

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



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2014**

Prepared by the Finance Department

**Jack Hogan
Director, Office of Finance**

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

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INTRODUCTORY SECTION

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Principal Officials
June 30, 2014

PRESIDENT

Duilio “Dewey” Pierotti, Jr.

COMMISSIONERS

Shannon Burns
Joseph Cantore
Marsha Murphy
Linda Painter
Mary Lou Wehrli
Tim Whelan

ADMINISTRATION

Jack Hogan
Director, Office of Finance



Forest Preserve District of DuPage County

35580 Naperville Road • Wheaton, IL 60189-8761 • 630.933.7200 • Fax 630.933.7204 • TTY 800.526.0857

December 5, 2014

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

The Comprehensive Annual Financial Report of the Forest Preserve District of DuPage County (District) for the fiscal year ended June 30, 2014, 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 Wolf & Company LLP., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the District for the fiscal year ended June 30, 2014, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall basic financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the District's basic financial statements for the fiscal year ended June 30, 2014 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

Profile of the Forest Preserve District of DuPage County

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

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

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

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

Major Initiatives for the Year and the Future

Construction is well underway on the St. James Public Access Improvements. The new entrance is now open, located along Winfield Road. It includes additional north and south-bound turning lanes, an entrance roadway, and a permeable paver parking lot.

During FY 2014, the District initiated the development of a strategic plan. The 'plan' is expected to be completed during FY 2015.

Willowbrook "Phase 1" improvements project is near completion and includes a new permeable paver parking lot and a new species recovery building. The project was funded with a \$3 million grant from the State of Illinois in addition to private donations.

Significant wetland restoration project work has begun, including the Dunham Wetland habitat Improvement Project, and the Wetland, Aquatic, and Riparian Programs (WARP). These programs are largely funded with non-tax based revenues.

Factors Affecting Financial Condition

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

Local economy

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

DuPage County experienced an unemployment rate of 4.9% for September 2014, 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 2013 equalized assessed valuation (EAV) for the county decreased 5.4%.

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

The District maintained a strong financial position during the fiscal year and management is confident this will continue during fiscal 2014/2015.

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.

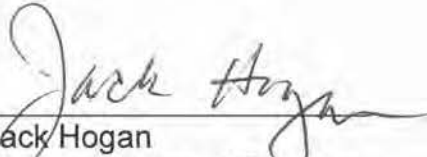
Awards and Acknowledgements

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, 2013. A copy of this award is located in the introductory sections of the financial statements. This was the twenty-seventh 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 Office of Finance. We express our appreciation to all members of the department who assisted and contributed to the preparation of this report, especially Assistant Director Kathy Gorman. Credit must also be given to President Pierotti 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, Office of Finance



Government Finance Officers Association

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

Presented to

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

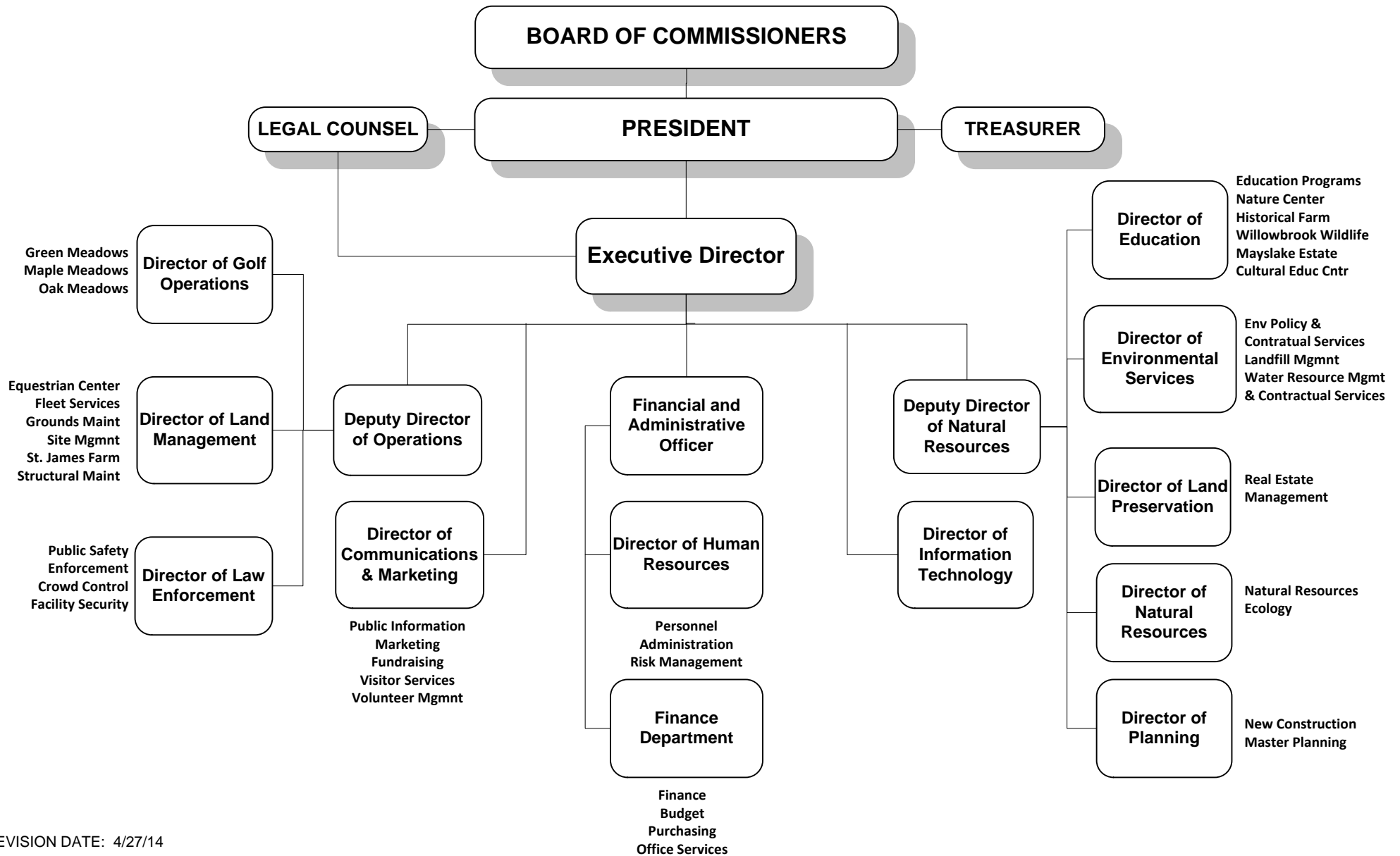
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2013

Executive Director/CEO

FOREST PRESERVE DISTRICT OF DuPAGE COUNTY

June 30, 2014



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Forest Preserve District of DuPage County, Illinois, as of and for the year ended June 30, 2014, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Forest Preserve District of DuPage County, Illinois as of June 30, 2014, 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 and budgetary comparison, pension and other post-employment benefit related information on pages 3-14 and 58-68 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Forest Preserve District of DuPage County, Illinois' basic financial statements. The introductory section, combining and individual fund financial statements and schedules, supplemental data, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and supplemental data 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 schedules and supplemental data are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections listed in the table of contents were not audited by us and, accordingly, we do not express an opinion thereon.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November XX, 2014, on our consideration of Forest Preserve District of DuPage County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Wolf & Company LLP

Oakbrook Terrace, Illinois
December 5, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

Forest Preserve District of DuPage County, Illinois

Management's Discussion and Analysis

For the Fiscal Year Ended June 30, 2014

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

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Transmittal Letter (beginning on page ii) and the District's financial statements (beginning on page 15).

Financial Highlights

- The District's total net position increased \$16,952,186 (2.7%) from \$631,972,980 at June 30, 2013 to \$648,925,166 at June 30, 2014. Governmental activities net position increased \$17,196,349 (2.8%) from \$604,765,099 to \$621,961,448, while business-type activities net position decreased by \$244,163 (.9%) from \$27,207,881 to \$26,963,718.
- Capital assets increased, mostly due to land acquisitions. The District's liabilities (including deferred inflows of resources) decreased \$17,071,826 versus the prior year.
- The District's governmental funds reported combined ending fund balances of \$289,033,151, a decrease of \$1,975,007 from the prior year. At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$3,425,987 a decrease of \$342,593. 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 \$15,952,505 (27%) higher than the prior fiscal year, primarily due to increases in investment market values and operating grant revenues.
- The District's total expenses were \$1,284,350 (2.2%) lower than the prior fiscal year.
- The District retired \$20,350,000 in bonds during the fiscal year, and recognized \$4,095,727 in accreted interest on capital appreciation bonds.

Using the Financial Section of the Comprehensive Annual Report

The financial statement's focus is on both the District as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the District's accountability. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements (see pages 15-17) 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

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2014**

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 16 and 17) 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 38 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, three special revenue funds and one debt service fund, which are considered to be major funds. Data from the other 32 governmental funds are combined into a single, aggregated presentation.

The District adopts an annual budget for the general fund and all special revenue funds and a five-year budget for capital project funds financed with property tax revenues as provided by state statutes. Budgetary comparison schedules for the General Fund and major Special

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2014**

Revenue Funds have been provided in the required supplementary information 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 18-23 of this report.

Proprietary Funds

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 24-26 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 maintains one agency fund.

The basic fiduciary fund financial statement can be found on page 27 of this report.

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 28-59 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 60-70 of this report.

Government-Wide Financial Analysis

Statement of Net Position

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Forest Preserve District of DuPage County, assets exceeded liabilities by \$648,925,166 at the close of the most recent fiscal year.

The largest portion of the District's net position (74.3%) reflect its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services and recreation to its citizens; consequently, these assets are *not* available for future spending.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2014**

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, \$234,001,729, represents resources that are subject to external restrictions on how they may be used. The remainder of net position, (\$67,068,951) indicates that additional resources are required to meet the Districts ongoing obligations to citizens and creditors.

The following table presents a condensed Statement of Net position. For more detailed information, see the Statement of Net Position found on page 15.

**Forest Preserve District of DuPage County
Statement of Net Position as of June 30, 2014 & 2013**

	Government Activities		Business Activities		Total	
	2014	2013	2014	2013	2013	2013
Current and other assets	\$ 349,547,032	352,051,916	3,664,264	3,220,245	353,211,296	355,272,161
Capital assets	595,356,698	591,904,586	24,107,744	24,737,209	619,464,442	616,641,795
Total Assets	944,903,730	943,956,502	27,772,008	27,957,454	972,675,738	971,913,956
Deferred Outflows of Resources	7,017,617	7,899,039	-	-	7,017,617	7,899,039
Long term liabilities	268,283,569	284,958,402	356,293	377,481	268,639,862	285,335,883
Other liabilities	7,341,177	8,681,539	451,997	372,092	7,793,174	9,053,631
Total Liabilities	275,624,746	293,639,941	808,290	749,573	276,433,036	294,389,514
Deferred Inflows of Resources	54,335,153	53,450,501	-	-	54,335,153	53,450,501
Net Position						
Net investment in capital assets	457,884,644	456,309,533	24,107,744	24,737,209	481,992,388	481,046,742
Restricted	234,001,729	226,707,079	-	-	234,001,729	226,707,079
Unrestricted	(69,924,925)	(78,251,513)	2,855,974	2,470,672	(67,068,951)	(75,780,841)
Total Net Position	621,961,448	604,765,099	26,963,718	27,207,881	648,925,166	631,972,980

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2014**

Normal Impacts

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

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

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

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

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

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

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

Current Year Impacts

The District's total combined net position increased by \$16,952,186 during the current fiscal year.

Capital assets increased, mostly due to land acquisitions and improvements in the market value position of our invested asset portfolio.

Changes in Net Position

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

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2014**

**Forest Preserve District of DuPage County
Changes in Net Position for the Fiscal Year Ended June 30, 2013 & 2012**

	Government Activities		Business Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues:						
Charge for services	1,285,346	1,351,401	3,289,752	3,442,848	4,575,098	4,794,249
Operating grants and contributions	7,152,286	1,551,473			7,152,286	1,551,473
Capital grants and contributions	1,563,331	1,677,812			1,563,331	1,677,812
General Revenues:						
Property taxes	53,073,684	53,008,197			53,073,684	53,008,197
Unrestricted investment earnings	6,673,537	(3,762,167)	28,458	14,800	6,701,995	(3,747,367)
Other	2,050,386	1,865,490	1,164	15,585	2,051,550	1,881,075
Total Revenues	71,798,570	55,692,206	3,319,374	3,473,233	75,117,944	59,165,439
Expenses:						
Government Activities:						
General government	8,401,680	7,739,315			8,401,680	7,739,315
Public safety	3,473,578	3,302,125			3,473,578	3,302,125
Public works	1,732,148	1,536,247			1,732,148	1,536,247
Conservation and recreation	29,657,565	30,465,668			29,657,565	30,465,668
Interest on long-term debt	11,013,984	11,896,942			11,013,984	11,896,942
Business-type activities:						
Golf courses			3,886,803	4,509,811	3,886,803	4,509,811
Total Expenses	54,278,955	54,940,297	3,886,803	4,509,811	58,165,758	59,450,108
Change in Net Position before Transfers	17,519,615	751,909	(567,429)	(1,036,578)	16,952,186	(284,669)
Transfers	(323,266)	(183,500)	323,266	183,500	-	-
Change in net position	17,196,349	568,409	(244,163)	(853,078)	16,952,186	(284,669)
Net position, beginning	604,765,099	604,196,690	27,207,881	28,060,959	631,972,980	632,257,649
Net position, ending	621,961,448	604,765,099	26,963,718	27,207,881	648,925,166	631,972,980

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2014**

Normal Impacts

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

Revenues:

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

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

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

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

Expenses:

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

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

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

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

Current Year Impacts

Governmental Activities

Governmental activities increased the District's net position by \$17,196,349. Key elements of this net change are as follows:

Revenues:

Revenues from governmental activities totaled \$71,798,570 for the fiscal year, an increase of \$16,106,364 or 28.9%. Property taxes, the District's largest source of revenue, increased by \$65,487 from the previous fiscal year. The Property Tax Limitation Law limits the annual growth

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2014**

in the amount of property taxes to be extended for certain non-home rule units, including the District. In general, the annual growth permitted is the lessor of 5% or the percentage increase in the Consumer Price Index during the calendar year preceding the levy year. Taxes can be increased due to new construction, referendum approval of tax rate increases, mergers or consolidations. General obligation bonds, notes, and installment contracts payable from ad valorem taxes unlimited as to rate and amount cannot be issued unless they are approved by referendum, alternate bonds, or for certain refunding purposes.

Unrestricted investment earnings were \$6,637,537, an increase of \$10,435,704 over the prior year. Interest earnings (primarily bond coupon payments) were strong both years. An uptick in interest rates in the prior year caused unrealized losses within the District's long term asset holdings for FY 2013.

Expenses:

Expenses from governmental activities totaled \$54,278,955 for the fiscal year, a decrease of \$661,342. The largest decreases were in conservation and recreation.

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

General government	15.5%
Public safety	6.4%
Public works	3.2%
Conservation and recreation	54.6%
Interest on long-term debt	20.3%

Business-type Activities

Business-type activities decreased the District's net position by \$244,163. Key elements of this net change are as follows:

Revenues:

For the fiscal year, revenues for the business-type activities totaled \$3,319,374, a decrease of \$153,859 or 4.4%. Charges for services decreased \$153,096 from the previous year.

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

Charges for services	99.1%
Unrestricted investment earnings & Other	0.9%

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2014**

Expenses:

Total expenses for the business-type activities for the fiscal year were \$3,886,803, a decrease of \$623,208 from the previous fiscal year. The decrease is driven by a reduction in operating expenses within the food and beverage operations, and administrative overhead. The expense reduction more than offset the decline in revenues, resulting in net position growth for the business.

Major Governmental Funds

The **General Fund** is the primary operating fund of the District. At the end of the current fiscal year, the unassigned fund balance was \$3,425,987 while the total fund balance was \$4,119,267. As a measure of the General Fund's liquidity, it is useful to compare unassigned fund balance to total fund expenditures. The unassigned fund balance represents 12.46% of total General Fund expenditures. The fund balance decreased by \$510,017.

The **District-Wide Environmental Fund** is a special non-tax revenue fund established to pay costs associated with environmental requirements at any of the District's inactive landfill sites or any other property presently owned or acquired in the future. In addition, funds are available for transfer to the General Fund. The fund balance increased by \$1,148,499 primarily due to stronger investment earnings.

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 \$230,346 primarily due to stronger investment income.

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 \$283,846, primarily due to stronger investment income.

The **Acquisition and Development Series 2000 Fund** is a debt service fund to account for revenues and expenditures associated with servicing of debt. The fund balance increased by \$60,637. Revenues and expenditures remained fairly consistent compared with the prior year.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2014**

General Fund Budgetary Highlights

	Original Budget	Final Budget	Actual
Revenues			
Taxes	18,610,107	18,610,107	18,452,266
Permits and Fees	1,148,973	1,148,973	999,717
Intergovernmental	2,021,738	2,021,738	2,002,459
Investment Income	26,739	26,739	25,482
Miscellaneous	2,308,133	2,308,133	831,903
Total Revenues	<u>24,115,690</u>	<u>24,115,690</u>	<u>22,311,827</u>
Expenditures	<u>31,334,825</u>	<u>31,334,825</u>	<u>27,486,516</u>
Revenues net of Expenses	<u>(7,219,135)</u>	<u>(7,219,135)</u>	<u>(5,174,689)</u>
Other financing sources (uses):			
Transfers in	10,205,000	10,205,000	4,850,000
Transfers out	(865,828)	(865,828)	(218,540)
Proceeds from sale of capital assets	-	-	33,212
Total all other financing sources	<u>9,339,172</u>	<u>9,339,172</u>	<u>4,664,672</u>
Change in fund balance	<u><u>2,120,037</u></u>	<u><u>2,120,037</u></u>	<u><u>(510,017)</u></u>

Actual revenues were \$1,803,863 (or 7.5%) less than budgeted.

Actual expenditures were \$3,848,309 (or 21.0%) less than the budgeted amount. General government expenditures were \$2,056,606 (or 12.3%) under budget. Favorable expense variances were noted throughout the various departments and were in all expenditure types.

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

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2014**

Capital Asset and Debt Administration

Capital Assets

The Forest Preserve District of DuPage County's investment in capital assets for its governmental and business-type activities as of June 30, 2014, amounts to \$619,464,442 (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 .05 percent.

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

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

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	539,312	537,719	17,650	17,650	556,962	555,369
Land improvements			1,503	1,842	1,503	1,842
Buildings & structure	26,912	26,341	4,299	4,564	31,211	30,905
Equipment	4,131	3,892	593	618	4,724	4,510
Infrastructure	18,208	19,055			18,208	19,055
Construction in progress	6,794	4,898	62	63	6,856	4,961
Total	595,357	591,905	24,107	24,737	619,464	616,642

Additional information on the District's capital assets can be found in Note 4 on pages 37 and 38 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 \$210,548,895, all of which is general obligation debt backed by the full faith and credit of the District, and is for governmental activities. The District retired \$20,350,000 in general obligation bonds and recognized \$4,095,727 in accreted interest on capital appreciation bonds.

**Forest Preserve District of DuPage County, Illinois
Management's Discussion and Analysis (Continued)
For the Fiscal Year Ended June 30, 2014**

State statutes limit the amount of general obligation debt a governmental entity may issue to 2.3 percent of its total assessed valuation. The current debt limitation for the District is \$754,199,448, which is significantly in excess of the District's current outstanding general obligation debt.

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

Economic Factors

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

Requests for Information

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

BASIC FINANCIAL STATEMENTS

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Net Position

June 30, 2014

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
Assets			
Cash and Investments	\$ 316,207,165	4,468,042	320,675,207
Receivables (Net, Where Applicable of Allowance for Uncollectibles)			
Property Taxes	27,815,577		27,815,577
Accounts	398,738	19,087	417,825
Accrued Interest	1,831,903	13,909	1,845,812
Notes	700,000		700,000
Internal Balances	947,515	(947,515)	
Prepaid Expenses	835,496	33,637	869,133
Inventories		57,868	57,868
Deposits with Vendors		19,236	19,236
Cash with Fiscal Agent	810,638		810,638
Capital Assets			
Nondepreciable	546,105,309	17,712,166	563,817,475
Depreciable, Net of Accumulated Depreciation	49,251,389	6,395,578	55,646,967
Total Assets	944,903,730	27,772,008	972,675,738
Deferred Outflows of Resources			
Unamortized Loss on Refunding	7,017,617		7,017,617
Liabilities			
Accounts Payable	4,089,627	224,063	4,313,690
Accrued Payroll and Withholdings	549,738	49,296	599,034
Accrued Bond Interest Payable	2,037,449		2,037,449
Unearned Revenue	288,317	170,582	458,899
Refundable Deposits	376,046	8,056	384,102
Noncurrent Liabilities			
Due Within One Year	21,991,897	53,444	22,045,341
Due in More Than One Year	246,291,672	302,849	246,594,521
Total Liabilities	275,624,746	808,290	276,433,036
Deferred Inflows of Resources			
Deferred Property Tax Revenue	54,335,153		54,335,153
Net Position			
Net Investment in Capital Assets	457,884,644	24,107,744	481,992,388
Restricted for			
Environmental Concerns	192,890,597		192,890,597
Insurance Purposes	764,534		764,534
Personnel Benefits	836,317		836,317
Audit	63,496		63,496
Zoological	503,328		503,328
Debt Service	1,258,460		1,258,460
Construction and Development	37,684,997		37,684,997
Unrestricted	(69,924,925)	2,855,974	(67,068,951)
Total Net Position	\$ 621,961,448	26,963,718	648,925,166

See accompanying Notes to the Financial Statements.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statement of Activities

Year Ended June 30, 2014

Function/ Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
Governmental Activities				
General Government	\$ 8,401,680	1,241,986		
Conservation and Recreation	29,657,565	43,360	7,152,286	1,563,331
Public Works	1,732,148			
Public Safety	3,473,578			
Interest	11,013,984			
Total Government Activities	54,278,955	1,285,346	7,152,286	1,563,331
Business-Type Activities				
Golf Courses	3,886,803	3,289,752		
	\$ 58,165,758	4,575,098	7,152,286	1,563,331

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

 Total

 Change in Net Position

 Net Position
 July 1, as Restated

 June 30

See accompanying Notes to the Financial Statements.

Net (Expense) Revenue and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
(7,159,694)		(7,159,694)
(20,898,588)		(20,898,588)
(1,732,148)		(1,732,148)
(3,473,578)		(3,473,578)
(11,013,984)		(11,013,984)
(44,277,992)	-	(44,277,992)
	(597,051)	(597,051)
(44,277,992)	(597,051)	(44,875,043)
53,073,684		53,073,684
1,390,627		1,390,627
6,673,537	28,458	6,701,995
484,552	1,164	485,716
175,207		175,207
(323,266)	323,266	
61,474,341	352,888	61,827,229
17,196,349	(244,163)	16,952,186
604,765,099	27,207,881	631,972,980
621,961,448	26,963,718	648,925,166

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Balance Sheet - Governmental Funds

June 30, 2014

	General Fund	District-Wide Environmental	Landfill Expense Mallard Lake	Landfill Expense Greene Valley
Assets				
Cash and Investments	\$ 9,565,292	84,322,283	85,650,140	67,957,940
Cash with Fiscal Agent				
Receivables (Net, Where Applicable of Allowance for Uncollectibles)				
Property Taxes	9,735,443			
Accounts	120,901			
Accrued Interest	13,754	572,053	582,709	476,595
Due from Other Funds	4,950,605	2,558,582		
Prepaid Items	693,280			
Total Assets	\$ 25,079,275	87,452,918	86,232,849	68,434,535
Liabilities				
Accounts Payable	\$ 1,207,502	161,300	49,530	50,811
Accrued Payroll and Withholdings	507,276			
Claims Payable				
Unearned Revenue	35,774			
Refundable Deposits	81,588	118,064		
Due to Other Funds	108,925	1,746,000	1,746,000	1,358,000
Total Liabilities	1,941,065	2,025,364	1,795,530	1,408,811
Deferred Inflows of Resources				
Unavailable Property Tax Revenue	19,018,943			
Fund Balance				
Nonspendable				
Prepays	693,280			
Restricted for				
Insurance Purposes				
Personnel Benefits				
Audit				
Zoological				
Environmental Responsibility		85,427,554	84,437,319	67,025,724
Capital Improvements				
Debt Service				
Committed for				
Specified Capital Projects				
Unassigned	3,425,987			
Total Fund Balance	4,119,267	85,427,554	84,437,319	67,025,724
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 25,079,275	87,452,918	86,232,849	68,434,535

See accompanying Notes to the Financial Statements.

Acquisition and Development Series 2000	Nonmajor Governmental Funds	Total
6,452,277	62,259,233	316,207,165
	810,638	810,638
6,412,037	11,668,097	27,815,577
	277,837	398,738
10,375	176,417	1,831,903
23,376	1,977,352	9,509,915
	142,216	835,496
12,898,065	77,311,790	357,409,432
1,533	2,618,951	4,089,627
	42,462	549,738
	175,000	175,000
	252,543	288,317
	176,394	376,046
	3,603,475	8,562,400
1,533	6,868,825	14,041,128
12,524,819	22,791,391	54,335,153
	142,216	835,496
	764,534	764,534
	836,317	836,317
	63,496	63,496
	503,328	503,328
	2,000,000	238,890,597
	37,684,997	37,684,997
371,713	886,747	1,258,460
	4,769,939	4,769,939
		3,425,987
371,713	47,651,574	289,033,151
12,898,065	77,311,790	357,409,432

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

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

June 30, 2014

Total Fund Balance - Governmental Funds	\$ 289,033,151
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	595,356,698
Long-term receivables are not financial resources and, therefore, are not reported in the governmental funds.	700,000
Long-term liabilities, including bonds payable are not due and payable in the current period and, therefore, are not reported in governmental funds.	(210,548,895)
Losses on issuance of refunding bonds are reported as a deferred outflow and amortized over the life of the bonds in the Statement of Net Position.	7,017,617
Premiums on bonds are an other financing source in the year of issuance but are shown as an increase in bonds payable and amortized over the life of the bonds in the Statement of Net Position.	(5,702,043)
Discounts on bonds are an other financing use in the year of issuance but are shown as a decrease in bonds payable and amortized over the life of the bond in the Statement of Net Position.	104,880
The liability for environmental cost reserves is not due and payable in the current period and, therefore, is not reported in governmental funds.	(46,000,000)
The long-term portion of claims liability is not due and payable in the current period and, therefore, is not reported in governmental funds.	(126,809)
Compensated absences payable are not due and payable in the current period and, therefore, are not reported in governmental funds.	(5,479,313)
Accrued interest on long-term liabilities is shown as a liability in the Statement of Net Position.	(2,037,449)
Net pension obligation is not due and payable in the current period and, therefore, is not reported in governmental funds.	(222,408)
Net other post-employment benefits obligation is not due and payable in the current period and, therefore, is not reported in governmental funds.	<u>(133,981)</u>
Net Position of Governmental Activities	<u><u>\$ 621,961,448</u></u>

See accompanying Notes to the Financial Statements.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

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

Year Ended June 30, 2014

(See Following Page)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

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

Year Ended June 30, 2014

	General Fund	District-Wide Environmental	Landfill Expense Mallard Lake	Landfill Expense Greene Valley
Revenues				
Taxes	\$ 18,452,266			
Permits and Fees	999,717			
Intergovernmental	2,002,459			
Investment Income	25,482	2,183,270	2,165,040	1,757,998
Miscellaneous	831,903			
Total Revenues	22,311,827	2,183,270	2,165,040	1,757,998
Expenditures				
Current				
General Government	6,878,386			
Conservation and Recreation	17,351,431			
Public Works	519,447	800,587	188,694	116,152
Public Safety	2,737,252			
Capital Outlay				
Debt Service				
Principal Retirement				
Interest and Fiscal Charges				
Total Expenditures	27,486,516	800,587	188,694	116,152
Excess (Deficiency) in Revenues over Expenditures	(5,174,689)	1,382,683	1,976,346	1,641,846
Other Financing Sources (Uses)				
Transfers In	4,850,000	2,558,582		
Transfers Out	(218,540)	(2,792,766)	(1,746,000)	(1,358,000)
Proceeds from Sale of Capital Assets	33,212			
Total Other Financing Sources (Uses)	4,664,672	(234,184)	(1,746,000)	(1,358,000)
Net Change in Fund Balance	(510,017)	1,148,499	230,346	283,846
Fund Balance				
July 1, as restated	4,629,284	84,279,055	84,206,973	66,741,878
June 30	\$ 4,119,267	85,427,554	84,437,319	67,025,724

See accompanying Notes to the Financial Statements.

Acquisition and Development Series 2000	Nonmajor Governmental Funds	Total
12,431,940	22,189,478	53,073,684
	30,991	1,030,708
310	7,891,204	9,893,973
18,561	523,186	6,673,537
	269,558	1,101,461
<u>12,450,811</u>	<u>30,904,417</u>	<u>71,773,363</u>
	945,660	7,824,046
	8,016,523	25,367,954
	81,751	1,706,631
	654,744	3,391,996
	7,937,724	7,937,724
12,390,000	7,960,000	20,350,000
174	7,033,693	7,033,867
<u>12,390,174</u>	<u>32,630,095</u>	<u>73,612,218</u>
<u>60,637</u>	<u>(1,725,678)</u>	<u>(1,838,855)</u>
	1,083,256	8,491,838
	(2,699,798)	(8,815,104)
	153,902	187,114
<u>-</u>	<u>(1,462,640)</u>	<u>(136,152)</u>
60,637	(3,188,318)	(1,975,007)
<u>311,076</u>	<u>50,839,892</u>	<u>291,008,158</u>
<u>371,713</u>	<u>47,651,574</u>	<u>289,033,151</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

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

Year Ended June 30, 2014

Net Change in Fund Balance - Total Governmental Funds	\$ (1,975,007)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures; however, they are capitalized in Statement of Net Position.	6,467,238
Depreciation expense does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.	(3,003,219)
Receivables in the Statement of Net Position that do not provide current financial resources are not reported in the fund financial statements. This is the net change in notes receivable during the year.	(150,000)
Governmental funds report proceeds from the sale of fixed assets while the governmental activities report gains and losses on sales of fixed assets. This is the remaining book value of the disposed assets.	(11,907)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the Statement of Net Position.	20,350,000
The accretion of long-term debt is not reported as an expenditure when bonds accrete in governmental funds but as an addition to principal outstanding in the Statement of Net Position.	(4,095,727)
The amortization of premiums on bonds, discounts on bonds and losses on refunding are not a use of financial resources in the governmental funds.	39,709
The decrease in accrued interest on long-term debt is shown as a decrease of expense on the Statement of Activities.	75,901
The increase in the compensated absences liability is shown as an increase of expense on the Statement of Activities.	(391,874)
Changes in net pension obligations are reported only in the Statement of Activities.	(4,657)
Changes in net other post-employment benefits obligations are reported only in the Statement of Activities.	(47,150)
The increase in the long-term portion of the claims liability is shown as an increase of expense on the Statement of Activities.	<u>(56,958)</u>
Change in Net Position of Governmental Activities	<u>\$ 17,196,349</u>

See accompanying Notes to the Financial Statements.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Statement of Net Position

June 30, 2014

Assets

Current Assets

Cash and Cash Equivalents	\$ 4,468,042
Receivables (Net of Applicable Allowances)	
Accounts	19,087
Accrued Interest	13,909
Due from Other Funds	18,234
Prepays	33,637
Inventories	57,868
Deposits with Vendors	19,236
Total Current Assets	<u>4,630,013</u>

Capital Assets

Nondepreciable	17,712,166
Depreciable	
At Cost	21,461,277
Accumulated Depreciation	(15,065,699)
Total Capital Assets	<u>24,107,744</u>

Total Assets 28,737,757

Liabilities

Current Liabilities

Accounts Payable	224,063
Accrued Payroll	49,296
Unearned Revenue	170,582
Refundable Deposits	8,056
Compensated Absences Payable	53,444
Due to Other Funds	965,749
Total Current Liabilities	<u>1,471,190</u>

Long-Term Liabilities

Compensated Absences Payable	<u>302,849</u>
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Total Liabilities 1,774,039

Net Position

Investment in Capital Assets	24,107,744
Unrestricted	<u>2,855,974</u>

Total Net Position \$ 26,963,718

See accompanying Notes to the Financial Statements.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Statement of Revenues, Expenses
and Changes in Net Position

Year Ended June 30, 2014

Operating Revenues	
Charges for Services	\$ 3,289,746
Miscellaneous	6
	<hr/>
Total Operating Revenues	3,289,752
Operating Expenses Excluding Depreciation	
Grounds and Resources	1,472,502
General Overhead	330,400
Banquet Operations	461,700
Golf and Pro-shop	876,062
	<hr/>
Total Operating Expenses Excluding Depreciation	3,140,664
Operating Income Before Depreciation	149,088
Depreciation	731,757
	<hr/>
Operating Loss	(582,669)
Nonoperating Revenues	
Investment Income	28,458
Miscellaneous Income	1,164
Loss on Disposal of Capital Assets	(14,382)
	<hr/>
Total Nonoperating Revenues	15,240
Net Loss before Transfers and Extraordinary Items	(567,429)
Transfers	
Transfers In	1,230,266
Transfers Out	(907,000)
	<hr/>
Total Transfers	323,266
Change in Net Position	(244,163)
Net Position	
July 1	27,207,881
	<hr/>
June 30	\$ 26,963,718
	<hr/> <hr/>

See accompanying Notes to the Financial Statements.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Statement of Cash Flows

Year Ended June 30, 2014

Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 3,302,367
Payments to Suppliers	(1,081,564)
Payments to Employees	(2,000,829)
	<u>219,974</u>
Cash Flows from Noncapital Financing Activities	
Interfund Borrowings (Repayments)	(408,748)
Interfund Transfers	323,266
	<u>(85,482)</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(126,560)
Proceeds from Sale of Capital Assets	9,886
	<u>(116,674)</u>
Cash Flows from Investing Activities	
Interest Received	28,411
	<u>28,411</u>
Net Increase in Cash and Cash Equivalents	46,229
Cash and Cash Equivalents	
July 1	<u>4,421,813</u>
June 30	<u>\$ 4,468,042</u>
Reconciliation of Operating Loss to Net Cash Provided by Operating Activities	
Operating Loss	\$ (582,669)
Adjustments	
Depreciation	731,757
Miscellaneous Income	1,164
Changes in Assets and Liabilities	
Accounts Receivable	4,415
Inventories	11,456
Prepays	(33,637)
Deposits with Vendors	28,771
Accounts Payable	64,112
Accrued Payroll	3,368
Refundable Deposits	(1,408)
Unearned Revenue	8,444
Compensated Absences	(15,799)
	<u>219,974</u>
Net Cash Provided by Operating Activities	<u>\$ 219,974</u>

See accompanying Notes to the Financial Statements.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Fiduciary (Agency) Fund

Statement of Fiduciary Net Position

June 30, 2014

	<u>Agency</u>
Assets	
Cash and Cash Equivalents	\$ 933
Accrued Interest Receivable	<u>589</u>
Total Assets	<u><u>\$ 1,522</u></u>
Liabilities	
Accounts Payable	\$ 105
Due to Other Governments	<u>1,417</u>
Total Liabilities	<u><u>\$ 1,522</u></u>

See accompanying Notes to the Financial Statements.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

B. Basis of Presentation

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

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

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

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

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District. The District utilizes agency funds which are generally used to account for assets that the District holds in a fiduciary capacity or on behalf of others as their agent.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

C. Government-wide and Fund Financial Statements

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

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

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

The District reports the following major governmental funds:

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

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

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

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

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

The District reports the following major enterprise fund:

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

Additionally, the Salt Creek Greenway Trail Fund is reported as an agency fund.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Agency funds use the accrual basis of accounting but do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Nonoperating revenue/expenses are incidental to the operations of these funds.

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

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

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

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

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

E. Deposits and Investments

Cash and Cash Equivalents

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

E. Deposits and Investments (Cont.)

Investments

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

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

F. Property Taxes Receivable

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

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

G. Interfund Receivables/Payables

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

H. Prepaid Items/Expenses and Inventories

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

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

I. Capital Assets

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

I. Capital Assets (Cont.)

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

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

J. Compensated Absences

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

K. Long-Term Obligations

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

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

L. Deferred Outflows/Inflows of Resources

The District reports deferred outflows of resources on its statement of net position. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District only has one item that qualifies for reporting in this category. It is the unamortized loss on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price.

The District reports deferred inflows of resources on its statement of net position. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one type of item that qualifies for reporting in this category. Accordingly, the item, unavailable property taxes, is reported in the statement of net position and the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

M. Fund Balances/Net Position

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

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

The General Obligation Refunding Bond Series of 2012 had a deficit fund balance of \$45,144 as of the end of the fiscal year.

N. Interfund Transactions

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

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

O. Accounting Estimates

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

2. Deposits and Investments

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

The District's investment policy authorizes the District to invest in all investments allowed by Illinois Compiled Statutes. These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

2. Deposits and Investments (Cont.)

at least two standard rating services. The District's investment policy does limit its deposits to financial institutions that are members of the FDIC system and are capable of posting collateral for amounts in excess of FDIC insurance.

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

At June 30, 2014, the District's cash and investments consisted of the following:

	Primary Government	Fiduciary	Total
Cash and Investments	\$ 321,485,845	933	321,486,778

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

Cash on Hand	\$ 40,338
Cash with Fiscal Agent	810,638
Deposits with Financial Institutions	12,439,701
Deposits with Financial Institutions - Fiduciary	933
Other Investments	308,195,168
	<u>\$ 321,486,778</u>

Deposits with Financial Institutions

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

2. Deposits and Investments (Cont.)

Investments

The following table presents the investments and maturities of the District's debt securities as of June 30, 2014:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than One	One to Five	Six to Ten	Greater than Ten
U.S. Treasury Obligations	\$ 175,708,837	17,466,692	79,297,457	47,586,316	31,358,372
U.S. Agency Obligations	118,113,423	5,896,261	13,946,479	26,404,238	71,866,445
Certificates of Deposit	7,389,041	6,889,163	250,848	249,030	
State and Local Government Obligations	6,983,867	1,745,577	3,140,453	1,694,407	403,430
	<u>\$ 308,195,168</u>	<u>31,997,693</u>	<u>96,635,237</u>	<u>75,933,991</u>	<u>103,628,247</u>

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

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

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

Concentration of credit risk is the risk that the District has a high percentage of its investments invested in one type of investment. The District's investment policy requires diversification of investments to avoid unreasonable risk. At June 30, 2014, the District had greater than five percent of its overall portfolio invested in U.S. Government Treasury Obligations and U.S. Government Agency Obligations. This is in accordance with the District's investment policy.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

3. Receivables

A. Property Taxes

Property taxes for 2013 attach as an enforceable lien on January 1, 2013 on property values assessed as of the same date. Taxes are levied by December of the subsequent year (by passage of Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 1, 2014, and are payable in two installments, on or about June 1, 2014 and September 1, 2014. The County collects such taxes and remits them periodically. Since the 2013 levy is intended to fund the 2014-15 fiscal year, the uncollected portion of the levy has been recorded as a receivable and the entire levy as deferred revenue.

The 2014 tax levy, which attached as an enforceable lien on property as of January 1, 2014 has not been recorded as a receivable as of June 30, 2014, as the tax has not yet been levied by the District and will not be levied until December 2014 and, therefore, the levy is not measurable at June 30, 2014.

B. Notes

During fiscal year 2010, the District entered into an intergovernmental agreement with a local government for the sale of a portion of a property. No interest is due unless payment of principal installments is past due. Principal of \$150,000 was collected during the year. The balance due at June 30, 2014 is:

<u>Fiscal Year</u>	<u>Annual Payment</u>
2015	\$ 150,000
2016	150,000
2017	150,000
2018	<u>250,000</u>
	<u>\$ 700,000</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

4. Capital Assets

Capital asset activity for the year ended June 30, 2014 for governmental activities was as follows:

	Restated Balances July 1	Increases	Decreases	Balances June 30
Capital Assets Not Being Depreciated				
Land	\$ 537,719,120	1,592,528		539,311,648
Construction in Progress	4,897,584	3,804,370	1,908,293	6,793,661
Total Capital Assets Not Being Depreciated	542,616,704	5,396,898	1,908,293	546,105,309
Capital Assets Being Depreciated				
Buildings and Structures	35,285,929	1,240,935		36,526,864
Infrastructure	40,068,403	667,359		40,735,762
Equipment	13,727,430	1,070,339	448,496	14,349,273
Total Capital Assets Being Depreciated	89,081,762	2,978,633	448,496	91,611,899
Less Accumulated Depreciation For				
Buildings and Structures	8,945,190	670,273		9,615,463
Infrastructure	21,013,060	1,514,516		22,527,576
Equipment	9,835,630	818,430	436,589	10,217,471
Total Accumulated Depreciation	39,793,880	3,003,219	436,589	42,360,510
Total Capital Assets Being Depreciated, Net	49,287,882	(24,586)	11,907	49,251,389
Governmental Activities Capital Assets, Net	\$ 591,904,586	5,372,312	1,920,200	595,356,698

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

	Governmental Activities
General Government	\$ 210,631
Conservation and Recreation	2,760,030
Public Works	3,400
Public Safety	29,158
	<u>\$ 3,003,219</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

4. Capital Assets (Cont.)

Capital asset activity for the year ended June 30, 2014 for business-type activities was as follows:

	Balances July 1	Increases	Decreases	Balances June 30
Capital Assets Not Being Depreciated				
Land and Nondepreciable Buildings	\$ 17,649,621			17,649,621
Construction in Progress	62,545			62,545
Total Capital Assets Not Being Depreciated	17,712,166	-	-	17,712,166
Capital Assets Being Depreciated				
Land Improvements	11,180,346			11,180,346
Buildings	8,015,413			8,015,413
Equipment	2,204,907	126,560	65,949	2,265,518
Total Capital Assets Being Depreciated	21,400,666	126,560	65,949	21,461,277
Less Accumulated Depreciation For				
Land Improvements	9,338,330	339,081		9,677,411
Buildings	3,451,244	264,926		3,716,170
Equipment	1,586,049	127,750	41,681	1,672,118
Total Accumulated Depreciation	14,375,623	731,757	41,681	15,065,699
Total Capital Assets Being Depreciated, Net	7,025,043	(605,197)	24,268	6,395,578
Business-Type Activities Capital Assets, Net	\$ 24,737,209	(605,197)	24,268	24,107,744

5. Risk Management

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

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

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Reported liabilities are actuarially determined and include an amount for claims that have been incurred but not reported. Claims estimated to be paid within one year in the amount of \$175,000 are recorded as a current liability in the governmental funds. The total claims liability as of June 30, 2014 was \$301,809.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

5. Risk Management (Cont.)

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

	Workers' Compensation	General Liability	Total
Claims Payable, June 30, 2012	\$ 114,611	154,723	269,334
Claims Incurred - 2013	481,567	500	482,067
Claims Payments and Changes in Prior Years'			
Claims Estimate - 2013	(351,327)	(155,223)	(506,550)
Claims Payable, June 30, 2013	244,851		244,851
Claims Incurred - 2014	609,550	19,821	629,371
Claims Payments and Changes in Prior Years'			
Claims Estimate - 2014	(572,413)		(572,413)
Claims Payable, June 30, 2014	\$ 281,988	19,821	301,809

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

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

6. Long-Term Debt

A. General Obligation Bonds

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

6. Long-Term Debt (Cont.)

B. Changes in General Obligation Bonds

	Fund Debt Retired By	Balances July 1	Additions/ Accretion	Refundings/ Reductions	Balances June 30	Due Within One Year
Governmental Activities						
\$56,863,314 General Obligation Limited Tax Bonds, Series 2000 (capital appreciation), due in annual installments beginning November 1, 2007, ranging from \$1,825,000 to \$15,535,000 with interest from 5.8% to 6.40%. The last payment is due November 1, 2019.	Debt Service	\$ 70,313,168	4,095,727	12,390,000	62,018,895	12,390,000
\$42,795,000 General Obligation Refunding Bonds, Series 2003, due in annual installments commencing October 1, 2009, ranging from \$3,955,000 to \$5,710,000 with interest from 3.75% to 5.25%. The last payment is due October 1, 2017.	Debt Service	25,935,000		4,710,000	21,225,000	4,915,000
\$2,240,000 Taxable General Obligation (Alternate Revenue Source) Bonds, Series 2005, due in annual installments commencing January 1, 2007, ranging from \$140,000 to \$335,000 with interest from 4.50% to 5.00%. The last payment is due January 1, 2016.	Special Revenue	815,000		300,000	515,000	335,000
\$68,590,000 General Obligation Limited Tax Bonds, Series 2005A, due in annual installments commencing November 1, 2020, ranging from \$12,725,000 to \$14,725,000 with interest from 3.50% to 5.25%. Partially refunded with proceeds of 2012 Refunding Bonds. The last payment is due November 1, 2024.	Debt Service	36,150,000			36,150,000	

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

6. Long-Term Debt (Cont.)

B. Changes in General Obligation Bonds (Cont.)

	Fund Debt Retired By	Balances July 1	Additions/ Accretion	Refundings/ Reductions	Balances June 30	Due Within One Year
Governmental Activities (Cont.)						
\$34,770,000 General Obligation Bonds, Series 2007, due in annual installments commencing June 30, 2008, ranging from \$490,000 to \$4,775,000 with interest from 4.00% to 5.00%. The last payment is due November 1, 2019.	Debt Service	25,650,000		2,575,000	23,075,000	2,945,000
\$33,130,000 General Obligation Bonds, Series 2008, due in annual installments commencing January 1, 2011, ranging from \$250,000 to \$8,125,000 with interest from 4.0% to 5.0%. The last payment is due January 1, 2024.	Debt Service	32,330,000		275,000	32,055,000	305,000
\$35,610,000 General Obligation Refunding Bonds, Series 2012, due in annual installments commencing November 1, 2013, ranging from \$100,000 to \$8,585,000 with interest from 2.0% to 4.5%. The last payment is due November 1, 2025.	Debt Service	35,610,000		100,000	35,510,000	105,000
Total Bonds		226,803,168	4,095,727	20,350,000	210,548,895	20,995,000
Unamortized Premium		6,633,662		931,619	5,702,043	
Unamortized Discount		(115,368)		(10,488)	(104,880)	
Total Governmental Activities		\$ 233,321,462	4,095,727	21,271,131	216,146,058	20,995,000

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

6. Long-Term Debt (Cont.)

C. Changes in Long-Term Liabilities

Changes in governmental activities long-term debt during the fiscal year ended June 30, 2014 are as follows:

	Balances July 1	Additions	Retirements	Balances June 30	Due Within One Year
General Obligation Bonds					
Payable	\$ 233,321,462	4,095,727	21,271,131	216,146,058	20,995,000
Environmental Cost Reserves	46,000,000			46,000,000	
Claims Liability	244,851	629,371	572,413	301,809	175,000
Compensated Absences	5,087,439	1,154,990	763,116	5,479,313	821,897
Net Pension Obligation	217,751	4,657		222,408	
Net Other Postemployment Benefits Obligation	86,831	47,150		133,981	
	<u>\$ 284,958,334</u>	<u>5,931,895</u>	<u>22,606,660</u>	<u>268,283,569</u>	<u>21,991,897</u>

The General Fund liquidates the compensated absences, net pension obligation and net other post-employment benefits obligation liabilities.

Changes in business-type activities long-term debt during the fiscal year ended June 30, 2014 are as follows:

	Balances July 1	Additions	Retirements	Balances June 30	Due Within One Year
Compensated Absences	<u>\$ 372,092</u>	<u>40,015</u>	<u>55,814</u>	<u>356,293</u>	<u>53,444</u>

The Enterprise Fund liquidates the compensated absences liabilities.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

6. Long-Term Debt (Cont.)

D. Debt Service Requirements to Maturity

The bond debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Governmental Activities		
	General Obligation Bonds		
	Principal	Interest	Total
2015	\$ 8,605,000	6,674,131	15,279,131
2016	9,155,000	6,245,794	15,400,794
2017	9,730,000	5,769,794	15,499,794
2018	10,485,000	5,264,763	15,749,763
2019	5,290,000	4,878,450	10,168,450
2020	5,800,000	4,638,550	10,438,550
2021	18,950,000	4,297,950	23,247,950
2022	20,165,000	3,407,125	23,572,125
2023	21,415,000	2,453,375	23,868,375
2024	22,740,000	1,460,538	24,200,538
2025	15,220,000	554,450	15,774,450
2026	975,000	20,688	995,688
	<u>\$ 148,530,000</u>	<u>45,665,606</u>	<u>194,195,606</u>

The annual requirements to amortize to maturity capital appreciation bonds outstanding as of June 30, 2014 are as follows:

Fiscal Year	General Government	
	Principal	Interest
2015	\$ 12,390,000	3,587,612
2016	12,390,000	3,034,208
2017	12,390,000	2,439,640
2018	12,390,000	1,800,911
2019	12,390,000	1,116,366
2020	12,390,000	384,402
	<u>\$ 74,340,000</u>	<u>12,363,139</u>

E. Advance Refundings

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

6. Long-Term Debt (Cont.)

E. Advance Refundings (Cont.)

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

The defeased bonds still outstanding are shown below:

	Outstanding June 30, 2014
General Obligation Limited Tax Bonds Series 2000*	\$ 18,870,000
General Obligation Limited Tax Bonds Series 2005A	<u>32,440,000</u>
	<u>\$ 51,310,000</u>

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

F. Legal Debt Margin

The schedule of the District's legal debt margin as of June 30, 2014 is as follows:

Assessed Valuation - 2013	<u>\$ 32,791,280,336</u>
Statutory Debt Limitation (2.3% of Assessed Valuation)	\$ 754,199,448
Less: General Obligation Bonds Outstanding	<u>210,548,895</u>
Legal Debt Margin	<u>\$ 543,650,553</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

7. Individual Fund Disclosures

A. Transfers

Amounts transferred between funds are as follows:

Fund	Transfers In	Transfers Out
Major Governmental Funds		
General	\$ 4,850,000	218,540
District-Wide Environmental	2,558,582	2,792,766
Landfill Expense Mallard Lake		1,746,000
Landfill Expense Greene Valley		1,358,000
Total Major Governmental Funds	7,408,582	6,115,306
Nonmajor Governmental Funds		
Environmental Responsibility		48,384
Zoological		53,557
Construction and Development - 2007 Levy		87,659
Construction and Development - 2008 Levy		2,510,198
Construction and Development - 2012 Levy	995,597	
Capital Improvements	87,659	
Total Nonmajor Governmental Funds	1,083,256	2,699,798
Major Business-Type Fund		
Golf Enterprise	1,230,266	907,000
Total	\$ 9,722,104	9,722,104

The purposes of significant interfund transfers are as follows:

The District-Wide Environmental Fund transferred \$1,746,000 to the General Fund as an operating subsidy.

The Landfill Expense Mallard Lake Fund transferred \$1,746,000 to the General Fund as an operating subsidy.

The Landfill Expense Greene Valley Fund transferred \$1,358,000 to the General Fund as an operating subsidy.

The Construction and Development 2007 Levy Fund transferred \$87,659 to the Capital Improvement Fund to close out the fund.

The Construction and Development 2008 Levy Fund transferred \$2,510,198 to the District-Wide Environmental Project Fund to return funds that had previously been transferred to the Construction and Development 2008 Levy Fund for the Blackwell Fleet Project that never occurred.

The General Fund transferred operating subsidies in the amounts of \$183,500 and \$35,040, respectively, to the Golf Enterprise Fund and the Construction and Development 2012 Levy Fund.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

7. Individual Fund Disclosures (Cont.)

A. Transfers (Cont.)

The Zoological Fund and the Golf Enterprise Fund transferred \$53,557 and \$907,000, respectively, to the Construction and Development 2012 Levy Fund as operating subsidies.

The District-Wide Environmental Fund forgave an interfund loan with the Golf Enterprise Fund for \$1,046,766 in the current year. The amount is shown as a transfer in the fund financial statements.

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

	Due From	Due To
Governmental Activities		
Major Governmental Funds		
General	\$ 4,950,605	108,925
District-Wide Environmental	2,558,582	1,746,000
Landfill Expense Mallard Lake		1,746,000
Landfill Expense Greene Valley		1,358,000
Acquisition and Development Series of 2000	23,376	
	7,532,563	4,958,925
Total Major Governmental Funds		
Nonmajor Governmental Funds		
Zoological	20,550	56,880
Liability Insurance	14,484	
Environmental Responsibility		48,384
General Obligation Refunding Bond Series of 2012		50,000
Construction and Development - 2008 Levy		2,510,198
Construction and Development - 2012 Levy	1,039,633	3,017
Capital Improvements		8,935
Acquisition and Development Series 2008	902,685	
Endowment		902,685
Willowbrook Wildlife Grant		23,376
	1,977,352	3,603,475
Total Nonmajor Governmental Funds		
Total Governmental Funds		
	9,509,915	8,562,400
Business-Type Activities		
Major Business-Type Funds		
Golf Enterprise	18,234	965,749
	\$ 9,528,149	9,528,149
Total		
	\$ 9,528,149	9,528,149

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

7. Individual Fund Disclosures (Cont.)

B. (Cont.)

The purposes of significant interfund balances are as follows:

The District-Wide Environmental Fund, Landfill Expense Mallard Lake Fund, and Landfill Expense Greene Valley Fund owe \$1,746,000, \$1,746,000, and \$1,358,000, respectively, to the General Fund for operating subsidies.

8. Commitments and Contingencies

A. Litigation

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

B. Grants

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

C. Landfills

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

7. Individual Fund Disclosures (Cont.)

C. Landfills (Cont.)

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

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

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

(i) Blackwell Landfill

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

(ii) Mallard Lake North Landfill

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

7. Individual Fund Disclosures (Cont.)

C. Landfills (Cont.)

(iii) Meacham Grove Landfill

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

(iv) Barnes Pit

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

(v) Oliver Hoffman Dump

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

(vi) Wheaton Dump

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

D. Other Environmental Liabilities

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

8. Commitments and Contingencies (Cont.)

E. Material Contracts

(i) Mallard Lake Preserve

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

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

(ii) Greene Valley Preserve

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

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

F. Construction Projects

The District has certain contracts for construction projects which were in progress as of June 30, 2014. The remaining commitments are as follows:

West Branch Wetland Mitigation	\$ 1,181,727
Willowbrook Wildlife Center - Phase 1	627,654
St. James Farm Water/Sewer Improvements	326,897
County Farm Bridge Trail Improvements	246,790
Greene Valley Landfill Development Maintenance	227,611
Oak Meadows Improvements - Phase 1	223,539
Blackwell Fleet Building	185,296
Springbrook Creek Restoration	177,427

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

9. Other Post-employment Benefits

A. Plan Description

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

B. Benefits Provided

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

C. Membership

At June 30, 2014, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits	13
Terminated Employees Entitled to Benefits but Not Yet Receiving Them	0
Active Employees	<u>274</u>
Total	<u>287</u>
Participating Employers	<u>1</u>

D. Funding Policy

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

9. Other Post-employment Benefits (Cont.)

E. Annual OPEB Costs and Net OPEB Obligation

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

Fiscal Year End	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2012	\$ 79,792	49,752	62.35%	56,859
June 30, 2013	79,724	49,752	62.41%	86,831
June 30, 2014	87,791	40,641	46.29%	133,981

The net OPEB obligation as of June 30, 2014 was calculated as follows:

Annual Required Contribution	\$ 87,212
Interest on the Net OPEB Obligation	3,473
Adjustments to Annual Required Contribution	<u>(2,894)</u>
Annual OPEB Cost	87,791
Contributions Made	<u>40,641</u>
Increase in the Net OPEB Obligation	47,150
Net OPEB Obligation, Beginning of Year	<u>86,831</u>
Net OPEB Obligation, End of Year	<u><u>\$ 133,981</u></u>

Funded Status and Funding Progress: The funded status and funding progress of the plan as of June 30, 2014, was as follows:

Actuarial Accrued Liability (AAL)	\$ 957,656
Actuarial Value of Plan Assets	
Unfunded Actuarial Accrued Liability (UAAL)	957,656
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.00%
Covered Payroll (Active Plan Members)	16,959,472
UAAL as a Percentage of Covered Payroll	5.65%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

9. Other Post-employment Benefits (Cont.)

E. Annual OPEB Costs and Net OPEB Obligation

the future. The Schedule of Finding Progress, presented as Required Supplementary Information following the Notes to Financial Statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

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

In the June 30, 2014, actuarial valuation, the entry-age normal actuarial cost method was used. The actuarial assumptions included no investment rate of return and an initial healthcare cost trend rate of 8.0% with an ultimate healthcare inflation rate of 6.0%. Both rates include a 3.0% inflation assumption and 5.0% wage inflation assumption. The actuarial value of assets was not determined as the District has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2013 was 30 years.

10. Employee Retirement Systems

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

A. Plan Description

Illinois Municipal Retirement Fund (IMRF)

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

Participating members who retire at or after age 60 with 8 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years and 2.00% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The District is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer annual required contribution rate for the fiscal year ended 2014 was 12.10% of covered payroll.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

10. Employee Retirement Systems (Cont.)

A. Plan Description (Cont.)

Illinois Municipal Retirement Fund (IMRF) (Cont.)

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

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

Sheriff's Law Enforcement Personnel

SLEP members, having accumulated at least 30 years of SLEP service and terminating IMRF participation on or after July 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.50% of their final rate of earnings, for each year of credited service up to 20 years, 2.00% of their final earnings rate for the next 10 years of credited service and 1.00% for each year thereafter. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by State statutes. SLEP members are required to contribute 7.50% of their annual salary to SLEP. The District is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer annual required contribution rate for the fiscal year ended 2014 was 25.03% of covered payroll.

B. Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Actuarial Valuation Date	December 31, 2013	December 31, 2013
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Asset Valuation Method	5 Year Smoothed Market	5 Year Smoothed Market
Amortization Method	Level Percentage of Payroll	Level Percentage of Payroll
Amortization Period	30 Years, Open	30 Years, Open

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

10. Employee Retirement Systems (Cont.)

B. Annual Pension Costs (Cont.)

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Significant Actuarial Assumptions		
(a) Rate of Return on Present and Future Assets	7.50% Compounded Annually	7.50% Compounded Annually
(b) Projected Salary Increase - Attributable to Inflation	4.00% Compounded Annually	4.00% Compounded Annually
(c) Additional Projected Salary Increases -Seniority/Merit	.40% to 10.00%	.40% to 10.00%
(d) Projected Post Retirement Benefit Increases	3% Annually	3% Annually

Employer annual pension costs (APC), actual contributions and the net pension obligation (asset) (NPO) are as follows. The NPO is the cumulative difference between the APC and the contributions actually made.

	Fiscal Year	Illinois Municipal Retirement	Sherrif's Law Enforcement Personnel
Annual Pension Cost (APC)	2012	\$2,105,044	393,369
	2013	1,920,180	446,113
	2014	2,009,606	433,841
Actual Contribution	2012	2,005,776	448,477
	2013	1,915,620	446,113
	2014	2,004,949	433,841
Percentage of APC Contributed	2012	95.28	114.00 %
	2013	99.76	100.00
	2014	99.76	100.00
Net Pension Obligation	2012	213,191	
	2013	217,751	
	2014	222,408	

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

10. Employee Retirement Systems (Cont.)

B. Annual Pension Costs (Cont.)

The District's annual pension cost and net pension obligation (asset) for the regular IMRF Plan for the year ended June 30, 2014 were as follows:

Annual Required Contribution	\$ 2,004,949
Interest on the Net Pension Obligation	16,331
Adjustment to Annual Required Contribution	<u>(11,674)</u>
Annual Pension Cost	2,009,606
Contributions Made	<u>2,004,949</u>
Increase in Net Pension Obligation	4,657
Net Pension Obligation, Beginning of Year	<u>217,751</u>
Net Pension Obligation, End of Year	<u><u>\$ 222,408</u></u>

The Schedule of Finding Progress, presented as Required Supplementary Information following the Notes to Financial Statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

C. Funded Status and Funding Progress

The funded status and funding progress of the plans as of December 31, 2013 (the most current valuation date available) were as follows. The actuarial assumptions used to determine the funded status of IMRF and SLEP plans are the same actuarial assumptions used to determine the employer APC of the plan as disclosed in Note 10.B.

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Actuarial Accrued Liability (AAL)	\$ 52,306,599	6,630,049
Actuarial Value of Plan Assets	43,948,135	3,181,240
Unfunded Actuarial Accrued Liability (UAAL)	8,358,464	3,448,809
Funded Ratio (Actuarial Value of Plan Assets/AAL)	84.02%	47.98%
Covered Payroll (Active Plan Members)	16,569,827	1,733,286
UAAL as a Percentage of Covered Payroll	50.44%	198.98%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
June 30, 2014

11. Future Pronouncements

In June 2012, the GASB issued Statement 68, *Accounting and Financial Reporting for Pensions*. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, and Statement No. 50, *Pension Disclosures*, as they relate to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. Statement No. 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information. The provisions of this Statement are effective for the District's financial year ending June 30, 2015. Management has not determined what impact, if any, this GASB statement might have on its financial statements.

12. Prior Period Adjustments

During the current fiscal year, the District identified an error in previously capitalized costs of the Governmental Activities. A payment to an escrow account made in connection with a planned purchase of a land parcel was recognized as an expenditure in the fund financial statements, and capitalized as part of governmental activities. However, the District never took title to the land, and the deposit, along with interest earned, was ultimately refunded to the District during the current year. As a result, beginning Governmental Activities capital assets were restated as follows:

Beginning Net Position of Governmental Activities and Fund Balances of Nonmajor Governmental funds were restated as follows:

	<u>Governmental Activities</u>
Net Position June 30, 2013, as Previously Reported	\$ 604,013,062
Adjustment to Recognize Interest Income for Escrow Deposit	<u>752,037</u>
Net Position, July 1, 2013, as Restated	<u><u>\$ 604,765,099</u></u>

	<u>Acquisition and Development Series 2005A</u>	<u>Acquisition and Development Series 2007</u>
Fund Balance June 30, 2013, as Previously Reported	\$ 1,431,940	25,512
Adjustment to Reverse Prior Expenditure and Recognize Escrow Deposit	<u>2,298,394</u>	<u>9,194,500</u>
Fund Balance, July 1, 2013, as Restated	<u><u>\$ 3,730,334</u></u>	<u><u>9,220,012</u></u>

REQUIRED SUPPLEMENTARY INFORMATION

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014			Variance Over (Under)	2013 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 18,610,107	18,610,107	18,452,266	(157,841)	18,088,914
Permits and Fees	1,148,973	1,148,973	999,717	(149,256)	975,920
Intergovernmental	2,021,738	2,021,738	2,002,459	(19,279)	1,316,534
Investment Income	26,739	26,739	25,482	(1,257)	77,379
Miscellaneous	2,308,133	2,308,133	831,903	(1,476,230)	857,810
Total Revenues	24,115,690	24,115,690	22,311,827	(1,803,863)	21,316,557
Expenditures					
Current					
General Government	8,519,349	8,515,059	6,878,386	(1,636,673)	6,547,572
Conservation and Recreation	19,524,775	19,529,065	17,351,431	(2,177,634)	16,260,400
Public Works	517,098	517,098	519,447	2,349	473,438
Public Safety	2,773,603	2,773,603	2,737,252	(36,351)	2,594,655
Total Expenditures	31,334,825	31,334,825	27,486,516	(3,848,309)	25,876,065
Excess (Deficiency) of Revenues over Expenditures	(7,219,135)	(7,219,135)	(5,174,689)	2,044,446	(4,559,508)
Other Financing Sources (Uses)					
Transfers In	10,205,000	10,205,000	4,850,000	(5,355,000)	5,312,543
Transfers Out	(865,828)	(865,828)	(218,540)	647,288	(224,426)
Proceeds from the Sale of Capital Assets			33,212	33,212	579
Total Other Financing Sources (Uses)	9,339,172	9,339,172	4,664,672	(4,674,500)	5,088,696
Net Change in Fund Balance	\$ 2,120,037	2,120,037	(510,017)	(2,630,054)	529,188
Fund Balance					
July 1			<u>4,629,284</u>		<u>4,100,096</u>
June 30			<u>4,119,267</u>		<u>4,629,284</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

District-Wide Environmental Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		Variance Over (Under)	2013 Actual
	Original and Final Budget	Actual		
Revenues				
Investment Income	\$ 2,345,878	2,183,270	(162,608)	(1,671,411)
Expenditures				
Current				
Public Works	2,025,729	800,587	(1,225,142)	867,280
Reserves	11,716,302		(11,716,302)	
Total Expenditures	13,742,031	800,587	(12,941,444)	867,280
Excess (Deficiency) of Revenues over Expenditures	(11,396,153)	1,382,683	12,778,836	(2,538,691)
Other Financing Sources (Uses)				
Transfers In	50,476	2,558,582	2,508,106	
Transfers Out	(4,295,000)	(2,792,766)	1,502,234	(2,034,156)
Total Other Financing Sources (Uses)	(4,244,524)	(234,184)	4,010,340	(2,034,156)
Net Change in Fund Balance	<u>\$ (15,640,677)</u>	1,148,499	<u>16,789,176</u>	(4,572,847)
Fund Balance				
July 1		<u>84,279,055</u>		<u>88,851,902</u>
June 30		<u>85,427,554</u>		<u>84,279,055</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Landfill Expense Mallard Lake Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		Variance Over (Under)	2013 Actual
	Original and Final Budget	Actual		
Revenues				
Investment Income	\$ 2,350,675	2,165,040	(185,635)	(1,598,074)
Expenditures				
Current				
Public Works	330,000	188,694	(141,306)	127
Reserves	5,285,764		(5,285,764)	
Total Expenditures	5,615,764	188,694	(5,427,070)	127
Excess (Deficiency) of Revenues over Expenditures	(3,265,089)	1,976,346	5,241,435	(1,598,201)
Other Financing Uses				
Transfers Out	(3,500,000)	(1,746,000)	1,754,000	(1,863,000)
Net Change in Fund Balance	<u>\$ (6,765,089)</u>	230,346	<u>6,995,435</u>	(3,461,201)
Fund Balance				
July 1		<u>84,206,973</u>		<u>87,668,174</u>
June 30		<u>84,437,319</u>		<u>84,206,973</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Landfill Expense Greene Valley Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		Variance Over (Under)	2013 Actual
	Original and Final Budget	Actual		
Revenues				
Investment Income	\$ 1,809,051	1,757,998	(51,053)	(1,732,431)
Expenditures				
Current				
Public Works	250,482	116,152	(134,330)	116,843
Reserves	3,218,028		(3,218,028)	
Total Expenditures	3,468,510	116,152	(3,352,358)	116,843
Excess (Deficiency) of Revenues over Expenditures	(1,659,459)	1,641,846	3,301,305	(1,849,274)
Other Financing Uses				
Transfers Out	(2,750,000)	(1,358,000)	1,018,000	(1,357,000)
Net Change in Fund Balance	<u>\$ (4,409,459)</u>	283,846	<u>4,319,305</u>	(3,206,274)
Fund Balance				
July 1		<u>66,741,878</u>		<u>69,948,152</u>
June 30		<u>67,025,724</u>		<u>66,741,878</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Funding Progress

June 30, 2014

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age Normal	Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) Actuarial Accrued Liability UAAL (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)
12/31/2013	\$ 43,948,135	52,306,599	84.02%	8,358,464	16,569,827	50.44%
12/31/2012	39,574,216	50,356,435	78.59%	10,782,219	16,937,402	63.66%
12/31/2011	40,736,693	52,097,769	78.19%	11,361,076	17,740,882	64.04%
12/31/2010	39,306,160	48,760,617	80.61%	9,454,457	17,263,908	54.76%
12/31/2009	35,903,512	46,684,105	76.91%	10,780,593	17,792,155	60.59%
12/31/2008	34,594,165	42,694,109	81.03%	8,099,944	16,700,438	48.50%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Sheriff's Law Enforcement Personnel Fund

Schedule of Funding Progress

June 30, 2014

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age Normal	Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) Actuarial Accrued Liability UAAL (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)
12/31/2013	\$ 3,181,240	6,630,049	47.98%	3,448,809	1,733,286	198.98%
12/31/2012	2,337,940	6,162,309	37.94%	3,824,369	1,682,177	227.35%
12/31/2011	1,641,449	5,442,488	30.16%	3,801,039	1,654,898	229.68%
12/31/2010	771,856	5,103,032	15.13%	4,331,176	1,676,874	258.29%
12/31/2009	229,446	4,534,754	5.06%	4,305,308	1,668,977	257.96%
12/31/2008	546,307	4,413,735	12.38%	3,867,428	1,628,688	237.46%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Other Post-Employment Benefits Plan

Schedule of Funding Progress

June 30, 2014

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age Normal	Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability UAAL (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)
6/30/2014	\$	957,656	0.00%	957,656	16,959,472	5.65%
6/30/2013		957,656	0.00%	957,656	16,470,808	5.81%
6/30/2012		972,644	0.00%	972,644	17,478,045	5.56%
6/30/2011		972,644	0.00%	972,644	17,427,773	5.58%
6/30/2010		N/A	N/A	N/A	N/A	N/A
6/30/2009		479,119	0.00%	479,119	19,510,518	2.46%

N/A - Information not available.

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Employer Contributions

June 30, 2014

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2014	\$ 2,004,949	2,004,949	100.00%
2013	1,915,620	1,915,620	100.00%
2012	2,005,776	2,086,328	96.14%
2011	1,995,300	1,919,747	99.50%
2010	1,585,968	1,581,722	93.85%
2009	1,606,582	1,606,582	100.00%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Sheriff's Law Enforcement Personnel Fund

Schedule of Employer Contributions

June 30, 2014

<u>Fiscal Year</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2014	\$ 433,841	433,841	100.00%
2013	446,113	446,113	100.00%
2012	448,477	393,369	100.00%
2011	438,688	438,688	100.00%
2010	422,950	422,950	100.00%
2009	359,940	359,940	100.00%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Other Post-Employment Benefits Plan

Schedule of Employer Contributions

June 30, 2014

<u>Fiscal Year</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2014	\$ 40,641	87,791	46.29%
2013	49,752	79,724	62.41%
2012	49,752	79,792	62.35%
2011	28,641	37,355	76.67%
2010	29,122	37,354	75.25%
2009	28,640	38,060	75.25%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Note to the Required Supplementary Information
June 30, 2014

Budgetary and Legal Compliance

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

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

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

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

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

GOVERNMENTAL FUND TYPES

GENERAL FUND

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Balance Sheet

June 30, 2014

(With Prior Year Comparison)

	2014	2013
Assets		
Cash	\$ 844,438	446,379
Investments	8,720,854	7,932,726
Receivables (Net, Where Applicable of Allowance for Uncollectibles)		
Property Taxes	9,735,443	9,695,256
Accounts	120,901	210,437
Accrued Interest	13,754	216
Due from Other Funds	4,950,605	5,795,003
Advance to Other Funds		269,285
Prepaid Items	693,280	591,419
Total Assets	\$ 25,079,275	24,940,721
Liabilities		
Accounts Payable	\$ 1,207,502	945,881
Accrued Payroll and Withholdings	507,276	387,394
Deferred Revenue	35,774	73,809
Refundable Deposits	81,588	85,956
Due to Other Funds	108,925	238,975
Total Liabilities	1,941,065	1,732,015
Deferred Inflows of Resources		
Unavailable Property Tax Revenue	19,018,943	18,579,422
Fund Balance		
Nonspendable		
Prepays	693,280	591,419
Advances		269,285
Unassigned	3,425,987	3,768,580
Total Fund Balance	4,119,267	4,629,284
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 25,079,275	24,940,721

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual

Year Ended June 30, 2014

(With Prior Year Actual)

	2014			2013 Actual
	Original Budget	Final Budget	Actual	
Taxes				
Property Taxes				
Levy - Current	\$ 18,610,107	18,610,107	18,441,597	18,082,685
Levy - Prior			10,060	6,122
Other			609	107
Total Taxes	18,610,107	18,610,107	18,452,266	18,088,914
Permits and Fees				
Permits in County	99,500	99,500	108,409	92,749
Permits Out of County	30,700	30,700	42,453	41,611
Blackwell Boat in County	16,500	16,500	17,178	15,837
Blackwell Boat Out of County	6,000	6,000	4,464	3,803
Dog Tags in County	230,000	230,000	198,200	215,107
Equestrian in County	99,950	99,950	54,422	89,163
Equestrian Out of County			10,778	9,320
Hayrides	28,100	28,100	26,937	20,770
Other Fees	347,340	347,340	257,193	228,948
Sales and Service Fees	290,883	290,883	279,683	258,612
Total Permits and Fees	1,148,973	1,148,973	999,717	975,920
Intergovernmental				
Personal Property Replacement Taxes	890,168	890,168	969,463	922,111
Law Enforcement Reimbursements			70	
State Reimbursements	345,000	345,000	110,244	107,231
Federal Grants and Reimbursements	717,540	717,540	855,732	128,615
Local Government Revenues	69,030	69,030	66,950	148,176
Other Intergovernmental				10,401
Total Intergovernmental	2,021,738	2,021,738	2,002,459	1,316,534
Investment Income	26,739	26,739	25,482	77,379
Miscellaneous				
Crop Conversions	65,478	65,478	62,710	65,479
Court Fines	46,000	46,000	53,216	44,101
Rents and Royalties			50	50
Guard Residence Fees	43,200	43,200	41,100	41,100
Royalties	300,000	300,000	430,611	357,874
Internal Charges	192,600	192,600	139,760	137,323
Conservationist Donations	100	100	35	35
Donations	213,400	213,400	67,721	129,755
Private Sector Support	1,326,200	1,326,200	12,300	
Sponsorships	68,405	68,405	24,400	25,985
Warranty Billings	3,000	3,000		
Other	49,750	49,750		56,108
Total Miscellaneous	2,308,133	2,308,133	831,903	857,810
Total Revenues	\$ 24,115,690	24,115,690	22,311,827	21,316,557

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual

Year Ended June 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original Budget	Final Budget	Actual	
General Government				
Commissioners and Officers	\$ 673,045	675,545	660,130	786,160
Core Management	865,385	865,385	757,776	746,149
Finance	1,019,153	1,019,153	1,005,005	970,687
Human Resources	1,026,936	1,071,336	951,141	897,985
Fundraising and Development	233,597	233,597	169,862	176,494
Administrative Service	448,964	448,964	362,743	369,189
Public Affairs	1,024,085	1,024,085	962,445	642,993
Information Technology	1,743,684	1,749,739	1,212,352	1,388,951
General Overhead (Noncapital)	1,484,500	1,427,255	796,932	568,964
Total General Government	8,519,349	8,515,059	6,878,386	6,547,572
Conservation and Recreation				
Natural Resources	3,786,076	3,786,076	3,101,430	2,460,356
Site Management	2,777,353	2,777,353	2,604,802	2,564,324
Equestrian Center	607,786	607,786	551,427	517,420
Structural Maintenance	2,714,390	2,714,390	2,579,366	2,627,326
Fleet Services	2,446,730	2,446,730	2,184,066	2,320,661
Historic Site Services	632,854	637,144	611,673	572,635
Mayslake	509,614	509,614	456,640	372,283
Environmental Education Center	557,714	557,714	493,110	454,154
Education	536,346	536,346	513,523	486,914
Grounds Maintenance	3,594,029	3,594,029	3,369,409	3,129,366
Land Preservation	750,800	750,800	505,449	426,639
St. James Farm	611,083	611,083	380,536	328,322
Total Conservation and Recreation	19,524,775	19,529,065	17,351,431	16,260,400
Public Works				
Environmental Sciences	517,098	517,098	519,447	473,438
Public Safety				
Law Enforcement	2,773,603	2,773,603	2,737,252	2,594,655
Total Expenditures	\$ 31,334,825	31,334,825	27,486,516	25,876,065

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended June 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original Budget	Final Budget	Actual	
General Government				
Commissioners and Officers				
Personal Services				
Other Compensation	\$ 444,568	444,568	446,267	449,015
Employee Benefits	100,632	100,632	93,046	83,356
	<u>545,200</u>	<u>545,200</u>	<u>539,313</u>	<u>532,371</u>
Supplies				
Office Supplies	1,950	300	501	157
Operating Supplies	300	300	192	253
Small Tools and Minor Equipment	300	1,950	110	2,387
	<u>2,550</u>	<u>2,550</u>	<u>803</u>	<u>2,797</u>
Services and Charges				
Professional Services	90,500	93,000	97,028	228,301
Utilities	6,200	6,200	4,223	4,910
Machinery and Equipment Repairs and Maintenance	27,445	1,150	885	885
Other Services and Charges	1,150	27,445	17,878	16,896
	<u>125,295</u>	<u>127,795</u>	<u>120,014</u>	<u>250,992</u>
Total Commissioners and Officers	<u>673,045</u>	<u>675,545</u>	<u>660,130</u>	<u>786,160</u>
Core Management				
Personal Services				
Direct Compensation	629,398	629,398	578,823	538,187
Other Compensation	23,500	23,500	18,931	20,422
Employee Benefits	100,632	100,632	93,046	83,356
	<u>753,530</u>	<u>753,530</u>	<u>690,800</u>	<u>641,965</u>
Supplies				
Office Supplies	3,722	2,050	4,186	3,803
Operating Supplies	270	270	222	107
Small Tools and Minor Equipment	2,050	3,722	2,338	1,357
	<u>6,042</u>	<u>6,042</u>	<u>6,746</u>	<u>5,267</u>
Services and Charges				
Professional Services	7,280	33,000	14,195	61,822
Publishing and Printing				60
Rentals	33,000	7,280	36,558	30,973
Machinery and Equipment Repairs and Maintenance	1,820	1,820	1,594	1,449
Other Services and Charges	13,713	13,713	7,883	4,613
	<u>55,813</u>	<u>55,813</u>	<u>60,230</u>	<u>98,917</u>
Other				
Reserves	50,000	50,000		
Total Core Management	<u>865,385</u>	<u>865,385</u>	<u>757,776</u>	<u>746,149</u>

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original Budget	Final Budget	Actual	
General Government (Cont.)				
Finance				
Personal Services				
Direct Compensation	649,870	649,870	690,562	645,740
Other Compensation	15,000	15,000	12,806	18,156
Employee Benefits	186,888	186,888	172,801	154,804
	<u>851,758</u>	<u>851,758</u>	<u>876,169</u>	<u>818,700</u>
Supplies				
Office Supplies	1,125	1,125	933	822
Operating Supplies	250	250	74	160
Building and Other Supplies and Materials	50	50		13
Small Tools and Minor Equipment	2,150	2,150	2,310	1,646
	<u>3,575</u>	<u>3,575</u>	<u>3,317</u>	<u>2,641</u>
Services and Charges				
Professional Services	139,900	139,900	108,569	130,992
Publishing and Printing	5,800	5,800	3,994	4,742
Machinery and Equipment Repairs and Maintenance	12,850	12,850	10,467	10,847
Other Services and Charges	4,870	4,870	2,489	2,765
	<u>163,420</u>	<u>163,420</u>	<u>125,519</u>	<u>149,346</u>
Other				
Reserves	400	400		
	<u>400</u>	<u>400</u>		
Total Finance	<u>1,019,153</u>	<u>1,019,153</u>	<u>1,005,005</u>	<u>970,687</u>
Human Resources				
Personal Services				
Direct Compensation	660,613	660,613	658,074	642,540
Other Compensation	4,000	4,000	10,044	6,277
Employee Benefits	129,384	129,384	119,631	107,172
	<u>793,997</u>	<u>793,997</u>	<u>787,749</u>	<u>755,989</u>
Supplies				
Office Supplies	4,302	4,302	3,499	2,018
Operating Supplies	46,032	46,032	25,552	25,613
Building and Other Supplies and Materials	2,110	2,110	1,430	91
Small Tools and Minor Equipment	10,463	10,463	8,797	4,289
	<u>62,907</u>	<u>62,907</u>	<u>39,278</u>	<u>32,011</u>

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original Budget	Final Budget	
General Government (Cont.)			
Human Services (Cont.)			
Services and Charges			
Professional Services	46,910	121,310	80,135
Publishing and Printing	17,475	17,475	4,004
Insurance	3,259	3,259	3,748
Utility	360	360	
Machinery and Equipment Repairs and Maintenance	4,617	4,617	4,420
Other Services and Charges	57,411	57,411	31,807
	<u>130,032</u>	<u>204,432</u>	<u>109,985</u>
Other Reserves	40,000	10,000	
Total Human Resources	<u>1,026,936</u>	<u>1,071,336</u>	<u>897,985</u>
Fundraising and Development			
Personal Services			
Direct Compensation	128,253	128,253	87,306
Employee Benefits	28,752	28,752	23,816
	<u>157,005</u>	<u>157,005</u>	<u>113,891</u>
Supplies			
Materials	200	200	163
Operating Supplies	500	500	10
Small Tools and Minor Equipment	200	200	265
	<u>900</u>	<u>900</u>	<u>869</u>
Services and Charges			
Professional Services	2,250	54,632	53,973
Publishing and Printing	1,000	1,000	7,999
Other Services and Charges	6,060	6,060	1,835
	<u>9,310</u>	<u>61,692</u>	<u>55,808</u>
Other Reserves	66,382	14,000	
Total Fundraising and Development	<u>233,597</u>	<u>233,597</u>	<u>169,862</u>
Administrative Services			
Personal Services			
Direct Compensation	107,723	107,723	116,486
Employee Benefits	43,128	43,128	39,877
	<u>150,851</u>	<u>150,851</u>	<u>156,363</u>

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original Budget	Final Budget	
General Government (Cont.)			
Administrative Services (Cont.)			
Supplies			
Office Supplies	54,650	54,650	27,372
Operating Supplies	1,285	1,285	423
Building and Other Supplies and Materials	125	125	4
Small Tools and Minor Equipment	250	250	
	<u>56,310</u>	<u>56,310</u>	<u>27,795</u>
Services and Charges			
Professional Services	9,000	9,000	2,853
Publishing and Printing	9,000	9,000	8,433
Rentals	106,075	106,075	86,168
Machinery and Equipment Repairs and Maintenance	3,325	3,325	1,650
Other Services and Charges	114,403	114,403	79,481
	<u>241,803</u>	<u>241,803</u>	<u>178,585</u>
Total Administrative Services	<u>448,964</u>	<u>448,964</u>	<u>362,743</u>
Communication and Marketing			
Personal Services			
Direct Compensation	448,041	448,041	476,532
Employee Benefits	100,632	100,632	94,130
	<u>548,673</u>	<u>548,673</u>	<u>570,662</u>
Supplies			
Office Supplies	2,403	2,403	2,292
Operating Supplies	3,400	3,400	1,056
Small Tools and Minor Equipment	7,897	7,897	6,340
Purchases for Resale and Sales Tax	3,650	3,650	1,579
	<u>17,400</u>	<u>17,400</u>	<u>11,267</u>
Services and Charges			
Professional Services	183,403	183,403	200,239
Publishing and Printing	245,925	245,925	147,234
Rentals	6,500	6,500	4,127
Machinery and Equipment Repairs and Maintenance	1,980	1,980	
Other Services and Charges	15,104	15,104	28,916
	<u>452,912</u>	<u>452,912</u>	<u>380,516</u>
Total Communication and Marketing	<u>1,024,085</u>	<u>1,024,085</u>	<u>962,445</u>

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		Actual	2013 Actual
	Original Budget	Final Budget		
General Government (Cont.)				
Information Technology				
Personal Services				
Direct Compensation	618,350	618,350	598,202	577,029
Other Compensation	7,000	7,000	4,703	5,414
Employee Benefits	129,384	129,384	117,464	130,988
	<u>754,734</u>	<u>754,734</u>	<u>720,369</u>	<u>713,431</u>
Supplies				
Office Supplies	6,900	6,900	2,932	5,579
Operating Supplies	500	500	743	629
Parts and Fittings				13
Grounds Supplies			172	
Building and Other Supplies and Materials	50	50	125	48
Small Tools and Minor Equipment	124,850	124,850	113,433	78,005
	<u>132,300</u>	<u>132,300</u>	<u>117,405</u>	<u>84,274</u>
Services and Charges				
Professional Services	282,200	282,200	46,534	302,274
Publishing and Printing			1,491	
Machinery and Equipment Repairs and Maintenance	277,250	277,250	259,782	236,930
Other Services and Charges	36,700	36,700	28,962	6,258
	<u>596,150</u>	<u>596,150</u>	<u>336,769</u>	<u>545,462</u>
Capital Outlay				
Machinery and Equipment	260,500	266,555	37,809	45,784
	<u>260,500</u>	<u>266,555</u>	<u>37,809</u>	<u>45,784</u>
Total Information Technology	<u>1,743,684</u>	<u>1,749,739</u>	<u>1,212,352</u>	<u>1,388,951</u>
General Overhead				
Supplies				
Office Supplies	200	200		
Operating Supplies	3,000	3,000	2,398	2,503
Building and Other Supplies and Materials	2,500	2,500	7,121	469
Small Tools and Minor Equipment	500	500	35	58
	<u>6,200</u>	<u>6,200</u>	<u>9,554</u>	<u>3,030</u>
Services and Charges				
Professional Services	396,400	396,400	230,152	6,459
Publishing and Printing	13,440	13,440		1,580
Insurance	88,335	88,335	102,480	106,118
Utilities	444,000	444,000	400,536	436,621
Rentals	725	725	837	671
Structural Repairs and Maintenance	10,000	10,000		510

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original Budget	Final Budget	
General Government (Cont.)			
General Overhead (Cont.)			
Services and Charges (Cont.)			
Machinery and Equipment Repairs and Maintenance			375
Other Services and Charges	2,000	2,000	
	954,900	954,900	552,334
Capital Outlay			
Structures		42,196	37,896
Office Equipment			15,477
		42,196	53,373
Contingency	523,400	423,959	
Total General Overhead	1,484,500	1,427,255	796,932
Total General Government	8,519,349	8,515,059	6,878,386
Conservation and Recreation			
Natural Resources			
Personal Services			
Direct Compensation	1,613,563	1,613,563	1,521,413
Other Compensation	31,800	31,800	6,998
Employee Benefits	359,400	359,400	332,309
	2,004,763	2,004,763	1,764,394
Supplies			
Office Supplies	12,450	12,450	3,713
Operating Supplies	134,697	134,697	87,890
Fuel and Related Supplies	4,000	4,000	6,556
Parts and Fittings	7,900	7,900	7,311
Grounds Supplies	93,350	93,350	48,407
Building and Other Supplies and Materials	30,990	30,990	28,623
Small Tools and Minor Equipment	22,600	22,600	22,603
	305,987	305,987	205,103
Services and Charges			
Professional Services	1,017,046	1,017,046	943,576
Publishing and Printing	900	900	24
Utilities	26,700	26,700	20,076
Rentals	4,000	4,000	6,256
Structural Repairs and Maintenance			1,222
Grounds Repairs and Maintenance	50,000	50,000	
Machinery and Equipment Repairs and Maintenance	9,220	9,220	16,760
Other Services and Charges	31,460	31,460	17,698
	1,139,326	1,139,326	1,005,612

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original Budget	Final Budget	
Conservation and Recreation (Cont.)			
Natural Resources (Cont.)			
Capital Outlay			
Machinery and Equipment	55,000	55,000	29,995
Other Reserves			
Reserves	281,000	281,000	
Total Natural Resources	3,786,076	3,786,076	3,101,430
Site Management			
Personal Services			
Direct Compensation	2,045,515	2,045,515	1,959,413
Other Compensation	28,000	28,000	16,634
Employee Benefits	517,536	517,536	479,877
Supplies	2,591,051	2,591,051	2,455,924
Office Supplies	430	430	1,151
Operating Supplies	25,738	25,738	22,602
Fuel and Related Supplies	1,705	1,705	2,095
Parts and Fittings	2,225	2,225	679
Grounds Supplies	36,200	36,200	33,989
Building and Other Supplies and Materials	13,566	13,566	8,371
Small Tools and Minor Equipment	28,490	28,490	16,097
Purchases for Resale and Taxes	9,400	9,400	3,732
Services and Charges	68,548	68,548	60,162
Professional Services	24,230	24,230	21,773
Publishing and Printing	6,641	6,641	5,552
Utilities	20,640	20,640	19,653
Rentals	498	498	326
Machinery and Equipment Repairs and Maintenance	4,650	4,650	6,503
Other Services and Charges	11,889	11,889	6,355
Total Site Management	2,777,353	2,777,353	2,604,802
Equestrian Center			
Personal Services			
Direct Compensation	356,697	356,697	289,608
Other Compensation	1,500	1,500	17,572
Employee Benefits	86,256	86,256	80,838
Total Equestrian Center	444,453	444,453	388,018

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		Actual	2013 Actual
	Original Budget	Final Budget		
Conservation and Recreation (Cont.)				
Equestrian Center (Cont.)				
Supplies				
Office Supplies	845	845	642	305
Operating Supplies	52,917	52,917	59,645	47,643
Parts and Fittings	200	200	143	434
Grounds Supplies	9,075	9,075	4,416	4,763
Building and Other Supplies and Materials	13,203	13,203	7,250	1,380
Small Tools and Minor Equipment	2,465	2,465	2,308	2,690
Purchases for Resale and Taxes	2,200	2,200	1,288	1,786
	<u>80,905</u>	<u>80,905</u>	<u>75,692</u>	<u>59,001</u>
Services and Charges				
Professional Services	34,270	34,270	68,022	55,101
Publishing and Printing	550	550	175	175
Insurance	2,600	2,600	2,203	3,120
Utilities	10,635	10,635	11,666	11,856
Rentals	4,600	4,600	4,094	4,362
Grounds Repairs and Maintenance	1,200	1,200	975	960
Machinery and Equipment Repairs and Maintenance	700	700	210	131
Other Services and Charges	4,873	4,873	372	534
	<u>59,428</u>	<u>59,428</u>	<u>87,717</u>	<u>76,239</u>
Other				
Reserves	23,000	23,000		
	<u>23,000</u>	<u>23,000</u>		
Total Equestrian Center	<u>607,786</u>	<u>607,786</u>	<u>551,427</u>	<u>517,420</u>
Structural Maintenance				
Personal Services				
Direct Compensation	1,601,819	1,601,819	1,551,928	1,660,348
Other Compensation	3,630	3,696	22,319	82,525
Employee Benefits	445,656	445,656	412,063	369,148
	<u>2,051,105</u>	<u>2,051,171</u>	<u>1,986,310</u>	<u>2,112,021</u>
Supplies				
Office Supplies	225	225	236	106
Operating Supplies	46,800	46,800	38,765	41,089
Fuel and Related Supplies	600	600	346	292
Parts and Fittings	4,150	4,150	3,971	3,910
Grounds Supplies	15,030	15,030	12,023	7,440
Building and Other Supplies and Materials	154,300	154,300	156,008	135,227
Small Tools and Minor Equipment	14,850	14,850	14,342	10,362
	<u>235,955</u>	<u>235,955</u>	<u>225,691</u>	<u>198,426</u>

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		Actual	2013 Actual
	Original Budget	Final Budget		
Conservation and Recreation (Cont.)				
Structural Maintenance (Cont.)				
Services and Charges				
Professional Services	56,100	56,034	34,828	34,543
Utilities	61,600	61,600	56,319	52,381
Rentals	600	600	686	84
Structural Repairs and Maintenance	248,530	248,530	225,417	188,785
Grounds Repairs and Maintenance	44,000	44,000	37,486	36,684
Machinery and Equipment Repairs and Maintenance	2,500	2,500	1,149	777
Other Services and Charges	6,000	6,000	4,285	3,625
	<u>419,330</u>	<u>419,264</u>	<u>360,170</u>	<u>316,879</u>
Capital Outlay				
Machinery and Equipment	8,000	8,000	7,195	
	<u>2,714,390</u>	<u>2,714,390</u>	<u>2,579,366</u>	<u>2,627,326</u>
Fleet Services				
Personal Services				
Direct Compensation	825,533	825,533	824,513	786,599
Other Compensation	4,211	4,211	3,138	6,508
Employee Benefits	201,264	201,264	186,093	166,712
	<u>1,031,008</u>	<u>1,031,008</u>	<u>1,013,744</u>	<u>959,819</u>
Supplies				
Office Supplies	11,500	11,500	6,022	7,564
Operating Supplies	16,600	16,600	10,933	6,522
Fuel and Related Supplies	660,000	660,000	594,078	597,542
Parts and Fittings	356,177	356,177	355,388	319,921
Grounds Supplies	12,000	12,000	12,927	3,884
Building and Other Supplies and Materials	51,400	51,400	44,281	40,298
Small Tools and Minor Equipment	39,410	44,110	37,418	38,846
	<u>1,147,087</u>	<u>1,151,787</u>	<u>1,061,047</u>	<u>1,014,577</u>
Services and Charges				
Professional Services	2,400	2,400	501	1,422
Publishing and Printing	550	550	50	106
Utilities	30,300	30,300	26,752	22,442
Rentals	750	750	545	605
Grounds Repairs and Maintenance	150	150		
Machinery and Equipment Repairs and Maintenance	135,960	135,960	98,038	95,466
Other Services and Charges	12,525	12,525	15,025	11,676
	<u>182,635</u>	<u>182,635</u>	<u>140,911</u>	<u>131,717</u>

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual	
	Original Budget	Final Budget		Actual
Conservation and Recreation (Cont.)				
Fleet Services (Cont.)				
Capital Outlay				
Operational Structure	74,000	74,000	(38,940)	214,548
Machinery and Equipment	12,000	7,300	7,304	
	<u>86,000</u>	<u>81,300</u>	<u>(31,636)</u>	<u>214,548</u>
Total Fleet Services	<u>2,446,730</u>	<u>2,446,730</u>	<u>2,184,066</u>	<u>2,320,661</u>
Historic Site Services				
Personal Services				
Direct Compensation	388,674	388,674	398,713	392,911
Other Compensation	3,500	3,500	4,821	2,049
Employee Benefits	71,880	71,880	66,462	59,540
	<u>464,054</u>	<u>464,054</u>	<u>469,996</u>	<u>454,500</u>
Supplies				
Office Supplies	555	555	407	591
Operating Supplies	42,962	42,962	39,398	29,388
Fuel and Related Supplies	25	25	24	26
Parts and Fittings			119	201
Grounds Supplies	6,100	6,100	2,605	3,386
Building and Other Supplies and Materials	5,605	5,605	3,511	9,324
Small Tools and Minor Equipment	6,000	6,000	4,520	1,657
Purchases for Resale and Sales Tax	21,300	21,300	17,072	18,219
	<u>82,547</u>	<u>82,547</u>	<u>67,656</u>	<u>62,792</u>
Services and Charges				
Professional Services	38,720	43,010	52,025	34,234
Publishing and Printing	3,250	3,250	2,332	2,331
Utilities	11,500	11,500	16,080	13,374
Rentals	100	100	80	112
Structural Repairs and Maintenance	1,930	1,930		
Grounds Repairs and Maintenance	480	480	540	630
Machinery and Equipment Repairs and Maintenance	16,475	16,475	977	3,097
Other Services and Charges	4,298	4,298	1,987	1,565
	<u>76,753</u>	<u>81,043</u>	<u>74,021</u>	<u>55,343</u>
Other				
Reserves	9,500	9,500		
Total Historic Site Services	<u>632,854</u>	<u>637,144</u>	<u>611,673</u>	<u>572,635</u>

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		Actual	2013 Actual
	Original Budget	Final Budget		
Conservation and Recreation (Cont.)				
Mayslake				
Personal Services				
Direct Compensation	243,079	243,079	262,056	216,204
Employee Benefits	57,504	57,504	53,169	47,632
	<u>300,583</u>	<u>300,583</u>	<u>315,225</u>	<u>263,836</u>
Supplies				
Office Supplies	762	762	391	664
Operating Supplies	8,760	8,760	4,242	5,817
Fuel and Related Supplies	15	15	15	12
Grounds Supplies	850	850	1,042	673
Building and Other Supplies and Materials	1,245	1,245	1,960	3,083
Small Tools and Minor Equipment	3,550	3,550	3,437	4,250
Purchases for Resale and Sales Tax	1,900	1,900	695	1,154
	<u>17,082</u>	<u>17,082</u>	<u>11,782</u>	<u>15,653</u>
Services and Charges				
Professional Services	39,824	39,824	20,861	22,755
Publishing and Printing	10,200	10,200	1,045	1,805
Insurance	24,864	24,864	25,586	
Utilities	69,900	69,900	76,638	64,405
Rentals	811	811	421	30
Machinery and Equipment Repairs and Maintenance	850	850	420	579
Other Services and Charges	5,500	5,500	4,662	3,220
	<u>151,949</u>	<u>151,949</u>	<u>129,633</u>	<u>92,794</u>
Other				
Reserves	40,000	40,000		
	<u>40,000</u>	<u>40,000</u>		
Total Mayslake	<u>509,614</u>	<u>509,614</u>	<u>456,640</u>	<u>372,283</u>
Environment Education Center				
Personal Services				
Direct Compensation	353,559	353,559	355,147	331,872
Other Compensation	3,500	3,500	4,146	3,203
Employee Benefits	71,880	71,880	66,462	59,540
	<u>428,939</u>	<u>428,939</u>	<u>425,755</u>	<u>394,615</u>
Supplies				
Office Supplies	2,250	2,250	1,493	2,388
Operating Supplies	47,530	47,530	25,583	30,250
Fuel and Related Supplies	200	200	57	175
Parts and Fittings				64
Grounds Supplies	2,000	2,000	1,702	591

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		Actual	2013 Actual
	Original Budget	Final Budget		
Conservation and Recreation (Cont.)				
Environment Education Center (Cont.)				
Supplies (Cont.)				
Building and Other Supplies and Materials	2,850	2,850	1,465	1,093
Small Tools and Minor Equipment	8,350	8,350	5,312	946
Purchases for Resale and Sales Tax	3,400	3,400	99	
	<u>66,580</u>	<u>66,580</u>	<u>35,711</u>	<u>35,507</u>
Services and Charges				
Professional Services	17,450	17,450	6,515	7,796
Publishing and Printing	9,850	9,850	6,442	1,969
Insurance	150	150		
Utilities	11,900	11,900	13,357	11,607
Rentals	3,600	3,600	1,940	539
Machinery and Equipment Repairs and Maintenance	300	300		142
Other Services and Charges	8,745	8,745	3,390	1,979
	<u>51,995</u>	<u>51,995</u>	<u>31,644</u>	<u>24,032</u>
Other				
Reserves	10,200	10,200		
	<u>10,200</u>	<u>10,200</u>		
Total Environmental Education Center	<u>557,714</u>	<u>557,714</u>	<u>493,110</u>	<u>454,154</u>
Education				
Personal Services				
Direct Compensation	379,894	379,894	404,548	383,958
Other Compensation	2,546	2,546	2,610	2,546
Employee Benefits	71,880	71,880	66,462	59,540
	<u>454,320</u>	<u>454,320</u>	<u>473,620</u>	<u>446,044</u>
Supplies				
Office Supplies	150	801	2,016	281
Operating Supplies	8,250	7,599	11,323	6,012
Building and Other Supplies and Materials				20
Small Tools and Minor Equipment	3,150	3,150	2,038	3,329
Purchases for Resale and Sales Tax	27,800	27,800	16,674	18,478
	<u>39,350</u>	<u>39,350</u>	<u>32,051</u>	<u>28,120</u>
Services and Charges				
Professional Services	10,600	10,600	6,391	10,181
Publishing and Printing				679
Other Services and Charges	4,226	4,226	1,461	1,890
	<u>14,826</u>	<u>14,826</u>	<u>7,852</u>	<u>12,750</u>

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original Budget	Final Budget	
Conservation and Recreation (Cont.)			
Education (Cont.)			
Other			
Reserves	27,850	27,850	
Total Education	536,346	536,346	486,914
Grounds Maintenance			
Personal Services			
Direct Compensation	2,109,691	2,109,691	2,157,358
Other Compensation	126,000	126,000	96,678
Employee Benefits	618,168	618,168	570,218
	2,853,859	2,853,859	2,824,254
Supplies			
Office Supplies	2,400	2,400	2,012
Operating Supplies	23,375	23,375	15,538
Fuel and Related Supplies	720	720	478
Parts and Fittings	14,375	14,375	9,945
Grounds Supplies	386,365	386,365	339,876
Building and Other Supplies and Materials	33,885	33,885	23,316
Small Tools and Minor Equipment	14,425	14,425	7,472
	475,545	475,545	398,637
Services and Charges			
Professional Services	36,990	36,990	21,918
Utilities	73,000	73,000	50,826
Rentals	66,900	66,900	35,572
Grounds Repairs and Maintenance	67,910	67,910	24,602
Machinery and Equipment Repairs and Maintenance	5,000	5,000	197
Other Services and Charges	8,930	8,930	7,650
	258,730	258,730	140,765
Capital Outlay			
Machinery and Equipment	5,895	5,895	5,753
Total Grounds Maintenance	3,594,029	3,594,029	3,369,409
Land Preservation			
Personal Services			
Direct Compensation	339,624	339,624	338,691
Other Compensation	4,200	4,200	3,668
Employee Benefits	71,880	71,880	66,462
	415,704	415,704	408,821

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		Actual	2013 Actual
	Original Budget	Final Budget		
Conservation and Recreation (Cont.)				
Land Preservation (Cont.)				
Supplies				
Office Supplies	2,000	2,000	2,080	1,957
Operating Supplies	66	66		42
	<u>2,066</u>	<u>2,066</u>	<u>2,080</u>	<u>1,999</u>
Services and Charges				
Professional Services				1,639
Other Services and Charges	3,030	3,030	2,561	2,402
	<u>3,030</u>	<u>3,030</u>	<u>2,561</u>	<u>4,041</u>
Capital Outlay				
Land Purchases	330,000	330,000	91,987	33,113
Total Land Preservation	<u>750,800</u>	<u>750,800</u>	<u>505,449</u>	<u>426,639</u>
St. James Farm				
Personal Services				
Direct Compensation	235,044	235,044	243,604	217,294
Other Compensation	4,000	4,000	2,688	2,448
Employee Benefits	43,128	43,128	39,877	35,724
	<u>282,172</u>	<u>282,172</u>	<u>286,169</u>	<u>255,466</u>
Supplies				
Office Supplies	580	580	256	179
Operating Supplies	16,900	16,900	10,413	6,966
Fuel and Related Supplies	1,550	1,550	1,266	950
Parts and Fittings	650	650	663	910
Grounds Supplies	3,220	3,220	2,167	3,168
Building and Other Supplies and Materials	18,675	18,675	18,264	11,890
Small Tools and Minor Equipment	1,905	3,905	4,962	1,326
Purchases for Resale	125	125		
	<u>43,605</u>	<u>45,605</u>	<u>37,991</u>	<u>25,389</u>
Services and Charges				
Professional Services	26,380	26,380	19,349	13,493
Publishing and Printing	5,050	5,050	246	5,052
Insurance	5,000	5,000	5,923	
Utilities	11,600	11,600	15,723	13,679
Rentals	9,001	7,001	3,197	4,973
Structural Repairs and Maintenance	137,000	137,000		
Grounds Repairs and Maintenance	8,060	8,060	4,283	3,127
Machinery and Equipment Repairs and Maintenance	630	630	388	141
Other Services and Charges	790	790	389	162
	<u>203,511</u>	<u>201,511</u>	<u>49,498</u>	<u>40,627</u>

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original Budget	Final Budget	
Conservation and Recreation (Cont.)			
St. James Farm (Cont.)			
Capital Outlay			
Machinery and Equipment			6,878
			6,840
Other Reserves	81,795	81,795	
Total St. James Farm	611,083	611,083	380,536
Total Conservation and Recreation	19,524,775	19,529,065	17,351,431
Public Works			
Environmental Services			
Personal Services			
Direct Compensation	398,796	398,796	431,047
Other Compensation	1,750	1,750	1,032
Employee Benefits	86,256	86,256	79,754
	486,802	486,802	511,833
Supplies			
Office Supplies	4,031	4,031	2,048
Operating Supplies	2,750	2,750	1,242
Fuel and Related Supplies			11
Parts and Fittings	100	100	101
Grounds Supplies			73
Building and Other Supplies and Materials	1,000	1,000	643
Small Tools and Minor Equipment	2,650	2,650	2,774
	10,531	10,531	6,819
Services and Charges			
Professional Services	15,400	15,400	320
Rentals	200	200	48
Machinery and Equipment Repairs and Maintenance	150	150	
Other Services and Charges	4,015	4,015	427
	19,765	19,765	795
Total Public Works	517,098	517,098	519,447
Public Safety			
Law Enforcement			
Personal Services			
Direct Compensation	2,056,133	2,056,133	2,098,617
Other Compensation	18,000	18,000	27,318
Employee Benefits	431,280	431,280	398,770
	2,505,413	2,505,413	2,524,705
			2,345,561

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

General Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		Actual	2013 Actual
	Original Budget	Final Budget		
Public Safety (Cont.)				
Law Enforcement (Cont.)				
Supplies				
Office Supplies	3,665	3,665	2,838	2,167
Operating Supplies	63,011	63,011	59,329	62,568
Parts and Fittings	300	300	71	269
Building and Other Supplies and Materials	11,624	11,624	3,790	7,636
Small Tools and Minor Equipment	25,105	25,105	24,042	21,988
	<u>103,705</u>	<u>103,705</u>	<u>90,070</u>	<u>94,628</u>
Services and Charges				
Professional Services	42,918	42,918	36,668	64,776
Publishing and Printing			154	
Utilities	30,588	30,588	24,085	19,548
Rentals	14,239	14,239	14,310	6,924
Machinery and Equipment Repairs and Maintenance	9,870	9,870	5,268	4,088
Other Services and Charges	66,870	66,870	41,992	47,384
	<u>164,485</u>	<u>164,485</u>	<u>122,477</u>	<u>142,720</u>
Capital Outlay				
Machinery and Equipment				11,746
Total Public Safety	<u>2,773,603</u>	<u>2,773,603</u>	<u>2,737,252</u>	<u>2,594,655</u>
Total Expenditures	<u>\$ 31,334,825</u>	<u>31,334,825</u>	<u>27,486,516</u>	<u>25,876,065</u>

**NONMAJOR GOVERNMENTAL FUNDS –
COMBINING STATEMENTS**

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

June 30, 2014

	Special Revenue	Debt Service	Capital Projects	Total
Assets				
Cash and Investments	\$ 14,192,299	7,489,761	40,577,173	62,259,233
Cash with Fiscal Agent	12,875	797,763		810,638
Receivables (Net, Where Applicable of Allowances for Uncollectibles)				
Property Taxes	2,987,498	7,723,716	956,883	11,668,097
Accounts	277,837			277,837
Accrued Interest	50,085	14,067	112,265	176,417
Due from Other Funds	35,034		1,942,318	1,977,352
Prepaid Items	108,292		33,924	142,216
Total Assets	\$ 17,663,920	16,025,307	43,622,563	77,311,790
Liabilities				
Accounts Payable	\$ 772,305	3,121	1,843,525	2,618,951
Accrued Payroll and Withholdings	23,106		19,356	42,462
Claims Payable	175,000			175,000
Unearned Revenue	252,543			252,543
Refundable Deposits			176,394	176,394
Due to Other Funds	1,007,949	50,000	2,545,526	3,603,475
Total Liabilities	2,230,903	53,121	4,584,801	6,868,825
Deferred Inflows of Resources				
Unavailable Property Tax Revenue	5,836,849	15,085,439	1,869,103	22,791,391
Fund Balance				
Nonspendable				
Prepays	108,292		33,924	142,216
Restricted for				
Insurance Purposes	764,534			764,534
Personnel Benefits	836,317			836,317
Audit	63,496			63,496
Zoological	503,328			503,328
Environmental Responsibility	2,000,000			2,000,000
Capital Improvements	550,262		37,134,735	37,684,997
Debt Service		886,747		886,747
Committed for				
Specified Capital Projects	4,769,939			4,769,939
Total Fund Balance	9,596,168	886,747	37,168,659	47,651,574
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 17,663,920	16,025,307	43,622,563	77,311,790

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2014

	Special Revenue	Debt Service	Capital Projects	Total
Revenues				
Taxes	\$ 5,648,201	14,717,313	1,823,964	22,189,478
Permits and Fees	26,951		4,040	30,991
Intergovernmental	3,555,233	393	4,335,578	7,891,204
Investment Income	116,735	7,648	398,803	523,186
Miscellaneous	269,558			269,558
Total Revenues	9,616,678	14,725,354	6,562,385	30,904,417
Expenditures				
Current				
General Government	945,660			945,660
Conservation and Recreation	5,659,580		2,356,943	8,016,523
Public Works	81,751			81,751
Public Safety	654,744			654,744
Capital Outlay			7,937,724	7,937,724
Debt Service				
Principal	300,000	7,660,000		7,960,000
Interest and Fiscal Charges	40,750	6,992,943		7,033,693
Total Expenditures	7,682,485	14,652,943	10,294,667	32,630,095
Excess (Deficiency) of Revenues over Expenditures	1,934,193	72,411	(3,732,282)	(1,725,678)
Other Financing Sources (Uses)				
Transfers In			1,083,256	1,083,256
Transfers Out	(101,941)		(2,597,857)	(2,699,798)
Proceeds from Sale of Capital Assets			153,902	153,902
Total Other Financing Sources (Uses)	(101,941)	-	(1,360,699)	(1,462,640)
Net Change in Fund Balance	1,832,252	72,411	(5,092,981)	(3,188,318)
Fund Balance				
July 1, as restated	7,763,916	814,336	42,261,640	50,839,892
June 30	\$ 9,596,168	886,747	37,168,659	47,651,574

NONMAJOR SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds

Combining Balance Sheet

June 30, 2014

(See Following Page)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds

Combining Balance Sheet

June 30, 2014

	Liability Insurance	Illinois Municipal Retirement	Social Security Tax	Audit
Assets				
Cash and Investments	\$ 1,353,830	2,084,069	900,179	63,389
Cash with Fiscal Agent		12,875		
Receivables (Net, Where Applicable of Allowances for Uncollectibles)				
Property Taxes Accounts	452,990	1,326,221	754,985	
Accrued Interest	4,162	7,612	1,215	135
Due from Other Funds	14,484			
Prepaid Items	92,461			
Total Assets	\$ 1,917,927	3,430,777	1,656,379	63,524
Liabilities				
Accounts Payable	\$ 567	184,351	369	28
Accrued Payroll and Withholdings				
Claims Payable	175,000			
Unearned Revenue				
Due to Other Funds				
Total Liabilities	175,567	184,351	369	28
Deferred Inflows of Resources				
Unavailable Property Tax Revenue	885,365	2,590,511	1,475,608	
Fund Balance				
Nonspendable				
Prepays	92,461			
Restricted for				
Insurance Purposes	764,534			
Personnel Benefits		655,915	180,402	
Audit				63,496
Zoological				
Environmental Responsibility				
Capital Improvements				
Committed to				
Specified Capital Projects				
Total Fund Balance	856,995	655,915	180,402	63,496
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 1,917,927	3,430,777	1,656,379	63,524

Zoological	Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Endowment	Total
1,009,509	2,038,458	413,505	108,933	6,220,427	14,192,299 12,875
453,302					2,987,498
3,578	10,841	15,785	9,509	252,543	277,837
20,550		2,250	586	19,706	50,085
15,831					35,034
					108,292
1,502,770	2,049,299	431,540	119,028	6,492,676	17,663,920
22,043	915	264	42	563,726	772,305
19,323				3,783	23,106
					175,000
				252,543	252,543
56,880	48,384			902,685	1,007,949
98,246	49,299	264	42	1,722,737	2,230,903
885,365					5,836,849
15,831					108,292
					764,534
					836,317
					63,496
503,328					503,328
	2,000,000				2,000,000
		431,276	118,986		550,262
				4,769,939	4,769,939
519,159	2,000,000	431,276	118,986	4,769,939	9,596,168
1,502,770	2,049,299	431,540	119,028	6,492,676	17,663,920

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2014

	Liability Insurance	Illinois Municipal Retirement	Social Security Tax	Audit
Revenues				
Taxes	\$ 863,174	2,477,492	1,308,802	69,174
Permits and Fees				
Intergovernmental	44,363	42,208	43,722	2
Investment Income (Loss)	8,997	13,708	215	136
Miscellaneous	15,311			
Total Revenues	931,845	2,533,408	1,352,739	69,312
Expenditures				
Current				
General Government	215,775	429,474	267,611	32,800
Conservation and Recreation	434,843	1,367,040	868,340	
Public Works	168	49,816	31,767	
Public Safety	12,397	487,807	154,540	
Debt Service				
Principal		300,000		
Interest and Fiscal Charges		40,750		
Total Expenditures	663,183	2,674,887	1,322,258	32,800
Excess (Deficiency) of Revenues over Expenditures	268,662	(141,479)	30,481	36,512
Other Financing Sources (Uses)				
Transfers Out				
Net Change in Fund Balance	268,662	(141,479)	30,481	36,512
Fund Balance				
July 1	588,333	797,394	149,921	26,984
June 30	\$ 856,995	655,915	180,402	63,496

Zoological	Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Endowment	Total
929,559					5,648,201
26,951					26,951
62,911				3,362,027	3,555,233
4,092	48,384	1,634	1,052	38,517	116,735
113,443		63,371	44,282	33,151	269,558
1,136,956	48,384	65,005	45,334	3,433,695	9,616,678
					945,660
967,923		195		2,021,239	5,659,580
					81,751
					654,744
					300,000
					40,750
967,923	-	195		2,021,239	7,682,485
169,033	48,384	64,810	45,334	1,412,456	1,934,193
(53,557)	(48,384)				(101,941)
115,476		64,810	45,334	1,412,456	1,832,252
403,683	2,000,000	366,466	73,652	3,357,483	7,763,916
519,159	2,000,000	431,276	118,986	4,769,939	9,596,168

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Liability Insurance Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original and Final Budget	Actual	
Revenues			
Taxes			
Property Taxes			
Levy - Current	\$ 854,001	862,770	761,362
Levy - Prior		376	460
Other		28	5
Intergovernmental			
Personal Property Replacement Taxes	40,734	44,363	42,196
Investment Income (Loss)	4,592	8,997	(815)
Miscellaneous		15,311	573
Total Revenues	<u>899,327</u>	<u>931,845</u>	<u>803,781</u>
Expenditures			
Current			
General Government	502,283	215,775	192,631
Conservation and Recreation	320,760	434,843	226,875
Public Works	10,774	168	974
Public Safety	55,794	12,397	9,880
Total Expenditures	<u>889,611</u>	<u>663,183</u>	<u>430,360</u>
Net Change in Fund Balance	<u>\$ 9,716</u>	268,662	373,421
Fund Balance			
July 1		<u>588,333</u>	<u>214,912</u>
June 30		<u>856,995</u>	<u>588,333</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Liability Insurance Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original and Final Budget	Actual	
Current			
General Government			
Commissioners and Officers - Employee Benefits	\$ 11,959		
Core Management - Employee Benefits	17,563	89	87
Finance			
Employee Benefits	17,885	91	90
Other Services and Charges			
Professional Services	87,358	100,470	68,954
Insurance	142,731	110,239	112,362
Reserves	161,400		
Human Resources - Employee Benefits	28,165	139	140
Legislative - Employee Benefits	3,450	2,265	14
Administrative - Employee Benefits	2,898	2,332	10,827
Public Affairs - Employee Benefits	12,052	63	58
Computer Services - Employee Benefits	16,822	87	99
Total General Government	502,283	215,775	192,631
Conservation and Recreation			
Grounds and Resources - Employee Benefits	44,260	54,218	15,305
Grounds Maintenance - Employee Benefits	60,140	80,281	24,566
Education - Employee Benefits	9,248	48	49
Visitor Services - Employee Benefits	55,777	99,820	14,857
Equestrian Center - Employee Benefits	9,635	20,239	58,744
Physical Plant - Employee Benefits	43,187	88,746	61,174
Fleet Services - Employee Benefits	22,320	47,819	31,965
Historic Site Services - Employee Benefits	10,550	44,228	3,501
Mayslake - Employee Benefits	6,539	409	31
St. James Farm - Employee Benefits	6,430	29	276
Planning and Development - Employee Benefits	25,128	(4,656)	7,775
Environmental Center - Employee Benefits	9,608	3,695	758
Zoological - Employee Benefits	17,938	(33)	7,874
Total Conservation and Recreation	320,760	434,843	226,875
Public Works			
Environmental Services - Employee Benefits	10,774	168	974
Public Safety			
Law Enforcement - Employee Benefits	55,794	12,397	9,880
Total Expenditures	\$ 889,611	663,183	430,360

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original and Final Budget	Actual	
Revenues			
Taxes			
Property Taxes			
Levy - Current	\$ 2,490,836	2,476,088	2,476,073
Levy - Prior		1,366	1,574
Other		38	15
Intergovernmental			
Personal Property Replacement Taxes	42,144	42,144	42,144
County Collector's Investment Earnings		64	20
Investment Income (Loss)	8,743	13,708	(1,660)
Total Revenues	<u>2,541,723</u>	<u>2,533,408</u>	<u>2,518,166</u>
Expenditures			
Current			
General Government	445,204	429,474	393,652
Conservation and Recreation	1,399,904	1,367,040	1,313,312
Public Works	48,266	49,816	45,857
Public Safety	473,783	487,807	471,021
Other - Contingency	17,800		
Debt Service			
Principal	300,000	300,000	275,000
Interest	40,950	40,750	54,425
Total Expenditures	<u>2,725,907</u>	<u>2,674,887</u>	<u>2,553,267</u>
Net Change in Fund Balance	<u>\$ (184,184)</u>	(141,479)	(35,101)
Fund Balance			
July 1		<u>797,394</u>	<u>832,495</u>
June 30		<u><u>655,915</u></u>	<u><u>797,394</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Social Security Tax Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original and Final Budget	Actual	
Revenues			
Taxes			
Property Taxes			
Levy - Current	\$ 1,316,585	1,308,072	937,083
Levy - Prior		687	627
Other		43	6
Intergovernmental			
Personal Property Replacement Taxes	43,688	43,688	43,688
County Collector's Investment Earnings		34	8
Investment Income	2,422	215	78
Total Revenues	<u>1,362,695</u>	<u>1,352,739</u>	<u>981,490</u>
Expenditures			
Current			
General Government	285,828	267,611	247,970
Conservation and Recreation	941,450	868,340	854,855
Public Works	30,642	31,767	28,974
Public Safety	158,671	154,540	144,727
Other - Contingency	13,700		
Total Expenditures	<u>1,430,291</u>	<u>1,322,258</u>	<u>1,276,526</u>
Net Change in Fund Balance	<u>\$ (67,596)</u>	30,481	(295,036)
Fund Balance			
July 1		<u>149,921</u>	<u>444,957</u>
June 30		<u>180,402</u>	<u>149,921</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Audit Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original and Final Budget	Actual	
Revenues			
Taxes			
Property Taxes			
Levy - Current	\$ 35,583	69,101	37,533
Levy - Prior		28	22
Other		45	
Intergovernmental			
County Collector's Investment Earnings		2	
Investment Income (Loss)	200	136	(18)
Total Revenues	<u>35,783</u>	<u>69,312</u>	<u>37,537</u>
Expenditures			
Current			
General Government			
Finance	36,000	32,800	32,000
Other - Contingency	1,800		
Total Expenditures	<u>37,800</u>	<u>32,800</u>	<u>32,000</u>
Net Change in Fund Balance	<u>\$ (2,017)</u>	36,512	5,537
Fund Balance			
July 1		<u>26,984</u>	<u>21,447</u>
June 30		<u><u>63,496</u></u>	<u><u>26,984</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Zoological Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original and Final Budget	Actual	
Revenues			
Taxes			
Property Taxes			
Levy - Current	\$ 925,168	929,032	900,543
Levy - Prior		499	564
Other		28	5
Permits and Fees			
Education Program Fees	21,000	26,951	30,000
Participation Fees	23,500		
Intergovernmental			
Personal Property Replacement Taxes	46,725	50,887	48,402
County Collector's Investment Earnings	13,300	12,024	7
State Grants and Reimbursements			753
Investment Income (Loss)	3,453	4,092	(613)
Miscellaneous			
Donations	100,000	99,064	103,280
Private Sector Support	15,000		
Sponsorships	7,000	2,010	5,570
Other	12,000	12,369	13,659
Total Revenues	1,167,146	1,136,956	1,102,170
Expenditures			
Current			
Conservation and Recreation	1,000,766	967,923	940,382
Excess of Revenues over Expenditures	166,380	169,033	161,788
Other Financing Uses			
Transfers Out	(110,070)	(53,557)	(68,988)
Net Change in Fund Balance	\$ 56,310	115,476	92,800
Fund Balance			
July 1		403,683	310,883
June 30		519,159	403,683

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Zoological Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended June 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original Budget	Final Budget	Actual	
Current				
Conservation and Recreation				
Personal Services				
Direct Compensation	\$ 664,358	664,358	673,950	658,573
Other Compensation	2,500	2,500	2,228	389
Employee Benefits	100,632	100,632	93,046	83,356
	<u>767,490</u>	<u>767,490</u>	<u>769,224</u>	<u>742,318</u>
Supplies				
Office Supplies	600	600	443	939
Operating Supplies	73,480	73,480	73,259	67,916
Fuel and Related Supplies	300	300	100	281
Grounds Supplies	3,250	3,250	1,101	2,191
Building and Other Supplies and Materials	9,465	17,936	15,323	15,440
Small Tools and Minor Equipment	3,500	3,500	1,169	3,349
Other	8,200	8,200	8,941	7,778
	<u>98,795</u>	<u>107,266</u>	<u>100,336</u>	<u>97,894</u>
Services and Charges				
Professional Services	32,450	32,450	28,047	24,745
Publishing and Printing	800	800		
Insurance	2,106	2,106	1,996	
Utilities	34,200	34,200	40,219	33,385
Rentals	570	570	418	282
Structural Repairs and Maintenance			615	6,833
Machinery and Equipment Repairs and Maintenance	500	500	1,486	1,164
Other Services and Charges	6,355	6,355	2,175	15,477
	<u>76,981</u>	<u>76,981</u>	<u>74,956</u>	<u>81,886</u>
Contingency	<u>20,900</u>	<u>12,429</u>		
Internal Charges	<u>24,600</u>	<u>24,600</u>	<u>12,412</u>	<u>18,284</u>
Other				
Reserves	<u>12,000</u>	<u>12,000</u>		
	<u>\$ 1,000,766</u>	<u>1,000,766</u>	<u>967,923</u>	<u>940,382</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Environmental Responsibility Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original and Final Budget	Actual	
Revenues			
Investment Income (Loss)	\$ 50,476	48,384	(27,321)
Expenditures			
Other Reserves	(2,000,000)		
Excess (Deficiency) of Revenues over Expenditures	2,050,476	48,384	(27,321)
Other Financing Sources (Uses)			
Transfers In			27,321
Transfers Out	(50,476)	(48,384)	
Total Other Financing Sources (Uses)	(50,476)	(48,384)	27,321
Net Change in Fund Balance	<u>\$ 2,000,000</u>	-	-
Fund Balance			
July 1		2,000,000	2,000,000
June 30		2,000,000	2,000,000

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Mallard Lake Preserve Non-Landfill Improvement Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original and Final Budget	Actual	
Revenues			
Investment Income (Loss)	\$ 966	1,634	(302)
Miscellaneous			
Landfill Gas Royalties	48,000	63,371	46,429
Other			(1,564)
Total Revenues	48,966	65,005	44,563
Expenditures			
Current			
Conservation and Recreation			
Planning and Development	200,000	195	
Net Change in Fund Balance	<u>\$ (151,034)</u>	64,810	44,563
Fund Balance			
July 1		<u>366,466</u>	<u>321,903</u>
June 30		<u>431,276</u>	<u>366,466</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Greene Valley Preserve Non-Landfill Improvement Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original Budget	Final Budget	Actual	
Revenues				
Investment Income (Loss)	\$ 297	297	1,052	9
Miscellaneous				
Landfill Gas Royalties	25,000	25,000	44,282	30,748
Total Revenues	25,297	25,297	45,334	30,757
Expenditures				
Current				
Conservation and Recreation				
Planning and Development				80,205
Net Change in Fund Balance	\$ 25,297	25,297	45,334	(49,448)
Fund Balance				
July 1			73,652	123,100
June 30			118,986	73,652

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Endowment Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual
	Original and Final Budget	Actual	
Revenues			
Investment Income	\$ 16,541	38,517	8,668
Intergovernmental	3,500,000	3,362,027	
Miscellaneous			
Private Sector Support		33,151	33,117
Donations			1,000,000
Other			7,214
Total Revenues	3,516,541	3,433,695	1,048,999
Expenditures			
Current			
Conservation and Recreation			
Core Management	6,433,663	2,021,239	67,792
Net Change in Fund Balance	<u>\$ (2,917,122)</u>	1,412,456	981,207
Fund Balance			
July 1		3,357,483	2,376,276
June 30		<u>4,769,939</u>	<u>3,357,483</u>

NONMAJOR DEBT SERVICE FUNDS

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

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

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

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

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Debt Service Funds

Combining Balance Sheet

June 30, 2014

(See Following Page)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Debt Service Funds

Combining Balance Sheet

June 30, 2014

	Land Acquisition Bond Series of 1991	Acquisition and Development Series of 2008	General Obligation Limited Tax Bond Series of 1999B	General Obligation Refunding Bond Series of 2003
Assets				
Cash and Investments	\$ 88,212	199,772	130,587	3,157,779
Cash with Fiscal Agent		797,763		
Receivables (Net, Where Applicable of Allowances for Uncollectibles)				
Property Taxes		984,071		3,051,925
Accrued Interest	507	262	824	4,871
Total Assets	\$ 88,719	1,981,868	131,411	6,214,575
Liabilities				
Accounts Payable	\$ 40	832	58	767
Due to Other Funds				
Total Liabilities	40	832	58	767
Deferred Inflows of Resources				
Unavailable Property Tax Revenue		1,921,968		5,960,653
Fund Balance				
Restricted for				
Debt Service	88,679	59,068	131,353	253,155
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 88,719	1,981,868	131,411	6,214,575

General Obligation Refunding Bond Series of 2009	Acquisition and Development Series of 2005A	Acquisition and Development Series of 2007	General Obligation Refunding Bond Series of 2012	Total
39,349	952,041	2,138,611	783,410	7,489,761 797,763
	812,761 1,210	2,058,602 6,357	816,357 36	7,723,716 14,067
39,349	1,766,012	4,203,570	1,599,803	16,025,307
17	429	646	332 50,000	3,121 50,000
17	429	646	50,332	53,121
	1,587,589	4,020,614	1,594,615	15,085,439
39,332	177,994	182,310	(45,144)	886,747
39,349	1,766,012	4,203,570	1,599,803	16,025,307

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Debt Service Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2014

	Land Acquisition Bond Series of 1991	Acquisition and Development Series of 2008	General Obligation Limited Tax Bond Series of 1999B	General Obligation Refunding Bond Series of 2003
Revenues				
Taxes	\$ 231	1,890,651	1,768	5,927,812
Intergovernmental		49		155
Investment Income (Loss)	450	(39)	1,154	2,137
Total Revenues	681	1,890,661	2,922	5,930,104
Expenditures				
Debt Service				
Principal		275,000		4,710,000
Interest		1,608,749		1,190,538
Total Expenditures	-	1,883,749	-	5,900,538
Net Change in Fund Balance	681	6,912	2,922	29,566
Fund Balance				
July 1	87,998	52,156	128,431	223,589
June 30	\$ 88,679	59,068	131,353	253,155

General Obligation Refunding Bond Series of 2009	Acquisition and Development Series of 2005A	Acquisition and Development Series of 2007	General Obligation Refunding Bond Series of 2012	Total
671	1,576,903	3,740,088	1,579,189	14,717,313
	49	93	47	393
36	1,745	2,223	(58)	7,648
707	1,578,697	3,742,404	1,579,178	14,725,354
		2,575,000	100,000	7,660,000
	1,570,700	1,148,456	1,474,500	6,992,943
-	1,570,700	3,723,456	1,574,500	14,652,943
707	7,997	18,948	4,678	72,411
38,625	169,997	163,362	(49,822)	814,336
39,332	177,994	182,310	(45,144)	886,747

NONMAJOR CAPITAL PROJECTS FUNDS

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

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

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Capital Projects Funds

Combining Balance Sheet

June 30, 2014

(See Following Page)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Capital Projects Funds

Combining Balance Sheet

June 30, 2014

	Construction and Development				
	2013 Levy	2012 Levy	2011 Levy	2010 Levy	2009 Levy
Assets					
Cash and Investments	\$ 908,634	594,014	2,014,626	1,501,020	483,829
Receivables (Net, Where Applicable of Allowances for Uncollectibles)					
Property Taxes	956,883				
Accrued Interest	3,791	2,056	3,092	4,507	2,764
Due from Other Funds		1,039,633			
Prepaid Items		33,924			
Total Assets	\$ 1,869,308	1,669,627	2,017,718	1,505,527	486,593
Liabilities					
Accounts Payable	\$ 205	91,080	71,019	70,157	223
Accrued Payroll and Withholdings		19,356			
Refundable Deposits					
Due to Other Funds		3,017			
Total Liabilities	205	113,453	71,019	70,157	223
Deferred Inflows of Resources					
Unavailable Property Tax Revenue	1,869,103				
Fund Balance					
Nonspendable					
Prepays		33,924			
Restricted for					
Capital Improvements		1,522,250	1,946,699	1,435,370	486,370
Total Fund Balance	-	1,556,174	1,946,699	1,435,370	486,370
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 1,869,308	1,669,627	2,017,718	1,505,527	486,593

Construction and Development		Capital Improvements	Acquisition and Development Series 1987	Acquisition and Development Series 1997	Acquisition and Development Series 2005A	Acquisition and Development Series 2007
2008 Levy	2007 Levy					
3,091,191		8,145,792	219,159	299,068	3,752,762	9,244,374
11,990		34,894	347	444	7,486	16,701
3,103,181	-	8,180,686	219,506	299,512	3,760,248	9,261,075
31,389		290,461	1,907	158	1,688	1,021,062
2,500						3,181
2,510,198		8,935				
2,544,087	-	299,396	1,907	158	1,688	1,024,243
559,094		7,881,290	217,599	299,354	3,758,560	8,236,832
559,094	-	7,881,290	217,599	299,354	3,758,560	8,236,832
3,103,181	-	8,180,686	219,506	299,512	3,760,248	9,261,075

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Capital Projects Funds

Combining Balance Sheet (Cont.)

June 30, 2014

	Acquisition and Development Series 2008	Acquisition and Development Series 2012	Willowbrook Wildlife Grant	Total
Assets				
Cash and Investments	\$ 7,333,312	2,800,485	188,907	40,577,173
Receivables (Net, Where Applicable of Allowances for Uncollectibles)				
Property Taxes				956,883
Accrued Interest	18,728	5,465		112,265
Due from Other Funds	902,685			1,942,318
Prepaid Items				33,924
Total Assets	\$ 8,254,725	2,805,950	188,907	43,622,563
Liabilities				
Accounts Payable	\$ 119,837	2,081	142,258	1,843,525
Accrued Payroll and Withholdings				19,356
Refundable Deposits	170,713			176,394
Due to Other Funds			23,376	2,545,526
Total Liabilities	290,550	2,081	165,634	4,584,801
Deferred Inflows of Resources				
Unavailable Property Tax Revenue				1,869,103
Fund Balance				
Nonspendable				
Prepays				33,924
Restricted for				
Capital Improvements	7,964,175	2,803,869	23,273	37,134,735
Total Fund Balance	7,964,175	2,803,869	23,273	37,168,659
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 8,254,725	2,805,950	188,907	43,622,563

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2014

(See Following Page)

Nonmajor Capital Projects Funds

Combining Statement of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2014

	Construction and Development				
	2013 Levy	2012 Levy	2011 Levy	2010 Levy	2009 Levy
Revenues					
Taxes	\$	1,822,890		961	113
Permits and Fees		4,040			
Intergovernmental		365,501	379,095	11,600	
Investment Income (Loss)		1,136	23,961	20,152	1,432
Total Revenues	-	2,193,567	403,056	32,713	1,545
Expenditures					
Current					
Conservation and Recreation		1,632,990	340,414	105,764	63,334
Capital Outlay					
Total Expenditures	-	1,632,990	340,414	105,764	63,334
Excess (Deficiency) of Revenues over Expenditures	-	560,577	62,642	(73,051)	(61,789)
Other Financing Sources (Uses)					
Transfers In		995,597			
Transfers Out					
Proceeds from Sale of Capital Assets					
Total Financing Sources (Uses)	-	995,597	-	-	-
Net Change in Fund Balance	-	1,556,174	62,642	(73,051)	(61,789)
Fund Balance					
July 1, as restated			1,884,057	1,508,421	548,159
June 30	\$ -	1,556,174	1,946,699	1,435,370	486,370

Construction and Development		Capital Improvements	Acquisition and Development Series 1987	Acquisition and Development Series 1997	Acquisition and Development Series 2005A	Acquisition and Development Series 2007
2008 Levy	2007 Levy					
						-
15,122	(5)	20,000 35,992	21,485 6,719	150,000 661	29,686	33,948
15,122	(5)	55,992	28,204	150,661	29,686	33,948
214,441		920,797	368,070	36,305	1,460	1,017,128
214,441	-	920,797	368,070	36,305	1,460	1,017,128
(199,319)	(5)	(864,805)	(339,866)	114,356	28,226	(983,180)
(2,510,198)	(87,659)	87,659 153,902				
(2,510,198)	(87,659)	241,561	-	-	-	-
(2,709,517)	(87,664)	(623,244)	(339,866)	114,356	28,226	(983,180)
3,268,611	87,664	8,504,534	557,465	184,998	3,730,334	9,220,012
559,094	-	7,881,290	217,599	299,354	3,758,560	8,236,832

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Nonmajor Capital Projects Funds

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

Year Ended June 30, 2014

	Acquisition and Development Series 2008	Acquisition and Development Series 2012	Willowbrook Wildlife Grant	Total
Revenues				
Taxes	\$			1,823,964
Permits and Fees				4,040
Intergovernmental			3,387,897	4,335,578
Investment Income	150,625	46,122	33,252	398,803
Total Revenues	150,625	46,122	3,421,149	6,562,385
Expenditures				
Current				
Conservation and Recreation				2,356,943
Capital Outlay	2,096,285	99,803	3,397,876	7,937,724
Total Expenditures	2,096,285	99,803	3,397,876	10,294,667
Excess (Deficiency) of Revenues over Expenditures	(1,945,660)	(53,681)	23,273	(3,732,282)
Other Financing Sources (Uses)				
Transfers In				1,083,256
Transfers Out				(2,597,857)
Proceeds from Sale of Capital Assets				153,902
Total Financing Sources (Uses)	-	-	-	(1,360,699)
Net Change in Fund Balance	(1,945,660)	(53,681)	23,273	(5,092,981)
Fund Balance				
July 1, as restated	9,909,835	2,857,550		42,261,640
June 30	\$ 7,964,175	2,803,869	23,273	37,168,659

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2012 Levy Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Revenues				
Property Taxes				
Levy - 2012	\$ 1,850,336	1,850,336	1,822,890	1,822,890
Permits and Fees				
Easements			4,040	4,040
Intergovernmental				
Personal Property Replacement Taxes	220,446	220,446	240,082	240,082
State Grants and Reimbursements	1,875,000	1,875,000	25,000	25,000
Federal Grants and Reimbursements	2,800,000	2,800,000		
Other Grants and Reimbursements	1,475,000	1,475,000	100,419	100,419
Investment Loss			1,136	1,136
Total Revenues	8,220,782	8,220,782	2,193,567	2,193,567
Expenditures				
Planning and Development - Planning				
Personal Services				
Direct Compensation	928,111	928,111	812,389	812,389
Vacation/Sick Leave	6,000	6,000	2,787	2,787
Employee Benefits	215,640	215,640	199,385	199,385
	1,149,751	1,149,751	1,014,561	1,014,561
Supplies				
Office Supplies	5,100	5,100	4,412	4,412
Operating Supplies	5,225	5,225	1,682	1,682
Building and Other Supplies and Materials	650	650	854	854
Small Tools and Minor Equipment	8,700	8,700	3,934	3,934
	19,675	19,675	10,882	10,882
Services and Charges				
Professional Services	109,500	109,500	18,298	18,298
Publishing and Printing	2,350	2,350		
Rentals	200	200		
Machinery and Equipment Maintenance	1,600	1,600	1,967	1,967
Other Services and Charges	18,000	18,000	14,135	14,135
	131,650	131,650	34,400	34,400
Recreational Improvements				
Blackwell	150,000	150,000		
Fullersburg Woods	200,000	200,000		
West Dupage Woods	75,000	75,000		
Winfield Mounds	75,000	75,000		
Mayslake	50,000	50,000		
Oak Meadows		907,000	567,191	567,191
Timber Ridge	100,000	100,000		
District Wide	125,000	125,000		
	775,000	1,682,000	567,191	567,191

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2012 Levy Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Capital Outlay				
Machinery and Equipment	3,000	3,000		
Contingency	28,900	28,900		
Internal Charges			5,956	5,956
Other Reserves	8,432,154	7,950,154		
Total Expenditures	10,540,130	10,965,130	1,632,990	1,632,990
Excess (Deficiency) of Revenues over Expenditures	(2,319,348)	(2,744,348)	560,577	560,577
Other Financing Sources				
Transfers In	2,744,348	2,744,348	995,597	995,597
Net Change in Fund Balance	\$ 425,000	-	1,556,174	1,556,174

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2011 Levy Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Revenues				
Property Taxes				
Levy - 2011	\$ 1,837,783	1,837,783	1,838,174	
Levy - Prior	47	47		
Other	47	47		
Permits and Fees				
Easements			33,321	
Intergovernmental				
Personal Property Replacement Taxes	220,446	220,446	228,356	
State Grants and Reimbursements	4,915,000	4,915,000	946,595	379,095
Federal Grants and Reimbursements	5,395,000	5,395,000		
Other Grants and Reimbursements	1,860,000	1,860,000	15	
Investment Income			21,748	23,961
Other	32,571	32,571		
Total Revenues	14,260,894	14,260,894	3,068,209	403,056
Expenditures				
Planning and Development - Planning				
Personal Services				
Direct Compensation	755,753	755,753	755,752	
Employee Benefits	205,380	205,380	178,620	
	961,133	961,133	934,372	-
Supplies				
Office Supplies	5,100	5,100	3,197	
Operating Supplies	5,225	5,225	6,682	
Building and Other Supplies and Materials	650	650		
Small Tools and Minor Equipment	12,050	12,050	2,782	
	23,025	23,025	12,661	-
Services and Charges				
Professional Services	78,690	78,690	22,593	
Publishing and Printing	1,350	1,350	1,036	
Rentals	200	200		
Machinery and Equipment Maintenance	2,232	2,232	2,232	
Other Services and Charges	14,700	14,700	8,898	
	97,172	97,172	34,759	-
Recreational Improvements				
Fullersburg Woods	83,902	83,902	26,250	
Greene Valley	187,500	187,500		
Pratt's Wayne	32,024	32,024	1,013	485
Hawk Hollow	167,500	316,500	273,113	266,897
St. James Farm	498,423	498,423	2,177	311

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2011 Levy Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Recreational Improvements (Cont.)				
Willowbrook	68,988	68,988	68,988	68,988
Winfield Mounds	32,571	32,571		
Mayslake	38,274	38,274		
Dunham Woods	25,000	25,000		
West Branch	130,000	130,000		
District Wide	25,000	25,000	3,733	3,733
	<u>1,289,182</u>	<u>1,438,182</u>	<u>375,274</u>	<u>340,414</u>
Conservation and Water Management	<u>100,000</u>	<u>100,000</u>		
Capital Outlay				
Machinery and Equipment	<u>5,810</u>	<u>5,810</u>		
Contingency	<u>229,960</u>	<u>229,960</u>		
Internal Charges			<u>4,358</u>	
Other Reserves	<u>11,931,418</u>	<u>11,782,418</u>		
Total Expenditures	<u>14,637,700</u>	<u>14,637,700</u>	<u>1,361,424</u>	<u>340,414</u>
Excess (Deficiency) of Revenues over Expenditures	(376,806)	(376,806)	1,706,785	62,642
Other Financing Sources				
Transfers In	<u>362,582</u>	<u>362,582</u>	<u>239,914</u>	
Net Change in Fund Balance	<u>\$ (14,224)</u>	<u>(14,224)</u>	<u>1,946,699</u>	<u>62,642</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2010 Levy Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Revenues				
Property Taxes				
Levy - 2010	\$ 1,927,171	1,927,171	1,931,641	
Levy - Prior			2,685	901
Other			421	60
Permits and Fees				
Easements			1,832	
Intergovernmental				
Personal Property Replacement Taxes	190,536	190,536	215,134	
State Grants and Reimbursements	1,765,000	1,765,000	311,600	11,600
Federal Grants and Reimbursements	5,391,279	5,391,279		
Other Grants and Reimbursements	500,000	500,000	8	
Investment Income	85,250	85,250	19,215	20,152
Donations	500,000	500,000		
Total Revenues	10,359,236	10,359,236	2,482,536	32,713
Expenditures				
Planning and Development - NAMP				
Services and Charges				
Other Services and Charges	24,338	24,338		
Planning and Development - Planning				
Personal Services				
Direct Compensation	907,407	907,407	907,406	
Vacation/Sick Leave	75,423	75,423	75,422	
Employee Benefits	184,680	184,680	173,943	
	1,167,510	1,167,510	1,156,771	-
Supplies				
Office Supplies	5,700	5,700	4,605	
Operating Supplies	6,225	6,225	3,329	
Grounds Supplies	1,000	1,000		
Building and Other Supplies and Materials	1,060	1,060	369	
Small Tools and Minor Equipment	24,050	24,050	16,674	
	38,035	38,035	24,977	-
Services and Charges				
Professional Services	65,814	65,814	69,456	2,960
Publishing and Printing	1,350	1,350	382	
Rentals	200	200	100	
Machinery and Equipment Maintenance	7,950	7,950	7,108	
Other Services and Charges	14,500	14,500	102,612	52,057
	89,814	89,814	179,658	55,017

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2010 Levy Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Recreational Improvements				
Blackwell	1,897,500	1,897,500	132,659	
Waterfall Glen	150,000	150,000		
West Branch	250,000	250,000		
Willowbrook	46,747	46,747	46,747	46,747
St. James Farm	366,000	366,000		
Mayslake	217,860	217,860	184,522	4,000
District Wide	125,000	125,000		
	<u>3,053,107</u>	<u>3,053,107</u>	<u>363,928</u>	<u>50,747</u>
Contingency	<u>16,098</u>	<u>16,098</u>		
Internal Charges	<u>3,000</u>	<u>3,000</u>	<u>2,559</u>	
Other Reserves	<u>7,942,552</u>	<u>7,942,552</u>		
Total Expenditures	<u>12,334,454</u>	<u>12,334,454</u>	<u>1,727,893</u>	<u>105,764</u>
Excess (Deficiency) of Revenues over Expenditures	(1,975,218)	(1,975,218)	754,643	(73,051)
Other Financing Sources				
Transfers In	<u>1,975,218</u>	<u>1,975,218</u>	<u>680,727</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>1,435,370</u>	<u>(73,051)</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2009 Levy Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Revenues				
Property Taxes				
Levy - 2009	\$ 1,791,938	1,791,938	1,795,957	
Levy - Prior	75	75	553	113
Other	250	250	285	
Permits and Fees				
Easements	10,000	10,000		
Intergovernmental				
Personal Property Replacement Taxes	177,653	177,653	246,181	
State Grants and Reimbursements	1,403,500	1,403,500	438,431	
Federal Grants and Reimbursements	510,000	510,000	281,049	
Other Grants and Reimbursements	109,952	109,952	109,024	
Investment Income	77,500	77,500	19,854	1,432
Donations			19	
Other			2,799	
Total Revenues	4,080,868	4,080,868	2,894,152	1,545
Expenditures				
Planning and Development - Planning				
Personal Services				
Direct Compensation	978,815	978,815	978,815	
Vacation/Sick Leave	52,247	52,247	52,246	
Employee Benefits	167,076	167,076	167,075	
	1,198,138	1,198,138	1,198,136	-
Supplies				
Office Supplies	4,541	4,541	4,158	
Operating Supplies	3,376	3,376	1,356	
Building and Other Supplies and Materials	1,239	1,239	731	
Small Tools and Minor Equipment	8,145	8,145	6,605	
	17,301	17,301	12,850	-
Services and Charges				
Professional Services	63,314	63,314	63,313	
Publishing and Printing	1,300	1,300	1,209	
Rentals	200	200		
Machinery and Equipment Maintenance	6,521	6,521	6,420	
Other Services and Charges	6,635	6,635	5,412	
	77,970	77,970	76,354	-

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2009 Levy Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Recreational Improvements				
Blackwell	114,898	114,898		
Danada	400,000	400,000	318,382	700
Greene Valley	159,952	159,952	103,551	
Timber Ridge	125,137	125,137	125,137	
West Branch	10,000	10,000		
Mayslake	40,003	40,003	40,003	
St. James Farm	903,431	903,431	651,281	
District Wide	260,000	260,000	113,021	62,634
	<u>2,013,421</u>	<u>2,013,421</u>	<u>1,351,375</u>	<u>63,334</u>
Capital Outlay				
Machinery and Equipment	37,401	37,401	37,401	
Project Residuals	2,701	2,701		
Internal Charges	3,867	3,867	3,866	
Other Reserves	1,114,569	1,114,569		
Total Expenditures	<u>4,465,368</u>	<u>4,465,368</u>	<u>2,679,982</u>	<u>63,334</u>
Excess (Deficiency) of Revenues over Expenditures	(384,500)	(384,500)	214,170	(61,789)
Other Financing Sources				
Transfers In	384,500	384,500	272,200	
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>486,370</u>	<u>(61,789)</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2008 Levy Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Revenues				
Property Taxes				
Levy - 2008	\$ 1,750,386	1,750,386	1,754,991	
Levy - Prior	75	75	552	
Other	125	125	286	
Permits and Fees				
Easements	5,000	5,000	250	
Intergovernmental				
Personal Property Replacement Taxes	205,843	205,843	194,356	
State Grants and Reimbursements	1,096,000	1,096,000		
Federal Grants and Reimbursements	209,000	209,000		
Other Grants and Reimbursements			103	
Investment Income	155,000	155,000	111,105	15,122
Total Revenues	3,421,429	3,421,429	2,061,643	15,122
Expenditures				
Planning and Development - Planning				
Personal Services				
Direct Compensation	949,874	949,874	949,874	
Employee Benefits	149,216	149,216	149,216	
	1,099,090	1,099,090	1,099,090	-
Supplies				
Office Supplies	5,851	5,851	5,851	
Operating Supplies	4,690	4,690	758	
Grounds Supplies	1,000	1,000		
Building and Other Supplies and Materials	1,150	1,150	507	
Small Tools and Minor Equipment	20,680	20,680	4,081	
	33,371	33,371	11,197	-
Services and Charges				
Professional Services	90,100	90,100	51,660	
Publishing and Printing	1,850	1,850	763	
Rentals	150	150		
Machinery and Equipment Maintenance	6,150	6,150	4,000	
Other Services and Charges	13,865	13,865	7,486	
	112,115	112,115	63,909	-

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2008 Levy Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Recreational Improvements				
Blackwell	2,550,198	2,550,198		
Fullersburg Woods	64,000	64,000		
Hidden Lake	175,000	175,000		
Waterfall Glen	250,000	250,000	209,870	185,114
Mayslake	53,500	53,500	53,500	
District Wide	320,000	320,000	112,193	29,327
	<u>3,412,698</u>	<u>3,412,698</u>	<u>375,563</u>	<u>214,441</u>
Contingency	<u>15,953</u>	<u>15,953</u>		
Internal Charges	<u>6,900</u>	<u>6,900</u>	<u>6,290</u>	
Other Reserves	<u>1,305,000</u>	<u>1,305,000</u>		
Total Expenditures	<u>5,985,127</u>	<u>5,985,127</u>	<u>1,556,049</u>	<u>214,441</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,563,698)</u>	<u>(2,563,698)</u>	<u>505,594</u>	<u>(199,319)</u>
Other Financing Sources (Uses)				
Transfers In	2,563,698	2,563,698	2,563,698	
Transfer Out			(2,510,198)	(2,510,198)
Total Other Financing Sources (Uses)	<u>2,563,698</u>	<u>2,563,698</u>	<u>53,500</u>	<u>(2,510,198)</u>
Net Change in Fund Balance	<u>\$ -</u>		<u>559,094</u>	<u>(2,709,517)</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2007 Levy Fund

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

Year Ended June 30, 2014

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

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Construction and Development Fund - 2007 Levy Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Inception to Date	Current Year Actual
Expenditures (Cont.)				
Planning and Development - Planning (Cont.)				
Recreational Improvements				
Danada	460,756	460,756	485,913	
East Branch	425,000	425,000	111,494	
Willowbrook	147,000	147,000	147,000	
Mayslake	115,000	115,000	115,000	
Dunham Woods	155,000	155,000		
	<u>1,302,756</u>	<u>1,302,756</u>	<u>859,407</u>	
Contingency	<u>4,270</u>	<u>4,270</u>		
Internal Charges	<u>8,200</u>	<u>8,200</u>	<u>4,845</u>	
Project Residuals	<u>33,594</u>	<u>33,594</u>		
Other Reserves	<u>2,234,000</u>	<u>2,234,000</u>		
Total Planning and Development	<u>4,754,611</u>	<u>4,754,611</u>	<u>1,967,914</u>	
Total Expenditures	<u>4,967,568</u>	<u>4,967,568</u>	<u>1,967,914</u>	
Excess (Deficiency) of Revenues over Expenditures	<u>(20,444)</u>	<u>(20,444)</u>	<u>52,659</u>	<u>(5)</u>
Other Financing Sources (Uses)				
Transfers In	35,000	35,000	35,000	
Transfers Out			<u>(87,659)</u>	<u>(87,659)</u>
Total Other Financing Sources (Uses)	<u>35,000</u>	<u>35,000</u>	<u>(52,659)</u>	<u>(87,659)</u>
Net Change in Fund Balance	<u>\$ 14,556</u>	<u>14,556</u>		<u>(87,664)</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Capital Improvement Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2014

(See Following Page)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Capital Improvements Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2014

	Original Budget	Final Budget	Actual
Revenues			
Intergovernmental			
State Grants and Reimbursements	\$ 40,000	40,000	20,000
Federal Grants and Reimbursements			
Investment Income	86,429	86,429	35,992
Total Revenues	126,429	126,429	55,992
Expenditures			
Capital Outlay			
Physical Plant			
Fleet Services	1,403,000	1,403,000	851,615
Planning and Development			2,800
	1,403,000	1,403,000	854,415
Recreational Improvements			
Fullersburg Woods	100,000	100,000	16,300
Dunham Woods			
Blackwell	5,859,888	5,859,888	32,083
East Branch	300,000	300,000	1,570
Danada	268,468	268,468	
Mayslake	200,061	200,061	22,247
St James Farm	542,991	542,991	(5,818)
	7,271,408	7,271,408	66,382
Contingency	114,750	114,750	
Internal Charges	100,000	100,000	
Total Expenditures	8,889,158	8,889,158	920,797
Excess (Deficiency) of Revenues over Expenditures	(8,762,729)	(8,762,729)	(864,805)
Other Financing Sources			
Transfers In	1,250,000	1,250,000	87,659
Proceeds from Sale of Capital Assets	90,000	90,000	153,902
Total Other Financing Sources	1,340,000	1,340,000	241,561
Net Change in Fund Balance	<u>\$ (7,422,729)</u>	<u>(7,422,729)</u>	(623,244)
Fund Balance			
July 1			<u>8,504,534</u>
June 30			<u><u>7,881,290</u></u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Land Acquisition Funds

Combining Schedule of Expenditures – Capital Outlay

Year Ended June 30, 2014
(With Comparative Totals)

(See Following Page)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Land Acquisition Funds

Combining Schedule of Expenditures - Capital Outlay

Year Ended June 30, 2014
(With Comparative Totals)

	Acquisition and Development Series 1987	Acquisition and Development Series 1997	Acquisition and Development Series 2005A	Acquisition and Development Series 2007
Capital Outlay				
Property Purchases	\$ 350,941			
Technical and Professional Services				
Legal	9,984	27,950	1,460	1,017,128
Appraisals and Surveys	4,345	2,410		
Title Fees		3,145		
Other Consultations	2,800	2,800		
Other				
Other Consultations				
Structures - Blackwell				
Structures - Churchill Woods				
Structures - Fullersburg Woods				
Structures - Green Valley				
Structures - Willowbrook				
Grounds Restoration and Improvements - Blackwell				
Grounds Restoration and Improvements - Waterfall				
Grounds Restoration and Improvements - Willowbrook				
Trails - Timber Ridge				
Trails - West Branch				
Trails - District Wide				
Trails - West Branch Riverway				
	<u>\$ 368,070</u>	<u>36,305</u>	<u>1,460</u>	<u>1,017,128</u>

Acquisition and Development Series 2008	Acquisition and Development Series 2012	Total	
		2014	2013
767,320		1,118,261	3,068,015
828,289		828,289	26,663
125,928		1,182,450	232,796
31,231		37,986	64,194
17,540		20,685	15,576
15,400		21,000	68,603
			84,019
132,946		132,946	35,531
			5,250
41,036		41,036	1,651
4,660		4,660	486,819
			2,461
	99,803	99,803	
(400)		(400)	21
74,386		74,386	87,690
51,247		51,247	102,557
			2,528
			29,040
			15
6,702		6,702	10,133
2,096,285	99,803	3,619,051	4,323,562

PROPRIETARY FUND TYPE

MAJOR ENTERPRISE FUND

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

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

Year Ended June 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original Budget	Final Budget	Actual	
Operating Revenues				
Charges for Services				
Facility Rental	\$ 1,000	1,000		
Food	217,400	217,400	169,264	170,330
Nonalcoholic Beverages	91,300	91,300	76,896	74,604
Beer and Wine	256,900	256,900	240,595	204,596
Liquor	50,500	50,500	41,030	38,853
Other	6,700	6,700	4,452	3,852
Cash Over and Short			516	(375)
Green Fees	2,140,000	2,140,000	1,963,946	1,868,120
Rental Fees	793,000	793,000	673,885	668,611
Supplies and Accessories Sales	94,100	94,100	81,466	79,769
Resident Cards	24,000	24,000	17,850	17,975
Service Charge Fees	24,200	24,200	19,846	316,423
Miscellaneous	16,500	16,500	6	90
Total Operating Revenues	3,715,600	3,715,600	3,289,752	3,442,848
Operating Expenses Excluding Depreciation				
Grounds and Resources	2,071,505	2,071,505	1,472,502	1,776,495
General Overhead	538,319	538,319	330,400	465,552
Banquet Operations	615,948	615,948	461,700	508,533
Golf and Pro-shop	1,008,919	1,008,919	876,062	792,469
Total Operating Expenses Excluding Depreciation	4,234,691	4,234,691	3,140,664	3,543,049
Operating Income (Loss) Before Depreciation	(519,091)	(519,091)	149,088	(100,201)
Depreciation			731,757	966,762
Operating Loss	(519,091)	(519,091)	(582,669)	(1,066,963)
Nonoperating Revenues (Expenses)				
Investment Income	21,543	21,543	28,458	14,800
Miscellaneous Income			1,164	
Gain (Loss) on Disposal of Capital Assets	67,000	67,000	(14,382)	15,585
Total Nonoperating Revenues (Expenses)	88,543	88,543	15,240	30,385

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual (Cont.)

Year Ended June 30, 2014
(With Prior Year Actual)

	2014		2013 Actual	
	Original Budget	Final Budget		
Net Loss before Transfers	(430,548)	(430,548)	(567,429)	(1,036,578)
Transfers				
Transfers In	183,500	183,500	1,230,266	183,500
Transfers Out	(482,000)	(907,000)	(907,000)	
Total Transfers	(298,500)	(723,500)	323,266	183,500
Change in Net Position	<u>\$ (729,048)</u>	<u>(1,154,048)</u>	(244,163)	(853,078)
Net Position				
July 1			<u>27,207,881</u>	<u>28,060,959</u>
June 30			<u>26,963,718</u>	<u>27,207,881</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

Schedule of Operating Expenses - Budget and Actual

Year Ended June 30, 2014

	Original Budget	Final Budget	Actual
Operating Expenses			
Grounds and Resources			
Personal Services			
Direct Compensation	\$ 917,963	917,963	772,034
Other Compensation			627
Employee Benefits	330,319	330,319	287,661
	<u>1,248,282</u>	<u>1,248,282</u>	<u>1,060,322</u>
Supplies			
Office Supplies	240	240	637
Operating Supplies	13,525	13,525	6,680
Fuel and Related Supplies	70,790	70,790	51,711
Parts and Fittings	11,500	11,500	471
Grounds Supplies	243,674	243,674	143,553
Building and Other Supplies and Materials	11,307	11,307	10,751
Small Tools and Minor Equipment	4,500	4,500	3,974
	<u>355,536</u>	<u>355,536</u>	<u>217,777</u>
Services and Charges			
Professional Services	14,270	14,270	11,185
Publishing and Printing	145	145	50
Utilities	49,630	49,630	43,862
Rentals	5,570	5,570	3,700
Structural Repair and Maintenance	250	250	
Grounds Repairs and Maintenance	34,980	34,980	30,030
Machinery and Equipment Repairs and Maintenance	12,722	12,722	14,792
Other Services and Charges	7,125	7,125	4,189
	<u>124,692</u>	<u>124,692</u>	<u>107,808</u>
Capital Outlay			
Machinery and Equipment	255,995	255,995	29,925
Internal Charges	87,000	87,000	56,670
Total Grounds and Resources	<u>2,071,505</u>	<u>2,071,505</u>	<u>1,472,502</u>
General Overhead			
Personal Services			
Direct Compensation	131,342	131,342	138,112
Other Compensation	3,200	3,200	7,905
Employee Benefits	58,217	58,217	54,336
	<u>192,759</u>	<u>192,759</u>	<u>200,353</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Actual
Operating Expenses (Cont.)			
General Overhead (Cont.)			
Supplies			
Office Supplies	50	50	
Operating Supplies	650	650	
Small Tools and Minor Equipment	375	375	
	1,075	1,075	-
Services and Charges			
Professional Services	64,100	64,100	27,025
Publishing and Printing	20,280	20,280	4,527
Insurance	16,275	16,275	12,752
Utilities	58,000	58,000	42,324
Structural Repairs and Maintenance	3,000	3,000	
General Repairs and Maintenance	53,330	53,330	
Machinery and Equipment Repairs and Maintenance	8,000	8,000	1,157
Other Services and Charges	5,500	5,500	4,018
	228,485	228,485	91,803
Capital Outlay			
Machinery and Equipment	24,000	24,000	23,141
Contingency	73,000	73,000	
Internal Charges	19,000	19,000	15,103
Total General Overhead	538,319	538,319	330,400
Banquet Operations			
Personal Services			
Direct Compensation	219,500	219,500	161,816
Other Compensation			2,302
Employee Benefits	64,638	64,638	55,408
	284,138	284,138	219,526
Supplies			
Office Supplies	450	450	203
Operating Supplies	12,400	12,400	7,236
Parts and Fittings	850	850	28
Grounds Supplies	850	850	424
Building and Other Supplies and Materials	8,275	8,275	3,851
Small Tools and Minor Equipment	5,850	5,850	1,689
Purchase for Resale and Taxes	173,500	173,500	137,692
	202,175	202,175	151,123

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Actual
Operating Expenses (Cont.)			
Banquet Operations (Cont.)			
Services and Charges			
Professional Services	71,304	71,304	54,660
Publishing and Printing	3,100	3,100	1,590
Insurance	100	100	100
Utilities	4,000	4,000	2,402
Rentals	28,192	28,192	19,864
Structural Repairs and Maintenance	2,500	2,500	1,225
Machinery and Equipment Repairs and Maintenance	9,439	9,439	4,678
Other Services and Charges	11,000	11,000	6,532
	<u>129,635</u>	<u>129,635</u>	<u>91,051</u>
Total Banquet Operations	<u>615,948</u>	<u>615,948</u>	<u>461,700</u>
Golf and Pro-shop Operations			
Personal Services			
Direct Compensation	433,828	433,828	399,484
Other Compensation	1,800	1,800	3,768
Employee Benefits	116,762	116,762	104,945
	<u>552,390</u>	<u>552,390</u>	<u>508,197</u>
Supplies			
Office Supplies	2,000	2,000	329
Operating Supplies	6,040	6,040	3,105
Fuel and Related Supplies			19
Parts and Fittings	1,000	1,000	187
Grounds Supplies	100	100	39
Building and Other Supplies and Materials	3,275	3,275	1,128
Small Tools and Minor Equipment	18,600	18,600	6,136
Purchase for Resale and Taxes	94,200	94,200	52,075
	<u>125,215</u>	<u>125,215</u>	<u>63,018</u>
Services and Charges			
Professional Services	56,534	56,534	54,331
Publishing and Printing	38,600	38,600	31,300
Utilities	19,200	19,200	25,626
Rentals	128,285	128,285	125,767
Structural Repairs and Maintenance	5,550	5,550	
Machinery and Equipment Repairs and Maintenance	25,000	25,000	8,208
Other Services and Charges	6,615	6,615	5,469
	<u>279,784</u>	<u>279,784</u>	<u>250,701</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Golf Enterprise Fund

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

Year Ended June 30, 2014

	Original Budget	Final Budget	Actual
Operating Expenses (Cont.)			
Golf and Pro-shop Operations (Cont.)			
Capital Outlay			
Operational Structure	12,530	12,530	
Internal Charges	39,000	39,000	54,146
Total Golf and Pro-shop Operations	1,008,919	1,008,919	876,062
Total Operating Expenses	\$ 4,234,691	4,234,691	3,140,664

FIDUCIARY FUND TYPE

AGENCY FUND

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Salt Creek Greenway Trail - Agency Fund

Balance Sheet

June 30, 2014

	<u>2014</u>	<u>2013</u>
Assets		
Cash and Cash Equivalents	\$ 933	236,301
Accrued Interest Receivable	589	52
	<hr/>	<hr/>
Total Assets	<u>\$ 1,522</u>	<u>236,353</u>
Liabilities		
Accounts Payable	\$ 105	52
Due to Other Governments	1,417	
Refundable Deposits		236,301
	<hr/>	<hr/>
Total Liabilities	<u>\$ 1,522</u>	<u>236,353</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Salt Creek Greenway Trail - Agency Fund

Statement of Changes in Assets and Liabilities

Year June 30, 2014

	Balances July 1	Additions	Deductions	Balances June 30
Assets				
Cash and Cash Equivalents	\$ 236,301	252,474	487,842	933
Accrued Interest Receivable	52	4,551	4,014	589
Total Assets	<u>\$ 236,353</u>	<u>257,025</u>	<u>491,856</u>	<u>1,522</u>
Liabilities				
Accounts Payable	\$ 52	417,129	417,076	105
Due to Other Governments		1,417		1,417
Refundable Deposits	236,301	250,170	486,471	
Total Liabilities	<u>\$ 236,353</u>	<u>668,716</u>	<u>903,547</u>	<u>1,522</u>

SUPPLEMENTAL INFORMATION

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligated Limited Tax Bonds, Series 2000
June 30, 2014

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Interest Rate	Tax Levy		
		Principal	Interest	Totals
2015	6.200%	\$ 5,137,761	7,252,239	12,390,000
2016	6.250%	4,797,408	7,592,592	12,390,000
2017	6.300%	4,475,392	7,914,608	12,390,000
2018	6.350%	4,170,846	8,219,154	12,390,000
2019	6.375%	3,900,620	8,489,380	12,390,000
2020	6.400%	3,646,129	8,743,871	12,390,000
		<u>\$ 26,128,156</u>	<u>48,211,844</u>	<u>74,340,000</u>

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

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

Fiscal Year	Bond Maturity	Annual Accretion	Balance
2015	\$ 12,390,000	3,580,742	53,209,636
2016	12,390,000	3,027,371	43,847,007
2017	12,390,000	2,432,492	33,889,499
2018	12,390,000	1,793,771	23,293,270
2019	12,390,000	1,109,298	12,012,568
2020	12,390,000	419,465	
	<u>\$ 74,340,000</u>	<u>12,363,139</u>	

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds, Series 2003
June 30, 2014

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	Oct. 1	Amount	April 1	Amount
2013	5.00%	\$ 4,915,000	979,151	5,894,151	2014	551,013	2015	428,138
2014	5.25%	5,165,000	720,694	5,885,694	2015	428,138	2016	292,556
2015	5.25%	5,435,000	442,444	5,877,444	2016	292,556	2017	149,888
2016	5.25%	5,710,000	149,888	5,859,888	2017	149,888		
		<u>\$ 21,225,000</u>	<u>2,292,177</u>	<u>23,517,177</u>		<u>1,421,595</u>		<u>870,582</u>

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation (Alternate Revenue Source) Bonds, Series 2005
 June 30, 2014

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	July 1	Amount	Jan. 1	Amount
2013	5.00%	\$ 335,000	25,750	360,750	2014	12,875	2015	12,875
2014	5.00%	180,000	9,000	189,000	2015	4,500	2016	4,500
		<u>\$ 515,000</u>	<u>34,750</u>	<u>549,750</u>		<u>17,375</u>		<u>17,375</u>

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Bonds, Series 2005A
June 30, 2014

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	Nov. 1	Amount	May 1	Amount
2013		\$	1,570,500	1,570,500	2014	785,250	2015	785,250
2014			1,570,500	1,570,500	2015	785,250	2016	785,250
2015			1,570,500	1,570,500	2016	785,250	2017	785,250
2016			1,570,500	1,570,500	2017	785,250	2018	785,250
2017			1,570,500	1,570,500	2018	785,250	2019	785,250
2018			1,570,500	1,570,500	2019	785,250	2020	785,250
2019	5.25%	5,210,000	1,570,500	6,780,500	2020	785,250	2021	785,250
2020	5.25%	5,490,000	1,296,975	6,786,975	2021	648,489	2022	648,488
2021	4.50%	5,770,000	1,008,750	6,778,750	2022	504,375	2023	504,375
2022	4.50%	6,030,000	749,100	6,779,100	2023	374,550	2024	374,550
2023	5.00%	13,650,000	477,750	14,127,750	2024	238,875		238,875
		<u>\$ 36,150,000</u>	<u>14,526,075</u>	<u>50,676,075</u>		<u>7,263,039</u>		<u>7,263,038</u>

The bonds are subject to redemption prior to maturity.

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds, Series 2007
June 30, 2014

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	Nov. 1	Amount	May 1	Amount
2013	4.25%	\$ 2,945,000	1,030,575	3,975,575	2014	546,669	2015	484,088
2014	4.50%	3,355,000	892,688	4,247,688	2015	484,088	2016	408,600
2015	5.00%	3,810,000	721,950	4,531,950	2016	408,600	2017	313,350
2016	4.50%	4,310,000	529,725	4,839,725	2017	313,350	2018	216,375
2017	5.00%	4,775,000	313,375	5,088,375	2018	216,375	2019	97,000
2018	5.00%	3,880,000	97,000	3,977,000	2019	97,000		
		<u>\$ 23,075,000</u>	<u>3,585,313</u>	<u>26,660,313</u>		<u>2,066,082</u>		<u>1,519,413</u>

The bonds are subject to redemption prior to maturity.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds, Series 2008
June 30, 2014

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	July 1	Amount	Jan. 1	Amount
2013	4.250%	\$ 305,000	1,595,524	1,900,524	2014	797,762	2015	797,762
2014	4.538%	350,000	1,582,562	1,932,562	2015	791,281	2016	791,281
2015	4.500%	375,000	1,567,250	1,942,250	2016	783,625	2017	783,625
2016	4.750%	350,000	1,550,376	1,900,376	2017	775,188	2018	775,188
2017	5.000%	400,000	1,533,750	1,933,750	2018	766,875	2019	766,875
2018	5.000%	1,800,000	1,513,750	3,313,750	2019	756,875	2020	756,875
2019	5.000%	6,150,000	1,423,750	7,573,750	2020	711,875	2021	711,875
2020	5.000%	6,775,000	1,116,250	7,891,250	2021	558,125	2022	558,125
2021	5.000%	7,425,000	777,500	8,202,500	2022	388,750	2023	388,750
2022	5.000%	8,125,000	406,250	8,531,250	2023	203,125	2024	203,125
		<u>\$ 32,055,000</u>	<u>13,066,962</u>	<u>45,121,962</u>	<u>6,533,481</u>		<u>6,533,481</u>	

The bonds are subject to redemption prior to maturity.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Long-Term Debt Requirements

General Obligation Bonds, Series 2012
June 30, 2014

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

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Tax Levy Year	Interest Rate	Tax Levy			Interest Due On			
		Principal	Interest	Totals	Nov. 1	Amount	May 1	Amount
2013	2.000%	\$ 105,000	1,472,450	1,577,450	2014	736,225	2015	736,225
2014	2.000%	105,000	1,470,350	1,575,350	2015	735,175	2016	735,175
2015	3.000%	110,000	1,467,650	1,577,650	2016	733,825	2017	733,825
2016	3.000%	115,000	1,464,275	1,579,275	2017	732,138	2018	732,138
2017	3.000%	115,000	1,460,825	1,575,825	2018	730,413	2019	730,413
2018	3.000%	120,000	1,457,300	1,577,300	2019	728,650	2020	728,650
2019	4.000%	7,590,000	1,303,700	8,893,700	2020	651,850	2021	651,850
2020	4.000%	7,900,000	993,900	8,893,900	2021	496,950	2022	496,950
2021	4.106%	8,220,000	667,125	8,887,125	2022	333,563	2023	333,563
2022	4.500%	8,585,000	305,188	8,890,188	2023	152,594	2024	152,594
2023	4.500%	1,570,000	76,700	1,646,700	2024	38,350	2025	38,350
2024	4.244%	975,000	20,688	995,688	2025	10,344		10,344
		<u>\$ 35,510,000</u>	<u>12,160,151</u>	<u>47,670,151</u>		<u>6,080,076</u>		<u>6,080,076</u>

The bonds are subject to redemption prior to maturity.

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Statistical Section

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

<u>CONTENTS</u>	<u>PAGES</u>
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	145-154
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	155-161
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	162-167
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.	168-169
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.	170-175

Sources:

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

FINANCIAL TRENDS

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Net Position by Component

Last Ten Fiscal Years

(See Following Page)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

Net Position by Component

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007	2008
Governmental Activities				
Net Investment in Capital Assets	\$ 270,239,693	296,883,192	318,678,249	342,226,266
Restricted for				
Environmental Concerns	165,165,232	162,914,011	212,180,658	227,316,810
Special Revenue Purposes	7,283,833	7,822,182	8,783,848	9,150,949
Debt Service	8,878,426	9,073,749	4,674,966	1,851,684
Construction & Development	33,602,114	40,380,206	18,521,451	18,374,868
Insurance Purposes				
Personnel Benefits				
Audit				
Zoological				
Specified Capital Projects				
Equipment		1,363,642		
Land Acquisition				
Unrestricted	(22,902,731)	(51,219,917)	(72,992,588)	(76,449,920)
Total Governemntal Activities	\$ 462,266,567	467,217,065	489,846,584	522,470,657
Business-type Activities				
Net Investment in Capital Assets	\$ 34,301,044	32,894,719	31,840,768	30,753,219
Unrestricted	(1,686,791)	(1,300,604)	(1,193,470)	(1,246,134)
Total Business-type Activities	\$ 32,614,253	31,594,115	30,647,298	29,507,085
Primary Government				
Net Investment in Capital Assets	\$ 304,540,737	329,777,911	350,519,017	372,979,485
Restricted for				
Environmental Concerns	165,165,232	162,914,011	212,180,658	227,316,810
Special Revenue Purposes	7,283,833	7,822,182	8,783,848	9,150,949
Debt Service	8,878,426	9,073,749	4,674,966	1,851,684
Construction & Development	33,602,114	40,380,206	18,521,451	18,374,868
Insurance Purposes				
Personnel Benefits				
Audit				
Zoological				
Specified Capital Projects				
Equipment		1,363,642		
Land Acquisition				
Unrestricted	(24,589,522)	(52,520,521)	(74,186,058)	(77,696,054)
Total Primary Government	\$ 494,880,820	498,811,180	520,493,882	551,977,742

Data Source

Audited Financial Statements

2009	2010	2011	2012	2013	2014
363,078,083	387,383,904	409,706,596	432,513,540	455,557,496	457,884,644
238,974,196	207,331,448	203,387,337	209,421,462	190,181,140	192,890,597
6,851,253	3,841,372	3,865,385			
1,168,259	798,114	826,638	1,302,736	1,125,412	1,258,460
20,429,952	21,820,374	32,774,123	36,212,416	31,180,465	37,684,997
			147,702	497,850	764,534
			1,277,452	947,315	836,317
			21,447	26,984	63,496
			302,087	390,430	503,328
			2,376,276	3,357,483	
(87,663,552)	(53,887,515)	(71,045,851)	(78,225,251)	(79,251,513)	(69,924,925)
542,838,191	567,287,697	579,514,228	605,349,867	604,013,062	621,961,448
28,228,034	27,505,931	26,501,239	25,661,647	24,737,209	24,107,744
3,723,610	3,098,165	2,481,737	2,399,312	2,470,672	2,855,974
31,951,644	30,604,096	28,982,976	28,060,959	27,207,881	26,963,718
391,306,117	414,889,835	436,207,835	458,175,187	480,294,705	481,992,388
238,974,196	207,331,448	203,387,337	209,421,462	190,181,140	192,890,597
6,851,253	3,841,372	3,865,385			
1,168,259	798,114	826,638	1,302,736	1,125,412	1,258,460
20,429,952	21,820,374	32,774,123	36,212,416	31,180,465	37,684,997
			147,702	497,850	764,534
			1,277,452	947,315	836,317
			21,447	26,984	63,496
			302,087	390,430	503,328
			2,376,276	3,357,483	
(83,939,942)	(50,789,350)	(68,564,114)	(75,825,939)	(76,780,841)	(67,068,951)
574,789,835	597,891,793	608,497,204	633,410,826	631,220,943	648,925,166

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

Change in Net Position

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007
Expenses			
Governmental Activities (a)			
General Government	\$ 6,102,126	6,927,248	7,292,069
Conservation and Recreation	18,658,164	19,631,914	20,513,010
Public Works	1,921,939	1,754,790	1,380,842
Public Safety	2,433,633	2,599,478	2,638,262
Miscellaneous			
Interest on long-term Debt	12,968,444	13,126,296	13,169,750
Total Governmental Activities Expenses	42,084,306	44,039,726	44,993,933
Business-type Activities (b)			
Golf Courses	6,422,067	6,218,611	6,323,449
Total Business-type Activities Expenses	6,422,067	6,218,611	6,323,449
Total Primary Government Expenses	\$ 48,506,373	50,258,337	51,317,382
Program Revenues			
Governmental Activities			
Charges for Services (c)	\$ 782,185	981,654	1,316,733
Operating Grants and Contributions	103,424	5,903,556	567,191
Capital Grants and Contributions	189,059	721,594	5,659,437
Total Governmental Activities Program Revenues	1,074,668	7,606,804	7,543,361
Business-type Activities			
Charges for Services (c)	4,724,900	5,108,113	5,243,857
Operating Grants and Contributions			
Capital Grants and Contributions			
Total Business-type Activities Program Revenues	4,724,900	5,108,113	5,243,857
Total Primary Government Program Revenues	\$ 5,799,568	12,714,917	12,787,218
Net (Expense) Revenue			
Governmental Activities	\$ (41,009,638)	(36,432,922)	(37,450,572)
Business-type Activities	(1,697,167)	(1,110,498)	(1,079,592)
Total Primary Government Program Revenues	\$ (42,706,805)	(37,543,420)	(38,530,164)

2008	2009	2010	2011	2012	2013	2014
8,068,689	7,995,091	8,662,552	8,629,267	8,256,087	7,739,315	8,401,680
22,297,273	22,058,322	22,123,385	24,549,675	22,861,460	30,465,668	29,657,565
1,277,023	3,941,513	4,126,247	3,507,087	2,329,332	1,536,247	1,732,148
2,791,702	2,792,114	3,054,552	3,298,994	3,262,758	3,302,125	3,473,578
13,776,525	13,745,793	13,835,830	13,409,078	12,161,761	11,896,942	11,013,984
48,211,212	50,532,833	51,802,566	53,394,101	48,871,398	54,940,297	54,278,955
6,423,610	6,490,044	6,158,620	5,454,350	4,702,109	4,509,811	3,886,803
6,423,610	6,490,044	6,158,620	5,454,350	4,702,109	4,509,811	3,886,803
54,634,822	57,022,877	57,961,186	58,848,451	53,573,507	59,450,108	58,165,758
1,304,334	1,502,157	1,341,941	1,397,999	1,476,273	1,351,401	1,285,346
2,317,990	1,069,331	1,071,343	890,514	748,192	1,551,473	7,152,286
1,150,000	93,343	2,028,615	2,564,219	875,981	1,677,812	1,563,331
4,772,324	2,664,831	4,441,899	4,852,732	3,100,446	4,580,686	10,000,963
5,042,393	4,410,792	3,638,762 11,292	3,171,846	3,559,548	3,442,848	3,289,752
5,042,393	4,410,792	3,650,054	3,171,846	3,559,548	3,442,848	3,289,752
9,814,717	7,075,623	8,091,953	8,024,578	6,659,994	8,023,534	13,290,715
(43,438,888)	(47,868,002)	(47,360,667)	(48,541,369)	(45,770,952)	(50,359,611)	(44,277,992)
(1,381,217)	(2,079,252)	(2,508,566)	(2,282,504)	(1,142,561)	(1,066,963)	(597,051)
(44,820,105)	(49,947,254)	(49,869,233)	(50,823,873)	(46,913,513)	(51,426,574)	(44,875,043)

(Cont.)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

Change in Net Position (Cont.)

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes (d)			
Property	\$ 43,602,137	43,953,491	44,127,598
Replacement		1,292,067	1,436,126
Donations			
Grants Not Restricted to Programs			
Investment Earnings	14,369,665	1,231,708	16,183,883
Gain on Sale of Capital Asset			409,600
Gain on Sale of Property			
Miscellaneous	1,679,996	773,668	942,089
Change in Environmental Cost Reserves			
Gain on Escrow Restructuring	687,762		
Transfers	(848,434)		
Total Governmental Activities	59,491,126	47,250,934	63,099,296
Business-type Activities			
Investment Earnings	2,180	16,788	35,478
Gain on Sale of Capital Asset			21,717
Miscellaneous	5,605	73,572	75,580
Transfers	848,434		
Extraordinary items			
Impairment Loss			
Insurance Recoveries			
Total Business-type Activities	856,219	90,360	132,775
Total Primary Government	\$ 60,347,345	47,341,294	63,232,071
Change in Net Assets			
Governmental Activities	\$ 18,481,488	10,818,012	25,648,724
Business-type Activities	(840,948)	(1,020,138)	(946,817)
Total Primary Government Change in Net Position	\$ 17,640,540	9,797,874	24,701,907

Data Source

Audited Financial Statements

2008	2009	2010	2011	2012	2013	2014
48,829,091	47,862,647	51,638,633	51,782,279	53,158,009	53,008,197	53,073,684
1,583,018	1,387,758	1,152,282	1,421,460	1,253,688	1,326,897	1,390,627
22,031,325	17,915,961	17,298,811	6,935,063	16,596,135	(4,514,204)	6,673,537
117,337	134,886	52,861	42,190	90,044	74,539	175,207
		1,100,000				
1,162,961	1,138,284	751,086	770,408	692,215	464,054	484,552
(195,000)	(204,000)	(183,500)	(183,500)	(183,500)	(183,500)	(323,266)
73,528,732	68,235,536	71,810,173	60,767,900	71,606,591	50,175,983	61,474,341
32,692	10,392	13,359	35,150	19,188	14,800	28,458
334	9,362	11,096	19,313	17,856	15,585	
12,978	10,690	10,900				
195,000	204,000	183,500	183,500	183,500	183,500	323,266
	(1,735,633)					
	6,025,000	942,163	423,421			1,164
241,004	4,523,811	1,161,018	661,384	220,544	213,885	352,888
73,769,736	72,759,347	72,971,191	61,429,284	71,827,135	50,389,868	61,827,229
30,089,844	20,367,534	24,449,506	12,226,531	25,835,639	(183,628)	17,196,349
(1,140,213)	2,444,559	(1,347,548)	(1,621,120)	(922,017)	(853,078)	(244,163)
28,949,631	22,812,093	23,101,958	10,605,411	24,913,622	(1,036,706)	16,952,186

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY

Fund Balances of Governmental Funds

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007	2008
General Fund				
Reserved	\$ 7,666,670	2,213,454	418,423	316,530
Unreserved	9,394,546	8,452,858	6,569,485	8,737,684
Nonspendable				
Unassigned				
Total General Fund	\$ 17,061,216	10,666,312	6,987,908	9,054,214
All Other Governmental Funds				
Prior to GASB 54:				
Reserved, reported in				
Special Revenue Funds	\$ 210,449,390	209,472,172	220,978,738	236,318,149
Debt Service Funds	2,678,426	9,073,749	4,674,966	1,851,684
Capital Project Funds	32,611,276	39,839,419	75,998,738	31,318,300
After GASB 54:				
Unreserved, reported in				
Nonspendable				
Restricted				
Committed				
Total All Other Governmental Funds	\$ 245,739,092	258,385,340	301,652,442	269,488,133

Data Source

Audited Financial Statements

2009	2010	2011	2012	2013	2014
267,651	97,262				
4,730,853	5,169,300				
		218,483	685,875	860,704	693,280
		3,958,573	3,414,221	3,768,580	3,425,987
4,998,504	5,266,562	4,177,056	4,100,096	4,629,284	4,119,267
245,830,313	249,174,170				
1,168,259	798,114				
47,365,066	46,135,425				
		12,366	1,142,121	1,178,901	142,216
		276,679,046	286,685,302	270,349,596	280,001,729
		9,363,099	2,376,276	3,357,483	4,769,939
294,363,638	296,107,709	286,054,511	290,203,699	274,885,980	284,913,884

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

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

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007	2008
Revenues				
Taxes	\$ 43,602,137	45,245,557	44,180,217	49,161,756
Permits and Fees	782,185	740,508	784,309	851,740
Intergovernmental	103,424	6,603,223	7,553,213	4,634,443
Investment Income	14,369,665	1,208,174	16,135,483	21,987,932
Grants and Reimbursements	189,059			
Donations				
Miscellaneous	1,753,576	1,052,958	1,579,835	1,742,848
Total Revenues	60,800,046	54,850,420	70,233,057	78,378,719
Expenditures				
General Government	6,001,253	8,716,217	7,492,826	7,874,832
Conservation and Recreation	18,740,702	31,079,775	17,690,513	22,734,990
Public Works	1,906,278	1,766,254	1,347,406	1,301,302
Public Safety	2,408,752	2,590,215	2,623,131	2,910,447
Miscellaneous				
Capital Outlay	3,643,208	22,543,828	6,252,933	46,993,437
Debt Service				
Principal	17,300,000	18,950,000	20,070,000	20,870,000
Interest and Fiscal Charges	6,173,825	6,025,533	8,941,354	8,248,280
Cost of Issuance				
Total Expenditures	56,174,018	91,671,822	64,418,163	110,933,288
Excess of Revenues Over (Under)				
Expenditures	4,626,028	(36,821,402)	5,814,894	(32,554,569)
Other Financing Sources (Uses)				
Transfers In	23,278,984	11,688,130	4,762,994	7,264,238
Transfers Out	(24,127,418)	(11,688,130)	(4,762,994)	(7,459,238)
Restructuring/Bond Proceeds	46,648,319	70,830,000	34,770,000	
Transfer to Refunded Bond Escrow	(45,960,557)	(27,609,882)		
Premiums (Discounts) on Bonds Issued		(397,835)	1,613,409	
Proceeds from the Sale of Capital Assets		63,572	409,600	117,337
Total Other Financing Sources (Uses)	(160,672)	42,885,855	36,793,009	(77,663)
Net Change in Fund Balances	\$ 4,465,356	6,064,453	42,607,903	(32,632,232)
Debt Service as a Percentage of Noncapital Expenditures	44.62%	34.94%	49.21%	45.54%

Data Source

Audited Financial Statements

2009	2010	2011	2012	2013	2014
47,862,649	51,638,635	51,782,279	53,158,009	53,008,197	53,073,684
1,121,303	999,591	1,174,626	1,254,026	1,039,241	1,030,708
2,321,137	4,070,982	4,522,410	2,439,488	3,270,781	9,893,973
17,915,961	17,298,811	6,927,679	16,593,244	(4,514,204)	6,673,537
	20,000	19	20	14,779	
1,748,431	1,354,692	1,404,929	1,405,706	2,096,836	1,101,461
70,969,481	75,382,711	65,811,942	74,850,493	54,915,630	71,773,363
7,668,950	8,009,604	8,241,750	8,533,620	7,413,825	7,824,046
22,546,530	24,681,353	22,805,793	22,973,199	22,112,525	25,367,954
3,910,274	4,110,356	3,495,164	2,320,342	1,533,493	1,706,631
2,777,717	3,082,456	3,177,242	3,237,192	3,220,283	3,391,996
20,548,664	5,247,982	10,761,812	7,853,269	6,855,697	7,937,724
18,335,000	19,320,000	20,140,000	20,740,000	20,920,000	20,350,000
7,519,150	8,801,294	8,217,986	7,084,596	7,546,877	7,033,867
			434,760		
83,306,285	73,253,045	76,839,747	73,176,978	69,602,700	73,612,218
(12,336,804)	2,129,666	(11,027,805)	1,673,515	(14,687,070)	(1,838,855)
6,263,192	13,512,964	6,155,777	17,965,458	6,199,591	8,491,838
(6,467,192)	(13,696,464)	(6,339,277)	(18,148,958)	(6,383,091)	(8,815,104)
33,130,000	3,795,000		35,610,000		
	(3,929,268)		(38,131,779)		
95,713	147,370		5,005,095		
134,886	52,861	68,601	98,897	82,039	187,114
33,156,599	(117,537)	(114,899)	2,398,713	(101,461)	(136,152)
20,819,795	2,012,129	(11,142,704)	4,072,228	(14,788,531)	(1,975,007)
43.23%	44.50%	43.54%	43.70%	45.37%	40.78%

REVENUE CAPACITY

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Assessed and Estimated Actual Value of Taxable Property

Last Ten Levy Years

(See Following Page)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Assessed and Estimated Actual Value of Taxable Property

Last Ten Levy Years

Levy Year	Collection Year	Residential Property	Commercial Property	Industrial Property	Farm	Railroad Property
2004	2005	\$ 23,986,874	5,746,670	2,645,122	2,739	10,672
2005	2006	26,060,213	5,956,785	2,762,306	2,269	9,960
2006	2007	28,387,882	6,284,771	2,871,703	2,228	10,480
2007	2008	30,893,592	6,580,548	2,925,265	1,853	11,840
2008	2009	32,865,163	6,864,138	3,161,989	1,878	13,716
2009	2010	32,988,377	6,737,217	3,135,552	1,846	16,590
2010	2011	31,047,748	6,404,827	2,873,801	2,052	22,728
2011	2012	28,623,124	6,222,622	2,821,860	2,146	24,504
2012	2013	26,243,231	5,800,696	2,591,123	2,110	25,943
2013	2014	24,789,518	5,497,444	2,469,577	2,217	32,525

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

Data Source

Office of the County Clerk

Total Taxable Assessed Value	Estimated Actual Taxable Value*
32,392,077	97,176,231
34,791,533	104,374,599
37,557,064	112,671,192
40,413,098	121,239,294
42,906,884	128,720,652
42,879,582	128,638,746
40,351,156	121,053,468
37,694,256	113,082,768
34,663,103	103,989,309
32,791,280	98,373,840

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Property Tax Rates - Direct and Overlapping Governments

Last Ten Levy Years

<u>Tax Levy Year</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Taxing Unit				
Dupage County	0.1850	0.1797	0.1713	0.1651
Forest Preserve District of Dupage County	0.1358	0.1271	0.1303	0.1187
Dupage County Airport Authority	0.0213	0.0198	0.0183	0.0170
City of Naperville	0.5036	0.4721	0.4664	0.4935
City of Naperville Library	0.2402	0.2404	0.2302	0.2231
Lisle Township	0.0447	0.0438	0.0424	0.0410
Naperville Park District	0.2854	0.2619	0.2562	0.2481
Community Unit School District #203	4.3566	4.2258	4.0673	3.9292
College of DuPage	0.1972	0.1874	0.1929	0.1888
Total Tax Rate	<u>5.9698</u>	<u>5.7580</u>	<u>5.5753</u>	<u>5.4245</u>

*Property tax rates are per \$100 of assessed valuation

Data Source

Office of the County Clerk

2008	2009	2010	2011	2012	2013
0.1557	0.1554	0.1659	0.1773	0.1929	0.2040
0.1206	0.1217	0.1321	0.1414	0.1542	0.1657
0.0160	0.0148	0.0158	0.0169	0.0168	0.0178
0.5178	0.5338	0.5518	0.5439	0.5382	0.5363
0.1989	0.1828	0.1872	0.2076	0.2374	0.2465
0.0406	0.0408	0.0445	0.0480	0.0261	0.0548
0.2480	0.2574	0.2798	0.2969	0.3148	0.3358
3.8953	3.9502	4.2265	4.3929	4.9909	5.3862
0.1858	0.2127	0.2349	0.2495	0.2681	0.2956
5.3787	5.4696	5.8385	6.0744	6.7394	7.2427

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Property Tax Levies and Collections

Last Ten Fiscal Years

<u>Tax Levy Year</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
General	\$ 13,479,493	13,989,735	15,737,330	16,807,207
Illinois Municipal Retirement	1,713,310	2,118,015	1,910,822	1,934,505
Liability Insurance	937,553	694,194	449,311	281,885
Zoological	711,101	624,721	636,870	685,143
Audit	32,325	34,712	36,122	40,303
Debt Service	24,372,888	23,673,447	27,352,706	25,510,612
Construction & Development	1,519,114	1,909,410	1,610,914	1,450,616
Social Security	1,131,413	1,076,107	1,086,505	1,128,479
	<u>43,897,196</u>	<u>44,120,342</u>	<u>48,820,580</u>	<u>47,838,750</u>
Levy as Extended	<u>43,988,440</u>	<u>44,220,039</u>	<u>48,936,854</u>	<u>47,970,347</u>
Percent Collected	<u>99.79%</u>	<u>99.77%</u>	<u>99.76%</u>	<u>99.73%</u>

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

Data Source

Audited Financial Statements and DuPage County Collector Statements

2008	2009	2010	2011	2012	2013
17,892,006	17,435,831	17,017,326	18,082,685	18,441,597	9,283,499
1,968,962	2,223,667	2,978,786	2,476,073	2,476,088	1,264,290
		428,208	761,362	862,770	432,374
599,220	812,577	966,059	900,543	929,032	432,062
42,804	42,762		37,533	69,101	
28,079,464	28,307,854	28,528,677	27,946,265	27,132,980	13,474,504
1,754,991	1,795,957	1,931,641	1,838,174	1,822,880	912,220
1,284,138	1,154,473	1,287,669	937,083	1,308,072	720,623
51,621,585	51,773,121	53,138,366	52,979,718	53,042,519	26,519,573
51,745,703	52,184,451	53,303,877	53,299,678	53,450,503	54,335,152
99.76%	99.21%	99.69%	99.40%	99.24%	48.81%

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Principal Property Taxpayers

Current Fiscal Year and Nine Years Ago

2013				2004			
Taxpayer	2013 Assessed Valuations (000's)	Rank	Percentage of Total Assessed Valuations	Taxpayer	2004 Assessed Valuations (000's)	Rank	Percentage of Total Assessed Valuations
Prologis, Inc.	\$ 144,960	1	0.42%	Hamilton Partners, Inc.	150,772	1	0.47%
Hamilton Partners, Inc.	116,545	2	0.34%	Katten Muchin & Zavis	90,450	2	0.28%
Oakbrook Shopping Center	91,140	3	0.26%	Lucent Industries	82,304	3	0.25%
Wells Real Estate Funds	57,750	4	0.17%	Trammell Crow Co.	72,236	4	0.22%
AMLI	51,011	5	0.15%	Dugan/Office LLC	57,973	5	0.18%
Arden Realty, Inc.	50,088	6	0.14%	Centerpoint Properties	54,284	6	0.17%
Friedkin Realty Group	49,586	7	0.14%	Yorktown Joint Venture	49,077	7	0.15%
Ryan, LLC.	47,243	8	0.14%	Commonwealth Edison	47,183	8	0.15%
UBS Realty Investors LLC	38,729	9	0.11%	CNC	44,626	9	0.14%
Navistar, Inc.	38,452	10	0.11%	McDonald's Corporation	42,541	10	0.13%
	<u>\$ 685,504</u>		<u>1.98%</u>		<u>\$ 691,446</u>		<u>2.14%</u>

Note:

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

Data Source

Office of the County Clerk

DEBT CAPACITY

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

(See Following Page)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities	Business-Type Activities	Total Primary Government	Personal Income *	Percentage of Personal Income
	General Obligation Bonds	Notes Payable			
2005	\$ 194,996,835	333,674	195,330,509	45,748,700	426.96%
2006	257,809,428	368,607	258,178,035	49,362,359	523.03%
2007	278,226,231	256,579	278,482,810	50,603,970	550.32%
2008	263,403,831	164,135	263,567,966	52,536,414	501.69%
2009	284,248,040	67,319	284,315,359	47,524,564	598.25%
2010	270,540,035		270,540,035	48,463,937	558.23%
2011	255,759,232		255,759,232	50,323,760	508.23%
2012	243,163,283		243,163,283	52,971,536	459.05%
2013	233,321,462		233,321,462	N/A	N/A
2014	216,146,058		216,146,058	N/A	N/A

* See the Schedule of Demographic and Economic Statistics on page 168 for personal income and population data.

Note:

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

<u>Population *</u>	<u>Per Capita</u>
928,718	210.32
929,113	277.88
932,670	298.59
929,192	283.65
930,528	305.54
932,541	290.11
935,824	273.30
927,987	262.03
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

Fiscal Year	General Obligation Bonds	Less: Reserves for Debt Service In Debt Service Funds	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2005	\$ 194,996,835	8,878,426	186,118,409	197.91%	200.40
2006	257,809,428	9,073,749	248,735,679	238.31%	267.71
2007	278,226,231	4,674,966	273,551,265	242.79%	293.30
2008	263,403,831	1,851,684	261,552,147	215.73%	281.48
2009	284,248,040	1,168,261	283,079,779	219.92%	304.21
2010	270,540,035	798,114	269,741,921	209.69%	289.25
2011	255,759,232	826,638	254,932,594	210.60%	272.42
2012	243,163,283	1,302,736	241,860,547	213.88%	260.63
2013	226,803,168	1,125,412	225,677,756	217.02%	N/A
2014	216,146,058	1,258,460	214,887,598	218.44%	N/A

Note:

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

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Direct and Overlapping Governmental Activities Debt

June 30, 2014

Governmental Unit	Gross Debt (3)	Percentage Debt Applicable to the District (2)	Amount Applicable to District
Direct Debt			
Forest Preserve District of DuPage County	\$ 216,146,058	100.00%	216,146,058
Overlapping Debt			
DuPage County	283,911,881	100.00%	283,911,881
Cities and Villages	9,334,434,052 (1)	8.90%	830,764,631
Townships	200,000	100.00%	200,000
Parks	1,352,410,469 (1)	28.08%	379,756,860
Fire Protection	17,630,000	100.00%	17,630,000
Libraries	57,095,000	29.08%	16,603,226
Special Service Districts	5,797,025	95.96%	5,562,825
Grade Schools	402,343,077	96.61%	388,703,647
High Schools	326,624,414	95.94%	313,363,463
Unit Schools	1,032,918,459	56.47%	583,289,054
Community Colleges	368,007,288 (1)	66.46%	244,577,644
	13,181,371,665		3,064,363,229
	\$ 13,397,517,723		3,280,509,287

Notes:

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

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

Data Source

DuPage County Clerk's Office

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Legal Debt Margin Information

Last Ten Fiscal Years

	2005	2006	2007	2008	2009
Legal debt limit-2.3% of Assessed Valuation	\$ 745,017,764	800,205,260	863,812,465	929,501,257	986,858,354
Total Net Debt Applicable to Limit	194,996,835	257,809,428	278,226,231	263,403,831	284,248,040
Legal Debt Margin	\$ 550,020,929	542,395,832	585,586,234	666,097,426	702,610,314
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	26.17%	32.22%	32.21%	28.34%	28.80%

2010	2011	2012	2013	2014
986,230,381	928,076,588	866,967,884	797,251,353	754,199,448
270,540,035	255,759,232	243,163,283	226,803,168	210,548,895
715,690,346	672,317,356	623,804,601	570,448,185	543,650,553
27.43%	27.56%	28.05%	28.45%	27.92%

DEMOGRAPHIC AND ECONOMIC INFORMATION

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Demographic and Economic Statistics

Last Ten Fiscal Years

Fiscal Year	Population* (1)	Per Capita Personal Income (2)	Personal Income (2)	School Enrollment (3)	Unemployment Percentage (4)
2005	928,718	\$ 50,197	45,748,700	162,099	4.9%
2006	929,113	54,323	49,362,359	162,978	4.7%
2007	932,670	55,766	50,603,970	162,170	4.6%
2008	929,192	57,745	52,536,414	161,424	5.1%
2009	930,528	52,068	47,524,564	160,829	9.4%
2010	932,541	52,796	48,463,937	159,844	9.0%
2011	935,824	54,509	50,323,760	158,270	8.6%
2012	927,987	57,082	52,971,536	N/A	8.7%
2013	932,126	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A	N/A

N/A - Not Available

*Estimated

Data Source

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Principal Employers

Current Fiscal Year and Nine Years Ago

2013			2004		
Employer	Employees	Rank	Employer	Employees	Rank
Edward/Elmhurst Hospital	7,700	1	N/A		1
Argonne National Laboratory	3,350	2	N/A		2
College of DuPage	3,000	3	N/A		3
Navistar International Corp.	2,965	4	N/A		4
DuPage County	2,899	5	N/A		5
BP America, Inc.	2,723	6	N/A		6
Advocate Health Care	2,500	7	N/A		7
Molex Incorporated	2,045	8	N/A		8
Alcatel-Lucent	1,500	9	N/A		9
McDonald's Corporation	1,500	10	N/A		10
	<u>30,182</u>				
Total Number of Jobs in DuPage County	<u>723,416</u>		Total Number of Jobs in DuPage County	<u>701,225</u>	

Statistics Not Available for 2004

Data Source

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

OPERATING INFORMATION

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Full-Time Employees

Last Ten Fiscal Years

(See Following Page)

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Full-Time Employees

Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009
General Government					
Core Management	7.5	8.0	7.0	7.0	7.0
Finance	16.5	16.5	16.5	16.5	13.5
Human Resources	10.0	9.0	9.5	9.5	10.0
Fundraising and Development	1.0	1.0	1.0	1.0	1.0
Administrative Services	3.5	3.5	3.5	3.5	3.5
Public Affairs	6.0	7.5	7.5	7.5	6.5
Information Technology	4.0	8.0	8.0	8.0	11.0
Total General Government	48.5	53.5	53.0	53.0	52.5
Conservation and Recreation					
Natural Resources (1)	24.0	23.0	23.5	26.5	26.5
Grounds Maintenance (1)	44.5	44.5	44.5	44.5	44.5
Education	1.0	3.0	5.0	5.0	5.0
Land Preservation	5.5	4.5	5.5	5.5	5.5
Site Management	37.5	37.5	38.0	38.0	38.0
Equestrian Center	8.0	8.0	7.0	7.0	7.5
Structural Maintenance	30.0	28.0	29.0	32.0	32.0
Fleet Services	14.0	14.0	14.0	14.0	14.0
Historic Site Services	7.5	7.5	7.5	7.5	7.5
Environmental Education Center	8.5	8.5	8.0	7.0	7.0
Mayslake	3.5	3.5	5.0	4.5	4.5
St. James Farm				3.0	3.0
Tri-County Park (2)	4.0	4.0			
Zoological	12.0	12.0	12.0	11.0	11.0
Oak Meadows	18.0	26.0	22.0	22.0	8.5
Green Meadows	3.0	2.0	2.0	2.0	2.0
Maple Meadows	10.0	8.0	10.0	7.0	18.0
Planning	18.0	17.0	15.0	15.0	15.0
	249.0	251.0	248.0	251.5	249.5
Public Safety					
Law Enforcement	29.5	29.5	29.5	29.5	29.5
Public Works					
Environmental Services	5.5	5.0	5.0	5.0	5.0
Agency Total	332.5	339.0	335.5	339.0	336.5

Data Source

Forest Preserve District of DuPage County budget documents:

- (1) 2005 budget first to exclude Grounds Maintenance personnel from Natural Resources Department.
- (2) Tri-County Park is no longer maintained by the District as of FY 2007.

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

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Operating Indicators

Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008
General Government				
Number of Volunteer Hours	61,444	79,478	68,232	78,647
Number of Full-time Volunteers	752	782	683	905
Number of National Reserve Management Volunteer Hours	5,315	4,360	4,999	4,033
Number of National Reserve Management Volunteers	181	201	191	1,523
Education Center				
Kline Creek Farm	5,921	6,373	13,320	20,331
Fullersburg Woods	21,838	21,202	29,456	27,850
Danada - excl. Fall Fest	9,970	10,953	10,073	8,256
Willowbrook Wildlife Center	16,791	15,741	15,040	13,719
Mayslake Peabody Estate	5,810	13,777	15,950	16,414
Maintenance and Development				
Prescribed Burn Acres	1,835	1,288	868	1,874
Lbs. Seed Collection	858	1,201	1,361	1,385
Fish Stocked	37,783	47,630	56,100	35,000
Limestone Trail Miles	71	74	74	74
Asphalt Trail Miles	9	9	10	10
Gravel Trail Miles	7	7	10	10
Other Trail Miles (such as Turf)	54	54	50	50
Grounds Maint. - Work Orders Completed	291	331	308	231
Trees Planted During Fall Tree Program	772	1,110	1,100	855
Struct. Maintenance - Work Orders Completed	2,107	2,311	2,273	2,358
Visitor Services Permits Issued	11,596	13,101	13,032	13,417
Site Operations and Recreational Programs	30	92	188	202
Site Operations Program Participants	2,396	4,007	6,490	7,417
Public Safety				
Arrests	232	266	245	126
Citations	2,218	1,786	1,649	1,453
Warnings	3,848	2,521	2,623	2,594
Nonenforcement Incidents	1,744	1,669	1,755	1,574
Golf Courses				
Daily Golf Rounds	104,516	105,094	103,328	101,145
Rounds of Cart Rentals	59,574	54,305	65,313	64,205
Resident Cards Sold	1,877	1,882	2,545	2,079

Data Source

Various Forest Preserve Departments

2009	2010	2011	2012	2013	2014
85,065	96,155	88,278	86,102	74,007	72,009
980	956	913	992	907	922
4,980	3,300	3,447	3,904	5,284	6,955
1,259	1,201	1,379	1,562	153	175
28,794	29,732	30,194	29,704	26,090	23,220
32,365	26,307	25,319	16,315	13,748	24,449
7,608	15,903	18,108	12,032	8,309	7,920
13,429	24,221	11,225	11,101	10,000	12,383
20,808	30,128	32,353	33,080	32,850	34,168
1,546	1,880	1,884	1,326	1,541	805
1,612	974	1,240	1,240	676	1,021
38,200	36,333	36,874	117,719	49,319	85,752
75	76	73	78	75	81
11	16	15	18	20	22
11	9	9	7	7	7
52	51	48	44	48	48
306	234	342	450	468	404
803	800	800	800	971	1,333
2,416	2,618	2,602	2,696	3,007	3,239
14,305	14,594	14,478	14,385	13,556	12,786
262	247	375	195	272	184
10,338	8,609	12,826	11,516	14,152	5,988
116	78	78	60	45	16
1,140	1,044	1,042	776	676	536
2,481	2,762	3,183	3,712	3,665	2,913
1,731	1,913	1,947	1,966	1,996	4,065
93,281	95,795	86,476	92,139	85,451	88,022
60,885	56,942	53,075	58,599	54,979	57,102
1,865	2,000	1,890	1,970	1,682	1,661

FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

Capital Asset Statistics

Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009
General Government					
Total Acres	24,159	24,615	25,025	25,146	25,234
Buildings	275	284	330	320	302
Other Structures/Amenities*	2,783	2,764	3,040	3,239	2,445
Number of Computers Supported	303	321	355	376	420
Golf Courses					
Number of Golf Courses	3	3	3	3	3

N/A - Not Available for Prior Years

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

Data Source

Various Departments

2010	2011	2012	2013	2014
25,009	25,390	25,426	25,123	25,133
302	298	286	275	265
2,647	2,651	2,716	2,722	2,885
455	375	380	386	418
3	3	3	3	3