

**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

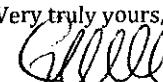
**Re: January 15, 2019 FOIA Request****Dear Ms. Mellenthin:**

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

	Expendable Trust				Pension Trust			Agency Deferred Compensation Plan	
	Escrow Deposit	Right of Way	Unincorporated Utility	Total	Police Pension	Firemen's Pension	Total		Totals
<u>ASSETS</u>									
Cash and Investments									
Receivables	\$69,008	\$139,299	/	\$208,307	\$3,600,694	\$1,331,727	\$4,932,421		\$5,140,728
Property Taxes					79,395	58,284	137,679		137,679
Due from Members					7	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	/	44,180					44,180
<b>Total Assets</b>	<b>\$69,008</b>	<b>\$143,909</b>	<b>\$40,180</b>	<b>\$253,097</b>	<b>\$3,692,709</b>	<b>\$1,400,669</b>	<b>\$5,093,378</b>	<b>\$334,534</b>	<b>\$5,681,009</b>
<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
<b>Total Liabilities</b>	<b>\$10,405</b>	<b>\$ 59,325</b>	<b>\$39,980</b>	<b>\$109,710</b>	<b>\$ 41,604</b>	<b>—</b>	<b>\$ 41,604</b>	<b>\$334,534</b>	<b>\$ 485,848</b>
Fund Balances									
Reserved for Employees' Retirement System									
Unreserved	\$58,603	\$ 84,584	\$ 200	\$143,387	\$4,584,549	\$1,260,303	\$5,844,852		\$5,844,852
<b>Total Fund Balances</b>	<b>\$58,603</b>	<b>\$ 84,584</b>	<b>\$ 200</b>	<b>\$143,387</b>	<b>(933,444)</b>	<b>140,366</b>	<b>(793,078)</b>	<b>—</b>	<b>(649,691)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$69,008</b>	<b>\$143,909</b>	<b>\$40,180</b>	<b>\$253,097</b>	<b>\$3,692,709</b>	<b>\$1,400,669</b>	<b>\$5,093,378</b>	<b>\$334,534</b>	<b>\$5,681,009</b>

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>
<b>Revenues</b>				
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>
<b>Expenditures</b>	—	—	—	—
Excess of Revenues over Expenditures	\$ 3,692	\$ 9,371	\$200	\$ 13,263
<b>Fund Balances</b>				
May 1	<u>54,911</u>	<u>75,213</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

	<u>Expendable Trust</u>				
	<u>Escrow</u>	<u>Right</u>	<u>Unincorporated</u>		<u>Total</u>
	<u>Deposit</u>	<u>of Way</u>	<u>Utility</u>		
<b><u>Assets</u></b>					
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	
<b>Total Assets</b>	<b>\$ 74,524</b>	<b>\$ 157,566</b>	<b>\$ 101,041</b>	<b>\$ 333,131</b>	
<b><u>Liabilities and Fund Balance</u></b>					
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	
<b>Total Liabilities</b>	<b>\$ 11,905</b>	<b>\$ 58,600</b>	<b>\$ 99,765</b>	<b>\$ 170,270</b>	
<b>Fund Balance:</b>					
Reserved for Employees' Retirement System	\$ -	\$ -	\$ -	\$ -	
Unreserved	62,619	98,966	1,276	162,861	
<b>Total Fund Balance</b>	<b>\$ 62,619</b>	<b>\$ 98,966</b>	<b>\$ 1,276</b>	<b>\$ 162,861</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 74,524</b>	<b>\$ 157,566</b>	<b>\$ 101,041</b>	<b>\$ 333,131</b>	

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>Right</u>	<u>Unincorporated</u>	<u>Totals</u>	
	<u>Deposit</u>	<u>of Way</u>	<u>Utility</u>	<u>1988</u>	<u>1987</u>
<b>Revenue:</b>					
<b>Miscellaneous:</b>					
Interest	\$ 4,016	\$ 8,157	\$ 1,076	\$ 13,249	\$ 10,753
Miscellaneous	—	6,225	—	6,225	2,510
<b>Total Revenue</b>	<b>\$ 4,016</b>	<b>\$ 14,382</b>	<b>\$ 1,076</b>	<b>\$ 19,474</b>	<b>\$ 13,263</b>
<b>Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Excess of Revenue Over Expenditures</b>	<b>\$ 4,016</b>	<b>\$ 14,382</b>	<b>\$ 1,076</b>	<b>\$ 19,474</b>	<b>\$ 13,263</b>
<b>Fund Balance May 1</b>	<b>58,603</b>	<b>84,584</b>	<b>200</b>	<b>143,387</b>	<b>130,124</b>
<b>Fund Balance April 30</b>	<b>\$ 62,619</b>	<b>\$ 98,946</b>	<b>\$ 1,276</b>	<b>\$ 162,861</b>	<b>\$ 143,387</b>

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

	<u>Expendable Trust</u>			
	<u>Escrow Deposits</u>	<u>Right of Way</u>	<u>Unincorporated Utility</u>	<u>Total</u>
<b><u>Assets</u></b>				
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	<u>42,357</u>	<u>-</u>	<u>28,530</u>	<u>70,687</u>
<b>Total Assets</b>	<b>\$ 68,105</b>	<b>\$ 242,451</b>	<b>\$ 145,815</b>	<b>\$ 456,371</b>
<b><u>Liabilities and Fund Balance</u></b>				
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	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 3,705</b>	<b>\$ 129,894</b>	<b>\$ 144,539</b>	<b>\$ 278,138</b>
Fund Balance:				
Reserved for Employees' Retirement System	\$ -	\$ -	\$ -	\$ -
Unreserved	<u>64,400</u>	<u>112,557</u>	<u>1,276</u>	<u>178,233</u>
<b>Total Fund Balance</b>	<b>\$ 64,400</b>	<b>\$ 112,557</b>	<b>\$ 1,276</b>	<b>\$ 178,233</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 68,105</b>	<b>\$ 242,451</b>	<b>\$ 145,815</b>	<b>\$ 456,371</b>

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, 1989**

WITH COMPARATIVE TOTALS FOR YEAR ENDED APRIL 30, 1988

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

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

	<u>Expendable Trust</u>				
	<u>Escrow</u>	<u>Right</u>	<u>Unincorporated</u>	<u>Utility</u>	<u>Total</u>
<b>Assets</b>					
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	
<b>Total Assets</b>	<b>\$ 71,210</b>	<b>\$ 223,733</b>	<b>\$ 215,366</b>	<b>\$ 510,309</b>	
<b>Liabilities and Fund Balance</b>					
<b>Liabilities:</b>					
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	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 104,950</b>	<b>\$ 214,090</b>	<b>\$ 319,040</b>	
<b>Fund Balance:</b>					
Reserved for Employees' Retirement System	\$ -	\$ -	\$ -	\$ -	
Unreserved	71,210	118,783	1,276	191,269	
<b>Total Fund Balance</b>	<b>\$ 71,210</b>	<b>\$ 118,783</b>	<b>\$ 1,276</b>	<b>\$ 191,269</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 71,210</b>	<b>\$ 223,733</b>	<b>\$ 215,366</b>	<b>\$ 510,309</b>	

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>	
				1990	1989
<b>Revenue:</b>					
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	-
<b>Total Revenue</b>	<b>\$ 6,810</b>	<b>\$ 6,226</b>	<b>\$ 2,014</b>	<b>\$ 15,050</b>	<b>\$ 46,276</b>
<b>Expenditures:</b>					
Other	-	-	2,014	2,014	1,717
<b>Excess Revenue or [Expenditures]</b>	<b>\$ 6,810</b>	<b>\$ 6,226</b>	<b>-</b>	<b>\$ 13,036</b>	<b>\$ 44,559</b>
Transfers to Other Funds	-	-	-	-	[29,187]
<b>Excess Revenue or [Expenditures and Transfers to Other Funds]</b>	<b>\$ 6,810</b>	<b>\$ 6,226</b>	<b>-</b>	<b>\$ 13,036</b>	<b>\$ 15,372</b>
<b>Fund Balance, May 1</b>	<b>64,400</b>	<b>112,557</b>	<b>1,276</b>	<b>178,233</b>	<b>162,861</b>
<b>Fund Balance, April 30</b>	<b>\$ 71,210</b>	<b>\$ 118,783</b>	<b>\$ 1,276</b>	<b>\$ 191,269</b>	<b>\$ 178,233</b>

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

		Expendable Trust			
	<u>Escrow Deposits</u>	<u>Right of Way</u>	<u>Unincorporated Utility</u>	<u>Total</u>	
<b>ASSETS</b>					
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	\$ -	\$ -	\$ -	\$ -	
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 256,363</b>	<b>\$ 286,866</b>	<b>\$ 543,229</b>	
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Refundable Deposits	\$ -	\$ 128,450	\$ -	\$ -	\$ 128,450
Due to Participants	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Unincorporated Utility Contributions	\$ -	\$ -	\$ 285,590	\$ 285,590	\$ 285,590
Amount Held for Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 128,450</b>	<b>\$ 285,590</b>	<b>\$ 414,040</b>	
<b>FUND BALANCE</b>					
Reserved for Employees' Retirement System	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	\$ -	\$ 127,913	\$ 1,276	\$ -	\$ 129,189
<b>Total Fund Balance</b>	<b>\$ -</b>	<b>\$ 127,913</b>	<b>\$ 1,276</b>	<b>\$ 129,189</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ -</b>	<b>\$ 256,363</b>	<b>\$ 286,866</b>	<b>\$ 543,229</b>	

## 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

	<u>Escrow Deposit</u>	<u>Right of Way</u>	<u>Unincorporated Utility</u>	<u>1991</u>	<u>Totals</u>	<u>1990</u>
<b>REVENUE</b>						
Customer Billings	\$ -	\$ -	\$ -	\$ -	\$ 1,839	
Interest	-	9,130	-	9,130	9,506	
Other	-	-	-	-	3,705	
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 9,130</b>	<b>\$ -</b>	<b>\$ 9,130</b>	<b>\$ 15,050</b>	
<b>EXPENDITURES</b>						
Other	-	-	-	-	2,014	
<b>Excess Revenue or (Expenditures)</b>	<b>\$ -</b>	<b>\$ 9,130</b>	<b>\$ -</b>	<b>\$ 9,130</b>	<b>\$ 13,036</b>	
<b>Other Financing Sources (Uses)</b>						
Transfers (Out)	(71,210)	-	-	(71,210)	-	
<b>Excess Revenue and Other Financing Sources or (Expenditures and Other Uses)</b>	<b>\$ (71,210)</b>	<b>\$ 9,130</b>	<b>\$ -</b>	<b>\$ (62,080)</b>	<b>\$ 13,036</b>	
<b>FUND BALANCE</b>						
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 FUNDSApril 30, 1992  
With Comparative Totals for April 30, 1991

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

## 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	<u>-</u>	<u>28,270</u>	<u>28,270</u>	<u>-</u>
Total revenues	\$ 10,907	\$ 28,270	\$ 39,177	\$ 9,130
EXPENDITURES,				
capital outlay	<u>-</u>	<u>144,074</u>	<u>144,074</u>	<u>-</u>
Excess revenues or (expenditures)	\$ 10,907	\$ (115,804)	\$ (104,897)	\$ 9,130
Other financing (uses), transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(71,210)</u>
Excess revenues and other financing sources or (expenditures and other uses)	\$ 10,907	\$ (115,804)	\$ (104,897)	\$ (62,080)
FUND BALANCES (DEFICIT)				
May 1	<u>127,913</u>	<u>1,276</u>	<u>129,189</u>	<u>191,269</u>
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	<u>37,547</u>	<u>-</u>	<u>37,547</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,547</u>	<u>-</u>
Total assets	<u>\$ 252,631</u>	<u>\$ 53,053</u>	<u>\$ 305,684</u>	<u>\$ 6,540,379</u>	<u>\$ 3,421,960</u>	<u>\$ 9,962,339</u>	<u>\$ 1,229,767</u>	<u>\$ 10,870</u>	<u>\$ 1,240,637</u>	<u>\$ 11,508,660</u>	<u>\$ 10,538,220</u>
<b>LIABILITIES AND FUND BALANCES</b>											
<b>LIABILITIES</b>											
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,229,767</u>	<u>-</u>	<u>1,229,767</u>	<u>1,229,767</u>	<u>1,050,857</u>
Total liabilities	<u>\$ 110,800</u>	<u>\$ 285,590</u>	<u>\$ 396,390</u>	<u>\$ 15</u>	<u>\$ 2,070</u>	<u>\$ 2,085</u>	<u>\$ 1,229,767</u>	<u>\$ 10,870</u>	<u>\$ 1,240,637</u>	<u>\$ 1,639,112</u>	<u>\$ 1,452,465</u>
<b>FUND BALANCES (DEFICIT)</b>											
Reserved for employees' retirement system	\$ -	\$ -	\$ -	\$ 6,540,364	\$ 3,419,890	\$ 9,960,254	\$ -	\$ -	\$ -	\$ 9,960,254	\$ 9,061,463
Unreserved	<u>\$ 141,831</u>	<u>\$ (232,537)</u>	<u>\$ (90,706)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ (90,706)</u>	<u>24,292</u>
Total fund balances	<u>\$ 141,831</u>	<u>\$ (232,537)</u>	<u>\$ (90,706)</u>	<u>\$ 6,540,364</u>	<u>\$ 3,419,890</u>	<u>\$ 9,960,254</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,869,548</u>	<u>\$ 9,085,755</u>
Total liabilities and fund balances	<u>\$ 252,631</u>	<u>\$ 53,053</u>	<u>\$ 305,684</u>	<u>\$ 6,540,379</u>	<u>\$ 3,421,960</u>	<u>\$ 9,962,339</u>	<u>\$ 1,229,767</u>	<u>\$ 10,870</u>	<u>\$ 1,240,637</u>	<u>\$ 11,508,660</u>	<u>\$ 10,538,220</u>

**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

	<b>Right of Way</b>	<b>Unincorporated Utility</b>	<b>Totals</b>	
			<b>1993</b>	<b>1992</b>
<b>REVENUES</b>				
Interest	\$ 3,011	\$ -	\$ 3,011	\$ 10,907
Other	-	64,507	64,507	28,270
Total revenues	\$ 3,011	\$ 64,507	\$ 67,518	\$ 39,177
<b>EXPENDITURES,</b> capital outlay	-	182,516	182,516	144,074
Excess revenues or (expenditures)	\$ 3,011	\$ (118,009)	\$ (114,998)	\$ (104,897)
<b>FUND BALANCES (DEFICIT)</b>				
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			POLICE PENSION FUND
	RIGHT OF WAY FUND	UNINCORPORATED UTILITY FUND	TOTAL	
<b>ASSETS</b>				
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	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 268,601</b>	<b>\$ 10,368</b>	<b>\$ 278,969</b>	<b>\$ 7,525,876</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
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	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>126,770</b>	<b>327,371</b>	<b>454,141</b>	<b>15</b>
<b>FUND BALANCE</b>				
Fund Balance (deficit) - Reserved for Retirement	-	-	-	7,525,861
Fund Balance (deficit) - Unreserved	141,831	(317,003)	(175,172)	-
<b>TOTAL FUND BALANCE (DEFICIT)</b>	<b>141,831</b>	<b>(317,003)</b>	<b>(175,172)</b>	<b>7,525,861</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 268,601</b>	<b>\$ 10,368</b>	<b>\$ 278,969</b>	<b>\$ 7,525,876</b>

## EXHIBIT 34

## 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
<b>REVENUES</b>				
Interest Revenue	\$ -	\$ 73,183	\$ -	\$ 3,011
Other Revenues	-		73,183	64,507
<b>TOTAL REVENUES</b>		<b>73,183</b>	<b>73,183</b>	<b>67,518</b>
<b>EXPENDITURES</b>				
Capital Outlay	-	157,649	157,649	182,516
<b>TOTAL EXPENDITURES</b>		<b>157,649</b>	<b>157,649</b>	<b>182,516</b>
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
<b>ASSETS</b>				
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	-
<b>TOTAL ASSETS</b>	<b>\$ 405,469</b>	<b>\$ 24,887</b>	<b>\$ 430,356</b>	<b>\$ 8,135,486</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 6,500	\$ -	\$ 6,500	\$ 15
Deposits	257,138	285,590	542,728	-
Due to Other Funds	-	-	-	-
Deferred Compensation	-	-	-	-
Deferred Revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>263,638</b>	<b>285,590</b>	<b>549,228</b>	<b>15</b>
<b>FUND BALANCE</b>				
Fund Balance - Reserved for Retirement	-	-	-	8,135,471
Fund Balance - Unreserved	141,831	(260,703)	(118,872)	-
<b>TOTAL FUND BALANCE (DEFICIT)</b>	<b>141,831</b>	<b>(260,703)</b>	<b>(118,872)</b>	<b>8,135,471</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 405,469</b>	<b>\$ 24,887</b>	<b>\$ 430,356</b>	<b>\$ 8,135,486</b>

## 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
<b>REVENUES</b>				
Other Revenues	\$ -	\$ 68,239	\$ 68,239	\$ 73,183
<b>TOTAL REVENUES</b>		<b>68,239</b>	<b>68,239</b>	<b>73,183</b>
<b>EXPENDITURES</b>				
Capital Outlay	-	11,939	11,939	157,649
<b>TOTAL EXPENDITURES</b>		<b>11,939</b>	<b>11,939</b>	<b>157,649</b>
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	<b>\$ 141,831</b>	<b>\$ (260,703)</b>	<b>\$ (118,872)</b>	<b>\$ (175,172)</b>

VILLAGE OF BENSERVILLE, 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
<b>ASSETS</b>						
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	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 403,719</b>	<b>\$ 92,706</b>	<b>\$ 496,425</b>	<b>\$ 9,066,750</b>	<b>\$ 4,670,197</b>	<b>\$ 13,736,947</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
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	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>261,888</b>	<b>285,590</b>	<b>547,478</b>	<b>344</b>	<b>2,070</b>	<b>2,414</b>
<b>FUND BALANCE</b>						
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)	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>141,831</b>	<b>(192,884)</b>	<b>(51,053)</b>	<b>9,066,406</b>	<b>4,668,127</b>	<b>13,734,533</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 403,719</b>	<b>\$ 92,706</b>	<b>\$ 496,425</b>	<b>\$ 9,066,750</b>	<b>\$ 4,670,197</b>	<b>\$ 13,736,947</b>

## 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
<b>REVENUES</b>				
Other Revenues	\$ -	\$ 67,819	\$ 67,819	\$ 68,239
<b>TOTAL REVENUES</b>		<b>67,819</b>	<b>67,819</b>	<b>68,239</b>
<b>EXPENDITURES</b>				
Capital Outlay	-	-	-	11,939
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>11,939</b>
Excess (deficiency) of revenues over expenditures	-	67,819	67,819	56,300
<b>Fund Balances at beginning of year</b>	141,831	(260,703)	(118,872)	(175,172)
<b>Fund Balances at end of year</b>	<b>\$ 141,831</b>	<b>\$ (192,884)</b>	<b>\$ (51,053)</b>	<b>\$ (118,872)</b>

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS  
COMBINING BALANCE SHEET  
APRIL 30, 1997  
(With Cooperative Totals for April 30, 1996)

	EXPENDABLE TRUST FUNDS		PENSION TRUST FUNDS	
	RIGHT OF WAY FUND	UNINCORPORATED UTILITY FUND	POLICE PENSION FUND	FIREFIGHTERS PENSION FUND
<b>ASSETS</b>				
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
<b>TOTAL ASSETS</b>	<b>\$ 375,868</b>	<b>\$ 267,982</b>	<b>\$ 9,866,887</b>	<b>\$ 5,230,605</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 5,580	\$ -	\$ -	\$ 3,026
Other Liabilities	53,735	-	-	-
Deposits	174,722	265,590	-	-
Deferred Compensation	-	-	-	-
Deferred Revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>234,037</b>	<b>265,590</b>	<b>-</b>	<b>3,026</b>
<b>FUND BALANCE</b>				
Fund Balance - Reserved for Retirement	-	-	\$ 9,866,887	\$ 5,227,579
Fund Balance - Unreserved	141,831	(17,608)	-	-
<b>TOTAL FUND BALANCE</b>	<b>141,831</b>	<b>(17,608)</b>	<b>\$ 9,866,887</b>	<b>\$ 5,227,579</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 375,868</b>	<b>\$ 267,982</b>	<b>\$ 9,866,887</b>	<b>\$ 5,230,605</b>

## EXHIBIT 38

## 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
<b>REVENUES</b>				
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
<b>TOTAL REVENUES</b>		<b>66,682</b>	<b>66,682</b>	<b>67,819</b>
Excess (deficiency) of revenues over expenditures		66,682	66,682	67,819
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In		108,594	108,594	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>108,594</b>	<b>108,594</b>	<b>-</b>
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
<b>ASSETS</b>				
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	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 546,258</b>	<b>\$ 333,665</b>	<b>\$ 11,135,812</b>	<b>\$ 6,037,823</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ 350	\$ -	\$ -	\$ 2,070
Other Liabilities	53,735	-	-	-
Deposits	350,342	-	-	-
Deferred Compensation	-	-	-	-
Deferred Revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>404,427</b>	<b>-</b>	<b>-</b>	<b>2,070</b>
<b>FUND BALANCE</b>				
Fund Balance- Reserved for Retirement	-	-	11,135,812	6,035,753
Fund Balance- Unreserved	141,831	48,075	-	-
Reserved for Future Projects	-	285,590	-	-
<b>TOTAL FUND BALANCE</b>	<b>141,831</b>	<b>333,665</b>	<b>11,135,812</b>	<b>6,035,753</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 546,258</b>	<b>\$ 333,665</b>	<b>\$ 11,135,812</b>	<b>\$ 6,037,823</b>

## 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
<b>REVENUES</b>				
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
<b>TOTAL REVENUES</b>	-	<b>65,683</b>	<b>65,683</b>	<b>66,682</b>
Excess (deficiency) of revenues over expenditures	-	65,683	65,683	66,682
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	-	-	-	108,594
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	<b>-</b>	<b>-</b>	<b>108,594</b>
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	
	NETRA LOT FUND	RIGHT OF WAY FUND	UNINCORPORATED UTILITY FUND	POLICE PENSION FUND	FIREFIGHTERS PENSION FUND
<b>ASSETS</b>					
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	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 19,276</b>	<b>\$ 501,875</b>	<b>\$ 370,813</b>	<b>\$ 11,726,943</b>	<b>\$ 6,415,276</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 2,400	\$ 11,118	\$ -	\$ 6,253
Other Liabilities	-	34,342	-	-	-
Deposits	-	323,302	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>360,044</b>	<b>11,118</b>	<b>-</b>	<b>6,253</b>
<b>FUND BALANCE</b>					
Reserved for Employee Pension Benefits	-	-	-	11,726,943	6,409,023
Unreserved	19,276	141,831	74,105	-	-
Reserved for Future Projects	-	-	285,590	-	-
<b>TOTAL FUND BALANCE</b>	<b>19,276</b>	<b>141,831</b>	<b>359,695</b>	<b>11,726,943</b>	<b>6,409,023</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 19,276</b>	<b>\$ 501,875</b>	<b>\$ 370,813</b>	<b>\$ 11,726,943</b>	<b>\$ 6,415,276</b>

## EXHIBIT 42

## 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)

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

## EXHIBIT 48

## 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	2000	TOTALS 1999
<b>REVENUES</b>					
Charges for Services	\$ 17,521	\$ -	\$ -	\$ 17,521	\$ 19,276
Other Revenues	-	-	63,323	63,323	64,667
<b>TOTAL REVENUES</b>	<b>17,521</b>	<b>-</b>	<b>63,323</b>	<b>80,844</b>	<b>83,943</b>
<b>EXPENDITURES</b>					
Capital Outlay	-	-	372,710	372,710	38,637
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>372,710</b>	<b>372,710</b>	<b>38,637</b>
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
<b>Fund Balances at end of year</b>	<b>\$ 36,797</b>	<b>\$ 141,831</b>	<b>\$ 50,308</b>	<b>\$ 228,936</b>	<b>\$ 520,802</b>

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
<b>ASSETS</b>					
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	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 36,797</b>	<b>\$ 549,340</b>	<b>\$ 50,308</b>	<b>\$ 12,433,707</b>	<b>\$ 6,911,641</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 23,550	\$ -	\$ -	\$ 3,432
Other Liabilities	-	34,342	-	-	-
Deposits	-	349,617	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>407,509</b>	<b>-</b>	<b>-</b>	<b>3,432</b>
<b>FUND BALANCE</b>					
Reserved for Employee Benefits	-	-	-	12,433,707	6,908,209
Unreserved	36,797	141,831	(235,282)	-	-
Reserved for Future Projects	-	-	285,590	-	-
<b>TOTAL FUND BALANCE</b>	<b>36,797</b>	<b>141,831</b>	<b>50,308</b>	<b>12,433,707</b>	<b>6,908,209</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 36,797</b>	<b>\$ 549,340</b>	<b>\$ 50,308</b>	<b>\$ 12,433,707</b>	<b>\$ 6,911,641</b>

## 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	
<b>ASSETS</b>						
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	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 43,516</b>	<b>\$ 721,705</b>	<b>\$ 117,798</b>	<b>\$ 12,131,491</b>	<b>\$ 8,577,233</b>	
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts Payable	\$ -	\$ 30,560	\$ -	\$ -	\$ -	\$ 1,123
Other Liabilities	-	31,342	-	-	-	-
Deposits	-	496,177	-	-	-	-
Due to Other Funds	-	-	-	-	-	1,474,128
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>558,079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,475,251</b>
<b>FUND BALANCE</b>						
Reserved for Employee Benefits	-	-	-	12,131,491	-	7,101,982
Reserved for Interfund Loans	-	163,626	-	-	-	-
Unreserved	43,516	-	117,798	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>43,516</b>	<b>163,626</b>	<b>117,798</b>	<b>12,131,491</b>	<b>-</b>	<b>7,101,982</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 43,516</b>	<b>\$ 721,705</b>	<b>\$ 117,798</b>	<b>\$ 12,131,491</b>	<b>\$ 8,577,233</b>	

## EXHIBIT 47

## 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	2001	TOTALS 2000
<b>REVENUES</b>					
Charges for Services	\$ 6,719	\$ -	\$ -	\$ 6,719	\$ 17,521
Other Revenues	-	-	60,933	60,933	63,323
<b>TOTAL REVENUES</b>	<b>6,719</b>	<b>-</b>	<b>60,933</b>	<b>67,652</b>	<b>80,844</b>
<b>EXPENDITURES</b>					
Capital Outlay	-	-	-	-	372,710
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>372,710</b>
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	PENSION PENSION FUND
<b>ASSETS</b>					
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	-	-	
<b>TOTAL ASSETS</b>	<b>\$ 37,660</b>	<b>\$ 467,987</b>	<b>\$ 181,702</b>	<b>\$ 11,971,418</b>	
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 510	\$ 11,400	\$ -	\$ -	
Other Liabilities	-	31,342	-	-	
Deposits	-	261,619	-	-	
Due to Other Funds	-	-	-	-	
<b>TOTAL LIABILITIES</b>	<b>510</b>	<b>304,361</b>	<b>-</b>	<b>-</b>	
<b>FUND BALANCE</b>					
Reserved for Employee Pension Benefits	-	-	-	11,971,418	
Reserved for Interfund Loans	-	158,261	-	-	
Unreserved	37,150	5,365	181,702	-	
<b>TOTAL FUND BALANCE</b>	<b>37,150</b>	<b>163,626</b>	<b>181,702</b>	<b>11,971,418</b>	
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 37,660</b>	<b>\$ 467,987</b>	<b>\$ 181,702</b>	<b>\$ 11,971,418</b>	

## EXHIBIT 46

## 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	2002	TOTALS 2001
<b>REVENUES</b>					
Charges for Services	\$ 12,283	\$ -	\$ -	\$ 12,283	\$ 6,719
Other Revenues	\$ -	\$ -	\$ 63,904	\$ 63,904	\$ 60,933
<b>TOTAL REVENUES</b>	<b>12,283</b>	<b>-</b>	<b>63,904</b>	<b>76,187</b>	<b>67,652</b>
<b>EXPENDITURES</b>					
Capital Outlay	18,649	-	-	18,649	-
<b>TOTAL EXPENDITURES</b>	<b>18,649</b>	<b>-</b>	<b>-</b>	<b>18,649</b>	<b>-</b>
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
<b>Fund Balances at end of year</b>	<b>\$ 37,150</b>	<b>\$ 163,626</b>	<b>\$ 181,702</b>	<b>\$ 382,478</b>	<b>\$ 324,940</b>

VILLAGE OF BENSENVILLE, ILLINOIS

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

	EXPENDABLE TRUST FUNDS			PENSION	
	NETRA LOT FUND	RIGHT OF WAY FUND	UNINCORPORATED UTILITY FUND	POLICE	PENSION FUND
<b>ASSETS</b>					
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
<b>TOTAL ASSETS</b>	<b>\$ 66,813</b>	<b>\$ 536,349</b>	<b>\$ 247,528</b>	<b>\$ 10,711,015</b>	
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 34,460	\$ -	\$ -	
Other Liabilities	-	31,342	-	-	
Deposits	-	306,921	-	-	
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>372,723</b>	<b>-</b>	<b>-</b>	
<b>FUND BALANCE</b>					
Reserved for Employee Pension Benefits	-	-	-	-	10,711,015
Reserved for Interfund Loans	66,813	163,626	-	-	
Unreserved	-	-	247,528	-	
<b>TOTAL FUND BALANCE</b>	<b>66,813</b>	<b>163,626</b>	<b>247,528</b>	<b>\$ 10,711,015</b>	
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 66,813</b>	<b>\$ 536,349</b>	<b>\$ 247,528</b>	<b>\$ 10,711,015</b>	

## EXHIBIT 52

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

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
<b>ASSETS</b>			
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	- -
<b>TOTAL ASSETS</b>	<b>\$ 134,589</b>	<b>\$ 456,262</b>	<b>\$ 522,066</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts Payable	\$ 5,716	\$ 198	\$ -
Payroll Liabilities	4,815	- -	- -
Other Liabilities	- -	- -	- -
Compensated Absences Payable	10,708	- -	- -
Deferred Revenue	- -	- -	105,084
<b>Total Liabilities</b>	<b>21,239</b>	<b>198</b>	<b>105,084</b>
<b>FUND BALANCES</b>			
Reserved for Advances to Other Funds	113,350	353,080	- -
Reserved for Capital Improvements	- -	102,984	- -
Unreserved	- -	- -	416,982
<b>Total Fund Balances</b>	<b>113,350</b>	<b>456,064</b>	<b>416,982</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 134,589</b>	<b>\$ 456,262</b>	<b>\$ 522,066</b>

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

## 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 Fund	Motor Fuel Tax Fund	Illinois Municipal Retirement Fund
<b>ASSETS</b>			
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	- -
<b>TOTAL ASSETS</b>	<b><u>\$ 160,437</u></b>	<b><u>\$ 715,189</u></b>	<b><u>\$ 480,238</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
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
<b>Total Liabilities</b>	<b><u>142,157</u></b>	<b><u>- -</u></b>	<b><u>108,417</u></b>
<b>Fund Balances</b>			
Reserved for Advances to Other Funds	18,280	616,860	- -
Reserved for Capital Improvements	- -	98,329	- -
Unreserved	- -	- -	371,821
<b>Total Fund Balances</b>	<b><u>18,280</u></b>	<b><u>715,189</u></b>	<b><u>371,821</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 160,437</u></b>	<b><u>\$ 715,189</u></b>	<b><u>\$ 480,238</u></b>

<u>Social Security Fund</u>	<u>Police Forfeiture Fund</u>	<u>Unincorporated Utility Fund</u>		Total Nonmajor
\$ 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	
<u>131,876</u>	<u>-</u>	<u>-</u>	<u>240,293</u>	
<u>131,876</u>	<u>112,677</u>	<u>-</u>	<u>495,127</u>	
-	-	-	635,140	
-	-	382,498	480,827	
<u>149,562</u>	<u>(1,082)</u>	<u>-</u>	<u>520,301</u>	
<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>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ 173,641
Intergovernmental Revenues	51,764	610,159	-
Charges for Services	24,093	-	-
Investment Income	-	925	54
Other Revenues	-	-	-
<b>Total Revenues</b>	<b>75,857</b>	<b>611,084</b>	<b>173,695</b>
<b>Expenditures</b>			
Current:			
General Government	-	-	218,856
Public Works	-	1,076	-
Culture and Recreation	288,013	-	-
<b>Total Expenditures</b>	<b>288,013</b>	<b>1,076</b>	<b>218,856</b>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<b>(212,156)</b>	<b>610,008</b>	<b>(45,161)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	106,378	-	-
Transfers Out	-	(350,883)	-
<b>Total Other Financing Sources (Uses)</b>	<b>106,378</b>	<b>(350,883)</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(105,778)</b>	<b>259,125</b>	<b>(45,161)</b>
<b>Fund Balances at Beginning of Year</b>	<b>124,058</b>	<b>456,064</b>	<b>416,982</b>
<b>Fund Balances at End of Year</b>	<b>\$ 18,280</b>	<b>\$ 715,189</b>	<b>\$ 371,821</b>

<u>Social Security Fund</u>	<u>Police Forfeiture Fund</u>	<u>Unincorporated Utility Fund</u>		Total
			<u>Nonmajor 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
<b>Assets</b>			
Cash and cash equivalents	\$ -	\$ -	\$ -
Receivables			
Property tax receivable	- -	- -	197,628
Intergovernmental	- -	92,884	- -
Accounts	169	- -	- -
Due from other funds	39,286	673,364	217,251
Total assets	<u>39,455</u>	<u>766,248</u>	<u>414,879</u>
<b>Liabilities and fund balances</b>			
<b>Liabilities</b>			
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>
<b>Fund balances</b>			
Reserve for advances to other funds			
Unreserved	(20,302)	763,130	304,324
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
<u>89,595</u>	<u>111,410</u>	<u>-</u>	<u>1,130,906</u>
<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
<u>133,946</u>	<u>-</u>	<u>-</u>	<u>244,501</u>
<u>133,946</u>	<u>112,492</u>	<u>-</u>	<u>419,868</u>
<u>191,535</u>	<u>(1,082)</u>	<u>453,058</u>	<u>1,690,663</u>
<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
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ 181,925
Intergovernmental revenues	44,877	606,954	-
Charges for services	15,867	-	-
Investment income	-	1,387	158
Other revenues	-	-	-
<b>Total revenues</b>	<b>60,744</b>	<b>608,341</b>	<b>182,083</b>
<b>Expenditures</b>			
General government	-	-	249,580
Culture and recreation	263,929	-	-
<b>Total expenditures</b>	<b>263,929</b>	<b>-</b>	<b>249,580</b>
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)	-
	<b>164,603</b>	<b>(560,400)</b>	<b>-</b>
Net changes in fund balances	(38,582)	47,941	(67,497)
Fund balances, beginning of year	18,280	715,189	371,821
Fund balances, end of year	<b>\$ (20,302)</b>	<b>\$ 763,130</b>	<b>\$ 304,324</b>

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
95,796	-	-	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>
\$ 191,535	\$ (1,082)	\$ 453,058	\$ 1,690,663

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

	DIAL-A-BUS FUND	MOTOR FUEL TAX	ILLINOIS MUNICIPAL RETIREMENT FUND
<b>Assets</b>			
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>
<b>Liabilities and fund balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 29,247 -	\$ - -	\$ - -
Other liabilities	- -	- -	- -
Deferred revenues	- -	- -	94,383
Total liabilities	<u>29,247</u>	<u>- -</u>	<u>94,383</u>
<b>Fund balances</b>			
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
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ 170,821
Intergovernmental revenues	43,308	568,575	-
Charges for services	26,319	-	-
Investment income	-	3,587	323
Other revenues	-	-	-
<b>Total revenues</b>	<b>69,627</b>	<b>572,162</b>	<b>171,144</b>
<b>Expenditures</b>			
General government	-	-	273,039
Culture and recreation	248,441	-	-
<b>Total expenditures</b>	<b>248,441</b>	<b>-</b>	<b>273,039</b>
Excess (deficiency) of revenues over (under) expenditures	(178,814)	572,162	(101,895)
<b>Other financing sources (uses)</b>			
Transfer in	178,720	-	51,467
Transfer (out)	-	(515,400)	-
<b>Total</b>	<b>178,720</b>	<b>(515,400)</b>	<b>51,467</b>
Net changes in fund balances	(94)	56,762	(50,428)
Fund balances, beginning of year	(20,301)	763,131	304,324
<b>Fund balances, end of year</b>	<b>\$ (20,395)</b>	<b>\$ 819,893</b>	<b>\$ 253,896</b>

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
191,535	(1,082)	453,057	1,690,664
<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
<b>Assets</b>			
Cash and investments	\$ -	\$ -	\$ -
Receivables			
Intergovernmental	-	46,345	-
Accounts	169	-	-
Due from other funds	37,662	1,016,959	139,380
<b>Total assets</b>	<b>\$ 37,831</b>	<b>\$ 1,063,304</b>	<b>\$ 139,380</b>
<b>Liabilities and fund balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 43,105	\$ -	\$ -
Other liabilities	-	-	140,462
<b>Total liabilities</b>	<b>43,105</b>	<b>-</b>	<b>140,462</b>
<b>Fund balances</b>			
Unreserved	(5,274)	1,063,304	(1,082)
<b>Total fund balances</b>	<b>(5,274)</b>	<b>1,063,304</b>	<b>(1,082)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 37,831</b>	<b>\$ 1,063,304</b>	<b>\$ 139,380</b>

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

SOCIAL SECURITY FUND	POLICE FORFEITURE FUND	UNINCORPORATED UTILITY FUND	NONMAJOR SPECIAL REVENUE FUNDS	TOTAL
\$ -	\$ -	\$ -	\$ 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
<b>ASSETS</b>					
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
<b>TOTAL ASSETS</b>	<b>\$ 30,596</b>	<b>\$ 1,255,932</b>	<b>\$ 145,927</b>	<b>\$ 640,641</b>	<b>\$ 2,073,096</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts Payable	\$ 20,767	\$ -	\$ 5,401	\$ -	\$ 26,168
Other Liabilities	-	-	141,608	-	141,608
<b>Total Liabilities</b>	<b>20,767</b>	<b>-</b>	<b>147,009</b>	<b>-</b>	<b>167,776</b>
<b>Fund Balances</b>					
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
<b>Total Fund Balances</b>	<b>9,829</b>	<b>1,255,932</b>	<b>(1,082)</b>	<b>640,641</b>	<b>1,905,320</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 30,596</b>	<b>\$ 1,255,932</b>	<b>\$ 145,927</b>	<b>\$ 640,641</b>	<b>\$ 2,073,096</b>

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
<b>Revenues</b>					
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
<b>Total Revenues</b>	<b>73,648</b>	<b>555,371</b>	<b>-</b>	<b>110,719</b>	<b>739,738</b>
<b>Expenditures</b>					
Current:					
Public Works	-	-	-	79,559	79,559
Culture and Recreation	259,045	-	-	-	259,045
<b>Total Expenditures</b>	<b>259,045</b>	<b>-</b>	<b>-</b>	<b>79,559</b>	<b>338,604</b>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<b>(185,397)</b>	<b>555,371</b>	<b>-</b>	<b>31,160</b>	<b>401,134</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In	200,500	-	-	-	200,500
Transfers Out	-	(362,743)	-	-	(362,743)
<b>Total Other Financing Sources (Uses)</b>	<b>200,500</b>	<b>(362,743)</b>	<b>-</b>	<b>-</b>	<b>(162,243)</b>
<b>Net Change in Fund Balances</b>	<b>15,103</b>	<b>192,628</b>	<b>-</b>	<b>31,160</b>	<b>238,891</b>
<b>Fund Balances at Beginning of Year</b>	<b>(5,274)</b>	<b>1,063,304</b>	<b>(1,082)</b>	<b>609,481</b>	<b>1,666,429</b>
<b>Fund Balances at End of Year</b>	<b>\$ 9,829</b>	<b>\$ 1,255,932</b>	<b>\$ (1,082)</b>	<b>\$ 640,641</b>	<b>\$ 1,905,320</b>

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
<b>ASSETS</b>					
Cash and Investments	\$ -	\$ -	\$ -	\$ 868,471	\$ 868,471
Accounts Receivable	-	-	-	30,860	30,860
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 899,331</b>	<b>\$ 899,331</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Balances</b>					
Unreserved	-	-	-	899,331	899,331
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>899,331</b>	<b>899,331</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 899,331</b>	<b>\$ 899,331</b>

**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
<b>Revenues</b>					
Other Revenues	\$ -	\$ -	\$ -	\$ 258,690	\$ 258,690
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>258,690</u>	<u>258,690</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>258,690</u>	<u>258,690</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	1,082	-	1,082
Transfers Out	(9,829)	(1,255,932)	-	-	(1,265,761)
<b>Total Other Financing Sources (Uses)</b>	<u>(9,829)</u>	<u>(1,255,932)</u>	<u>1,082</u>	<u>-</u>	<u>(1,264,679)</u>
<b>Net Change in Fund Balances</b>	<u>(9,829)</u>	<u>(1,255,932)</u>	<u>1,082</u>	<u>258,690</u>	<u>(1,005,989)</u>
<b>Fund Balances at Beginning of Period</b>	<u>9,829</u>	<u>1,255,932</u>	<u>(1,082)</u>	<u>640,641</u>	<u>1,905,320</u>
<b>Fund Balances at End of Period</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 899,331</u>	<u>\$ 899,331</u>

VILLAGE OF BENSENVILLE, ILLINOIS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERMENTAL 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
<b>ASSETS</b>					
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	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 826,051</b>	<b>\$ 17,962</b>	<b>\$ 229,331</b>	<b>\$ 218,010</b>	<b>\$ 1,610,664</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 68,559	\$ 401,250
Other Liabilities	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,559</b>	<b>401,250</b>
<b>Fund Balances</b>					
Restricted					
Community Development	-	17,962	229,331	149,451	1,209,414
Committed					
Sewer Improvements	826,051	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>826,051</b>	<b>17,962</b>	<b>229,331</b>	<b>149,451</b>	<b>1,209,414</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 826,051</b>	<b>\$ 17,962</b>	<b>\$ 229,331</b>	<b>\$ 218,010</b>	<b>\$ 1,610,664</b>

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			
		Special Service Area #1 Fund	Special Service Area #2 Fund	Special Service Area #3 Fund	Special Service Area #4 Fund
	<u>Unincorporated Utility Fund</u>				
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	-	-	-	263	1,150
Other Revenue	50,701	-	-	32	-
<b>Total Revenues</b>	<b>50,701</b>	<b>-</b>	<b>-</b>	<b>295</b>	<b>1,150</b>
<b>Expenditures</b>					
Current:					
Community Development	-	-	-	523,553	1,702,296
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest and Charges	-	-	-	2,158	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>525,711</b>	<b>1,702,296</b>
<b>Excess (Deficiency) of Revenues over (under) Expenditures</b>	<b>50,701</b>	<b>-</b>	<b>-</b>	<b>(525,416)</b>	<b>(1,701,146)</b>
<b>Other Financing Sources (Uses)</b>					
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)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(123,981)</b>	<b>-</b>	<b>-</b>	<b>682,602</b>	<b>2,943,914</b>
<b>Net Change in Fund Balances</b>	<b>(73,280)</b>	<b>-</b>	<b>-</b>	<b>157,186</b>	<b>1,242,768</b>
<b>Fund Balances at Beginning of Year</b>	<b>899,331</b>	<b>17,962</b>	<b>229,331</b>	<b>(7,735)</b>	<b>(33,354)</b>
<b>Fund Balances at End of Year</b>	<b>\$ 826,051</b>	<b>\$ 17,962</b>	<b>\$ 229,331</b>	<b>\$ 149,451</b>	<b>\$ 1,209,414</b>

**VILLAGE OF BENSENVILLE, ILLINOIS**

**Combining Balance Sheet**

**Nonmajor Governmental Funds**

**December 31, 2012**

	<u>Special Revenue</u>	<u>Unincorporated Utility</u>	<u>Capital Projects</u>	<u>Totals</u>
<b>ASSETS</b>				
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
<b>Total Assets</b>	<b>904,862</b>		<b>3,514,316</b>	<b>4,419,178</b>
<b>LIABILITIES</b>				
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
<b>Total Liabilities</b>	<b>-</b>		<b>2,628,235</b>	<b>2,628,235</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	-		45,742	45,742
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>-</b>		<b>2,673,977</b>	<b>2,673,977</b>
<b>FUND BALANCES</b>				
Restricted	-		2,013,872	2,013,872
Committed	904,862		-	904,862
Assigned	-		586,517	586,517
Unassigned	-		(1,760,050)	(1,760,050)
<b>Total Fund Balances</b>	<b>904,862</b>		<b>840,339</b>	<b>1,745,201</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>904,862</b>		<b>3,514,316</b>	<b>4,419,178</b>

**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
<b>Revenues</b>			
Taxes	\$ -	1,135,480	1,135,480
Charges for Services	78,811	-	78,811
Interest	-	8,964	8,964
<b>Total Revenues</b>	<b>78,811</b>	<b>1,144,444</b>	<b>1,223,255</b>
<b>Expenditures</b>			
Community Development	-	1,979,804	1,979,804
Debt Service			
Principal Retirement	-	629,805	629,805
Interest and Fiscal Charges	-	748,298	748,298
<b>Total Expenditures</b>	<b>-</b>	<b>3,357,907</b>	<b>3,357,907</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>78,811</b>	<b>(2,213,463)</b>	<b>(2,134,652)</b>
<b>Other Financing Sources (Uses)</b>			
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
<b>Net Change in Fund Balances</b>	<b>78,811</b>	<b>(561,788)</b>	<b>(482,977)</b>
<b>Fund Balances - Beginning</b>	<b>826,051</b>	<b>1,402,127</b>	<b>2,228,178</b>
<b>Fund Balances - Ending</b>	<b>904,862</b>	<b>840,339</b>	<b>1,745,201</b>

**VILLAGE OF BENSENVILLE, ILLINOIS**

**Nonmajor Governmental Funds**

**Combining Balance Sheet**

**December 31, 2013**

	<u>Special Revenue</u>	<u>Unincorporated Utility</u>	<u>Capital Projects</u>	<u>Totals</u>
<b>ASSETS</b>				
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
<b>Total Assets</b>	<b>978,380</b>		<b>4,211,244</b>	<b>5,189,624</b>
<b>LIABILITIES</b>				
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
<b>Total Liabilities</b>	<b>2,033</b>		<b>1,707,250</b>	<b>1,709,283</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	-		289,773	289,773
Total Liabilities and Deferred Inflows of Resources	2,033		1,997,023	1,999,056
<b>FUND BALANCES</b>				
Restricted	-		2,182,908	2,182,908
Committed	976,347		-	976,347
Assigned	-		772,844	772,844
Unassigned	-		(741,531)	(741,531)
<b>Total Fund Balances</b>	<b>976,347</b>		<b>2,214,221</b>	<b>3,190,568</b>
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
<b>Revenues</b>			
Taxes	\$ -	1,403,436	1,403,436
Charges for Services	79,113	-	79,113
Interest	-	11,067	11,067
Miscellaneous		27,969	27,969
<b>Total Revenues</b>	<b>79,113</b>	<b>1,442,472</b>	<b>1,521,585</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>7,628</b>	<b>1,626,614</b>	<b>1,634,242</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>71,485</b>	<b>(184,142)</b>	<b>(112,657)</b>
<b>Other Financing Sources</b>			
Transfers In	-	777,320	777,320
<b>Net Change in Fund Balances</b>	<b>71,485</b>	<b>593,178</b>	<b>664,663</b>
<b>Fund Balances - Beginning</b>	<b>904,862</b>	<b>1,621,043</b>	<b>2,525,905</b>
<b>Fund Balances - Ending</b>	<b>976,347</b>	<b>2,214,221</b>	<b>3,190,568</b>

**VILLAGE OF BENSENVILLE, ILLINOIS**

**Nonmajor Governmental Funds**

**Combining Balance Sheet**

**December 31, 2014**

	Special Revenue		
	Unincorporated Utility	Capital Projects	Totals
<b>ASSETS</b>			
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
<b>Total Assets</b>	<b>1,045,578</b>	<b>4,700,635</b>	<b>5,746,213</b>
<b>LIABILITIES</b>			
Accounts Payable	7,032	93,815	100,847
Advances from Other Funds	-	1,500,584	1,500,584
Other Payables	-	54,882	54,882
<b>Total Liabilities</b>	<b>7,032</b>	<b>1,649,281</b>	<b>1,656,313</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	-	410,045	410,045
Total Liabilities and Deferred Inflows of Resources	7,032	2,059,326	2,066,358
<b>FUND BALANCES</b>			
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)
<b>Total Fund Balances</b>	<b>1,038,546</b>	<b>2,641,309</b>	<b>3,679,855</b>
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**

	Unincorporated Utility	Special Revenue	Capital Projects	Totals
<b>ASSETS</b>				
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
<b>Total Assets</b>	<b>1,025,822</b>		<b>4,837,320</b>	<b>5,863,142</b>
<b>LIABILITIES</b>				
Accounts Payable	26,824		238,412	265,236
Advances from Other Funds	-		1,500,584	1,500,584
Other Payables	-		19,887	19,887
<b>Total Liabilities</b>	<b>26,824</b>		<b>1,758,883</b>	<b>1,785,707</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	-		319,957	319,957
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>26,824</b>		<b>2,078,840</b>	<b>2,105,664</b>
<b>FUND BALANCES</b>				
Restricted	-		2,493,820	2,493,820
Committed	998,998		-	998,998
Assigned	-		1,046,364	1,046,364
Unassigned	-		(781,704)	(781,704)
<b>Total Fund Balances</b>	<b>998,998</b>		<b>2,758,480</b>	<b>3,757,478</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>1,025,822</b>		<b>4,837,320</b>	<b>5,863,142</b>

**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
<b>Revenues</b>			
Taxes	\$ -	1,279,628	1,279,628
Charges for Services	6,579	-	6,579
Interest	-	6,393	6,393
Miscellaneous	-	35,000	35,000
<b>Total Revenues</b>	<b>6,579</b>	<b>1,321,021</b>	<b>1,327,600</b>
<b>Expenditures</b>			
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
<b>Total Expenditures</b>	<b>46,127</b>	<b>1,703,940</b>	<b>1,750,067</b>
<b>Excess (Deficiency) of Revenues</b>			
Over (Under) Expenditures	(39,548)	(382,919)	(422,467)
<b>Other Financing Sources</b>			
Transfers In	-	500,090	500,090
<b>Net Change in Fund Balances</b>	<b>(39,548)</b>	<b>117,171</b>	<b>77,623</b>
<b>Fund Balances - Beginning</b>	<b>1,038,546</b>	<b>2,641,309</b>	<b>3,679,855</b>
<b>Fund Balances - Ending</b>	<b>998,998</b>	<b>2,758,480</b>	<b>3,757,478</b>

**VILLAGE OF BENSENVILLE, ILLINOIS**

**Nonmajor Governmental Funds**

**Combining Balance Sheet**

**December 31, 2016**

	Special Revenue		
	Unincorporated Utility	Capital Projects	Totals
<b>ASSETS</b>			
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
<b>Total Assets</b>	<b>920,372</b>	<b>5,007,314</b>	<b>5,927,686</b>
<b>LIABILITIES</b>			
Accounts Payable	-	172,959	172,959
Advances from Other Funds	-	1,500,584	1,500,584
Other Payables	-	19,877	19,877
<b>Total Liabilities</b>	<b>-</b>	<b>1,693,420</b>	<b>1,693,420</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	-	303,659	303,659
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>-</b>	<b>1,997,079</b>	<b>1,997,079</b>
<b>FUND BALANCES</b>			
Restricted	-	2,650,423	2,650,423
Committed	920,372	-	920,372
Assigned	-	1,136,526	1,136,526
Unassigned	-	(776,714)	(776,714)
<b>Total Fund Balances</b>	<b>920,372</b>	<b>3,010,235</b>	<b>3,930,607</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>920,372</b>	<b>5,007,314</b>	<b>5,927,686</b>

**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
Total Other Financing Sources	-	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**

	<b>Special Revenue</b>			
	<b>Unincorporated Utility</b>		<b>Capital Projects</b>	
				<b>Totals</b>
<b>Assets</b>				
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>	
<b>Liabilities</b>				
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>	
<b>Deferred Inflows of Resources</b>				
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>	
<b>Fund Balances</b>				
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**

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	<b>Special Revenue</b>			
	<b>Unincorporated Utility</b>	<b>Capital Projects</b>		<b>Totals</b>
<b>Revenue</b>				
Taxes	\$ -	\$ 2,884,289	\$ 2,884,289	
Interest	- -	87,334	87,334	
Total revenues	<u>-</u>	<u>2,971,623</u>	<u>2,971,623</u>	
<b>Expenditures</b>				
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	<u>8,291</u>	<u>3,654,117</u>	<u>3,662,408</u>	
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(8,291)</u>	<u>(682,494)</u>	<u>(690,785)</u>	
<b>Other Financing Sources (Uses)</b>				
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)	<u>-</u>	<u>250,780</u>	<u>250,780</u>	
<b>Net Change in Fund Balances</b>	<u>(8,291)</u>	<u>(431,714)</u>	<u>(440,005)</u>	
<b>Fund Balances - Beginning</b>	<u>920,372</u>	<u>6,129,256</u>	<u>7,049,628</u>	
<b>Fund Balances - Ending</b>	<u>\$ 912,081</u>	<u>\$ 5,697,542</u>	<u>\$ 6,609,623</u>	