636,466	102,861,129	7,721,129
Accretion on General Obligation Bonds	22,171,905	2,903,069	16,708,534	8,366,440	8,366,440
Plus: Unamortized Bond Premium	11,216,184	-	2,418,904	8,797,280	1,491,476
	<u>234,687,733</u>	<u>5,846,958</u>	<u>43,578,216</u>	<u>196,956,475</u>	<u>18,968,002</u>
Business-Type Activities					
Compensated Absences	129,197	-	2,553	126,644	94,396
Net Pension Liability - IMRF	1,155,629	11,690	-	1,167,319	-
Total OPEB Liability - RBP	<u>96,404</u>	<u>-</u>	<u>2,246</u>	<u>94,158</u>	<u>-</u>
	<u>1,381,230</u>	<u>11,690</u>	<u>4,799</u>	<u>1,388,121</u>	<u>94,396</u>

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Defeased Debt

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 \$31,620,000 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
2019	\$ 7,721,129	13,212,221
2020	13,495,000	4,252,325
2021	18,335,000	3,559,900
2022	19,500,000	2,696,250
2023	20,740,000	1,754,418
2024	22,095,000	909,200
2025	975,000	20,688
Totals	102,861,129	26,405,002

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."

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Legal Debt Margin – Continued

Assessed Valuation - 2017	<u>\$ 38,247,977,262</u>
Legal Debt Limit - 2.30% of Assessed Value	879,703,477
Amount of Debt Applicable to Limit General Obligation Bonds	<u>111,227,569</u>
Legal Debt Margin	<u>768,475,908</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 December 31, 2018

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 December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Landfills – Continued

Meacham Grove Landfill

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

Barnes Pit

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

Oliver Hoffman Dump

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

Wheaton Dump

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

Other Environmental Liabilities

The District owns a parcel of a land, commonly known as the ‘White Farm’ which was acquired in 1979. Subsequent to purchase, it became apparent that illegal dumping had occurred on the site for three years prior to the District’s ownership and that contamination was present. In 1984, the District, IEPA, and the Illinois Attorney General entered into a Consent Decree to address the contamination. Capital Improvements in the form of a remediation action plan to address the surface soils and previously filled

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Landfills – Continued

Other Environmental Liabilities – Continued

excavations has been completed. IEPA has agreed with the District's findings that the site is not the cause of the regional groundwater contamination issue and is not requiring a Remedial Action Plan for the ground water from the District. IEPA and the District are in discussions to have the Consent Decree vacated. The noncurrent liability in the government-wide financial statements associated with this site is approximately \$3,850,000 of the \$46,000,000 total government-wide liability.

FUND BALANCE/NET POSITION

Net Position Classifications

Net investment in capital assets was comprised of the following as of December 31, 2018:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 623,076,591
Plus: Unamortized Refunding Loss	5,687,674
Unspent Bond Proceeds	10,895,450
Less Capital Related Debt:	
General Obligation Limited Tax Bonds of 2000	(3,646,129)
General Obligation Bonds of 2012	(34,960,000)
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	(3,815,000)
Unamortized Premium	<u>(8,797,280)</u>
Net Investment in Capital Assets	<u>528,001,306</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	<u>39,016,586</u>

Net Position Restatements

Beginning net position was restated due to the implementation of GASB Statement No. 75. In addition, governmental activities included a restated for a correction in capital asset reporting. The following is a summary of the net position as originally reported and as restated:

Net Position	As Reported	As Restated	Increase (Decrease)
Governmental Activities	\$ 664,432,006	667,686,698	3,254,692
Business-Type Activities/Golf Fund	23,738,823	23,642,419	(96,404)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE/NET POSITION – Continued

Fund Balance Classifications

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

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE/NET POSITION – Continued

Fund Balance Classifications – Continued

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

	Special Revenue					Capital Projects			
	Illinois	District-Wide	Landfill	Landfill		Oak Meadows			
	Municipal	Environmental	Expense	Expense		Golf and			
	Retirement		Mallard	Greene	Debt	Preserve			
	General		Lake	Valley	Service	Improvement	Project	Nonmajor	Totals
Fund Balances									
Nonspendable									
Prepays	\$ 1,047,140	-	-	-	-	-	-	198,421	1,245,561
Restricted									
Personnel Benefits	-	1,680,252	-	-	-	-	-	1,214,417	2,894,669
Audit	-	-	-	-	-	-	-	136,350	136,350
Environmental Concerns	-	-	58,274,645	79,659,944	65,261,108	-	-	1,999,999	205,195,696
Wetland Restoration	-	-	-	-	-	-	-	2,275,717	2,275,717
Insurance Purposes	-	-	-	-	-	-	-	1,574,876	1,574,876
Zoological	-	-	-	-	-	-	-	1,267,917	1,267,917
Debt Service	-	-	-	-	3,890,602	-	-	-	3,890,602
Construction and Development	-	-	-	-	-	2,690,226	27,149,295	29,839,521	
	-	1,680,252	58,274,645	79,659,944	65,261,108	3,890,602	2,690,226	35,618,571	247,075,348
Committed									
Endowment	-	-	-	-	-	-	-	2,285,780	2,285,780
Unassigned	2,894,185	-	-	-	-	-	-	-	2,894,185
Total Fund Balances	3,941,325	1,680,252	58,274,645	79,659,944	65,261,108	3,890,602	2,690,226	38,102,772	253,500,874

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

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 December 31, 2018, was \$251,321 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, 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
Claims Incurred	108,808	146,234	255,042
Claims Paid	(409,116)	(162,519)	(571,635)
Claims Liability - December 31, 2018	241,321	10,000	251,321

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

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 December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

CONTINGENT LIABILITIES – Continued

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.

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.

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.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

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 December 31, 2018

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.

Plan Membership. As of December 31, 2018, the measurement date, the following employees were covered by the benefit terms:

	Regular	SLEP	Totals
Inactive Plan Members Currently Receiving Benefits	373	18	391
Inactive Plan Members Entitled to but not yet Receiving Benefits	263	11	274
Active Plan Members	270	24	294
Totals	906	53	959

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2018, the District's contribution was 14.63% 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 25.68% of covered payroll.

Net Pension Liability. The District's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

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, 2018, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	
Regular	7.25%
SLEP	7.25%
Salary Increases	3.39% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions – Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.00%
Domestic Equities	37.00%	6.85%
International Equities	18.00%	6.75%
Real Estate	9.00%	5.75%
Blended	7.00%	2.65% - 7.35%
Cash and Cash Equivalents	1.00%	2.25%

Discount Rate

The discount rate used to measure the total pension liability was 7.25% for the Regular Plan, ECO Plan and SLEP Plan and the discount rate in the prior valuation was 7.50% 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 is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate as well as what the District's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Regular Plan			
Net Pension Liability	\$ 37,739,188	22,277,224	9,592,079

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Discount Rate Sensitivity – Continued

SLEP Plan	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 7,638,925	5,022,146	2,887,987

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, 2016	\$ 118,648,348	98,376,303	20,272,045
Changes for the year:			
Service Cost	3,175,112	-	3,175,112
Interest on the Total Pension Liability	17,510,049	-	17,510,049
Difference Between Expected and Actual Experience of the Total Pension Liability	(1,250,539)	-	(1,250,539)
Changes of Assumptions	(251,084)	-	(251,084)
Contributions - Employer	-	4,498,638	(4,498,638)
Contributions - Employees	-	1,443,281	(1,443,281)
Net Investment Income	-	11,242,690	(11,242,690)
Benefit Payments, including Refunds of Employee Contributions	(12,944,188)	(12,944,188)	-
Other (Net Transfer)	-	(6,250)	6,250
Net Changes	6,239,350	4,234,171	2,005,179
Balances at December 31, 2018	124,887,698	102,610,474	22,277,224

The District has included two years of information due to the change in year-end.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

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, 2016	\$ 16,855,068	12,528,280	4,326,788
Changes for the year:			
Service Cost	651,626	-	651,626
Interest on the Total Pension Liability	2,522,590	-	2,522,590
Difference Between Expected and Actual Experience of the Total Pension Liability	(280,268)	-	(280,268)
Changes of Assumptions	467,463	-	467,463
Contributions - Employer	-	953,677	(953,677)
Contributions - Employees	-	273,377	(273,377)
Net Investment Income	-	1,374,219	(1,374,219)
Benefit Payments, including Refunds of Employee Contributions	(1,615,854)	(1,615,854)	-
Other (Net Transfer)	-	64,780	(64,780)
Net Changes	1,745,557	1,050,199	695,358
Balances at December 31, 2018	18,600,625	13,578,479	5,022,146

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

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 eighteen months ended December 31, 2018, the District recognized pension expense of \$13,392,360 and \$1,908,335 for the Regular Plan and SLEP Fund, respectively. At December 31, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Regular Plan		SLEP Fund		
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows Resources	Deferred Inflows Resource	Totals
Net Deferred Outflows/(Inflows) of Resources					
Difference Between Expected and Actual Experience	\$ 949,741	(1,364,116)	675,229	(210,243)	50,611
Change in Assumptions	2,423,575	(1,696,919)	504,794	(111,750)	1,119,700
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	6,861,565	-	963,257	-	7,824,822
Total Deferred Amounts Related to IMRF	10,234,881	(3,061,035)	2,143,280	(321,993)	8,995,133

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 of Resources		
	Regular	SLEP	Totals
2019	\$ 2,323,964	641,162	2,965,126
2020	846,499	483,909	1,330,408
2021	1,038,916	240,341	1,279,257
2022	2,964,467	455,875	3,420,342
2023	-	-	-
Thereafter	-	-	-
Totals	7,173,846	1,821,287	8,995,133

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

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

Plan Membership. As of December 31, 2018, the measurement date, the following employees were covered by the benefit terms:

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

Total OPEB Liability

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

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Total OPEB Liability – Continued

Inflation	2.50%
Salary Increases	2.50%
Discount Rate	4.10%
Healthcare Cost Trend Rates	6.00% for 2019, decreasing to an ultimate rate of 5.00% for 2024 and later years
Retirees' Share of Benefit-Related Costs	100% of Benefit-Related Costs

The discount rate was based on the General Obligation Municipal Bond Rate as of September 30, 2018.

Mortality rates were based on the RP-2014 Annuitant Mortality Tables projected generationally from 2015 using Scale MP-2017.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2017	<u>\$ 2,114,179</u>
Changes for the Year:	
Service Cost	115,860
Interest on the Total Pension Liability	108,359
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	-
Changes of Assumptions or Other Inputs	(79,714)
Benefit Payments	<u>(193,770)</u>
Net Changes	<u>(49,265)</u>
Balance at December 31, 2018	<u>2,064,914</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

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

The following presents the total OPEB liability, calculated using a Single Discount Rate of 4.10%, as well as what the total OPEB liability would be if it were calculated using a Single Discount Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.10%)	Current Discount Rate (4.10%)	1% Increase (5.10%)
Total OPEB Liability	\$ 2,221,591	2,064,914	1,921,091

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

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

	(5.00% Decreasing to 4.00%)	Healthcare Cost Trend Rates (6.00% Decreasing to 5.00%)	(7.00% Decreasing to 6.00%)
Total OPEB Liability	\$ 1,850,114	2,064,914	2,317,040

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements December 31, 2018

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

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

For the year ended December 31, 2018, the District recognized OPEB expense of \$212,710. At December 31, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ -	-	-
Change in Assumptions	-	(68,205)	(68,205)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	-	-
Total Deferred Amounts Related to OPEB	-	(68,205)	(68,205)

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

Fiscal Year	Net Deferred (Inflows) of Resources
2019	\$ (7,673)
2020	(7,673)
2021	(7,673)
2022	(7,673)
2023	(7,673)
Thereafter	(29,840)
Total	(68,205)

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 Employer Contributions
 - Illinois Municipal Retirement Fund - Regular
 - Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel
- Schedule of Changes in the Employer's Net Pension Liability
 - Illinois Municipal Retirement Fund - Regular
 - Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel
- Schedule of Changes in the Employer's Total OPEB Liability
 - Retiree Benefit Plan
- Budgetary Comparison 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

Illinois Municipal Retirement Fund - Regular

Required Supplementary Information

Schedule of Employer Contributions

December 31, 2018

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

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	25 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. Information for additional years will be displayed as it becomes available.

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Required Supplementary Information

Schedule of Employer Contributions

December 31, 2018

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

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	25 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. Information for additional years will be displayed as it becomes available.

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Regular

Required Supplementary Information Schedule of Changes in the Employer's Net Pension Liability December 31, 2018

	<u>12/31/14</u>
Total Pension Liability	
Service Cost	\$ 1,924,848
Interest	6,405,754
Differences Between Expected and Actual Experience	2,336,466
Change of Assumptions	3,093,779
Benefit Payments, Including Refunds of Member Contributions	<u>(3,361,363)</u>
Net Change in Total Pension Liability	10,399,484
Total Pension Liability - Beginning	<u>86,128,308</u>
Total Pension Liability - Ending	<u>96,527,792</u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 2,013,819
Contributions - Members	926,874
Net Investment Income	5,154,190
Benefit Payments, Including Refunds of Member Contributions	<u>(3,361,363)</u>
Other (Net Transfer)	<u>(301,657)</u>
Net Change in Plan Fiduciary Net Position	4,431,863
Plan Net Position - Beginning	<u>84,705,257</u>
Plan Net Position - Ending	<u>89,137,120</u>
Employer's Net Pension Liability	<u>\$ 7,390,672</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.34%
Covered Payroll	\$ 17,354,431
Employer's Net Pension Liability as a Percentage of Covered Payroll	42.59%

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

12/31/15	12/31/16	12/31/17	12/31/18
1,900,507	1,588,395	1,659,212	1,515,900
7,111,584	8,165,097	8,723,253	8,786,796
10,721,652	3,762,220	667,735	(1,918,274)
263,805	(424,655)	(3,659,212)	3,408,128
(5,060,658)	(5,907,391)	(6,335,828)	(6,608,360)
14,936,890	7,183,666	1,055,160	5,184,190
96,527,792	111,464,682	118,648,348	119,703,508
111,464,682	118,648,348	119,703,508	124,887,698
1,988,098	7,740,357	2,221,685	2,276,953
1,970,167	735,863	741,742	701,539
442,930	6,389,879	17,806,712	(6,564,022)
(5,060,658)	(5,907,391)	(6,335,828)	(6,608,360)
(660,490)	1,600,428	(1,763,526)	1,757,276
(1,319,953)	10,559,136	12,670,785	(8,436,614)
89,137,120	87,817,167	98,376,303	111,047,088
87,817,167	98,376,303	111,047,088	102,610,474
23,647,515	20,272,045	8,656,420	22,277,224
78.78%	82.91%	92.77%	82.16%
17,802,729	15,765,776	16,029,473	15,564,081
132.83%	128.58%	54.00%	143.13%

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 December 31, 2018

	12/31/14
Total Pension Liability	
Service Cost	\$ 333,520
Interest	952,956
Differences Between Expected and Actual Experience	(93,701)
Change of Assumptions	134,553
Benefit Payments, Including	
Refunds of Member Contributions	(497,455)
Net Change in Total Pension Liability	829,873
Total Pension Liability - Beginning	12,822,018
Total Pension Liability - Ending	13,651,891
Plan Fiduciary Net Position	
Contributions - Employer	\$ 438,259
Contributions - Members	145,928
Net Investment Income	623,659
Benefit Payments, Including	
Refunds of Member Contributions	(497,455)
Administrative Expense	(6,920)
Net Change in Plan Fiduciary Net Position	703,471
Plan Net Position - Beginning	10,180,547
Plan Net Position - Ending	10,884,018
Employer's Net Pension Liability	\$ 2,767,873
Plan Fiduciary Net Position as a	
Percentage of the Total Pension Liability	79.73%
Covered Payroll	\$ 1,791,691
Employer's Net Pension Liability as a	
Percentage of Covered Payroll	154.48%

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

12/31/15	12/31/16	12/31/17	12/31/18
345,470	313,661	338,431	313,195
1,011,917	1,170,744	1,245,702	1,276,888
1,484,005	329,971	(241,217)	(39,051)
42,386	(89,862)	(106,560)	574,023
(592,649)	(812,466)	(829,836)	(786,018)
2,291,129	912,048	406,520	1,339,037
13,651,891	15,943,020	16,855,068	17,261,588
15,943,020	16,855,068	17,261,588	18,600,625
452,705	865,736	476,143	477,534
305,486	142,173	133,910	139,467
54,834	782,022	2,283,306	(909,087)
(592,649)	(812,466)	(829,836)	(786,018)
173,947	272,474	(240,697)	305,477
394,323	1,249,939	1,822,826	(772,627)
10,884,018	11,278,341	12,528,280	14,351,106
11,278,341	12,528,280	14,351,106	13,578,479
4,664,679	4,326,788	2,910,482	5,022,146
70.74%	74.33%	83.14%	73.00%
1,887,839	1,895,631	1,767,419	1,859,557
247.09%	228.25%	164.67%	270.07%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Retiree Benefit Plan

Required Supplementary Information

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2018

	2018
Total OPEB Liability	
Service Cost	\$ 115,860
Interest	108,359
Changes in Benefit Terms	-
Differences Between Expected and Actual Experience	-
Change of Assumptions or Other Inputs	(79,714)
Benefit Payments	(193,770)
Net Change in Total OPEB Liability	(49,265)
Total OPEB Liability - Beginning	2,114,179
Total OPEB Liability - Ending	2,064,914
Covered Payroll	\$ 15,968,820
Total OPEB Liability as a Percentage of Covered Payroll	12.93%

Notes:

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

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

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

Fiscal Year	HMO	PPO
2019	5.00%	6.00%
2020	5.00%	6.00%
2021	5.00%	5.50%
2022	5.00%	5.50%
2023	5.00%	5.00%
Ultimate	5.00%	5.00%

In 2018, there was no change in the healthcare trend rates from the prior year.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			Variance	2017
	Original Budget	Final Budget	Actual	Over (Under)	Actual
Revenues					
Taxes	\$ 19,496,000	29,549,300	39,960,652	10,411,352	19,398,768
Intergovernmental	782,479	1,104,504	1,464,303	359,799	1,254,216
Permits and Fees	1,217,383	1,658,182	1,630,649	(27,533)	1,167,488
Investment Income	89,117	133,717	169,308	35,591	(108,450)
Miscellaneous	473,992	608,652	846,612	237,960	1,212,559
Total Revenues	22,058,971	33,054,355	44,071,524	11,017,169	22,924,581
Expenditures					
Current					
General Government	7,677,402	10,891,008	9,148,530	(1,742,478)	6,467,306
Conservation and Recreation	17,065,278	25,007,344	24,470,183	(537,161)	16,832,006
Public Works	239,688	359,258	356,788	(2,470)	232,197
Public Safety	2,623,768	3,833,094	3,885,096	52,002	2,630,702
Capital Outlay	175,000	336,800	181,034	(155,766)	110,997
Total Expenditures	27,781,136	40,427,504	38,041,631	(2,385,873)	26,273,208
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,722,165)	(7,373,149)	6,029,893	13,403,042	(3,348,627)
Other Financing Sources (Uses)					
Transfers In	6,184,600	6,184,600	2,576,704	(3,607,896)	3,531,729
Transfers Out	(1,317,000)	(1,317,000)	(8,524,700)	(7,207,700)	(730,000)
	4,867,600	4,867,600	(5,947,996)	(10,815,596)	2,801,729
Net Change in Fund Balance	(854,565)	(2,505,549)	81,897	2,587,446	(546,898)
Fund Balance - Beginning			3,859,428		4,406,326
Fund Balance - Ending			3,941,325		3,859,428

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 Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 2,205,000	3,405,000	4,680,783	2,468,626
Levy - Prior	100	300	1,719	2,014
Other	500	500	114	667
Intergovernmental				
Personal Property Replacement Taxes	42,144	42,144	42,144	42,144
Local Government Revenues	-	-	2,011	-
Investment Income	20,854	30,754	27,500	(10,314)
Total Revenues	2,268,598	3,478,698	4,754,271	2,503,137
Expenditures				
Current				
General Government	683,216	1,012,516	910,296	394,606
Conservation and Recreation	1,512,311	2,150,911	2,132,506	1,533,164
Public Works	27,507	43,507	42,734	24,449
Public Safety	518,587	669,587	755,736	505,580
Total Expenditures	2,741,621	3,876,521	3,841,272	2,457,799
Net Change in Fund Balance	(473,023)	(397,823)	912,999	45,338
Fund Balance - Beginning			767,253	721,915
Fund Balance - Ending			1,680,252	767,253

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 Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			Variance	2017
	Original Budget	Final Budget	Actual	Over (Under)	Actual
Revenues					
Investment Income	\$ 1,838,671	2,830,971	1,163,278	(1,667,693)	(1,542,823)
Expenditures					
Public Works	9,009,049	10,375,174	6,462,315	(3,912,859)	1,152,498
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,170,378)	(7,544,203)	(5,299,037)	2,245,166	(2,695,321)
Other Financing Sources (Uses)					
Transfers In	53,034	53,034	31,031	(22,003)	-
Transfers Out	(7,067,900)	(7,067,900)	(5,755,000)	1,312,900	(2,303,037)
	(7,014,866)	(7,014,866)	(5,723,969)	1,290,897	(2,303,037)
Net Change in Fund Balance	(14,185,244)	(14,559,069)	(11,023,006)	3,536,063	(4,998,358)
Fund Balance - Beginning			69,297,651		74,296,009
Fund Balance - Ending			58,274,645		69,297,651

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 Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			Variance	2017
	Original Budget	Final Budget	Actual	Over (Under)	Actual
Revenues					
Intergovernmental					
State Reimbursements	\$ -	-	271,923	271,923	-
Investment Income	2,143,352	3,328,552	1,286,199	(2,042,353)	(1,990,605)
Miscellaneous	-	-	5,888	5,888	-
Total Revenues	2,143,352	3,328,552	1,564,010	(1,764,542)	(1,990,605)
Expenditures					
Public Works	168,975	234,475	216,078	(18,397)	20,325
Capital Outlay	-	-	51,925	51,925	-
Total Expenditures	168,975	234,475	268,003	33,528	20,325
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,974,377	3,094,077	1,296,007	(1,798,070)	(2,010,930)
Other Financing Sources (Uses)					
Transfers In	-	-	65,000	65,000	-
Transfers Out	(1,945,100)	(1,945,100)	-	1,945,100	(892,500)
	(1,945,100)	(1,945,100)	65,000	2,010,100	(892,500)
Net Change in Fund Balance	29,277	1,148,977	1,361,007	212,030	(2,903,430)
Fund Balance - Beginning			78,298,937		81,202,367
Fund Balance - Ending			79,659,944		78,298,937

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 Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			Variance	2017
	Original Budget	Final Budget	Actual	Over (Under)	Actual
Revenues					
Investment Income	\$ 1,762,782	2,732,882	1,032,431	(1,700,451)	(1,720,706)
Expenditures					
Public Works	204,040	272,040	158,509	(113,531)	77,494
Capital Outlay	2,160,000	2,160,000	-	(2,160,000)	-
Total Expenditures	2,364,040	2,432,040	158,509	(2,273,531)	77,494
Excess (Deficiency) of Revenues Over (Under) Expenditures	(601,258)	300,842	873,922	573,080	(1,798,200)
Other Financing (Uses)					
Transfers Out	(1,415,000)	(1,415,000)	-	1,415,000	(892,500)
Net Change in Fund Balance	<u>(2,016,258)</u>	<u>(1,114,158)</u>	873,922	<u>1,988,080</u>	(2,690,700)
Fund Balance - Beginning			<u>64,387,186</u>		<u>67,077,886</u>
Fund Balance - Ending			<u>65,261,108</u>		<u>64,387,186</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 of habitats within the Dunham Forest Preserve.

Wetland Aquatic Riparian Program Fund

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

Endowment Fund

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

DEBT SERVICE FUND

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

CAPITAL PROJECTS FUNDS

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

Construction and Development Funds

The Construction and Development Funds are used to account for revenues restricted for constructing, restoring, reconditioning, reconstructing, and acquiring improvements for the development of the forest and lands of the District. In accordance with 70 ILCS 805/3.2, the appropriations for these funds do not lapse for a period of five years; therefore, these funds are maintained separately by year of tax levy. At the end of five years, any assets remaining are transferred to the General Fund.

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

Golf Fund

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Comparative Balance Sheet December 31, 2018 and June 30, 2017

	2018	2017
ASSETS		
Cash and Investments	\$ 11,656,554	11,911,481
Receivables - Net of Allowances		
Property Taxes	21,465,000	9,669,608
Accounts	54,631	77,842
Accrued Interest	49,007	33,683
Due from Other Funds	55,162	2,568,000
Prepays	1,047,140	1,041,104
Total Assets	34,327,494	25,301,718
LIABILITIES		
Accounts Payable	928,157	1,049,903
Accrued Payroll	373,887	409,765
Deposits Payable	154,381	154,581
Other Payables	972	29,437
Due to Other Funds	7,463,772	80,880
Total Liabilities	8,921,169	1,724,566
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	21,465,000	19,717,724
Total Liabilities and Deferred Inflows of Resources	30,386,169	21,442,290
FUND BALANCES		
Nonspendable	1,047,140	1,041,104
Unassigned	2,894,185	2,818,324
Total Fund Balances	3,941,325	3,859,428
Total Liabilities, Deferred Inflows of Resources and Fund Balances	34,327,494	25,301,718

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual

For the Eighteen Months Ended December 31, 2018

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

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Taxes				
Property Taxes				
Levy - Current	\$ 19,490,000	29,540,000	39,942,564	19,377,975
Levy - Prior	1,000	4,000	17,171	15,539
Other	5,000	5,300	917	5,254
Total Taxes	19,496,000	29,549,300	39,960,652	19,398,768
Intergovernmental				
Personal Property Replacement Taxes	702,094	1,001,894	1,260,607	1,168,938
Law Enforcement Reimbursements	6,226	9,926	6,226	-
State Reimbursements	5,000	21,600	38,161	11,656
Federal Grants and Reimbursements	59,159	61,084	53,850	-
Local Government Revenues	10,000	10,000	100,536	73,622
Other Intergovernmental	-	-	4,923	-
Total Intergovernmental	782,479	1,104,504	1,464,303	1,254,216
Permits and Fees				
Permits				
Picnic	72,000	92,000	81,125	63,410
Camping	80,000	121,000	128,320	77,675
Special Use	61,815	75,080	87,143	44,960
Model Aircraft	8,500	10,000	10,375	7,628
Other/Add-Ons (Tents, Grills, Etc.)	4,800	6,600	7,815	11,905
Boat	33,000	40,200	34,990	26,040
Replacement/Amended Permits (Any Type)	850	1,250	1,930	640
Dog	252,000	327,000	365,290	268,006
Other Fees				
Tubing/Snow Shoes Rental	8,900	12,750	16,879	4,050
Firewood	7,300	12,560	12,975	6,880
Other Fees	4,500	4,520	2,615	3,605
Educational Programs	122,140	156,885	130,076	109,339
Equestrian Programs	76,480	79,830	77,577	78,741
Hayrides	29,423	48,232	42,580	25,463
Participation Fees	123,210	181,355	157,074	124,042

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Permits and Fees - Continued				
Sales and Service Fees				
Facilities Rental	\$ 125,635	175,135	135,345	91,760
Other Taxable Sales	97,480	120,510	139,790	110,423
Boat Rentals	107,250	190,250	195,534	110,430
Equipment Rental Fees	2,100	3,025	3,216	2,491
Total Permits and Fees	1,217,383	1,658,182	1,630,649	1,167,488
Investment Income	89,117	133,717	169,308	(108,450)
Miscellaneous				
Cropland Conversions	73,875	110,813	147,750	84,273
Easement Fees and Defaults	50,000	55,000	233,901	651,165
Court Fines	64,000	101,000	85,807	65,546
Guard Residence Fees	28,800	43,200	40,805	32,700
Royalties	174,400	174,400	136,753	210,181
Conservationist Donations	-	-	5	10
Donations	43,525	67,086	84,981	93,824
Other Nontaxable	39,392	57,153	117,295	75,157
Other	-	-	(685)	(297)
Total Miscellaneous	473,992	608,652	846,612	1,212,559
Total Revenues	22,058,971	33,054,355	44,071,524	22,924,581

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
General Government				
Commissioners and Officers	\$ 599,826	879,194	865,420	591,911
Executive Director's Office	501,188	787,738	790,851	474,359
Finance	964,991	1,487,801	1,388,315	932,213
Human Resources	541,785	784,590	735,256	487,961
Fundraising and Development	87,944	132,164	123,851	84,069
Administrative	352,088	458,754	388,651	344,981
Public Information	736,352	1,183,133	1,128,156	689,161
Volunteer Services	201,734	290,002	268,713	190,532
Visitor Services	347,302	531,122	470,262	359,067
Information Technology	1,228,937	1,735,255	1,622,455	1,227,974
General Overhead (Noncapital)	2,115,255	2,621,255	1,366,600	1,085,078
Total General Government	7,677,402	10,891,008	9,148,530	6,467,306
Conservation and Recreation				
Resource Management and Development				
Administration	251,588	387,908	398,075	248,200
Natural Resources	3,006,900	4,415,470	4,152,890	2,887,970
Grounds Management	3,316,997	4,950,447	4,865,093	3,393,948
Education Outreach	336,668	460,116	419,863	251,602
Land Preservation	349,232	460,922	486,245	352,222
Field Operations Administration	159,823	159,823	81,169	164,217
Site Management	2,273,258	3,379,716	3,441,413	2,343,013
Danada Equestrian Center	485,480	695,563	680,535	450,645
Facilities Management	2,655,629	3,757,698	3,709,753	2,509,296
Fleet Management	2,087,560	3,193,900	3,156,997	2,145,691
Kline Creed Farm	694,399	1,004,229	1,015,885	687,853
Mayslake	473,402	723,116	699,177	478,185
St. James Farm	466,657	627,617	579,838	391,261
Fullersburg Nature Center	507,685	790,819	783,250	527,903
Total Conservation and Recreation	17,065,278	25,007,344	24,470,183	16,832,006

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Eighteen Months Ended December 31, 2018

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

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Public Works				
Environmental Services	\$ 239,688	359,258	356,788	232,197
Public Safety				
Law Enforcement	2,623,768	3,833,094	3,885,096	2,630,702
Capital Outlay	175,000	336,800	181,034	110,997
Total Expenditures	27,781,136	40,427,504	38,041,631	26,273,208

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
General Government				
Commissioners and Officers				
Personal Services				
Other Compensation	\$ 375,000	552,500	552,754	378,989
Employee Benefits	85,967	127,337	128,452	84,255
	<u>460,967</u>	<u>679,837</u>	<u>681,206</u>	<u>463,244</u>
Supplies				
Office Supplies	600	600	500	500
Operating Supplies	350	350	458	39
	<u>950</u>	<u>950</u>	<u>958</u>	<u>539</u>
Services and Charges				
Professional Services	123,996	184,494	174,411	120,996
Utilities	2,012	2,012	2,271	1,898
Other Services and Charges	11,901	11,901	6,574	5,234
	<u>137,909</u>	<u>198,407</u>	<u>183,256</u>	<u>128,128</u>
Total Commissioners and Officers	<u>599,826</u>	<u>879,194</u>	<u>865,420</u>	<u>591,911</u>
Executive Director's Office				
Personal Services				
Direct Compensation	407,345	646,545	641,581	384,501
Other Compensation	-	-	11,250	921
Employee Benefits	61,405	90,955	91,751	60,181
	<u>468,750</u>	<u>737,500</u>	<u>744,582</u>	<u>445,603</u>
Supplies				
Office Supplies	500	600	554	209
Operating Supplies	833	833	926	40
	<u>1,333</u>	<u>1,433</u>	<u>1,480</u>	<u>249</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**General Fund****Detailed Schedule of Expenditures - Budget and Actual - Continued****For the Eighteen Months Ended December 31, 2018****(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)**

	2018			2017
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Executive Director's Office - Continued				
Services and Charges				
Professional Services	\$ -	700	665	-
Rentals	24,080	39,080	36,683	24,866
Other Services and Charges	7,025	9,025	7,441	3,641
	31,105	48,805	44,789	28,507
 Total Executive Director's Office	 501,188	 787,738	 790,851	 474,359
 Finance				
Personal Services				
Direct Compensation	762,605	1,190,405	1,086,221	713,702
Other Compensation	-	-	12,920	6,420
Employee Benefits	135,091	200,101	201,853	132,399
	897,696	1,390,506	1,300,994	852,521
 Supplies				
Office Supplies	800	1,800	1,531	833
Operating Supplies	200	200	90	14
Small Tools and Minor Equipment	500	500	99	538
	1,500	2,500	1,720	1,385
 Services and Charges				
Professional Services	61,300	87,300	80,369	74,755
Other Services and Charges	4,495	7,495	5,232	3,552
	65,795	94,795	85,601	78,307
 Total Finance	 964,991	 1,487,801	 1,388,315	 932,213

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Human Resources				
Personal Services				
Direct Compensation	\$ 367,220	517,020	506,544	353,667
Other Compensation	-	-	-	883
Employee Benefits	61,405	90,955	91,751	60,181
	428,625	607,975	598,295	414,731
Supplies				
Office Supplies	2,150	3,220	2,953	1,891
Operating Supplies	14,525	24,925	19,256	8,656
Building and Other Supplies and Materials	14,595	24,095	10,614	7,980
Small Tools and Minor Equipment	-	-	-	2,083
	31,270	52,240	32,823	20,610
Services and Charges				
Professional Services	50,700	77,675	63,192	38,580
Machinery and Equipment Repairs and Maintenance	200	200	-	-
Other Services and Charges	30,990	46,500	40,946	14,040
	81,890	124,375	104,138	52,620
Total Human Resources	541,785	784,590	735,256	487,961
Fundraising and Development				
Personal Services				
Direct Compensation	62,056	96,356	96,332	62,168
Other Compensation	-	-	-	1,638
Employee Benefits	12,281	18,191	18,350	12,036
	74,337	114,547	114,682	75,842
Supplies				
Office Supplies	635	970	677	629
Operating Supplies	312	562	162	222
Small Tools and Minor Equipment	200	200	-	-
	1,147	1,732	839	851

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Fundraising and Development - Continued				
Services and Charges				
Professional Services	\$ 8,200	10,200	4,653	5,050
Other Services and Charges	4,260	5,685	3,677	2,326
	12,460	15,885	8,330	7,376
Total Fundraising and Development	87,944	132,164	123,851	84,069
Purchasing Services				
Personal Services				
Direct Compensation	104,226	149,526	116,676	105,212
Other Compensation	-	-	6,530	994
Employee Benefits	24,562	36,382	36,700	24,072
	128,788	185,908	159,906	130,278
Supplies				
Office Supplies	19,506	26,231	30,412	16,744
Operating Supplies	1,775	1,775	1,507	1,260
Building and Other Supplies and Materials	125	125	250	-
Small Tools and Minor Equipment	250	250	-	169
	21,656	28,381	32,169	18,173
Services and Charges				
Professional Services	11,000	14,186	16,173	12,170
Rentals	101,984	101,984	81,329	105,400
Machinery and Equipment Repairs and Maintenance	2,800	2,800	116	1,473
Other Services and Charges	85,860	125,495	98,958	77,487
	201,644	244,465	196,576	196,530
Total Purchasing Services	352,088	458,754	388,651	344,981

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Eighteen Months Ended December 31, 2018

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

	2018			2017
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Public Information				
Personal Services				
Direct Compensation	\$ 409,793	724,393	750,259	409,942
Other Compensation	-	-	1,168	1,690
Employee Benefits	73,686	115,056	110,101	72,217
	483,479	839,449	861,528	483,849
Supplies				
Office Supplies	1,455	2,486	1,919	1,767
Operating Supplies	768	768	875	943
Small Tools and Minor Equipment	4,750	24,750	26,553	3,779
Purchases for Resale and Sales Tax	3,650	3,725	756	13
	10,623	31,729	30,103	6,502
Services and Charges				
Professional Services	231,610	300,700	230,251	192,003
Other Services and Charges	10,640	11,255	6,274	6,807
	242,250	311,955	236,525	198,810
Total Public Information	736,352	1,183,133	1,128,156	689,161
Volunteer Services				
Personal Services				
Direct Compensation	123,732	191,032	195,019	122,537
Employee Benefits	24,562	36,382	36,700	24,072
	148,294	227,414	231,719	146,609
Supplies				
Office Supplies	300	400	334	553
Operating Supplies	33,909	39,422	26,460	25,214
Building and Other Supplies and Materials	225	325	-	-
Small Tools and Minor Equipment	6,452	8,952	5,894	4,812
	40,886	49,099	32,688	30,579

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Volunteer Services - Continued				
Services and Charges				
Professional Services	\$ 275	375	99	3,449
Insurance	3,995	3,995	3,625	3,994
Rentals	3,500	3,500	-	3,045
Other Services and Charges	4,784	5,619	582	2,856
	12,554	13,489	4,306	13,344
Total Volunteer Services	201,734	290,002	268,713	190,532
Visitor Services				
Personal Services				
Direct Compensation	281,547	428,517	365,111	282,977
Other Compensation	-	-	5,557	13,879
Employee Benefits	61,405	90,955	91,751	60,181
	342,952	519,472	462,419	357,037
Supplies				
Office Supplies	500	800	711	414
Operating Supplies	-	-	189	133
Small Tools and Minor Equipment	1,350	1,950	403	-
	1,850	2,750	1,303	547
Services and Charges				
Professional Services	1,500	7,400	6,193	1,334
Other Services and Charges	1,000	1,500	347	149
	2,500	8,900	6,540	1,483
Total Visitor Services	347,302	531,122	470,262	359,067
Information Technology				
Personal Services				
Direct Compensation	440,756	683,756	683,791	444,877
Other Compensation	-	-	-	28,467
Employee Benefits	73,686	109,146	110,101	72,217
	514,442	792,902	793,892	545,561

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Information Technology - Continued				
Supplies				
Office Supplies	\$ 2,000	3,000	2,079	1,709
Operating Supplies	500	750	209	-
Building and Other Supplies and Materials	-	-	125	-
Small Tools and Minor Equipment	162,750	217,000	223,378	283,718
	165,250	220,750	225,791	285,427
Services and Charges				
Professional Services	102,500	134,950	51,979	67,940
Machinery and Equipment Repairs and Maintenance	390,495	502,038	510,808	287,288
Other Services and Charges	56,250	84,615	39,985	41,758
	549,245	721,603	602,772	396,986
Total Information Technology	1,228,937	1,735,255	1,622,455	1,227,974
General Overhead (Noncapital)				
Supplies				
Office Supplies	-	-	63	-
Operating Supplies	2,000	3,000	2,894	2,011
Small Tools and Minor Equipment	5,000	5,000	35	-
	7,000	8,000	2,992	2,011
Services and Charges				
Professional Services	375,000	550,000	502,944	525,166
Insurance	102,341	202,341	129,983	97,017
Utilities	500,914	730,914	730,681	460,884
	978,255	1,483,255	1,363,608	1,083,067
Miscellaneous				
Contingency	1,130,000	1,130,000	-	-
Total General Overhead (Noncapital)	2,115,255	2,621,255	1,366,600	1,085,078
Total General Government	7,677,402	10,891,008	9,148,530	6,467,306

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation				
Resource Management and Development Administration				
Personal Services				
Direct Compensation	\$ 180,106	281,606	289,035	175,842
Other Compensation	-	-	5,175	5,521
Employee Benefits	24,562	36,382	36,700	24,072
	204,668	317,988	330,910	205,435
Supplies				
Operating Supplies	150	150	5	54
Small Tools and Minor Equipment	125	125	141	-
	275	275	146	54
Services and Charges				
Professional Services	42,100	65,100	66,500	42,000
Other Services and Charges	4,545	4,545	519	711
	46,645	69,645	67,019	42,711
Total Resource Management and Development Administration	251,588	387,908	398,075	248,200
Natural Resources				
Personal Services				
Direct Compensation	1,740,338	2,707,558	2,654,982	1,708,127
Other Compensation	-	-	31,125	209,348
Employee Benefits	319,306	472,966	477,106	312,941
	2,059,644	3,180,524	3,163,213	2,230,416
Supplies				
Office Supplies	4,700	5,250	4,579	3,390
Operating Supplies	100,650	139,800	130,409	108,868
Fuel and Related Supplies	5,000	6,000	4,689	2,531
Parts and Fittings	500	700	154	424
Grounds Supplies	61,400	91,900	79,287	58,532
Building and Other Supplies and Materials	27,650	34,950	34,811	34,775
Small Tools and Minor Equipment	35,800	39,275	29,577	26,932
	235,700	317,875	283,506	235,452

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**General Fund****Detailed Schedule of Expenditures - Budget and Actual - Continued
For the Eighteen Months Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)**

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Natural Resources - Continued				
Services and Charges				
Professional Services	\$ 638,182	816,182	634,193	343,748
Utilities	21,420	30,780	29,073	19,086
Rentals	24,000	33,900	19,539	4,539
Structural Repairs and Maintenance	500	500	-	29,420
Machinery and Equipment Repairs and Maintenance	1,500	1,650	1,788	1,967
Other Services and Charges	25,954	34,059	21,578	23,342
	711,556	917,071	706,171	422,102
 Total Natural Resources	 3,006,900	 4,415,470	 4,152,890	 2,887,970
 Grounds Management				
Personal Services				
Direct Compensation	2,262,844	3,289,084	3,259,475	2,153,700
Other Compensation	-	-	57,439	267,236
Employee Benefits	528,083	782,213	789,060	517,558
	2,790,927	4,071,297	4,105,974	2,938,494
 Supplies				
Office Supplies	2,600	2,700	1,655	1,893
Operating Supplies	20,230	31,300	26,593	17,900
Parts and Fittings	11,000	14,650	14,125	8,942
Grounds Supplies	312,200	461,500	398,088	288,403
Building and Other Supplies and Materials	25,200	30,200	27,556	24,772
Small Tools and Minor Equipment	7,000	9,200	8,963	7,092
	378,230	549,550	476,980	349,002

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**General Fund****Detailed Schedule of Expenditures - Budget and Actual - Continued
For the Eighteen Months Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)**

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Grounds Management - Continued				
Services and Charges				
Professional Services	\$ 19,150	134,950	128,926	14,201
Utilities	24,840	50,840	38,698	25,093
Rentals	35,000	44,700	41,760	24,121
Ground Repairs and Maintenance	49,000	73,500	52,691	32,953
Machinery and Equipment Repairs and Maintenance	2,500	4,000	3,298	1,833
Other Services and Charges	17,350	21,610	16,766	8,251
	147,840	329,600	282,139	106,452
 Total Grounds Management	 3,316,997	 4,950,447	 4,865,093	 3,393,948
 Community Services and Education				
Personal Services				
Direct Compensation	298,025	399,849	363,413	171,104
Other Compensation	-	-	-	11,022
Employee Benefits	36,843	54,573	55,051	24,072
	334,868	454,422	418,464	206,198
 Supplies				
Office Supplies	-	-	-	269
Operating Supplies	-	-	-	3,873
Small Tools and Minor Equipment	-	-	-	143
Purchases for Resale and Sales Tax	-	-	-	37,812
	-	-	-	42,097
 Services and Charges				
Professional Services	-	-	-	3,076
Other Services and Charges	1,800	5,694	1,399	231
	1,800	5,694	1,399	3,307
 Total Community Services and Education	 336,668	 460,116	 419,863	 251,602

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Land Preservation				
Personal Services				
Direct Compensation	\$ 270,759	345,759	345,797	263,780
Other Compensation	-	-	28,739	8,982
Employee Benefits	36,843	54,573	55,051	36,109
	307,602	400,332	429,587	308,871
Supplies				
Office Supplies	2,100	2,100	95	2,517
Operating Supplies	-	-	34	-
Small Tools and Minor Equipment	-	-	-	411
	2,100	2,100	129	2,928
Services and Charges				
Professional Services	36,300	54,800	53,400	37,400
Other Services and Charges	3,230	3,690	3,129	3,023
	39,530	58,490	56,529	40,423
Total Land Preservation	349,232	460,922	486,245	352,222
Field Operations Administration				
Personal Services				
Direct Compensation	132,942	132,942	67,514	134,360
Other Compensation	-	-	1,331	1,318
Employee Benefits	12,281	12,281	9,225	24,072
	145,223	145,223	78,070	159,750
Supplies				
Office Supplies	500	500	-	37
Operating Supplies	1,000	1,000	-	-
Building and Other Supplies and Materials	500	500	-	-
Small Tools and Minor Equipment	1,000	1,000	-	-
	3,000	3,000	-	37

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Field Operations Administration - Continued				
Services and Charges				
Professional Services	\$ 5,000	5,000	-	-
Other Services and Charges	6,600	6,600	3,099	4,430
	11,600	11,600	3,099	4,430
Total Field Operations Administration	159,823	159,823	81,169	164,217
Site Management				
Personal Services				
Direct Compensation	1,782,785	2,668,970	2,699,213	1,753,587
Other Compensation	-	-	47,991	122,094
Employee Benefits	343,868	509,348	513,807	337,015
	2,126,653	3,178,318	3,261,011	2,212,696
Supplies				
Office Supplies	800	1,300	607	1,001
Operating Supplies	29,050	39,697	40,568	26,444
Fuel and Related Supplies	2,000	2,250	1,147	432
Parts and Fittings	1,925	3,075	2,209	1,334
Grounds Supplies	34,193	50,135	46,314	37,775
Building and Other Supplies and Materials	11,560	15,080	10,798	7,521
Small Tools and Minor Equipment	24,680	33,008	32,035	22,834
Purchases for Resale and Taxes	3,000	3,200	1,907	3,599
	107,208	147,745	135,585	100,940
Services and Charges				
Professional Services	8,800	8,800	3,236	4,200
Utilities	15,792	23,163	26,802	16,793
Machinery and Equipment Repairs and Maintenance	300	400	-	-
Other Services and Charges	14,505	21,290	14,779	8,384
	39,397	53,653	44,817	29,377
Total Site Management	2,273,258	3,379,716	3,441,413	2,343,013

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Danada Equestrian Center				
Personal Services				
Direct Compensation	\$ 322,666	453,766	445,530	279,175
Other Compensation	-	-	4,794	2,325
Employee Benefits	49,124	72,764	73,401	48,145
	371,790	526,530	523,725	329,645
Supplies				
Office Supplies	530	780	640	260
Operating Supplies	52,595	72,797	50,667	57,339
Parts and Fittings	200	300	255	140
Grounds Supplies	6,320	6,320	2,704	3,249
Building and Other Supplies and Materials	3,920	3,920	1,665	1,995
Small Tools and Minor Equipment	1,750	1,750	1,091	1,062
Purchases for Resale and Taxes	1,350	1,350	355	1,278
	66,665	87,217	57,377	65,323
Services and Charges				
Professional Services	29,555	53,926	70,471	38,431
Utilities	11,400	17,100	19,405	12,071
Rentals	4,220	8,840	7,525	4,176
Machinery and Equipment Repairs and Maintenance	100	200	100	-
Other Services and Charges	1,750	1,750	1,932	999
	47,025	81,816	99,433	55,677
Total Danada Equestrian Center	485,480	695,563	680,535	450,645
Facilities Management				
Personal Services				
Direct Compensation	1,674,134	2,352,934	2,329,839	1,498,415
Other Compensation	-	-	20,839	170,859
Employee Benefits	356,149	527,539	532,157	349,051
	2,030,283	2,880,473	2,882,835	2,018,325

General Fund

For the Eighteen Months Ended December 31, 2018

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

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Facilities Management - Continued				
Supplies				
Office Supplies	\$ 500	500	69	192
Operating Supplies	11,710	14,670	16,501	11,658
Fuel and Related Supplies	350	350	126	95
Parts and Fittings	4,600	5,800	5,370	3,775
Grounds Supplies	22,400	30,925	27,183	13,705
Building and Other Supplies and Materials	192,770	303,270	307,783	182,098
Small Tools and Minor Equipment	14,790	26,540	24,108	13,919
	247,120	382,055	381,140	225,442
Services and Charges				
Professional Services	24,330	32,330	33,289	37,604
Utilities	90,500	125,500	122,668	72,801
Rentals	53,000	64,750	58,065	45,865
Structural Repairs and Maintenance	158,750	220,050	207,899	53,765
Guard Residence	28,800	28,800	6,420	37,741
Machinery and Equipment Repairs and Maintenance	700	1,100	843	840
Other Services and Charges	22,146	22,640	16,594	16,913
	378,226	495,170	445,778	265,529
Total Facilities Management	2,655,629	3,757,698	3,709,753	2,509,296
Fleet Management				
Personal Services				
Direct Compensation	858,252	1,264,552	1,301,671	862,054
Other Compensation	-	-	11,609	91,286
Employee Benefits	171,934	254,674	256,903	168,507
	1,030,186	1,519,226	1,570,183	1,121,847

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Fleet Management - Continued				
Supplies				
Office Supplies	\$ 8,000	12,600	14,347	10,158
Operating Supplies	8,000	15,200	11,159	3,101
Fuel and Related Supplies	400,000	570,000	582,479	331,461
Parts and Fittings	345,000	595,000	569,511	405,085
Grounds Supplies	10,500	15,750	8,372	7,762
Building and Other Supplies and Materials	45,000	65,150	62,003	50,651
Small Tools and Minor Equipment	90,100	135,700	140,885	70,568
	906,600	1,409,400	1,388,756	878,786
Services and Charges				
Professional Services	1,600	6,050	1,375	4,974
Utilities	23,724	54,724	70,044	26,182
Rentals	600	900	781	435
Machinery and Equipment Repairs and Maintenance	104,500	169,500	100,680	97,247
Other Services and Charges	20,350	34,100	25,178	16,220
	150,774	265,274	198,058	145,058
Total Fleet Management	2,087,560	3,193,900	3,156,997	2,145,691
Kline Creek Farm				
Personal Services				
Direct Compensation	468,283	687,433	692,639	466,655
Other Compensation	-	-	12,346	8,385
Employee Benefits	73,686	109,146	110,101	72,217
	541,969	796,579	815,086	547,257
Supplies				
Office Supplies	581	769	1,010	301
Operating Supplies	49,810	69,836	78,092	43,983
Parts and Fittings	430	430	445	242

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Eighteen Months Ended December 31, 2018

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

	2018			2017 Actual
	Original Budget	Final Budget	Actual	
Conservation and Recreation - Continued				
Kline Creek Farm - Continued				
Supplies - Continued				
Grounds Supplies	\$ 6,850	7,850	8,753	10,121
Building and Other Supplies and Materials	4,485	5,985	2,292	4,661
Small Tools and Minor Equipment	4,000	6,000	4,298	12,243
Purchases for Resale and Sales Tax	14,060	21,660	21,268	13,963
	80,216	112,530	116,158	85,514
Services and Charges				
Professional Services	53,825	64,980	56,479	36,929
Utilities	13,000	17,500	19,926	13,027
Rentals	830	5,335	3,803	675
Machinery and Equipment Repairs and Maintenance	950	950	350	660
Other Services and Charges	3,609	6,355	4,083	3,791
	72,214	95,120	84,641	55,082
Total Kline Creek Farm	694,399	1,004,229	1,015,885	687,853
Mayslake				
Personal Services				
Direct Compensation	295,329	476,449	468,498	286,843
Other Compensation	-	-	-	3,392
Employee Benefits	49,124	72,764	73,401	48,146
	344,453	549,213	541,899	338,381
Supplies				
Office Supplies	700	1,050	640	375
Operating Supplies	20,775	25,034	24,373	5,719
Grounds Supplies	1,600	2,700	2,552	1,613
Building and Other Supplies and Materials	4,165	6,015	6,655	16,543
Small Tools and Minor Equipment	1,000	1,750	1,388	698
Purchases for Resale and Sales Tax	2,500	3,750	2,296	2,123
	30,740	40,299	37,904	27,071

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**General Fund****Detailed Schedule of Expenditures - Budget and Actual - Continued**
For the Eighteen Months Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Mayslake - Continued				
Services and Charges				
Professional Services	\$ 41,425	48,300	32,869	58,821
Utilities	51,484	77,484	82,612	51,474
Rentals	600	600	437	-
Machinery and Equipment Repairs and Maintenance	500	800	-	-
Other Services and Charges	4,200	6,420	3,456	2,438
	98,209	133,604	119,374	112,733
 Total Mayslake	 473,402	 723,116	 699,177	 478,185
 St. James Farm				
Personal Services				
Direct Compensation	306,626	431,136	431,417	294,829
Other Compensation	-	-	15,036	6,445
Employee Benefits	49,124	72,764	73,401	48,145
	355,750	503,900	519,854	349,419
 Supplies				
Office Supplies	560	560	447	171
Operating Supplies	7,305	7,305	6,573	6,128
Fuel and Related Supplies	1,080	1,480	1,715	805
Parts and Fittings	460	460	344	229
Grounds Supplies	2,801	2,801	3,358	2,186
Building and Other Supplies and Materials	7,850	7,850	8,442	2,842
Small Tools and Minor Equipment	7,500	11,500	9,921	2,543
	27,556	31,956	30,800	14,904

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
St. James Farm - Continued				
Services and Charges				
Professional Services	\$ 8,950	8,950	2,308	7,770
Utilities	14,920	23,330	25,970	14,334
Rentals	2,101	2,101	-	4,558
Structural Repairs and Maintenance	2,550	2,550	-	-
Machinery and Equipment Repairs and Maintenance	100	100	209	60
Other Services and Charges	935	935	697	216
	29,556	37,966	29,184	26,938
Miscellaneous				
Reserves	53,795	53,795	-	-
Total St. James Farm	466,657	627,617	579,838	391,261
Fullersburg Nature Center				
Personal Services				
Direct Compensation	379,817	589,841	596,264	382,184
Other Compensation	-	-	7,845	15,607
Employee Benefits	73,686	109,146	110,101	72,217
	453,503	698,987	714,210	470,008
Supplies				
Office Supplies	1,100	1,750	1,447	658
Operating Supplies	25,200	44,200	28,946	26,729
Grounds Supplies	650	1,025	105	753
Building and Other Supplies and Materials	1,425	2,425	1,590	874
Small Tools and Minor Equipment	1,700	3,400	6,098	3,673
	30,075	52,800	38,186	32,687

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Fullersburg Nature Center - Continued				
Services and Charges				
Professional Services	\$ 6,400	8,900	6,033	9,950
Utilities	11,760	17,760	20,487	11,422
Rentals	2,000	4,000	1,306	1,747
Other Services and Charges	3,947	8,372	3,028	2,089
	24,107	39,032	30,854	25,208
Total Fullersburg Nature Center	507,685	790,819	783,250	527,903
Total Conservation and Recreation	17,065,278	25,007,344	24,470,183	16,832,006
Public Works				
Environmental Services				
Personal Services				
Direct Compensation	193,170	294,770	297,662	192,659
Employee Benefits	36,843	54,573	55,051	36,109
	230,013	349,343	352,713	228,768
Supplies				
Office Supplies	1,200	1,200	228	235
Operating Supplies	1,740	1,740	1,824	1,193
Building and Other Supplies and Materials	100	100	-	178
Small Tools and Minor Equipment	500	640	280	-
	3,540	3,680	2,332	1,606
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	3,285	3,385	93	173
	6,135	6,235	1,743	1,823
Total Public Works	239,688	359,258	356,788	232,197

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual - Continued

For the Eighteen Months Ended December 31, 2018

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

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Public Safety				
Law Enforcement				
Personal Services				
Direct Compensation	\$ 2,065,901	3,019,701	3,043,996	2,002,436
Other Compensation	-	-	39,538	82,959
Employee Benefits	331,587	491,157	495,456	324,979
	<u>2,397,488</u>	<u>3,510,858</u>	<u>3,578,990</u>	<u>2,410,374</u>
Supplies				
Office Supplies	1,650	1,650	373	1,494
Operating Supplies	35,965	49,245	47,073	28,712
Building and Other Supplies and Materials	2,050	2,550	2,516	2,856
Small Tools and Minor Equipment	13,700	19,195	18,265	19,024
	<u>53,365</u>	<u>72,640</u>	<u>68,227</u>	<u>52,086</u>
Services and Charges				
Professional Services	128,345	196,075	193,518	125,345
Machinery and Equipment Repairs and Maintenance	3,980	3,980	1,260	3,297
Other Services and Charges	40,590	49,541	43,101	39,600
	<u>172,915</u>	<u>249,596</u>	<u>237,879</u>	<u>168,242</u>
Total Public Safety	<u>2,623,768</u>	<u>3,833,094</u>	<u>3,885,096</u>	<u>2,630,702</u>
Capital Outlay				
General Government				
Information Technology				
Machinery and Equipment	-	-	-	56,793
Facilities Management				
Operational Improvements and Structure	150,000	230,000	116,683	22,480
Machinery and Equipment	-	6,800	6,074	-

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**General Fund****Detailed Schedule of Expenditures - Budget and Actual - Continued
For the Eighteen Months Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)**

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Capital Outlay - Continued				
General Government - Continued				
Fleet Management				
Operational Structure	\$ 25,000	45,000	44,627	21,224
Mayslake				
Operational Structure	-	55,000	13,650	
St. James Farm				
Machinery and Equipment	-	-	-	10,500
Total Capital Outlay	175,000	336,800	181,034	110,997
Total Expenditures	27,781,136	40,427,504	38,041,631	26,273,208

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 Eighteen Months Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)**

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
State Grants and Reimbursements	\$ -	-	750,000	1,027,300
Investment Income	19,628	28,528	34,229	(44,096)
Total Revenues	19,628	28,528	784,229	983,204
Expenditures				
Conservation and Recreation	1,598,242	1,598,242	945,333	7,661,170
Net Change in Fund Balance	(1,578,614)	(1,569,714)	(161,104)	(6,677,966)
Fund Balance - Beginning			2,851,330	9,529,296
Fund Balance - Ending			2,690,226	2,851,330

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet
December 31, 2018**

	Special Revenue	Capital Projects	Totals
ASSETS			
Cash and Investments	\$ 11,925,032	20,558,878	32,483,910
Receivables - Net of Allowances			
Property Taxes	2,600,000	1,900,000	4,500,000
Accounts	6,191	-	6,191
Accrued Interest	44,532	70,457	114,989
Due from Other Funds	33,097	9,026,771	9,059,868
Prepays	171,109	27,312	198,421
Total Assets	14,779,961	31,583,418	46,363,379
LIABILITIES			
Accounts Payable	228,146	1,443,242	1,671,388
Accrued Payroll	30,310	24,469	54,779
Claims Payable	175,000	-	175,000
Deposits Payable	-	134,207	134,207
Other Payables	40	-	40
Due to Other Funds	125,193	1,600,000	1,725,193
Total Liabilities	558,689	3,201,918	3,760,607
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	2,600,000	1,900,000	4,500,000
Total Liabilities and Deferred Inflows of Resources	3,158,689	5,101,918	8,260,607
FUND BALANCES			
Nonspendable	171,109	27,312	198,421
Restricted	9,164,383	26,454,188	35,618,571
Committed	2,285,780	-	2,285,780
Total Fund Balances	11,621,272	26,481,500	38,102,772
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	14,779,961	31,583,418	46,363,379

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Nonmajor Governmental Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Eighteen Months Ended December 31, 2018**

	Special Revenue	Capital Projects	Totals
Revenues			
Taxes	\$ 5,719,758	3,788,631	9,508,389
Intergovernmental	380,172	898,482	1,278,654
Permits and Fees	33,320	-	33,320
Investment Income	179,923	294,905	474,828
Miscellaneous	1,234,457	183,808	1,418,265
Total Revenues	7,547,630	5,165,826	12,713,456
Expenditures			
Current			
General Government	1,429,636	-	1,429,636
Conservation and Recreation	3,560,600	16,074,897	19,635,497
Public Works	22,048	-	22,048
Public Safety	225,692	-	225,692
Capital Outlay	-	7,806,246	7,806,246
Total Expenditures	5,237,976	23,881,143	29,119,119
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,309,654	(18,715,317)	(16,405,663)
Other Financing Sources (Uses)			
Disposal of Capital Assets	-	284,675	284,675
Transfers In	173,000	17,676,237	17,849,237
Transfers Out	(1,336,352)	(3,360,601)	(4,696,953)
	(1,163,352)	14,600,311	13,436,959
Net Change in Fund Balances	1,146,302	(4,115,006)	(2,968,704)
Fund Balances - Beginning	10,474,970	30,596,506	41,071,476
Fund Balances - Ending	11,621,272	26,481,500	38,102,772

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Nonmajor Governmental - Special Revenue Funds****Combining Balance Sheet
December 31, 2018**

	Liability Insurance	Social Security Tax	Audit	Zoological
ASSETS				
Cash and Investments	\$ 1,889,251	1,257,100	135,897	1,289,265
Receivables - Net of Allowances				
Property Taxes	350,000	1,350,000	-	900,000
Accounts	-	-	-	2,798
Accrued Interest	5,584	6,787	482	5,284
Due from Other Funds	-	-	-	23,425
Prepays	129,216	-	-	28,237
Total Assets	2,374,051	2,613,887	136,379	2,249,009
LIABILITIES				
Accounts Payable	89,797	49,470	29	28,807
Accrued Payroll	-	-	-	24,008
Claims Payable	175,000	-	-	-
Other Payables	-	-	-	40
Due to Other Funds	55,162	-	-	-
Total Liabilities	319,959	49,470	29	52,855
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	350,000	1,350,000	-	900,000
Total Liabilities and Deferred Inflows of Resources	669,959	1,399,470	29	952,855
FUND BALANCES				
Nonspendable	129,216	-	-	28,237
Restricted	1,574,876	1,214,417	136,350	1,267,917
Committed	-	-	-	-
Total Fund Balances	1,704,092	1,214,417	136,350	1,296,154
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	2,374,051	2,613,887	136,379	2,249,009

Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Dunham Wetland Bank Program	Wetland Aquatic Riparian Program	Endowment	Totals
2,018,944	480,137	207,893	1,997	2,363,053	2,281,495	11,925,032
-	-	-	-	-	-	2,600,000
-	-	3,393	-	-	-	6,191
12,533	2,324	1,510	-	5,238	4,790	44,532
-	-	-	-	9,672	-	33,097
-	-	-	-	13,656	-	171,109
2,031,477	482,461	212,796	1,997	2,391,619	2,286,285	14,779,961
447	107	43	-	58,941	505	228,146
-	-	-	-	6,302	-	30,310
-	-	-	-	-	-	175,000
-	-	-	-	-	-	40
31,031	-	-	-	39,000	-	125,193
31,478	107	43	-	104,243	505	558,689
-	-	-	-	-	-	2,600,000
31,478	107	43	-	104,243	505	3,158,689
-	-	-	-	13,656	-	171,109
1,999,999	482,354	212,753	1,997	2,273,720	-	9,164,383
-	-	-	-	-	2,285,780	2,285,780
1,999,999	482,354	212,753	1,997	2,287,376	2,285,780	11,621,272
2,031,477	482,461	212,796	1,997	2,391,619	2,286,285	14,779,961

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Eighteen Months Ended December 31, 2018

	Liability Insurance	Social Security Tax	Audit	Zoological
Revenues				
Taxes	\$ 1,298,809	2,599,906	76,382	1,744,661
Intergovernmental	-	43,688	-	63,274
Permits and Fees	-	-	-	33,320
Investment Income	32,027	22,506	1,739	21,255
Miscellaneous	534	1,100	63	137,514
Total Revenues	1,331,370	2,667,200	78,184	2,000,024
Expenditures				
Current				
General Government	881,019	515,867	32,750	-
Conservation and Recreation	-	1,198,777	-	1,471,426
Public Works	-	22,048	-	-
Public Safety	-	225,692	-	-
Total Expenditures	881,019	1,962,384	32,750	1,471,426
Excess (Deficiency) of Revenues Over (Under) Expenditures	450,351	704,816	45,434	528,598
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	(85,013)
	-	-	-	(85,013)
Net Change in Fund Balances	450,351	704,816	45,434	443,585
Fund Balances - Beginning	1,253,741	509,601	90,916	852,569
Fund Balances - Ending	1,704,092	1,214,417	136,350	1,296,154

Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Dunham Wetland Bank Program	Wetland Aquatic Riparian Program	Endowment	Totals
-	-	-	-	-	-	5,719,758
-	-	-	-	273,210	-	380,172
-	-	-	-	-	-	33,320
31,030	6,715	3,020	-	32,539	29,092	179,923
-	14,794	19,394	-	-	1,061,058	1,234,457
31,030	21,509	22,414	-	305,749	1,090,150	7,547,630
-	-	-	-	-	-	1,429,636
-	4,315	-	4,996	877,001	4,085	3,560,600
-	-	-	-	-	-	22,048
-	-	-	-	-	-	225,692
-	4,315	-	4,996	877,001	4,085	5,237,976
31,030	17,194	22,414	(4,996)	(571,252)	1,086,065	2,309,654
-	173,000	-	-	-	-	173,000
(31,031)	-	-	-	-	(1,220,308)	(1,336,352)
(31,031)	173,000	-	-	-	(1,220,308)	(1,163,352)
(1)	190,194	22,414	(4,996)	(571,252)	(134,243)	1,146,302
2,000,000	292,160	190,339	6,993	2,858,628	2,420,023	10,474,970
1,999,999	482,354	212,753	1,997	2,287,376	2,285,780	11,621,272

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 Eighteen Months Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)**

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 610,000	915,000	1,298,463	811,594
Levy - Prior	100	200	309	633
Other	100	100	37	219
Intergovernmental				
Personal Property Replacement Taxes	32,128	45,828	-	53,491
Investment Income	18,617	29,517	32,027	(4,217)
Miscellaneous	-	-	534	-
Total Revenues	660,945	990,645	1,331,370	861,720
Expenditures				
General Government	686,506	1,011,506	881,019	669,563
Net Change in Fund Balance	(25,561)	(20,861)	450,351	192,157
Fund Balance - Beginning			1,253,741	1,061,584
Fund Balance - Ending			1,704,092	1,253,741

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 Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 1,220,000	1,870,000	2,599,262	1,386,560
Levy - Prior	100	200	580	1,152
Other	250	250	64	375
Intergovernmental				
Personal Property Replacement Taxes	43,688	43,688	43,688	43,688
Investment Income	10,731	14,831	22,506	(42)
Miscellaneous	-	-	1,100	-
Total Revenues	1,274,769	1,928,969	2,667,200	1,431,733
Expenditures				
General Government	383,159	582,144	515,867	237,017
Conservation and Recreation	855,137	1,299,398	1,198,777	932,498
Public Works	14,777	23,022	22,048	14,231
Public Safety	158,041	242,172	225,692	151,906
Total Expenditures	1,411,114	2,146,736	1,962,384	1,335,652
Net Change in Fund Balance	(136,345)	(217,767)	704,816	96,081
Fund Balance - Beginning			509,601	413,520
Fund Balance - Ending			1,214,417	509,601

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 Eighteen Months Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)**

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes	\$ -	20,000	76,382	67,714
Investment Income	1,162	1,462	1,739	204
Miscellaneous	-	-	63	-
Total Revenues	1,162	21,462	78,184	67,918
Expenditures				
General Government				
Other Services and Charges	35,820	35,820	32,750	32,000
Miscellaneous	1,800	1,800	-	-
Total Expenditures	37,620	37,620	32,750	32,000
Net Change in Fund Balance	(36,458)	(16,158)	45,434	35,918
Fund Balance - Beginning			90,916	54,998
Fund Balance - Ending			136,350	90,916

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 Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 839,000	1,264,000	1,744,227	913,083
Levy - Prior	75	175	392	727
Other	200	200	42	247
Intergovernmental				
Personal Property Replacement Taxes	36,853	53,553	63,274	61,357
Permits and Fees				
Education Program Fees	33,375	52,455	33,320	29,204
Investment Income	12,364	17,964	21,255	(3,307)
Miscellaneous				
Donations	99,500	149,500	108,870	101,076
Sponsorships	1,000	1,000	1,090	1,375
Other	19,000	29,000	27,554	19,188
Total Revenues	1,041,367	1,567,847	2,000,024	1,122,950
Expenditures				
Conservation and Recreation	1,094,369	1,653,664	1,471,426	981,570
Excess (Deficiency) of Revenues Over (Under) Expenditures	(53,002)	(85,817)	528,598	141,380
Other Financing (Uses)				
Transfers Out	(18,000)	(27,000)	(85,013)	(18,000)
Net Change in Fund Balance	<u>(71,002)</u>	<u>(112,817)</u>	443,585	123,380
Fund Balance - Beginning			<u>852,569</u>	<u>729,189</u>
Fund Balance - Ending			<u>1,296,154</u>	<u>852,569</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Zoological - Special Revenue Fund

Schedule of Expenditures - Budget and Actual

For the Eighteen Months Ended December 31, 2018

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

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation				
Personal Services				
Direct Compensation	\$ 702,079	1,091,499	1,047,641	663,253
Other Compensation	-	-	2,293	25,188
Employee Benefits	85,967	127,337	128,199	84,254
	<u>788,046</u>	<u>1,218,836</u>	<u>1,178,133</u>	<u>772,695</u>
Supplies				
Office Supplies	500	800	918	(5)
Operating Supplies	86,055	141,905	149,887	84,571
Equipment Parts	400	600	-	420
Grounds Supplies	3,500	6,500	503	1,406
Building and Other Supplies and Materials	8,400	14,700	6,140	9,608
Small Tools and Minor Equipment	2,850	8,850	6,511	9,126
Other	11,000	16,000	13,350	12,151
	<u>112,705</u>	<u>189,355</u>	<u>177,309</u>	<u>117,277</u>
Services and Charges				
Professional Services	90,500	108,000	30,752	39,147
Insurance	3,518	6,998	3,981	3,502
Utilities	42,000	65,500	67,378	38,954
Rentals	400	600	429	336
Machinery and Equipment Repairs and Maintenance	1,500	2,300	1,658	1,264
Other Services and Charges	2,800	4,700	7,495	2,182
Training and Development	7,900	12,375	4,291	6,213
	<u>148,618</u>	<u>200,473</u>	<u>115,984</u>	<u>91,598</u>
Miscellaneous				
Contingency	45,000	45,000	-	-
Total Conservation and Recreation	<u>1,094,369</u>	<u>1,653,664</u>	<u>1,471,426</u>	<u>981,570</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 Eighteen Months Ended December 31, 2018

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

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 53,034	65,334	31,030	(49,337)
Expenditures				
Conservation and Recreation	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	53,034	65,334	31,030	(49,337)
Other Financing Sources (Uses)				
Transfers In	-	-	-	49,337
Transfers Out	(53,034)	(53,034)	(31,031)	-
	(53,034)	(53,034)	(31,031)	49,337
Net Change in Fund Balance	-	12,300	(1)	-
Fund Balance - Beginning			2,000,000	2,000,000
Fund Balance - Ending			1,999,999	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 Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
Other Grants	\$ -	-	-	15,041
Investment Income	2,657	3,657	6,715	(173)
Miscellaneous				
Landfill Gas Royalties	30,400	30,400	14,794	39,228
Total Revenues	33,057	34,057	21,509	54,096
Expenditures				
Conservation and Recreation				
Recreational Improvements	200,000	200,000	4,315	(500)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,943)	(165,943)	17,194	54,596
Other Financing Sources				
Transfers In	200,000	200,000	173,000	-
Net Change in Fund Balance	33,057	34,057	190,194	54,596
Fund Balance - Beginning			292,160	237,564
Fund Balance - Ending			482,354	292,160

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 Eighteen Months Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)**

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 1,679	1,679	3,020	787
Miscellaneous				
Landfill Gas Royalties	13,200	19,200	19,394	13,318
Total Revenues	14,879	20,879	22,414	14,105
Expenditures				
Conservation and Recreation				
Other Services and Charges	-	-	-	-
Net Change in Fund Balance	14,879	20,879	22,414	14,105
Fund Balance - Beginning			190,339	176,234
Fund Balance - Ending			212,753	190,339

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 Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
Local Government Revenues	\$ -	135,050	-	-
Expenditures				
Conservation and Recreation				
Supplies	40,400	40,400	116	33,961
Other Services and Charges	14,210	14,210	4,880	12,912
Total Expenditures	54,610	54,610	4,996	46,873
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,610)	80,440	(4,996)	(46,873)
Other Financing Sources				
Transfers In	54,610	54,610	-	53,866
Net Change in Fund Balance	-	135,050	(4,996)	6,993
Fund Balance - Beginning			6,993	-
Fund Balance - Ending			1,997	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 Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental	\$ 59,907	97,210	273,210	77,539
Investment Income	35,043	45,043	32,539	(28,745)
Total Revenues	94,950	142,253	305,749	48,794
Expenditures				
Conservation and Recreation				
Direct Compensation	193,996	249,896	235,593	108,835
Employee Benefits	49,124	72,764	112,257	36,109
Supplies	26,500	26,500	49	-
Other Services and Charges	1,112,127	1,272,127	529,102	47,009
Total Expenditures	1,381,747	1,621,287	877,001	191,953
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,286,797)	(1,479,034)	(571,252)	(143,159)
Other Financing (Uses)				
Transfers Out	(54,610)	(54,610)	-	(53,866)
Net Change in Fund Balance	(1,341,407)	(1,533,644)	(571,252)	(197,025)
Fund Balance - Beginning			2,858,628	3,055,653
Fund Balance - Ending			2,287,376	2,858,628

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 Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
Other Grants	\$ -	-	-	11,740
Investment Income	47,339	47,339	29,092	5,838
Miscellaneous				
Private Sector Support	435,000	735,000	761,058	352,249
Other	-	-	300,000	-
Total Revenues	482,339	782,339	1,090,150	369,827
Expenditures				
Conservation and Recreation				
Core Management	-	-	4,085	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	482,339	782,339	1,086,065	369,827
Other Financing (Uses)				
Transfers Out	(1,030,000)	(1,030,000)	(1,220,308)	-
Net Change in Fund Balance	(547,661)	(247,661)	(134,243)	369,827
Fund Balance - Beginning			2,420,023	2,050,196
Fund Balance - Ending			2,285,780	2,420,023

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental - Capital Projects Funds

**Combining Balance Sheet
December 31, 2018**

	Construction and Development	Capital Improvement	Fleet Management Building	Acquisition and Development	Totals
ASSETS					
Cash and Investments	\$ 6,229,200	2,031,261	1,129,469	11,168,948	20,558,878
Receivables - Net of Allowances					
Property Taxes	1,900,000	-	-	-	1,900,000
Accrued Interest	23,939	7,095	1,263	38,160	70,457
Due from Other Funds	26,771	9,000,000	-	-	9,026,771
Prepays	27,312	-	-	-	27,312
Total Assets	8,207,222	11,038,356	1,130,732	11,207,108	31,583,418
LIABILITIES					
Accounts Payable	396,988	132,153	736,650	177,451	1,443,242
Accrued Payroll	24,469	-	-	-	24,469
Deposits Payable	-	-	-	134,207	134,207
Due to Other Funds	1,600,000	-	-	-	1,600,000
Total Liabilities	2,021,457	132,153	736,650	311,658	3,201,918
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	1,900,000	-	-	-	1,900,000
Total Liabilities and Deferred Inflows of Resources	3,921,457	132,153	736,650	311,658	5,101,918
FUND BALANCES					
Nonspendable	27,312	-	-	-	27,312
Restricted	4,258,453	10,906,203	394,082	10,895,450	26,454,188
Total Fund Balances	4,285,765	10,906,203	394,082	10,895,450	26,481,500
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	8,207,222	11,038,356	1,130,732	11,207,108	31,583,418

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental - Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Eighteen Months Ended December 31, 2018

	Construction and Development	Capital Improvement	Fleet Management Building	Acquisition and Development	Totals
Revenues					
Taxes	\$ 3,788,631	-	-	-	3,788,631
Intergovernmental	396,952	26,463	-	475,067	898,482
Investment Income	65,092	29,823	14,561	185,429	294,905
Miscellaneous	170,179	3	-	13,626	183,808
Total Revenues	4,420,854	56,289	14,561	674,122	5,165,826
Expenditures					
Current					
Conservation and Recreation	5,665,898	961,283	9,447,716	-	16,074,897
Capital Outlay	-	1,822,105	-	5,984,141	7,806,246
Total Expenditures	5,665,898	2,783,388	9,447,716	5,984,141	23,881,143
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,245,044)	(2,727,099)	(9,433,155)	(5,310,019)	(18,715,317)
Other Financing Sources (Uses)					
Disposal of Capital Assets	-	284,675	-	-	284,675
Transfers In	3,593,321	10,082,916	4,000,000	-	17,676,237
Transfers Out	(3,164,385)	-	-	(196,216)	(3,360,601)
	428,936	10,367,591	4,000,000	(196,216)	14,600,311
Net Change in Fund Balances	(816,108)	7,640,492	(5,433,155)	(5,506,235)	(4,115,006)
Fund Balances - Beginning	5,101,873	3,265,711	5,827,237	16,401,685	30,596,506
Fund Balances - Ending	4,285,765	10,906,203	394,082	10,895,450	26,481,500

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 Eighteen Months Ended December 31, 2018

	Budget		Inception to Date	2018 Actual
	Original	Final		
Revenues				
Property Taxes				
Levy - Current	\$ 1,800,000	2,750,000	5,613,839	3,787,727
Levy - Prior	-	-	7,507,692	818
Other	-	-	900	86
Intergovernmental				
Personal Property Replacement Taxes	173,870	248,070	1,507,855	298,523
State Grants and Reimbursements	15,000	15,000	1,720,524	96,826
Federal Grants and Reimbursements	144,000	144,000	8,862,309	-
Other Grants and Reimbursements	40,000	40,000	864,690	1,603
Permits and Fees				
Easements	-	-	78,472	-
Investment Income	29,462	29,462	176,002	65,092
Miscellaneous	675,000	675,000	181,769	170,179
Total Revenues	2,877,332	3,901,532	26,514,052	4,420,854
Expenditures				
Conservation and Recreation	3,177,332	18,031,068	14,843,365	5,665,898
Excess (Deficiency) of Revenues Over (Under) Expenditures	(300,000)	(14,129,536)	11,670,687	(1,245,044)
Other Financing Sources (Uses)				
Transfers In	300,000	630,000	6,672,904	3,593,321
Transfers Out	-	-	(1,564,385)	(3,164,385)
	300,000	630,000	5,108,519	428,936
Net Change in Fund Balance	-	(13,499,536)	16,779,206	(816,108)
Fund Balance - Beginning				5,101,873
Fund Balance - Ending				4,285,765

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development - Capital Projects Fund

Schedule of Expenditures - Budget and Actual For the Eighteen Months Ended December 31, 2018

	Budget		Inception to Date	2018 Actual
	Original	Final		
Conservation and Recreation				
Planning and Development - Planning				
Personal Services				
Direct Compensation	\$ 616,725	958,325	4,681,361	948,914
Vacation/Sick Leave	-	-	240,124	11,731
Employee Benefits	98,248	145,528	916,366	146,513
	714,973	1,103,853	5,837,851	1,107,158
Supplies				
Office Supplies	3,300	3,300	21,856	2,477
Operating Supplies	1,750	2,800	13,503	1,866
Grounds Maintenance Supplies	-	-	1,730	-
Building and Other Supplies and Materials	1,185	1,435	2,701	680
Small Tools and Minor Equipment	4,000	4,350	15,542	1,192
	10,235	11,885	55,332	6,215
Services and Charges				
Professional Services	25,000	50,000	127,226	11,878
Publishing and Printing	-	-	1,991	-
Legal Services	-	-	146	-
Machinery and Equipment				
Repairs and Maintenance	1,000	1,000	4,654	-
Other Services and Charges	5,124	10,098	49,097	6,536
Training and Development	19,000	19,000	30,779	8,244
	50,124	80,098	213,893	26,658
Recreational Improvements				
Blackwell	40,000	167,015	73,523	17,885
Cricket Creek	-	50,000	-	-
Danada	75,000	75,000	61,282	61,282
Fullersburg Woods	-	200,247	626,022	2,160
Hawk Hollow	-	-	485,593	-
Hidden Lake	225,000	655,615	3,783	3,783
Mallard Lake	-	-	689,361	-
Maple Grove	300,000	300,000	37,451	37,451
Mayslake	-	(28,066)	136,071	-
Oak Meadows	300,000	632,251	1,408,356	503,607
Oldfield Oaks	-	138,456	211,781	237
St. James Farm	540,000	4,053,414	3,780,677	3,217,821

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Construction and Development - Capital Projects Fund - Continued****Schedule of Expenditures - Budget and Actual
For the Eighteen Months Ended December 31, 2018**

	Budget		Inception to Date	2018 Actual
	Original	Final		
Conservation and Recreation - Continued				
Planning and Development - Planning - Continued				
Recreational Improvements - Continued				
Timber Ridge	\$ -	73,989	19,687	-
Pratts Wayne Woods	-	77,080	154,397	57,064
Salt Creek Park	75,000	75,000	15,979	15,979
West DuPage Woods	-	48,480	47,873	47,873
Willowbrook	300,000	300,000	107,435	36,930
Winfield Mounds	-	206,037	232,864	160,058
District Wide	215,000	845,642	543,353	341,361
	2,070,000	7,870,160	8,635,488	4,503,491
Conservation and Water Management	-	335,000	90,487	22,376
Internal Charges	-	-	10,314	-
Miscellaneous				
Contingency	35,000	987,710	-	-
Other Reserves	297,000	7,642,362	-	-
	332,000	8,630,072	-	-
Total Conservation and Recreation	3,177,332	18,031,068	14,843,365	5,665,898

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 Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
State Grants and Reimbursements	\$ 253,000	253,000	26,463	28,000
Investment Income	77,681	90,981	29,823	(1,427)
Miscellaneous	-	-	3	-
Total Revenues	330,681	343,981	56,289	26,573
Expenditures				
Conservation and Recreation	2,521,384	2,617,084	961,283	757,516
Capital Outlay	1,511,400	1,965,400	1,822,105	1,107,514
Total Expenditures	4,032,784	4,582,484	2,783,388	1,865,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,702,103)	(4,238,503)	(2,727,099)	(1,838,457)
Other Financing Sources (Uses)				
Disposal of Capital Assets	120,000	220,000	284,675	139,909
Transfers In	2,811,400	2,811,400	10,082,916	3,273,700
Transfers Out	-	-	-	(6,300,000)
	2,931,400	3,031,400	10,367,591	(2,886,391)
Net Change in Fund Balance	(770,703)	(1,207,103)	7,640,492	(4,724,848)
Fund Balance - Beginning			3,265,711	7,990,559
Fund Balance - Ending			10,906,203	3,265,711

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 Eighteen Months Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)**

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ 33,656	33,656	14,561	15,950
Expenditures				
Conservation and Recreation	10,725,638	10,725,638	9,447,716	968,713
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,691,982)	(10,691,982)	(9,433,155)	(952,763)
Other Financing Sources				
Transfers In	4,017,000	4,017,000	4,000,000	6,780,000
Net Change in Fund Balance	(6,674,982)	(6,674,982)	(5,433,155)	5,827,237
Fund Balance - Beginning			5,827,237	-
Fund Balance - Ending			394,082	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 Eighteen Months Ended December 31, 2018

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

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Charges for Services				
Facility Rental	\$ -	-	50	100
Food	186,700	277,700	215,837	112,491
Nonalcoholic Beverages	78,500	126,600	101,210	35,422
Beer and Wine	298,000	459,000	364,387	149,236
Liquor	46,000	82,000	94,909	35,742
Other	5,100	9,000	4,547	3,006
Cash Over and Short	-	-	104	(59)
Greens Fees	2,450,000	3,695,000	2,941,726	1,091,411
Rental Fees	763,000	1,219,000	968,849	382,411
Supplies and Accessories Sales	121,500	191,000	157,735	48,077
Resident Cards	15,500	20,300	19,452	11,747
Service Charge Fees	21,000	30,400	28,031	17,607
Miscellaneous	-	50,000	4,772	1,793
Total Operating Revenues	3,985,300	6,160,000	4,901,609	1,888,984
Operating Expenses				
Golf Maintenance Operations	1,548,895	2,345,195	2,375,362	1,319,269
General Overhead	666,494	948,704	384,936	408,674
Clubhouse Business	609,244	852,281	668,543	349,721
Golf Facilities Services	1,223,968	1,744,884	1,282,676	563,181
Total Operating Expenses	4,048,601	5,891,064	4,711,517	2,640,845
Operating Income (Loss)	(63,301)	268,936	190,092	(751,861)
Nonoperating Revenues				
Investment Income	51,341	51,341	34,227	7,257
Disposal of Capital Assets	18,500	19,000	8,091	17,482
	69,841	70,341	42,318	24,739
Income (Loss) Before Transfers	6,540	339,277	232,410	(727,122)
Transfers In	-	-	17,377,503	-
Transfers Out	(300,000)	(630,000)	(560,000)	-
	(300,000)	(630,000)	16,817,503	-

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Income (Loss) Before GAAP Adjustments	<u>(293,460)</u>	<u>(290,723)</u>	17,049,913	(727,122)
Beginning Net Position - Budgetary Basis			<u>1,103,554</u>	<u>1,830,676</u>
Ending Net Position - Budgetary Basis			<u>18,153,467</u>	<u>1,103,554</u>
Income Before GAAP Adjustments	<u>\$ (293,460)</u>	<u>(290,723)</u>	<u>17,049,913</u>	<u>(727,122)</u>
GAAP Adjustments				
IMRF Pension Liability	-	-	(515,166)	(232,125)
Total OPEB Liability	-	-	(864)	-
Depreciation	-	-	(935,621)	(656,174)
	<u>-</u>	<u>-</u>	<u>(1,451,651)</u>	<u>(888,299)</u>
Change in Net Position	<u>(293,460)</u>	<u>(290,723)</u>	15,598,262	(1,615,421)
Net Position - Beginning as Restated			<u>23,642,419</u>	<u>25,354,244</u>
Net Position - Ending			<u>39,240,681</u>	<u>23,738,823</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

Schedule of Expenses - Budget and Actual

For the Eighteen Months Ended December 31, 2018

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

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Operating Expenses				
Golf Maintenance Operations				
Personnel Services				
Direct Compensation	\$ 499,531	755,631	786,029	333,991
Other Compensation	-	-	-	93,354
Employee Benefits	180,069	278,139	285,161	188,166
	<u>679,600</u>	<u>1,033,770</u>	<u>1,071,190</u>	<u>615,511</u>
Supplies				
Office Supplies	1,075	1,125	337	217
Operating Supplies	12,905	14,105	11,143	8,235
Fuel and Related Supplies	46,400	57,300	53,961	26,956
Parts and Fittings	-	-	-	20
Grounds Supplies	238,225	398,725	449,044	330,900
Building and Other Supplies and Materials	10,295	13,050	13,825	5,676
Small Tools and Minor Equipment	9,050	12,850	9,593	35,151
	<u>317,950</u>	<u>497,155</u>	<u>537,903</u>	<u>407,155</u>
Services and Charges				
Professional Services	488,625	745,825	731,017	282,637
Rentals	7,515	9,265	10,041	1,709
Grounds Repairs and Maintenance	14,050	16,200	9,982	4,009
Machinery and Equipment Repairs and Maintenance	17,505	17,805	7,978	4,983
Other Services and Charges	3,780	4,930	5,371	2,336
Training and Development	4,870	5,245	1,880	929
	<u>536,345</u>	<u>799,270</u>	<u>766,269</u>	<u>296,603</u>
Capital Outlay				
Machinery and Equipment	15,000	15,000	-	-
	<u>1,548,895</u>	<u>2,345,195</u>	<u>2,375,362</u>	<u>1,319,269</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

Schedule of Expenses - Budget and Actual - Continued For the Eighteen Months Ended December 31, 2018 (with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
General Overhead				
Personnel Services				
Direct Compensation	\$ 152,708	152,708	45,899	71,180
Other Compensation	-	-	-	4,292
Employee Benefits	57,990	69,810	46,743	45,694
	210,698	222,518	92,642	121,166
Supplies				
Small Tools and Minor Equipment	100	100	-	-
Services and Charges				
Professional Services	81,421	120,401	91,741	174,494
Insurance	13,845	27,560	15,696	13,881
Utilities	127,700	188,230	168,257	88,191
Structural Repairs and Maintenance	18,000	18,000	10,606	7,074
Machinery and Equipment Repairs and Maintenance	-	-	-	40
Other Services and Charges	8,730	10,895	5,994	3,828
	249,696	365,086	292,294	287,508
Capital Outlay				
Operational Improvements	74,000	229,000	-	-
Contingency	132,000	132,000	-	-
Total General Overhead	666,494	948,704	384,936	408,674

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Golf - Enterprise Fund****Schedule of Expenses - Budget and Actual - Continued**
For the Eighteen Months Ended December 31, 2018
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2017)

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
Clubhouse Business				
Personnel Services				
Direct Compensation	\$ 217,647	302,747	264,836	140,217
Other Compensation	-	-	1,458	-
Employee Benefits	44,687	64,597	64,522	36,321
	262,334	367,344	330,816	176,538
Supplies				
Office Supplies	350	500	528	446
Operating Supplies	14,500	20,950	10,649	6,454
Parts and Fittings	1,150	1,650	900	183
Building and Other Supplies and Materials	8,450	14,065	9,918	4,697
Small Tools and Minor Equipment	16,620	28,286	18,890	9,601
Purchase for Resale and Taxes	178,000	253,000	198,292	75,174
	219,070	318,451	239,177	96,555
Services and Charges				
Professional Services	77,060	112,060	62,934	58,417
Insurance	100	100	100	100
Rentals	28,358	29,358	20,977	7,464
Machinery and Equipment Repairs and Maintenance	12,147	14,243	6,801	3,975
Other Services and Charges	10,175	10,725	7,738	6,672
	127,840	166,486	98,550	76,628
Total Clubhouse Business	609,244	852,281	668,543	349,721

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf - Enterprise Fund

Schedule of Expenses - Budget and Actual - Continued

For the Eighteen Months Ended December 31, 2018

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

	2018			2017
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
Golf Facilities Services				
Personnel Services				
Direct Compensation	\$ 473,441	702,941	609,306	298,471
Other Compensation	-	-	1,049	-
Employee Benefits	108,581	165,411	129,271	84,556
	582,022	868,352	739,626	383,027
Supplies				
Office Supplies	1,000	1,350	334	122
Operating Supplies	5,695	8,505	7,344	5,559
Parts and Fittings	500	800	140	571
Building and Other Supplies and Materials	1,425	2,075	854	369
Small Tools and Minor Equipment	39,752	45,970	19,463	29,758
Purchase for Resale and Taxes	81,000	115,500	100,871	35,929
	129,372	174,200	129,006	72,308
Services and Charges				
Professional Services	68,708	111,933	95,523	30,954
Rentals	176,741	317,174	309,523	68,723
Structural Repairs and Maintenance	-	-	-	1,283
Machinery and Equipment Repairs and Maintenance	12,000	16,500	3,343	5,680
Other Services and Charges	2,725	3,325	1,141	1,121
Training and Development	2,400	3,400	-	85
	262,574	452,332	409,530	107,846
Capital Outlay				
Equipment	250,000	250,000	4,514	-
Total Golf Facilities Services	1,223,968	1,744,884	1,282,676	563,181
Total Operating Expenses	4,048,601	5,891,064	4,711,517	2,640,845

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Consolidated Year-End Financial Report****December 31, 2018**

CSFA #	Program Name	State	Federal	Other	Total
420-00-0505	Grants Management Program	\$ -	-	-	-
422-11-1154	Recreational Trails Program	-	3,850	-	3,850
422-20-0108	Fish and Wildlife Management Assistance	-	40,000	-	40,000
422-20-0111	Endangered Species	3,875	10,201	-	14,076
494-00-1000	Illinois Transportation Enhancements Program	313,463	-	78,366	391,829
494-00-1003	Congestion Mitigation and Air Quality Improvement Program	253,169	-	57,292	310,461
494-420495	Local Surface Transportation Program	104,184	-	26,046	130,230
	Other Grant Programs and Activities	-	85	186,000	186,085
	All Other Costs Not Allocated	-	-	79,179,478	79,179,478
	Totals	674,691	54,136	79,527,182	80,256,009



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

May 10, 2019

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Forest Preserve District of DuPage County, Illinois, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 10, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

SUPPLEMENTAL SCHEDULES

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Bonds of 2000 December 31, 2018

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>
2019	<u>\$ 3,646,129</u>	<u>8,743,871</u>	<u>12,390,000</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>
2019	<u>\$ 12,390,000</u>	<u>419,465</u>	<u>-</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds of 2012 December 31, 2018

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

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 120,000	1,457,300	1,577,300
2020	7,590,000	1,303,700	8,893,700
2021	7,900,000	993,900	8,893,900
2022	8,220,000	667,125	8,887,125
2023	8,585,000	305,168	8,890,168
2024	1,570,000	76,700	1,646,700
2025	975,000	20,688	995,688
	<u>34,960,000</u>	<u>4,824,581</u>	<u>39,784,581</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2015

December 31, 2018

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
2019	\$ 140,000	1,401,400	1,541,400
2020	1,525,000	1,377,125	2,902,125
2021	5,830,000	1,208,500	7,038,500
2022	6,435,000	901,875	7,336,875
2023	7,070,000	564,250	7,634,250
2024	7,750,000	193,750	7,943,750
	28,750,000	5,646,900	34,396,900

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Refunding Bonds of 2015A December 31, 2018

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
2019	\$ -	1,571,500	1,571,500
2020	4,380,000	1,571,500	5,951,500
2021	4,605,000	1,357,500	5,962,500
2022	4,845,000	1,127,250	5,972,250
2023	5,085,000	885,000	5,970,000
2024	12,775,000	638,750	13,413,750
	31,690,000	7,151,500	38,841,500

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2016

December 31, 2018

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>
2019	\$ 3,815,000	38,150	3,853,150

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 December 31, 2018 (Unaudited)

	2009	2010	2011
Governmental Activities			
Net Invested in Capital Assets	\$ 363,078,083	387,383,904	409,706,596
Restricted			
Environmental Concerns	238,974,196	207,331,448	203,387,337
Wetland Restoration	-	-	-
Special Revenue Purposes	6,851,253	3,841,372	3,865,385
Debt Service	1,168,259	798,114	826,638
Construction & Development	20,429,952	21,820,374	32,774,123
Insurance Purposes	-	-	-
Personnel Benefits	-	-	-
Audit	-	-	-
Zoological	-	-	-
Specified Capital Projects	-	-	-
Unrestricted	(87,663,552)	(53,887,515)	(71,045,851)
Total Governmental Activities Net Position	542,838,191	567,287,697	579,514,228
Business-Type Activities			
Net Invested in Capital Assets	28,228,034	27,505,931	26,501,239
Unrestricted	3,723,610	3,098,165	2,481,737
Total Business-Type Activities Net Position	31,951,644	30,604,096	28,982,976
Primary Government			
Net Invested in Capital Assets	391,306,117	414,889,835	436,207,835
Restricted			
Environmental Concerns	238,974,196	207,331,448	203,387,337
Wetland Restoration	-	-	-
Special Revenue Purposes	6,851,253	3,841,372	3,865,385
Debt Service	1,168,259	798,114	826,638
Construction & Development	20,429,952	21,820,374	32,774,123
Insurance Purposes	-	-	-
Personnel Benefits	-	-	-
Audit	-	-	-
Zoological	-	-	-
Specified Capital Projects	-	-	-
Unrestricted	(83,939,942)	(50,789,350)	(68,564,114)
Total Primary Government Net Position	574,789,835	597,891,793	608,497,204

Data Source: Audited Financial Statements

2012	2013	2014	2015	2016	2017	2018
432,513,540	455,557,496	457,884,644	478,857,266	470,970,014	491,843,799	528,001,306
209,421,462	190,181,140	192,890,597	188,493,284	178,576,262	167,983,774	159,195,696
-	-	-	1,138,589	3,048,660	2,854,481	2,275,717
-	-	-	-	-	-	-
1,302,736	1,125,412	1,258,460	1,383,467	222,038	576,070	2,671,097
36,212,416	31,180,465	37,684,997	35,873,609	43,432,391	33,900,629	29,839,521
147,702	497,850	764,534	807,468	1,014,704	1,208,530	1,574,876
1,277,452	947,315	836,317	631,984	1,135,435	1,276,854	2,894,669
21,447	26,984	63,496	26,429	54,998	90,916	136,350
302,087	390,430	503,328	599,641	703,263	825,110	1,267,917
2,376,276	3,357,483	-	-	-	-	-
(78,225,251)	(79,251,513)	(69,924,925)	(74,624,848)	(44,654,283)	(36,128,157)	(34,818,058)
605,349,867	604,013,062	621,961,448	633,186,889	654,503,482	664,432,006	693,039,091
25,661,647	24,737,209	24,107,744	23,325,569	22,693,444	22,334,662	39,016,586
2,399,312	2,470,672	2,855,974	2,982,597	2,660,800	1,404,161	224,095
28,060,959	27,207,881	26,963,718	26,308,166	25,354,244	23,738,823	39,240,681
458,175,187	480,294,705	481,992,388	502,182,835	493,663,458	514,178,461	567,017,892
209,421,462	190,181,140	192,890,597	188,493,284	178,576,262	167,983,774	159,195,696
-	-	-	1,138,589	3,048,660	2,854,481	2,275,717
-	-	-	-	-	-	-
1,302,736	1,125,412	1,258,460	1,383,467	222,038	576,070	2,671,097
36,212,416	31,180,465	37,684,997	35,873,609	43,432,391	33,900,629	29,839,521
147,702	497,850	764,534	807,468	1,014,704	1,208,530	1,574,876
1,277,452	947,315	836,317	631,984	1,135,435	1,276,854	2,894,669
21,447	26,984	63,496	26,429	54,998	90,916	136,350
302,087	390,430	503,328	599,641	703,263	825,110	1,267,917
2,376,276	3,357,483	-	-	-	-	-
(75,825,939)	(76,780,841)	(67,068,951)	(71,642,251)	(41,993,483)	(34,723,996)	(34,593,963)
633,410,826	631,220,943	648,925,166	659,495,055	679,857,726	688,170,829	732,279,772

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

**Changes in Net Position - Last Ten Fiscal Years
December 31, 2018 (Unaudited)**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018*
Expenses										
Governmental Activities										
General Government	\$ 7,995,091	8,662,552	8,629,267	8,256,087	7,739,315	8,401,680	10,148,461	15,681,010	2,086,587	21,108,614
Conservation and Recreation	22,058,322	22,123,385	24,549,675	22,861,460	30,465,668	29,657,565	27,431,935	28,565,101	31,642,636	37,182,014
Public Works	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	1,938,895
Public Safety	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	4,913,893
Interest on Long-Term Debt	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	8,949,425
Total Governmental Activities Expenses	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	74,092,841
Business-Type Activities										
Golf-Courses	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	6,163,168
Total Primary Government Expenses	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	80,256,009
Program Revenues										
Governmental Activities										
Charges for Services	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	1,663,969
Operating Grants/Contributions	1,069,331	1,071,343	890,514	748,192	1,551,473	7,152,286	2,021,830	901,364	1,322,047	1,503,347
Capital Grants/Contributions	93,343	2,028,615	2,564,219	875,981	1,677,812	1,563,331	954,405	3,793,924	28,000	298,386
Total Governmental Activities Program Revenues	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	3,465,702
Business-Type Activities										
Charges for Services	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	4,909,700
Operating Grants/Contributions	-	11,292	-	-	-	-	-	-	-	-
Total Business-Type Activities Program Revenues	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	4,909,700
Total Primary Government Program Revenues	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	8,375,402

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018*
Net (Expenses) Revenues										
Governmental Activities	\$ (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)	(70,627,139)
Business-Type Activities	(2,079,252)	(2,508,566)	(2,282,504)	(1,142,561)	(1,066,963)	(597,051)	(748,198)	(990,161)	(1,622,678)	(1,253,468)
Total Primary Government Net (Expenses) Revenues	(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)	(71,880,607)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	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	104,536,291
Replacement Taxes	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	1,708,236
Investment Earnings	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)	4,263,433
Gain on Sale of Capital Assets	134,886	52,861	42,190	90,044	74,539	175,207	160,958	-	-	-
Gain on Sale of Property	-	1,100,000	-	-	-	-	-	-	-	-
Miscellaneous	1,138,284	751,086	770,408	692,215	464,054	484,552	439,680	1,862,979	1,745,393	2,289,075
Transfers	(204,000)	(183,500)	(183,500)	(183,500)	(183,500)	(323,266)	(63,500)	-	-	(16,817,503)
Total Governmental Activities	68,235,536	71,810,173	60,767,900	71,606,591	50,175,983	61,474,341	61,919,744	73,486,170	52,797,020	95,979,532
Business-Type Activities										
Investment Earnings	10,392	13,359	35,150	19,188	14,800	28,458	29,146	36,239	7,257	34,227
Gain on Sale of Capital Assets	9,362	11,096	19,313	17,856	15,585	-	-	-	-	-
Miscellaneous	10,690	10,900	-	-	-	-	-	-	-	-
Extraordinary Items										
Impairment Loss	(1,735,633)	-	-	-	-	-	-	-	-	-
Insurance Recoveries	6,025,000	942,163	423,421	-	-	1,164	-	-	-	-
Transfers	204,000	183,500	183,500	183,500	183,500	323,266	63,500	-	-	16,817,503
Total Business-Type Activities	4,523,811	1,161,018	661,384	220,544	213,885	352,888	92,646	36,239	7,257	16,851,730
Total Primary Government	72,759,347	72,971,191	61,429,284	71,827,135	50,389,868	61,827,229	62,012,390	73,522,409	52,804,277	112,831,262
Changes in Net Position										
Governmental Activities	20,367,534	24,449,506	12,226,531	25,835,639	(183,628)	17,196,349	13,979,674	21,316,593	9,928,524	25,352,393
Business-Type Activities	2,444,559	(1,347,548)	(1,621,120)	(922,017)	(853,078)	(244,163)	(655,552)	(953,922)	(1,615,421)	15,598,262
Total Primary Government	22,812,093	23,101,958	10,605,411	24,913,622	(1,036,706)	16,952,186	13,324,122	20,362,671	8,313,103	40,950,655

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Fund Balances of Governmental Funds - Last Ten Fiscal Years
December 31, 2018 (Unaudited)**

	2009	2010	2011
General Fund			
Reserved	\$ 267,651	97,262	-
Unreserved	4,730,853	5,169,300	-
Nonspendable	-	-	218,483
Unassigned	-	-	3,958,573
Total General Fund	4,998,504	5,266,562	4,177,056
All Other Governmental Funds			
Reserved, Reported in:			
Special Revenue Funds	245,830,313	249,174,170	-
Debt Service Funds	1,168,259	798,114	-
Capital Projects Funds	47,365,066	46,135,425	-
Unreserved, Reported in:			
Nonspendable	-	-	12,366
Restricted	-	-	276,679,046
Committed	-	-	9,363,099
Total All Other Governmental Funds	294,363,638	296,107,709	286,054,511
Total All Government Funds	299,362,142	301,374,271	290,231,567

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

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

2012	2013	2014	2015	2016	2017	2018*
-	-	-	-	-	-	-
-	-	-	-	-	-	-
685,875	860,704	693,280	663,725	991,468	1,041,104	1,047,140
3,414,221	3,768,580	3,425,987	3,653,476	3,414,858	2,818,324	2,894,185
4,100,096	4,629,284	4,119,267	4,317,201	4,406,326	3,859,428	3,941,325
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,142,121	1,178,901	142,216	153,869	125,254	113,516	198,421
286,685,302	270,349,596	280,001,729	274,954,471	275,694,904	256,068,574	247,075,348
2,376,276	3,357,483	4,769,939	3,534,145	2,050,196	2,420,023	2,285,780
290,203,699	274,885,980	284,913,884	278,642,485	277,870,354	258,602,113	249,559,549
294,303,795	279,515,264	289,033,151	282,959,686	282,276,680	262,461,541	253,500,874

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years December 31, 2018 (Unaudited)

	2009	2010	2011
Revenues			
Taxes	\$ 47,862,649	51,638,635	51,782,279
Permits and Fees	1,121,303	999,591	1,174,626
Intergovernmental	2,321,137	4,070,982	4,522,410
Investment Income	17,915,961	17,298,811	6,927,679
Donations	-	20,000	19
Miscellaneous	1,748,431	1,354,692	1,404,929
Total Revenues	70,969,481	75,382,711	65,811,942
Expenditures			
General Government	7,668,950	8,009,604	8,241,750
Conservations and Recreation	22,546,530	24,681,353	22,805,793
Public Works	3,910,274	4,110,356	3,495,164
Public Safety	2,777,717	3,082,456	3,177,242
Capital Outlay	20,548,664	5,247,982	10,761,812
Debt Service			
Principal	18,335,000	19,320,000	20,140,000
Interest and Fiscal Charges	7,519,150	8,801,294	8,217,986
Cost of Issuance	-	-	-
Total Expenditures	83,306,285	73,253,045	76,839,747
Excess of Revenues Over (Under) Expenditures	(12,336,804)	2,129,666	(11,027,805)
Other Financing Sources (Uses)			
Transfers In	6,263,192	13,512,964	6,155,777
Transfers Out	(6,467,192)	(13,696,464)	(6,339,277)
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	134,886	52,861	68,601
	33,156,599	(117,537)	(114,899)
Net Change in Fund Balances	20,819,795	2,012,129	(11,142,704)
Debt Service as a Percentage of Noncapital Expenditures	43.23%	44.50%	43.54%

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

2012	2013	2014	2015	2016	2017	2018*
53,158,009	53,008,197	53,073,684	54,192,021	54,783,420	54,911,731	104,536,291
1,254,026	1,039,241	1,030,708	1,143,540	1,182,997	1,196,692	1,663,969
2,439,488	3,270,781	9,893,973	4,119,116	6,134,090	3,183,680	3,809,035
16,593,244	(4,514,204)	6,673,537	5,735,036	15,670,329	(5,519,204)	4,263,433
20	14,779	-	40,000	147,062	-	-
1,405,706	2,096,836	1,101,461	965,094	1,786,152	1,745,393	2,289,075
74,850,493	54,915,630	71,773,363	66,194,807	79,704,050	55,518,292	116,561,803
8,533,620	7,413,825	7,824,046	9,837,147	14,477,098	7,800,492	11,488,462
22,973,199	22,112,525	25,367,954	26,617,402	29,173,774	32,545,009	47,183,519
2,320,342	1,533,493	1,706,631	1,737,877	1,036,289	1,521,194	7,258,472
3,237,192	3,220,283	3,391,996	3,565,453	3,150,638	3,288,188	4,866,524
7,853,269	6,855,697	7,937,724	2,941,798	4,903,553	2,551,665	8,039,205
20,740,000	20,920,000	20,350,000	20,995,000	14,472,408	14,515,392	23,636,466
7,084,596	7,546,877	7,033,867	6,676,945	13,572,439	13,353,038	23,894,497
434,760	-	-	365,141	-	-	-
73,176,978	69,602,700	73,612,218	72,736,763	80,786,199	75,574,978	126,367,145
1,673,515	(14,687,070)	(1,838,855)	(6,541,956)	(1,082,149)	(20,056,686)	(9,805,342)
17,965,458	6,199,591	8,491,838	10,448,080	27,765,834	36,631,142	20,521,972
(18,148,958)	(6,383,091)	(8,815,104)	(10,511,580)	(27,765,834)	(36,631,142)	(19,961,972)
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)	-
98,897	82,039	187,114	166,850	158,720	139,909	284,675
2,398,713	(101,461)	(136,152)	468,491	392,150	248,540	844,675
4,072,228	(14,788,531)	(1,975,007)	(6,073,465)	(689,999)	(19,808,146)	(8,960,667)
43.70%	45.37%	40.78%	40.58%	40.59%	42.62%	37.61%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Assessed Value and Actual Value of Taxable Property (in Thousands) - Last Ten Tax Levy Years
December 31, 2018 (Unaudited)**

Tax Levy Year	Residential Property	Farm
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
2017	29,065,554	2,361

Data Source: Office of the County Clerk

Commercial Property	Industrial Property	Total	Railroad	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value
\$ 6,864,138	\$ 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
6,271,488	2,866,147	38,205,550	42,427	38,247,977	0.1306	114,743,931

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years December 31, 2018 (Unaudited)

	2008	2009	2010
Forest Preserve District of DuPage County			
Corporate	0.1206	0.1216	0.1321
Overlapping Rates			
County	0.1557	0.1554	0.1659
Cities and Villages	0.5350	0.5692	0.6102
High Schools	0.8839	0.8949	0.9819
Unit Districts	1.4890	1.5226	1.6717
Grade Schools	1.3802	1.3991	1.5243
Junior Collages	0.1910	0.2185	0.2405
Townships	0.0922	0.0929	0.1023
Sanitary Districts	0.0023	0.0023	0.0026
Park Districts	0.2736	0.2795	0.3090
Libraries	0.0528	0.0534	0.0661
Fire Protection	0.2229	0.2241	0.2471
Service Areas	0.0177	0.0153	0.0159
Special Districts	0.0183	0.0170	0.0183
Total Overlapping Tax Rate	6.0012	6.0252	6.1507
Total Direct and Overlapping Tax Rates	7.2954	7.3194	7.4449

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

2011	2012	2013	2014	2015	2016	2017
0.1414	0.1418	0.1657	0.1691	0.1622	0.1514	0.1306
0.1773	0.1929	0.2040	0.2057	0.1971	0.1848	0.1749
0.6498	0.6543	0.7653	0.7909	0.7680	0.7288	0.7093
1.0714	1.1155	1.3061	1.3445	1.3112	1.2438	1.2034
1.8319	1.8983	2.2509	2.2676	2.2324	2.1176	2.0663
1.6539	1.7139	2.0184	2.0638	2.0082	1.9117	1.8593
0.2579	0.2551	0.3092	0.3043	0.2882	0.2714	0.2517
0.1112	0.1092	0.1326	0.1355	0.1318	0.1261	0.1239
0.0028	0.0029	0.0035	0.0036	0.0035	0.0033	0.0032
0.3364	0.3467	0.4083	0.4172	0.4094	0.3889	0.3764
0.0723	0.0753	0.0877	0.0904	0.0874	0.0916	0.0867
0.2698	0.2767	0.3255	0.3362	0.3296	0.3099	0.3029
0.0181	0.0177	0.0233	0.0242	0.0234	0.0229	0.0228
0.0196	0.0183	0.0212	0.0219	0.0201	0.0188	0.0180
6.3716	6.7015	7.0216	7.0973	7.8103	7.4196	7.1988
7.6800	8.0167	8.3368	8.4125	7.9725	7.5710	7.3294

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago (in Thousands) December 31, 2018 (Unaudited)

Taxpayer	Tax Levy Year 2017			Tax Levy Year 2008		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Oakbrook Shopping Center	\$ 102,945	1	0.28%	\$ 132,044	1	0.33%
Hamilton Partners, Inc.	101,323	2	0.28%	95,216	2	0.24%
CBRE Properties	89,526	3	0.25%			
AMB Property Group	88,550	4	0.24%	72,604	6	0.18%
Prologis, Inc.	84,620	5	0.23%	64,585	8	0.16%
Ryan LLC	66,142	6	0.18%			
Navistar, Inc.	40,625	7	0.11%			
Medinah Country Club	37,615	8	0.10%			
Real Estate Tax Advisors	36,112	9	0.10%	51,472	10	0.13%
Friedkin Realty Group	34,860	10	0.10%			
USB Realty Investors LLC						
York Town Center						
Long Ridge Office				78,378	3	0.19%
AIMCO				77,360	4	0.19%
NS-MPG Inc (Lucent Industries)				77,345	5	0.19%
AMLI				65,862	7	0.16%
Property Tax Advisors				55,911	9	0.14%
	<u>682,318</u>		<u>1.89%</u>	<u>770,777</u>		<u>1.91%</u>

Data Source: Office of County Clerk

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Property Tax Levies and Collections - Last Ten Fiscal Years December 31, 2018 (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	\$ 51,745,703	51,621,585	99.76%	N/A	51,621,585	99.76%
2010	52,184,451	51,773,121	99.21%	N/A	51,773,121	99.21%
2011	53,303,877	53,138,366	99.69%	N/A	53,138,366	99.69%
2012	53,299,678	52,979,718	99.40%	N/A	52,979,718	99.40%
2013	53,450,503	53,042,519	99.24%	N/A	53,042,519	99.24%
2014	54,335,152	54,099,737	99.57%	N/A	54,099,737	99.57%
2015	54,965,232	54,766,959	99.64%	N/A	54,766,959	99.64%
2016	54,986,281	54,853,004	99.76%	N/A	54,853,004	99.76%
2017	54,775,475	54,667,834	99.80%	N/A	54,667,834	99.80%
2018	49,951,858	49,832,351	99.76%	N/A	49,832,351	99.76%

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

Data Source: Audited Financial Statements and DuPage County Collector Statements

N/A - Not Available

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2018 (Unaudited)**

Fiscal Year	Governmental Activities	Business-Type Activities	Total Primary Government
	General Obligation Bonds	Notes Payable	
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
2018*	120,024,849	-	120,024,849

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

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

* For the Eighteen Months Ended December 31, 2018

N/A - Not Available

	Total Equalized Assessed Value (EAV) (in Thousands)	Percentage of EAV	Personal Income (1)	Percentage of Personal Income	Population (1)	Per Capita
\$	42,906,884	0.66%	\$ 47,524,564	598.25%	930,528	\$ 305.54
	42,879,582	0.63%	48,463,937	558.23%	932,541	290.11
	40,351,156	0.63%	50,323,760	508.23%	935,824	273.30
	37,694,256	0.65%	52,971,536	459.05%	927,987	262.03
	34,663,103	0.67%	54,123,390	431.09%	932,126	250.31
	32,791,281	0.66%	56,600,761	381.88%	932,708	231.74
	32,504,573	0.62%	59,813,856	337.41%	933,736	216.14
	33,900,297	0.54%	61,404,832	296.21%	929,368	195.71
	36,179,309	0.44%	64,516,281	247.82%	930,662	171.80
	38,247,977	0.31%	N/A	N/A	N/A	N/A

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years December 31, 2018 (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)
2009	\$ 284,248,040	\$ 1,168,261	\$ 283,079,779	0.66%	\$ 304.21
2010	270,540,035	798,114	269,741,921	0.63%	289.25
2011	255,759,232	826,638	254,932,594	0.63%	272.42
2012	243,163,283	1,302,736	241,860,547	0.64%	260.63
2013	233,321,462	1,125,412	232,196,050	0.67%	249.10
2014	216,146,058	1,258,460	214,887,598	0.66%	230.39
2015	201,820,799	1,383,467	200,437,332	0.62%	214.66
2016	181,884,431	222,038	181,662,393	0.54%	195.47
2017	159,885,684	576,070	159,309,614	0.44%	171.42
2018*	120,024,849	2,671,097	117,353,752	0.31%	126.10

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

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

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

* For the Eighteen Months Ended December 31, 2018

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Schedule of Direct and Overlapping Bonded Debt December 31, 2018 (Unaudited)

Governmental Unit	Gross Debt (3)	Percentage of Debt Applicable to District (2)	District's Share of Debt
Forest Preserve District of DuPage County	\$ 120,024,849	100.00%	\$ 120,024,849
DuPage County	219,526,254	100.00%	219,526,254
Cities and Villages	10,467,174,279 (1)	6.24%	653,151,675
Parks	1,190,915,440 (1)	27.37%	325,953,556
Fire Protection	9,555,000	100.00%	9,555,000
Libraries	59,275,000	18.13%	10,746,558
Special Service Districts	22,337,100	97.25%	21,722,830
Grade Schools	381,677,103	95.62%	364,959,646
High Schools	309,296,311	96.11%	297,264,685
Unit Schools	839,014,848	31.59%	265,044,790
Community Colleges	733,410,000 (1)	31.55%	231,390,855
Total Overlapping Debt	14,232,181,335		2,399,315,848
Total Direct and Overlapping Debt	14,352,206,184		2,519,340,697

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

(1) Includes the City of Chicago (O'Hare Airport) for which a minor portion overlaps into DuPage County. The Chicago Park District and Chicago City Colleges taxing boundaries are coterminous with the City of Chicago.

(2) Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion is in DuPage County. Percentages have been rounded to the nearest hundredth.

(3) Represents general obligation debt, as reported by various governments. Overlapping governments without general obligation debt are not shown. Some data is an estimation and was compiled by a review of the bonded debt information filed with the multiplying this rate by the overlapping governments' outstanding debt. An overlapping government unit DuPage County Clerk.

Data Source: DuPage County Clerk's Office

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Schedule of Legal Debt Margin - Last Ten Fiscal Years
December 31, 2018 (Unaudited)**

	2009	2010	2011	2012
Legal Debt Limit	\$ 986,858,354	986,230,381	928,076,588	866,967,884
Total Net Debt Applicable to Limit	284,248,040	270,540,035	255,759,232	243,163,283
Legal Debt Margin	702,610,314	715,690,346	672,317,356	623,804,601
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	28.80%	27.43%	27.56%	28.05%

Data Source: Audited Financial Statements

* For the Eighteen Months Ended December 31, 2018

2013	2014	2015	2016	2017	2018*
797,251,353	754,199,448	747,605,170	779,706,826	832,124,126	879,703,477
226,803,168	210,548,895	191,729,636	175,824,600	148,669,500	111,227,569
570,448,185	543,650,553	555,875,534	603,882,226	683,454,626	768,475,908
28.45%	27.92%	25.65%	22.55%	17.87%	12.64%

Legal Debt Margin Calculation for Fiscal Year 2018	
Assessed Value	\$ 38,247,977,262
Bonded Debt Limit - 2.30% of Assessed Value	879,703,477
Amount of Debt Applicable to Limit	111,227,569
Legal Debt Margin	768,475,908

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years December 31, 2018 (Unaudited)

Fiscal Year	(1) Population**	Personal Income	(2) Per Capita Personal Income	(3) School Enrollment	(4) Unemployment Rate
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	930,662	64,516,281	69,323	155,124	3.9%
2018*	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

* For the Eighteen Months Ended December 31, 2018

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago December 31, 2018 (Unaudited)

Employer	2018			2009		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
Edward Hospital & Health Services	7,900	1	1.00%	4,800	1	0.65%
Heartland Food Corporation	5,000	2	0.63%			
Northwestern Medicine CDH	4,700	3	0.59%			
Abercrombie & Kent Inc	3,300	4	0.42%			
Readerlink Distribution	3,245	5	0.41%			
Footprint Acquisition LLC	3,200	6	0.40%			
Argonne National Laboratory	3,190	7	0.40%	2,800	7	0.38%
DuPage County	2,641	8	0.33%	3,003	6	0.41%
McDonald's Corp	2,600	9	0.33%			
Navistar International Corp	1,980	10	0.25%			
Lucent Technologies				4,300	2	0.59%
Central DuPage Hospital				4,000	3	0.55%
Elmhurst Memorial Hospital				3,600	4	0.49%
Advocate Good Samaritan				3,453	5	0.47%
College of DuPage				2,693	8	0.37%
Fermi National Lab				1,880	9	0.26%
DeVry Institute				1,800	10	0.25%
	<u>37,756</u>		<u>4.8%</u>	<u>32,329</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 December 31, 2018 (Unaudited)

Function/Program	2009	2010	2011	2012
General Government				
Core Management	7.0	7.0	7.0	7.0
Finance	13.5	13.0	13.0	13.0
Human Resources (2)	10.0	10.0	10.0	10.0
Fundraising and Development	1.0	2.0	2.0	2.0
Administrative Services	3.5	3.5	3.5	3.0
Communications and Marketing	6.5	6.5	6.5	6.5
Volunteer Services (2)	-	-	-	-
Information Technology	11.0	11.0	11.0	11.0
Total General Governmental	52.5	53.0	53.0	52.5
Conservation and Recreation				
Natural Resources	26.5	26.5	26.5	26.5
Grounds Management	44.5	44.5	44.5	43.5
Community Services & Education Admin.	5.0	5.0	5.0	5.5
Land Preservation	5.5	5.5	5.5	5.5
Visitor Services & Experiences	-	-	-	-
Site Operations	38.0	39.0	39.0	40.0
Danada Equestrian Center	7.5	7.5	7.5	7.5
Facilities Management	32.0	32.0	32.0	32.0
Fleet Management	14.0	14.0	14.0	14.0
Kline Creek Farm	7.5	7.5	7.5	7.5
Fullersburg Nature Center	7.0	7.0	7.0	6.5
Mayslake	4.5	4.5	4.5	4.5
St. James Farm	3.0	4.0	4.0	4.0
Willowbrook Wildlife Center	11.0	11.0	11.0	11.0
Golf Business Enterprises	28.5	23.0	20.5	16.0
Resource Management & Development	-	-	-	-
Planning	15.0	15.0	15.0	15.0
Total Conservation and Recreation	249.5	246.0	243.5	239.0
Public Safety				
Law Enforcement	29.5	30.5	30.5	30.5
Public Works				
Environmental Services	5.0	6.0	6.0	6.0
Totals	336.5	335.5	333.0	328.0

Data Source: District Records

Forest Preserve District of DuPage County budget documents:

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

* For the Eighteen Months Ended December 31, 2018

2013	2014	2015	2016	2017	2018*
7.0	7.0	13.5	9.5	5.5	5.5
13.0	13.0	9.0	10.0	11.0	10.0
10.0	10.0	6.5	6.5	6.0	6.0
2.0	2.0	1.0	1.0	1.0	1.0
3.0	3.0	2.5	2.5	2.5	3.5
6.5	7.5	6.5	7.0	7.0	8.0
-	-	3.0	2.5	2.5	2.5
11.0	9.0	7.0	8.0	6.0	6.0
52.5	51.5	49.0	47.0	41.5	42.5
26.5	26.0	32.5	32.5	32.5	32.5
43.5	43.5	43.5	43.5	43.5	43.5
5.5	5.5	5.0	5.0	2.0	2.0
5.5	5.5	3.5	3.5	3.5	3.5
-	-	3.5	4.0	5.5	5.0
40.0	40.0	31.0	31.0	31.0	30.0
7.5	7.5	7.0	7.0	7.0	7.0
32.0	32.0	27.5	30.0	30.0	30.0
14.0	14.0	14.0	14.0	14.0	14.5
7.5	7.5	8.0	8.0	8.0	8.5
6.5	6.5	7.5	6.0	5.0	7.5
4.5	5.0	6.0	5.0	7.0	5.5
4.0	4.0	4.5	4.5	4.5	4.5
11.0	11.5	11.0	11.5	11.5	11.5
16.0	15.0	11.0	12.0	13.0	13.0
-	-	-	-	4.0	2.0
15.0	15.0	11.0	11.0	8.0	8.0
239.0	238.5	226.5	228.5	230.0	228.5
30.5	30.5	28.5	26.5	27.5	27.5
6.0	6.0	5.0	4.0	3.0	3.0
328.0	326.5	309.0	306.0	302.0	301.5

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2018 (Unaudited)**

Function/Program	2009	2010	2011
General Government			
Number of Volunteer Hours	85,065	96,155	88,278
Number of Full-time Volunteers	980	956	913
Education Center - Program and Event Participants			
Kline Creek Farms	28,794	29,732	30,194
Fullersburg Woods	32,365	26,307	25,319
Danada	7,608	15,903	18,108
Willowbrook Wildlife Center	13,429	24,221	11,225
Mayslake Peabody Estate	20,808	30,128	32,353
Site Operations Programs	10,338	8,609	12,826
Maintenance and Development			
Prescribed Burn Acres	1,546	1,880	1,884
Lbs. Seed Collection	1,612	974	1,240
Fish Stocked	38,200	36,333	36,874
Trail Miles	149	152	145
Grounds Maint. - Work Orders Completed	306	234	342
Trees Planted During Fall Tree Program	803	800	800
Structure Maintenance - Work Orders Completed	2,416	2,618	2,602
Visitor Services Permits Issues	14,305	14,594	14,478
Public Safety			
Arrests	116	78	78
Citations	1,140	1,044	1,042
Warnings	2,481	2,762	3,183
Golf Courses			
Daily Golf Rounds	93,281	95,795	86,476
Rounds of Cart Rentals	60,885	56,942	53,075
Resident Cards Sold	1,865	2,000	1,890

N/A - Not Applicable

Data Source: Various Forest Preserve Departments

* For the Eighteen Months Ended December 31, 2018

2012	2013	2014	2015	2016	2017	2018*
86,102	74,007	72,009	64,224	64,606	59,449	88,510
992	907	922	868	884	870	940
29,704	26,090	23,220	24,443	26,701	25,706	36,989
16,315	13,748	24,449	21,768	14,990	15,262	45,304
21,182	10,587	16,864	13,413	15,800	13,550	10,870
11,101	10,000	12,383	11,124	11,868	13,190	11,881
33,080	32,850	34,168	39,489	33,077	36,004	53,078
11,516	14,152	5,988	6,126	4,080	7,312	8,200
1,326	1,541	805	2,111	1,259	1,237	2,481
1,240	676	1,021	1,087	727	1,169	2,363
117,719	49,319	85,752	31,017	36,000	60,209	158,345
147	150	158	160	150	150	158
450	468	404	328	245	341	281
800	971	1,333	1,110	1,200	837	1,056
2,696	3,007	3,239	3,114	3,400	3,141	3,867
14,385	13,556	12,786	13,531	13,238	14,111	20,560
60	45	167	575	722	279	221
776	676	536	669	596	916	1,070
3,712	3,665	2,913	3,448	3,029	2,989	4,099
92,139	85,451	88,022	78,806	53,736	49,405	107,690
58,599	54,979	57,102	50,687	34,057	33,060	70,306
1,970	1,682	1,661	1,311	1,175	1,083	1,324

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years December 31, 2018 (Unaudited)

Function/Program	2009	2010	2011
General Government			
Total Acres	25,234	25,009	25,390
Buildings	302	302	298
Other Structures/Amenities (1)	2,445	2,647	2,651
Number of Computers Supported	420	455	375
Golf Courses			
Number of Golf Courses	3	3	3

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

N/A - Not Available

Data Source: District Records.

* For the Eighteen Months Ended December 31, 2018

2012	2013	2014	2015	2016	2017	2018*
25,426	25,123	25,133	25,147	25,210	25,218	25,243
286	275	265	267	266	256	240
2,716	2,722	2,885	2,896	2,875	N/A	N/A
380	386	418	450	377	357	356
3	3	3	3	3	3	3