

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

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**COMPREHENSIVE ANNUAL FINANCIAL  
REPORT**



**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2016**

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

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2016**

Prepared by the Finance Department:

Jack Hogan  
Director, Finance and Administration

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

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## **INTRODUCTORY SECTION**

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

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

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

**Principal Officials**  
**June 30, 2016**

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**Joseph Cantore, President**

**BOARD OF COMMISSIONERS**

Al Murphy

Jeffrey Redick

Marsha Murphy

Mary Lou Wehrli

Linda Painter

Tim Whelan

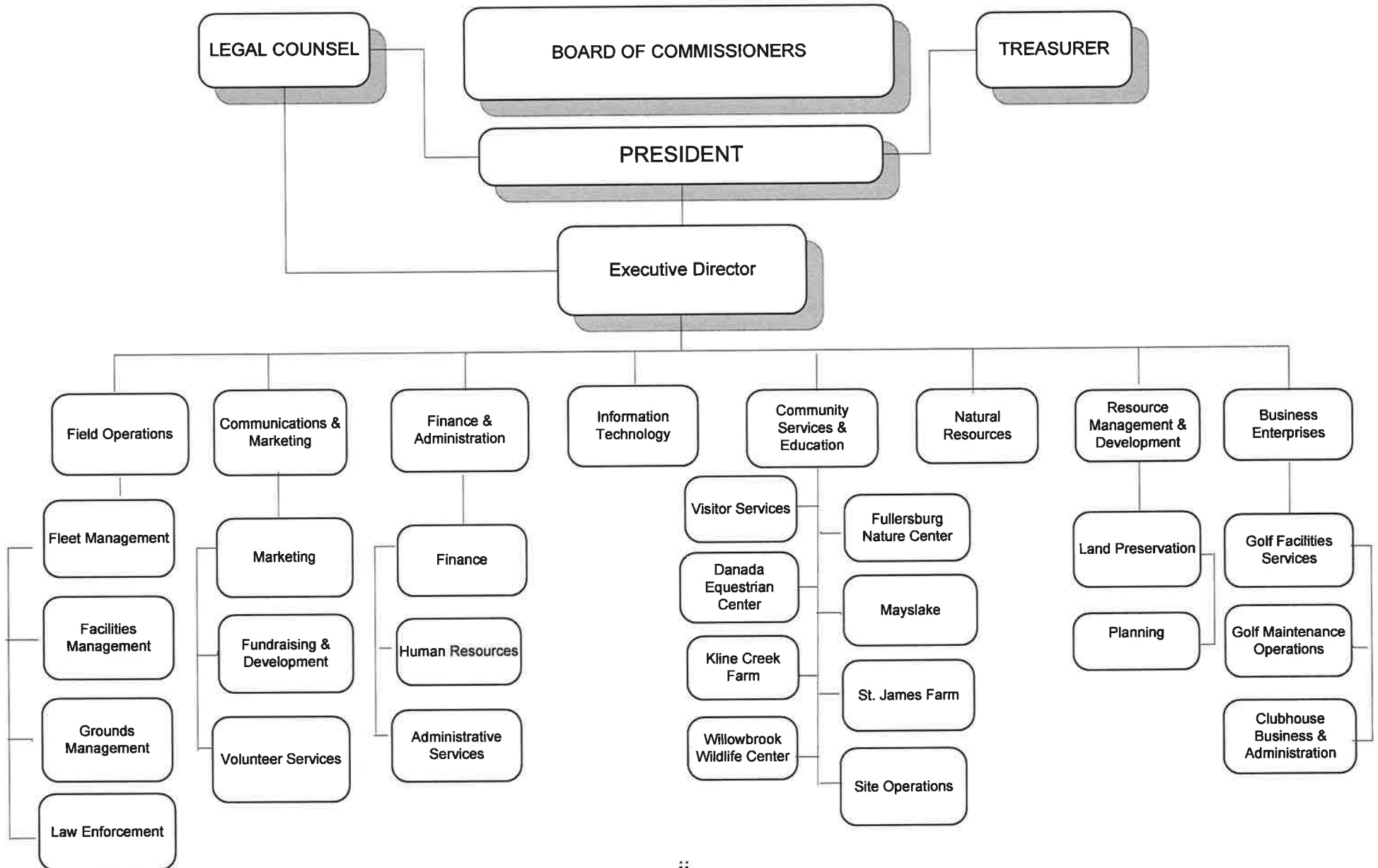
**ADMINISTRATION**

Jack Hogan  
Director, Finance and Administration



# FOREST PRESERVE DISTRICT OF DuPAGE COUNTY

June 30, 2016





## Forest Preserve District of DuPage County

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

630.933.7200  
Fax 630.933.7204  
TTY 800.526.0857  
[dupageforest.org](http://dupageforest.org)

November 18, 2016

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

The Comprehensive Annual Financial Report of the Forest Preserve District of DuPage County (District) for the fiscal year ended June 30, 2016, is hereby submitted as required by state law. The District is required to publish a complete set of financial statements presented in conformance with generally accepted accounting principles in the United States of America (GAAP) and audited in accordance with generally accepted auditing standards by an independent firm of licensed certified public accountants.

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

The District's basic financial statements have been audited by Lauterbach and Amen, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the District for the fiscal year ended June 30, 2016, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall basic financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's basic financial statements for the fiscal year ended June 30, 2016 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.

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

### **Profile of the Forest Preserve District of DuPage County**

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

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

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

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

## **Major Initiatives for the Year and the Future**

Significant capital improvements are well underway at the Oak Meadows Golf Preserve, and are expected to be completed in the summer of 2017. These improvements will enhance and expand the natural landscape within the preserve, improving storm water retention, developing additional wetlands, and reducing the golf footprint within the preserve.

Significant wetland restoration work is underway, including the Dunham Wetland Habitat Improvement Project, and the Wetland Aquatic and Riparian Program (WARP). WARP projects for the upcoming year include Wetland mitigation projects at Cricket Creek, and Spring Brook Prairie. These programs are largely funded with non-tax based revenues.

Construction of a new fleet maintenance facility is set to begin this year, allowing for the centralization of all fleet services into one location.

Trails expansion and improvement projects are planned for the West Branch DuPage River trail.

## **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 4.7% for September 2016 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 2015 equalized assessed valuation (EAV) for the county increased 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 2016/2017.

### 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.

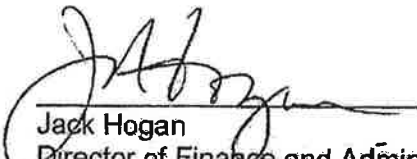
### **Awards and Acknowledgements**

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, 2015. A copy of this award is located in the introductory section of the financial statements. This was the twenty-eighth consecutive year that the District has received this prestigious award. In order to be awarded a Certificate of Achievement, the District must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,

  
Jack Hogan  
Director of Finance and Administration



Government Finance Officers Association

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

Presented to

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

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2015**

Executive Director/CEO

## **FINANCIAL SECTION**

## **INDEPENDENT AUDITORS' REPORT**

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





## **INDEPENDENT AUDITORS' REPORT**

November 18, 2016

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Forest Preserve District of DuPage County, Illinois, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Forest Preserve District of DuPage County, Illinois, as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

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

The combining and individual fund financial statements and budgetary comparison schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and budgetary comparison schedules and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

  
LAUTERBACH & AMEN, LLP

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## Forest Preserve District of DuPage County, Illinois

### Management's Discussion and Analysis

For the Fiscal Year Ended June 30, 2016

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

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

### Financial Highlights

- The District's total net position increased \$20,362,671 (3.1%) from \$659,495,055 at June 30, 2015 to \$679,857,726 at June 30, 2016. Governmental activities net position increased \$21,316,593 (3.4%) from \$633,186,889 to \$654,503,482, while business-type activities net position decreased by \$953,922 (3.6%) from \$26,308,166 to \$25,354,244.
- Capital assets increased, mostly due to the increase in construction projects related to capital improvements. The District's liabilities (including deferred inflows of resources) decreased \$525,219 versus the prior year.
- The District's governmental funds reported combined ending fund balances of \$282,269,687, a decrease of \$689,999 from the prior year. At the end of the current fiscal year, the unreserved fund balance for the General Fund was \$3,414,858 a decrease of \$238,618. 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 \$12,088,837 (17.4%) higher than the prior fiscal year. This is due primarily to increased investment earnings.
- The District's total expenses were \$5,050,288 (9.0%) higher than the prior fiscal year. This is mainly due to the cost associated with an early retirement incentive program.
- The District retired \$50,622,408 in bonds during the fiscal year.

### Using the Financial Section of the Comprehensive Annual Report

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

**Forest Preserve District of DuPage County, Illinois  
Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2016**

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**Government-Wide Financial Statements**

The government-wide financial statements (see pages 3-6) are designed to be corporate-like, in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government. The focus of the Statement of Net Position (the "Unrestricted Net Position") is designed to be similar to bottom line results for the District and its governmental and business-type activities. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see pages 5-6) is focused on both the gross and net cost of various activities (including governmental and business-type), which is supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

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

**Fund Financial Statements**

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

***Governmental Funds***

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

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

The District maintains 27 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, four special revenue funds and one debt service fund, which are considered to be major funds. Data from the other 21 governmental funds are combined into a single, aggregated presentation.

**Forest Preserve District of DuPage County, Illinois  
Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2016**

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

The basic governmental fund financial statements can be found on pages 7-12 of this report.

***Proprietary Funds***

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

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

***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of fiduciary funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The District does not maintain any fiduciary funds.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16-54 of this report.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the budgetary comparison to actual for all funds for which a budget is adopted, as well as the District's funding progress under its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 55-66 of this report.

**Forest Preserve District of DuPage County, Illinois  
Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2016**

**Government-Wide Financial Analysis**

**Statement of Net Position**

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Forest Preserve District of DuPage County, assets/deferred outflows exceeded liabilities/deferred inflows by \$679,857,726 at the close of the most recent fiscal year.

The largest portion of the District's net position, \$493,663,458, reflect its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services and recreation to its citizens; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the District's net position, \$228,187,751 represents resources that are subject to external restrictions on how they may be used. The remainder of 'net position', (\$41,993,483) indicates that additional resources are required to meet the Districts ongoing obligations to citizens and creditors.

The following table presents a condensed Statement of Net position. For more detailed information, see the Statement of Net Position found on page 3.

**Forest Preserve District of DuPage County  
Statement of Net Position as of June 30, 2016, & 2015**

	Government Activities		Business Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 343,696,750	343,301,213	3,341,468	3,553,714	347,038,218	346,854,927
Capital Assets	605,349,366	596,836,833	22,693,444	23,325,569	628,042,810	620,162,402
<b>Total Assets</b>	<b>949,046,116</b>	<b>940,138,046</b>	<b>26,034,912</b>	<b>26,879,283</b>	<b>975,081,028</b>	<b>967,017,329</b>
Deferred outflows of Resources	28,091,570	16,509,384	191,567	-	28,283,137	16,509,384
Long term liabilities	235,084,317	240,630,012	469,350	75,670	235,553,667	240,705,682
Other liabilities	32,498,260	27,783,011	402,885	495,447	32,901,145	28,278,458
<b>Total Liabilities</b>	<b>267,582,577</b>	<b>268,413,023</b>	<b>872,235</b>	<b>571,117</b>	<b>268,454,812</b>	<b>268,984,140</b>
Deferred inflows of Resources	55,051,627	55,047,518	-	-	55,051,627	55,047,518
<b>Net Position</b>						
Invested in Capital assets net of related debt	470,970,014	478,857,266	22,693,444	23,325,569	493,663,458	502,182,835
Restricted	228,187,751	228,954,471	-	-	228,187,751	228,954,471
Unrestricted	(44,654,283)	(74,624,848)	2,660,800	2,982,597	(41,993,483)	(71,642,251)
<b>Total Net Position</b>	<b>654,503,482</b>	<b>633,186,889</b>	<b>25,354,244</b>	<b>26,308,166</b>	<b>679,857,726</b>	<b>659,495,055</b>

**Forest Preserve District of DuPage County, Illinois  
Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2016**

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**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 \$20,362,671 during the current fiscal year. Capital assets increased, mostly due to an increase in construction in progress, relative to capital improvement projects. The District's long term liabilities decreased versus the prior year, due primarily to debt repayments.

**Changes in Net position**

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



**Forest Preserve District of DuPage County, Illinois  
Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2016**

**Forest Preserve District of DuPage County  
Statement of Activities for the Fiscal Year Ended June 30, 2016 & 2015**

	Government Activities		Business Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charge for Services	\$ 1,348,059	1,565,219	1,973,037	2,896,112	3,321,096	4,461,331
Operating Grants and Contributions	901,364	2,021,831	-	-	901,364	2,021,831
Capital grants and Contributions	3,793,924	954,405	-	-	3,793,924	954,405
<b>General Revenues:</b>						
Property Taxes	54,783,420	54,192,021	-	-	54,783,420	54,192,021
Unrestricted Investment Earnings	15,670,329	5,735,036	36,239	29,146	15,706,568	5,764,182
Other	3,032,421	2,056,186	-	-	3,032,421	2,056,186
<b>Total Revenues</b>	<b>79,529,517</b>	<b>66,524,698</b>	<b>2,009,276</b>	<b>2,925,258</b>	<b>81,538,793</b>	<b>69,449,956</b>
<b>Expenses:</b>						
<b>Government Activates:</b>						
General Government	15,681,010	10,148,461	-	-	15,681,010	10,148,461
Public Safety	3,179,358	3,588,547	-	-	3,179,358	3,588,547
Public Works	1,081,275	1,603,581	-	-	1,081,275	1,603,581
Conservation and Recreation	28,565,101	27,431,935	-	-	28,565,101	27,431,935
Interest on Long-Term Debt	9,706,180	9,343,859	-	-	9,706,180	9,343,859
Bond Issuance Cost	-	365,141	-	-	-	365,141
<b>Business-type Activates:</b>						
Golf Courses	-	-	2,963,198	3,644,310	2,963,198	3,644,310
<b>Total Expenses</b>	<b>58,212,924</b>	<b>52,481,524</b>	<b>2,963,198</b>	<b>3,644,310</b>	<b>61,176,122</b>	<b>56,125,834</b>
Change in Net Position before Transfers	21,316,593	14,043,174	(953,922)	(719,052)	20,362,671	13,324,122
Transfers	-	(63,500)	-	63,500	-	-
Change in Net Position	21,316,593	13,979,674	(953,922)	(655,552)	20,362,671	13,324,122
Net position Beginning	633,186,889	621,961,448	26,308,166	26,963,718	659,495,055	648,925,166
Restatement	-	(2,754,233)	-	-	-	(2,754,233)
<b>Net Position Ending</b>	<b>654,503,482</b>	<b>633,186,889</b>	<b>25,354,244</b>	<b>26,308,166</b>	<b>679,857,726</b>	<b>659,495,055</b>

**Forest Preserve District of DuPage County, Illinois  
Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2016**

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## **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 \$21,316,593. Key elements of this net change are as follows:

### **Revenues:**

Revenues from governmental activities totaled \$79,529,517 for the fiscal year, an increase of \$13,004,819 or 19.5%. While most revenue sources saw increases the major driver of overall revenue growth is investment earnings. Unrealized gains in the asset portfolio was a major contributor here.

**Forest Preserve District of DuPage County, Illinois  
Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2016**

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**Expenses:**

Expenses from governmental activities totaled \$58,212,924 for the fiscal year, an increase of \$5,731,400. The largest increases were in general government, and interest on long term debt.

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

General Government	26.9%
Public Safety	5.5%
Public Works	1.9%
Conservation and Recreation	49.1%
Interest on Long-Term Debt	16.7%

***Business-type Activities***

Business-type activities decreased the District's net position by \$953,922. Key elements of this net change are as follows:

**Revenues:**

For the fiscal year, revenues for the business-type activities totaled \$2,009,276, a decrease of \$915,982 or 31.3%. This is due to the closing of the Oak Meadows golf course in July 2015. The course is closed for major improvements, and is expected to reopen in the summer of 2017.

**Expenses:**

Total expenses for the business-type activities for the fiscal year were \$2,963,198 a decrease of \$681,112 from the previous fiscal year. The decrease is attributed to the closing of Oak Meadows golf course while it undergoes major capital improvements.

**Forest Preserve District of DuPage County, Illinois  
Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2016**

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**Major Governmental Funds**

The **General Fund** is the primary operating fund of the District. At the end of the current fiscal year, the unrestricted fund balance was \$3,414,858 while the total fund balance was \$4,406,326. 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 13.5% of total General Fund expenditures. The fund balance increased by \$89,125.

The **Illinois Municipal Retirement Fund** is used to account for revenues restricted for the payment of the District's share of contributions to the Illinois Municipal Retirement Fund. The fiscal year contributions included a \$6.3 million amount related to the Districts cost of an Early Retirement Incentive (ERI) program. The fund balance increased \$309,260.

The **District-Wide Environmental Fund** is a special non-tax revenue fund established to pay costs associated with environmental requirements at any of the District's inactive landfill sites or any other property presently owned or acquired in the future. In addition, funds are available for transfer to the General Fund. The fund balance decreased by \$8,413,507 primarily due to 'transfers out' to other funds that exceeded the funds revenues.

The **Landfill Expense Mallard Lake Fund** was created to account for revenues and surcharges imposed on users of the landfill prior to its closure. These revenues are restricted to pay post-closure maintenance, improvements and environmental expenses for the site. Revenues from investment earnings may be transferred to the General Fund or for other properly identified and appropriated purposes. The fund balance decreased by \$2,136,356 primarily due to 'transfers out' to other funds that exceeded the funds revenues.

The **Landfill Expense Greene Valley Fund** was created to account for revenues and surcharges imposed on users of the landfill prior to its closure. These revenues are restricted to pay post-closure maintenance, improvements and environmental expenses for the site. Revenues from investment earnings may be transferred to the General Fund or for other properly identified and appropriated purposes. The fund balance increased by \$632,841, primarily due to investment revenues that exceeded 'transfers out' to other funds.

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 \$175,708.

**Forest Preserve District of DuPage County, Illinois  
Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2016**

**General Fund Budgetary Highlights**

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 19,189,000	19,189,000	19,341,844
Permits and Fees	1,091,640	1,091,640	1,157,328
Intergovernmental	1,143,662	1,143,662	885,632
Investment Income	62,466	62,466	102,224
Miscellaneous	564,316	564,316	1,240,079
Total Revenues	<u>22,051,084</u>	<u>22,051,084</u>	<u>22,727,107</u>
Expenditures	<u>28,966,357</u>	<u>28,966,357</u>	<u>25,383,334</u>
Revenues net of Expenses	<u>(6,915,273)</u>	<u>(6,915,273)</u>	<u>(2,656,227)</u>
Other financing sources (uses):			
Transfers in	7,316,466	7,316,466	2,744,444
Transfers out	(316,466)	(316,466)	(472)
Proceeds sale of capital assets	-	-	1,380
Total all other financing sources	<u>7,000,000</u>	<u>7,000,000</u>	<u>2,745,352</u>
Change in fund balance	<u>84,727</u>	<u>84,727</u>	<u>89,125</u>

Actual revenues were \$676,023 (or 3.1%) higher than budgeted amount. This is due to higher than expected non-recurring miscellaneous revenues.

Actual expenditures were \$3,583,023 (or 12.4%) less than the budgeted amount. Savings versus budget came primarily from 'supplies' and professional and other services'.

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

**Forest Preserve District of DuPage County, Illinois  
Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2016**

**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, 2016, amounts to \$628,042,810 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings and structures, equipment, and construction in progress. The total increase in the District's investment in capital assets for the current fiscal year was 1.3 percent.

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

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

	Government Activities		Business Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 542,494,823	540,536,581	17,649,621	17,649,621	560,144,444	558,186,202
Land Improvements	-	-	717,238	1,050,686	717,238	1,050,686
Buildings & Structures	31,887,376	30,998,721	3,770,453	4,034,327	35,657,829	35,033,048
Equipment	5,034,733	4,216,161	493,587	528,388	5,528,320	4,744,549
Infrastructure	17,579,414	18,680,652	-	-	17,579,414	18,680,652
Construction in progress	8,353,020	2,404,718	62,545	62,545	8,415,565	2,467,263
<b>Total</b>	<b>605,349,366</b>	<b>596,836,833</b>	<b>22,693,444</b>	<b>23,325,567</b>	<b>628,042,810</b>	<b>620,162,400</b>

Additional information on the District's capital assets can be found in Note 3 on pages 30 and 31 of this report.

**Long-Term Debt**

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

At the end of the current fiscal year, the District had total bonded debt outstanding of \$140,577,987 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 \$50,622,408 in general obligation bonds.

**Forest Preserve District of DuPage County, Illinois  
Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2016**

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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 \$779,706,826, which is significantly in excess of the District's current outstanding general obligation debt.

Additional information on the District's long-term debt can be found in Note 3 on pages 32-39 of this report.

### **Economic Factors**

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

### **Requests for Information**

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

## **BASIC FINANCIAL STATEMENTS**

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

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary Fund

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



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

**Statement of Net Position  
June 30, 2016**

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**See Following Page**

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

**Statement of Net Position  
June 30, 2016**

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Investments	\$ 312,021,668	3,216,783	315,238,451
Cash with Fiscal Agent	718,150	-	718,150
Receivables - Net of Allowances			
Property Taxes	27,538,858	-	27,538,858
Accounts	129,318	14,207	143,525
Accrued Interest	1,434,859	4,923	1,439,782
Internal Balances	(4,618)	4,618	-
Due from Other Governments	47,181	-	47,181
Deposits with Vendors	-	19,236	19,236
Inventory	-	33,841	33,841
Prepays	1,116,722	47,860	1,164,582
<b>Total Current Assets</b>	<b>343,002,138</b>	<b>3,341,468</b>	<b>346,343,606</b>
<b>Noncurrent Assets</b>			
<b>Capital Assets</b>			
Nondepreciable	550,847,843	17,712,166	568,560,009
Depreciable	102,052,285	19,306,900	121,359,185
Accumulated Depreciation	(47,550,762)	(14,325,622)	(61,876,384)
<b>Total Capital Assets</b>	<b>605,349,366</b>	<b>22,693,444</b>	<b>628,042,810</b>
<b>Other Assets</b>			
Notes Receivables	694,400	-	694,400
Net Pension Asset - EOC	212	-	212
<b>Total Other Assets</b>	<b>694,612</b>	<b>-</b>	<b>694,612</b>
<b>Total Noncurrent Assets</b>	<b>606,043,978</b>	<b>22,693,444</b>	<b>628,737,422</b>
<b>Total Assets</b>	<b>949,046,116</b>	<b>26,034,912</b>	<b>975,081,028</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Items - IMRF	17,451,657	191,567	17,643,224
Deferred Items - ECO	67,058	-	67,058
Deferred Items - SLEP	2,278,979	-	2,278,979
Unamortized Refunding Loss	8,293,876	-	8,293,876
<b>Total Deferred Outflows of Resources</b>	<b>28,091,570</b>	<b>191,567</b>	<b>28,283,137</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>977,137,686</b>	<b>26,226,479</b>	<b>1,003,364,165</b>

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

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	\$ 4,533,768	177,303	4,711,071
Accrued Payroll	475,606	27,371	502,977
Accrued Interest Payable	1,507,153	-	1,507,153
Deposits Payable	346,781	9,793	356,574
Other Payables	215,014	135,270	350,284
Current Portion of Long-Term Liabilities	25,419,938	53,148	25,473,086
Total Current Liabilities	32,498,260	402,885	32,901,145
Noncurrent Liabilities			
Compensated Absences Payable	2,964,585	212,590	3,177,175
Net Pension Liability - IMRF	23,390,755	256,760	23,647,515
Net Pension Liability - SLEP	4,664,679	-	4,664,679
Net Other Post-Employment Benefit Payable	290,792	-	290,792
Environmental Cost Reserves	46,000,000	-	46,000,000
Claims Liability	392,867	-	392,867
General Obligation Bonds Payable - Net	157,380,639	-	157,380,639
Total Noncurrent Liabilities	235,084,317	469,350	235,553,667
Total Liabilities	267,582,577	872,235	268,454,812
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	54,986,282	-	54,986,282
Deferred Items - SLEP	65,345	-	65,345
Total Deferred Inflows of Resources	55,051,627	-	55,051,627
Total Liabilities and Deferred Inflows of Resources	322,634,204	872,235	323,506,439
<b>NET POSITION</b>			
Net Investment in Capital Assets	470,970,014	22,693,444	493,663,458
Restricted			
Environmental Concerns	178,576,262	-	178,576,262
Wetland Restoration	3,048,660	-	3,048,660
Insurance Purposes	1,014,704	-	1,014,704
Personnel Benefits	1,135,435	-	1,135,435
Audit	54,998	-	54,998
Zoological	703,263	-	703,263
Debt Service	222,038	-	222,038
Construction and Development	43,432,391	-	43,432,391
Unrestricted	(44,654,283)	2,660,800	(41,993,483)
Total Net Position	654,503,482	25,354,244	679,857,726

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

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

**Statement of Activities**

**For the Fiscal Year Ended June 30, 2016**

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
<b>Governmental Activities</b>				
General Government	\$ 15,681,010	1,182,997	-	-
Conservation and Recreation	28,565,101	165,062	901,364	3,793,924
Public Works	1,081,275	-	-	-
Public Safety	3,179,358	-	-	-
Interest on Long-Term Debt	9,706,180	-	-	-
Total Governmental Activities	58,212,924	1,348,059	901,364	3,793,924
<b>Business-Type Activities</b>				
Golf	2,963,198	1,973,037	-	-
Total Primary Government	61,176,122	3,321,096	901,364	3,793,924

General Revenues  
 Taxes  
     Property Taxes  
     Replacement Taxes  
 Interest Income  
 Miscellaneous

Change in Net Position

Net Position - Beginning

Net Position - Ending

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

Net (Expenses)/Revenues		
Primary Government		
Governmental Activities	Business-Type Activities	Totals
(14,498,013)	-	(14,498,013)
(23,704,751)	-	(23,704,751)
(1,081,275)	-	(1,081,275)
(3,179,358)	-	(3,179,358)
(9,706,180)	-	(9,706,180)
(52,169,577)	-	(52,169,577)
-	(990,161)	(990,161)
(52,169,577)	(990,161)	(53,159,738)
54,783,420	-	54,783,420
1,169,442	-	1,169,442
15,670,329	36,239	15,706,568
1,862,979	-	1,862,979
73,486,170	36,239	73,522,409
21,316,593	(953,922)	20,362,671
633,186,889	26,308,166	659,495,055
654,503,482	25,354,244	679,857,726

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

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

**Balance Sheet - Governmental Funds  
For the Fiscal Year Ended June 30, 2016**

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**See Following Page**

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

**Balance Sheet - Governmental Funds  
June 30, 2016**

	General	Illinois Municipal Retirement
<b>ASSETS</b>		
Cash and Investments	\$ 12,256,341	2,117,450
Cash with Fiscal Agent	-	
Receivables - Net of Allowances		
Property Taxes	9,728,487	1,239,470
Accounts	114,430	-
Accrued Interest	30,678	5,110
Due from Other Governments	-	-
Due from Other Funds	2,551,118	-
Prepays	991,468	-
Total Assets	<u>25,672,522</u>	<u>3,362,030</u>
<b>LIABILITIES</b>		
Accounts Payable	1,087,184	165,393
Accrued Payroll	402,296	-
Claims Payable	-	-
Deposits Payable	87,712	-
Other Payables	171,178	-
Due to Other Funds	92,956	-
Total Liabilities	<u>1,841,326</u>	<u>165,393</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes	<u>19,424,870</u>	<u>2,474,722</u>
Total Liabilities and Deferred Inflows of Resources	<u>21,266,196</u>	<u>2,640,115</u>
<b>FUND BALANCES</b>		
Nonspendable	991,468	-
Restricted	-	721,915
Committed	-	-
Unassigned	3,414,858	-
Total Fund Balances	<u>4,406,326</u>	<u>721,915</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>25,672,522</u>	<u>3,362,030</u>

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

District-Wide Environmental	Special Revenue		Debt Service		Nonmajor	Totals
	Landfill Expense Mallard Lake	Landfill Expense Greene Valley	Acquisition and Development Series 2000			
76,500,709	81,577,072	67,559,827	6,929,743		65,080,526	312,021,668
-	-	-	-		718,150	718,150
-	-	-	6,269,298		10,301,603	27,538,858
-	-	-	-		14,888	129,318
386,089	449,185	399,380	27,285		137,132	1,434,859
-	-	-	-		47,181	47,181
106,395	-	-	-		1,655,025	4,312,538
-	-	-	-		125,254	1,116,722
<u>76,993,193</u>	<u>82,026,257</u>	<u>67,959,207</u>	<u>13,226,326</u>		<u>78,079,759</u>	<u>347,319,294</u>
166,744	38,890	23,821	1,740		3,049,996	4,533,768
-	-	-	-		73,310	475,606
-	-	-	-		175,000	175,000
118,064	-	-	-		141,005	346,781
-	-	-	-		43,836	215,014
2,412,376	785,000	857,500	-		169,324	4,317,156
2,697,184	823,890	881,321	1,740		3,652,471	10,063,325
-	-	-	12,517,592		20,569,098	54,986,282
2,697,184	823,890	881,321	12,519,332		24,221,569	65,049,607
-	-	-	-		125,254	1,116,722
74,296,009	81,202,367	67,077,886	706,994		51,689,733	275,694,904
-	-	-	-		2,050,196	2,050,196
-	-	-	-		(6,993)	3,407,865
<u>74,296,009</u>	<u>81,202,367</u>	<u>67,077,886</u>	<u>706,994</u>		<u>53,858,190</u>	<u>282,269,687</u>
<u>76,993,193</u>	<u>82,026,257</u>	<u>67,959,207</u>	<u>13,226,326</u>		<u>78,079,759</u>	<u>347,319,294</u>

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



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

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

**June 30, 2016**

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**Total Governmental Fund Balances** \$ 282,269,687

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

Capital assets used in governmental activities are not financial  
resources and therefore, are not reported in the funds. 605,349,366

Deferred Outflows (Inflows) of Resources related to the pensions not reported  
in the funds.

    Deferred Items - IMRF 17,451,657

    Deferred Items - ECO 67,058

    Deferred Items - SLEP 2,213,634

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

    Notes Receivables 694,400

Long-term liabilities are not due and payable in the current  
period and therefore are not reported in the funds.

    Compensated Absences Payable (3,705,731)

    Net Pension Liability - IMRF (23,390,755)

    Net Pension Asset - ECO 212

    Net Pension Liability - SLEP (4,664,679)

    Net Other Post-Employment Benefit Payable (290,792)

    Environmental Cost Reserves (46,000,000)

    Claims Liability (392,867)

    General Obligation Bonds Payable - Net (173,590,555)

    Accrued Interest Payable (1,507,153)

**Net Position of Governmental Activities** 654,503,482

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

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

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended June 30, 2016**

	General	Illinois Municipal Retirement
<b>Revenues</b>		
Taxes	\$ 19,341,844	2,526,843
Intergovernmental	885,632	42,144
Permits and Fees	1,157,328	-
Donations	-	-
Interest	102,224	28,503
Miscellaneous	1,240,079	-
Total Revenues	<u>22,727,107</u>	<u>2,597,490</u>
<b>Expenditures</b>		
Current		
General Government	6,753,842	6,740,466
Conservation and Recreation	15,555,633	1,245,822
Public Works	188,849	14,401
Public Safety	2,567,013	433,035
Capital Outlay	317,997	-
Debt Service		
Principal Retirement	-	180,000
Interest and Fiscal Charges	-	9,200
Total Expenditures	<u>25,383,334</u>	<u>8,622,924</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,656,227)</u>	<u>(6,025,434)</u>
<b>Other Financing Sources (Uses)</b>		
Debt Issuance	-	-
Premium on Bonds	-	-
Payment to Escrow Agent	-	-
Disposal of Capital Assets	1,380	-
Transfers In	2,744,444	6,334,694
Transfers Out	(472)	-
	<u>2,745,352</u>	<u>6,334,694</u>
Net Change in Fund Balances	89,125	309,260
Fund Balances - Beginning	<u>4,317,201</u>	<u>412,655</u>
Fund Balances - Ending	<u><u>4,406,326</u></u>	<u><u>721,915</u></u>

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

District-Wide Environmental	Special Revenue		Debt Service		Nonmajor	Totals
	Landfill Expense Mallard Lake	Landfill Expense Greene Valley	Acquisition and Development Series 2000			
-	-	-	12,478,691		20,436,042	54,783,420
-	-	-	-		5,206,314	6,134,090
-	-	-	-		25,669	1,182,997
-	-	-	-		147,062	147,062
4,934,692	5,373,412	4,280,556	87,367		863,575	15,670,329
-	-	-	-		546,073	1,786,152
4,934,692	5,373,412	4,280,556	12,566,058		27,224,735	79,704,050
-	-	-	-		982,790	14,477,098
-	-	-	-		12,372,319	29,173,774
687,524	24,768	110,215	-		10,532	1,036,289
-	-	-	-		150,590	3,150,638
-	-	-	-		4,585,556	4,903,553
-	-	-	4,797,408		9,495,000	14,472,408
-	-	-	7,592,942		5,970,297	13,572,439
687,524	24,768	110,215	12,390,350		33,567,084	80,786,199
4,247,168	5,348,644	4,170,341	175,708		(6,342,349)	(1,082,149)
-	-	-	-		31,690,000	31,690,000
-	-	-	-		5,478,680	5,478,680
-	-	-	-		(36,935,250)	(36,935,250)
-	-	-	-		157,340	158,720
106,395	-	-	-		18,580,301	27,765,834
(12,767,070)	(7,485,000)	(3,537,500)	-		(3,975,792)	(27,765,834)
(12,660,675)	(7,485,000)	(3,537,500)	-		14,995,279	392,150
(8,413,507)	(2,136,356)	632,841	175,708		8,652,930	(689,999)
82,709,516	83,338,723	66,445,045	531,286		45,205,260	282,959,686
74,296,009	81,202,367	67,077,886	706,994		53,858,190	282,269,687

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

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

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances  
to the Statement of Activities - Governmental Activities**

**For the Fiscal Year Ended June 30, 2016**

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**Net Change in Fund Balances - Total Governmental Funds** \$ (689,999)

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

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

Capital Outlays	11,694,980
Depreciation Expense	(3,176,403)
Disposals - Cost	(578,004)
Disposals - Accumulated Depreciation	571,960

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

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

Change in Deferred Items - IMRF	11,263,313
Change in Deferred Items - EOC	58,772
Change in Deferred Items - SLEP	1,811,669

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

Decrease to Compensated Absences Payable	76,885
Additions to Net Pension Liability - IMRF	(15,598,851)
Decrease to Net Pension Asset - EOC	35,823
Additions to Net Pension Liability - SLEP	(1,833,780)
Increase to Net Other Post-Employment Benefit Payable	(70,119)
Increase to Claims Payable	(180,357)
Retirement of General Obligation Bonds - Net	50,088,978
Issuance of General Obligation Bonds	(31,690,000)

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

(293,741)

**Changes in Net Position of Governmental Activities**

21,316,593

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

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

**Statement of Net Position - Proprietary Fund  
June 30, 2016**

	Business-Type Activities
	Enterprise Fund
	Golf
<b>ASSETS</b>	
Current Assets	
Cash and Investments	\$ 3,216,783
Receivables - Net of Allowances	
Accounts	14,207
Accrued Interest	4,923
Due from Other Funds	13,107
Deposits with Vendors	19,236
Inventories	33,841
Prepays	47,860
Total Current Assets	<u>3,349,957</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	17,712,166
Depreciable	19,306,900
Accumulated Depreciation	<u>(14,325,622)</u>
Total Noncurrent Assets	<u>22,693,444</u>
Total Assets	<u>26,043,401</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Items - IMRF	191,567
Total Assets/ Deferred Outflows of Resources	<u>26,234,968</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	177,303
Accrued Payroll	27,371
Deposits Payable	9,793
Other Payables	135,270
Due to Other Funds	8,489
Compensated Absences Payable	53,148
Total Current Liabilities	<u>411,374</u>
Long-Term Liabilities	
Compensated Absences Payable	212,590
Net Pension Liability - IMRF	256,760
Total Long-Term Liabilities	<u>469,350</u>
Total Liabilities	<u>880,724</u>
<b>NET POSITION</b>	
Investment in Capital Assets	22,693,444
Unrestricted	<u>2,660,800</u>
Total Net Position	<u>25,354,244</u>

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

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

**Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund  
For the Fiscal Year Ended June 30, 2016**

	<u>Business-Type Activities</u> <u>Enterprise Fund</u> <u>Golf</u>
Operating Revenues	
Charges for Services	\$ 1,960,372
Miscellaneous	3,420
Total Operating Revenues	<u>1,963,792</u>
Operating Expenses	
Golf Maintenance Operations	936,452
General Overhead	372,738
Clubhouse Business	329,068
Golf Facilities Services	574,193
Total Operating Expenses Excluding Depreciation	<u>2,212,451</u>
Operating Income (Loss) Before Depreciation	(248,659)
Depreciation	<u>750,747</u>
Operating Income (Loss)	<u>(999,406)</u>
Nonoperating Revenues (Expenses)	
Interest Income	36,239
Disposal of Capital Assets	9,245
	<u>45,484</u>
Change in Net Position	(953,922)
Net Position - Beginning	<u>26,308,166</u>
Net Position - Ending	<u><u>25,354,244</u></u>

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

## FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

### Statement of Cash Flows - Proprietary Fund For the Fiscal Year Ended June 30, 2016

	Business-Type Activities
	<u>Enterprise Fund</u>
	<u>Golf</u>
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 1,978,159
Payment to Employees	(1,028,239)
Payment to Suppliers	(1,070,702)
	<u>(120,782)</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(128,129)
Disposal of Capital Assets	18,750
	<u>(109,379)</u>
Cash Flows from Investing Activities	
Interest Received	<u>36,239</u>
Net Change in Cash and Cash Equivalents	(193,922)
Cash and Cash Equivalents - Beginning	<u>3,411,573</u>
Cash and Cash Equivalents - Ending	<u><u>3,217,651</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income	(999,406)
Adjustments to Reconcile Operating Income to	
Net Cash Provided by Operating Activities:	
Depreciation Expense	750,747
Other (Expense)	65,193
(Increase) Decrease in Current Assets	14,367
Increase (Decrease) in Current Liabilities	<u>48,317</u>
Net Cash Provided by Operating Activities	<u><u>(120,782)</u></u>

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

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### REPORTING ENTITY

The District's financial reporting entity comprises the following:

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

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

#### BASIS OF PRESENTATION

##### Government-Wide Statements

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

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

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



# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### BASIS OF PRESENTATION – Continued

##### Government-Wide Statements – Continued

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

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

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

##### Fund Financial Statements

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

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

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

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

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

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### BASIS OF PRESENTATION – Continued

#### Fund Financial Statements – Continued

#### Governmental Funds

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

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

**Special revenue funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains fourteen special revenue funds. The Illinois Municipal Retirement Fund, a major fund, is used to account for revenues restricted for the payment of the District's share of contribution to the Illinois Municipal Retirement Fund. The District-Wide Environmental Fund, also a major fund, is used to account for the revenue related to any of the District's inactive landfill sites or any other property presently owned or acquired in the future that will have costs associated with environmental responsibilities. The Landfill Expense Mallard Lake Fund, also a major fund, is used to account for revenues and surcharges imposed on the users of the landfill. The revenues are restricted pay for present costs, post-closure maintenance, improvements, and restoration and environmental expenditures (including responses costs and costs incurred to third parties) incurred by the District for the Mallard Lake landfill site. The Landfill Expense Greene Valley Fund, also a major fund, is used to account for revenues and surcharges imposed on the users of the landfill. The revenues are restricted pay for present costs, post-closure maintenance, improvements, and restoration and environmental expenditures (including responses costs and costs incurred to third parties) incurred by the District for the Greene Valley Lake landfill site.

**Debt service funds** are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The District maintains eight debt service funds. The Acquisition and Development Series of 2000 Fund, a major 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.

**Capital projects funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The District maintains fifteen capital projects funds.

#### Proprietary Funds

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

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### BASIS OF PRESENTATION – Continued

#### Fund Financial Statements – Continued

#### Proprietary Funds – Continued

**Enterprise funds** are required to account for operations for which a fee is charged to external users for goods or services and the activity is (a) financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The District maintains one major proprietary fund, the Golf Fund, which is used to account for the revenues and expenses associated with the Oak Meadows, Green Meadows, and Maple Meadows Golf Courses. The golf courses were purchased in fiscal year 1986, 1989, and 1990 respectively from the general obligation land acquisition bond funds.

#### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

#### Measurement Focus

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

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

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

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

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements

June 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

##### Basis of Accounting

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

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

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

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

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

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

##### Cash and Investments

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

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

##### Receivables

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

##### Interfund Receivables, Payables and Activity

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

##### Inventory/Prepays

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

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

**Notes to the Financial Statements  
June 30, 2016**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

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

**Capital Assets**

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

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

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

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

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

**Deferred Outflows/Inflows of Resources**

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

**Compensated Absences**

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

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

**Notes to the Financial Statements  
June 30, 2016**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

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

**Compensated Absences – Continued**

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

**Long-Term Obligations**

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

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

**Net Position**

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

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

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

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

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

## **Notes to the Financial Statements June 30, 2016**

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### **NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

#### **BUDGETARY INFORMATION**

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

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

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

The final budget and appropriations include any changes approved during the year. During the current fiscal year, the District did not have any budget amendments. In all fund, expenditures may not exceed budget at the individual fund level. Transfers between funds must be approved by the governing body.

### **NOTE 3 – DETAIL NOTES ON ALL FUNDS**

#### **PROPERTY TAXES**

Property taxes for 2015 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about May 1 and August 1. The County collects such taxes and remits them periodically.

#### **DEPOSITS AND INVESTMENTS**

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

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



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

**Notes to the Financial Statements  
June 30, 2016**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**DEPOSITS AND INVESTMENTS – Continued**

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

*Deposits.* At year-end, the carrying amount of the District’s deposits for governmental and business-type activities totaled \$10,137,656 and the bank balances totaled \$9,771,939.

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

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U.S. Treasury Obligations	\$ 145,729,178	20,749,100	68,782,831	32,882,821	23,314,426
U.S. Agency Obligations	107,629,817	88,091	16,317,707	42,876,126	48,347,893
State and Local Obligations	30,809,980	-	7,319,433	2,699,002	20,791,545
Corporate Bonds	21,649,970	20,203,685	837,732	608,553	-
<b>Totals</b>	<b>305,818,945</b>	<b>41,040,876</b>	<b>93,257,703</b>	<b>79,066,502</b>	<b>92,453,864</b>

The District had the following recurring fair value measurements as of June 30, 2016:

Investments by Fair Value Level	June 30, 2016	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Debt Securities</b>				
U.S. Treasuries	\$ 145,729,178	145,729,178	-	-
U.S. Agencies	107,629,817	107,629,817	-	-
State and Local Obligations	30,809,980	-	30,809,980	-
Corporate Bonds	21,649,970	-	21,649,970	-
<b>Total Investments by Fair Value Level</b>	<b>305,818,945</b>	<b>253,358,995</b>	<b>52,459,950</b>	<b>-</b>

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### DEPOSITS AND INVESTMENTS – Continued

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

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

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

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110% of the fair market value of the funds secured, with the collateral held by the District, an independent third party or a Federal Reserve Bank. At year-end \$718,150 of the cash balance was not covered by federal depository or equivalent insurance, and represents cash at paying agent for debt service payments due after fiscal year end.

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

*Concentration Risk.* This is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy requires diversification of investments to avoid unreasonable risk. At year-end, the District had no investments that represented greater than 5% of the overall investment portfolio.

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

**Notes to the Financial Statements  
June 30, 2016**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS**

**Interfund Balances**

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	District-Wide Environmental	\$ 857,500
General	Landfill Expense Mallard Lake	785,000
General	Landfill Expense Greene Valley	857,500
General	Nonmajor Governmental	43,868
General	Golf	7,250
District-Wide Environmental	Nonmajor Governmental	106,395
Nonmajor Governmental	General	79,849
Nonmajor Governmental	District-Wide Environmental	1,554,876
Nonmajor Governmental	Nonmajor Governmental	19,061
Nonmajor Governmental	Golf	1,239
Golf	General	<u>13,107</u>
		<u><u>4,325,645</u></u>

**Interfund Transfers**

The purpose of significant interfund transfers are as follows:

- The District-Wide Environmental Fund transferred \$857,000 to the General Fund as an operating subsidy.
- The Landfill Expense Mallard Lake Fund Transferred \$785,000 to the General Fund as an operating subsidy.

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

**Notes to the Financial Statements  
June 30, 2016**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS – Continued**

**Interfund Transfers – Continued**

- The District-Wide Environmental Fund, Landfill Expense Mallard Lake, and Landfill Expense Greene Valley transferred \$4,020,000, \$6,700,000, and \$2,680,000, respectively, to the Oak Meadows Golf and Preserve Improvement Fund to fund the golf course improvement project.

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	District-Wide Environmental	\$ 857,500
General	Landfill Expense Mallard Lake	785,000
General	Landfill Expense Greene Valley	857,500
General	Nonmajor Governmental	244,444
Illinois Municipal Retirement	District-Wide Environmental	6,334,694
District-Wide Environmental	Nonmajor Governmental	106,395
Nonmajor Governmental	General	472
Nonmajor Governmental	District-Wide Environmental	5,574,876
Nonmajor Governmental	Landfill Expense Mallard Lake	6,700,000
Nonmajor Governmental	Landfill Expense Greene Valley	2,680,000
Nonmajor Governmental	Nonmajor Governmental	<u>3,624,953</u>
		<u><u>27,765,834</u></u>

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

**Notes to the Financial Statements  
June 30, 2016**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**NOTES RECEIVABLE**

During fiscal year 2010, the District entered into an intergovernmental agreement with a local government for the sale of a portion of a property. No interest is due unless payment of principal installments is past due. Principal of \$150,000 was collected during the year. The balance due at June 30, 2016 is:

Fiscal Year	Annual Payment
2017	\$ 150,000
2018	<u>250,000</u>
	<u>400,000</u>

During fiscal year 2014, the District entered into an intergovernmental agreement with a local government for the sale of a portion of a property. No interest is due unless payment of principal installments is past due. Principal of \$24,533 was collected during the year. The balance due at June 30, 2016 is:

Fiscal Year	Annual Payment
2017	\$ 24,533
2018	24,533
2019	24,533
2020	24,533
2021	24,533
2022	24,533
2023	24,533
2024	24,533
2025	24,534
2026	24,534
2027	24,534
2028	<u>24,534</u>
	<u>294,400</u>

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

**Notes to the Financial Statements  
June 30, 2016**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**CAPITAL ASSETS**

**Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 540,536,581	1,958,242	-	542,494,823
Construction in Progress	2,404,718	8,095,090	2,146,788	8,353,020
	<u>542,941,299</u>	<u>10,053,332</u>	<u>2,146,788</u>	<u>550,847,843</u>
<b>Depreciable Capital Assets</b>				
Buildings and Structures	41,337,791	1,681,533	-	43,019,324
Infrastructure	42,724,430	400,669	-	43,125,099
Equipment	14,779,632	1,706,234	578,004	15,907,862
	<u>98,841,853</u>	<u>3,788,436</u>	<u>578,004</u>	<u>102,052,285</u>
<b>Less Accumulated Depreciation</b>				
Buildings and Structures	10,339,070	792,878	-	11,131,948
Infrastructure	24,043,778	1,501,907	-	25,545,685
Equipment	10,563,471	881,618	571,960	10,873,129
	<u>44,946,319</u>	<u>3,176,403</u>	<u>571,960</u>	<u>47,550,762</u>
 Total Net Depreciable Capital Assets	 <u>53,895,534</u>	 <u>612,033</u>	 <u>6,044</u>	 <u>54,501,523</u>
 Total Net Capital Assets	 <u>596,836,833</u>	 <u>10,665,365</u>	 <u>2,152,832</u>	 <u>605,349,366</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 162,981
Conservation and Recreation	2,939,716
Public Works	44,986
Public Safety	28,720
	<u>3,176,403</u>

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

**Notes to the Financial Statements  
June 30, 2016**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**CAPITAL ASSETS – Continued**

**Business-Type Activities**

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

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land and Buildings	\$ 17,649,621	-	-	17,649,621
Construction in Progress	62,545	-	-	62,545
	<u>17,712,166</u>	-	-	<u>17,712,166</u>
<b>Depreciable Capital Assets</b>				
Land Improvements	11,180,346	52,979	2,280,288	8,953,037
Buildings and Structures	8,015,413	-	-	8,015,413
Equipment	2,263,300	75,150	-	2,338,450
	<u>21,459,059</u>	<u>128,129</u>	<u>2,280,288</u>	<u>19,306,900</u>
<b>Less Accumulated Depreciation</b>				
Land Improvements	10,129,660	376,922	2,270,783	8,235,799
Buildings and Structures	3,981,086	263,874	-	4,244,960
Equipment	1,734,912	109,951	-	1,844,863
	<u>15,845,658</u>	<u>750,747</u>	<u>2,270,783</u>	<u>14,325,622</u>
<b>Total Net Depreciable Capital Assets</b>	<u>5,613,401</u>	<u>(622,618)</u>	<u>9,505</u>	<u>4,981,278</u>
<b>Total Net Capital Assets</b>	<u>23,325,567</u>	<u>(622,618)</u>	<u>9,505</u>	<u>22,693,444</u>

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

Golf	<u><u>\$ 750,747</u></u>
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**FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS**

**Notes to the Financial Statements  
June 30, 2016**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT**

**General Obligation Bonds**

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

Issue	Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$74,213,838 General Obligation Limited Tax Bonds of 2000, due in annual installments of \$1,825,000 to \$15,535,000, plus interest at 5.80% to 6.40% through maturity on November 15, 2019.	Debt Service	\$ 20,990,395	-	4,797,408	16,192,987
\$42,795,000 General Obligation Refunding Bonds of 2003, due in annual installments of \$3,955,000 to \$5,710,000, plus interest at 3.75% to 5.25% through maturity on October 1, 2017.	Debt Service	16,310,000	-	5,165,000	11,145,000
\$2,240,000 Taxable General Obligation Bonds of 2005, due in annual installments of \$140,000 to \$335,000, plus interest at 4.50% to 5.00% through maturity on January 1, 2016.	Special Revenue	180,000	-	180,000	-
\$68,590,000 General Obligation Limited Tax Bonds of 2005A, due in annual installments of \$12,725,000 to \$14,725,000, plus interest at 3.50% to 5.25% through maturity on November 1, 2024.	Debt Service	36,150,000	-	36,150,000 *	-
\$34,770,000 General Obligation Bonds of 2007, due in annual installment of \$490,000 to \$4,775,000 plus interest at 4.00% to 5.00% through November 1, 2019.	Debt Service	20,130,000	-	3,355,000	16,775,000

\* Refunded



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

**Notes to the Financial Statements  
June 30, 2016**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT – Continued**

**General Obligation Bonds – Continued**

Issue	Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$33,130,000 General Obligation Bonds of 2008, due in annual installments of \$250,000 to \$8,125,000, plus interest at 4.00% to 5.00% through maturity on January 1, 2018.	Debt Service	\$ 1,075,000	-	350,000	725,000
\$35,610,000 General Obligation Bonds of 2012, due in annual installments of \$100,000 to \$8,585,000, plus interest at 2.00% to 4.50% through maturity on November 1, 2025.	Debt Service	35,405,000	-	105,000	35,300,000
\$29,270,000 General Obligation Refunding Bonds of 2015, due in annual installments of \$140,000 to \$6,435,000, plus interest at 2.00% to 5.00% through maturity on January 1, 2024.	Debt Service	29,270,000	-	520,000	28,750,000
\$31,690,000 General Obligation Limited Tax Refunding Bonds of 2015A, due in annual installments of \$4,380,000 to \$12,775,000, plus interest at 3.00% to 5.00% through maturity on November 1, 2024.	Debt Service	-	31,690,000	-	31,690,000
		159,510,395	31,690,000	50,622,408	140,577,987
Unamortized Premium		10,185,554	5,478,680	2,011,811	13,652,423
Unamortized Discount		(94,392)	-	(94,392)	-
Total Governmental Activities		169,601,557	37,168,680	52,539,827	154,230,410

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

**Notes to the Financial Statements  
June 30, 2016**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT – Continued**

**Long-Term Liability Activity**

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
<b>Governmental Activities</b>					
Compensated Absences	\$ 3,782,616	76,885	153,770	3,705,731	741,146
Net Pension Liability - IMRF	7,791,904	15,598,851	-	23,390,755	-
Net Pension Liability/(Asset) - EOC	35,611	-	35,823	(212)	-
Net Pension Liability - SLEP	2,830,899	1,833,780	-	4,664,679	-
Net Other Post-Employment Benefit Obligation	220,673	70,119	-	290,792	-
Claims Liability	580,234	710,892	723,259	567,867	175,000
Environmental Cost Reserves	46,000,000	-	-	46,000,000	-
General Obligation Bonds	159,510,395	31,690,000	50,622,408	140,577,987	14,205,392
Accretion on General Obligation Bonds	32,219,242	3,027,371	7,592,592	27,654,021	7,914,608
Plus: Unamortized Bond Premium	10,185,554	5,478,680	2,011,811	13,652,423	2,383,792
Less: Unamortized Bond Discount	(94,392)	-	(94,392)	-	-
	263,062,736	58,486,578	61,045,271	260,504,043	25,419,938
<b>Business-Type Activities</b>					
Compensated Absences	229,427	72,622	36,311	265,738	53,148
Net Pension Liability - IMRF	-	256,760	-	256,760	-
	229,427	329,382	36,311	522,498	53,148

For governmental activities, payments on the compensated absences, the net pension liabilities for IMRF, EOC, and SLEP, and the net other post-employment benefits obligation are made by the General Fund, Zoological Fund and the Construction and Developments Funds. The Debt Service Funds and Special Revenue Fund make payments on the general obligation bonds.

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

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

**Notes to the Financial Statements  
June 30, 2016**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT – Continued**

**Defeased Debt**

On August 10, 2015, the District issued \$31,690,000 par value General Obligation Limited Tax Refunding Bonds of 2015A to refund \$36,150,000 of the General Obligation Limited Tax Bond of 2005A. The District defeased bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payment of the old bonds. Since the requirements that normally satisfy defeasance have been met, the financial statements reflect satisfaction of the original liability through the irrevocable transfer to an escrow agent of an amount computed to be adequate to meet the future debt service requirements of the issue. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government’s basic financial statements. Through this refunding, the District reduced its total debt service by \$3,956,859 and obtained an economic gain of \$3,306,350.

In prior years, the government defeased general obligation and revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payment on the old bonds. Since the requirements which normally satisfy defeasance, have been met, the financial statements reflect satisfaction of the original liability through the irrevocable transfer to an escrow agent of an amount computed to be adequate to meet the future debt service requirements of the issue. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government’s basic financial statements. Defeased bonds of \$75,695,000 remain outstanding as of the date of this report.

**Debt Service Requirements to Maturity**

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

Fiscal Year	Governmental Activities	
	General Obligation Bonds	
	Principal	Interest
2017	\$ 14,205,392	13,554,452
2018	14,655,846	13,353,967
2019	8,930,620	13,237,880
2020	9,171,129	13,268,671
2021	17,800,000	4,122,450
2022	18,940,000	3,208,125
2023	20,135,000	2,414,250
2024	21,420,000	1,454,543
2025	14,345,000	396,075
2026	975,000	20,688
Totals	<u>140,577,987</u>	<u>65,031,101</u>

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

**Notes to the Financial Statements  
June 30, 2016**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT – Continued**

**Legal Debt Margin**

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

Assessed Valuation - 2015	<u>\$ 33,900,296,790</u>
Legal Debt Limit - 2.30% of Assessed Value	779,706,826
Amount of Debt Applicable to Limit	
General Obligation Bonds	<u>175,824,600</u>
Legal Debt Margin	<u>603,882,226</u>

**Landfills**

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

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

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

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

Both the Greene Valley and Mallard lake sites are managed by third-party operators. These operators are contractually responsible for the post-closure care of the sites until projected future dates, at which time; the Illinois Environmental Protection Agency (IEPA) has determined that no potential exists for

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### LONG-TERM DEBT – Continued

##### Landfills – Continued

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

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

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

##### Blackwell Landfill

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

##### Mallard Lake North Landfill

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

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### LONG-TERM DEBT – Continued

##### Landfills – Continued

##### **Meacham Grove Landfill**

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

##### **Barnes Pit**

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

##### **Oliver Hoffman Dump**

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

##### **Wheaton Dump**

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

##### **Other Environmental Liabilities**

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

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

**Notes to the Financial Statements  
June 30, 2016**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT – Continued**

**Landfills – Continued**

**Other Environmental Liabilities – Continued**

and the Illinois Attorney General entered into a Consent Decree to address the contamination. Capital Improvements in the form of a remediation action plan to address the surface soils and previously filled excavations has been completed. IEPA has agreed with the District’s findings that the site is not the cause of the regional groundwater contamination issue and is not requiring a Remedial Action Plan for the ground water from the District. IEPA and the District are in discussions to have the Consent Decree vacated. The noncurrent liability in the government-wide financial statements associated with this site is approximately \$3,850,000 of the \$46,000,000 total government-wide liability.

**FUND BALANCE/NET POSITION**

**Net Position Classifications**

Net investment in capital assets was comprised of the following as of June 30, 2016:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 605,349,366
Plus: Unamortized Refunding Loss	8,293,876
Unspent Bond Proceeds	11,557,182
Less Capital Related Debt:	
General Obligation Limited Tax Bonds of 2000	(16,192,987)
General Obligation Refunding Bonds of 2003	(11,145,000)
General Obligation Bonds of 2007	(16,775,000)
General Obligation Bonds of 2008	(725,000)
General Obligation Bonds of 2012	(35,300,000)
General Obligation Refunding Bonds of 2015	(28,750,000)
General Obligation Limited Tax Refunding Bonds of 2015A	(31,690,000)
Unamortized Premium	<u>(13,652,423)</u>
Net Investment in Capital Assets	<u>470,970,014</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	<u>22,693,444</u>

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

**Notes to the Financial Statements  
June 30, 2016**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**FUND BALANCE/NET POSITION – Continued**

**Fund Balance Classifications**

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

**Committed Fund Balance.** The District reports committed fund balance in the Endowment Fund, a nonmajor fund. Board approval (ordinance and/or resolution) is required to establish, modify or rescind a fund balance commitment. The District’s Board has committed the funds through formal Board action (i.e. ordinance and/or resolution) for future culture and recreation expenditures.

**Minimum Fund Balance Policy.** The District has established a minimum fund balance policy for its General, Audit, Zoological, Illinois Municipal Retirement, and Social Security Funds. Under the policy, the target fund balance for the General Fund should represent 15% of operating expenditures less capital expenditures. For the Audit and Zoological funds, the target fund balance should represent 25% of operating expenditures. For the Illinois Municipal Retirement and Social Security Funds, the target fund balance should represent 16 2/3% of operating expenditures.

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

	General	Special Revenue			Debt Service		Nonmajor	Totals
		Illinois Municipal Retirement	District-Wide Environmental	Landfill Expense Mallard Lake	Landfill Expense Greene Valley	Acquisition and Development Series 2000		
<b>Fund Balances</b>								
<b>Nonspendable</b>								
Advances to Other Funds	\$ 991,468	-	-	-	-	-	-	991,468
Prepays	-	-	-	-	-	-	125,254	125,254
	<u>991,468</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,254</u>	<u>1,116,722</u>
<b>Restricted</b>								
Environmental Concerns	-	-	74,296,009	81,202,367	67,077,886	-	2,000,000	224,576,262
Wetland Restoration	-	-	-	-	-	-	3,048,660	3,048,660
Insurance Purposes	-	-	-	-	-	-	1,014,704	1,014,704
Personnel Benefits	-	721,915	-	-	-	-	413,520	1,135,435
Audit	-	-	-	-	-	-	54,998	54,998
Zoological	-	-	-	-	-	-	703,263	703,263
Debt Service	-	-	-	-	-	706,994	1,022,197	1,729,191
Construction and Development	-	-	-	-	-	-	43,432,391	43,432,391
	<u>-</u>	<u>721,915</u>	<u>74,296,009</u>	<u>81,202,367</u>	<u>67,077,886</u>	<u>706,994</u>	<u>51,689,733</u>	<u>275,694,904</u>
<b>Committed</b>								
Endowment	-	-	-	-	-	-	2,050,196	2,050,196
<b>Unassigned</b>	<u>3,414,858</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,993)</u>	<u>3,407,865</u>
<b>Total Fund Balances</b>	<u>4,406,326</u>	<u>721,915</u>	<u>74,296,009</u>	<u>81,202,367</u>	<u>67,077,886</u>	<u>706,994</u>	<u>53,858,190</u>	<u>282,269,687</u>



# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 4 – OTHER INFORMATION

#### RISK MANAGEMENT

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

The District has established a limited self-insurance program for workers' compensation and liability claims. The District is self-insured for the first \$250,000 for liability claims and the first \$600,000 for workers' compensation claims. Commercial insurance is carried for amounts in excess of the self-insured amounts. There has been no significant reduction in coverage in any program from coverage in the prior year. There was a settlement in fiscal year 2015, which was paid in July 2016, which exceeded the District's self-insurance coverage. For all other programs, settlement amounts have not exceeded insurance coverage for the current or three prior years. The District's self-insurance activities are reported in the Liability Insurance Fund, which is a special revenue fund.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Reported liabilities are actuarially determined and include an amount for claims that have been incurred but not reported. Claims estimated to be paid within one year in the amount of \$175,000 are recorded as a current liability in the governmental funds. The total claims liability as of June 30, 2016, was \$567,867.

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

	Workers' Compensation	General Liability	Totals
Claims Liability - June 30, 2014	\$ 281,988	19,821	301,809
Claims Incurred	523,082	281,648	804,730
Claims Paid	(526,305)	-	(526,305)
Claims Liability - June 30, 2015	278,765	301,469	580,234
Claims Incurred	710,892	-	710,892
Claims Paid	(427,928)	(295,331)	(723,259)
Claims Liability - June 30, 2016	561,729	6,138	567,867

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

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

## **Notes to the Financial Statements**

**June 30, 2016**

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### **NOTE 4 – OTHER INFORMATION – Continued**

#### **RISK MANAGEMENT – Continued**

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

#### **CONTINGENT LIABILITIES**

##### **Litigation**

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

##### **Grants**

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

##### **Material Contracts**

###### **Mallard Lake Preserve**

The Mallard Lake landfill occupies a 230-acre site and was in operation from 1975 to 1999 and achieved regulatory closure in 2001. The District has entered into a contract with BFI Waste Systems of Illinois, LLC, a wholly owned subsidiary of Republic Waste, Inc. (BFI), for the development of the Mallard Lake Preserve for scenic and recreational use. The contract continues in effect until 2101; 100 years being the maximum period of liability for a closed landfill site. At that time, all waste on the site should have decomposed sufficiently as to no longer present an environmental threat.

###### **Greene Valley Preserve**

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

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

**Notes to the Financial Statements  
June 30, 2016**

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**NOTE 4 – OTHER INFORMATION – Continued**

**CONTINGENT LIABILITIES**

**Greene Valley Preserve**

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

**COMMITMENTS**

The District has certain contracts for construction projects which were in progress as of June 30, 2016. The remaining commitments are as follows:

Purpose	Commitment
Blackwell Fleet Building	\$ 133,160
Dunham Woods Parking Lot/Trail Improvements	45,238
Graue Mill Repairs and Improvements	176,826
Hidden Lake Picnic Shelter	64,126
McDowell Grove Bridge/Trail Replacment	131,245
Oak Meadows Golf/Preserve Improvement	9,401,079
Oldfield Oaks Dog Area	598,000
Springbrook Creek Wetland Restoration	508,768
St. James Farm Water/Sewer Improvements	130,156
West Branch DuPage River Trail	71,899
West Branch Wetland Mitigation	251,249
	<u>11,511,746</u>

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN**

**Illinois Municipal Retirement Fund (IMRF)**

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

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

##### Illinois Municipal Retirement Fund (IMRF) – Continued

###### Plan Descriptions

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

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

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

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

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

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

**Notes to the Financial Statements  
June 30, 2016**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Plan Descriptions – Continued**

*Sheriff's Law Enforcement Personnel.* SLEP members having accumulated at least 30 years of SLEP service and terminating IMRF on or after July 1, 1998, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.50% of their final rate of earnings, for each year of credited service up to 20 years, 2.00% of their final earnings rate for the next 10 years of credited service and 1.00% for each year thereafter. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by State statutes.

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

*Plan Membership.* As of December 31, 2015, the measurement date, the following employees were covered by the benefit terms:

	Regular	ECO	SLEP	Totals
Inactive Plan Members Currently Receiving Benefits	337	19	17	373
Inactive Plan Members Entitled to but not yet Receiving Benefits	284	-	10	294
Active Plan Members	278	-	22	300
Totals	899	19	49	967

*Contributions.* As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2015 was 11.17% of covered payroll.

SLEP members are required to contribute 7.50% of their annual covered salary. The District's annual contribution rate for calendar year 2015 was 23.98% of covered payroll.

*Net Pension Liability.* The District's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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

**Notes to the Financial Statements  
June 30, 2016**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Plan Descriptions – Continued**

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation performed, as of December 31, 2015, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	
Regular	7.47%
ECO	7.50%
SLEP	7.46%
Salary Increases	3.75% to 14.50%
Cost of Living Adjustments	2.75%
Inflation	2.75%

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

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

##### Illinois Municipal Retirement Fund (IMRF) – Continued

###### Discount Rate

A Single Discount Rate of 7.47%, 7.50%, 7.46% for the Regular Plan, ECO Plan and SLEP Plan, respectively was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.47%, 7.50%, 7.46% for the Regular Plan, ECO Plan and SLEP Plan, respectively.

###### Discount Rate Sensitivity

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.47%, 7.50%, and 7.46% for the Regular Plan, ECO Plan and SLEP Plan, respectively as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease (6.47%)	Current Discount Rate (7.47%)	1% Increase (8.47%)
<b>Regular Plan</b>			
Net Pension Liability	\$ 38,024,108	23,647,515	11,912,759
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
<b>ECO Plan</b>			
Net Pension Liability/(Asset)	\$ 102,846	(212)	(89,785)
	1% Decrease (6.46%)	Current Discount Rate (7.46%)	1% Increase (8.46%)
<b>SLEP Plan</b>			
Net Pension Liability	\$ 6,987,834	4,664,679	2,783,529

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

#### Illinois Municipal Retirement Fund (IMRF) – Continued

#### Changes in the Net Pension Liability – Regular Plan

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2014	\$ 96,527,792	89,137,120	7,390,672
Changes for the year:			
Service Cost	1,900,507	-	1,900,507
Interest on the Total Pension Liability	7,111,584	-	7,111,584
Difference Between Expected and Actual Experience of the Total Pension Liability	10,721,652	-	10,721,652
Changes of Assumptions	263,805	-	263,805
Contributions - Employer	-	1,988,098	(1,988,098)
Contributions - Employees	-	1,970,167	(1,970,167)
Net Investment Income	-	442,930	(442,930)
Benefit Payments, including Refunds of Employee Contributions	(5,060,658)	(5,060,658)	-
Administrative Expense	-	(660,490)	660,490
Net Changes	14,936,890	(1,319,953)	16,256,843
Balances at December 31, 2015	111,464,682	87,817,167	23,647,515



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

**Notes to the Financial Statements  
June 30, 2016**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Changes in the Net Pension Liability – ECO Plan**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2014	\$ 903,754	847,928	55,826
Changes for the year:			
Service Cost	-	-	-
Interest on the Total Pension Liability	67,782	-	67,782
Difference Between Expected and Actual Experience of the Total Pension Liability	325,768	-	325,768
Changes of Assumptions	-	-	-
Contributions - Employer	-	-	-
Contributions - Employees	-	-	-
Net Investment Income	-	-	-
Benefit Payments, including Refunds of Employee Contributions	-	4,240	(4,240)
Administrative Expense	-	445,348	(445,348)
Net Changes	393,550	449,588	(56,038)
Balances at December 31, 2015	1,297,304	1,297,516	(212)

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

**Notes to the Financial Statements  
June 30, 2016**

**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

**Changes in the Net Pension Liability – SLEP Plan**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2014	\$ 13,651,891	10,884,018	2,767,873
Changes for the year:			
Service Cost	345,470	-	345,470
Interest on the Total Pension Liability	1,011,917	-	1,011,917
Difference Between Expected and Actual Experience of the Total Pension Liability	1,484,005	-	1,484,005
Changes of Assumptions	42,386	-	42,386
Contributions - Employer	-	452,705	(452,705)
Contributions - Employees	-	305,486	(305,486)
Net Investment Income	-	54,834	(54,834)
Benefit Payments, including Refunds of Employee Contributions	(592,649)	(592,649)	-
Administrative Expense	-	173,947	(173,947)
Net Changes	2,291,129	394,323	1,896,806
Balances at December 31, 2015	15,943,020	11,278,341	4,664,679

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

**Notes to the Financial Statements  
June 30, 2016**

**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement Fund (IMRF) – Continued**

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

For the year ended June 30, 2016, the District recognized pension expense/ (income) of \$6,203,215, (\$94,595) and \$423,932 for the Regular Plan, ECO Fund and SLEP Fund, respectively. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Regular Plan	ECO Fund	SLEP Fund	Totals
Net Deferred Outflows/(Inflows) of Resources				
Difference Between Expected and Actual Experience	\$ 9,243,380	-	1,177,276	10,420,656
Change in Assumptions	1,842,239	-	129,327	1,971,566
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	5,643,968	67,058	705,083	6,416,109
Pension Contributions Made Subsequent to the Measurement Date	913,637	-	201,948	1,115,585
Total Deferred Amounts Related to IMRF	<u>17,643,224</u>	<u>67,058</u>	<u>2,213,634</u>	<u>19,923,916</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Regular	ECO	SLEP	Totals
	Net Deferred Outflows/(Inflows) of Resources	Net Deferred Outflows/(Inflows) of Resources	Net Deferred Outflows/(Inflows) of Resources	Net Deferred Outflows/(Inflows) of Resources
2017	\$ 6,442,167	17,283	639,822	7,099,272
2018	5,528,530	17,283	437,874	5,983,687
2019	4,437,277	17,281	437,874	4,892,432
2020	1,235,250	15,211	409,297	1,659,758
2021	-	-	252,044	252,044
Thereafter	-	-	36,723	36,723
Totals	<u>17,643,224</u>	<u>67,058</u>	<u>2,213,634</u>	<u>19,923,916</u>

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

**Notes to the Financial Statements  
June 30, 2016**

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**NOTE 4 – OTHER INFORMATION – Continued**

**OTHER POST-EMPLOYMENT BENEFITS**

**Plan Descriptions, Provisions and Funding Policies**

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

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

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

All retirees contribute 100% of the actuarially determined premium to the plan. For the fiscal year ending June 30, 2016, retirees contributed \$49,103. Active employees do not contribute to the plan until retirement.

At June 30, 2016, membership consisted of:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them.	30
Active Employees	<u>253</u>
Total	<u>283</u>
Participating Employers	1

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

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

**Notes to the Financial Statements  
June 30, 2016**

**NOTE 4 – OTHER INFORMATION – Continued**

**OTHER POST-EMPLOYMENT BENEFITS – Continued**

**Annual OPEB Costs and Net OPEB Obligation**

The net OPEB obligation (NOPEBO) as of June 30, 2016, was calculated as follows:

Annual Required Contribution	\$ 180,485
Interest on the NOPEBO	8,827
Adjustment to the ARC	<u>(7,356)</u>
Annual OPEB Cost	181,956
Actual Contribution	<u>111,837</u>
Change in the NOPEBO	70,119
NOPEBO - Beginning	<u>220,673</u>
NOPEBO - Ending	<u><u>290,792</u></u>

**Trend Information**

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

Fiscal Year	Annual OPEB Cost	Actual Contributions	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2014	\$ 87,791	\$ 40,641	46.29%	\$ 113,981
2015	174,436	87,744	50.30%	200,673
2016	181,956	111,837	61.46%	290,792

**Actuarial Methods and Assumptions**

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

# FOREST PRESERVE DISTRICT OF DUPAGE COUNTY, ILLINOIS

## Notes to the Financial Statements June 30, 2016

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### NOTE 4 – OTHER INFORMATION – Continued

#### OTHER POST-EMPLOYMENT BENEFITS – Continued

##### Actuarial Methods and Assumptions – Continued

In the June 30, 2016, actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included no investment rate of return and an initial healthcare trend rate of 7.00% with an ultimate healthcare inflation rate of 5.50%. Both rates include a 4.00% inflation assumption and a 4.00% wage inflation assumption. The actuarial value of assets was not determined as the District has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2016 was 30 years.

##### Funded Status and Funding Progress

The funded status of the plan as of June 30, 2015, the date of the latest actuarial valuation was as follows:

Actuarial Accrued Liability (AAL)	\$ 1,760,293
Actuarial Value of Plan Assets	-
Unfunded Actuarial Accrued Liability (UAAL)	1,760,293
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.00%
Covered Payroll (Active Plan Members)	15,128,258
UAAL as a Percentage of Covered Payroll	11.64%

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

##### SUBSEQUENT EVENT

On August 23 2016, the District issued \$9,090,000 of General Obligation Refunding Bonds Series 2016, due in annual installments of \$130,000 to \$4,835,000, plus interest at 2.00% through November 1, 2019.

## **REQUIRED SUPPLEMENTARY INFORMATION**

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

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

### Notes to the Required Supplementary Information

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

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

**Other Post-Employment Benefit Plan**

**Required Supplementary Information  
Schedule of Funding Progress and Employer Contributions  
June 30, 2016**

**Funding Progress**

Actuarial Valuation Date Jun. 30	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age	(3) Funded Ratio (1) ÷ (2)	(4) Unfunded (Overfunded) Actuarial Accrued Liability (2) - (1)	(5) Annual Covered Payroll	(6) Unfunded (Overfunded) Actuarial Accrued Liability as a Percentage of Covered Payroll (4) ÷ (5)
2011	\$ -	\$ 972,644	0.00%	\$ 972,644	\$ 17,427,773	5.58%
2012	-	972,644	0.00%	972,644	17,478,045	5.56%
2013	-	957,656	0.00%	957,656	16,470,808	5.81%
2014	-	957,656	0.00%	957,656	16,959,472	5.65%
2015	-	1,760,293	0.00%	1,760,293	15,128,258	11.64%
2016	N/A	N/A	N/A	N/A	N/A	N/A

**Employer Contributions**

Fiscal Year	Employer Contributions	Annual Required Contribution	Percent Contributed
2011	\$ 28,641	\$ 37,355	76.67%
2012	49,752	79,792	62.35%
2013	49,752	79,724	62.41%
2014	40,641	87,791	46.29%
2015	87,744	174,436	50.30%
2016	111,837	180,485	61.96%

N/A - Not Available

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



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

**Illinois Municipal Retirement Fund - Regular**

**Required Supplementary Information  
Schedule of Employer Contributions  
June 30, 2016**

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2014	\$ 1,973,199	\$ 2,013,819	\$ 40,620	\$ 17,354,431	11.60%
2015	1,976,103	1,988,098	11,995	17,802,729	11.17%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	28 Years
Asset Valuation Method	5-Year Smoothed Market; 20% Corridor
Inflation	3.00%
Salary Increases	4.40% - 16.00%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	RP-2000 Combined Healthy Mortality Table

Note:

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

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

**Illinois Municipal Retirement Fund - Elected County Officials**

**Required Supplementary Information  
Schedule of Employer Contributions  
June 30, 2016**

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

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	28 Years
Asset Valuation Method	5-Year Smoothed Market; 20% Corridor
Inflation	3.00%
Salary Increases	4.40% - 16.00%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	RP-2000 Combined Healthy Mortality Table

Note:

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

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

**Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel**

**Required Supplementary Information  
Schedule of Employer Contributions  
June 30, 2016**

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2014	\$ 438,427	\$ 438,259	\$ (168)	\$ 1,791,691	24.46%
2015	452,705	452,705	-	1,887,839	23.98%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	28 Years
Asset Valuation Method	5-Year Smoothed Market; 20% Corridor
Inflation	3.00%
Salary Increases	4.40% - 16.00%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	RP-2000 Combined Healthy Mortality Table

Note:

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

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

**Illinois Municipal Retirement Fund - Regular**

**Required Supplementary Information  
Schedule of Changes in the Employer's Net Pension Liability  
June 30, 2016**

	12/31/14	12/31/15
Total Pension Liability		
Service Cost	\$ 1,924,848	1,900,507
Interest	6,405,754	7,111,584
Differences Between Expected and Actual Experience	2,336,466	10,721,652
Change of Assumptions	3,093,779	263,805
Benefit Payments, Including Refunds of Member Contributions	(3,361,363)	(5,060,658)
	<u>10,399,484</u>	<u>14,936,890</u>
Net Change in Total Pension Liability	10,399,484	14,936,890
Total Pension Liability - Beginning	86,128,308	96,527,792
	<u>96,527,792</u>	<u>111,464,682</u>
Total Pension Liability - Ending	96,527,792	111,464,682
Plan Fiduciary Net Position		
Contributions - Employer	\$ 2,013,819	1,988,098
Contributions - Members	926,874	1,970,167
Net Investment Income	5,154,190	442,930
Benefit Payments, Including Refunds of Member Contributions	(3,361,363)	(5,060,658)
Administrative Expense	(301,657)	(660,490)
	<u>4,431,863</u>	<u>(1,319,953)</u>
Net Change in Plan Fiduciary Net Position	4,431,863	(1,319,953)
Plan Net Position - Beginning	84,705,257	89,137,120
	<u>89,137,120</u>	<u>87,817,167</u>
Plan Net Position - Ending	89,137,120	87,817,167
Employer's Net Pension Liability	\$ 7,390,672	23,647,515
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.34%	78.78%
Covered-Employee Payroll	\$ 17,354,431	17,802,729
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	42.59%	132.83%

Note:

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

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

**Illinois Municipal Retirement Fund - Elected County Officials**

**Required Supplementary Information  
Schedule of Changes in the Employer's Net Pension Liability  
June 30, 2016**

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

Note:

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

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

**Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel**

**Required Supplementary Information  
Schedule of Changes in the Employer's Net Pension Liability  
June 30, 2016**

	12/31/14	12/31/15
Total Pension Liability		
Service Cost	\$ 333,520	345,470
Interest	952,956	1,011,917
Differences Between Expected and Actual Experience	(93,701)	1,484,005
Change of Assumptions	134,553	42,386
Benefit Payments, Including Refunds of Member Contributions	(497,455)	(592,649)
Net Change in Total Pension Liability	829,873	2,291,129
Total Pension Liability - Beginning	12,822,018	13,651,891
Total Pension Liability - Ending	13,651,891	15,943,020
Plan Fiduciary Net Position		
Contributions - Employer	\$ 438,259	452,705
Contributions - Members	145,928	305,486
Net Investment Income	623,659	54,834
Benefit Payments, Including Refunds of Member Contributions	(497,455)	(592,649)
Administrative Expense	(6,920)	173,947
Net Change in Plan Fiduciary Net Position	703,471	394,323
Plan Net Position - Beginning	10,180,547	10,884,018
Plan Net Position - Ending	10,884,018	11,278,341
Employer's Net Pension Liability	\$ 2,767,873	4,664,679
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.73%	70.74%
Covered-Employee Payroll	\$ 1,791,691	1,887,839
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	154.48%	247.09%

Note:

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

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

**General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			Variance Over (Under)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 19,189,000	19,189,000	19,341,844	152,844	18,970,056
Intergovernmental	1,143,662	1,143,662	885,632	(258,030)	1,154,898
Permits and Fees	1,091,640	1,091,640	1,157,328	65,688	1,020,950
Interest	62,466	62,466	102,224	39,758	89,250
Miscellaneous	564,316	564,316	1,240,079	675,763	681,879
<b>Total Revenues</b>	<b>22,051,084</b>	<b>22,051,084</b>	<b>22,727,107</b>	<b>676,023</b>	<b>21,917,033</b>
<b>Expenditures</b>					
<b>Current</b>					
General Government	8,481,892	8,481,892	6,753,842	(1,728,050)	8,209,110
Conservation and Recreation	16,710,014	16,710,014	15,555,633	(1,154,381)	17,051,632
Public Works	347,880	347,880	188,849	(159,031)	589,773
Public Safety	2,593,671	2,593,671	2,567,013	(26,658)	2,866,746
Capital Outlay	832,500	832,500	317,997	(514,503)	380,723
<b>Debt Service</b>					
Interest and Fiscal Charges	400	400	-	(400)	-
<b>Total Expenditures</b>	<b>28,966,357</b>	<b>28,966,357</b>	<b>25,383,334</b>	<b>(3,583,023)</b>	<b>29,097,984</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(6,915,273)</b>	<b>(6,915,273)</b>	<b>(2,656,227)</b>	<b>4,259,046</b>	<b>(7,180,951)</b>
<b>Other Financing Sources (Uses)</b>					
Disposal of Capital Assets	-	-	1,380	1,380	16,954
Transfers In	7,316,466	7,316,466	2,744,444	(4,572,022)	7,425,431
Transfers Out	(316,466)	(316,466)	(472)	315,994	(63,500)
	<b>7,000,000</b>	<b>7,000,000</b>	<b>2,745,352</b>	<b>(4,254,648)</b>	<b>7,378,885</b>
<b>Net Change in Fund Balance</b>	<b>84,727</b>	<b>84,727</b>	<b>89,125</b>	<b>4,398</b>	<b>197,934</b>
Fund Balance - Beginning			<u>4,317,201</u>		<u>4,119,267</u>
Fund Balance - Ending			<u>4,406,326</u>		<u>4,317,201</u>

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

**Illinois Municipal Retirement - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 2,501,000	2,501,000	2,526,083	2,579,280
Levy - Prior	-	-	257	727
Other	-	-	503	3,675
Intergovernmental				
Personal Property Replacement Taxes	42,144	42,144	42,144	42,144
County Collector's Investment Earnings	-	-	-	33
Interest	15,732	15,732	28,503	37,696
Total Revenues	<u>2,558,876</u>	<u>2,558,876</u>	<u>2,597,490</u>	<u>2,663,555</u>
Expenditures				
Current				
General Government	9,200,600	9,200,600	6,740,466	528,470
Conservation and Recreation	1,258,758	1,258,758	1,245,822	1,445,880
Public Works	31,906	31,906	14,401	58,668
Public Safety	458,430	458,430	433,035	513,047
Debt Service				
Principal Retirement	180,000	180,000	180,000	335,000
Interest and Fiscal Charges	9,000	9,000	9,200	25,750
Total Expenditures	<u>11,138,694</u>	<u>11,138,694</u>	<u>8,622,924</u>	<u>2,906,815</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,579,818)	(8,579,818)	(6,025,434)	(243,260)
Other Financing Sources				
Transfers In	<u>8,750,000</u>	<u>8,750,000</u>	<u>6,334,694</u>	-
Net Change in Fund Balance	<u>170,182</u>	<u>170,182</u>	309,260	(243,260)
Fund Balance - Beginning			<u>412,655</u>	<u>655,915</u>
Fund Balance - Ending			<u>721,915</u>	<u>412,655</u>



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

**District-Wide Environmental - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			Variance Over (Under)	2015 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Interest	\$ 2,615,219	2,615,219	4,934,692	2,319,473	1,909,573
Expenditures					
Public Works	1,103,550	1,103,550	687,524	(416,026)	804,125
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,511,669	1,511,669	4,247,168	2,735,499	1,105,448
Other Financing Sources (Uses)					
Transfers In	56,917	56,917	106,395	49,478	32,519
Transfers Out	(19,275,000)	(19,275,000)	(12,767,070)	6,507,930	(3,856,005)
	(19,218,083)	(19,218,083)	(12,660,675)	6,557,408	(3,823,486)
Net Change in Fund Balance	<u>(17,706,414)</u>	<u>(17,706,414)</u>	(8,413,507)	<u>9,292,907</u>	(2,718,038)
Fund Balance - Beginning			<u>82,709,516</u>		<u>85,427,554</u>
Fund Balance - Ending			<u>74,296,009</u>		<u>82,709,516</u>

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

**Landfill Expense Mallard Lake - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			Variance Over (Under)	2015 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Interest	\$ 2,586,944	2,586,944	5,373,412	2,786,468	1,701,101
Expenditures					
Public Works	38,700	38,700	24,768	(13,932)	159,697
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,548,244	2,548,244	5,348,644	2,800,400	1,541,404
Other Financing (Uses)					
Transfers Out	(10,865,800)	(10,865,800)	(7,485,000)	3,380,800	(2,640,000)
Net Change in Fund Balance	<u>(8,317,556)</u>	<u>(8,317,556)</u>	<u>(2,136,356)</u>	<u>6,181,200</u>	<u>(1,098,596)</u>
Fund Balance - Beginning			<u>83,338,723</u>		<u>84,437,319</u>
Fund Balance - Ending			<u>81,202,367</u>		<u>83,338,723</u>

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

**Landfill Expense Greene Valley - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			Variance Over (Under)	2015 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Interest	\$ 2,061,785	2,061,785	4,280,556	2,218,771	1,429,809
Expenditures					
Public Works	149,742	149,742	110,215	(39,527)	90,488
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,912,043	1,912,043	4,170,341	2,258,298	1,339,321
Other Financing (Uses)					
Transfers Out	(5,500,000)	(5,500,000)	(3,537,500)	1,962,500	(1,920,000)
Net Change in Fund Balance	<u>(3,587,957)</u>	<u>(3,587,957)</u>	632,841	<u>4,220,798</u>	(580,679)
Fund Balance - Beginning			<u>66,445,045</u>		<u>67,025,724</u>
Fund Balance - Ending			<u><u>67,077,886</u></u>		<u><u>66,445,045</u></u>

## **OTHER SUPPLEMENTARY INFORMATION**

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

Such statements and schedules include:

- Comparative Balance Sheet – General Fund
- Budgetary Comparison Schedules – Major Governmental Funds
- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds
- Budgetary Comparison Schedule – Major Enterprise Fund

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

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## **GENERAL FUND**

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

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## **SPECIAL REVENUE FUNDS**

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

### **Illinois Municipal Retirement Fund**

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

### **District-Wide Environmental Fund**

The District-Wide Environmental Fund is used to account for the revenue related to any of the District's inactive landfill sites or any other property presently owned or acquired in the future that will have costs associated with environmental responsibilities.

### **Landfill Expense Mallard Lake Fund**

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

### **Landfill Expense Greene Valley Fund**

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

### **Liability Insurance Fund**

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

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

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## **SPECIAL REVENUE FUNDS – Continued**

### **Social Security Tax Fund**

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

### **Audit Fund**

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

### **Zoological Fund**

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

### **Environmental Responsibility Fund**

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

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

### **Mallard Lake Preserve Non-Landfill Improvement Fund**

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

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

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## **SPECIAL REVENUE FUNDS – Continued**

### **Greene Valley Preserve Non-Landfill Improvement Fund**

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

### **Dunham Wetland Bank Program Fund**

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

### **Wetland Aquatic Riparian Program Fund**

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

### **Endowment Fund**

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

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## **DEBT SERVICE FUNDS**

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

### **Acquisition and Development Series of 2000 Fund**

The Acquisition and Development Series of 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.

### **Acquisition and Development Series of 2008 Fund**

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

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

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## **DEBT SERVICE FUNDS – Continued**

### **General Obligation Refunding Bond Series of 2003 Fund**

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

### **Acquisition and Development Series of 2005A Fund**

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

### **Acquisition and Development Series of 2007 Fund**

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

### **General Obligation Refunding Series of 2015A Fund**

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

### **General Obligation Refunding Bond Series of 2012 Fund**

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

### **General Obligation Refunding Bond Series of 2015 Fund**

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

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## **CAPITAL PROJECTS FUNDS**

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



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

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## **CAPITAL PROJECTS FUNDS – Continued**

### **Construction and Development Funds**

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

### **Oak Meadows Golf and Preserve Improvement Project Fund**

The Oak Meadows Golf and Preserve Improvement Project Fund is used to account for improvements at the Oak Meadows Preserve. Improvements include the following: improving storm water retention, developing new wetlands, increasing the overall environmental quality of the preserve, and reducing the golf "footprint".

### **Capital Improvement Fund**

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

### **Acquisition and Development Funds**

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

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## **ENTERPRISE FUND**

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

### **Golf Fund**

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

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

**General Fund**

**Comparative Balance Sheet  
June 30, 2016 and June 30, 2015**

	2016	2015
<b>ASSETS</b>		
Cash and Investments	\$ 12,256,341	7,641,669
Receivables - Net of Allowances		
Property Taxes	9,728,487	9,865,573
Accounts	114,430	72,779
Accrued Interest	30,678	23,163
Due from Other Governments	-	160,000
Due from Other Funds	2,551,118	7,200,000
Prepays	991,468	663,725
	<hr/>	<hr/>
Total Assets	25,672,522	25,626,909
<b>LIABILITIES</b>		
Accounts Payable	1,087,184	1,081,794
Accrued Payroll	402,296	529,003
Deposits Payable	87,712	87,238
Other Payables	171,178	95,802
Due to Other Funds	92,956	110,641
Total Liabilities	1,841,326	1,904,478
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes	19,424,870	19,405,230
Total Liabilities and Deferred Inflows of Resources	21,266,196	21,309,708
<b>FUND BALANCES</b>		
Nonspendable	991,468	663,725
Unassigned	3,414,858	3,653,476
Total Fund Balances	4,406,326	4,317,201
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	25,672,522	25,626,909

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

**General Fund**

**Schedule of Revenues - Budget and Actual**

**For the Fiscal Year Ended June 30, 2016**

**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
<b>Taxes</b>				
Property Taxes				
Levy - Current	\$ 19,183,000	19,183,000	19,336,018	18,937,927
Levy - Prior	1,000	1,000	1,959	5,156
Other	5,000	5,000	3,867	26,973
<b>Total Taxes</b>	<b>19,189,000</b>	<b>19,189,000</b>	<b>19,341,844</b>	<b>18,970,056</b>
<b>Intergovernmental</b>				
Personal Property Replacement Taxes	890,168	890,168	805,122	1,017,699
Law Enforcement Reimbursements	-	-	-	6,094
State Reimbursements	233,000	233,000	18,000	63,412
Federal Grants and Reimbursements	4,400	4,400	7,800	8,643
Local Government Revenues	10,000	10,000	49,645	49,276
Other Intergovernmental	6,094	6,094	5,065	9,774
<b>Total Intergovernmental</b>	<b>1,143,662</b>	<b>1,143,662</b>	<b>885,632</b>	<b>1,154,898</b>
<b>Permits and Fees</b>				
Permits				
Picnic	52,650	52,650	77,620	50,976
Camping	91,000	91,000	84,445	81,735
Special Use	47,165	47,165	58,911	52,934
Model Aircraft	8,200	8,200	8,350	8,835
Other/Add-Ons (Tents, Grills, Etc.)	-	-	3,258	-
Boat	23,600	23,600	31,482	23,671
Replacement/Amended Permits (Any Type)	-	-	915	-
Dog	272,000	272,000	247,642	238,576
Other Fees				
Tubing/Snow Shoes Rental	8,500	8,500	1,197	5,940
Firewood	9,000	9,000	7,335	8,125
Other Fees	4,000	4,000	4,295	4,855
Educational Programs	121,490	121,490	97,421	90,289
Equestrian Programs	71,251	71,251	79,622	87,088
Hayrides	14,199	14,199	11,339	13,079
Student Insurance Fees	2,000	2,000	280	1,883
Participation Fees	62,900	62,900	118,990	57,740

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

**General Fund**

**Schedule of Revenues - Budget and Actual - Continued**

**For the Fiscal Year Ended June 30, 2016**

**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Permits and Fees - Continued				
Sales and Service Fees				
Facilities Rental	\$ 118,660	118,660	131,420	120,986
Other Taxable Sales	70,825	70,825	89,502	68,261
Boat Rentals	110,000	110,000	101,370	104,075
Equipment Rental Fees	4,200	4,200	1,934	1,902
Total Permits and Fees	1,091,640	1,091,640	1,157,328	1,020,950
Interest	62,466	62,466	102,224	89,250
Miscellaneous				
Cropland Conversions	57,889	57,889	45,230	53,590
Easement Fees and Defaults	-	-	638,992	-
Court Fines	49,897	49,897	93,905	62,462
Rents and Royalties	-	-	-	50
Guard Residence Fees	39,600	39,600	36,300	39,600
Royalties	275,000	275,000	266,428	273,396
Internal Charges	18,000	18,000		18,000
Conservationist Donations	-	-	5	15
Donations	62,625	62,625	60,371	75,911
Other Nontaxable	58,705	58,705	100,768	-
Sponsorships	2,600	2,600	(2,000)	33,950
Other	-	-	80	124,905
Total Miscellaneous	564,316	564,316	1,240,079	681,879
Total Revenues	22,051,084	22,051,084	22,727,107	21,917,033

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

**General Fund**

**Schedule of Expenditures - Budget and Actual**

**For the Fiscal Year Ended June 30, 2016**

**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
<b>General Government</b>				
Commissioners and Officers	\$ 654,634	654,634	599,661	643,998
Executive Director's Office	975,563	975,563	1,054,076	1,068,973
Finance	885,416	885,416	921,724	1,218,203
Human Resources	649,915	649,915	513,844	819,010
Fundraising and Development	116,295	116,295	85,779	119,099
Administrative	366,164	366,164	336,296	405,531
Public Information	884,231	884,231	701,650	861,015
Volunteer Services	244,898	244,898	187,176	358,601
Visitor Services	274,086	274,086	234,872	251,804
Information Technology	1,400,542	1,400,542	1,116,376	1,544,597
General Overhead (Noncapital)	2,030,148	2,030,148	1,002,388	918,279
<b>Total General Government</b>	<b>8,481,892</b>	<b>8,481,892</b>	<b>6,753,842</b>	<b>8,209,110</b>
<b>Conservation and Recreation</b>				
Natural Resources	2,905,945	2,905,945	2,661,975	2,606,068
Grounds Management	3,344,692	3,344,692	3,173,077	3,370,310
Education Outreach	398,706	398,706	280,833	598,782
Land Preservation	301,573	301,573	304,413	393,435
Site Management	2,243,055	2,243,055	2,114,951	2,569,034
Danada Equestrian Center	496,824	496,824	454,567	456,469
Facilities Management	2,577,791	2,577,791	2,532,185	2,764,880
Fleet Management	2,267,384	2,267,384	2,034,717	2,202,064
Kline Creed Farm	698,063	698,063	673,792	715,161
Mayslake	464,813	464,813	421,860	425,678
St. James Farm	469,262	469,262	394,987	442,443
Fullersburg Nature Center	541,906	541,906	508,276	507,308
<b>Total Conservation and Recreation</b>	<b>16,710,014</b>	<b>16,710,014</b>	<b>15,555,633</b>	<b>17,051,632</b>
<b>Public Works</b>				
Environmental Services	347,880	347,880	188,849	589,773

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

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended June 30, 2016**  
**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Public Safety				
Law Enforcement	\$ 2,593,671	2,593,671	2,567,013	2,866,746
Capital Outlay	832,500	832,500	317,997	380,723
Debt Service				
Interest and Fiscal Charges	400	400	-	-
Total Expenditures	28,966,357	28,966,357	25,383,334	29,097,984

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
General Government				
Commissioners and Officers				
Personal Services				
Other Compensation	\$ 389,000	389,000	391,993	413,044
Employee Benefits	99,484	99,484	84,425	88,038
	<u>488,484</u>	<u>488,484</u>	<u>476,418</u>	<u>501,082</u>
Supplies				
Office Supplies	150	150	-	339
Operating Supplies	300	300	90	306
Small Tools and Minor Equipment	830	830	223	1,260
	<u>1,280</u>	<u>1,280</u>	<u>313</u>	<u>1,905</u>
Services and Charges				
Professional Services	123,996	123,996	111,371	121,030
Utilities	4,500	4,500	3,921	4,094
Machinery and Equipment Repairs and Maintenance	200	200	-	-
Other Services and Charges	36,174	36,174	7,638	15,887
	<u>164,870</u>	<u>164,870</u>	<u>122,930</u>	<u>141,011</u>
Total Commissioners and Officers	<u>654,634</u>	<u>654,634</u>	<u>599,661</u>	<u>643,998</u>
Executive Director's Office				
Personal Services				
Direct Compensation	791,756	791,756	801,835	683,092
Other Compensation	-	-	75,202	199,296
Employee Benefits	127,908	127,908	108,546	88,038
	<u>919,664</u>	<u>919,664</u>	<u>985,583</u>	<u>970,426</u>
Supplies				
Office Supplies	655	655	1,031	4,054
Operating Supplies	270	270	515	230
Small Tools and Minor Equipment	5,830	5,830	100	526
	<u>6,755</u>	<u>6,755</u>	<u>1,646</u>	<u>4,810</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Executive Director's Office - Continued				
Services and Charges				
Professional Services	\$ 554	554	7,768	30,824
Rentals	32,400	32,400	49,568	40,985
Machinery and Equipment Repairs and Maintenance	500	500	-	1,753
Other Services and Charges	15,690	15,690	5,525	3,581
	<u>49,144</u>	<u>49,144</u>	<u>62,861</u>	<u>77,143</u>
Miscellaneous				
Reserves	-	-	3,986	16,594
	<u>-</u>	<u>-</u>	<u>3,986</u>	<u>16,594</u>
Total Executive Director's Office	<u>975,563</u>	<u>975,563</u>	<u>1,054,076</u>	<u>1,068,973</u>
Finance				
Personal Services				
Direct Compensation	613,611	613,611	654,293	794,219
Other Compensation	-	-	18,823	105,166
Employee Benefits	142,120	142,120	120,607	163,500
	<u>755,731</u>	<u>755,731</u>	<u>793,723</u>	<u>1,062,885</u>
Supplies				
Office Supplies	850	850	1,192	1,426
Operating Supplies	155	155	114	1,875
Building and Other Supplies and Materials	-	-	-	26
Small Tools and Minor Equipment	1,975	1,975	1,351	2,224
	<u>2,980</u>	<u>2,980</u>	<u>2,657</u>	<u>5,551</u>
Services and Charges				
Professional Services	114,100	114,100	91,639	142,209
Publishing and Printing	-	-	-	4,182



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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Finance - Continued				
Services and Charges - Continued				
Machinery and Equipment Repairs and Maintenance	\$ 200	200	4,795	-
Other Services and Charges	12,405	12,405	28,910	3,376
	<u>126,705</u>	<u>126,705</u>	<u>125,344</u>	<u>149,767</u>
Total Finance	885,416	885,416	921,724	1,218,203
Human Resources				
Personal Services				
Direct Compensation	370,523	370,523	350,616	516,997
Other Compensation	-	-	11,651	116,922
Employee Benefits	85,272	85,272	72,364	75,461
	<u>455,795</u>	<u>455,795</u>	<u>434,631</u>	<u>709,380</u>
Supplies				
Office Supplies	2,320	2,320	746	1,220
Operating Supplies	14,790	14,790	10,731	14,417
Building and Other Supplies and Materials	1,095	1,095	12,728	302
Small Tools and Minor Equipment	5,950	5,950	3,629	2,024
	<u>24,155</u>	<u>24,155</u>	<u>27,834</u>	<u>17,963</u>
Services and Charges				
Professional Services	36,860	36,860	33,979	49,264
Publishing and Printing	-	-	-	6,336
Utilities	300	300	-	-
Machinery and Equipment Repairs and Maintenance	200	200	-	-
Other Services and Charges	132,605	132,605	17,400	36,067
	<u>169,965</u>	<u>169,965</u>	<u>51,379</u>	<u>91,667</u>
Total Human Resources	649,915	649,915	513,844	819,010

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended June 30, 2016**  
**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Fundraising and Development				
Personal Services				
Direct Compensation	\$ 60,058	60,058	59,521	82,743
Other Compensation	-	-	394	-
Employee Benefits	14,212	14,212	12,061	25,154
	<u>74,270</u>	<u>74,270</u>	<u>71,976</u>	<u>107,897</u>
Supplies				
Office Supplies	510	510	221	590
Operating Supplies	235	235	98	-
Small Tools and Minor Equipment	400	400	-	-
	<u>1,145</u>	<u>1,145</u>	<u>319</u>	<u>590</u>
Services and Charges				
Professional Services	27,250	27,250	4,610	2,021
Publishing and Printing	-	-	-	394
Other Services and Charges	13,630	13,630	8,874	8,197
	<u>40,880</u>	<u>40,880</u>	<u>13,484</u>	<u>10,612</u>
Total Fundraising and Development	<u>116,295</u>	<u>116,295</u>	<u>85,779</u>	<u>119,099</u>
Administrative				
Personal Services				
Direct Compensation	102,488	102,488	102,048	132,521
Other Compensation	-	-	-	20,004
Employee Benefits	28,424	28,424	24,121	37,731
	<u>130,912</u>	<u>130,912</u>	<u>126,169</u>	<u>190,256</u>
Supplies				
Office Supplies	24,000	24,000	23,556	23,441
Operating Supplies	2,860	2,860	1,380	384
Building and Other Supplies and Materials	-	-	125	-
Small Tools and Minor Equipment	250	250	-	79
	<u>27,110</u>	<u>27,110</u>	<u>25,061</u>	<u>23,904</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Administrative - Continued				
Services and Charges				
Professional Services	\$ 14,000	14,000	10,288	1,296
Publishing and Printing	-	-	-	7,746
Rentals	103,154	103,154	101,593	101,871
Machinery and Equipment Repairs and Maintenance	4,649	4,649	2,711	-
Other Services and Charges	86,339	86,339	70,474	80,458
	<u>208,142</u>	<u>208,142</u>	<u>185,066</u>	<u>191,371</u>
Total Administrative	<u>366,164</u>	<u>366,164</u>	<u>336,296</u>	<u>405,531</u>
Public Information				
Personal Services				
Direct Compensation	482,586	482,586	412,976	461,232
Other Compensation	-	-	5,474	857
Employee Benefits	99,484	99,484	84,425	88,038
	<u>582,070</u>	<u>582,070</u>	<u>502,875</u>	<u>550,127</u>
Supplies				
Office Supplies	2,509	2,509	1,174	1,899
Operating Supplies	2,805	2,805	793	1,312
Small Tools and Minor Equipment	4,450	4,450	3,937	5,338
Purchases for Resale and Sales Tax	5,150	5,150	3,006	3,271
	<u>14,914</u>	<u>14,914</u>	<u>8,910</u>	<u>11,820</u>
Services and Charges				
Professional Services	259,633	259,633	181,893	112,540
Publishing and Printing	-	-	-	164,315
Rentals	5,750	5,750	3,045	3,993
Machinery and Equipment Repairs and Maintenance	1,680	1,680	32	901
Other Services and Charges	20,184	20,184	4,895	17,319
	<u>287,247</u>	<u>287,247</u>	<u>189,865</u>	<u>299,068</u>
Total Public Information	<u>884,231</u>	<u>884,231</u>	<u>701,650</u>	<u>861,015</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended June 30, 2016**  
**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Volunteer Services				
Personal Services				
Direct Compensation	\$ 121,555	121,555	112,899	232,755
Other Compensation	-	-	12,962	36,381
Employee Benefits	28,424	28,424	24,121	37,731
	<u>149,979</u>	<u>149,979</u>	<u>149,982</u>	<u>306,867</u>
Supplies				
Office Supplies	450	450	235	146
Operating Supplies	63,810	63,810	23,132	41,624
Building and Other Supplies and Materials	225	225	-	14
Small Tools and Minor Equipment	910	910	6,054	813
	<u>65,395</u>	<u>65,395</u>	<u>29,421</u>	<u>42,597</u>
Services and Charges				
Professional Services	8,825	8,825	250	191
Publishing and Printing	-	-	-	75
Insurance	3,995	3,995	3,994	3,994
Machinery and Equipment Repairs and Maintenance	-	-	-	4,462
Other Services and Charges	16,704	16,704	3,529	415
	<u>29,524</u>	<u>29,524</u>	<u>7,773</u>	<u>9,137</u>
Total Volunteer Services	<u>244,898</u>	<u>244,898</u>	<u>187,176</u>	<u>358,601</u>
Visitor Services				
Personal Services				
Direct Compensation	197,888	197,888	179,120	181,710
Other Compensation	-	-	-	954
Employee Benefits	56,848	56,848	48,243	50,308
	<u>254,736</u>	<u>254,736</u>	<u>227,363</u>	<u>232,972</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Visitor Services - Continued				
Supplies				
Office Supplies	\$ 250	250	39	446
Operating Supplies	750	750	-	-
Small Tools and Minor Equipment	1,000	1,000	2,225	-
	<u>2,000</u>	<u>2,000</u>	<u>2,264</u>	<u>446</u>
Services and Charges				
Professional Services	15,750	15,750	5,245	12,170
Publishing and Printing	-	-	-	6,073
Other Services and Charges	1,600	1,600	-	143
	<u>17,350</u>	<u>17,350</u>	<u>5,245</u>	<u>18,386</u>
Total Visitor Services	<u>274,086</u>	<u>274,086</u>	<u>234,872</u>	<u>251,804</u>
Information Technology				
Personal Services				
Direct Compensation	533,582	533,582	495,375	694,514
Other Compensation	-	-	8,412	109,732
Employee Benefits	113,696	113,696	84,425	113,192
	<u>647,278</u>	<u>647,278</u>	<u>588,212</u>	<u>917,438</u>
Supplies				
Office Supplies	2,000	2,000	3,527	1,254
Operating Supplies	500	500	194	179
Building and Other Supplies and Materials	600	600	-	142
Small Tools and Minor Equipment	462,514	462,514	345,313	210,212
	<u>465,614</u>	<u>465,614</u>	<u>349,034</u>	<u>211,787</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
General Government - Continued				
Information Technology - Continued				
Services and Charges				
Professional Services	\$ 173,000	173,000	18,392	31,824
Machinery and Equipment Repairs and Maintenance	78,400	78,400	149,923	349,976
Other Services and Charges	36,250	36,250	10,815	33,572
	<u>287,650</u>	<u>287,650</u>	<u>179,130</u>	<u>415,372</u>
Total Information Technology	<u>1,400,542</u>	<u>1,400,542</u>	<u>1,116,376</u>	<u>1,544,597</u>
General Overhead (Noncapital)				
Supplies				
Operating Supplies	2,500	2,500	1,803	2,682
Building and Other Supplies and Materials	2,500	2,500	-	-
Small Tools and Minor Equipment	25,000	25,000	19,821	30,338
	<u>30,000</u>	<u>30,000</u>	<u>21,624</u>	<u>33,020</u>
Services and Charges				
Professional Services	245,650	245,650	336,574	334,098
Insurance	125,518	125,518	58,121	110,784
Utilities	466,980	466,980	583,717	439,730
Rentals	-	-	-	647
Other Services and Charges	-	-	26	-
Structural Repairs and Maintenance	-	-	2,326	-
	<u>838,148</u>	<u>838,148</u>	<u>980,764</u>	<u>885,259</u>
Miscellaneous				
Contingency	<u>1,162,000</u>	<u>1,162,000</u>	-	-
Total General Overhead (Noncapital)	<u>2,030,148</u>	<u>2,030,148</u>	<u>1,002,388</u>	<u>918,279</u>
Total General Government	<u>8,481,892</u>	<u>8,481,892</u>	<u>6,753,842</u>	<u>8,209,110</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation				
Natural Resources				
Personal Services				
Direct Compensation	\$ 1,652,848	1,652,848	1,643,646	1,620,657
Other Compensation	-	-	7,962	68,750
Employee Benefits	369,512	369,512	313,577	314,423
	<u>2,022,360</u>	<u>2,022,360</u>	<u>1,965,185</u>	<u>2,003,830</u>
Supplies				
Office Supplies	5,850	5,850	3,079	8,496
Operating Supplies	106,800	106,800	109,830	97,057
Fuel and Related Supplies	5,000	5,000	2,321	4,721
Parts and Fittings	600	600	45	3,299
Grounds Supplies	75,950	75,950	64,578	66,392
Building and Other Supplies and Materials	30,875	30,875	24,583	23,489
Small Tools and Minor Equipment	45,800	45,800	32,222	20,862
	<u>270,875</u>	<u>270,875</u>	<u>236,658</u>	<u>224,316</u>
Services and Charges				
Professional Services	486,995	486,995	358,251	285,826
Utilities	22,080	22,080	19,290	21,450
Rentals	15,000	15,000	7,890	7,644
Structural Repairs and Maintenance	53,000	53,000	51,970	1,722
Ground Repairs and Maintenance	7,125	7,125	8	24,174
Machinery and Equipment Repairs and Maintenance	-	-	4,214	10,874
Other Services and Charges	28,510	28,510	18,509	26,232
	<u>612,710</u>	<u>612,710</u>	<u>460,132</u>	<u>377,922</u>
Total Natural Resources	<u>2,905,945</u>	<u>2,905,945</u>	<u>2,661,975</u>	<u>2,606,068</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Grounds Management				
Personal Services				
Direct Compensation	\$ 2,064,506	2,064,506	2,079,294	2,160,968
Other Compensation	-	-	73,841	152,068
Employee Benefits	611,116	611,116	518,610	540,807
	<u>2,675,622</u>	<u>2,675,622</u>	<u>2,671,745</u>	<u>2,853,843</u>
Supplies				
Office Supplies	2,400	2,400	2,366	2,480
Operating Supplies	18,630	18,630	16,618	16,324
Fuel and Related Supplies	-	-	-	466
Parts and Fittings	12,500	12,500	8,922	11,074
Grounds Supplies	370,930	370,930	300,006	314,991
Building and Other Supplies and Materials	29,885	29,885	15,791	20,363
Small Tools and Minor Equipment	9,300	9,300	7,097	5,946
	<u>443,645</u>	<u>443,645</u>	<u>350,800</u>	<u>371,644</u>
Services and Charges				
Professional Services	30,100	30,100	10,020	20,781
Utilities	28,000	28,000	23,178	39,500
Rentals	50,000	50,000	22,497	38,307
Ground Repairs and Maintenance	99,000	99,000	85,791	37,951
Machinery and Equipment Repairs and Maintenance	5,500	5,500	360	160
Other Services and Charges	12,825	12,825	8,686	8,124
	<u>225,425</u>	<u>225,425</u>	<u>150,532</u>	<u>144,823</u>
Total Grounds Management	<u>3,344,692</u>	<u>3,344,692</u>	<u>3,173,077</u>	<u>3,370,310</u>
Education Outreach				
Personal Services				
Direct Compensation	301,108	301,108	161,110	425,203
Other Compensation	-	-	36,807	79,623
Employee Benefits	56,848	56,848	48,243	62,884
	<u>357,956</u>	<u>357,956</u>	<u>246,160</u>	<u>567,710</u>



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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended June 30, 2016**  
**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Education Outreach - Continued				
Supplies				
Office Supplies	\$ 1,850	1,850	1,385	2,067
Operating Supplies	4,850	4,850	4,396	7,588
Building and Other Supplies and Materials	-	-	-	17
Small Tools and Minor Equipment	-	-	175	-
Purchases for Resale and Sales Tax	22,250	22,250	23,060	13,185
	<u>28,950</u>	<u>28,950</u>	<u>29,016</u>	<u>22,857</u>
Services and Charges				
Professional Services	5,900	5,900	1,879	3,382
Other Services and Charges	5,900	5,900	3,778	1,757
	<u>11,800</u>	<u>11,800</u>	<u>5,657</u>	<u>5,139</u>
Miscellaneous				
Reserves	-	-	-	3,076
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,076</u>
Total Education Outreach	<u>398,706</u>	<u>398,706</u>	<u>280,833</u>	<u>598,782</u>
Land Preservation				
Personal Services				
Direct Compensation	253,022	253,022	263,968	310,505
Other Compensation	-	-	-	27,337
Employee Benefits	42,636	42,636	36,182	50,308
	<u>295,658</u>	<u>295,658</u>	<u>300,150</u>	<u>388,150</u>
Supplies				
Office Supplies	3,000	3,000	1,579	2,971
Operating Supplies	-	-	74	-
	<u>3,000</u>	<u>3,000</u>	<u>1,653</u>	<u>2,971</u>
Services and Charges				
Other Services and Charges	2,915	2,915	2,610	2,314
	<u>2,915</u>	<u>2,915</u>	<u>2,610</u>	<u>2,314</u>
Total Land Preservation	<u>301,573</u>	<u>301,573</u>	<u>304,413</u>	<u>393,435</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended June 30, 2016**  
**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Site Management				
Personal Services				
Direct Compensation	\$ 1,689,715	1,689,715	1,616,918	1,881,097
Other Compensation	-	-	37,814	145,208
Employee Benefits	397,936	397,936	337,700	402,460
	<u>2,087,651</u>	<u>2,087,651</u>	<u>1,992,432</u>	<u>2,428,765</u>
Supplies				
Office Supplies	650	650	631	874
Operating Supplies	28,700	28,700	31,093	21,712
Fuel and Related Supplies	2,200	2,200	384	1,322
Parts and Fittings	2,225	2,225	1,343	10,389
Grounds Supplies	41,638	41,638	36,050	33,443
Building and Other Supplies and Materials	9,535	9,535	7,564	9,448
Small Tools and Minor Equipment	26,114	26,114	17,939	14,965
Purchases for Resale and Taxes	3,750	3,750	2,190	3,899
	<u>114,812</u>	<u>114,812</u>	<u>97,194</u>	<u>96,052</u>
Services and Charges				
Professional Services	8,681	8,681	3,929	17,500
Publishing and Printing	-	-	-	444
Utilities	18,140	18,140	15,368	17,764
Rentals	28	28	-	291
Machinery and Equipment Repairs and Maintenance	350	350	-	3,903
Other Services and Charges	13,393	13,393	6,028	4,315
	<u>40,592</u>	<u>40,592</u>	<u>25,325</u>	<u>44,217</u>
Total Site Management	<u>2,243,055</u>	<u>2,243,055</u>	<u>2,114,951</u>	<u>2,569,034</u>
Danada Equestrian Center				
Personal Services				
Direct Compensation	300,040	300,040	284,594	268,883
Other Compensation	-	-	872	1,609
Employee Benefits	56,848	56,848	48,243	50,308
	<u>356,888</u>	<u>356,888</u>	<u>333,709</u>	<u>320,800</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended June 30, 2016**  
**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Danada Equestrian Center - Continued				
Supplies				
Office Supplies	\$ 360	360	681	510
Operating Supplies	57,713	57,713	56,591	59,016
Parts and Fittings	-	-	178	186
Grounds Supplies	6,765	6,765	7,144	3,899
Building and Other Supplies and Materials	7,900	7,900	7,933	4,680
Small Tools and Minor Equipment	850	850	1,572	934
Purchases for Resale and Taxes	3,300	3,300	1,845	2,295
	<u>76,888</u>	<u>76,888</u>	<u>75,944</u>	<u>71,520</u>
Services and Charges				
Professional Services	41,755	41,755	29,961	46,166
Insurance	-	-	-	1,529
Utilities	13,580	13,580	10,794	10,872
Rentals	4,450	4,450	1,579	3,980
Grounds Repairs and Maintenance	1,200	1,200	1,050	1,254
Other Services and Charges	2,063	2,063	1,530	348
	<u>63,048</u>	<u>63,048</u>	<u>44,914</u>	<u>64,149</u>
Total Danada Equestrian Center	<u>496,824</u>	<u>496,824</u>	<u>454,567</u>	<u>456,469</u>
Facilities Management				
Personal Services				
Direct Compensation	1,564,363	1,564,363	1,554,446	1,632,610
Other Compensation	-	-	104,453	160,861
Employee Benefits	412,148	412,148	349,760	402,460
	<u>1,976,511</u>	<u>1,976,511</u>	<u>2,008,659</u>	<u>2,195,931</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Facilities Management - Continued				
Supplies				
Office Supplies	\$ 600	600	290	258
Operating Supplies	11,780	11,780	10,453	40,698
Fuel and Related Supplies	500	500	320	405
Parts and Fittings	4,600	4,600	2,150	4,987
Grounds Supplies	17,100	17,100	17,196	16,659
Building and Other Supplies and Materials	179,800	179,800	187,293	155,521
Small Tools and Minor Equipment	22,000	22,000	19,207	14,705
	<u>236,380</u>	<u>236,380</u>	<u>236,909</u>	<u>233,233</u>
Services and Charges				
Professional Services	52,500	52,500	49,775	50,948
Utilities	118,500	118,500	79,121	53,286
Rentals	39,000	39,000	39,635	620
Structural Repairs and Maintenance	139,650	139,650	98,640	184,578
Grounds Repairs and Maintenance	-	-	-	40,032
Machinery and Equipment Repairs and Maintenance	1,000	1,000	131	604
Other Services and Charges	14,250	14,250	19,315	5,648
	<u>364,900</u>	<u>364,900</u>	<u>286,617</u>	<u>335,716</u>
Total Facilities Management	<u>2,577,791</u>	<u>2,577,791</u>	<u>2,532,185</u>	<u>2,764,880</u>
Fleet Management				
Personal Services				
Direct Compensation	823,166	823,166	843,559	854,690
Other Compensation	-	-	40,813	106,495
Employee Benefits	198,968	198,968	168,850	176,076
	<u>1,022,134</u>	<u>1,022,134</u>	<u>1,053,222</u>	<u>1,137,261</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended June 30, 2016**  
**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Fleet Management - Continued				
Supplies				
Office Supplies	\$ 10,500	10,500	6,183	6,812
Operating Supplies	11,600	11,600	7,601	9,148
Fuel and Related Supplies	582,000	582,000	338,992	481,716
Parts and Fittings	362,500	362,500	370,326	333,690
Grounds Supplies	12,000	12,000	4,181	10,853
Building and Other Supplies and Materials	45,450	45,450	44,103	40,548
Small Tools and Minor Equipment	50,850	50,850	49,129	42,996
	<u>1,074,900</u>	<u>1,074,900</u>	<u>820,515</u>	<u>925,763</u>
Services and Charges				
Professional Services	6,500	6,500	3,867	1,812
Publishing and Printing	-	-	-	50
Utilities	25,150	25,150	18,827	24,900
Rentals	700	700	12,003	540
Machinery and Equipment Repairs and Maintenance	116,200	116,200	109,670	98,733
Other Services and Charges	21,800	21,800	16,613	13,005
	<u>170,350</u>	<u>170,350</u>	<u>160,980</u>	<u>139,040</u>
Total Fleet Management	<u>2,267,384</u>	<u>2,267,384</u>	<u>2,034,717</u>	<u>2,202,064</u>
Kline Creek Farm				
Personal Services				
Direct Compensation	437,318	437,318	453,608	433,851
Other Compensation	-	-	5,389	6,367
Employee Benefits	85,272	85,272	72,364	75,461
	<u>522,590</u>	<u>522,590</u>	<u>531,361</u>	<u>515,679</u>
Supplies				
Office Supplies	385	385	421	631
Operating Supplies	46,669	46,669	51,858	53,012
Parts and Fittings	450	450	-	151

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended June 30, 2016**

**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Kline Creek Farm - Continued				
Supplies - Continued				
Grounds Supplies	\$ 6,380	6,380	3,188	2,545
Building and Other Supplies and Materials	4,255	4,255	3,441	3,589
Small Tools and Minor Equipment	18,500	18,500	12,592	3,061
Purchases for Resale and Sales Tax	17,700	17,700	14,893	16,646
	<u>94,339</u>	<u>94,339</u>	<u>86,393</u>	<u>79,635</u>
Services and Charges				
Professional Services	60,580	60,580	39,172	91,965
Publishing and Printing	-	-	-	241
Utilities	14,400	14,400	14,090	15,213
Rentals	675	675	375	176
Structural Repairs and Maintenance	-	-	-	7,450
Grounds Repairs and Maintenance	2,625	2,625	(86)	786
Machinery and Equipment Repairs and Maintenance	-	-	450	1,892
Other Services and Charges	2,854	2,854	2,037	2,124
	<u>81,134</u>	<u>81,134</u>	<u>56,038</u>	<u>119,847</u>
Total Kline Creek Farm	<u>698,063</u>	<u>698,063</u>	<u>673,792</u>	<u>715,161</u>
Mayslake				
Personal Services				
Direct Compensation	276,033	276,033	283,352	271,607
Employee Benefits	56,848	56,848	48,243	50,308
	<u>332,881</u>	<u>332,881</u>	<u>331,595</u>	<u>321,915</u>
Supplies				
Office Supplies	849	849	261	293
Operating Supplies	5,750	5,750	5,755	6,417
Grounds Supplies	1,200	1,200	489	1,011
Building and Other Supplies and Materials	2,045	2,045	2,612	1,623
Small Tools and Minor Equipment	850	850	1,546	802
Purchases for Resale and Sales Tax	1,700	1,700	1,837	1,186
	<u>12,394</u>	<u>12,394</u>	<u>12,500</u>	<u>11,332</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended June 30, 2016**  
**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2015			2015
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Mayslake - Continued				
Services and Charges				
Professional Services	\$ 50,517	50,517	24,513	23,713
Publishing and Printing	-	-	-	2,107
Utilities	62,900	62,900	49,374	63,637
Rentals	471	471	455	24
Machinery and Equipment Repairs and Maintenance	750	750	190	654
Other Services and Charges	4,900	4,900	3,233	2,296
	<u>119,538</u>	<u>119,538</u>	<u>77,765</u>	<u>92,431</u>
Total Mayslake	<u>464,813</u>	<u>464,813</u>	<u>421,860</u>	<u>425,678</u>
St. James Farm				
Personal Services				
Direct Compensation	281,479	281,479	284,289	276,425
Other Compensation	-	-	5,483	2,769
Employee Benefits	56,848	56,848	48,243	50,308
	<u>338,327</u>	<u>338,327</u>	<u>338,015</u>	<u>329,502</u>
Supplies				
Office Supplies	400	400	394	293
Operating Supplies	7,955	7,955	7,491	7,226
Fuel and Related Supplies	1,479	1,479	761	780
Parts and Fittings	885	885	91	61
Grounds Supplies	2,820	2,820	1,960	4,238
Building and Other Supplies and Materials	13,650	13,650	13,878	15,593
Small Tools and Minor Equipment	2,400	2,400	2,392	1,989
	<u>29,589</u>	<u>29,589</u>	<u>26,967</u>	<u>30,180</u>
Services and Charges				
Professional Services	12,805	12,805	10,135	52,384
Publishing and Printing	-	-	-	104

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
St. James Farm - Continued				
Services and Charges - Continued				
Utilities	\$ 15,100	15,100	13,675	15,764
Rentals	2,501	2,501	2,590	418
Structural Repairs and Maintenance	4,650	4,650	3,415	9,006
Ground Repairs and Maintenance	610	610	-	4,481
Machinery and Equipment Repairs and Maintenance	-	-	-	60
Other Services and Charges	885	885	190	544
	<u>36,551</u>	<u>36,551</u>	<u>30,005</u>	<u>82,761</u>
Miscellaneous				
Reserves	64,795	64,795	-	-
	<u>469,262</u>	<u>469,262</u>	<u>394,987</u>	<u>442,443</u>
Fullersburg Nature Center				
Personal Services				
Direct Compensation	385,178	385,178	365,667	353,204
Other Compensation	-	-	15,064	17,248
Employee Benefits	71,060	71,060	60,304	62,884
	<u>456,238</u>	<u>456,238</u>	<u>441,035</u>	<u>433,336</u>
Supplies				
Office Supplies	1,450	1,450	1,195	695
Operating Supplies	33,950	33,950	32,009	34,482
Fuel and Related Supplies	-	-	-	120
Grounds Supplies	1,050	1,050	1,015	617
Building and Other Supplies and Materials	2,325	2,325	2,278	286
Small Tools and Minor Equipment	1,800	1,800	2,551	1,332
Purchases for Resale and Sales Tax	-	-	-	7
	<u>40,575</u>	<u>40,575</u>	<u>39,048</u>	<u>37,539</u>



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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued**  
**For the Fiscal Year Ended June 30, 2016**  
**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Conservation and Recreation - Continued				
Fullersburg Nature Center - Continued				
Services and Charges				
Professional Services	\$ 24,263	24,263	11,452	12,722
Publishing and Printing	-	-	-	6,863
Utilities	12,750	12,750	11,620	12,273
Rentals	3,500	3,500	2,663	3,072
Machinery and Equipment Repairs and Maintenance	50	50	-	-
Other Services and Charges	4,530	4,530	2,458	1,503
	<u>45,093</u>	<u>45,093</u>	<u>28,193</u>	<u>36,433</u>
 Total Fullersburg Nature Center	 <u>541,906</u>	 <u>541,906</u>	 <u>508,276</u>	 <u>507,308</u>
 Total Conservation and Recreation	 <u>16,710,014</u>	 <u>16,710,014</u>	 <u>15,555,633</u>	 <u>17,051,632</u>
Public Works				
Environmental Services				
Personal Services				
Direct Compensation	276,722	276,722	127,350	442,087
Other Compensation	-	-	7,136	64,981
Employee Benefits	56,848	56,848	48,243	75,461
	<u>333,570</u>	<u>333,570</u>	<u>182,729</u>	<u>582,529</u>
Supplies				
Office Supplies	2,035	2,035	2,233	1,876
Operating Supplies	2,640	2,640	1,455	1,353
Parts and Fittings	-	-	-	189
Grounds Supplies	-	-	-	21
Building and Other Supplies and Materials	340	340	125	427
Small Tools and Minor Equipment	500	500	193	1,342
	<u>5,515</u>	<u>5,515</u>	<u>4,006</u>	<u>5,208</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Public Works - Continued				
Environmental Services - Continued				
Services and Charges				
Professional Services	\$ 2,400	2,400	-	-
Rentals	-	-	-	44
Machinery and Equipment Repairs and Maintenance	1,650	1,650	1,650	1,650
Other Services and Charges	4,745	4,745	464	342
	<u>8,795</u>	<u>8,795</u>	<u>2,114</u>	<u>2,036</u>
Total Public Works	<u>347,880</u>	<u>347,880</u>	<u>188,849</u>	<u>589,773</u>
Public Safety				
Law Enforcement				
Personal Services				
Direct Compensation	1,933,488	1,933,488	1,946,558	2,183,609
Other Compensation	-	-	51,772	87,597
Employee Benefits	369,512	369,512	325,639	377,307
	<u>2,303,000</u>	<u>2,303,000</u>	<u>2,323,969</u>	<u>2,648,513</u>
Supplies				
Office Supplies	3,315	3,315	865	626
Operating Supplies	47,701	47,701	38,928	52,215
Building and Other Supplies and Materials	5,890	5,890	545	1,048
Small Tools and Minor Equipment	19,570	19,570	16,730	13,875
	<u>76,476</u>	<u>76,476</u>	<u>57,068</u>	<u>67,764</u>
Services and Charges				
Professional Services	159,510	159,510	145,608	15,934
Publishing and Printing	-	-	-	216
Utilities	-	-	-	20,668
Rentals	-	-	-	71,907
Machinery and Equipment Repairs and Maintenance	3,980	3,980	2,873	6,894
Other Services and Charges	50,705	50,705	37,495	34,850
	<u>214,195</u>	<u>214,195</u>	<u>185,976</u>	<u>150,469</u>
Total Public Safety	<u>2,593,671</u>	<u>2,593,671</u>	<u>2,567,013</u>	<u>2,866,746</u>

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

**General Fund**

**Detailed Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	Original Budget	2016 Final Budget	Actual	2015 Actual
Capital Outlay				
General Government				
Information Technology				
Machinery and Equipment	\$ 300,000	300,000	223,788	325,546
General Overhead				
Structure	-	-	-	1,974
Conservation and Recreation				
Natural Resources				
Machinery and Equipment	-	-	-	11,280
Facilities Management				
Operational Improvements and Structure	435,000	435,000	80,658	-
Machinery and Equipment	7,500	7,500	7,320	-
Fleet Management				
Operational Structure	90,000	90,000	5,770	25,373
Machinery and Equipment	-	-	461	-
St. James Farm				
Machinery and Equipment	-	-	-	16,550
Total Capital Outlay	832,500	832,500	317,997	380,723
Debt Service				
Interest and Fiscal Charges	400	400	-	-
Total Expenditures	28,966,357	28,966,357	25,383,334	29,097,984

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

**Nonmajor Governmental Funds**

**Combining Balance Sheet  
June 30, 2016**

	Special Revenue	Debt Service	Capital Projects	Totals
<b>ASSETS</b>				
Cash and Investments	\$ 11,765,109	8,057,124	45,258,293	65,080,526
Cash with Fiscal Agent	-	718,150	-	718,150
Receivables - Net of Allowances				
Property Taxes	1,595,948	7,788,790	916,865	10,301,603
Accounts	14,888	-	-	14,888
Accrued Interest	26,564	11,525	99,043	137,132
Due from Other Governments	-	-	47,181	47,181
Due from Other Funds	59,988	472	1,594,565	1,655,025
Prepays	86,792	-	38,462	125,254
	<hr/>			
Total Assets	<u>13,549,289</u>	<u>16,576,061</u>	<u>47,954,409</u>	<u>78,079,759</u>
<b>LIABILITIES</b>				
Accounts Payable	194,604	2,010	2,853,382	3,049,996
Accrued Payroll	32,344	-	40,966	73,310
Claims Payable	175,000	-	-	175,000
Deposits Payable	-	-	141,005	141,005
Other Payables	12,451	-	31,385	43,836
Due to Other Funds	169,324	-	-	169,324
Total Liabilities	<u>583,723</u>	<u>2,010</u>	<u>3,066,738</u>	<u>3,652,471</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	<u>3,186,628</u>	<u>15,551,854</u>	<u>1,830,616</u>	<u>20,569,098</u>
Total Liabilities and Deferred Inflows of Resources	<u>3,770,351</u>	<u>15,553,864</u>	<u>4,897,354</u>	<u>24,221,569</u>
<b>FUND BALANCES</b>				
Nonspendable	86,792	-	38,462	125,254
Restricted	7,648,943	1,022,197	43,018,593	51,689,733
Committed	2,050,196	-	-	2,050,196
Unassigned	(6,993)	-	-	(6,993)
Total Fund Balances	<u>9,778,938</u>	<u>1,022,197</u>	<u>43,057,055</u>	<u>53,858,190</u>
	<hr/>			
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>13,549,289</u>	<u>16,576,061</u>	<u>47,954,409</u>	<u>78,079,759</u>

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

**Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 2016**

	Special Revenue	Debt Service	Capital Projects	Totals
<b>Revenues</b>				
Taxes	\$ 3,207,594	15,316,989	1,911,459	20,436,042
Intergovernmental	1,011,291	-	4,195,023	5,206,314
Permits and Fees	16,481	-	9,188	25,669
Donations	-	-	147,062	147,062
Interest	231,310	82,251	550,014	863,575
Miscellaneous	530,992	2,171	12,910	546,073
Total Revenues	4,997,668	15,401,411	6,825,656	27,224,735
<b>Expenditures</b>				
<b>Current</b>				
General Government	982,790	-	-	982,790
Conservation and Recreation	3,023,503	-	9,348,816	12,372,319
Public Works	10,532	-	-	10,532
Public Safety	150,590	-	-	150,590
Capital Outlay	-	-	4,585,556	4,585,556
<b>Debt Service</b>				
Principal Retirement	-	9,495,000	-	9,495,000
Interest and Fiscal Charges	-	5,970,297	-	5,970,297
Total Expenditures	4,167,415	15,465,297	13,934,372	33,567,084
Excess (Deficiency) of Revenues Over (Under) Expenditures	830,253	(63,886)	(7,108,716)	(6,342,349)
<b>Other Financing Sources (Uses)</b>				
Debt Issuance	-	31,690,000	-	31,690,000
Premium on Bonds	-	5,478,680	-	5,478,680
Payment to Escrow Agent	-	(36,935,250)	-	(36,935,250)
Disposal of Capital Assets	-	-	157,340	157,340
Transfers In	1,896,817	1,728,608	14,954,876	18,580,301
Transfers Out	(2,021,212)	(1,728,136)	(226,444)	(3,975,792)
	(124,395)	233,902	14,885,772	14,995,279
Net Change in Fund Balances	705,858	170,016	7,777,056	8,652,930
Fund Balances - Beginning	9,073,080	852,181	35,279,999	45,205,260
Fund Balances - Ending	9,778,938	1,022,197	43,057,055	53,858,190

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

**Nonmajor Governmental - Special Revenue Funds**

**Combining Balance Sheet**

**June 30, 2016**

	Liability Insurance	Social Security Tax	Audit	Zoological
<b>ASSETS</b>				
Cash and Investments	\$ 1,597,871	1,166,405	88,696	1,207,488
Receivables - Net of Allowances				
Property Taxes	407,502	696,106	33,922	458,418
Accounts	-	-	-	-
Accrued Interest	2,856	1,282	200	1,999
Due from Other Funds	1,239	-	-	22,405
Prepays	46,880	-	-	25,926
	<hr/>			
Total Assets	2,056,348	1,863,793	122,818	1,716,236
<b>LIABILITIES</b>				
Accounts Payable	358	60,361	19	18,380
Accrued Payroll	-	-	-	28,707
Claims Payable	175,000	-	-	-
Other Payables	5,799	-	-	6,652
Due to Other Funds	-	-	-	18,000
	<hr/>			
Total Liabilities	181,157	60,361	19	71,739
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	813,607	1,389,912	67,801	915,308
	<hr/>			
Total Liabilities and Deferred Inflows of Resources	994,764	1,450,273	67,820	987,047
<b>FUND BALANCES</b>				
Nonspendable	46,880	-	-	25,926
Restricted	1,014,704	413,520	54,998	703,263
Committed	-	-	-	-
Unassigned	-	-	-	-
	<hr/>			
Total Fund Balances	1,061,584	413,520	54,998	729,189
	<hr/>			
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	2,056,348	1,863,793	122,818	1,716,236

Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Dunham Wetland Bank Program	Wetland Aquatic Riparian Program	Endowment	Totals
2,095,766	288,090	171,110	-	3,101,932	2,047,751	11,765,109
-	-	-	-	-	-	1,595,948
-	10,335	4,553	-	-	-	14,888
11,100	554	601	-	5,073	2,899	26,564
-	-	-	29,943	6,401	-	59,988
-	-	-	6,993	6,993	-	86,792
2,106,866	298,979	176,264	36,936	3,120,399	2,050,650	13,549,289
471	61,415	30	8,863	44,253	454	194,604
-	-	-	2,205	1,432	-	32,344
-	-	-	-	-	-	175,000
-	-	-	-	-	-	12,451
106,395	-	-	25,868	19,061	-	169,324
106,866	61,415	30	36,936	64,746	454	583,723
-	-	-	-	-	-	3,186,628
106,866	61,415	30	36,936	64,746	454	3,770,351
-	-	-	6,993	6,993	-	86,792
2,000,000	237,564	176,234	-	3,048,660	-	7,648,943
-	-	-	-	-	2,050,196	2,050,196
-	-	-	(6,993)	-	-	(6,993)
2,000,000	237,564	176,234	-	3,055,653	2,050,196	9,778,938
2,106,866	298,979	176,264	36,936	3,120,399	2,050,650	13,549,289

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

**Nonmajor Governmental - Special Revenue Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 2016**

	Liability Insurance	Social Security Tax	Audit	Zoological
<b>Revenues</b>				
Taxes	\$ 777,394	1,458,220	64,910	907,070
Intergovernmental	36,843	43,688	-	42,261
Permits and Fees	-	-	-	16,481
Interest	19,184	9,484	259	15,957
Miscellaneous	-	-	-	122,451
<b>Total Revenues</b>	<b>833,421</b>	<b>1,511,392</b>	<b>65,169</b>	<b>1,104,220</b>
<b>Expenditures</b>				
<b>Current</b>				
General Government	674,923	271,267	36,600	-
Conservation and Recreation	-	884,812	-	972,355
Public Works	-	10,532	-	-
Public Safety	-	150,590	-	-
<b>Total Expenditures</b>	<b>674,923</b>	<b>1,317,201</b>	<b>36,600</b>	<b>972,355</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>158,498</b>	<b>194,191</b>	<b>28,569</b>	<b>131,865</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	(18,000)
	-	-	-	(18,000)
<b>Net Change in Fund Balances</b>	<b>158,498</b>	<b>194,191</b>	<b>28,569</b>	<b>113,865</b>
<b>Fund Balances - Beginning</b>	<b>903,086</b>	<b>219,329</b>	<b>26,429</b>	<b>615,324</b>
<b>Fund Balances - Ending</b>	<b>1,061,584</b>	<b>413,520</b>	<b>54,998</b>	<b>729,189</b>



Environmental Responsibility	Mallard Lake Preserve Non-Landfill Improvement	Greene Valley Preserve Non-Landfill Improvement	Dunham Wetland Bank Program	Wetland Aquatic Riparian Program	Endowment	Totals
-	-	-	-	-	-	3,207,594
-	-	-	-	888,499	-	1,011,291
-	-	-	-	-	-	16,481
106,395	3,297	717	-	24,144	51,873	231,310
-	43,479	23,128	-	-	341,934	530,992
106,395	46,776	23,845	-	912,643	393,807	4,997,668
-	-	-	-	-	-	982,790
-	279,558	-	240,111	646,667	-	3,023,503
-	-	-	-	-	-	10,532
-	-	-	-	-	-	150,590
-	279,558	-	240,111	646,667	-	4,167,415
106,395	(232,782)	23,845	(240,111)	265,976	393,807	830,253
-	-	-	19,061	1,877,756	-	1,896,817
(106,395)	-	-	-	(19,061)	(1,877,756)	(2,021,212)
(106,395)	-	-	19,061	1,858,695	(1,877,756)	(124,395)
-	(232,782)	23,845	(221,050)	2,124,671	(1,483,949)	705,858
2,000,000	470,346	152,389	221,050	930,982	3,534,145	9,073,080
2,000,000	237,564	176,234	-	3,055,653	2,050,196	9,778,938

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

**Liability Insurance - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 769,000	769,000	777,165	881,867
Levy - Prior	100	100	74	177
Other	100	100	155	1,254
Intergovernmental				
Personal Property Replacement Taxes	40,734	40,734	36,843	46,570
Interest	17,003	17,003	19,184	15,654
Miscellaneous	-	-	-	54
Total Revenues	<u>826,937</u>	<u>826,937</u>	<u>833,421</u>	<u>945,576</u>
Expenditures				
General Government	763,100	763,100	674,923	402,279
Conservation and Recreation	-	-	-	476,953
Public Works	-	-	-	41
Public Safety	-	-	-	20,212
Total Expenditures	<u>763,100</u>	<u>763,100</u>	<u>674,923</u>	<u>899,485</u>
Net Change in Fund Balance	<u>63,837</u>	<u>63,837</u>	158,498	46,091
Fund Balance - Beginning			<u>903,086</u>	<u>856,995</u>
Fund Balance - Ending			<u>1,061,584</u>	<u>903,086</u>

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

**Social Security Tax - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 1,431,000	1,431,000	1,457,789	1,470,178
Levy - Prior	-	-	142	352
Other	-	-	289	2,094
Intergovernmental				
Personal Property Replacement Taxes	43,688	43,688	43,688	43,688
County Collector's Investment Earnings	-	-	-	20
Interest	9,708	9,708	9,484	7,190
Total Revenues	<u>1,484,396</u>	<u>1,484,396</u>	<u>1,511,392</u>	<u>1,523,522</u>
Expenditures				
General Government	306,590	306,590	271,267	332,568
Conservation and Recreation	890,353	890,353	884,812	951,494
Public Works	21,169	21,169	10,532	35,085
Public Safety	147,912	147,912	150,590	165,448
Total Expenditures	<u>1,366,024</u>	<u>1,366,024</u>	<u>1,317,201</u>	<u>1,484,595</u>
Net Change in Fund Balance	<u>118,372</u>	<u>118,372</u>	194,191	38,927
Fund Balance - Beginning			<u>219,329</u>	<u>180,402</u>
Fund Balance - Ending			<u>413,520</u>	<u>219,329</u>

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

**Audit - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes	\$ 36,000	36,000	64,910	-
Interest	327	327	259	133
Total Revenues	<u>36,327</u>	<u>36,327</u>	<u>65,169</u>	<u>133</u>
Expenditures				
General Government				
Other Services and Charges	37,600	37,600	36,600	37,200
Miscellaneous	1,900	1,900	-	-
Total Expenditures	<u>39,500</u>	<u>39,500</u>	<u>36,600</u>	<u>37,200</u>
Net Change in Fund Balance	<u>(3,173)</u>	<u>(3,173)</u>	28,569	(37,067)
Fund Balance - Beginning			<u>26,429</u>	<u>63,496</u>
Fund Balance - Ending			<u>54,998</u>	<u>26,429</u>

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

**Zoological - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes				
Levy - Current	\$ 877,000	877,000	906,799	881,391
Levy - Prior	100	100	91	260
Other	100	100	180	1,256
Intergovernmental				
Personal Property Replacement Taxes	46,725	46,725	42,261	53,419
County Collector's Investment Earnings	-	-	-	12
Permits and Fees				
Education Program Fees	31,500	31,500	16,481	28,289
Participation Fees	25,000	25,000	-	-
Interest	9,960	9,960	15,957	12,196
Miscellaneous				
Donations	103,500	103,500	100,550	163,203
Private Sector Support	15,000	15,000	-	-
Sponsorships	1,000	1,000	1,596	1,675
Other	17,000	17,000	20,305	16,396
Total Revenues	<u>1,126,885</u>	<u>1,126,885</u>	<u>1,104,220</u>	<u>1,158,097</u>
Expenditures				
Conservation and Recreation	<u>1,008,894</u>	<u>1,008,894</u>	<u>972,355</u>	<u>1,061,932</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	117,991	117,991	131,865	96,165
Other Financing (Uses)				
Transfers Out	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>	-
Net Change in Fund Balance	<u>99,991</u>	<u>99,991</u>	113,865	96,165
Fund Balance - Beginning			<u>615,324</u>	<u>519,159</u>
Fund Balance - Ending			<u>729,189</u>	<u>615,324</u>

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

**Zoological - Special Revenue Fund**

**Schedule of Expenditures - Budget and Actual**

**For the Fiscal Year Ended June 30, 2016**

**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
<b>Conservation and Recreation</b>				
<b>Personal Services</b>				
Direct Compensation	\$ 660,760	660,760	667,803	703,793
Other Compensation	-	-	23,816	50,029
Employee Benefits	99,484	99,484	84,425	87,710
	<u>760,244</u>	<u>760,244</u>	<u>776,044</u>	<u>841,532</u>
<b>Supplies</b>				
Office Supplies	450	450	536	967
Operating Supplies	85,200	85,200	88,962	92,697
Fuel and Related Supplies	-	-	-	7
Equipment Parts	100	100	230	-
Grounds Supplies	3,200	3,200	643	1,790
Building and Other Supplies and Materials	15,300	15,300	18,417	14,017
Small Tools and Minor Equipment	5,550	5,550	4,845	1,994
Other	9,350	9,350	8,366	8,542
	<u>119,150</u>	<u>119,150</u>	<u>121,999</u>	<u>120,014</u>
<b>Services and Charges</b>				
Professional Services	37,600	37,600	19,152	18,571
Insurance	4,500	4,500	2,030	3,777
Utilities	37,700	37,700	45,229	41,357
Rentals	450	450	255	374
Machinery and Equipment Repairs and Maintenance	250	250	1,412	12,407
Other Services and Charges	1,200	1,200	1,389	5,900
Training and Development	5,000	5,000	4,845	-
	<u>86,700</u>	<u>86,700</u>	<u>74,312</u>	<u>82,386</u>
<b>Internal Charges</b>	-	-	-	18,000
<b>Miscellaneous</b>				
Contingency	42,800	42,800	-	-
<b>Total Conservation and Recreation</b>	<u>1,008,894</u>	<u>1,008,894</u>	<u>972,355</u>	<u>1,061,932</u>

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

**Environmental Responsibility - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Revenues				
Interest	\$ 56,917	56,917	106,395	32,519
Expenditures				
Conservation and Recreation	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	56,917	56,917	106,395	32,519
Other Financing (Uses)				
Transfers Out	(56,917)	(56,917)	(106,395)	(32,519)
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning			2,000,000	2,000,000
Fund Balance - Ending			2,000,000	2,000,000

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

**Mallard Lake Preserve Non-Landfill Improvement - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016		Actual	2015
	Original Budget	Final Budget		Actual
Revenues				
Interest	\$ 4,950	4,950	3,297	2,874
Miscellaneous				
Landfill Gas Royalties	32,000	32,000	43,479	36,196
Total Revenues	<u>36,950</u>	<u>36,950</u>	<u>46,776</u>	<u>39,070</u>
Expenditures				
Conservation and Recreation				
Recreational Improvements	365,000	365,000	279,558	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(328,050)	(328,050)	(232,782)	39,070
Other Financing Sources				
Transfers In	365,800	365,800	-	-
Net Change in Fund Balance	<u>37,750</u>	<u>37,750</u>	(232,782)	39,070
Fund Balance - Beginning			<u>470,346</u>	<u>431,276</u>
Fund Balance - Ending			<u><u>237,564</u></u>	<u><u>470,346</u></u>



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

**Greene Valley Preserve Non-Landfill Improvement - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Revenues				
Interest				
Miscellaneous	\$ 1,286	1,286	717	1,252
Landfill Gas Royalties	30,000	30,000	23,128	32,152
Total Revenues	31,286	31,286	23,845	33,404
Expenditures				
Conservation and Recreation				
Other Services and Charges	-	-	-	1
Net Change in Fund Balance	31,286	31,286	23,845	33,403
Fund Balance - Beginning			152,389	118,986
Fund Balance - Ending			176,234	152,389

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

**Dunham Wetland Bank Program - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016		Actual	2015
	Original Budget	Final Budget		Actual
Revenues				
Interest	\$ -	-	-	-
Expenditures				
Conservation and Recreation				
Direct Compensation	92,449	120,873	70,659	177,099
Employee Benefits	28,424	28,424	24,121	-
Supplies	142,000	142,000	100,507	73,360
Other Services and Charges	156,000	156,000	44,824	154,521
Total Expenditures	418,873	447,297	240,111	404,980
Excess (Deficiency) of Revenues Over (Under) Expenditures	(418,873)	(447,297)	(240,111)	(404,980)
Other Financing Sources				
Transfers In	-	-	19,061	626,030
Net Change in Fund Balance	<u>(418,873)</u>	<u>(447,297)</u>	(221,050)	221,050
Fund Balance - Beginning			<u>221,050</u>	-
Fund Balance - Ending			<u>-</u>	<u>221,050</u>

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

**Wetland Aquatic and Riparian Program - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
<b>Revenues</b>				
Intergovernmental	\$ 809,936	809,936	888,499	1,580,176
Interest	-	-	24,144	294
Miscellaneous				
Private Sector Support	300,000	300,000	-	-
<b>Total Revenues</b>	<b>1,109,936</b>	<b>1,109,936</b>	<b>912,643</b>	<b>1,580,470</b>
<b>Expenditures</b>				
Conservation and Recreation				
Direct Compensation	112,569	112,569	48,917	89,594
Employee Benefits	28,424	28,424	24,121	-
Supplies	37,200	37,200	109	2,476
Other Services and Charges	2,755,702	2,755,702	573,520	1,057,418
Capital Outlay	50,000	50,000	-	-
<b>Total Expenditures</b>	<b>2,983,895</b>	<b>2,983,895</b>	<b>646,667</b>	<b>1,149,488</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,873,959)	(1,873,959)	265,976	430,982
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,877,756	1,877,756	1,877,756	500,000
Transfers Out	-	-	(19,061)	-
	<b>1,877,756</b>	<b>1,877,756</b>	<b>1,858,695</b>	<b>500,000</b>
Net Change in Fund Balance	<u>3,797</u>	<u>3,797</u>	2,124,671	930,982
Fund Balance - Beginning			930,982	-
Fund Balance - Ending			<u>3,055,653</u>	<u>930,982</u>

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

**Endowment - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Revenues				
Interest	\$ 46,152	46,152	51,873	50,642
Miscellaneous				
Private Sector Support	-	-	341,934	33,539
Total Revenues	46,152	46,152	393,807	84,181
Expenditures				
Conservation and Recreation				
Core Management	-	-	-	193,944
Excess (Deficiency) of Revenues Over (Under) Expenditures	46,152	46,152	393,807	(109,763)
Other Financing (Uses)				
Transfers Out	(1,877,756)	(1,877,756)	(1,877,756)	(1,126,031)
Net Change in Fund Balance	<u>(1,831,604)</u>	<u>(1,831,604)</u>	(1,483,949)	(1,235,794)
Fund Balance - Beginning			<u>3,534,145</u>	<u>4,769,939</u>
Fund Balance - Ending			<u>2,050,196</u>	<u>3,534,145</u>

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

**Nonmajor Governmental - Debt Service Funds**

**Combining Balance Sheet  
June 30, 2016**

	Acquisition and Development Series of 2008	General Obligation Refunding Bond Series of 2003	Acquisition and Development Series of 2005A
<b>ASSETS</b>			
Cash and Investments	\$ 285,739	3,352,411	-
Cash with Fiscal Agent	16,750	-	-
Receivables - Net of Allowances			
Property Taxes	207,147	2,980,397	-
Accrued Interest	453	2,794	-
Due from Other Funds	-	-	-
Total Assets	510,089	6,335,602	-
<b>LIABILITIES</b>			
Accounts Payable	64	954	-
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	413,611	5,950,987	-
Total Liabilities and Deferred Inflows of Resources	413,675	5,951,941	-
<b>FUND BALANCES</b>			
Restricted	96,414	383,661	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	510,089	6,335,602	-

Acquisition and Development Series of 2007	Acquisition and Development Series of 2015A	General Obligation Refunding Bond Series of 2012	General Obligation Refunding Bond Series of 2015	Totals
2,590,543	990,518	830,779	7,134	8,057,124
-	-	-	701,400	718,150
2,298,109	794,668	797,122	711,347	7,788,790
3,959	977	3,342	-	11,525
-	-	-	472	472
<b>4,892,611</b>	<b>1,786,163</b>	<b>1,631,243</b>	<b>1,420,353</b>	<b>16,576,061</b>
583	222	187	-	2,010
4,588,657	1,586,673	1,591,573	1,420,353	15,551,854
4,589,240	1,586,895	1,591,760	1,420,353	15,553,864
303,371	199,268	39,483	-	1,022,197
<b>4,892,611</b>	<b>1,786,163</b>	<b>1,631,243</b>	<b>1,420,353</b>	<b>16,576,061</b>

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

**Nonmajor Governmental - Debt Service Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 2016**

	Acquisition and Development Series of 2008	General Obligation Refunding Bond Series of 2003	Acquisition and Development Series of 2005A
Revenues			
Taxes	\$ 1,945,800	5,926,025	1,581,800
Interest	2,346	22,185	8,866
Miscellaneous	-	-	2,171
Total Revenues	<u>1,948,146</u>	<u>5,948,210</u>	<u>1,592,837</u>
Expenditures			
Debt Service			
Principal Payment	350,000	5,165,000	-
Interest and Fiscal Charges	49,162	721,094	1,826,785
Total Expenditures	<u>399,162</u>	<u>5,886,094</u>	<u>1,826,785</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,548,984</u>	<u>62,116</u>	<u>(233,948)</u>
Other Financing Sources (Uses)			
Debt Issuance	-	-	31,690,000
Premium on Bonds	-	-	5,478,680
Payment to Escrow Agent	-	-	(36,935,250)
Transfers In	-	-	-
Transfers Out	(1,528,868)	-	(199,268)
	<u>(1,528,868)</u>	<u>-</u>	<u>34,162</u>
Net Change in Fund Balances	20,116	62,116	(199,786)
Fund Balances - Beginning	<u>76,298</u>	<u>321,545</u>	<u>199,786</u>
Fund Balances - Ending	<u><u>96,414</u></u>	<u><u>383,661</u></u>	<u><u>-</u></u>

Acquisition and Development Series of 2007	Acquisition and Development Series of 2015A	General Obligation Refunding Bond Series of 2012	General Obligation Refunding Bond Series of 2015	Totals
4,276,750	-	1,586,612	2	15,316,989
35,661	-	13,192	1	82,251
-	-	-	-	2,171
4,312,411	-	1,599,804	3	15,401,411
3,355,000	-	105,000	520,000	9,495,000
893,088	-	1,470,825	1,009,343	5,970,297
4,248,088	-	1,575,825	1,529,343	15,465,297
64,323	-	23,979	(1,529,340)	(63,886)
-	-	-	-	31,690,000
-	-	-	-	5,478,680
-	-	-	-	(36,935,250)
-	199,268	-	1,529,340	1,728,608
-	-	-	-	(1,728,136)
-	199,268	-	1,529,340	233,902
64,323	199,268	23,979	-	170,016
239,048	-	15,504	-	852,181
303,371	199,268	39,483	-	1,022,197



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

**Nonmajor Governmental - Capital Projects Funds**

**Combining Balance Sheet  
June 30, 2016**

	Construction and Development						
	2015	2014	2013	2012	2011	2010	2009
	Levy	Levy	Levy	Levy	Levy	Levy	Levy
<b>ASSETS</b>							
Cash and Investments	\$ 913,113	1,194,755	912,016	1,210,943	2,318,776	974,900	-
Receivables - Net of Allowances							
Property Taxes	916,865	-	-	-	-	-	-
Accrued Interest	841	1,819	1,286	2,267	4,895	2,019	-
Due from Other Governments	-	-	-	-	23,793	-	-
Due from Other Funds	-	39,689	-	-	-	-	-
Prepays	-	38,462	-	-	-	-	-
<b>Total Assets</b>	<b>1,830,819</b>	<b>1,274,725</b>	<b>913,302</b>	<b>1,213,210</b>	<b>2,347,464</b>	<b>976,919</b>	<b>-</b>
<b>LIABILITIES</b>							
Accounts Payable	-	4,729	159,710	5,544	8,974	13,190	-
Accrued Payroll	-	40,966	-	-	-	-	-
Deposits Payable	-	-	-	20,000	-	-	-
Other Payables	-	31,385	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>77,080</b>	<b>159,710</b>	<b>25,544</b>	<b>8,974</b>	<b>13,190</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Property Taxes	1,830,616	-	-	-	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>1,830,616</b>	<b>77,080</b>	<b>159,710</b>	<b>25,544</b>	<b>8,974</b>	<b>13,190</b>	<b>-</b>
<b>FUND BALANCES</b>							
Nonspendable	-	38,462	-	-	-	-	-
Restricted	203	1,159,183	753,592	1,187,666	2,338,490	963,729	-
<b>Total Fund Balances</b>	<b>203</b>	<b>1,197,645</b>	<b>753,592</b>	<b>1,187,666</b>	<b>2,338,490</b>	<b>963,729</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>1,830,819</b>	<b>1,274,725</b>	<b>913,302</b>	<b>1,213,210</b>	<b>2,347,464</b>	<b>976,919</b>	<b>-</b>

Oak Meadows Golf and Preserve Improvement Project	Capital Improvement	Acquisition and Development						Totals
		Series 1987	Series 1997	Series 2005A	Series 2007	Series 2008	Series 2012	
11,771,109	6,651,186	113,947	616,537	1,731,987	7,384,645	6,819,961	2,644,418	45,258,293
-	-	-	-	-	-	-	-	916,865
26,362	13,550	14	303	2,278	21,494	12,327	9,588	99,043
-	23,388	-	-	-	-	-	-	47,181
-	1,554,876	-	-	-	-	-	-	1,594,565
-	-	-	-	-	-	-	-	38,462
11,797,471	8,243,000	113,961	616,840	1,734,265	7,406,139	6,832,288	2,654,006	47,954,409
2,268,175	252,441	25	104	372	2,874	136,193	1,051	2,853,382
-	-	-	-	-	-	-	-	40,966
-	-	-	90	13,626	3,181	104,108	-	141,005
-	-	-	-	-	-	-	-	31,385
2,268,175	252,441	25	194	13,998	6,055	240,301	1,051	3,066,738
-	-	-	-	-	-	-	-	1,830,616
2,268,175	252,441	25	194	13,998	6,055	240,301	1,051	4,897,354
-	-	-	-	-	-	-	-	38,462
9,529,296	7,990,559	113,936	616,646	1,720,267	7,400,084	6,591,987	2,652,955	43,018,593
9,529,296	7,990,559	113,936	616,646	1,720,267	7,400,084	6,591,987	2,652,955	43,057,055
11,797,471	8,243,000	113,961	616,840	1,734,265	7,406,139	6,832,288	2,654,006	47,954,409

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

**Nonmajor Governmental - Capital Projects Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended June 30, 2016**

	Construction and Development						
	2015 Levy	2014 Levy	2013 Levy	2012 Levy	2011 Levy	2010 Levy	2009 Levy
Revenues							
Taxes	\$ -	1,910,886	-	-	-	573	-
Intergovernmental	-	199,384	-	284,618	559,829	-	-
Permits and Fees	-	8,400	-	788	-	-	-
Donations	-	-	-	-	-	-	-
Interest	203	16,250	9,647	5,177	21,581	15,403	-
Miscellaneous	-	-	11,590	-	-	-	-
Total Revenues	203	2,134,920	21,237	290,583	581,410	15,976	-
Expenditures							
Current							
Conservation and Recreation	-	937,275	434,565	161,212	406,937	71,334	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	937,275	434,565	161,212	406,937	71,334	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	203	1,197,645	(413,328)	129,371	174,473	(55,358)	-
Other Financing Sources (Uses)							
Disposal of Capital Assets	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(226,444)
	-	-	-	-	-	-	(226,444)
Net Change in Fund Balances	203	1,197,645	(413,328)	129,371	174,473	(55,358)	(226,444)
Fund Balances - Beginning	-	-	1,166,920	1,058,295	2,164,017	1,019,087	226,444
Fund Balances - Ending	203	1,197,645	753,592	1,187,666	2,338,490	963,729	-

Oak Meadows Golf and Preserve Improvement Project		Acquisition and Development						Totals
Capital Improvement	Series 1987	Series 1997	Series 2005A	Series 2007	Series 2008	Series 2012		
-	-	-	-	-	-	-	1,911,459	
2,865,597	83,880	24,533	150,000	27,182	-	-	4,195,023	
-	-	-	-	-	-	-	9,188	
-	-	-	-	17,062	-	130,000	147,062	
108,869	99,450	3,105	14,282	21,350	90,112	98,861	550,014	
-	-	-	-	1,320	-	-	12,910	
2,974,466	183,330	27,638	164,282	66,914	90,112	228,861	6,825,656	
6,870,606	466,887	-	-	-	-	-	9,348,816	
-	1,554,876	150,125	-	1,387,380	914,516	489,054	4,585,556	
6,870,606	2,021,763	150,125	-	1,387,380	914,516	489,054	13,934,372	
(3,896,140)	(1,838,433)	(122,487)	164,282	(1,320,466)	(824,404)	(260,193)	(7,108,716)	
-	157,340	-	-	-	-	-	157,340	
13,400,000	1,554,876	-	-	-	-	-	14,954,876	
-	-	-	-	-	-	-	(226,444)	
13,400,000	1,712,216	-	-	-	-	-	14,885,772	
9,503,860	(126,217)	(122,487)	164,282	(1,320,466)	(824,404)	(260,193)	7,777,056	
25,436	8,116,776	236,423	452,364	3,040,733	8,224,488	6,852,180	35,279,999	
9,529,296	7,990,559	113,936	616,646	1,720,267	7,400,084	6,591,987	43,057,055	

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

**Construction and Development - 2014 Levy - Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
<b>Revenues</b>				
Property Taxes				
Levy - 2014	\$ 1,895,000	1,895,000	1,910,886	1,910,886
Intergovernmental				
Personal Property Replacement Taxes	220,446	220,446	199,384	199,384
Permits and Fees				
Easements	10,000	10,000	8,400	8,400
Interest	16,555	16,555	16,250	16,250
Total Revenues	<u>2,142,001</u>	<u>2,142,001</u>	<u>2,134,920</u>	<u>2,134,920</u>
<b>Expenditures</b>				
Conservation and Recreation	1,952,543	1,952,543	937,275	937,275
Net Change in Fund Balance	<u>189,458</u>	<u>189,458</u>	<u>1,197,645</u>	<u>1,197,645</u>
Fund Balance - Beginning				<u>-</u>
Fund Balance - Ending				<u><u>1,197,645</u></u>

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

**Construction and Development - 2014 Levy - Capital Projects Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
<b>Conservation and Recreation</b>				
<b>Planning and Development - Planning</b>				
<b>Personal Services</b>				
Direct Compensation	\$ 747,411	747,411	692,687	692,687
Vacation/Sick Leave	-	-	62,480	62,480
Employee Benefits	156,332	156,332	132,668	132,668
	<u>903,743</u>	<u>903,743</u>	<u>887,835</u>	<u>887,835</u>
<b>Supplies</b>				
Office Supplies	4,400	4,400	4,545	4,545
Operating Supplies	800	800	569	569
Building and Other Supplies and Materials	-	-	128	128
Small Tools and Minor Equipment	4,000	4,000	3,791	3,791
	<u>9,200</u>	<u>9,200</u>	<u>9,033</u>	<u>9,033</u>
<b>Services and Charges</b>				
Professional Services	35,500	35,500	24,717	24,717
Legal Services	3,000	3,000	146	146
Machinery and Equipment Repairs and Maintenance	3,000	3,000	-	-
Other Services and Charges	5,000	5,000	3,460	3,460
Training and Development	22,500	22,500	6,010	6,010
	<u>69,000</u>	<u>69,000</u>	<u>34,333</u>	<u>34,333</u>
<b>Recreational Improvements</b>				
Fullersburg Woods	50,000	50,000	-	-
Mayslake	-	-	-	-
Oldfield Oaks	350,000	350,000	2,758	2,758
St. James Farm	275,000	275,000	3,316	3,316
District Wide	50,000	50,000	-	-
	<u>725,000</u>	<u>725,000</u>	<u>6,074</u>	<u>6,074</u>
Conservation and Water Management	200,000	200,000	-	-
<b>Miscellaneous</b>				
Contingency	45,600	45,600	-	-
<b>Total Conservation and Recreation</b>	<u>1,952,543</u>	<u>1,952,543</u>	<u>937,275</u>	<u>937,275</u>

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

**Construction and Development - 2013 Levy - Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
<b>Revenues</b>				
Property Taxes				
Levy - 2013	\$ 1,830,000	1,830,000	1,860,947	-
Levy - Prior	-	-	4	-
Other	-	-	417	-
Intergovernmental				
Personal Property Replacement Taxes	220,446	220,446	252,028	-
Other Grants and Reimbursements	-	-	285,237	-
Permits and Fees				
Easements	-	-	25,963	-
Interest	4,945	4,945	27,549	9,647
Miscellaneous	58,236	58,236	11,590	11,590
Total Revenues	<u>2,113,627</u>	<u>2,113,627</u>	<u>2,463,735</u>	<u>21,237</u>
<b>Expenditures</b>				
Conservation and Recreation	<u>2,174,233</u>	<u>2,174,233</u>	<u>1,710,143</u>	<u>434,565</u>
Net Change in Fund Balance	<u>(60,606)</u>	<u>(60,606)</u>	<u>753,592</u>	<u>(413,328)</u>
Fund Balance - Beginning				<u>1,166,920</u>
Fund Balance - Ending				<u><u>753,592</u></u>

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

**Construction and Development - 2013 Levy - Capital Projects Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
Conservation and Recreation				
Planning and Development - Planning				
Personal Services				
Direct Compensation	\$ 864,755	864,755	878,852	471
Vacation/Sick Leave	-	-	163,126	-
Employee Benefits	164,228	164,228	162,890	-
	<u>1,028,983</u>	<u>1,028,983</u>	<u>1,204,868</u>	<u>471</u>
Supplies				
Office Supplies	4,400	4,400	5,447	-
Operating Supplies	14,100	14,100	1,169	-
Machinery and Equipment Repairs and Maintenance	200	200	125	-
Small Tools and Minor Equipment	4,400	4,400	137	-
	<u>23,100</u>	<u>23,100</u>	<u>6,878</u>	<u>-</u>
Services and Charges				
Professional Services	84,500	84,500	6,516	-
Publishing and Printing	2,350	2,350	955	(1)
Other Services and Charges	18,300	18,300	12,175	38
	<u>105,150</u>	<u>105,150</u>	<u>19,646</u>	<u>37</u>
Recreational Improvements				
Blackwell	-	-	35,494	-
Fullersburg Woods	500,000	500,000	389,059	379,859
Mayslake	30,000	30,000	54,198	54,198
District Wide	335,000	335,000	-	-
	<u>865,000</u>	<u>865,000</u>	<u>478,751</u>	<u>434,057</u>
Conservation and Water Management	100,000	100,000	-	-
Miscellaneous				
Contingency	52,000	52,000	-	-
Total Conservation and Recreation	<u>2,174,233</u>	<u>2,174,233</u>	<u>1,710,143</u>	<u>434,565</u>



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

**Construction and Development - 2012 Levy - Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
<b>Revenues</b>				
Property Taxes				
Levy - 2012	\$ 1,850,336	1,850,336	1,822,890	-
Levy - Prior	-	-	72,378	-
Intergovernmental				
Personal Property Replacement Taxes	220,446	220,446	240,082	-
State Grants and Reimbursements	1,875,000	1,875,000	56,309	29,309
Federal Grants and Reimbursements	2,800,000	2,800,000	255,309	255,309
Other Grants and Reimbursements	1,475,000	1,475,000	100,421	-
Permits and Fees				
Easements	-	-	788	788
Interest	-	-	11,599	5,177
Total Revenues	<u>8,220,782</u>	<u>8,220,782</u>	<u>2,559,776</u>	<u>290,583</u>
<b>Expenditures</b>				
Conservation and Recreation	10,537,130	10,537,130	2,367,707	161,212
Capital Outlay	3,000	3,000	-	-
Total Expenditures	<u>10,540,130</u>	<u>10,540,130</u>	<u>2,367,707</u>	<u>161,212</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,319,348)	(2,319,348)	192,069	129,371
<b>Other Financing Sources</b>				
Transfers In	<u>2,744,348</u>	<u>2,744,348</u>	<u>955,597</u>	<u>-</u>
Net Change in Fund Balance	<u>425,000</u>	<u>425,000</u>	<u>1,147,666</u>	<u>129,371</u>
Fund Balance - Beginning				<u>1,058,295</u>
Fund Balance - Ending				<u><u>1,187,666</u></u>

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

**Construction and Development - 2012 Levy - Capital Projects Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
<b>Conservation and Recreation</b>				
<b>Planning and Development - Planning</b>				
<b>Personal Services</b>				
Direct Compensation	\$ 928,111	928,111	812,389	-
Vacation/Sick Leave	6,000	6,000	2,787	-
Employee Benefits	215,640	215,640	199,385	-
	<u>1,149,751</u>	<u>1,149,751</u>	<u>1,014,561</u>	<u>-</u>
<b>Supplies</b>				
Office Supplies	5,100	5,100	4,412	-
Operating Supplies	5,225	5,225	1,852	-
Building and Other Supplies and Materials	650	650	935	-
Small Tools and Minor Equipment	8,700	8,700	3,934	-
	<u>19,675</u>	<u>19,675</u>	<u>11,133</u>	<u>-</u>
<b>Services and Charges</b>				
Professional Services	109,500	109,500	50,619	4,150
Publishing and Printing	2,350	2,350	-	-
Rentals	200	200	-	-
Machinery and Equipment Repairs and Maintenance	1,600	1,600	1,967	-
Other Services and Charges	18,000	18,000	14,157	-
	<u>131,650</u>	<u>131,650</u>	<u>66,743</u>	<u>4,150</u>
<b>Recreational Improvements</b>				
Blackwell	150,000	150,000	20,144	20,144
Fullersburg Woods	200,000	200,000	30,965	15,095
West DuPage Woods	75,000	75,000	-	-
Winfield Mounds	75,000	75,000	-	-
Mayslake	50,000	50,000	44,668	44,668
Oak Meadows	-	-	904,749	(500)
Timber Ridge	100,000	100,000	19,687	18,494
St. James Farm	-	-	220,125	30,185
District Wide	125,000	125,000	28,976	28,976
	<u>775,000</u>	<u>775,000</u>	<u>1,269,314</u>	<u>157,062</u>

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

**Construction and Development - 2012 Levy - Capital Projects Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
Conservation and Recreation - Continued				
Planning and Development - Planning - Continued				
Internal Charges	\$ -	-	5,956	-
Miscellaneous				
Contingency	28,900	28,900	-	-
Other Reserves	8,432,154	8,432,154	-	-
	8,461,054	8,461,054	-	-
Total Conservation and Recreation	10,537,130	10,537,130	2,367,707	161,212
Capital Outlay				
Machinery and Equipment	3,000	3,000	-	-
Total Expenditures	10,540,130	10,540,130	2,367,707	161,212

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

**Construction and Development - 2011 Levy - Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
<b>Revenues</b>				
Property Taxes				
Levy - 2011	\$ 1,837,783	1,837,783	1,838,174	-
Levy - Prior	47	47	-	-
Other	47	47	-	-
Intergovernmental				
Personal Property Replacement Taxes	220,446	220,446	228,356	-
State Grants and Reimbursements	4,915,000	4,915,000	1,537,223	184,829
Federal Grants and Reimbursements	5,395,000	5,395,000	-	-
Other Grants and Reimbursements	1,860,000	1,860,000	438,161	375,000
Permits and Fees				
Easements	-	-	33,321	-
Interest	-	-	58,214	21,581
Miscellaneous	32,571	32,571	-	-
<b>Total Revenues</b>	<b>14,260,894</b>	<b>14,260,894</b>	<b>4,133,449</b>	<b>581,410</b>
<b>Expenditures</b>				
Conservation and Recreation	14,631,890	14,631,890	2,034,873	406,937
Capital Outlay	5,810	5,810	-	-
<b>Total Expenditures</b>	<b>14,637,700</b>	<b>14,637,700</b>	<b>2,034,873</b>	<b>406,937</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(376,806)	(376,806)	2,098,576	174,473
<b>Other Financing Sources</b>				
Transfers In	362,582	362,582	239,914	-
Net Change in Fund Balance	(14,224)	(14,224)	2,338,490	174,473
Fund Balance - Beginning				2,164,017
Fund Balance - Ending				2,338,490

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

**Construction and Development - 2011 Levy - Capital Projects Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
<b>Conservation and Recreation</b>				
<b>Planning and Development - Planning</b>				
<b>Personal Services</b>				
Direct Compensation	\$ 755,753	755,753	755,752	-
Employee Benefits	205,380	205,380	178,620	-
	<u>961,133</u>	<u>961,133</u>	<u>934,372</u>	<u>-</u>
<b>Supplies</b>				
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	-
	<u>23,025</u>	<u>23,025</u>	<u>12,661</u>	<u>-</u>
<b>Services and Charges</b>				
Professional Services	78,690	78,690	22,593	-
Publishing and Printing	1,350	1,350	1,036	-
Rentals	200	200	-	-
Machinery and Equipment Repairs and Maintenance	2,232	2,232	2,232	-
Other Services and Charges	14,700	14,700	8,898	-
	<u>97,172</u>	<u>97,172</u>	<u>34,759</u>	<u>-</u>
<b>Recreational Improvements</b>				
Fullersburg Woods	83,902	83,902	108,335	82,085
Greene Balley	187,500	187,500	-	-
Pratt's Wayne	32,024	32,024	4,413	-
Hawk Hollow	167,500	167,500	485,593	3,820
St. James Farm	498,423	498,423	202,281	185,904
Willowbrook	68,988	68,988	70,505	-
Winfield Mounds	32,571	32,571	36,658	36,658
Mayslake	38,274	38,274	37,205	30,359
Dunham Woods	25,000	25,000	-	-
West Branck	130,000	130,000	-	-
District Wide	25,000	25,000	35,622	-
	<u>1,289,182</u>	<u>1,289,182</u>	<u>980,612</u>	<u>338,826</u>
<b>Conservation and Water Management</b>	<u>100,000</u>	<u>100,000</u>	<u>68,111</u>	<u>68,111</u>

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

**Construction and Development - 2011 Levy - Capital Projects Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
<b>Conservation and Recreation - Continued</b>				
<b>    Planning and Development - Planning - Continued</b>				
Internal Charges	\$ -	-	4,358	-
<b>    Miscellaneous</b>				
Contingency	229,960	229,960	-	-
Other Reserves	11,931,418	11,931,418	-	-
	<u>12,161,378</u>	<u>12,161,378</u>	-	-
<b>        Total Conservation and Recreation</b>	<u>14,631,890</u>	<u>14,631,890</u>	<u>2,034,873</u>	<u>406,937</u>
<b>Capital Outlay</b>				
Machinery and Equipment	5,810	5,810	-	-
<b>        Total Expenditures</b>	<u>14,637,700</u>	<u>14,637,700</u>	<u>2,034,873</u>	<u>406,937</u>

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

**Construction and Development - 2010 Levy - Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
<b>Revenues</b>				
Property Taxes				
Levy - 2010	\$ 1,927,171	1,927,171	1,931,641	-
Levy - Prior	-	-	3,747	193
Other	-	-	3,035	380
Intergovernmental				
Personal Property Replacement Taxes	190,536	190,536	215,134	-
State Grants and Reimbursements	1,765,000	1,765,000	311,600	-
Federal Grants and Reimbursements	5,391,279	5,391,279	-	-
Other Grants and Reimbursements	500,000	500,000	8	-
Permits and Fees				
Easements				
Interest	85,250	85,250	47,395	15,403
Miscellaneous				
Donations	500,000	500,000	-	-
Total Revenues	10,359,236	10,359,236	2,512,560	15,976
<b>Expenditures</b>				
Conservation and Recreation	12,334,454	12,334,454	2,231,052	71,334
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>				
	(1,975,218)	(1,975,218)	281,508	(55,358)
<b>Other Financing Sources</b>				
Transfers In	384,500	384,500	680,727	-
<b>Net Change in Fund Balance</b>				
	(1,590,718)	(1,590,718)	962,235	(55,358)
Fund Balance - Beginning				1,019,087
Fund Balance - Ending				963,729

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

**Construction and Development - 2010 Levy - Capital Projects Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
<b>Conservation and Recreation</b>				
<b>Planning and Development - NAMP</b>				
<b>Services and Charges</b>				
Other Services and Charges	\$ 24,338	24,338	-	-
<b>Planning and Development - Planning</b>				
<b>Personal Services</b>				
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	-
	<u>1,167,510</u>	<u>1,167,510</u>	<u>1,156,771</u>	<u>-</u>
<b>Supplies</b>				
Office Supplies	5,700	5,700	4,605	-
Operating Supplies	6,225	6,225	3,329	-
Ground Supplies	1,000	1,000	778	778
Building and Other Supplies and Materials	1,060	1,060	369	-
Small Tools and Minor Equipment	24,050	24,050	16,674	-
	<u>38,035</u>	<u>38,035</u>	<u>25,755</u>	<u>778</u>
<b>Services and Charges</b>				
Professional Services	65,814	65,814	70,656	-
Publishing and Printing	1,350	1,350	382	-
Rentals	200	200	100	-
Machinery and Equipment Repairs and Maintenance	7,950	7,950	7,108	-
Other Services and Charges	14,500	14,500	135,308	-
	<u>89,814</u>	<u>89,814</u>	<u>213,554</u>	<u>-</u>
<b>Recreational Improvements</b>				
Blackwell	1,897,500	1,897,500	197,365	64,706
Waterfall Glen	150,000	150,000	-	-
West Branch	250,000	250,000	-	-
Willowbrook	46,747	46,747	46,747	-
St. James Farm	366,000	366,000	366,000	-
Mayslake	217,860	217,860	222,301	5,850
District Wide	125,000	125,000	-	-
	<u>3,053,107</u>	<u>3,053,107</u>	<u>832,413</u>	<u>70,556</u>



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

**Construction and Development - 2010 Levy - Capital Projects Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

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	<u>Budget</u>		<u>Inception</u>	<u>2016</u>
	<u>Original</u>	<u>Final</u>	<u>to Date</u>	<u>Actual</u>
Conservation and Recreation - Continued				
Planning and Development - Planning - Continued				
Internal Charges	\$ 3,000	3,000	2,559	-
Miscellaneous				
Contingency	16,098	16,098	-	-
Other Reserves	7,942,552	7,942,552	-	-
	<u>7,958,650</u>	<u>7,958,650</u>	-	-
Total Conservation and Recreation	<u>12,334,454</u>	<u>12,334,454</u>	<u>2,231,052</u>	<u>71,334</u>

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

**Construction and Development - 2009 Levy - Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
<b>Revenues</b>				
Property Taxes				
Levy - 2009	\$ 1,791,938	1,791,938	1,795,957	-
Levy - Prior	75	75	553	-
Other	250	250	285	-
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	-
Permits and Fees				
Easements	10,000	10,000	-	-
Interest	77,500	77,500	22,238	-
Miscellaneous				
Donations	-	-	19	-
Miscellaneous	-	-	2,799	-
<b>Total Revenues</b>	<b>4,080,868</b>	<b>4,080,868</b>	<b>2,896,536</b>	<b>-</b>
<b>Expenditures</b>				
Conservation and Recreation	4,427,967	4,427,967	2,904,891	-
Capital Outlay	37,401	37,401	37,401	-
<b>Total Expenditures</b>	<b>4,465,368</b>	<b>4,465,368</b>	<b>2,942,292</b>	<b>-</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(384,500)	(384,500)	(45,756)	-
<b>Other Financing Sources (Uses)</b>				
Transfers In	384,500	384,500	272,200	-
Transfers Out	-	-	-	(226,444)
	<b>384,500</b>	<b>384,500</b>	<b>272,200</b>	<b>(226,444)</b>
Net Change in Fund Balance	-	-	226,444	(226,444)
Fund Balance - Beginning				226,444
Fund Balance - Ending				-

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

**Construction and Development - 2009 Levy - Capital Projects Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

	Budget		Inception to Date	2016 Actual
	Original	Final		
<b>Conservation and Recreation</b>				
<b>Planning and Development - Planning</b>				
<b>Personal Services</b>				
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	-
	<u>1,198,138</u>	<u>1,198,138</u>	<u>1,198,136</u>	<u>-</u>
<b>Supplies</b>				
Office Supplies	4,541	4,541	4,158	-
Operating Supplies	3,376	3,376	1,488	-
Building and Other Supplies and Materials	1,239	1,239	793	-
Small Tools and Minor Equipment	8,145	8,145	6,800	-
	<u>17,301</u>	<u>17,301</u>	<u>13,239</u>	<u>-</u>
<b>Services and Charges</b>				
Professional Services	63,314	63,314	65,030	-
Publishing and Printing	-	-	1,209	-
Rentals	1,300	1,300	-	-
Grounds Repairs and Maintenance	200	200	-	-
Machinery and Equipment Repairs and Maintenance	6,521	6,521	6,420	-
Other Services and Charges	6,635	6,635	5,412	-
	<u>77,970</u>	<u>77,970</u>	<u>78,071</u>	<u>-</u>
<b>Recreational Improvements</b>				
Blackwell	114,898	114,898	6,845	-
Danada	400,000	400,000	318,382	-
Greene Valley	159,952	159,952	119,370	-
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	888,581	-
District Wide	260,000	260,000	113,021	-
	<u>2,013,421</u>	<u>2,013,421</u>	<u>1,611,339</u>	<u>-</u>
<b>Internal Charges</b>	<u>3,867</u>	<u>3,867</u>	<u>3,866</u>	<u>-</u>

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

**Construction and Development - 2009 Levy - Capital Projects Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended June 30, 2016**

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	Budget		Inception	2016
	Original	Final	to Date	Actual
Conservation and Recreation - Continued				
Planning and Development - Planning - Continued				
Miscellaneous				
Project Residual	\$ 2,701	2,701	240	-
Other Reserves	1,114,569	1,114,569	-	-
	<u>1,117,270</u>	<u>1,117,270</u>	<u>240</u>	<u>-</u>
Total Conservation and Recreation	<u>4,427,967</u>	<u>4,427,967</u>	<u>2,904,891</u>	<u>-</u>
Capital Outlay				
Machinery and Equipment	<u>37,401</u>	<u>37,401</u>	<u>37,401</u>	<u>-</u>
Total Expenditures	<u>4,465,368</u>	<u>4,465,368</u>	<u>2,942,292</u>	<u>-</u>

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

**Oak Meadows Golf and Preserve Improvement - Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
State Grants and Reimbursements	\$ -	-	2,865,597	-
Interest	-	-	108,869	(107)
Total Revenues	-	-	2,974,466	(107)
Expenditures				
Conservation and Recreation	16,310,487	16,310,487	6,870,606	491,642
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,310,487)	(16,310,487)	(3,896,140)	(491,749)
Other Financing Sources				
Transfers In	16,300,000	16,300,000	13,400,000	517,185
Net Change in Fund Balance	(10,487)	(10,487)	9,503,860	25,436
Fund Balance - Beginning			25,436	-
Fund Balance - Ending			9,529,296	25,436

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

**Capital Improvement - Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
<b>Revenues</b>				
Intergovernmental				
State Grants and Reimbursements	\$ 20,000	20,000	83,880	15,045
Interest	90,610	90,610	99,450	43,441
<b>Total Revenues</b>	<b>110,610</b>	<b>110,610</b>	<b>183,330</b>	<b>58,486</b>
<b>Expenditures</b>				
Conservation and Recreation	8,648,259	8,648,259	466,887	526,523
Capital Outlay	1,725,000	1,725,000	1,554,876	728,549
<b>Total Expenditures</b>	<b>10,373,259</b>	<b>10,373,259</b>	<b>2,021,763</b>	<b>1,255,072</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,262,649)	(10,262,649)	(1,838,433)	(1,196,586)
<b>Other Financing Sources</b>				
Disposal of Capital Assets	110,000	110,000	157,340	149,896
Transfers In	3,541,466	3,541,466	1,554,876	1,282,176
	<b>3,651,466</b>	<b>3,651,466</b>	<b>1,712,216</b>	<b>1,432,072</b>
Net Change in Fund Balance	(6,611,183)	(6,611,183)	(126,217)	235,486
Fund Balance - Beginning			8,116,776	7,881,290
Fund Balance - Ending			<u>7,990,559</u>	<u>8,116,776</u>

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

**Acquisition and Development - Capital Projects Funds**

**Combining Schedule of Expenditures - Capital Outlay**

**For the Fiscal Year Ended June 30, 2016**

**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	Series 1987	Series 1997
Capital Outlay		
Property Purchases	\$ 150,125	-
Technical and Professional Services	-	-
Legal	-	-
Appraisals and Surveys	-	-
Title Fees	-	-
Other Consultations	-	-
Structures		
Blackwell	-	-
Fullersburg Woods	-	-
Mays Lake	-	-
McDowell Grove	-	-
St. James Farm	-	-
Willowbrook	-	-
Grounds Restoration and Improvements		
Willowbrook	-	-
Trails		
St. James Farm	-	-
District-Wide	-	-
Winfield Mounds	-	-
Total Capital Outlay	150,125	-
Less: Amount Capitalized	150,125	-
Non Capitalized (Classified as Conservation and Recreation Expenditures)	-	-

2016						2015
Series 2005A	Series 2007	Series 2008	Series 2012	Totals	Totals	
835,370	914,516	39,649	-	1,939,660	796,291	
-	-	215,926	-	215,926	522,197	
-	-	23,023	-	23,023	148,129	
-	-	-	-	-	38,166	
-	-	-	-	-	25,362	
-	-	-	-	-	214,623	
-	-	-	-	-	3,050	
-	-	857	-	857	38,201	
552,010	-	-	-	552,010	-	
-	-	82,821	-	82,821	-	
-	-	-	89,605	89,605	132,752	
-	-	40	-	40	285,568	
-	-	-	-	-	6,795	
-	-	-	-	-	293	
-	-	35,580	-	35,580	1,822	
-	-	91,158	-	91,158	-	
1,387,380	914,516	489,054	89,605	3,030,680	2,213,249	
1,387,380	914,516	122,470	88,790	2,663,281	1,605,088	
-	-	366,584	815	367,399	608,161	



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

**Golf - Enterprise Fund**

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual  
For the Fiscal Year Ended June 30, 2016  
(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Charges for Services				
Facility Rental	\$ 1,000	1,000	50	-
Food	160,100	160,100	121,637	155,837
Nonalcoholic Beverages	54,000	54,000	40,782	59,249
Beer and Wine	171,000	171,000	154,034	212,793
Liquor	38,850	38,850	34,473	40,741
Other	2,800	2,800	2,350	4,025
Cash Over and Short	-	-	471	(269)
Greens Fees	1,335,000	1,335,000	1,138,441	1,722,220
Rental Fees	479,000	479,000	386,609	574,932
Supplies and Accessories Sales	60,300	60,300	48,165	74,808
Resident Cards	16,000	16,000	12,233	14,182
Service Charge Fees	24,000	24,000	21,127	20,961
Miscellaneous	-	-	3,420	16,633
Total Operating Revenues	<u>2,342,050</u>	<u>2,342,050</u>	<u>1,963,792</u>	<u>2,896,112</u>
Operating Expenses				
Golf Maintenance Operations	1,125,277	1,125,277	936,452	1,252,660
General Overhead	643,548	643,548	372,738	374,398
Clubhouse Business	447,942	447,942	329,068	424,587
Golf Facilities Services	690,713	690,713	574,193	741,914
Total Operating Expenses	<u>2,907,480</u>	<u>2,907,480</u>	<u>2,212,451</u>	<u>2,793,559</u>
Excluding Depreciation				
Operating Income (Loss) Before Depreciation	<u>(565,430)</u>	<u>(565,430)</u>	<u>(248,659)</u>	<u>102,553</u>
Depreciation	-	-	750,747	834,785
Operating Income (Loss)	<u>(565,430)</u>	<u>(565,430)</u>	<u>(999,406)</u>	<u>(732,232)</u>
Nonoperating Revenues (Expenses)				
Interest Income	37,756	37,756	36,239	29,147
Disposal of Capital Assets	31,000	31,000	9,245	(15,967)
	<u>68,756</u>	<u>68,756</u>	<u>45,484</u>	<u>13,180</u>
Income (Loss) Before Transfers	<u>(496,674)</u>	<u>(496,674)</u>	<u>(953,922)</u>	<u>(719,052)</u>
Transfers In	-	-	-	63,500
Change in Net Position	<u>(496,674)</u>	<u>(496,674)</u>	<u>(953,922)</u>	<u>(655,552)</u>
Net Position - Beginning			<u>26,308,166</u>	<u>26,963,718</u>
Net Position - Ending			<u>25,354,244</u>	<u>26,308,166</u>

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

**Golf - Enterprise Fund**

**Schedule of Expenses - Budget and Actual**

**For the Fiscal Year Ended June 30, 2016**

**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Operating Expenses				
Golf Maintenance Operations				
Personnel Services				
Direct Compensation	\$ 420,712	420,712	399,747	724,869
Other Compensation	-	-	-	(77,071)
Employee Benefits	179,312	179,312	204,249	260,342
	<u>600,024</u>	<u>600,024</u>	<u>603,996</u>	<u>908,140</u>
Supplies				
Office Supplies	715	715	132	659
Operating Supplies	6,292	6,292	1,441	7,329
Fuel and Related Supplies	34,900	34,900	20,136	32,884
Parts and Fittings	1,100	1,100	11,795	297
Grounds Supplies	147,520	147,520	117,729	139,313
Building and Other Supplies and Materials	6,620	6,620	4,367	8,559
Small Tools and Minor Equipment	3,900	3,900	2,609	5,563
	<u>201,047</u>	<u>201,047</u>	<u>158,209</u>	<u>194,604</u>
Services and Charges				
Professional Services	146,110	146,110	158,773	115,573
Utilities	-	-	-	3,152
Rentals	6,345	6,345	4,246	3,824
Grounds Repairs and Maintenance	3,555	3,555	650	18,230
Machinery and Equipment Repairs and Maintenance	12,921	12,921	6,044	5,079
Other Services and Charges	3,805	3,805	2,800	4,058
Training and Development	4,470	4,470	855	-
	<u>177,206</u>	<u>177,206</u>	<u>173,368</u>	<u>149,916</u>
Capital Outlay				
Machinery and Equipment	147,000	147,000	879	-
	<u>1,125,277</u>	<u>1,125,277</u>	<u>936,452</u>	<u>1,252,660</u>

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

**Golf - Enterprise Fund**

**Schedule of Expenses - Budget and Actual - Continued**

**For the Fiscal Year Ended June 30, 2016**

**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
General Overhead				
Personnel Services				
Direct Compensation	\$ 141,635	141,635	165,441	156,817
Other Compensation	-	-	11,652	2,988
Employee Benefits	59,413	59,413	42,016	57,966
	<u>201,048</u>	<u>201,048</u>	<u>219,109</u>	<u>217,771</u>
Supplies				
Small Tools and Minor Equipment	100	100	-	-
Services and Charges				
Professional Services	71,610	71,610	34,077	2,852
Publishing and printing	-	-	-	27,757
Insurance	14,300	14,300	8,124	12,167
Utilities	126,780	126,780	87,633	100,742
Structural Repairs and Maintenance	9,000	9,000	6,862	-
Machinery and Equipment Repairs and Maintenance	-	-	-	1,310
Other Services and Charges	8,810	8,810	5,573	6,387
	<u>230,500</u>	<u>230,500</u>	<u>142,269</u>	<u>151,215</u>
Capital Outlay				
Operational Improvements	111,000	111,000	11,360	5,412
Contingency	100,900	100,900	-	-
	<u>643,548</u>	<u>643,548</u>	<u>372,738</u>	<u>374,398</u>

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

**Golf - Enterprise Fund**

**Schedule of Expenses - Budget and Actual - Continued**

**For the Fiscal Year Ended June 30, 2016**

**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
Clubhouse Business				
Personnel Services				
Direct Compensation	\$ 163,595	163,595	137,560	159,235
Other Compensation	-	-	-	3,145
Employee Benefits	46,129	46,129	36,882	41,812
	<u>209,724</u>	<u>209,724</u>	<u>174,442</u>	<u>204,192</u>
Supplies				
Office Supplies	175	175	52	150
Operating Supplies	7,700	7,700	5,970	6,074
Parts and Fittings	700	700	91	55
Grounds Supplies	-	-	-	182
Building and Other Supplies and Materials	6,775	6,775	5,528	3,745
Small Tools and Minor Equipment	10,300	10,300	8,342	1,602
Purchase for Resale and Taxes	116,200	116,200	81,964	123,123
	<u>141,850</u>	<u>141,850</u>	<u>101,947</u>	<u>134,931</u>
Services and Charges				
Professional Services	69,885	69,885	37,923	51,499
Publishing and printing	-	-	-	158
Insurance	100	100	100	100
Utilities	-	-	-	2,735
Rentals	9,964	9,964	5,357	20,784
Machinery and Equipment Repairs and Maintenance	10,419	10,419	3,880	4,222
Other Services and Charges	5,600	5,600	5,369	5,966
Training and Development	400	400	50	-
	<u>96,368</u>	<u>96,368</u>	<u>52,679</u>	<u>85,464</u>
Total Clubhouse Business	<u>447,942</u>	<u>447,942</u>	<u>329,068</u>	<u>424,587</u>

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

**Golf - Enterprise Fund**

**Schedule of Expenses - Budget and Actual - Continued**

**For the Fiscal Year Ended June 30, 2016**

**(with Comparative Actual Amounts for the Fiscal Year Ended June 30, 2015)**

	2016			2015
	Original Budget	Final Budget	Actual	Actual
Operating Expenses - Continued				
Golf Facilities Services				
Personnel Services				
Direct Compensation	\$ 348,237	348,237	323,409	390,244
Other Compensation	-	-	21,992	2,716
Employee Benefits	107,842	107,842	59,958	97,430
	<u>456,079</u>	<u>456,079</u>	<u>405,359</u>	<u>490,390</u>
Supplies				
Office Supplies	625	625	-	16
Operating Supplies	3,020	3,020	2,348	3,594
Parts and Fittings	500	500	22	418
Grounds Supplies	-	-	-	58
Building and Other Supplies and Materials	950	950	364	652
Small Tools and Minor Equipment	18,250	18,250	7,826	3,169
Purchase for Resale and Taxes	50,300	50,300	32,266	47,580
	<u>73,645</u>	<u>73,645</u>	<u>42,826</u>	<u>55,487</u>
Services and Charges				
Professional Services	40,608	40,608	27,555	45,809
Publishing and printing	-	-	-	2,409
Utilities	-	-	-	2,109
Rentals	98,556	98,556	93,428	132,539
Structural Repairs and Maintenance	5,000	5,000	-	-
Machinery and Equipment Repairs and Maintenance	12,200	12,200	3,710	4,830
Other Services and Charges	4,625	4,625	1,315	2,813
	<u>160,989</u>	<u>160,989</u>	<u>126,008</u>	<u>190,509</u>
Capital Outlay				
Operational Structure	-	-	-	5,528
Total Golf Facilities Services	<u>690,713</u>	<u>690,713</u>	<u>574,193</u>	<u>741,914</u>
Depreciation	-	-	750,747	834,785
Total Operating Expenses	<u>2,907,480</u>	<u>2,907,480</u>	<u>2,963,198</u>	<u>3,628,344</u>

## **SUPPLEMENTAL SCHEDULES**

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

**Long-Term Debt Requirements**

**General Obligation Limited Tax Bonds of 2000  
June 30, 2016**

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

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2017	\$ 4,475,392	7,914,608	12,390,000
2018	4,170,846	8,219,154	12,390,000
2019	3,900,620	8,489,380	12,390,000
2020	3,646,129	8,742,871	12,389,000
	<u>16,192,987</u>	<u>33,366,013</u>	<u>49,559,000</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
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	12,389,000	419,465	-
	<u>49,559,000</u>	<u>5,755,026</u>	

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

**Long-Term Debt Requirements**

**General Obligation Refunding Bonds of 2003  
June 30, 2016**

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

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 5,435,000	442,444	5,877,444
2018	5,710,000	149,888	5,859,888
	<u>11,145,000</u>	<u>592,332</u>	<u>11,737,332</u>



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

**Long-Term Debt Requirements**

**General Obligation Bonds of 2007  
June 30, 2016**

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

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2017	\$ 3,810,000	721,950	4,531,950
2018	4,310,000	529,725	4,839,725
2019	4,775,000	313,375	5,088,375
2020	3,880,000	97,000	3,977,000
	<u>16,775,000</u>	<u>1,662,050</u>	<u>18,437,050</u>

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

**Long-Term Debt Requirements**

**General Obligation Bonds of 2008  
June 30, 2016**

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

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2017	\$ 375,000	33,500	408,500
2018	350,000	16,625	366,625
	<u>725,000</u>	<u>50,125</u>	<u>775,125</u>

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

**Long-Term Debt Requirements**

**General Obligation Bonds of 2012  
June 30, 2016**

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

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2017	\$ 110,000	1,467,650	1,577,650
2018	115,000	1,464,275	1,579,275
2019	115,000	1,460,825	1,575,825
2020	120,000	1,457,300	1,577,300
2021	7,590,000	1,303,700	8,893,700
2022	7,900,000	903,000	8,803,000
2023	8,220,000	667,125	8,887,125
2024	8,585,000	305,168	8,890,168
2025	1,570,000	76,700	1,646,700
2026	975,000	20,688	995,688
	<u>35,300,000</u>	<u>9,126,431</u>	<u>44,426,431</u>

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

**Long-Term Debt Requirements**

**General Obligation Refunding Bonds of 2015  
June 30, 2016**

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

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2017	\$ -	1,402,800	1,402,800
2018	-	1,402,800	1,402,800
2019	140,000	1,402,800	1,542,800
2020	1,525,000	1,400,000	2,925,000
2021	5,830,000	1,354,250	7,184,250
2022	6,435,000	1,062,750	7,497,750
2023	7,070,000	741,000	7,811,000
2024	7,750,000	387,500	8,137,500
	<u>28,750,000</u>	<u>9,153,900</u>	<u>37,903,900</u>

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

**Long-Term Debt Requirements**

**General Obligation Limited Tax Refunding Bonds of 2015A  
June 30, 2016**

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

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2017	\$ -	1,571,500	1,571,500
2018	-	1,571,500	1,571,500
2019	-	1,571,500	1,571,500
2020	-	1,571,500	1,571,500
2021	4,380,000	1,464,500	5,844,500
2022	4,605,000	1,242,375	5,847,375
2023	4,845,000	1,006,125	5,851,125
2024	5,085,000	761,875	5,846,875
2025	12,775,000	319,375	13,094,375
	<u>31,690,000</u>	<u>11,080,250</u>	<u>42,770,250</u>

## **STATISTICAL SECTION**

### **(Unaudited)**

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

#### Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

#### Revenue Capacity

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

#### Debt Capacity

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

#### Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

#### Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

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

**Net Position by Component - Last Ten Fiscal Years**  
**June 30, 2016 (Unaudited)**

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**See Following Page**

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

**Net Position by Component - Last Ten Fiscal Years  
June 30, 2016 (Unaudited)**

	2007	2008	2009
<b>Governmental Activities</b>			
Net Invested in Capital Assets	\$ 318,678,249	342,226,266	363,078,083
Restricted			
Environmental Concerns	212,180,658	227,316,810	238,974,196
Wetland Restoration	-	-	-
Special Revenue Purposes	8,783,848	9,150,949	6,851,253
Debt Service	4,674,966	1,851,684	1,168,259
Construction & Development	18,521,451	18,374,868	20,429,952
Insurance Purposes	-	-	-
Personnel Benefits	-	-	-
Aduit	-	-	-
Zoological	-	-	-
Specified Capital Projects	-	-	-
Unrestricted	(72,992,588)	(76,449,920)	(87,663,552)
Total Governmental Activities Net Position	489,846,584	522,470,657	542,838,191
<b>Business-Type Activities</b>			
Net Invested in Capital Assets	31,840,768	30,753,219	28,228,034
Unrestricted	(1,193,470)	(1,246,134)	3,723,610
Total Business-Type Activities Net Position	30,647,298	29,507,085	31,951,644
<b>Primary Government</b>			
Net Invested in Capital Assets	350,519,017	372,979,485	391,306,117
Restricted			
Environmental Concerns	212,180,658	227,316,810	238,974,196
Wetland Restoration	-	-	-
Special Revenue Purposes	8,783,848	9,150,949	6,851,253
Debt Service	4,674,966	1,851,684	1,168,259
Construction & Development	18,521,451	18,374,868	20,429,952
Insurance Purposes	-	-	-
Personnel Benefits	-	-	-
Aduit	-	-	-
Zoological	-	-	-
Specified Capital Projects	-	-	-
Unrestricted	(74,186,058)	(77,696,054)	(83,939,942)
Total Primary Government Net Position	520,493,882	551,977,742	574,789,835

Data Source: Audited Financial Statements



2010	2011	2012	2013	2014	2015	2016
387,383,904	409,706,596	432,513,540	455,557,496	457,884,644	478,857,266	470,970,014
207,331,448	203,387,337	209,421,462	190,181,140	192,890,597	188,493,284	178,576,262
-	-	-	-	-	1,138,589	3,048,660
3,841,372	3,865,385	-	-	-	-	-
798,114	826,638	1,302,736	1,125,412	1,258,460	1,383,467	222,038
21,820,374	32,774,123	36,212,416	31,180,465	37,684,997	35,873,609	43,432,391
-	-	147,702	497,850	764,534	807,468	1,014,704
-	-	1,277,452	947,315	836,317	631,984	1,135,435
-	-	21,447	26,984	63,496	26,429	54,998
-	-	302,087	390,430	503,328	599,641	703,263
-	-	2,376,276	3,357,483	-	-	-
(53,887,515)	(71,045,851)	(78,225,251)	(79,251,513)	(69,924,925)	(74,624,848)	(44,654,283)
567,287,697	579,514,228	605,349,867	604,013,062	621,961,448	633,186,889	654,503,482
27,505,931	26,501,239	25,661,647	24,737,209	24,107,744	23,325,569	22,693,444
3,098,165	2,481,737	2,399,312	2,470,672	2,855,974	2,982,597	2,660,800
30,604,096	28,982,976	28,060,959	27,207,881	26,963,718	26,308,166	25,354,244
414,889,835	436,207,835	458,175,187	480,294,705	481,992,388	502,182,835	493,663,458
207,331,448	203,387,337	209,421,462	190,181,140	192,890,597	188,493,284	178,576,262
-	-	-	-	-	1,138,589	3,048,660
3,841,372	3,865,385	-	-	-	-	-
798,114	826,638	1,302,736	1,125,412	1,258,460	1,383,467	222,038
21,820,374	32,774,123	36,212,416	31,180,465	37,684,997	35,873,609	43,432,391
-	-	147,702	497,850	764,534	807,468	1,014,704
-	-	1,277,452	947,315	836,317	631,984	1,135,435
-	-	21,447	26,984	63,496	26,429	54,998
-	-	302,087	390,430	503,328	599,641	703,263
-	-	2,376,276	3,357,483	-	-	-
(50,789,350)	(68,564,114)	(75,825,939)	(76,780,841)	(67,068,951)	(71,642,251)	(41,993,483)
597,891,793	608,497,204	633,410,826	631,220,943	648,925,166	659,495,055	679,857,726

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

**Changes in Net Position - Last Ten Fiscal Years  
June 30, 2016 (Unaudited)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Expenses</b>										
<b>Governmental Activities</b>										
General Government	\$ 7,292,069	8,068,689	7,995,091	8,662,552	8,629,267	8,256,087	7,739,315	8,401,680	10,148,461	15,681,010
Conservation and Recreation	20,513,010	22,297,273	22,058,322	22,123,385	24,549,675	22,861,460	30,465,668	29,657,565	27,431,935	28,565,101
Public Works	1,380,842	1,277,023	3,941,513	4,126,247	3,507,087	2,329,332	1,536,247	1,732,148	1,603,581	1,081,275
Public Safety	2,638,262	2,791,702	2,792,114	3,054,552	3,298,994	3,262,758	3,302,125	3,473,578	3,588,547	3,179,358
Interest on Long-Term Debt	13,169,750	13,776,525	13,745,793	13,835,830	13,409,078	12,161,761	11,896,942	11,013,984	9,709,000	9,706,180
Total Governmental Activities Expenses	44,993,933	48,211,212	50,532,833	51,802,566	53,394,101	48,871,398	54,940,297	54,278,955	52,481,524	58,212,924
<b>Business-Type Activities</b>										
Golf-Courses	6,323,449	6,423,610	6,490,044	6,158,620	5,454,350	4,702,109	4,509,811	3,886,803	3,644,310	2,963,198
Total Primary Government Expenses	51,317,382	54,634,822	57,022,877	57,961,186	58,848,451	53,573,507	59,450,108	58,165,758	56,125,834	61,176,122
<b>Program Revenues</b>										
<b>Governmental Activities</b>										
Charges for Services	1,316,733	1,304,334	1,502,157	1,341,941	1,397,999	1,476,273	1,351,401	1,285,346	1,565,219	1,348,059
Operating Grants/Contributions	567,191	2,317,990	1,069,331	1,071,343	890,514	748,192	1,551,473	7,152,286	2,021,830	901,364
Capital Grants/Contributions	5,659,437	1,150,000	93,343	2,028,615	2,564,219	875,981	1,677,812	1,563,331	954,405	3,793,924
Total Governmental Activities Program Revenues	7,543,361	4,772,324	2,664,831	4,441,899	4,852,732	3,100,446	4,580,686	10,000,963	4,541,454	6,043,347
<b>Business-Type Activities</b>										
Charges for Services	5,243,857	5,042,393	4,410,792	3,638,762	3,171,846	3,559,548	3,442,848	3,289,752	2,896,112	1,973,037
Operating Grants/Contributions	-	-	-	11,292	-	-	-	-	-	-
Total Business-Type Activities Program Revenues	5,243,857	5,042,393	4,410,792	3,650,054	3,171,846	3,559,548	3,442,848	3,289,752	2,896,112	1,973,037
Total Primary Government Program Revenues	12,787,218	9,814,717	7,075,623	8,091,953	8,024,578	6,659,994	8,023,534	13,290,715	7,437,566	8,016,384

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Net (Expenses) Revenues										
Governmental Activities	\$ (37,450,572)	(43,438,888)	(47,868,002)	(47,360,667)	(48,541,369)	(45,770,952)	(50,359,611)	(44,277,992)	(47,940,070)	(52,169,577)
Business-Type Activities	(1,079,592)	(1,381,217)	(2,079,252)	(2,508,566)	(2,282,504)	(1,142,561)	(1,066,963)	(597,051)	(748,198)	(990,161)
Total Primary Government Net (Expenses) Revenues	<u>(38,530,164)</u>	<u>(44,820,105)</u>	<u>(49,947,254)</u>	<u>(49,869,233)</u>	<u>(50,823,873)</u>	<u>(46,913,513)</u>	<u>(51,426,574)</u>	<u>(44,875,043)</u>	<u>(48,688,268)</u>	<u>(53,159,738)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Taxes	44,127,598	48,829,091	47,862,647	51,638,633	51,782,279	53,158,009	53,008,197	53,073,684	54,192,021	54,783,420
Replacement Taxes	1,436,126	1,583,018	1,387,758	1,152,282	1,421,460	1,253,688	1,326,897	1,390,627	1,455,548	1,169,442
Investment Earnings	16,183,883	22,031,325	17,915,961	17,298,811	6,935,063	16,596,135	(4,514,204)	6,673,537	5,735,037	15,670,329
Gain on Sale of Capital Assets	409,600	117,337	134,886	52,861	42,190	90,044	74,539	175,207	160,958	-
Gain on Sale of Property	-	-	-	1,100,000	-	-	-	-	-	-
Miscellaneous	942,089	1,162,961	1,138,284	751,086	770,408	692,215	464,054	484,552	439,680	1,862,979
Transfers	-	(195,000)	(204,000)	(183,500)	(183,500)	(183,500)	(183,500)	(323,266)	(63,500)	-
Total Governmental Activities	<u>63,099,296</u>	<u>73,528,732</u>	<u>68,235,536</u>	<u>71,810,173</u>	<u>60,767,900</u>	<u>71,606,591</u>	<u>50,175,983</u>	<u>61,474,341</u>	<u>61,919,744</u>	<u>73,486,170</u>
Business-Type Activities										
Investment Earnings	35,478	32,692	10,392	13,359	35,150	19,188	14,800	28,458	29,146	36,239
Gain on Sale of Capital Assets	21,717	334	9,362	11,096	19,313	17,856	15,585	-	-	-
Miscellaneous	75,580	12,978	10,690	10,900	-	-	-	-	-	-
Extraordinary Items										
Impairment Loss	-	-	(1,735,633)	-	-	-	-	-	-	-
Insurance Recoveries	-	-	6,025,000	942,163	423,421	-	-	1,164	-	-
Transfers	-	195,000	204,000	183,500	183,500	183,500	183,500	323,266	63,500	-
Total Business-Type Activities	<u>132,775</u>	<u>241,004</u>	<u>4,523,811</u>	<u>1,161,018</u>	<u>661,384</u>	<u>220,544</u>	<u>213,885</u>	<u>352,888</u>	<u>92,646</u>	<u>36,239</u>
Total Primary Government	<u>63,232,071</u>	<u>73,769,736</u>	<u>72,759,347</u>	<u>72,971,191</u>	<u>61,429,284</u>	<u>71,827,135</u>	<u>50,389,868</u>	<u>61,827,229</u>	<u>62,012,390</u>	<u>73,522,409</u>
Changes in Net Position										
Governmental Activities	25,648,724	30,089,844	20,367,534	24,449,506	12,226,531	25,835,639	(183,628)	17,196,349	13,979,674	21,316,593
Business-Type Activities	(946,817)	(1,140,213)	2,444,559	(1,347,548)	(1,621,120)	(922,017)	(853,078)	(244,163)	(655,552)	(953,922)
Total Primary Government	<u>24,701,907</u>	<u>28,949,631</u>	<u>22,812,093</u>	<u>23,101,958</u>	<u>10,605,411</u>	<u>24,913,622</u>	<u>(1,036,706)</u>	<u>16,952,186</u>	<u>13,324,122</u>	<u>20,362,671</u>

Data Source: Audited Financial Statements

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

**Fund Balances of Governmental Funds - Last Ten Fiscal Years  
June 30, 2016 (Unaudited)**

	2007	2008	2009
General Fund			
Reserved	\$ 418,423	316,530	267,651
Unreserved	6,569,485	8,737,684	4,730,853
Nonspendable	-	-	-
Unassigned	-	-	-
Total General Fund	6,987,908	9,054,214	4,998,504
All Other Governmental Funds			
Reserved, Reported in:			
Special Revenue Funds	220,978,738	236,318,149	245,830,313
Debt Service Funds	4,674,966	1,851,684	1,168,259
Capital Projects Funds	75,998,738	31,318,300	47,365,066
Unreserved, Reported in:			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Total All Other Governmental Funds	301,652,442	269,488,133	294,363,638
Total All Government Funds	308,640,350	278,542,347	299,362,142

Data Source: Audited Financial Statements

2010	2011	2012	2013	2014	2015	2016
97,262	-	-	-	-	-	-
5,169,300	-	-	-	-	-	-
-	218,483	685,875	860,704	693,280	663,725	991,468
-	3,958,573	3,414,221	3,768,580	3,425,987	3,653,476	3,414,858
5,266,562	4,177,056	4,100,096	4,629,284	4,119,267	4,317,201	4,406,326
249,174,170	-	-	-	-	-	-
798,114	-	-	-	-	-	-
46,135,425	-	-	-	-	-	-
-	12,366	1,142,121	1,178,901	142,216	153,869	125,254
-	276,679,046	286,685,302	270,349,596	280,001,729	274,954,471	275,694,904
-	9,363,099	2,376,276	3,357,483	4,769,939	3,534,145	2,050,196
296,107,709	286,054,511	290,203,699	274,885,980	284,913,884	278,642,485	277,870,354
301,374,271	290,231,567	294,303,795	279,515,264	289,033,151	282,959,686	282,276,680

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

**Changes in Fund Balances for Governmental Funds - Last Ten Fiscal Years  
June 30, 2016 (Unaudited)**

	2007	2008	2009
<b>Revenues</b>			
Taxes	\$ 44,180,217	49,161,756	47,862,649
Permits and Fees	784,309	851,740	1,121,303
Intergovernmental	7,553,213	4,634,443	2,321,137
Investment Income	16,135,483	21,987,932	17,915,961
Donations	-	-	-
Miscellaneous	1,579,835	1,742,848	1,748,431
<b>Total Revenues</b>	<b>70,233,057</b>	<b>78,378,719</b>	<b>70,969,481</b>
<b>Expenditures</b>			
General Government	7,492,826	7,874,832	7,668,950
Conservations and Recreation	17,690,513	22,734,990	22,546,530
Public Works	1,347,406	1,301,302	3,910,274
Public Safety	2,623,131	2,910,447	2,777,717
Capital Outlay	6,252,933	46,993,437	20,548,664
Debt Service			
Principal	20,070,000	20,870,000	18,335,000
Interest and Fiscal Charges	8,941,354	8,248,280	7,519,150
Cost of Issuance	-	-	-
<b>Total Expenditures</b>	<b>64,418,163</b>	<b>110,933,288</b>	<b>83,306,285</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>5,814,894</b>	<b>(32,554,569)</b>	<b>(12,336,804)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	4,762,994	7,264,238	6,263,192
Transfers Out	(4,762,994)	(7,459,238)	(6,467,192)
Restructuring/Bond Proceeds	34,770,000	-	33,130,000
Transfer to Refunded Bond Escrow	-	-	-
Premium (Discounts) on Bonds Issued	1,613,409	-	95,713
Payment to Escrow Agent	-	-	-
Proceeds from the Sale of Capital Assets	409,600	117,337	134,886
	<b>36,793,009</b>	<b>(77,663)</b>	<b>33,156,599</b>
<b>Net Change in Fund Balances</b>	<b>42,607,903</b>	<b>(32,632,232)</b>	<b>20,819,795</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>49.21%</b>	<b>45.54%</b>	<b>43.23%</b>

Data Source: Audited Financial Statements

2010	2011	2012	2013	2014	2015	2016
51,638,635	51,782,279	53,158,009	53,008,197	53,073,684	54,192,021	54,783,420
999,591	1,174,626	1,254,026	1,039,241	1,030,708	1,143,540	1,182,997
4,070,982	4,522,410	2,439,488	3,270,781	9,893,973	4,119,116	6,134,090
17,298,811	6,927,679	16,593,244	(4,514,204)	6,673,537	5,735,036	15,670,329
20,000	19	20	14,779	-	40,000	147,062
1,354,692	1,404,929	1,405,706	2,096,836	1,101,461	965,094	1,786,152
75,382,711	65,811,942	74,850,493	54,915,630	71,773,363	66,194,807	79,704,050
8,009,604	8,241,750	8,533,620	7,413,825	7,824,046	9,837,147	14,477,098
24,681,353	22,805,793	22,973,199	22,112,525	25,367,954	26,617,402	29,173,774
4,110,356	3,495,164	2,320,342	1,533,493	1,706,631	1,737,877	1,036,289
3,082,456	3,177,242	3,237,192	3,220,283	3,391,996	3,565,453	3,150,638
5,247,982	10,761,812	7,853,269	6,855,697	7,937,724	2,941,798	4,903,553
19,320,000	20,140,000	20,740,000	20,920,000	20,350,000	20,995,000	14,472,408
8,801,294	8,217,986	7,084,596	7,546,877	7,033,867	6,676,945	13,572,439
-	-	434,760	-	-	365,141	-
73,253,045	76,839,747	73,176,978	69,602,700	73,612,218	72,736,763	80,786,199
2,129,666	(11,027,805)	1,673,515	(14,687,070)	(1,838,855)	(6,541,956)	(1,082,149)
13,512,964	6,155,777	17,965,458	6,199,591	8,491,838	10,448,080	27,765,834
(13,696,464)	(6,339,277)	(18,148,958)	(6,383,091)	(8,815,104)	(10,511,580)	(27,765,834)
3,795,000	-	35,610,000	-	-	29,270,000	31,690,000
(3,929,268)	-	(38,131,779)	-	-	(34,529,257)	-
147,370	-	5,005,095	-	-	5,624,398	5,478,680
-	-	-	-	-	-	(36,935,250)
52,861	68,601	98,897	82,039	187,114	166,850	158,720
(117,537)	(114,899)	2,398,713	(101,461)	(136,152)	468,491	392,150
2,012,129	(11,142,704)	4,072,228	(14,788,531)	(1,975,007)	(6,073,465)	(689,999)
44.50%	43.54%	43.70%	45.37%	40.78%	40.58%	20.95%

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

**Assessed Value and Actual Value of Taxable Property (in thousands) - Last Ten Tax Levy Years  
June 30, 2016 (Unaudited)**

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Tax Levy Year	Residential Property	Farm
2006	\$ 28,387,882	\$ 2,228
2007	30,893,592	1,853
2008	32,865,163	1,878
2009	32,988,377	1,846
2010	31,047,748	2,052
2011	28,623,124	2,146
2012	26,243,231	2,110
2013	24,789,518	2,217
2014	24,551,674	2,167
2015	25,583,305	2,149

Data Source: Office of the County Clerk



Commercial Property	Industrial Property	Total	Railroad	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value
\$ 6,284,771	\$ 2,871,703	\$ 37,546,584	\$ 10,480	\$ 37,557,064	0.1303	\$ 112,671,192
6,580,548	2,925,265	40,401,258	11,840	40,413,098	0.1187	121,239,294
6,864,138	3,161,989	42,893,168	13,716	42,906,884	0.1206	128,720,652
6,737,217	3,135,552	42,862,992	16,590	42,879,582	0.1216	128,638,746
6,404,827	2,873,801	40,328,428	22,728	40,351,156	0.1321	121,053,468
6,222,622	2,821,860	37,669,752	24,504	37,694,256	0.1414	113,082,768
5,800,696	2,591,123	34,637,160	25,943	34,663,103	0.1418	103,989,309
5,497,444	2,469,577	32,758,756	32,525	32,791,281	0.1657	98,373,843
5,468,065	2,448,068	32,469,974	34,599	32,504,573	0.1691	97,513,719
5,728,648	2,546,925	33,861,027	39,270	33,900,297	0.1622	101,700,891

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

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years  
June 30, 2016 (Unaudited)**

	2006	2007	2008
Forest Preserve District of DuPage County			
Corporate	0.1303	0.1187	0.1206
Overlapping Rates			
County	0.1713	0.1651	0.1557
Cities and Villages	0.5412	0.5430	0.5350
High Schools	0.9144	0.8916	0.8839
Unit Districts	1.5584	1.4978	1.4890
Grade Schools	1.4412	1.4032	1.3802
Junior Collages	0.1984	0.1940	0.1910
Townships	0.0968	0.0931	0.0922
Sanitary Districts	0.0024	0.0023	0.0023
Park Districts	0.2853	0.2790	0.2736
Libraries	0.0548	0.0542	0.0528
Fire Protection	0.2298	0.2248	0.2229
Service Areas	0.0153	0.0157	0.0177
Special Districts	0.0207	0.0191	0.0183
Total Overlapping Tax Rate	6.0832	5.9285	6.0012
Total Direct and Overlapping Tax Rates	7.3491	7.2227	7.2954

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

Data Source: DuPage County Clerks Office

2009	2010	2011	2012	2013	2014	2015
0.1216	0.1321	0.1414	0.1418	0.1657	0.1691	0.1622
0.1554	0.1659	0.1773	0.1929	0.2040	0.2057	0.1971
0.5692	0.6102	0.6498	0.6543	0.7653	0.7909	0.7680
0.8949	0.9819	1.0714	1.1155	1.3061	1.3445	1.3112
1.5226	1.6717	1.8319	1.8983	2.2509	2.2676	2.2324
1.3991	1.5243	1.6539	1.7139	2.0184	2.0638	2.0082
0.2185	0.2405	0.2579	0.2551	0.3092	0.3043	0.2882
0.0929	0.1023	0.1112	0.1092	0.1326	0.1355	0.1318
0.0023	0.0026	0.0028	0.0029	0.0035	0.0036	0.0035
0.2795	0.3090	0.3364	0.3467	0.4083	0.4172	0.4094
0.0534	0.0661	0.0723	0.0753	0.0877	0.0904	0.0874
0.2241	0.2471	0.2698	0.2767	0.3255	0.3362	0.3296
0.0153	0.0159	0.0181	0.0177	0.0233	0.0242	0.0234
0.0170	0.0183	0.0196	0.0183	0.0212	0.0219	0.0201
6.0252	6.1507	6.3716	6.7015	7.0216	7.0973	7.8103
7.3194	7.4449	7.6800	8.0167	8.3368	8.4125	7.9725

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

**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago (in Thousands)  
June 30, 2016 (Unaudited)**

Taxpayer	2015			2006		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Hamilton Partners, Inc.	\$ 142,092	1	0.42%	\$ 146,573	1	0.39%
BRE Properties	136,691	2	0.40%			
Oakbrook Shopping Center	99,118	3	0.29%	109,028	2	0.29%
AMB Property Group	91,949	4	0.27%	60,547	6	0.16%
Prologis, Inc.	57,945	5	0.17%			
Friedkin Realty Group	50,127	6	0.15%			
Ryan LLC	47,228	7	0.14%			
USB Realty Investors LLC	43,813	8	0.13%			
Navistar, Inc.	38,360	9	0.11%			
York Town Center	34,366	10	0.10%			
AIMCO				83,710	3	0.22%
NS-MPG Inc (Lucent Industries)				82,520	4	0.22%
Duke Realty Ltd				63,683	5	0.17%
Commonwealth Edison				54,465	7	0.15%
Centerpoint Properties				51,531	8	0.14%
National Tax Search				44,037	9	0.12%
McDonald's Corporation				41,549	10	0.11%
	<u>741,689</u>		<u>2.19%</u>	<u>737,643</u>		<u>1.96%</u>

Data Source: Office of County Clerk

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

**Property Tax Levies and Collections - Last Ten Fiscal Years  
June 30, 2016 (Unaudited)**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2008	\$ 48,936,854	48,820,580	99.76%	N/A	48,820,580	99.76%
2009	47,970,347	47,828,750	99.70%	N/A	47,828,750	99.70%
2010	51,745,703	51,621,585	99.76%	N/A	51,621,585	99.76%
2011	52,184,451	51,773,121	99.21%	N/A	51,773,121	99.21%
2012	53,303,877	53,138,366	99.69%	N/A	53,138,366	99.69%
2013	53,299,678	52,979,718	99.40%	N/A	52,979,718	99.40%
2014	53,450,503	53,042,519	99.24%	N/A	53,042,519	99.24%
2015	54,335,152	54,099,737	99.57%	N/A	54,099,737	99.57%
2016	54,965,232	54,766,959	99.64%	N/A	54,766,959	99.64%
2017	54,986,281	27,447,426	49.92%	N/A	27,447,426	49.92%

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

Data Source: Audited Financial Statements and DuPage County Collector Statements

N/A - not available

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

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years  
June 30, 2016 (Unaudited)**

Fiscal Year	Governmental Activites	Business-Type Activities	Total Primary Government
	General Obligation Bonds	Notes Payable	
2007	\$ 278,226,231	\$ 256,579	\$ 278,482,810
2008	263,403,831	164,135	263,567,966
2009	284,248,040	67,319	284,315,359
2010	270,540,035	-	270,540,035
2011	255,759,232	-	255,759,232
2012	243,163,283	-	243,163,283
2013	233,321,462	-	233,321,462
2014	216,146,058	-	216,146,058
2015	201,820,799	-	201,820,799
2016	181,884,431	-	181,884,431

\* See the Schedule of Demographic and Economic Statistics on page 172 for personal income and population.

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

	Total Equalized Assessed Value (EAV)	Percentage of EAV	Personal Income*	Percentage of Personal Income	Population*	Per Capita
\$	37,557,064	741.49%	\$ 50,603,970	550.32%	932,670	\$ 298.59
	40,413,098	652.18%	52,536,414	501.69%	929,192	283.65
	42,906,884	662.63%	47,524,564	598.25%	930,528	305.54
	42,879,582	630.93%	48,463,937	558.23%	932,541	290.11
	40,351,156	633.83%	50,323,760	508.23%	935,824	273.30
	37,694,256	645.09%	52,971,536	459.05%	927,987	262.03
	34,663,103	673.11%	54,123,390	431.09%	932,126	250.31
	32,791,281	659.16%	56,600,761	381.88%	932,708	231.74
	32,504,573	620.90%	59,813,856	337.41%	933,736	216.14
	33,900,297	536.53%	N/A	N/A	N/A	N/A

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

**Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years  
June 30, 2016 (Unaudited)**

Fiscal Year	Total General Obligation Bonds	Less: Amounts Available in Debt Service Funds	Net General Bonded Debt Outstanding	Percentage of Equalized Assessed Value (1)	Per Capita (2)
2007	\$ 278,226,231	\$ 4,674,966	\$ 273,551,265	728.36%	\$ 293.30
2008	263,403,831	1,851,684	261,552,147	647.20%	281.48
2009	284,248,040	1,168,261	283,079,779	659.75%	304.21
2010	270,540,035	798,114	269,741,921	629.07%	289.25
2011	255,759,232	826,638	254,932,594	631.79%	272.42
2012	243,163,283	1,302,736	241,860,547	641.64%	260.63
2013	233,321,462	1,125,412	232,196,050	669.87%	249.10
2014	216,146,058	1,258,460	214,887,598	655.32%	230.39
2015	201,820,799	1,383,467	200,437,332	616.64%	214.66
2016	181,884,431	222,038	181,662,393	535.87%	194.55

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



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

**Schedule of Direct and Overlapping Bonded Debt  
June 30, 2016 (Unaudited)**

Governmental Unit	Gross Debt (3)	Percentage of Debt Applicable to District (2)	District's Share of Debt
Forest Preserve District of DuPage County	\$ 181,884,431	100.00%	\$ 181,884,431
DuPage County	247,963,636	100.00%	247,963,636
Cities and Villages	10,608,697,960 (1)	7.66%	812,626,264
Townships	200,000	100.00%	200,000
Parks	1,241,513,663 (1)	25.14%	312,116,535
Fire Protection	17,315,000	100.00%	17,315,000
Libraries	63,330,000	15.80%	10,006,140
Special Service Districts	22,992,900	97.29%	22,369,792
Grade Schools	368,540,400	95.60%	352,324,622
High Schools	308,544,207	95.90%	295,893,895
Unit Schools	1,117,445,109	57.87%	646,665,485
Community Colleges	719,885,000 (1)	37.41%	269,308,979
<b>Total Overlapping Debt</b>	<b>14,716,427,875</b>		<b>2,986,790,347</b>
<b>Total Direct and Overlapping Debt</b>	<b>14,898,312,306</b>		<b>3,168,674,778</b>

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

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

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

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

Data Source: DuPage County Clerks Office

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

**Schedule of Legal Debt Margin - Last Ten Fiscal Years  
June 30, 2016 (Unaudited)**

	2007	2008	2009	2010
Legal Debt Limit	\$ 863,812,465	929,501,257	986,858,354	986,230,381
Total Net Debt Applicable to Limit	278,226,231	263,403,831	284,248,040	270,540,035
Legal Debt Margin	585,586,234	666,097,426	702,610,314	715,690,346
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	32.21%	28.34%	28.80%	27.43%

Data Source: Audited Financial Statements

2011	2012	2013	2014	2015	2016
928,076,588	866,967,884	797,251,353	754,199,448	747,605,170	779,706,826
255,759,232	243,163,283	226,803,168	210,548,895	191,729,636	175,824,600
672,317,356	623,804,601	570,448,185	543,650,553	555,875,534	603,882,226
27.56%	28.05%	28.45%	27.92%	25.65%	22.55%

Legal Debt Margin Calculation for Fiscal Year 2016

Assessed Value	<u>\$ 33,900,296,790</u>
Bonded Debt Limit - 2.30% of Assessed Value	779,706,826
Amount of Debt Applicable to Limit	<u>175,824,600</u>
Legal Debt Margin	<u>603,882,226</u>

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

**Demographic and Economic Statistics - Last Ten Fiscal Years  
June 30, 2016 (Unaudited)**

Fiscal Year	(1) Population*	Personal Income	(2) Per Capita Personal Income	(3) School Enrollment	(4) Unemployment Rate
2007	932,670	\$ 50,603,970	\$ 55,766	162,170	3.8%
2008	929,192	52,536,414	57,745	161,424	5.0%
2009	930,528	47,524,564	52,068	160,829	8.4%
2010	932,541	48,463,937	52,796	160,000*	8.3%
2011	935,824	50,323,760	54,509	159,844	8.0%
2012	927,987	52,971,536	57,082	158,270	7.3%
2013	932,126	54,123,390	58,064	156,715	7.5%
2014	932,708	56,600,761	60,684	155,545	6.9%
2015	933,736	59,813,856	64,059	155,500 *	4.7%
2016	N/A	N/A	N/A	N/A	N/A

N/A - Not Available

\*Estimated

Data Sources:

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

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

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago  
June 30, 2016 (Unaudited)**

Employer	2016			2007		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
BP Chemical Co	5,300	1	0.70%			
Jewel Osco	5,198	2	0.69%			
Edward Hospital & Health Services	5,000	3	0.66%	4,247	3	0.58%
College of DuPage	4,855	4	0.64%	2,600	9	0.36%
Program Productions	3,300	5	0.44%			
Abercrombie & Kent Inc	3,000	6	0.40%			
McDonald's Corp	3,000	7	0.40%	2,800	8	0.38%
Argonne National Laboratory	2,900	8	0.38%	2,900	7	0.40%
DuPage County	2,835	9	0.38%	2,944	6	0.40%
Advocate Good Samaritan	2,530	10	0.34%	2,525	10	0.35%
BP America				4,999	1	0.69%
Lucent Technologies				4,600	2	0.63%
Central DuPage Hospital				4,000	4	0.55%
Elmhurst Memorial Hospital				3,156	5	0.43%
	<u>37,918</u>		<u>5.0%</u>	<u>34,771</u>		<u>4.8%</u>

The total number of jobs in DuPage County is obtained from Economic Modeling Specialists International (EMSI).

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

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

**Full-Time Equivalent District Government Employees by Function/Program - Last Ten Fiscal Years  
June 30, 2016 (Unaudited)**

Function/Program	2007	2008	2009	2010
<b>General Government</b>				
Core Management	7.0	7.0	7.0	7.0
Finance	16.5	16.5	13.5	13.0
Human Resources (2)	9.5	9.5	10.0	10.0
Fundraising and Development	1.0	1.0	1.0	2.0
Administrative Services	3.5	3.5	3.5	3.5
Communications and Marketing	7.5	7.5	6.5	6.5
Volunteer Services (2)	-	-	-	-
Information Technology	8.0	8.0	11.0	11.0
<b>Total General Governmental</b>	<b>53.0</b>	<b>53.0</b>	<b>52.5</b>	<b>53.0</b>
<b>Conservation and Recreation</b>				
Natural Resources	23.5	26.5	26.5	26.5
Grounds Management	44.5	44.5	44.5	44.5
Education Outreach	5.0	5.0	5.0	5.0
Land Preservation	5.5	5.5	5.5	5.5
Visitor Services (1)	-	-	-	-
Site Operations (1)	38.0	38.0	38.0	39.0
Danada Equestrian Center	7.0	7.0	7.5	7.5
Facilities Management	29.0	32.0	32.0	32.0
Fleet Management	14.0	14.0	14.0	14.0
Kline Creek Farm	7.5	7.5	7.5	7.5
Fullersburg Nature Center	8.0	7.0	7.0	7.0
Mayslake	5.0	4.5	4.5	4.5
St. James Farm	-	3.0	3.0	4.0
Willowbrook Wildlife Center	12.0	11.0	11.0	11.0
Oak Meadows	22.0	22.0	8.5	5.0
Green Meadows	2.0	2.0	2.0	3.0
Maple Meadows	10.0	7.0	18.0	15.0
Planning	15.0	15.0	15.0	15.0
<b>Total Conservation and Recreation</b>	<b>248.0</b>	<b>251.5</b>	<b>249.5</b>	<b>246.0</b>
<b>Public Safety</b>				
Law Enforcement	29.5	29.5	29.5	30.5
<b>Public Works</b>				
Environmental Services	5.0	5.0	5.0	6.0
<b>Totals</b>	<b>335.5</b>	<b>339.0</b>	<b>336.5</b>	<b>335.5</b>

Data Source: District Records

Forest Preserve District of DuPage County budget documents:

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

2011	2012	2013	2014	2015	2016
7.0	7.0	7.0	7.0	13.5	9.5
13.0	13.0	13.0	13.0	9.0	10.0
10.0	10.0	10.0	10.0	6.5	6.5
2.0	2.0	2.0	2.0	1.0	1.0
3.5	3.0	3.0	3.0	2.5	2.5
6.5	6.5	6.5	7.5	6.5	7.0
-	-	-	-	3.0	2.5
11.0	11.0	11.0	9.0	7.0	8.0
53.0	52.5	52.5	51.5	49.0	47.0
26.5	26.5	26.5	26.0	32.5	32.5
44.5	43.5	43.5	43.5	43.5	43.5
5.0	5.5	5.5	5.5	5.0	5.0
5.5	5.5	5.5	5.5	3.5	3.5
-	-	-	-	3.5	4.0
39.0	40.0	40.0	40.0	31.0	31.0
7.5	7.5	7.5	7.5	7.0	7.0
32.0	32.0	32.0	32.0	27.5	30.0
14.0	14.0	14.0	14.0	14.0	14.0
7.5	7.5	7.5	7.5	8.0	8.0
7.0	6.5	6.5	6.5	7.5	6.0
4.5	4.5	4.5	5.0	6.0	5.0
4.0	4.0	4.0	4.0	4.5	4.5
11.0	11.0	11.0	11.5	11.0	11.5
5.0	5.0	5.0	5.0	2.0	2.0
2.0	2.0	2.0	2.0	2.0	2.0
13.5	9.0	9.0	8.0	7.0	8.0
15.0	15.0	15.0	15.0	11.0	11.0
243.5	239.0	239.0	238.5	226.5	228.5
30.5	30.5	30.5	30.5	28.5	26.5
6.0	6.0	6.0	6.0	5.0	4.0
333.0	328.0	328.0	326.5	309.0	306.0

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

**Operating Indicators by Function/Program - Last Ten Fiscal Years  
June 30, 2016 (Unaudited)**

Function/Program	2007	2008	2009
<b>General Government</b>			
Number of Volunteer Hours	68,232	78,647	85,065
Number of Full-time Volunteers	683	905	980
Number of National Reserve Management Volunteer Hours	4,999	4,033	4,980
Number of National Reserve Management Volunteers	191	1,523	1,259
<b>Education Center</b>			
Kline Creek Farms	13,320	20,331	28,794
Fullersburg Woods	29,456	27,850	32,365
Danada - excl. Fall Fest	10,073	8,256	7,608
Willowbrook Wildlife Center	15,040	13,719	13,429
Mayslake Peabody Estate	15,950	16,414	20,808
<b>Maintenance and Development</b>			
Prescribed Burn Acres	868	1,874	1,546
Lbs. Seed Collection	1,361	1,385	1,612
Fish Stocked	56,100	35,000	38,200
Limestone Trail Miles	74	74	75
Asphalt Trail Miles	10	10	11
Gravel Trail Miles	10	10	11
Other Trail Miles (such as Turf)	50	50	52
Grounds Maint. - Work Orders Completed	308	231	306
Trees Planted During Fall Tree Program	1,100	855	803
Structure Maintenance - Work Orders Completed	2,273	2,358	2,416
Visitor Services Permits Issues	13,032	13,417	14,305
Site Operations and Recreational Programs	188	202	262
Site Operations Program Participants	6,490	7,417	10,338
<b>Public Safety</b>			
Arrests	245	126	116
Citations	1,649	1,453	1,140
Warnings	2,623	2,594	2,481
Nonenforcement Incidents	1,755	1,574	1,731
<b>Golf Courses</b>			
Daily Golf Rounds	103,328	101,145	93,281
Rounds of Cart Rentals	65,313	64,205	60,885
Resident Cards Sold	2,545	2,079	1,865

Data Source: Various Forest Preserve Departments



2010	2011	2012	2013	2014	2015	2016
96,155	88,278	86,102	74,007	72,009	64,224	64,606
956	913	992	907	922	868	884
3,300	3,447	3,904	5,284	6,955	6,786	6,546
1,201	1,379	1,562	153	175	162	169
29,732	30,194	29,704	26,090	23,220	24,443	26,701
26,307	25,319	16,315	13,748	24,449	21,768	14,990
15,903	18,108	12,032	8,309	7,920	4,723	3,225
24,221	11,225	11,101	10,000	12,383	11,124	11,868
30,128	32,353	33,080	32,850	34,168	39,489	33,077
1,880	1,884	1,326	1,541	805	2,111	1,259
974	1,240	1,240	676	1,021	1,087	727
36,333	36,874	117,719	49,319	85,752	31,017	36,000
76	73	78	75	81	85	85
16	15	18	20	22	25	24
9	9	7	7	7	7	7
51	48	44	48	48	43	34
234	342	450	468	404	328	245
800	800	800	971	1,333	1,110	1,200
2,618	2,602	2,696	3,007	3,239	3,114	3,400
14,594	14,478	14,385	13,556	12,786	13,531	13,238
247	375	195	272	184	255	194
8,609	12,826	11,516	14,152	5,988	6,126	4,080
78	78	60	45	167	575	722
1,044	1,042	776	676	536	669	596
2,762	3,183	3,712	3,665	2,913	3,448	3,029
1,913	1,947	1,966	1,996	4,065	8,189	8,048
95,795	86,476	92,139	85,451	88,022	78,806	53,736
56,942	53,075	58,599	54,979	57,102	50,687	34,057
2,000	1,890	1,970	1,682	1,661	1,311	1,175

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

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years  
June 30, 2016 (Unaudited)**

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Function/Program	2007	2008	2009
General Government			
Total Acres	25,025	25,146	25,234
Buildings	330	320	302
Other Structures/Amenities*	3,040	3,239	2,445
Number of Computers Supported	355	376	420
Golf Courses			
Number of Golf Courses	3	3	3

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

Data Source: District Records.

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2010	2011	2012	2013	2014	2015	2016
25,009	25,390	25,426	25,123	25,133	25,147	25,210
302	298	286	275	265	267	266
2,647	2,651	2,716	2,722	2,885	2,896	2,875
455	375	380	386	418	450	377
3	3	3	3	3	3	3