



12 South Center Street
Bensenville, IL 60106

Office: 630.350.3404
Fax: 630.350.3438
www.bensenville.il.us

VILLAGE BOARD

January 22, 2019

President

Frank DeSimone

Board of Trustees

Rosa Carmona

Ann Franz

Agnieszka "Annie" Jaworska

McLane Lomax

Nicholas Panicola Jr.

Armando Perez

Village Clerk

Nancy Quinn

Village Manager

Evan K. Summers

Ms. Gina Mellenthin
4N150 Pine Grove
Bensenville, Illinois 60106

Re: January 15, 2019 FOIA Request

Dear Ms. Mellenthin:

I am pleased to help you with your January 15, 2019 Freedom of Information Act ("FOIA"). The Village of Bensenville received your request on January 22, 2019. You requested copies of the items indicated below:

"White Pines civic association would like a copy of the account for the unincorporated utility fund from 1986 until present pursuant to the freedom of information act."

Your FOIA request is hereby granted in full. (72 pgs.)

Do not hesitate to contact me if you have any questions or concerns in connection with this response.

Very truly yours,

Corey Williamsen
Freedom of Information Officer
Village of Bensenville

VILLAGE OF BENSENVILLE, ILLINOIS
TRUST AND AGENCY FUNDS

COMBINING BALANCE SHEET
APRIL 30, 1987

| ASSETS | Expendable Trust | | | | Pension Trust | | | Agency | Totals |
|--|-------------------|------------------|---------------------------|------------------|--------------------|----------------------|--------------------|----------------------------------|--------------------|
| | Escrow Deposit | Right of Way | Unincorporated Utility | Total | Police Pension | Firemen's Pension | Total | Deferred Compensation Plan | |
| Cash and Investments | \$69,008 | \$139,299 ✓ | | \$208,307 | \$3,600,694 | \$1,331,727 | \$4,932,421 | | \$5,140,728 |
| Receivables | | | | | | | | | |
| Property Taxes | | | | | 79,395 | 58,284 | 137,679 | | 137,679 |
| Due from Members | | | | | 7 | | 7 | | 7 |
| Accrued Interest | | 610 ✓ | | 610 | 12,613 | 10,658 | 23,271 | | 23,881 |
| Assets Held by Agents for Deferred Compensation Plan (Market Value) | | | | | | | | \$334,534 | 334,534 |
| Due from Other Funds | | 4,000 ✓ | \$40,180 | 44,180 | | | | | 44,180 |
| Total Assets | <u>\$69,008</u> | <u>\$143,909</u> | <u>\$40,180</u> | <u>\$253,097</u> | <u>\$3,692,709</u> | <u>\$1,400,669</u> | <u>\$5,093,378</u> | <u>\$334,534</u> | <u>\$5,681,009</u> |
| <u>LIABILITIES AND FUND BALANCES</u> | | | | | | | | | |
| Liabilities | | | | | | | | | |
| Refundable Deposits | \$ 6,405 | \$ 59,325 | | \$ 65,730 | | | | | \$ 65,730 |
| Due to Participants | | | | | | | | \$334,534 | 334,534 |
| Due to Other Funds | 4,000 | | | 4,000 | \$ 41,556 | | \$ 41,556 | | 45,556 |
| Withholding Payable | | | | | 48 | | 48 | | 48 |
| Unincorporated Utility Contributions | | | \$39,980 | 39,980 | | | | | 39,980 |
| Total Liabilities | <u>\$10,405</u> | <u>\$ 59,325</u> | <u>\$39,980</u> | <u>\$109,710</u> | <u>\$ 41,604</u> | <u>-</u> | <u>\$ 41,604</u> | <u>\$334,534</u> | <u>\$ 485,868</u> |
| Fund Balances | | | | | | | | | |
| Reserved for Employees' Retirement System | | | | | \$4,584,549 | \$1,250,303 | \$5,844,852 | | \$5,844,852 |
| Unreserved | \$58,603 | \$ 84,584 | \$ 200 | \$143,387 | (933,444) | 140,366 | (793,078) | | (649,691) |
| Total Fund Balances | <u>\$58,603</u> | <u>\$ 84,584</u> | <u>\$ 200</u> | <u>\$143,387</u> | <u>\$3,651,105</u> | <u>\$1,400,669</u> | <u>\$5,051,774</u> | <u>-</u> | <u>\$5,195,161</u> |
| Total Liabilities and Fund Balances | <u>\$69,008</u> | <u>\$143,909</u> | <u>\$40,180</u> | <u>\$253,097</u> | <u>\$3,692,709</u> | <u>\$1,400,669</u> | <u>\$5,093,378</u> | <u>\$334,534</u> | <u>\$5,681,009</u> |

See accompanying Notes to the Financial Statements.

VILLAGE OF BENSENVILLE, ILLINOIS
TRUST AND AGENCY FUNDS
EXPENDABLE TRUST FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED APRIL 30, 1987

| | <u>Escrow Deposit</u> | <u>Right of Way</u> | <u>Unincorporated Utility</u> | <u>Totals</u> |
|---|---------------------------|-------------------------|-----------------------------------|------------------|
| Revenues | | | | |
| Miscellaneous | | | | |
| Interest | \$ 3,692 | \$ 6,861 | \$200 | \$ 10,753 |
| Miscellaneous | | 2,510 | | 2,510 |
| Total Revenues | <u>\$ 3,692</u> | <u>\$ 9,371</u> | <u>\$200</u> | <u>\$ 13,263</u> |
| Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess of Revenues over Expenditures | \$ 3,692 | \$ 9,371 | \$200 | \$ 13,263 |
| Fund Balances | | | | |
| May 1 | <u>54,911</u> | <u>75,213</u> | <u>-</u> | <u>130,124</u> |
| April 30 | <u>\$58,603</u> | <u>\$84,584</u> | <u>\$200</u> | <u>\$143,387</u> |

See accompanying Notes to the Financial Statements.

EXHIBIT "H"

VILLAGE OF BENSENVILLE, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
APRIL 30, 1988

WITH COMPARATIVE TOTALS FOR APRIL 30, 1987

| | Expendable Trust | | | |
|---|------------------|----------------|-----------------------|----------------|
| | <u>Escrow</u> | <u>Right</u> | <u>Unincorporated</u> | |
| | <u>Deposit</u> | <u>of Way</u> | <u>Utility</u> | <u>Total</u> |
| <u>Assets</u> | | | | |
| Cash and Investments | \$ 74,524 | \$ 152,066 | \$ 60,861 | \$ 287,451 |
| Receivables: | | | | |
| Property Taxes | - | - | - | - |
| Accrued Interest | - | - | - | - |
| Assets Held by Agents for | | | | |
| Deferred Compensation | - | - | - | - |
| Plan (Market Value) | - | - | - | - |
| Due from Other Funds | - | 5,500 | 40,180 | 45,680 |
| Total Assets | \$ 74,524 | \$ 157,566 | \$ 101,041 | \$ 333,131 |
| <u>Liabilities and Fund Balance</u> | | | | |
| Liabilities: | | | | |
| Refundable Deposits | \$ 6,405 | \$ 58,600 | \$ - | \$ 65,005 |
| Due to Participants | - | - | - | - |
| Due to Other Funds | 5,500 | - | - | 5,500 |
| Withholding Payable | - | - | - | - |
| Unincorporated Utility | - | - | - | - |
| Contributions | - | - | 99,765 | 99,765 |
| Total Liabilities | \$ 11,905 | \$ 58,600 | \$ 99,765 | \$ 170,270 |
| Fund Balance: | | | | |
| Reserved for Employees' | | | | |
| Retirement System | \$ - | \$ - | \$ - | \$ - |
| Unreserved | 62,619 | 98,966 | 1,276 | 162,861 |
| Total Fund Balance | \$ 62,619 | \$ 98,966 | \$ 1,276 | \$ 162,861 |
| Total Liabilities and Fund Balance | \$ 74,524 | \$ 157,566 | \$ 101,041 | \$ 333,131 |

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

EXHIBIT "H-1"

VILLAGE OF BENSENVILLE, ILLINOIS
TRUST AND AGENCY FUNDS
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE
YEAR ENDED APRIL 30, 1988

WITH COMPARATIVE TOTALS FOR YEAR ENDED APRIL 30, 1987

| | <u>Escrow</u> <u>Deposit</u> | <u>Right</u> <u>of Way</u> | <u>Unincorporated</u> <u>Utility</u> | <u>Totals</u> | |
|--|---------------------------------|-------------------------------|---|---------------|-------------|
| | | | | <u>1988</u> | <u>1987</u> |
| Revenue: | | | | | |
| Miscellaneous: | | | | | |
| Interest | \$ 4,016 | \$ 8,157 | \$ 1,076 | \$ 13,249 | \$ 10,753 |
| Miscellaneous | - | 6,225 | - | 6,225 | 2,510 |
| Total Revenue | \$ 4,016 | \$ 14,382 | \$ 1,076 | \$ 19,474 | \$ 13,263 |
| Expenditures | - | - | - | - | - |
| Excess of Revenue Over Expenditures | \$ 4,016 | \$ 14,382 | \$ 1,076 | \$ 19,474 | \$ 13,263 |
| Fund Balance May 1 | 58,603 | 84,584 | 200 | 143,387 | 130,124 |
| Fund Balance April 30 | \$ 62,619 | \$ 98,966 | \$ 1,276 | \$ 162,861 | \$ 143,387 |

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

EXHIBIT "H"

VILLAGE OF BENSENVILLE, ILLINOIS
TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
APRIL 30, 1989

WITH COMPARATIVE TOTALS FOR APRIL 30, 1988

| | Escrow Deposits | Expendable Trust Right of Way | Unincorporated Utility | Total |
|---|--------------------|-------------------------------------|---------------------------|----------------|
| <u>Assets</u> | | | | |
| Cash and Investments | \$ 25,748 | \$ 240,226 | \$ 116,069 | \$ 382,043 |
| Receivables: | | | | |
| Property Taxes | - | - | - | - |
| Accrued Interest | - | 2,225 | 1,416 | 3,641 |
| Assets Held by Agents for Deferred Compensation Plan (Market Value) | - | - | - | - |
| Due From Other Funds | 42,357 | - | 28,330 | 70,687 |
| Total Assets | \$ 68,105 | \$ 242,451 | \$ 145,815 | \$ 456,371 |
| <u>Liabilities and Fund Balance</u> | | | | |
| Liabilities: | | | | |
| Refundable Deposits | \$ 3,705 | \$ 87,537 | \$ - | \$ 91,242 |
| Due to Participants | - | - | - | - |
| Due to Other Funds | - | 42,357 | - | 42,357 |
| Unincorporated Utility Contributions | - | - | 144,539 | 144,539 |
| Amount Held for Debt Service | - | - | - | - |
| Total Liabilities | \$ 3,705 | \$ 129,894 | \$ 144,539 | \$ 278,138 |
| Fund Balance: | | | | |
| Reserved for Employees' Retirement System | \$ - | \$ - | \$ - | \$ - |
| Unreserved | 64,400 | 112,557 | 1,276 | 178,233 |
| Total Fund Balance | \$ 64,400 | \$ 112,557 | \$ 1,276 | \$ 178,233 |
| Total Liabilities and Fund Balance | \$ 68,105 | \$ 242,451 | \$ 145,815 | \$ 456,371 |

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

VILLAGE OF BENSENVILLE, ILLINOIS
TRUST AND AGENCY FUNDS
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED APRIL 30, 1989
WITH COMPARATIVE TOTALS FOR YEAR ENDED APRIL 30, 1988

| | <u>Escrow Deposit</u> | <u>Right of Way</u> | <u>Unincorporated Utility</u> | <u>Totals</u> | |
|---|---------------------------|-------------------------|-----------------------------------|---------------|-------------|
| | | | | <u>1989</u> | <u>1988</u> |
| Revenue: | | | | | |
| Customer Billing Revenue | \$ - | \$ - | \$ 23,376 | \$ 23,376 | \$ - |
| Miscellaneous: | | | | | |
| Interest | 1,781 | 13,591 | 7,528 | 22,900 | 13,249 |
| Miscellaneous | - | - | - | - | 6,225 |
| Total Revenue | \$ 1,781 | \$ 13,591 | \$ 30,904 | \$ 46,276 | \$ 19,474 |
| Expenditures: | | | | | |
| Other | \$ - | \$ - | \$ 1,717 | \$ 1,717 | \$ - |
| Excess of Revenue Over Expenditures | \$ 1,781 | \$ 13,591 | \$ 29,187 | \$ 44,559 | \$ 19,474 |
| Transfers to Other Funds | - | - | [29,187] | [29,187] | - |
| Excess of Revenues Over Expenditures and Transfers to Other Funds | \$ 1,781 | \$ 13,591 | \$ - | \$ 15,372 | \$ - |
| Fund Balance, May 1 | 62,619 | 98,966 | 1,276 | 162,861 | 143,587 |
| Fund Balance, April 30 | \$ 64,400 | \$ 112,557 | \$ 1,276 | \$ 178,233 | \$ 162,861 |

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

EXHIBIT "H"

VILLAGE OF BENSENVILLE, ILLINOIS
 TRUST AND AGENCY FUNDS
 COMBINING BALANCE SHEET
 APRIL 30, 1990

WITH COMPARATIVE TOTALS FOR APRIL 30, 1989

| | Expendable Trust | | | |
|---|--------------------|-----------------|---------------------------|----------------|
| | Escrow Deposits | Right of Way | Unincorporated Utility | Total |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents | \$ 71,210 | \$ 220,270 | \$ 215,366 | \$ 506,846 |
| Investments | - | - | - | - |
| Receivables: | | | | |
| Property Taxes | - | - | - | - |
| Accrued Interest | - | - | - | - |
| Assets Held by Agents for Deferred Compensation Plan (Market Value) | - | - | - | - |
| Due from Other Funds | - | 3,463 | - | 3,463 |
| Total Assets | \$ 71,210 | \$ 223,733 | \$ 215,366 | \$ 510,309 |
| <u>Liabilities and Fund Balance</u> | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ - | \$ 9,350 | \$ - | \$ 9,350 |
| Refundable Deposits | - | 95,600 | - | 95,600 |
| Due to Participants | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Unincorporated Utility Contributions | - | - | 214,090 | 214,090 |
| Amount Held for Debt Service | - | - | - | - |
| Total Liabilities | \$ - | \$ 104,950 | \$ 214,090 | \$ 319,040 |
| Fund Balance: | | | | |
| Reserved for Employees' Retirement System | \$ - | \$ - | \$ - | \$ - |
| Unreserved | 71,210 | 118,783 | 1,276 | 191,269 |
| Total Fund Balance | \$ 71,210 | \$ 118,783 | \$ 1,276 | \$ 191,269 |
| Total Liabilities and Fund Balance | \$ 71,210 | \$ 223,733 | \$ 215,366 | \$ 510,309 |

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

EXHIBIT "H-1"

VILLAGE OF BENSENVILLE, ILLINOIS
TRUST AND AGENCY FUNDS
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED APRIL 30, 1990

WITH COMPARATIVE TOTALS FOR YEAR ENDED APRIL 30, 1989

| | <u>Escrow Deposit</u> | <u>Right of Way</u> | <u>Unincorporated Utility</u> | <u>Totals</u> <u>1990</u> | <u>1989</u> |
|---|---------------------------|-------------------------|-----------------------------------|------------------------------|-------------|
| Revenue: | | | | | |
| Customer Billing Revenue | \$ - | \$ - | \$ 1,839 | \$ 1,839 | \$ 23,376 |
| Miscellaneous: | | | | | |
| Interest | 3,105 | 6,226 | 175 | 9,506 | 22,900 |
| Miscellaneous | 3,705 | - | - | 3,705 | - |
| Total Revenue | \$ 6,810 | \$ 6,226 | \$ 2,014 | \$ 15,050 | \$ 46,276 |
| Expenditures: | | | | | |
| Other | - | - | 2,014 | 2,014 | 1,717 |
| Excess Revenue or [Expenditures] | \$ 6,810 | \$ 6,226 | \$ - | \$ 13,036 | \$ 44,559 |
| Transfers to Other Funds | - | - | - | - | [29,187] |
| Excess Revenue or [Expenditures and Transfers to Other Funds] | \$ 6,810 | \$ 6,226 | \$ - | \$ 13,036 | \$ 15,372 |
| Fund Balance, May 1 | 64,400 | 112,557 | 1,276 | 178,233 | 162,861 |
| Fund Balance, April 30 | \$ 71,210 | \$ 118,783 | \$ 1,276 | \$ 191,269 | \$ 178,233 |

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

EXHIBIT "H"

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
APRIL 30, 1991

WITH COMPARATIVE TOTALS FOR APRIL 30, 1990

| | Escrow Deposits | Expendable Trust Right of Way | Unincorporated Utility | Total |
|---|--------------------|-------------------------------------|---------------------------|-------------------|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ - | \$ 256,363 | \$ 286,866 | \$ 543,229 |
| Investments | - | - | - | - |
| Receivables: | | | | |
| Property Taxes | - | - | - | - |
| Accrued Interest | - | - | - | - |
| Assets Held for Deferred Compensation Plan | - | - | - | - |
| Due from Other Funds | - | - | - | - |
| Total Assets | \$ - | \$ 256,363 | \$ 286,866 | \$ 543,229 |
| LIABILITIES AND FUND BALANCE | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - |
| Refundable Deposits | - | 128,450 | - | 128,450 |
| Due to Participants | - | - | - | - |
| Due to Other Funds | - | - | - | - |
| Unincorporated Utility Contributions | - | - | 285,590 | 285,590 |
| Amount Held for Debt Service | - | - | - | - |
| Total Liabilities | \$ - | \$ 128,450 | \$ 285,590 | \$ 414,040 |
| FUND BALANCE | | | | |
| Reserved for Employees' Retirement System | \$ - | \$ - | \$ - | \$ - |
| Unreserved | - | 127,913 | 1,276 | 129,189 |
| Total Fund Balance | \$ - | \$ 127,913 | \$ 1,276 | \$ 129,189 |
| Total Liabilities and Fund Balance | \$ - | \$ 256,363 | \$ 286,866 | \$ 543,229 |

EXHIBIT "H-1"

VILLAGE OF BENSENVILLE, ILLINOIS

EXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED APRIL 30, 1991

WITH COMPARATIVE TOTALS FOR YEAR ENDED APRIL 30, 1990

| | Escrow Deposit | Right of Way | Unincorporated Utility | Totals 1991 | Totals 1990 |
|--|-------------------|-----------------|---------------------------|----------------|----------------|
| REVENUE | | | | | |
| Customer Billings | \$ - | \$ - | \$ - | \$ - | \$ 1,839 |
| Interest | - | 9,130 | - | 9,130 | 9,506 |
| Other | - | - | - | - | 3,705 |
| Total Revenue | \$ - | \$ 9,130 | \$ - | \$ 9,130 | \$ 15,050 |
| EXPENDITURES | | | | | |
| Other | - | - | - | - | 2,014 |
| Excess Revenue or (Expenditures) | \$ - | \$ 9,130 | \$ - | \$ 9,130 | \$ 13,036 |
| Other Financing Sources (Uses) Transfers (Out) | (71,210) | - | - | (71,210) | - |
| Excess Revenue and Other Financing Sources or (Expenditures and Other Uses) | \$ (71,210) | \$ 9,130 | \$ - | \$ (62,080) | \$ 13,036 |
| FUND BALANCE | | | | | |
| May 1 | 71,210 | 118,783 | 1,276 | 191,269 | 178,233 |
| April 30 | \$ - | \$ 127,913 | \$ 1,276 | \$ 129,189 | \$ 191,269 |

VILLAGE OF BENSENVILLE, ILLINOIS

COMBINING BALANCE SHEET
TRUST AND AGENCY FUNDS

April 30, 1992

With Comparative Totals for April 30, 1991

| | Right of Way | Expendable Trust Unincorporated Utility | Total |
|--|-------------------|---|-------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 228,270 | \$ 161,568 | \$ 389,838 |
| Investments | - | - | - |
| Receivables: | | | |
| Accounts | - | 9,494 | 9,494 |
| Property taxes | - | - | - |
| Total assets | <u>\$ 228,270</u> | <u>\$ 171,062</u> | <u>\$ 399,332</u> |
| LIABILITIES AND FUND BALANCES | | | |
| LIABILITIES | | | |
| Accounts payable | \$ 4,600 | \$ - | \$ 4,600 |
| Deposits | 84,850 | - | 84,850 |
| Unincorporated utility deposits | - | 285,590 | 285,590 |
| Deferred compensation | - | - | - |
| Total liabilities | <u>\$ 89,450</u> | <u>\$ 285,590</u> | <u>\$ 375,040</u> |
| FUND BALANCES | | | |
| Reserved for employees' retirement system | \$ - | \$ - | \$ - |
| Unreserved (deficit) | 138,820 | (114,528) | 24,292 |
| Total fund balances | <u>\$ 138,820</u> | <u>\$ (114,528)</u> | <u>\$ 24,292</u> |
| Total liabilities and fund balances | <u>\$ 228,270</u> | <u>\$ 171,062</u> | <u>\$ 399,332</u> |

VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

EXPENDABLE TRUST FUNDS

Year Ended April 30, 1992
With Comparative Totals for Year Ended April 30, 1991

| | Right of Way | Unincorporated Utility | Totals | |
|---|-----------------|---------------------------|--------------|-------------|
| | | | 1992 | 1991 |
| REVENUES | | | | |
| Interest | \$ 10,907 | \$ - | \$ 10,907 | \$ 9,130 |
| Other | - | 28,270 | 28,270 | - |
| Total revenues | \$ 10,907 | \$ 28,270 | \$ 39,177 | \$ 9,130 |
| EXPENDITURES, | | | | |
| capital outlay | - | 144,074 | 144,074 | - |
| Excess revenues or (expenditures) | \$ 10,907 | \$ (115,804) | \$ (104,897) | \$ 9,130 |
| Other financing (uses), transfers (out) | - | - | - | (71,210) |
| Excess revenues and other financing sources or (expenditures and other uses) | \$ 10,907 | \$ (115,804) | \$ (104,897) | \$ (62,080) |
| FUND BALANCES (DEFICIT) | | | | |
| May 1 | 127,913 | 1,276 | 129,189 | 191,269 |
| April 30 | \$ 138,820 | \$ (114,528) | 24,292 | \$ 129,189 |

VILLAGE OF BENSENVILLE, ILLINOIS

COMBINING BALANCE SHEET
TRUST AND AGENCY FUNDS

April 30, 1993

With Comparative Totals for April 30, 1992

| ASSETS | Expendable Trust | | | Pension Trust | | | Agency | | | Totals | |
|---|------------------|------------------------|-------------|----------------|-----------------------|--------------|----------------------------|--------------------|--------------|---------------|---------------|
| | Right of Way | Unincorporated Utility | Total | Police Pension | Firefighters' Pension | Total | Deferred Compensation Plan | Special Assessment | Total | 1993 | 1992 |
| Cash and cash equivalents | \$ 214,734 | \$ 46,936 | \$ 261,670 | \$ 364,623 | \$ 584,296 | \$ 948,919 | \$ - | \$ 10,870 | \$ 10,870 | \$ 1,221,459 | \$ 823,701 |
| Investments | - | - | - | 6,053,154 | 2,726,108 | 8,779,262 | 1,229,767 | - | 1,229,767 | 10,009,029 | 9,477,216 |
| Receivables: | | | | | | | | | | | |
| Accounts | 350 | 6,117 | 6,467 | 10,596 | 12,666 | 23,262 | - | - | - | 29,729 | 34,972 |
| Property taxes | - | - | - | 112,006 | 98,890 | 210,896 | - | - | - | 210,896 | 202,331 |
| Due from other funds | 37,547 | - | 37,547 | - | - | - | - | - | - | 37,547 | - |
| Total assets | \$ 252,631 | \$ 53,053 | \$ 305,684 | \$ 6,540,379 | \$ 3,421,960 | \$ 9,962,339 | \$ 1,229,767 | \$ 10,870 | \$ 1,240,637 | \$ 11,508,660 | \$ 10,538,220 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | |
| LIABILITIES | | | | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ 15 | \$ 2,070 | \$ 2,085 | \$ - | \$ 10,870 | \$ 10,870 | \$ 12,955 | \$ 31,168 |
| Deposits | 110,800 | 285,590 | 396,390 | - | - | - | - | - | - | 396,390 | 370,440 |
| Deferred compensation | - | - | - | - | - | - | 1,229,767 | - | 1,229,767 | 1,229,767 | 1,050,857 |
| Total liabilities | \$ 110,800 | \$ 285,590 | \$ 396,390 | \$ 15 | \$ 2,070 | \$ 2,085 | \$ 1,229,767 | \$ 10,870 | \$ 1,240,637 | \$ 1,639,112 | \$ 1,452,465 |
| FUND BALANCES (DEFICIT) | | | | | | | | | | | |
| Reserved for employees' retirement system | \$ - | \$ - | \$ - | \$ 6,540,364 | \$ 3,419,890 | \$ 9,960,254 | \$ - | \$ - | \$ - | \$ 9,960,254 | \$ 9,061,463 |
| Unreserved | 141,831 | (232,537) | (90,706) | - | - | - | - | - | - | (90,706) | 24,292 |
| Total fund balances | \$ 141,831 | \$ (232,537) | \$ (90,706) | \$ 6,540,364 | \$ 3,419,890 | \$ 9,960,254 | \$ - | \$ - | \$ - | \$ 9,869,548 | \$ 9,085,755 |
| Total liabilities and fund balances | \$ 252,631 | \$ 53,053 | \$ 305,684 | \$ 6,540,379 | \$ 3,421,960 | \$ 9,962,339 | \$ 1,229,767 | \$ 10,870 | \$ 1,240,637 | \$ 11,508,660 | \$ 10,538,220 |

VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
EXPENDABLE TRUST FUNDS

Year Ended April 30, 1993
with Comparative Totals for the Year Ended April 30, 1992

| | Right of Way | Unincorporated Utility | Totals | |
|--------------------------------------|-----------------|---------------------------|--------------|--------------|
| | | | 1993 | 1992 |
| REVENUES | | | | |
| Interest | \$ 3,011 | \$ - | \$ 3,011 | \$ 10,907 |
| Other | - | 64,507 | 64,507 | 28,270 |
| Total revenues | \$ 3,011 | \$ 64,507 | \$ 67,518 | \$ 39,177 |
| EXPENDITURES, | | | | |
| capital outlay | - | 182,516 | 182,516 | 144,074 |
| Excess revenues or (expenditures) | \$ 3,011 | \$ (118,009) | \$ (114,998) | \$ (104,897) |
| FUND BALANCES (DEFICIT) | | | | |
| May 1 | 138,820 | (114,528) | 24,292 | 129,189 |
| April 30 | \$ 141,831 | \$ (232,537) | \$ (90,706) | \$ 24,292 |

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET

APRIL 30, 1994

(With Comparative Totals as of April 30, 1993)

| | EXPENDABLE TRUST FUNDS | | | | |
|--|------------------------|--------------------------------|------------|------------------------|-----------|
| | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTAL | POLICE PENSION FUND | |
| <hr/> | | | | | |
| ASSETS | | | | | |
| <hr/> | | | | | |
| Cash and Cash Equivalents | \$ 268,351 | \$ - | \$ 268,351 | \$ | 5,956 |
| Investments | - | - | - | | 7,369,838 |
| Property Taxes Receivable | - | - | - | | 118,316 |
| Accounts Receivable | 250 | 10,368 | 10,618 | | 250 |
| Interest Receivable | - | - | - | | 31,516 |
| Due From Other Funds | - | - | - | | - |
| <hr/> | | | | | |
| TOTAL ASSETS | \$ 268,601 | \$ 10,368 | \$ 278,969 | \$ | 7,525,876 |
| <hr/> | | | | | |
| LIABILITIES AND FUND BALANCE | | | | | |
| <hr/> | | | | | |
| LIABILITIES | | | | | |
| Accounts Payable | \$ 6,420 | \$ - | \$ 6,420 | \$ | 15 |
| Deposits | 120,350 | 285,590 | 405,940 | | - |
| Due to Other Funds | - | 41,781 | 41,781 | | - |
| Deferred Compensation | - | - | - | | - |
| Deferred Revenue | - | - | - | | - |
| <hr/> | | | | | |
| TOTAL LIABILITIES | 126,770 | 327,371 | 454,141 | | 15 |
| <hr/> | | | | | |
| FUND BALANCE | | | | | |
| Fund Balance (deficit) - Reserved for Retirement | - | - | - | | 7,525,861 |
| Fund Balance (deficit) - Unreserved | 141,831 | (317,003) | (175,172) | | - |
| <hr/> | | | | | |
| TOTAL FUND BALANCE (DEFICIT) | 141,831 | (317,003) | (175,172) | | 7,525,861 |
| <hr/> | | | | | |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 268,601 | \$ 10,368 | \$ 278,969 | \$ | 7,525,876 |

VILLAGE OF BENSENVILLE, ILLINOIS

EXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 For The Year Ended April 30, 1994
 (With Comparative Actual Totals for the Year Ended April 30, 1993)

| | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTALS | |
|--|----------------------|--------------------------------|--------------|-------------|
| | | | 1994 | 1993 |
| REVENUES | | | | |
| Interest Revenue | \$ - | \$ - | \$ - | \$ 3,011 |
| Other Revenues | - | 73,183 | 73,183 | 64,507 |
| TOTAL REVENUES | - | 73,183 | 73,183 | 67,518 |
| EXPENDITURES | | | | |
| Capital Outlay | - | 157,649 | 157,649 | 182,516 |
| TOTAL EXPENDITURES | - | 157,649 | 157,649 | 182,516 |
| Excess (deficiency) of revenues over expenditures | - | (84,466) | (84,466) | (114,998) |
| Fund Balances (deficit) at beginning of year | 141,831 | (232,537) | (90,706) | 24,292 |
| Fund Balances (deficit) at end of year | \$ 141,831 | \$ (317,003) | \$ (175,172) | \$ (90,706) |

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET

APRIL 30, 1995

(With Comparative Totals for April 30, 1994)

| | EXPENDABLE TRUST FUNDS | | | |
|---|------------------------|--------------------------------|-------------------|------------------------|
| | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTAL | POLICE PENSION FUND |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 333,469 | \$ 13,775 | \$ 347,244 | \$ 209,522 |
| Investments | - | - | - | 7,757,339 |
| Property Taxes Receivable | - | - | - | 130,926 |
| Accounts Receivable | - | 11,112 | 11,112 | 250 |
| Interest Receivable | - | - | - | 37,449 |
| Due From Other Funds | 72,000 | - | 72,000 | - |
| TOTAL ASSETS | \$ 405,469 | \$ 24,887 | \$ 430,356 | \$ 8,135,486 |
| LIABILITIES AND FUND BALANCE | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$ 6,500 | \$ - | \$ 6,500 | \$ 15 |
| Deposits | 257,138 | 285,590 | 542,728 | - |
| Due to Other Funds | - | - | - | - |
| Deferred Compensation | - | - | - | - |
| Deferred Revenue | - | - | - | - |
| TOTAL LIABILITIES | 263,638 | 285,590 | 549,228 | 15 |
| FUND BALANCE | | | | |
| Fund Balance - Reserved for Retirement | - | - | - | 8,135,471 |
| Fund Balance - Unreserved | 141,831 | (260,703) | (118,872) | - |
| TOTAL FUND BALANCE (DEFICIT) | 141,831 | (260,703) | (118,872) | 8,135,471 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 405,469 | \$ 24,887 | \$ 430,356 | \$ 8,135,486 |

VILLAGE OF BENSENVILLE, ILLINOIS

EXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 For The Year Ended April 30, 1995
 (With Comparative Totals for April 30, 1994)

| | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTALS | |
|--|----------------------|--------------------------------|--------------|--------------|
| | | | 1995 | 1994 |
| REVENUES | | | | |
| Other Revenues | \$ - | \$ 68,239 | \$ 68,239 | \$ 73,183 |
| TOTAL REVENUES | - | 68,239 | 68,239 | 73,183 |
| EXPENDITURES | | | | |
| Capital Outlay | - | 11,939 | 11,939 | 157,649 |
| TOTAL EXPENDITURES | - | 11,939 | 11,939 | 157,649 |
| Excess (deficiency) of revenues over expenditures | - | 56,300 | 56,300 | (84,466) |
| Fund Balances (deficit) at beginning of year | 141,831 | (317,003) | (175,172) | (90,706) |
| Fund Balances (deficit) at end of year | \$ 141,831 | \$ (260,703) | \$ (118,872) | \$ (175,172) |

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET

APRIL 30, 1996

(With Comparative Totals for April 30, 1995)

EXPENDABLE TRUST FUNDS

PENSION TRUST FUNDS

| | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTAL | POLICE PENSION FUND | FIREFIGHTERS PENSION FUND | TOTAL |
|---|----------------------|--------------------------------|-------------------|------------------------|------------------------------|----------------------|
| ASSETS | | | | | | |
| Cash and Cash Equivalents | \$ 403,719 | \$ 83,086 | \$ 486,805 | \$ 400,091 | \$ 267,515 | \$ 667,606 |
| Investments | - | - | - | 8,490,872 | 4,256,520 | 12,747,392 |
| Property Taxes Receivable | - | - | - | 137,998 | 122,968 | 260,966 |
| Accounts Receivable | - | 9,620 | 9,620 | 250 | - | 250 |
| Interest Receivable | - | - | - | 37,539 | 23,194 | 60,733 |
| Due From Other Funds | - | - | - | - | - | - |
| TOTAL ASSETS | \$ 403,719 | \$ 92,706 | \$ 496,425 | \$ 9,066,750 | \$ 4,670,197 | \$ 13,736,947 |
| LIABILITIES AND FUND BALANCE | | | | | | |
| LIABILITIES | | | | | | |
| Accounts Payable | \$ 16,100 | \$ - | \$ 16,100 | \$ 344 | \$ 2,070 | \$ 2,414 |
| Other Liabilities | 53,735 | - | 53,735 | - | - | - |
| Deposits | 192,053 | 285,590 | 477,643 | - | - | - |
| Deferred Compensation | - | - | - | - | - | - |
| TOTAL LIABILITIES | 261,888 | 285,590 | 547,478 | 344 | 2,070 | 2,414 |
| FUND BALANCE | | | | | | |
| Fund Balance - Reserved for Employee Pension Benefits | - | - | - | 9,066,406 | 4,668,127 | 13,734,533 |
| Fund Balance - Unreserved | 141,831 | (192,884) | (51,053) | - | - | - |
| TOTAL FUND BALANCE | 141,831 | (192,884) | (51,053) | 9,066,406 | 4,668,127 | 13,734,533 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 403,719 | \$ 92,706 | \$ 496,425 | \$ 9,066,750 | \$ 4,670,197 | \$ 13,736,947 |

EXHIBIT 37

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 For the Year Ended April 30, 1996
 (With Comparative Actual Totals for the Year Ended April 30, 1995)

| | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTALS | |
|---|----------------------|--------------------------------|-------------|--------------|
| | | | 1996 | 1995 |
| REVENUES | | | | |
| Other Revenues | \$ - | \$ 67,819 | \$ 67,819 | \$ 68,239 |
| TOTAL REVENUES | - | 67,819 | 67,819 | 68,239 |
| EXPENDITURES | | | | |
| Capital Outlay | - | - | - | 11,939 |
| TOTAL EXPENDITURES | - | - | - | 11,939 |
| Excess (deficiency) of revenues over expenditures | - | 67,819 | 67,819 | 56,300 |
| Fund Balances at beginning of year | 141,831 | (260,703) | (118,872) | (175,172) |
| Fund Balances at end of year | \$ 141,831 | \$ (192,884) | \$ (51,053) | \$ (118,872) |

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET

APRIL 30, 1997

(With Comparative Totals for April 30, 1996)

| | EXPENDABLE TRUST FUNDS | | PENSION TRUST FUNDS | |
|---|------------------------|--------------------------------|------------------------|------------------------------|
| | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | POLICE PENSION FUND | FIREFIGHTERS PENSION FUND |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 375,868 | \$ 257,669 | \$ 139,689 | \$ 565,738 |
| Investments | - | - | 9,546,307 | 4,516,970 |
| Property Taxes Receivable | - | - | 141,842 | 126,190 |
| Accounts Receivable | - | 10,313 | 250 | - |
| Interest Receivable | - | - | 38,799 | 21,707 |
| TOTAL ASSETS | \$ 375,868 | \$ 267,982 | \$ 9,866,887 | \$ 5,230,605 |
| LIABILITIES AND FUND BALANCE | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$ 5,580 | \$ - | \$ - | \$ 3,026 |
| Other Liabilities | 53,735 | - | - | - |
| Deposits | 174,722 | 285,590 | - | - |
| Deferred Compensation | - | - | - | - |
| Deferred Revenue | - | - | - | - |
| TOTAL LIABILITIES | 234,037 | 285,590 | - | 3,026 |
| FUND BALANCE | | | | |
| Fund Balance - Reserved for Retirement | - | - | 9,866,887 | 5,227,579 |
| Fund Balance - Unreserved | 141,831 | (17,608) | - | - |
| TOTAL FUND BALANCE | 141,831 | (17,608) | 9,866,887 | 5,227,579 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 375,868 | \$ 267,982 | \$ 9,866,887 | \$ 5,230,605 |

VILLAGE OF BENSENVILLE, ILLINOIS

EXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 For the Year Ended April 30, 1997
 (With Comparative Totals for the Year Ended April 30, 1996)

| | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTALS | |
|--|----------------------|--------------------------------|------------|-------------|
| | | | 1997 | 1996 |
| REVENUES | | | | |
| Other Revenues | | | | |
| Water Charges | \$ - | \$ 33,957 | \$ 33,957 | \$ 34,193 |
| Sewer Charges | - | 31,755 | 31,755 | 32,489 |
| Utility Penalties | - | 970 | 970 | 1,137 |
| Total Other Revenues | - | 66,682 | 66,682 | 67,819 |
| TOTAL REVENUES | - | 66,682 | 66,682 | 67,819 |
| Excess (deficiency) of revenues over expenditures | - | 66,682 | 66,682 | 67,819 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | - | 108,594 | 108,594 | - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 108,594 | 108,594 | - |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | - | 175,276 | 175,276 | 67,819 |
| Fund Balances at beginning of year | 141,831 | (192,884) | (51,053) | (118,872) |
| Fund Balances at end of year | \$ 141,831 | \$ (17,608) | \$ 124,223 | \$ (51,053) |

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET

APRIL 30, 1998

(With Comparative Totals for April 30, 1997)

| | EXPENDABLE TRUST FUNDS | | PENSION TRUST FUNDS | |
|---|------------------------|--------------------------------|------------------------|------------------------------|
| | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | POLICE PENSION FUND | FIREFIGHTERS PENSION FUND |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ - | \$ 324,072 | \$ 1,195,596 | \$ 326,088 |
| Investments | - | - | 9,905,401 | 5,684,500 |
| Property Taxes Receivable | - | - | - | - |
| Accounts Receivable | - | 9,593 | 250 | 3,449 |
| Interest Receivable | - | - | 34,565 | 23,786 |
| Due From Other Funds | 546,258 | - | - | - |
| TOTAL ASSETS | \$ 546,258 | \$ 333,665 | \$ 11,135,812 | \$ 6,037,823 |
| LIABILITIES AND FUND BALANCE | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$ 350 | \$ - | \$ - | \$ 2,070 |
| Other Liabilities | 53,735 | - | - | - |
| Deposits | 350,342 | - | - | - |
| Deferred Compensation | - | - | - | - |
| Deferred Revenue | - | - | - | - |
| TOTAL LIABILITIES | 404,427 | - | - | 2,070 |
| FUND BALANCE | | | | |
| Fund Balance- Reserved for Retirement | - | - | 11,135,812 | 6,035,753 |
| Fund Balance- Unreserved | 141,831 | 48,075 | - | - |
| Reserved for Future Projects | - | 285,590 | - | - |
| TOTAL FUND BALANCE | 141,831 | 333,665 | 11,135,812 | 6,035,753 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 546,258 | \$ 333,665 | \$ 11,135,812 | \$ 6,037,823 |

EXHIBIT 39

VILLAGE OF BENSENVILLE, ILLINOIS

EXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 For the Year Ended April 30, 1998
 (With Comparative Total for the Year Ended April 30, 1997)

| | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTALS | |
|--|----------------------|--------------------------------|------------|------------|
| | | | 1998 | 1997 |
| REVENUES | | | | |
| Other Revenues | | | | |
| Water Charges | \$ - | \$ 35,782 | \$ 35,782 | \$ 33,957 |
| Sewer Charges | - | 28,765 | 28,765 | 31,755 |
| Utility Penalties | - | 1,136 | 1,136 | 970 |
| TOTAL REVENUES | - | 65,683 | 65,683 | 66,682 |
| Excess (deficiency) of revenues over expenditures | - | 65,683 | 65,683 | 66,682 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating Transfers In | - | - | - | 108,594 |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | 108,594 |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | - | 65,683 | 65,683 | 175,276 |
| Fund Balances at beginning of year | 141,831 | 267,982 | 409,813 | (51,053) |
| Fund Balances at end of year | \$ 141,831 | \$ 333,665 | \$ 475,496 | \$ 124,223 |

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET

APRIL 30, 1999

(With Comparative Totals for April 30, 1998)

| | EXPENDABLE TRUST FUNDS | | | PENSION TRUST FUNDS | |
|---|------------------------|----------------------|--------------------------------|------------------------|------------------------------|
| | METRA LOT FUND | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | POLICE PENSION FUND | FIREFIGHTERS PENSION FUND |
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 19,276 | \$ 501,875 | \$ 361,404 | \$ 746,100 | \$ 988,048 |
| Investments | - | - | - | 10,940,807 | 5,409,894 |
| Accounts Receivable | - | - | 9,409 | 250 | - |
| Interest Receivable | - | - | - | 39,786 | 17,334 |
| Due From Other Funds | - | - | - | - | - |
| TOTAL ASSETS | \$ 19,276 | \$ 501,875 | \$ 370,813 | \$ 11,726,943 | \$ 6,415,276 |
| LIABILITIES AND FUND BALANCE | | | | | |
| LIABILITIES | | | | | |
| Accounts Payable | \$ - | \$ 2,400 | \$ 11,118 | \$ - | \$ 6,253 |
| Other Liabilities | - | 34,342 | - | - | - |
| Deposits | - | 323,302 | - | - | - |
| TOTAL LIABILITIES | - | 360,044 | 11,118 | - | 6,253 |
| FUND BALANCE | | | | | |
| Reserved for Employee Pension Benefits | - | - | - | 11,726,943 | 6,409,023 |
| Unreserved | 19,276 | 141,831 | 74,105 | - | - |
| Reserved for Future Projects | - | - | 285,590 | - | - |
| TOTAL FUND BALANCE | 19,276 | 141,831 | 359,695 | 11,726,943 | 6,409,023 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 19,276 | \$ 501,875 | \$ 370,813 | \$ 11,726,943 | \$ 6,415,276 |

VILLAGE OF BENSENVILLE, ILLINOIS

EXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 For The Year Ended April 30, 1999
 (With Comparative Totals for the Year Ended April 30, 1998)

| | METRA LOT FUND | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTALS | |
|---|-------------------|----------------------|--------------------------------|------------|------------|
| | | | | 1999 | 1998 |
| REVENUES | | | | | |
| Charges for Services | \$ 19,276 | \$ - | \$ - | \$ 19,276 | \$ - |
| Other Revenues | - | - | 64,667 | 64,667 | 65,683 |
| TOTAL REVENUES | 19,276 | - | 64,667 | 83,943 | 65,683 |
| EXPENDITURES | | | | | |
| Capital Outlay | - | - | 38,637 | 38,637 | - |
| TOTAL EXPENDITURES | - | - | 38,637 | 38,637 | - |
| Excess (deficiency) of revenues over expenditures | 19,276 | - | 26,030 | 45,306 | 65,683 |
| Fund Balances at beginning of year | - | 141,831 | 333,665 | 475,496 | 409,813 |
| Fund Balances at end of year | \$ 19,276 | \$ 141,831 | \$ 359,695 | \$ 520,802 | \$ 475,496 |

VILLAGE OF BENSENVILLE, ILLINOIS

EXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 For the Year Ended April 30, 2000
 (With Comparative Totals for the Year Ended April 30, 1999)

| | METRA LOT FUND | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTALS | |
|---|-------------------|----------------------|--------------------------------|------------|------------|
| | | | | 2000 | 1999 |
| REVENUES | | | | | |
| Charges for Services | \$ 17,521 | \$ - | \$ - | \$ 17,521 | \$ 19,276 |
| Other Revenues | - | - | 63,323 | 63,323 | 64,667 |
| TOTAL REVENUES | 17,521 | - | 63,323 | 80,844 | 83,943 |
| EXPENDITURES | | | | | |
| Capital Outlay | - | - | 372,710 | 372,710 | 38,637 |
| TOTAL EXPENDITURES | - | - | 372,710 | 372,710 | 38,637 |
| Excess (deficiency) of revenues over expenditures | 17,521 | - | (309,387) | (291,866) | 45,306 |
| Fund Balances at beginning of year | 19,276 | 141,831 | 359,695 | 520,802 | 475,496 |
| Fund Balances at end of year | \$ 36,797 | \$ 141,831 | \$ 50,308 | \$ 228,936 | \$ 520,802 |

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET

APRIL 30, 2000

(With Comparative Totals for April 30, 1999)

| | EXPENDABLE TRUST FUNDS | | | PENSION TRUST FUNDS | |
|---|------------------------|----------------------|--------------------------------|------------------------|------------------------------|
| | METRA LOT FUND | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | POLICE PENSION FUND | FIREFIGHTERS PENSION FUND |
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 36,797 | \$ - | \$ 37,960 | \$ 748,207 | \$ 518,280 |
| Investments | - | - | - | 11,656,207 | 6,360,420 |
| Accounts Receivable | - | - | 12,348 | 250 | - |
| Interest Receivable | - | - | - | 29,043 | 32,941 |
| Due From Other Funds | - | 549,340 | - | - | - |
| TOTAL ASSETS | \$ 36,797 | \$ 549,340 | \$ 50,308 | \$ 12,433,707 | \$ 6,911,641 |
| LIABILITIES AND FUND BALANCE | | | | | |
| LIABILITIES | | | | | |
| Accounts Payable | \$ - | \$ 23,550 | \$ - | \$ - | \$ 3,432 |
| Other Liabilities | - | 34,342 | - | - | - |
| Deposits | - | 349,617 | - | - | - |
| TOTAL LIABILITIES | - | 407,509 | - | - | 3,432 |
| FUND BALANCE | | | | | |
| Reserved for Employee Benefits | - | - | - | 12,433,707 | 6,908,209 |
| Unreserved | 36,797 | 141,831 | (235,282) | - | - |
| Reserved for Future Projects | - | - | 285,590 | - | - |
| TOTAL FUND BALANCE | 36,797 | 141,831 | 50,308 | 12,433,707 | 6,908,209 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 36,797 | \$ 549,340 | \$ 50,308 | \$ 12,433,707 | \$ 6,911,641 |

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET

APRIL 30, 2001

(With Comparative Totals for April 30, 2000)

| | EXPENDABLE TRUST FUNDS | | | PENSION TRUST FUNDS | |
|---|------------------------|----------------------|--------------------------------|------------------------|----------------------|
| | METRA LOT FUND | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | POLICE PENSION FUND | FIRE PENSION FUND |
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 43,516 | \$ - | \$ 106,130 | \$ 517,344 | \$ 1,550,674 |
| Investments | - | - | - | 11,614,147 | 7,026,559 |
| Accounts Receivable | - | - | 11,668 | - | - |
| Interest Receivable | - | - | - | - | - |
| Due From Other Funds | - | 721,705 | - | - | - |
| TOTAL ASSETS | \$ 43,516 | \$ 721,705 | \$ 117,798 | \$ 12,131,491 | \$ 8,577,233 |
| LIABILITIES AND FUND BALANCE | | | | | |
| LIABILITIES | | | | | |
| Accounts Payable | \$ - | \$ 30,560 | \$ - | \$ - | \$ 1,123 |
| Other Liabilities | - | 31,342 | - | - | - |
| Deposits | - | 496,177 | - | - | - |
| Due to Other Funds | - | - | - | - | 1,474,128 |
| TOTAL LIABILITIES | - | 558,079 | - | - | 1,475,251 |
| FUND BALANCE | | | | | |
| Reserved for Employee Benefits | - | - | - | 12,131,491 | 7,101,982 |
| Reserved for Interfund Loans | - | 163,626 | - | - | - |
| Unreserved | 43,516 | - | 117,798 | - | - |
| TOTAL FUND BALANCE | 43,516 | 163,626 | 117,798 | 12,131,491 | 7,101,982 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 43,516 | \$ 721,705 | \$ 117,798 | \$ 12,131,491 | \$ 8,577,233 |

VILLAGE OF BENSENVILLE, ILLINOIS

EXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 For the Year Ended April 30, 2001
 (With Comparative Totals for the Year Ended April 30, 2000)

| | METRA LOT FUND | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTALS | |
|---|-------------------|----------------------|--------------------------------|------------|------------|
| | | | | 2001 | 2000 |
| REVENUES | | | | | |
| Charges for Services | \$ 6,719 | \$ - | \$ - | \$ 6,719 | \$ 17,521 |
| Other Revenues | - | - | 60,933 | 60,933 | 63,323 |
| TOTAL REVENUES | 6,719 | - | 60,933 | 67,652 | 80,844 |
| EXPENDITURES | | | | | |
| Capital Outlay | - | - | - | - | 372,710 |
| TOTAL EXPENDITURES | - | - | - | - | 372,710 |
| Excess (deficiency) of revenues over expenditures | 6,719 | - | 60,933 | 67,652 | (291,866) |
| Fund Balances at beginning of year | 36,797 | 163,626 | 56,865 | 257,288 | 520,802 |
| Fund Balances at end of year | \$ 43,516 | \$ 163,626 | \$ 117,798 | \$ 324,940 | \$ 228,936 |

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET

APRIL 30, 2002

(With Comparative Totals for April 30, 2001)

| | EXPENDABLE TRUST FUNDS | | | PENSION |
|---|------------------------|----------------------|--------------------------------|------------------------|
| | METRA LOT FUND | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | POLICE PENSION FUND |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 37,660 | \$ 309,726 | \$ 168,812 | \$ 402,446 |
| Investments | - | - | - | 11,568,972 |
| Accounts Receivable | - | - | 12,890 | - |
| Interest Receivable | - | - | - | - |
| Due From Other Funds | - | 158,261 | - | - |
| TOTAL ASSETS | \$ 37,660 | \$ 467,987 | \$ 181,702 | \$ 11,971,418 |
| LIABILITIES AND FUND BALANCE | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$ 510 | \$ 11,400 | \$ - | \$ - |
| Other Liabilities | - | 31,342 | - | - |
| Deposits | - | 261,619 | - | - |
| Due to Other Funds | - | - | - | - |
| TOTAL LIABILITIES | 510 | 304,361 | - | - |
| FUND BALANCE | | | | |
| Reserved for Employee Pension Benefits | - | - | - | 11,971,418 |
| Reserved for Interfund Loans | - | 158,261 | - | - |
| Unreserved | 37,150 | 5,365 | 181,702 | - |
| TOTAL FUND BALANCE | 37,150 | 163,626 | 181,702 | 11,971,418 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 37,660 | \$ 467,987 | \$ 181,702 | \$ 11,971,418 |

VILLAGE OF BENSENVILLE, ILLINOIS

EXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 For the Year Ended April 30, 2002
 (With Comparative Totals for the Year Ended April 30, 2001)

| | METRA LOT FUND | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTALS | |
|---|-------------------|----------------------|--------------------------------|------------|------------|
| | | | | 2002 | 2001 |
| REVENUES | | | | | |
| Charges for Services | \$ 12,283 | \$ - | \$ - | \$ 12,283 | \$ 6,719 |
| Other Revenues | - | - | 63,904 | 63,904 | 60,933 |
| TOTAL REVENUES | 12,283 | - | 63,904 | 76,187 | 67,652 |
| EXPENDITURES | | | | | |
| Capital Outlay | 18,649 | - | - | 18,649 | - |
| TOTAL EXPENDITURES | 18,649 | - | - | 18,649 | - |
| Excess (deficiency) of revenues over expenditures | (6,366) | - | 63,904 | 57,538 | 67,652 |
| Fund Balances at beginning of year | 43,516 | 163,626 | 117,798 | 324,940 | 257,288 |
| Fund Balances at end of year | \$ 37,150 | \$ 163,626 | \$ 181,702 | \$ 382,478 | \$ 324,940 |

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST FUNDS
COMBINING BALANCE SHEET
APRIL 30, 2003
(With Comparative Totals for April 30, 2002)

| | EXPENDABLE TRUST FUNDS | | | PENSION |
|---|------------------------|----------------------|--------------------------------|------------------------|
| | METRA LOT FUND | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | POLICE PENSION FUND |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ - | \$ - | \$ 230,450 | \$ 38,754 |
| Investments | - | - | - | 10,328,875 |
| Accounts Receivable | - | - | 17,078 | - |
| Interest Receivable | - | - | - | - |
| Due From Other Funds | 66,813 | 536,349 | - | 343,386 |
| TOTAL ASSETS | \$ 66,813 | \$ 536,349 | \$ 247,528 | \$ 10,711,015 |
| LIABILITIES AND FUND BALANCE | | | | |
| LIABILITIES | | | | |
| Accounts Payable | \$ - | \$ 34,460 | \$ - | \$ - |
| Other Liabilities | - | 31,342 | - | - |
| Deposits | - | 306,921 | - | - |
| TOTAL LIABILITIES | - | 372,723 | - | - |
| FUND BALANCE | | | | |
| Reserved for Employee Pension Benefits | - | - | - | 10,711,015 |
| Reserved for Interfund Loans | 66,813 | 163,626 | - | - |
| Unreserved | - | - | 247,528 | - |
| TOTAL FUND BALANCE | 66,813 | 163,626 | 247,528 | 10,711,015 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 66,813 | \$ 536,349 | \$ 247,528 | \$ 10,711,015 |

VILLAGE OF BENSENVILLE, ILLINOIS

EXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 For the Year Ended April 30, 2003
 (With Comparative Totals for the Year Ended April 30, 2002)

| | METRA LOT FUND | RIGHT OF WAY FUND | UNINCORPORATED UTILITY FUND | TOTALS | |
|---|-------------------|----------------------|--------------------------------|------------|------------|
| | | | | 2003 | 2002 |
| REVENUES | | | | | |
| Charges for Services | \$ 30,391 | \$ - | \$ - | \$ 30,391 | \$ 12,283 |
| Other Revenues | - | - | 65,826 | 65,826 | 63,904 |
| TOTAL REVENUES | 30,391 | - | 65,826 | 96,217 | 76,187 |
| EXPENDITURES | | | | | |
| Capital Outlay | 728 | - | - | 728 | 18,649 |
| TOTAL EXPENDITURES | 728 | - | - | 728 | 18,649 |
| Excess (deficiency) of revenues over expenditures | 29,663 | - | 65,826 | 95,489 | 57,538 |
| Fund Balances at beginning of year | 37,150 | 163,626 | 181,702 | 382,478 | 324,940 |
| Fund Balances at end of year | \$ 66,813 | \$ 163,626 | \$ 247,528 | \$ 477,967 | \$ 382,478 |

4/30/04

NON-MAJOR SPECIAL REVENUE FUNDS

A SPECIAL REVENUE FUND IS USED TO FINANCE PARTICULAR ACTIVITIES AND IS CREATED OUT OF REVENUE OF SPECIFIC TAXES OR OTHER EARMARKED REVENUE. SUCH FUNDS ARE AUTHORIZED BY STATUTORY PROVISIONS TO PAY FOR CERTAIN ACTIVITIES WITH SOME SPECIAL FORM OF CONTINUING REVENUE. THE FOLLOWING ARE THE VILLAGE'S ACTIVE SPECIAL REVENUE FUNDS:

Dial-A-Bus Fund - Accounts for the subsidies received from PACE and bus fares collected to fund operating costs of the local transit system.

Motor Fuel Tax Fund - Accounts for the state allotments used to fund street maintenance approved by the State of Illinois.

Illinois Municipal Retirement Fund - Accounts for the specific levy of taxes to fund payments to the state controlled Pension Fund.

Social Security Retirement Fund - Accounts for the specific levy of taxes to fund payments to the federal controlled Pension Fund.

Police Forfeiture Fund - Accounts for monies received from drug seizures to fund drug prevention programs.

Unincorporated Utility Fund - Accounts for deposits made by the unincorporated water and sewer utility users with the intent of providing various water and sewer system improvements that would directly benefit those depositors.

**VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
APRIL 30, 2004**

| | Dial-A-Bus Fund | Motor Fuel Tax Fund | Illinois Municipal Retirement Fund |
|--|--------------------|---------------------------|---|
| ASSETS | | | |
| Cash and Cash Equivalents | \$ - | \$ - | \$ 336,165 |
| Property Tax Receivable | - | - | 185,901 |
| Accounts Receivable | - | - | - |
| Due from Other Governments | - | 103,182 | - |
| Advances to Other Funds | 134,589 | 353,080 | - |
| TOTAL ASSETS | <u>\$ 134,589</u> | <u>\$ 456,262</u> | <u>\$ 522,066</u> |
| LIABILITIES AND FUND BALANCES | | | |
| LIABILITIES | | | |
| Accounts Payable | \$ 5,716 | \$ 198 | \$ - |
| Payroll Liabilities | 4,815 | - | - |
| Other Liabilities | - | - | - |
| Compensated Absences Payable | 10,708 | - | - |
| Deferred Revenue | - | - | 105,084 |
| Total Liabilities | <u>21,239</u> | <u>198</u> | <u>105,084</u> |
| FUND BALANCES | | | |
| Reserved for Advances to Other Funds | 113,350 | 353,080 | - |
| Reserved for Capital Improvements | - | 102,984 | - |
| Unreserved | - | - | 416,982 |
| Total Fund Balances | <u>113,350</u> | <u>456,064</u> | <u>416,982</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 134,589</u> | <u>\$ 456,262</u> | <u>\$ 522,066</u> |

EXHIBIT 9

| Social Security Fund | Police Forfeiture Fund | Unincorporated Utility Fund | Total Nonmajor Special Revenue Funds |
|----------------------------|------------------------------|-----------------------------------|--|
| \$ 7,434 | \$ - | \$ 299,694 | \$ 643,293 |
| 223,354 | - | - | 409,255 |
| - | - | 12,886 | 12,886 |
| - | - | - | 103,182 |
| - | 137,619 | - | 625,288 |
| <u>\$ 230,788</u> | <u>\$ 137,619</u> | <u>\$ 312,580</u> | <u>\$ 1,793,904</u> |
| | | | |
| \$ - | \$ 25,417 | \$ - | \$ 31,331 |
| - | - | - | 4,815 |
| - | 113,284 | - | 113,284 |
| - | - | - | 10,708 |
| 128,181 | - | - | 233,265 |
| <u>128,181</u> | <u>138,701</u> | <u>-</u> | <u>393,403</u> |
| | | | |
| - | - | - | 466,430 |
| - | - | 312,580 | 415,564 |
| 102,607 | (1,082) | - | 518,507 |
| <u>102,607</u> | <u>(1,082)</u> | <u>312,580</u> | <u>1,400,501</u> |
| | | | |
| <u>\$ 230,788</u> | <u>\$ 137,619</u> | <u>\$ 312,580</u> | <u>\$ 1,793,904</u> |

**VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED, APRIL 30, 2004**

| | Dial-A-Bus Fund | Motor Fuel Tax Fund | Illinois Municipal Retirement Fund |
|--|--------------------|---------------------------|---|
| Revenues | | | |
| Taxes | \$ - | \$ - | \$ 173,812 |
| Intergovernmental Revenues | 32,172 | 595,474 | - |
| Charges for Services | 37,734 | - | - |
| Investment Income | - | 388 | 41 |
| Other Revenues | - | 15,812 | - |
| Total Revenues | <u>69,906</u> | <u>611,674</u> | <u>173,853</u> |
| Expenditures | | | |
| Current: | | | |
| General Government | - | - | 170,380 |
| Public Works | - | 198 | - |
| Culture and Recreation | 250,672 | - | - |
| Total Expenditures | <u>250,672</u> | <u>198</u> | <u>170,380</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | <u>(180,766)</u> | <u>611,476</u> | <u>3,473</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 167,403 | - | - |
| Transfers Out | - | (344,108) | - |
| Total Other Financing Sources (Uses) | <u>167,403</u> | <u>(344,108)</u> | <u>-</u> |
| Net Change in Fund Balances | <u>(13,363)</u> | <u>267,368</u> | <u>3,473</u> |
| Fund Balances at Beginning of Year | <u>126,713</u> | <u>188,696</u> | <u>413,509</u> |
| Fund Balances at End of Year | <u>\$ 113,350</u> | <u>\$ 456,064</u> | <u>\$ 416,982</u> |

EXHIBIT 10

| Social Security Fund | Police Forfeiture Fund | Unincorporated Utility Fund | Total Nonmajor Special Revenue Funds |
|----------------------------|------------------------------|-----------------------------------|--|
| \$ 204,489 | \$ - | \$ - | \$ 378,301 |
| - | - | - | 627,646 |
| - | - | - | 37,734 |
| 48 | - | - | 477 |
| - | - | 65,052 | 80,864 |
| <u>204,537</u> | <u>-</u> | <u>65,052</u> | <u>1,125,022</u> |
| 307,239 | - | - | 477,619 |
| - | - | - | 198 |
| - | - | - | 250,672 |
| <u>307,239</u> | <u>-</u> | <u>-</u> | <u>728,489</u> |
| <u>(102,702)</u> | <u>-</u> | <u>65,052</u> | <u>396,533</u> |
| 113,526 | - | - | 280,929 |
| - | - | - | (344,108) |
| <u>113,526</u> | <u>-</u> | <u>-</u> | <u>(63,179)</u> |
| 10,824 | - | 65,052 | 333,354 |
| <u>91,783</u> | <u>(1,082)</u> | <u>247,528</u> | <u>1,067,147</u> |
| <u>\$ 102,607</u> | <u>\$ (1,082)</u> | <u>\$ 312,580</u> | <u>\$ 1,400,501</u> |

VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

April 30, 2005

| | Dial-A-Bus <u>Fund</u> | Motor Fuel Tax <u>Fund</u> | Illinois Municipal Retirement <u>Fund</u> |
|--|---------------------------|----------------------------------|--|
| ASSETS | | | |
| Cash and Cash Equivalents | \$ - | \$ - | \$ 288,910 |
| Property Tax Receivable | - | - | 191,328 |
| Accounts Receivable | 7,659 | - | - |
| Due from Other Governments | - | 98,329 | - |
| Advances to Other Funds | 152,778 | 616,860 | - |
| TOTAL ASSETS | <u>\$ 160,437</u> | <u>\$ 715,189</u> | <u>\$ 480,238</u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities | | | |
| Accounts Payable | \$ 5,340 | \$ - | \$ - |
| Payroll Liabilities | 5,514 | - | - |
| Other Liabilities | - | - | - |
| Compensated Absences Payable | 31,303 | - | - |
| Advances from Other Funds | 100,000 | - | - |
| Deferred Revenue | - | - | 108,417 |
| Total Liabilities | <u>142,157</u> | <u>-</u> | <u>108,417</u> |
| Fund Balances | | | |
| Reserved for Advances to Other Funds | 18,280 | 616,860 | - |
| Reserved for Capital Improvements | - | 98,329 | - |
| Unreserved | - | - | 371,821 |
| Total Fund Balances | <u>18,280</u> | <u>715,189</u> | <u>371,821</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 160,437</u> | <u>\$ 715,189</u> | <u>\$ 480,238</u> |

| Social Security Fund | Police Forfeiture Fund | Unincorporated Utility Fund | Total Nonmajor Special Revenue Funds |
|----------------------------|------------------------------|-----------------------------------|--|
| \$ 52,120 | \$ - | \$ 368,509 | \$ 709,539 |
| 229,318 | - | - | 420,646 |
| - | - | 13,989 | 21,648 |
| - | - | - | 98,329 |
| - | 111,595 | - | 881,233 |
| <u>\$ 281,438</u> | <u>\$ 111,595</u> | <u>\$ 382,498</u> | <u>\$ 2,131,395</u> |
| | | | |
| \$ - | \$ - | \$ - | \$ 5,340 |
| - | - | - | 5,514 |
| - | 112,677 | - | 112,677 |
| - | - | - | 31,303 |
| - | - | - | 100,000 |
| 131,876 | - | - | 240,293 |
| <u>131,876</u> | <u>112,677</u> | <u>-</u> | <u>495,127</u> |
| | | | |
| - | - | - | 635,140 |
| - | - | 382,498 | 480,827 |
| 149,562 | (1,082) | - | 520,301 |
| <u>149,562</u> | <u>(1,082)</u> | <u>382,498</u> | <u>1,636,268</u> |
| | | | |
| <u>\$ 281,438</u> | <u>\$ 111,595</u> | <u>\$ 382,498</u> | <u>\$ 2,131,395</u> |

VILLAGE OF BENSENVILLE, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 Year Ended April 30, 2005

| | Dial-A-Bus <u>Fund</u> | Motor Fuel Tax <u>Fund</u> | Illinois Municipal Retirement <u>Fund</u> |
|--|---------------------------|----------------------------------|--|
| Revenues | | | |
| Taxes | \$ - | \$ - | \$ 173,641 |
| Intergovernmental Revenues | 51,764 | 610,159 | - |
| Charges for Services | 24,093 | - | - |
| Investment Income | - | 925 | 54 |
| Other Revenues | - | - | - |
| Total Revenues | <u>75,857</u> | <u>611,084</u> | <u>173,695</u> |
| Expenditures | | | |
| Current: | | | |
| General Government | - | - | 218,856 |
| Public Works | - | 1,076 | - |
| Culture and Recreation | 288,013 | - | - |
| Total Expenditures | <u>288,013</u> | <u>1,076</u> | <u>218,856</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | <u>(212,156)</u> | <u>610,008</u> | <u>(45,161)</u> |
| Other Financing Sources (Uses) | | | |
| Transfers In | 106,378 | - | - |
| Transfers Out | - | (350,883) | - |
| Total Other Financing Sources (Uses) | <u>106,378</u> | <u>(350,883)</u> | <u>-</u> |
| Net Change in Fund Balances | <u>(105,778)</u> | <u>259,125</u> | <u>(45,161)</u> |
| Fund Balances at Beginning of Year | <u>124,058</u> | <u>456,064</u> | <u>416,982</u> |
| Fund Balances at End of Year | <u>\$ 18,280</u> | <u>\$ 715,189</u> | <u>\$ 371,821</u> |

| <u>Social Security Fund</u> | <u>Police Forfeiture Fund</u> | <u>Unincorporated Utility Fund</u> | <u>Total Nonmajor Special Revenue Funds</u> |
|-------------------------------------|---------------------------------------|--|---|
| \$ 204,308 | \$ - | \$ - | \$ 377,949 |
| - | - | - | 661,923 |
| - | - | - | 24,093 |
| 64 | - | - | 1,043 |
| - | - | 69,918 | 69,918 |
| <u>204,372</u> | <u>-</u> | <u>69,918</u> | <u>1,134,926</u> |
| 278,004 | - | - | 496,860 |
| - | - | - | 1,076 |
| - | - | - | 288,013 |
| <u>278,004</u> | <u>-</u> | <u>-</u> | <u>785,949</u> |
| <u>(73,632)</u> | <u>-</u> | <u>69,918</u> | <u>348,977</u> |
| 120,587 | - | - | 226,965 |
| - | - | - | (350,883) |
| <u>120,587</u> | <u>-</u> | <u>-</u> | <u>(123,918)</u> |
| 46,955 | - | 69,918 | 225,059 |
| <u>102,607</u> | <u>(1,082)</u> | <u>312,580</u> | <u>1,411,209</u> |
| <u>\$ 149,562</u> | <u>\$ (1,082)</u> | <u>\$ 382,498</u> | <u>\$ 1,636,268</u> |

VILLAGE OF BENSENVILLE
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
APRIL 30, 2006

| | DIAL-A-BUS FUND | MOTOR FUEL TAX | ILLINOIS MUNICIPAL RETIREMENT FUND |
|---|--------------------|----------------------|---|
| <u>Assets</u> | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ - |
| Receivables | | | |
| Property tax receivable | - | - | 197,628 |
| Intergovernmental | - | 92,884 | - |
| Accounts | 169 | - | - |
| Due from other funds | <u>39,286</u> | <u>673,364</u> | <u>217,251</u> |
| Total assets | <u>39,455</u> | <u>766,248</u> | <u>414,879</u> |
| <u>Liabilities and fund balances</u> | | | |
| <u>Liabilities</u> | | | |
| Accounts payable | 59,757 | - | - |
| Other liabilities | - | - | - |
| Due to other funds | - | 3,118 | - |
| Deferred revenues | - | - | 110,555 |
| Total liabilities | <u>59,757</u> | <u>3,118</u> | <u>110,555</u> |
| <u>Fund balances</u> | | | |
| Reserve for advances to other funds | | | |
| Unreserved | <u>(20,302)</u> | <u>763,130</u> | <u>304,324</u> |
| Total fund balances | <u>(20,302)</u> | <u>763,130</u> | <u>304,324</u> |
| Total liabilities and fund balances | <u>\$ 39,455</u> | <u>\$ 766,248</u> | <u>\$ 414,879</u> |

| SOCIAL SECURITY FUND | POLICE FORFEITURE FUND | UNINCORPORATED UTILITY FUND | TOTAL NONMAJOR SPECIAL REVENUE FUNDS |
|----------------------------|------------------------------|-----------------------------------|---|
| \$ - | \$ - | \$ 438,734 | \$ 438,734 |
| 235,886 | - | - | 433,514 |
| - | - | - | 92,884 |
| - | - | 14,324 | 14,493 |
| 89,595 | 111,410 | - | 1,130,906 |
| <u>325,481</u> | <u>111,410</u> | <u>453,058</u> | <u>2,110,531</u> |
| - | 1,432 | - | 61,189 |
| - | 111,060 | - | 111,060 |
| - | - | - | 3,118 |
| 133,946 | - | - | 244,501 |
| <u>133,946</u> | <u>112,492</u> | <u>-</u> | <u>419,868</u> |
| 191,535 | (1,082) | 453,058 | 1,690,663 |
| <u>191,535</u> | <u>(1,082)</u> | <u>453,058</u> | <u>1,690,663</u> |
| \$ <u>325,481</u> | \$ <u>111,410</u> | \$ <u>453,058</u> | \$ <u>2,110,531</u> |

VILLAGE OF BENSENVILLE
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
APRIL 30, 2006

| | DIAL-A-BUS FUND | MOTOR FUEL TAX | ILLINOIS MUNICIPAL RETIREMENT FUND |
|--|--------------------|----------------------|---|
| Revenues | | | |
| Property taxes | \$ - | \$ - | \$ 181,925 |
| Intergovernmental revenues | 44,877 | 606,954 | - |
| Charges for services | 15,867 | - | - |
| Investment income | - | 1,387 | 158 |
| Other revenues | - | - | - |
| Total revenues | <u>60,744</u> | <u>608,341</u> | <u>182,083</u> |
| Expenditures | | | |
| General government | - | - | 249,580 |
| Culture and recreation | 263,929 | - | - |
| Total expenditures | <u>263,929</u> | <u>-</u> | <u>249,580</u> |
| Excess (deficiency) of revenues over (under) expenditures | (203,185) | 608,341 | (67,497) |
| Other financing sources (uses) | | | |
| Transfer in | 164,603 | - | - |
| Transfer (out) | - | (560,400) | - |
| | <u>164,603</u> | <u>(560,400)</u> | <u>-</u> |
| Net changes in fund balances | (38,582) | 47,941 | (67,497) |
| Fund balances, beginning of year | <u>18,280</u> | <u>715,189</u> | <u>371,821</u> |
| Fund balances, end of year | <u>\$ (20,302)</u> | <u>\$ 763,130</u> | <u>\$ 304,324</u> |

| SOCIAL SECURITY FUND | POLICE FORFEITURE FUND | UNINCORPORATED UTILITY FUND | TOTAL NONMAJOR SPECIAL REVENUE FUNDS |
|----------------------------|------------------------------|-----------------------------------|---|
| \$ 213,452 | \$ - | \$ - | \$ 395,377 |
| - | - | - | 651,831 |
| - | - | - | 15,867 |
| 185 | - | - | 1,730 |
| - | - | 70,560 | 70,560 |
| <u>213,637</u> | <u>-</u> | <u>70,560</u> | <u>1,135,365</u> |
| 267,459 | - | - | 517,039 |
| - | - | - | 263,929 |
| <u>267,459</u> | <u>-</u> | <u>-</u> | <u>780,968</u> |
| (53,822) | - | 70,560 | 354,397 |
| 95,795 | - | - | 260,398 |
| - | - | - | (560,400) |
| <u>95,795</u> | <u>-</u> | <u>-</u> | <u>(300,002)</u> |
| 41,973 | - | 70,560 | 54,395 |
| <u>149,562</u> | <u>(1,082)</u> | <u>382,498</u> | <u>1,636,268</u> |
| <u>\$ 191,535</u> | <u>\$ (1,082)</u> | <u>\$ 453,058</u> | <u>\$ 1,690,663</u> |

VILLAGE OF BENSENVILLE
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
APRIL 30, 2007

| | DIAL-A-BUS FUND | MOTOR FUEL TAX | ILLINOIS MUNICIPAL RETIREMENT FUND |
|---|--------------------|----------------------|---|
| <u>Assets</u> | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ 180,747 |
| Receivables | | | |
| Property tax receivable | - | - | 167,532 |
| Intergovernmental | - | 49,193 | - |
| Accounts | 169 | - | - |
| Due from other funds | 8,683 | 770,700 | - |
| Total assets | <u>\$ 8,852</u> | <u>\$ 819,893</u> | <u>\$ 348,279</u> |
| <u>Liabilities and fund balances</u> | | | |
| <u>Liabilities</u> | | | |
| Accounts payable | \$ 29,247 | \$ - | \$ - |
| Other liabilities | - | - | - |
| Deferred revenues | - | - | 94,383 |
| Total liabilities | <u>29,247</u> | <u>-</u> | <u>94,383</u> |
| <u>Fund balances</u> | | | |
| Reserved for retirement | - | - | 253,896 |
| Unreserved | (20,395) | 819,893 | - |
| Total fund balances | <u>(20,395)</u> | <u>819,893</u> | <u>253,896</u> |
| Total liabilities and fund balances | <u>\$ 8,852</u> | <u>\$ 819,893</u> | <u>\$ 348,279</u> |

| SOCIAL SECURITY FUND | POLICE FORFEITURE FUND | UNINCORPORATED UTILITY FUND | TOTAL NONMAJOR SPECIAL REVENUE FUNDS |
|----------------------------|------------------------------|-----------------------------------|---|
| \$ 135,181 | \$ - | \$ 519,262 | \$ 835,190 |
| 124,422 | - | - | 291,954 |
| - | - | - | 49,193 |
| - | - | 14,423 | 14,592 |
| - | 110,482 | - | 889,865 |
| <u>\$ 259,603</u> | <u>\$ 110,482</u> | <u>\$ 533,685</u> | <u>\$ 2,080,794</u> |
| | | | |
| \$ - | \$ - | \$ - | \$ 29,247 |
| - | 111,564 | - | 111,564 |
| <u>75,762</u> | <u>-</u> | <u>-</u> | <u>170,145</u> |
| <u>75,762</u> | <u>111,564</u> | <u>-</u> | <u>310,956</u> |
| | | | |
| 183,841 | - | - | 437,737 |
| - | (1,082) | 533,685 | 1,332,101 |
| <u>183,841</u> | <u>(1,082)</u> | <u>533,685</u> | <u>1,769,838</u> |
| <u>\$ 259,603</u> | <u>\$ 110,482</u> | <u>\$ 533,685</u> | <u>\$ 2,080,794</u> |

VILLAGE OF BENSENVILLE
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
APRIL 30, 2007

| | DIAL-A-BUS FUND | MOTOR FUEL TAX | ILLINOIS MUNICIPAL RETIREMENT FUND |
|--|--------------------|----------------------|---|
| Revenues | | | |
| Property taxes | \$ - | \$ - | \$ 170,821 |
| Intergovernmental revenues | 43,308 | 568,575 | - |
| Charges for services | 26,319 | - | - |
| Investment income | - | 3,587 | 323 |
| Other revenues | - | - | - |
| Total revenues | <u>69,627</u> | <u>572,162</u> | <u>171,144</u> |
| Expenditures | | | |
| General government | - | - | 273,039 |
| Culture and recreation | 248,441 | - | - |
| Total expenditures | <u>248,441</u> | <u>-</u> | <u>273,039</u> |
| Excess (deficiency) of revenues over (under) expenditures | (178,814) | 572,162 | (101,895) |
| Other financing sources (uses) | | | |
| Transfer in | 178,720 | - | 51,467 |
| Transfer (out) | - | (515,400) | - |
| | <u>178,720</u> | <u>(515,400)</u> | <u>51,467</u> |
| Net changes in fund balances | (94) | 56,762 | (50,428) |
| Fund balances, beginning of year | <u>(20,301)</u> | <u>763,131</u> | <u>304,324</u> |
| Fund balances, end of year | <u>\$ (20,395)</u> | <u>\$ 819,893</u> | <u>\$ 253,896</u> |

| SOCIAL SECURITY FUND | POLICE FORFEITURE FUND | UNINCORPORATED UTILITY FUND | TOTAL NONMAJOR SPECIAL REVENUE FUNDS |
|----------------------------|------------------------------|-----------------------------------|---|
| \$ 161,047 | \$ - | \$ - | \$ 331,868 |
| - | - | - | 611,883 |
| - | - | - | 26,319 |
| 379 | - | - | 4,289 |
| - | - | 80,628 | 80,628 |
| <u>161,426</u> | <u>-</u> | <u>80,628</u> | <u>1,054,987</u> |
| 259,816 | - | - | 532,855 |
| - | - | - | 248,441 |
| <u>259,816</u> | <u>-</u> | <u>-</u> | <u>781,296</u> |
| (98,390) | - | 80,628 | 273,691 |
| 90,696 | - | - | 320,883 |
| - | - | - | (515,400) |
| <u>90,696</u> | <u>-</u> | <u>-</u> | <u>(194,517)</u> |
| (7,694) | - | 80,628 | 79,174 |
| <u>191,535</u> | <u>(1,082)</u> | <u>453,057</u> | <u>1,690,664</u> |
| <u>\$ 183,841</u> | <u>\$ (1,082)</u> | <u>\$ 533,685</u> | <u>\$ 1,769,838</u> |

VILLAGE OF BENSENVILLE
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
APRIL 30, 2008

| | DIAL-A-BUS FUND | MOTOR FUEL TAX | POLICE FORFEITURE FUND |
|---|--------------------|----------------------|------------------------------|
| <u>Assets</u> | | | |
| Cash and investments | \$ - | \$ - | \$ - |
| Receivables | | | |
| Intergovernmental | - | 46,345 | - |
| Accounts | 169 | - | - |
| Due from other funds | 37,662 | 1,016,959 | 139,380 |
| Total assets | <u>\$ 37,831</u> | <u>\$ 1,063,304</u> | <u>\$ 139,380</u> |
| <u>Liabilities and fund balances</u> | | | |
| <u>Liabilities</u> | | | |
| Accounts payable | \$ 43,105 | \$ - | \$ - |
| Other liabilities | - | - | 140,462 |
| Total liabilities | <u>43,105</u> | <u>-</u> | <u>140,462</u> |
| <u>Fund balances</u> | | | |
| Unreserved | (5,274) | 1,063,304 | (1,082) |
| Total fund balances | <u>(5,274)</u> | <u>1,063,304</u> | <u>(1,082)</u> |
| Total liabilities and fund balances | <u>\$ 37,831</u> | <u>\$ 1,063,304</u> | <u>\$ 139,380</u> |

| UNINCORPORATED UTILITY FUND | TOTAL NONMAJOR SPECIAL REVENUE FUNDS |
|-----------------------------------|---|
| \$ 597,693 | \$ 597,693 |
| - | 46,345 |
| 11,788 | 11,957 |
| - | 1,194,001 |
| <u>\$ 609,481</u> | <u>\$ 1,849,996</u> |

| | |
|------|----------------|
| \$ - | \$ 43,105 |
| - | <u>140,462</u> |
| - | <u>183,567</u> |

| | |
|-------------------|---------------------|
| <u>609,481</u> | <u>1,666,429</u> |
| <u>609,481</u> | <u>1,666,429</u> |
| <u>\$ 609,481</u> | <u>\$ 1,849,996</u> |

VILLAGE OF BENSENVILLE
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
APRIL 30, 2008

| | DIAL-A-BUS FUND | MOTOR FUEL TAX | ILLINOIS MUNICIPAL RETIREMENT FUND |
|--|--------------------|----------------------|---|
| Revenues | | | |
| Intergovernmental revenues | \$ 53,459 | \$ 590,746 | \$ - |
| Charges for services | 20,932 | - | - |
| Investment income | - | 12,328 | - |
| Other revenues | - | - | - |
| Total revenues | <u>74,391</u> | <u>603,074</u> | <u>-</u> |
| Expenditures | | | |
| Culture and recreation | <u>259,770</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>259,770</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | (185,379) | 603,074 | - |
| Other financing sources (uses) | | | |
| Transfer in | 200,500 | - | - |
| Transfer (out) | <u>-</u> | <u>(359,663)</u> | <u>(253,896)</u> |
| | <u>200,500</u> | <u>(359,663)</u> | <u>(253,896)</u> |
| Net changes in fund balances | 15,121 | 243,411 | (253,896) |
| Fund balances, beginning of year | <u>(20,395)</u> | <u>819,893</u> | <u>253,896</u> |
| Fund balances, end of year | <u>\$ (5,274)</u> | <u>\$ 1,063,304</u> | <u>\$ -</u> |

| SOCIAL SECURITY FUND | POLICE FORFEITURE FUND | UNINCORPORATED UTILITY FUND | TOTAL NONMAJOR SPECIAL REVENUE FUNDS |
|----------------------------|------------------------------|-----------------------------------|---|
| \$ - | \$ - | \$ - | \$ 644,205 |
| - | - | - | 20,932 |
| - | - | - | 12,328 |
| - | - | 75,796 | 75,796 |
| - | - | 75,796 | 753,261 |
| - | - | - | 259,770 |
| - | - | - | 259,770 |
| - | - | 75,796 | 493,491 |
| - | - | - | 200,500 |
| (183,841) | - | - | (797,400) |
| (183,841) | - | - | (596,900) |
| (183,841) | - | 75,796 | (103,409) |
| 183,841 | (1,082) | 533,685 | 1,769,838 |
| \$ - | \$ (1,082) | \$ 609,481 | \$ 1,666,429 |

VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
April 30, 2009

| | Dial-A-Bus Fund | Motor Fuel Tax Fund | Police Forfeiture Fund | Unincorporated Utility Fund | Total Nonmajor Special Revenue Funds |
|--|--------------------|---------------------------|------------------------------|-----------------------------------|--|
| ASSETS | | | | | |
| Cash and Investments | \$ - | \$ 370,037 | \$ - | \$ 616,521 | \$ 986,558 |
| Accounts Receivable | 169 | - | - | 24,120 | 24,289 |
| Due from Other Governments | - | 41,342 | - | - | 41,342 |
| Advances to Other Funds | 30,427 | 844,553 | 145,927 | - | 1,020,907 |
| TOTAL ASSETS | <u>\$ 30,596</u> | <u>\$ 1,255,932</u> | <u>\$ 145,927</u> | <u>\$ 640,641</u> | <u>\$ 2,073,096</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$ 20,767 | \$ - | \$ 5,401 | \$ - | \$ 26,168 |
| Other Liabilities | - | - | 141,608 | - | 141,608 |
| Total Liabilities | <u>20,767</u> | <u>-</u> | <u>147,009</u> | <u>-</u> | <u>167,776</u> |
| Fund Balances | | | | | |
| Reserved for Advances to Other Funds | 30,427 | 844,553 | 145,927 | - | 1,020,907 |
| Unreserved | (20,598) | 411,379 | (147,009) | 640,641 | 884,413 |
| Total Fund Balances | <u>9,829</u> | <u>1,255,932</u> | <u>(1,082)</u> | <u>640,641</u> | <u>1,905,320</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 30,596</u> | <u>\$ 1,255,932</u> | <u>\$ 145,927</u> | <u>\$ 640,641</u> | <u>\$ 2,073,096</u> |

VILLAGE OF BENSENVILLE, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 Year Ended April 30, 2009

| | Dial-A-Bus Fund | Motor Fuel Tax Fund | Police Forfeiture Fund | Unincorporated Utility Fund | Total Nonmajor Special Revenue Funds |
|--|--------------------|---------------------------|------------------------------|-----------------------------------|--|
| Revenues | | | | | |
| Intergovernmental Revenues | \$ 60,101 | \$ 540,251 | \$ - | \$ - | \$ 600,352 |
| Charges for Services | 13,547 | - | - | - | 13,547 |
| Investment Income | - | 2,526 | - | - | 2,526 |
| Other Revenues | - | 12,594 | - | 110,719 | 123,313 |
| Total Revenues | <u>73,648</u> | <u>555,371</u> | <u>-</u> | <u>110,719</u> | <u>739,738</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Public Works | - | - | - | 79,559 | 79,559 |
| Culture and Recreation | 259,045 | - | - | - | 259,045 |
| Total Expenditures | <u>259,045</u> | <u>-</u> | <u>-</u> | <u>79,559</u> | <u>338,604</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | <u>(185,397)</u> | <u>555,371</u> | <u>-</u> | <u>31,160</u> | <u>401,134</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | 200,500 | - | - | - | 200,500 |
| Transfers Out | - | (362,743) | - | - | (362,743) |
| Total Other Financing Sources (Uses) | <u>200,500</u> | <u>(362,743)</u> | <u>-</u> | <u>-</u> | <u>(162,243)</u> |
| Net Change in Fund Balances | 15,103 | 192,628 | - | 31,160 | 238,891 |
| Fund Balances at Beginning of Year | <u>(5,274)</u> | <u>1,063,304</u> | <u>(1,082)</u> | <u>609,481</u> | <u>1,666,429</u> |
| Fund Balances at End of Year | <u>\$ 9,829</u> | <u>\$ 1,255,932</u> | <u>\$ (1,082)</u> | <u>\$ 640,641</u> | <u>\$ 1,905,320</u> |

VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2010

| | Dial-A-Bus Fund | Motor Fuel Tax Fund | Police Forfeiture Fund | Unincorporated Utility Fund | Total Nonmajor Special Revenue Funds |
|--|--------------------|---------------------------|------------------------------|-----------------------------------|--|
| ASSETS | | | | | |
| Cash and Investments | \$ - | \$ - | \$ - | \$ 868,471 | \$ 868,471 |
| Accounts Receivable | - | - | - | 30,860 | 30,860 |
| TOTAL ASSETS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 899,331</u> | <u>\$ 899,331</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Fund Balances | | | | | |
| Unreserved | - | - | - | 899,331 | 899,331 |
| Total Fund Balances | <u>-</u> | <u>-</u> | <u>-</u> | <u>899,331</u> | <u>899,331</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 899,331</u> | <u>\$ 899,331</u> |

VILLAGE OF BENSENVILLE, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 Twenty Months Ended December 31, 2010

| | Dial-A-Bus Fund | Motor Fuel Tax Fund | Police Forfeiture Fund | Unincorporated Utility Fund | Total Nonmajor Special Revenue Funds |
|--|--------------------|---------------------------|------------------------------|-----------------------------------|--|
| Revenues | | | | | |
| Other Revenues | \$ - | \$ - | \$ - | \$ 258,690 | \$ 258,690 |
| Total Revenues | - | - | - | 258,690 | 258,690 |
| Expenditures | - | - | - | - | - |
| Excess (Deficiency) of Revenues over (under) Expenditures | - | - | - | 258,690 | 258,690 |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | - | - | 1,082 | - | 1,082 |
| Transfers Out | (9,829) | (1,255,932) | - | - | (1,265,761) |
| Total Other Financing Sources (Uses) | (9,829) | (1,255,932) | 1,082 | - | (1,264,679) |
| Net Change in Fund Balances | (9,829) | (1,255,932) | 1,082 | 258,690 | (1,005,989) |
| Fund Balances at Beginning of Period | 9,829 | 1,255,932 | (1,082) | 640,641 | 1,905,320 |
| Fund Balances at End of Period | \$ - | \$ - | \$ - | \$ 899,331 | \$ 899,331 |

VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2011

| | Special Revenue Fund | Capital Projects Funds | | | |
|--|-----------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| | Unincorporated Utility Fund | Special Service Area #1 Fund | Special Service Area #2 Fund | Special Service Area #3 Fund | Special Service Area #4 Fund |
| ASSETS | | | | | |
| Cash and Investments | \$ 819,476 | \$ 17,962 | \$ 229,331 | \$ 218,010 | \$ 1,610,664 |
| Property Tax Receivable | - | - | - | - | - |
| Accounts Receivable | 6,575 | - | - | - | - |
| Due from Other Governments | - | - | - | - | - |
| TOTAL ASSETS | <u>\$ 826,051</u> | <u>\$ 17,962</u> | <u>\$ 229,331</u> | <u>\$ 218,010</u> | <u>\$ 1,610,664</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ 68,559 | \$ 401,250 |
| Other Liabilities | - | - | - | - | - |
| Accrued Interest Payable | - | - | - | - | - |
| Advances from Other Funds | - | - | - | - | - |
| Deferred Revenue | - | - | - | - | - |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>68,559</u> | <u>401,250</u> |
| Fund Balances | | | | | |
| Restricted | | | | | |
| Community Development | - | 17,962 | 229,331 | 149,451 | 1,209,414 |
| Committed | | | | | |
| Sewer Improvements | 826,051 | - | - | - | - |
| Unassigned | - | - | - | - | - |
| Total Fund Balances | <u>826,051</u> | <u>17,962</u> | <u>229,331</u> | <u>149,451</u> | <u>1,209,414</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 826,051</u> | <u>\$ 17,962</u> | <u>\$ 229,331</u> | <u>\$ 218,010</u> | <u>\$ 1,610,664</u> |

VILLAGE OF BENSENVILLE, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year Ended December 31, 2011

| | Special Revenue Fund | Capital Projects Funds | | | |
|--|-----------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| | Unincorporated Utility Fund | Special Service Area #1 Fund | Special Service Area #2 Fund | Special Service Area #3 Fund | Special Service Area #4 Fund |
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Investment Income | - | - | - | 263 | 1,150 |
| Other Revenue | 50,701 | - | - | 32 | - |
| Total Revenues | <u>50,701</u> | <u>-</u> | <u>-</u> | <u>295</u> | <u>1,150</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| Community Development | - | - | - | 523,553 | 1,702,296 |
| Debt Service - Principal | - | - | - | - | - |
| Debt Service - Interest and Charges | - | - | - | 2,158 | - |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> | <u>525,711</u> | <u>1,702,296</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | <u>50,701</u> | <u>-</u> | <u>-</u> | <u>(525,416)</u> | <u>(1,701,146)</u> |
| Other Financing Sources (Uses) | | | | | |
| Issuance of Debt | - | - | - | 665,000 | 2,868,000 |
| Premium on Bonds Sold | - | - | - | 24,252 | 104,594 |
| Discount on Bonds Sold | - | - | - | (6,650) | (28,680) |
| Payment to Escrow | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | (123,981) | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>(123,981)</u> | <u>-</u> | <u>-</u> | <u>682,602</u> | <u>2,943,914</u> |
| Net Change in Fund Balances | (73,280) | - | - | 157,186 | 1,242,768 |
| Fund Balances at Beginning of Year | <u>899,331</u> | <u>17,962</u> | <u>229,331</u> | <u>(7,735)</u> | <u>(33,354)</u> |
| Fund Balances at End of Year | <u>\$ 826,051</u> | <u>\$ 17,962</u> | <u>\$ 229,331</u> | <u>\$ 149,451</u> | <u>\$ 1,209,414</u> |

VILLAGE OF BENSENVILLE, ILLINOIS

Combining Balance Sheet

**Nonmajor Governmental Funds
December 31, 2012**

| | Special Revenue Unincorporated Utility | Capital Projects | Totals |
|---|---|---------------------|-------------|
| ASSETS | | | |
| Cash and Investments | \$ 895,650 | 3,346,342 | 4,241,992 |
| Receivables - Net of Allowances | | | |
| Property Taxes | - | 45,742 | 45,742 |
| Accounts | 9,212 | 122,232 | 131,444 |
| Total Assets | 904,862 | 3,514,316 | 4,419,178 |
| LIABILITIES | | | |
| Accounts Payable | - | 272,640 | 272,640 |
| Accrued Interest | - | 1,398 | 1,398 |
| Advances from Other Funds | - | 2,236,346 | 2,236,346 |
| Other Payables | - | 117,851 | 117,851 |
| Total Liabilities | - | 2,628,235 | 2,628,235 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Property Taxes | - | 45,742 | 45,742 |
| Total Liabilities and Deferred Inflows of Resources | - | 2,673,977 | 2,673,977 |
| FUND BALANCES | | | |
| Restricted | - | 2,013,872 | 2,013,872 |
| Committed | 904,862 | - | 904,862 |
| Assigned | - | 586,517 | 586,517 |
| Unassigned | - | (1,760,050) | (1,760,050) |
| Total Fund Balances | 904,862 | 840,339 | 1,745,201 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | 904,862 | 3,514,316 | 4,419,178 |

VILLAGE OF BENSENVILLE, ILLINOIS

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

**Nonmajor Governmental Funds
Year Ended December 31, 2012**

| | Special Revenue Unincorporated Utility | Capital Projects | Totals |
|--|---|---------------------|-------------|
| Revenues | | | |
| Taxes | \$ - | 1,135,480 | 1,135,480 |
| Charges for Services | 78,811 | - | 78,811 |
| Interest | - | 8,964 | 8,964 |
| Total Revenues | 78,811 | 1,144,444 | 1,223,255 |
| Expenditures | | | |
| Community Development | - | 1,979,804 | 1,979,804 |
| Debt Service | | | |
| Principal Retirement | - | 629,805 | 629,805 |
| Interest and Fiscal Charges | - | 748,298 | 748,298 |
| Total Expenditures | - | 3,357,907 | 3,357,907 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 78,811 | (2,213,463) | (2,134,652) |
| Other Financing Sources (Uses) | | | |
| Debt Issuance | - | 945,000 | 945,000 |
| Premium on Debt Issuance | - | 26,982 | 26,982 |
| Payment to Escrow Agent | - | (971,146) | (971,146) |
| Transfers In | - | 1,650,839 | 1,650,839 |
| | - | 1,651,675 | 1,651,675 |
| Net Change in Fund Balances | 78,811 | (561,788) | (482,977) |
| Fund Balances - Beginning | 826,051 | 1,402,127 | 2,228,178 |
| Fund Balances - Ending | 904,862 | 840,339 | 1,745,201 |

VILLAGE OF BENSENVILLE, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

December 31, 2013

| | Special Revenue | | |
|---|---------------------------|---------------------|-----------|
| | Unincorporated Utility | Capital Projects | Totals |
| ASSETS | | | |
| Cash and Investments | \$ 968,723 | 3,844,180 | 4,812,903 |
| Receivables - Net of Allowances | | | |
| Property Taxes | - | 297,064 | 297,064 |
| Accounts | 9,657 | 70,000 | 79,657 |
| Total Assets | 978,380 | 4,211,244 | 5,189,624 |
| LIABILITIES | | | |
| Accounts Payable | 2,033 | 108,409 | 110,442 |
| Accrued Interest | - | 8,624 | 8,624 |
| Due to Other Funds | - | 11,354 | 11,354 |
| Advances from Other Funds | - | 1,488,982 | 1,488,982 |
| Other Payables | - | 89,881 | 89,881 |
| Total Liabilities | 2,033 | 1,707,250 | 1,709,283 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Property Taxes | - | 289,773 | 289,773 |
| Total Liabilities and Deferred Inflows of Resources | 2,033 | 1,997,023 | 1,999,056 |
| FUND BALANCES | | | |
| Restricted | - | 2,182,908 | 2,182,908 |
| Committed | 976,347 | - | 976,347 |
| Assigned | - | 772,844 | 772,844 |
| Unassigned | - | (741,531) | (741,531) |
| Total Fund Balances | 976,347 | 2,214,221 | 3,190,568 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | 978,380 | 4,211,244 | 5,189,624 |

VILLAGE OF BENSENVILLE, ILLINOIS

Nonmajor Governmental Funds

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2013**

| | Special Revenue Unincorporated Utility | Capital Projects | Totals |
|--|---|---------------------|-----------|
| Revenues | | | |
| Taxes | \$ - | 1,403,436 | 1,403,436 |
| Charges for Services | 79,113 | - | 79,113 |
| Interest | - | 11,067 | 11,067 |
| Miscellaneous | | 27,969 | 27,969 |
| Total Revenues | 79,113 | 1,442,472 | 1,521,585 |
| Expenditures | | | |
| Public Works | 7,628 | - | 7,628 |
| Community Development | - | 165,109 | 165,109 |
| Debt Service | | | |
| Principal Retirement | - | 834,444 | 834,444 |
| Interest and Fiscal Charges | - | 627,061 | 627,061 |
| Total Expenditures | 7,628 | 1,626,614 | 1,634,242 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 71,485 | (184,142) | (112,657) |
| Other Financing Sources | | | |
| Transfers In | - | 777,320 | 777,320 |
| Net Change in Fund Balances | 71,485 | 593,178 | 664,663 |
| Fund Balances - Beginning | 904,862 | 1,621,043 | 2,525,905 |
| Fund Balances - Ending | 976,347 | 2,214,221 | 3,190,568 |

VILLAGE OF BENSENVILLE, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet
December 31, 2014**

| | Special Revenue | | |
|---|---------------------------|---------------------|-----------|
| | Unincorporated Utility | Capital Projects | Totals |
| ASSETS | | | |
| Cash and Investments | \$ 1,041,374 | 4,218,527 | 5,259,901 |
| Receivables - Net of Allowances | | | |
| Property Taxes | - | 410,045 | 410,045 |
| Accounts | 4,204 | 35,000 | 39,204 |
| Prepays | - | 37,063 | 37,063 |
| Total Assets | 1,045,578 | 4,700,635 | 5,746,213 |
| LIABILITIES | | | |
| Accounts Payable | 7,032 | 93,815 | 100,847 |
| Advances from Other Funds | - | 1,500,584 | 1,500,584 |
| Other Payables | - | 54,882 | 54,882 |
| Total Liabilities | 7,032 | 1,649,281 | 1,656,313 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Property Taxes | - | 410,045 | 410,045 |
| Total Liabilities and Deferred Inflows of Resources | 7,032 | 2,059,326 | 2,066,358 |
| FUND BALANCES | | | |
| Nonspendable | - | 37,063 | 37,063 |
| Restricted | - | 2,360,964 | 2,360,964 |
| Committed | 1,038,546 | - | 1,038,546 |
| Assigned | - | 1,042,530 | 1,042,530 |
| Unassigned | - | (799,248) | (799,248) |
| Total Fund Balances | 1,038,546 | 2,641,309 | 3,679,855 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | 1,045,578 | 4,700,635 | 5,746,213 |

VILLAGE OF BENSENVILLE, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet
December 31, 2015**

| | Special Revenue | | |
|---|---------------------------|---------------------|-----------|
| | Unincorporated Utility | Capital Projects | Totals |
| ASSETS | | | |
| Cash and Investments | \$ 1,025,077 | 4,481,596 | 5,506,673 |
| Receivables - Net of Allowances | | | |
| Property Taxes | - | 320,729 | 320,729 |
| Accounts | 745 | 34,995 | 35,740 |
| Total Assets | 1,025,822 | 4,837,320 | 5,863,142 |
| LIABILITIES | | | |
| Accounts Payable | 26,824 | 238,412 | 265,236 |
| Advances from Other Funds | - | 1,500,584 | 1,500,584 |
| Other Payables | - | 19,887 | 19,887 |
| Total Liabilities | 26,824 | 1,758,883 | 1,785,707 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Property Taxes | - | 319,957 | 319,957 |
| Total Liabilities and Deferred Inflows of Resources | 26,824 | 2,078,840 | 2,105,664 |
| FUND BALANCES | | | |
| Restricted | - | 2,493,820 | 2,493,820 |
| Committed | 998,998 | - | 998,998 |
| Assigned | - | 1,046,364 | 1,046,364 |
| Unassigned | - | (781,704) | (781,704) |
| Total Fund Balances | 998,998 | 2,758,480 | 3,757,478 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | 1,025,822 | 4,837,320 | 5,863,142 |

VILLAGE OF BENSENVILLE, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended December 31, 2015

| | Special Revenue | | |
|--|---------------------------|---------------------|-----------|
| | Unincorporated Utility | Capital Projects | Totals |
| Revenues | | | |
| Taxes | \$ - | 1,279,628 | 1,279,628 |
| Charges for Services | 6,579 | - | 6,579 |
| Interest | - | 6,393 | 6,393 |
| Miscellaneous | - | 35,000 | 35,000 |
| Total Revenues | 6,579 | 1,321,021 | 1,327,600 |
| Expenditures | | | |
| Public Works | 46,127 | - | 46,127 |
| Community Development | - | 331,091 | 331,091 |
| Debt Service | | | |
| Principal Retirement | - | 822,765 | 822,765 |
| Interest and Fiscal Charges | - | 550,084 | 550,084 |
| Total Expenditures | 46,127 | 1,703,940 | 1,750,067 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (39,548) | (382,919) | (422,467) |
| Other Financing Sources | | | |
| Transfers In | - | 500,090 | 500,090 |
| Net Change in Fund Balances | (39,548) | 117,171 | 77,623 |
| Fund Balances - Beginning | 1,038,546 | 2,641,309 | 3,679,855 |
| Fund Balances - Ending | 998,998 | 2,758,480 | 3,757,478 |

VILLAGE OF BENSENVILLE, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet
December 31, 2016**

| | Special Revenue | | |
|---|---------------------------|---------------------|-----------|
| | Unincorporated Utility | Capital Projects | Totals |
| ASSETS | | | |
| Cash and Investments | \$ 919,941 | 4,668,660 | 5,588,601 |
| Receivables - Net of Allowances | | | |
| Property Taxes | - | 303,659 | 303,659 |
| Accounts | 431 | 34,995 | 35,426 |
| | | | |
| Total Assets | 920,372 | 5,007,314 | 5,927,686 |
| LIABILITIES | | | |
| Accounts Payable | - | 172,959 | 172,959 |
| Advances from Other Funds | - | 1,500,584 | 1,500,584 |
| Other Payables | - | 19,877 | 19,877 |
| Total Liabilities | - | 1,693,420 | 1,693,420 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Property Taxes | - | 303,659 | 303,659 |
| Total Liabilities and Deferred Inflows of Resources | - | 1,997,079 | 1,997,079 |
| FUND BALANCES | | | |
| Restricted | - | 2,650,423 | 2,650,423 |
| Committed | 920,372 | - | 920,372 |
| Assigned | - | 1,136,526 | 1,136,526 |
| Unassigned | - | (776,714) | (776,714) |
| Total Fund Balances | 920,372 | 3,010,235 | 3,930,607 |
| | | | |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | 920,372 | 5,007,314 | 5,927,686 |

VILLAGE OF BENSENVILLE, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances For the Fiscal Year Ended December 31, 2016

| | Special Revenue | | |
|--|---------------------------|---------------------|-----------|
| | Unincorporated Utility | Capital Projects | Totals |
| Revenues | | | |
| Taxes | \$ - | 1,343,502 | 1,343,502 |
| Interest | - | 20,037 | 20,037 |
| Total Revenues | - | 1,363,539 | 1,363,539 |
| Expenditures | | | |
| Public Works | 78,626 | - | 78,626 |
| Community Development | - | 773,742 | 773,742 |
| Debt Service | | | |
| Principal Retirement | - | 909,177 | 909,177 |
| Interest and Fiscal Charges | - | 570,477 | 570,477 |
| Total Expenditures | 78,626 | 2,253,396 | 2,332,022 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (78,626) | (889,857) | (968,483) |
| Other Financing Sources | | | |
| Debt Issuance | - | 570,612 | 570,612 |
| Transfers In | - | 571,000 | 571,000 |
| | - | 1,141,612 | 1,141,612 |
| Net Change in Fund Balances | (78,626) | 251,755 | 173,129 |
| Fund Balances - Beginning | 998,998 | 2,758,480 | 3,757,478 |
| Fund Balances - Ending | 920,372 | 3,010,235 | 3,930,607 |

**VILLAGE OF BENSENVILLE, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2017**

| | Special Revenue | | |
|---|---------------------------|---------------------|---------------------|
| | Unincorporated Utility | Capital Projects | Totals |
| Assets | | | |
| Cash and investments | \$ 911,917 | \$ 8,727,458 | \$ 9,639,375 |
| Receivables - net of allowances | | | |
| Property taxes | 164 | 194,384 | 194,548 |
| Accounts | - | 45,883 | 45,883 |
| Total assets | <u>912,081</u> | <u>8,967,725</u> | <u>9,879,806</u> |
| Liabilities | | | |
| Accounts payable | - | 292,485 | 292,485 |
| Advances from other funds | - | 2,763,397 | 2,763,397 |
| Other payables | - | 19,922 | 19,922 |
| Total liabilities | <u>-</u> | <u>3,075,804</u> | <u>3,075,804</u> |
| Deferred Inflows of Resources | | | |
| Property taxes | - | 194,379 | 194,379 |
| Total liabilities and deferred inflows of resources | <u>-</u> | <u>3,270,183</u> | <u>3,270,183</u> |
| Fund Balances | | | |
| Restricted | - | 5,906,825 | 5,906,825 |
| Committed | 912,081 | - | 912,081 |
| Assigned | - | 1,016,190 | 1,016,190 |
| Unassigned | - | (1,225,473) | (1,225,473) |
| Total fund balances | <u>912,081</u> | <u>5,697,542</u> | <u>6,609,623</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 912,081</u> | <u>\$ 8,967,725</u> | <u>\$ 9,879,806</u> |

VILLAGE OF BENSENVILLE, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2017

| | Special Revenue | | |
|--|---------------------------|---------------------|--------------|
| | Unincorporated Utility | Capital Projects | Totals |
| Revenue | | | |
| Taxes | \$ - | \$ 2,884,289 | \$ 2,884,289 |
| Interest | - | 87,334 | 87,334 |
| Total revenues | - | 2,971,623 | 2,971,623 |
| Expenditures | | | |
| Public works | 8,291 | - | 8,291 |
| Community development | - | 685,251 | 685,251 |
| Debt services | | | |
| Principal retirement | - | 1,231,428 | 1,231,428 |
| Interest and fiscal charges | - | 1,737,438 | 1,737,438 |
| Total expenditures | 8,291 | 3,654,117 | 3,662,408 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (8,291) | (682,494) | (690,785) |
| Other Financing Sources (Uses) | | | |
| Debt issuance | - | 9,945,000 | 9,945,000 |
| Bond discount | - | (67,129) | (67,129) |
| Payment to escrow agent | - | (9,787,091) | (9,787,091) |
| Transfers in | - | 350,000 | 350,000 |
| Transfers out | - | (190,000) | (190,000) |
| Total other financing sources (uses) | - | 250,780 | 250,780 |
| Net Change in Fund Balances | (8,291) | (431,714) | (440,005) |
| Fund Balances - Beginning | 920,372 | 6,129,256 | 7,049,628 |
| Fund Balances - Ending | \$ 912,081 | \$ 5,697,542 | \$ 6,609,623 |