

Village of Bensenville  
Unincorporated Fund Analysis  
5/1/1986 - 12/31/2014

|            | Beg Fund Balance | Revenue | Expenditures | Transfers<br>In / Out | Fund Balance<br>Restatement | End Fund Balance | Accumulated<br>Unicopr.<br>Contributions | Reserved /<br>Committed<br>Fund Balance | Cash Balance | Notes                             |
|------------|------------------|---------|--------------|-----------------------|-----------------------------|------------------|--|---|--------------|-----------------------------------|
| 4/30/1987  | -                | 200     | -            | -                     | -                           | 200              | 39,980                                   | -                                       | -            |                                   |
| 4/30/1988  | 200              | 1,076   | -            | -                     | -                           | 1,276            | 99,765                                   | -                                       | 60,861       |                                   |
| 4/30/1989  | 1,276            | 30,904  | (1,717)      | (29,187)              | -                           | 1,276            | 144,539                                  | -                                       | 116,069      |                                   |
| 4/30/1990  | 1,276            | 2,014   | (2,014)      | -                     | -                           | 1,276            | 214,090                                  | -                                       | 215,366      |                                   |
| 4/30/1991  | 1,276            | -       | -            | -                     | -                           | 1,276            | 285,590                                  | -                                       | 286,866      |                                   |
| 4/30/1992  | 1,276            | 28,270  | (144,074)    | -                     | -                           | (114,528)        | 285,590                                  | -                                       | 161,568      | \$144,074 coded as capital Outlay |
| 4/30/1993  | (114,528)        | 64,507  | (182,516)    | -                     | -                           | (232,537)        | 285,590                                  | -                                       | 46,936       | \$182,516 coded as capital outlay |
| 4/30/1994  | (232,537)        | 73,183  | (157,649)    | -                     | -                           | (317,003)        | 285,590                                  | -                                       | -            | \$157,649 coded as capital outlay |
| 4/30/1995  | (317,003)        | 68,239  | (11,939)     | -                     | -                           | (260,703)        | 285,590                                  | -                                       | 13,775       | \$11,939 coded as capital outlay  |
| 4/30/1996  | (260,703)        | 67,819  | -            | -                     | -                           | (192,884)        | 285,590                                  | -                                       | 83,086       |                                   |
| 4/30/1997  | (192,884)        | 66,682  | -            | 108,594               | -                           | (17,608)         | 285,590                                  | -                                       | 257,669      |                                   |
| 4/30/1998  | (17,608)         | 65,683  | -            | -                     | 285,590                     | 333,665          | -  | 285,590                                 | 324,072      |                                   |
| 4/30/1999  | 333,665          | 64,667  | (38,637)     | -                     | -                           | 359,695          | -  | 285,590                                 | 361,404      | \$38,637 coded as capital outlay  |
| 4/30/2000  | 359,695          | 63,323  | (372,710)    | -                     | -                           | 50,308           | -  | 285,590                                 | 37,960       | \$372,720 coded as capital outlay |
| 4/30/2001  | 50,308           | 60,933  | -            | -                     | 6,557                       | 117,798          | -  | -                                       | 106,130      |                                   |
| 4/30/2002  | 117,798          | 63,904  | -            | -                     | -                           | 181,702          | -  | -                                       | 168,812      |                                   |
| 4/30/2003  | 181,702          | 65,826  | -            | -                     | -                           | 247,528          | -  | -                                       | 230,450      |                                   |
| 4/30/2004  | 247,528          | 65,052  | -            | -                     | -                           | 312,580          | -  | 312,580                                 | 299,694      |                                   |
| 4/30/2005  | 312,580          | 69,918  | -            | -                     | -                           | 382,498          | -  | 382,498                                 | 368,509      |                                   |
| 4/30/2006  | 382,498          | 70,560  | -            | -                     | -                           | 453,058          | -  | -                                       | 438,734      |                                   |
| 4/30/2007  | 453,058          | 80,628  | -            | -                     | (1)                         | 533,685          | -  | -                                       | 519,262      |                                   |
| 4/30/2008  | 533,685          | 75,796  | -            | -                     | -                           | 609,481          | -  | -                                       | 597,693      |                                   |
| 4/30/2009  | 609,481          | 110,719 | (79,559)     | -                     | -                           | 640,641          | -  | -                                       | 616,521      | \$79,559 coded as Public Works    |
| 12/31/2010 | 640,641          | 258,690 | -            | -                     | -                           | 899,331          | -  | -                                       | 868,471      |                                   |
| 12/31/2011 | 899,331          | 50,701  | -            | (123,981)             | -                           | 826,051          | -  | 826,051                                 | 819,476      |                                   |
| 12/31/2012 | 826,051          | 78,811  | -            | -                     | -                           | 904,862          | -  | 904,862                                 | 896,650      |                                   |
| 12/31/2013 | 904,862          | 79,113  | -            | -                     | -                           | 983,975          | -  | 983,975                                 | 968,723      |                                   |
| 12/31/2014 | 983,975          | 78,500  | (5,205)      | -                     | -                           | 1,057,270        | -  | 1,057,270                               | 1,040,000    |                                   |

NOTES:

- \* Total Estimated Collections from Unincorporated Surcharges = \$2,091,308
- \* Numbers for 4/30/1987 - 12/31/2013 taken directly from audited financial statements.
- \* 12/31/2014 is a projection and unaudited.
- \* In years 1987 to 1991 unincorporated collections were classified as deposits and not shown as revenue.
- \* In 1998 Accumulated Unincorporated Contributions Account Classification was no longer used. These amounts were reserved in Fund Balance.
- \* The \$123,981 Transfer Out in 2011 was to related to the 2009 implementation of Munis. In 2009 and 2010 the entire water bills of unincorporated accounts were placed in the unincorporated fund when only the \$19.39 surcharges should have been. This is why the revenue amounts in 2009 and 2010 were so high.
- \* 12/31/2010 is a 20 month fiscal period.

4/30/1987

## FIDUCIARY FUNDS

TRUST AND AGENCY FUNDS ARE USED TO ACCOUNT FOR ASSETS HELD BY THE VILLAGE IN A TRUSTEE CAPACITY OR AS AN AGENT FOR INDIVIDUALS, PRIVATE ORGANIZATIONS, OTHER GOVERNMENTS AND/OR OTHER FUNDS. THESE INCLUDE EXPENDABLE TRUST, PENSION TRUST, AND AGENCY FUNDS

Expendable Trust Funds - Are accounted for in essentially the same manner as governmental funds.

Escrow Deposit Fund - Accounts for refundable deposits held by the Village to ensure the completion of public improvements. The money is refunded when and if the improvements are completed to the satisfaction of the Village.

Right of Way Fund - Accounts for monies received from individuals or private organizations and held by the Village in a refundable deposit nature. The money is refunded when the improvements have been completed.

Unincorporated Utility Fund - Accounts for quarterly 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.

Pension Trust Funds - Are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical.

Police Pension Fund - Accounts for the accumulation of resources to pay pension costs. Resources are contributed by police force members at rates fixed by state statutes and by the Village through an annual property tax levy.

Firemen's Pension Fund - Accounts for the accumulation of resources to pay pension costs. Resources are contributed by fire personnel members at rates fixed by state statutes and by the Village through an annual property tax levy.

Agency Fund - Is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

Deferred Compensation Plan Fund - Accounts for those salary deductions held by the Village for certain Village employees. The deferred compensation held is not available to employees until termination, retirement, death, or unforeseeable emergency.

VILLAGE OF HENSENVILLE, ILLINOIS  
TRUST AND AGENCY FUNDS

COMBINING BALANCE SHEET  
APRIL 30, 1987

| ASSETS  | Expendable Trust |              | Police Pension         |           | Pension Trust Firemen's Pension |                   | Agency Deferred Compensation Plan |             |
|---|------------------|--------------|------------------------|-----------|---------------------------------|-------------------|-----------------------------------|-------------|
|   | Escrow Deposit   | Right of Way | Unincorporated Utility | Total     | Police Pension                  | Firemen's Pension | Total                             | Totals      |
| Cash and Investments Receivables                                    | \$69,008         | \$139,299    | ✓                      | \$208,307 | \$3,600,694                     | \$1,331,727       | \$4,932,421                       | \$5,140,728 |
| Property Taxes Due from Members                                     |                  |              |                        |           | 79,395                          | 58,284            | 137,679                           | 137,679     |
| Accrued Interest  |                  | 610          | ✓                      | 610       | 7                               | 10,658            | 23,271                            | 23,881      |
| Assets Held by Agents for Deferred Compensation Plan (Market Value) |                  |              |                        |           | 12,613                          |                   |                                   |             |
| Due from Other Funds  |                  | 4,000        | ✓                      | \$40,180  |                                 |                   |                                   | \$334,534   |
| Total Assets  | \$69,008         | \$143,909    |                        | \$253,097 | \$3,692,709                     | \$1,400,669       | \$5,093,378                       | \$5,681,009 |

LIABILITIES AND FUND BALANCES

|  |          |           |  |           |             |             |             |             |
|--|----------|-----------|--|-----------|-------------|-------------|-------------|-------------|
| Liabilities  |          |           |  |           |             |             |             |             |
| Refundable Deposits                                  | \$ 6,405 | \$ 59,325 |  | \$ 65,730 |             |             |             | \$ 65,730   |
| Due to Participants                                  |          |           |  |           |             |             |             | 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      |
| Total Liabilities                                    | \$10,405 | \$ 59,325 |  | \$109,710 | \$ 41,604   |             | \$ 41,604   | \$ 485,848  |
| Fund Balances  |          |           |  |           |             |             |             |             |
| Reserved for Employees' Retirement System Unreserved | \$58,603 | \$ 84,584 |  | \$143,387 | \$4,584,549 | \$1,260,303 | \$5,844,852 | \$5,844,852 |
| Total Fund Balances                                  | \$58,603 | \$ 84,584 |  | \$143,387 | (933,444)   | 140,366     | (793,078)   | (649,691)   |
| Total Liabilities and Fund Balances                  | \$69,008 | \$143,909 |  | \$253,097 | \$3,651,105 | \$1,400,669 | \$5,051,774 | \$5,195,161 |
|  |          |           |  |           | \$3,692,709 | \$1,400,669 | \$5,093,378 | \$5,681,009 |

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<br/>Deposit</u> | <u>Right<br/>of Way</u> | <u>Unincorporated<br/>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<br>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.

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

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  
YEAR ENDED APRIL 30, 1988

WITH COMPARATIVE TOTALS FOR YEAR ENDED APRIL 30, 1987

|  | <u>Escrow<br/>Deposit</u> | <u>Right<br/>of Way</u> | <u>Unincorporated<br/>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       |
|  | <hr/>                     | <hr/>                   | <hr/>                             | <hr/>         | <hr/>       |
| Total Revenue                          | \$ 4,016                  | \$ 14,382               | \$ 1,076                          | \$ 19,474     | \$ 13,263   |
| <br>                                   |                           |                         |                                   |               |             |
| Expenditures                           | <hr/>                     | <hr/>                   | <hr/>                             | <hr/>         | <hr/>       |
|  | -                         | -                       | -                                 | -             | -           |
| <br>                                   |                           |                         |                                   |               |             |
| Excess of Revenue<br>Over Expenditures | \$ 4,016                  | \$ 14,382               | \$ 1,076                          | \$ 19,474     | \$ 13,263   |
| <br>                                   |                           |                         |                                   |               |             |
| Fund Balance May 1                     | <hr/>                     | <hr/>                   | <hr/>                             | <hr/>         | <hr/>       |
|  | 58,603                    | 84,584                  | 200                               | 143,387       | 130,124     |
| <br>                                   |                           |                         |                                   |               |             |
| Fund Balance April 30                  | <hr/>                     | <hr/>                   | <hr/>                             | <hr/>         | <hr/>       |
|  | \$ 62,619                 | \$ 98,966               | \$ 1,276                          | \$ 162,861    | \$ 143,387  |

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

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<br/>Deposits</u> | <u>Right<br/>of Way</u> | <u>Unincorporated<br/>Utility</u> | <u>Total</u>          |
| <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<br>Deferred Compensation<br>Plan (Market Value) | -                          | -                       | -                                 | -                     |
| Due from Other Funds  | <u>42,357</u>              | <u>-</u>                | <u>28,330</u>                     | <u>70,687</u>         |
| <br>Total Assets  | <br><u>\$ 68,105</u>       | <br><u>\$ 242,451</u>   | <br><u>\$ 145,815</u>             | <br><u>\$ 456,371</u> |
| <br><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<br>Contributions                                   | -                          | -                       | 144,539                           | 144,539               |
| Amount Held for Debt Service  | -                          | -                       | -                                 | -                     |
| <br>Total Liabilities   | <br><u>\$ 3,705</u>        | <br><u>\$ 129,894</u>   | <br><u>\$ 144,539</u>             | <br><u>\$ 278,138</u> |
| <br>Fund Balance:   |                            |                         |                                   |                       |
| Reserved for Employees'<br>Retirement System                              | \$ -                       | \$ -                    | \$ -                              | \$ -                  |
| Unreserved  | <u>64,400</u>              | <u>112,557</u>          | <u>1,276</u>                      | <u>178,233</u>        |
| <br>Total Fund Balance  | <br><u>\$ 64,400</u>       | <br><u>\$ 112,557</u>   | <br><u>\$ 1,276</u>               | <br><u>\$ 178,233</u> |
| <br>Total Liabilities<br>and Fund Balance                                 | <br><u>\$ 68,105</u>       | <br><u>\$ 242,451</u>   | <br><u>\$ 145,815</u>             | <br><u>\$ 456,371</u> |

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<br/>Deposit</u> | <u>Right<br/>of Way</u> | <u>Unincorporated<br/>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          |
|   | <u>1,781</u>              | <u>13,591</u>           | <u>30,904</u>                     | <u>46,276</u>  | <u>19,474</u>  |
| Total Revenue   | \$ 1,781                  | \$ 13,591               | \$ 30,904                         | \$ 46,276      | \$ 19,474      |
| Expenditures:   |                           |                         |                                   |                |                |
| Other   | \$ -                      | \$ -                    | \$ 1,717                          | \$ 1,717       | \$ -           |
| Excess of Revenue<br>Over Expenditures                                  | \$ 1,781                  | \$ 13,591               | \$ 29,187                         | \$ 44,559      | \$ 19,474      |
| Transfers to Other Funds  | -                         | -                       | [29,187]                          | [29,187]       | -              |
| Excess of Revenues Over<br>Expenditures and Transfers<br>to Other Funds | \$ 1,781                  | \$ 13,591               | \$ -                              | \$ 15,372      | \$ -           |
| Fund Balance, May 1   | <u>62,619</u>             | <u>98,966</u>           | <u>1,276</u>                      | <u>162,861</u> | <u>143,387</u> |
| 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.

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

WITH COMPARATIVE TOTALS FOR APRIL 30, 1989

|   |               | <u>Escrow</u><br><u>Deposits</u> | <u>Expendable Trust</u><br><u>Right</u><br><u>of Way</u> | <u>Unincorporated</u><br><u>Utility</u> | <u>Total</u>          |
|---|---------------|----------------------------------|--|---|-----------------------|
| <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<br>Deferred Compensation<br>Plan (Market Value) |               | -                                | -  | -                                       | -                     |
| Due from Other Funds  |               | -                                | 3,463  | -                                       | 3,463                 |
|   |               | <u>71,210</u>                    | <u>223,733</u>   | <u>215,366</u>                          | <u>510,309</u>        |
| <b>Total Assets</b>   | <b>\$</b>     | <b>71,210</b>                    | <b>\$ 223,733</b>  | <b>\$ 215,366</b>                       | <b>\$ 510,309</b>     |
| <br><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<br>Contributions                                   |               | -                                | -  | 214,090                                 | 214,090               |
| Amount Held for Debt Service  |               | -                                | -  | -                                       | -                     |
|   |               | <u>-</u>                         | <u>104,950</u>   | <u>214,090</u>                          | <u>319,040</u>        |
| <b>Total Liabilities</b>  | <b>\$</b>     | <b>-</b>                         | <b>\$ 104,950</b>  | <b>\$ 214,090</b>                       | <b>\$ 319,040</b>     |
| <br>Fund Balance:   |               |                                  |  |   |                       |
| Reserved for Employees'<br>Retirement System                              | \$            | -                                | -  | -                                       | -                     |
| Unreserved  |               | 71,210                           | 118,783  | 1,276                                   | 191,269               |
|   |               | <u>71,210</u>                    | <u>118,783</u>   | <u>1,276</u>                            | <u>191,269</u>        |
| <b>Total Fund Balance</b>   | <b>\$</b>     | <b>71,210</b>                    | <b>\$ 118,783</b>  | <b>\$ 1,276</b>                         | <b>\$ 191,269</b>     |
| <br><b>Total Liabilities<br/>and Fund Balance</b>                         | <br><b>\$</b> | <br><b>71,210</b>                | <br><b>\$ 223,733</b>                                    | <br><b>\$ 215,366</b>                   | <br><b>\$ 510,309</b> |

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, 1990

WITH COMPARATIVE TOTALS FOR YEAR ENDED APRIL 30, 1989

|   | <u>Escrow<br/>Deposit</u> | <u>Right<br/>of Way</u> | <u>Unincorporated<br/>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         | -           |
|   | <hr/>                     | <hr/>                   | <hr/>                             | <hr/>         | <hr/>       |
| Total Revenue   | \$ 6,810                  | \$ 6,226                | \$ 2,014                          | \$ 15,050     | \$ 46,276   |
| Expenditures:   |                           |                         |                                   |               |             |
| Other   | -                         | -                       | 2,014                             | 2,014         | 1,717       |
|   | <hr/>                     | <hr/>                   | <hr/>                             | <hr/>         | <hr/>       |
| Excess Revenue or<br>[Expenditures]                                 | \$ 6,810                  | \$ 6,226                | \$ -                              | \$ 13,036     | \$ 44,559   |
| Transfers to Other Funds  | -                         | -                       | -                                 | -             | [29,187]    |
|   | <hr/>                     | <hr/>                   | <hr/>                             | <hr/>         | <hr/>       |
| Excess Revenue or<br>[Expenditures and Transfers<br>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     |
|   | <hr/>                     | <hr/>                   | <hr/>                             | <hr/>         | <hr/>       |
| Fund Balance, April 30  | \$ 71,210                 | \$ 118,783              | \$ 1,276                          | \$ 191,269    | \$ 178,233  |
|   | <hr/>                     | <hr/>                   | <hr/>                             | <hr/>         | <hr/>       |

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

VILLAGE OF BENSENVILLE, ILLINOIS

TRUST AND AGENCY FUNDS  
 COMBINING BALANCE SHEET  
 APRIL 30, 1991

WITH COMPARATIVE TOTALS FOR APRIL 30, 1990

|   | Expendable Trust   |                   |                           | Total             |
|---|--------------------|-------------------|---------------------------|-------------------|
|   | Escrow<br>Deposits | Right<br>of Way   | Unincorporated<br>Utility |                   |
| <b>ASSETS</b>                                     |                    |                   |                           |                   |
| Cash and Cash Equivalents                         | \$ -               | \$ 256,363        | \$ 286,866                | \$ 543,229        |
| Investments                                       | -                  | -                 | -                         | -                 |
| Receivables:                                      |                    |                   |                           |                   |
| Property Taxes                                    | -                  | -                 | -                         | -                 |
| Accrued Interest                                  | -                  | -                 | -                         | -                 |
| Assets Held for Deferred<br>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<br>Contributions           | -                  | -                 | 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'<br>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<br/>    and Fund Balance</b> | <b>\$ -</b>        | <b>\$ 256,363</b> | <b>\$ 286,866</b>         | <b>\$ 543,229</b> |

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<br/>Deposit</u> | <u>Right<br/>of Way</u> | <u>Unincorporated<br/>Utility</u> | <u>Totals</u> |             |
|--|---------------------------|-------------------------|-----------------------------------|---------------|-------------|
|  |                           |                         |                                   | <u>1991</u>   | <u>1990</u> |
| 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<br>(Expenditures)  | \$ -                      | \$ 9,130                | \$ -                              | \$ 9,130      | \$ 13,036   |
| Other Financing Sources (Uses)<br>Transfers (Out)                                    | (71,210)                  | -                       | -                                 | (71,210)      | -           |
|  |                           |                         |                                   |               |             |
| Excess Revenue and Other<br>Financing Sources or<br>(Expenditures and Other<br>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<br>of Way   | Expendable Trust<br>Unincorporated<br>Utility | Total             |
|--|-------------------|---|-------------------|
| <b>ASSETS</b>                              |                   |   |                   |
| Cash and cash equivalents                  | \$ 228,270        | \$ 161,568                                    | \$ 389,838        |
| Investments                                | -                 | -   | -                 |
| Receivables:                               |                   |   |                   |
| Accounts                                   | -                 | 9,494   | 9,494             |
| Property taxes                             | -                 | -   | -                 |
|  | <u>228,270</u>    | <u>171,062</u>                                | <u>399,332</u>    |
| <b>Total assets</b>                        | <b>\$ 228,270</b> | <b>\$ 171,062</b>                             | <b>\$ 399,332</b> |
| <br>                                       |                   |   |                   |
| <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                      | -                 | -   | -                 |
|  | <u>89,450</u>     | <u>285,590</u>                                | <u>375,040</u>    |
| <b>Total liabilities</b>                   | <b>\$ 89,450</b>  | <b>\$ 285,590</b>                             | <b>\$ 375,040</b> |
| <br>                                       |                   |   |                   |
| <b>FUND BALANCES</b>                       |                   |   |                   |
| Reserved for employees' retirement system  | \$ -              | \$ -  | \$ -              |
| Unreserved (deficit)                       | 138,820           | (114,528)                                     | 24,292            |
|  | <u>138,820</u>    | <u>(114,528)</u>                              | <u>24,292</u>     |
| <b>Total fund balances</b>                 | <b>\$ 138,820</b> | <b>\$ (114,528)</b>                           | <b>\$ 24,292</b>  |
| <br>                                       |                   |   |                   |
| <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<br>of Way | Unincorporated<br>Utility | Totals       |             |
|---|-----------------|---------------------------|--------------|-------------|
|   |                 |                           | 1992         | 1991        |
| REVENUES  |                 |                           |              |             |
| Interest  | \$ 10,907       | \$ -                      | \$ 10,907    | \$ 9,130    |
| Other   | -               | 28,270                    | 28,270       | -           |
|   | <hr/>           | <hr/>                     | <hr/>        | <hr/>       |
| Total revenues  | \$ 10,907       | \$ 28,270                 | \$ 39,177    | \$ 9,130    |
| EXPENDITURES,<br>capital outlay   | <hr/>           | 144,074                   | 144,074      | <hr/>       |
| Excess revenues or<br>(expenditures)  | \$ 10,907       | \$ (115,804)              | \$ (104,897) | \$ 9,130    |
| Other financing (uses),<br>transfers (out)  | <hr/>           | -                         | -            | <hr/>       |
| Excess revenues and other<br>financing sources or<br>(expenditures and other<br>uses) | \$ 10,907       | \$ (115,804)              | \$ (104,897) | \$ (62,080) |
| FUND BALANCES (DEFICIT)   |                 |                           |              |             |
| May 1   | <hr/>           | 127,913                   | 1,276        | <hr/>       |
| 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 |                        | Police Pension |              | Firefighters' Pension |              | Deferred Compensation Plan |           | Special Assessment |               | Totals        |  |
|--|------------------|------------------------|----------------|--------------|-----------------------|--------------|----------------------------|-----------|--------------------|---------------|---------------|--|
|  | Right of Way     | Unincorporated Utility | Total          | Total        | Total                 | Total        | Total                      | Total     | 1993               | 1992          |               |  |
| Cash and cash equivalents                | \$ 214,734       | \$ 46,936              | \$ 261,670     | \$ 364,623   | \$ 584,296            | \$ 948,919   | \$ 1,229,767               | \$ 10,870 | \$ 10,870          | \$ 1,221,459  | \$ 823,701    |  |
| Investments                              | -                | -                      | -              | 6,053,154    | 2,726,108             | 8,779,262    | -                          | -         | 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)                  |                  |                        |                |              |                       |              |                            |           |                    |               |               |  |
| Reserve 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<br>of Way   | Unincorporated<br>Utility | Totals             |                  |
|--|-------------------|---------------------------|--------------------|------------------|
|  |                   |                           | 1993               | 1992             |
| <b>REVENUES</b>                          |                   |                           |                    |                  |
| Interest                                 | \$ 3,011          | \$ -                      | \$ 3,011           | \$ 10,907        |
| Other                                    | <u>-</u>          | <u>64,507</u>             | <u>64,507</u>      | <u>28,270</u>    |
| Total revenues                           | \$ 3,011          | \$ 64,507                 | \$ 67,518          | \$ 39,177        |
| <br><b>EXPENDITURES,</b>                 |                   |                           |                    |                  |
| capital outlay                           | <u>-</u>          | <u>182,516</u>            | <u>182,516</u>     | <u>144,074</u>   |
| <br>Excess revenues or<br>(expenditures) | \$ 3,011          | \$ (118,009)              | \$ (114,998)       | \$ (104,897)     |
| <br><b>FUND BALANCES (DEFICIT)</b>       |                   |                           |                    |                  |
| May 1                                    | <u>138,820</u>    | <u>(114,528)</u>          | <u>24,292</u>      | <u>129,189</u>   |
| <br>April 30                             | <u>\$ 141,831</u> | <u>\$ (232,537)</u>       | <u>\$ (90,706)</u> | <u>\$ 24,292</u> |

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

|  | EXPENDABLE TRUST FUNDS |                                | TOTAL             | POLICE<br>PENSION FUND |
|--|------------------------|--------------------------------|-------------------|------------------------|
|  | RIGHT OF<br>WAY FUND   | UNINCORPORATED<br>UTILITY FUND |                   |                        |
| <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>    |

## 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<br>WAY FUND | UNINCORPORATED<br>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<br>OF WAY FUND   | UNINCORPORATED<br>UTILITY FUND | TOTAL             | POLICE<br>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<br>OF WAY FUND | UNINCORPORATED<br>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<br>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 | FIREFIIGHTERS 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> |

## 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<br>WAY FUND | UNINCORPORATED<br>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<br>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 |
| <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                | 285,590                     | -                   | -                         |
| Deferred Compensation                     | -                      | -                           | -                   | -                         |
| Deferred Revenue                          | -                      | -                           | -                   | -                         |
| <b>TOTAL LIABILITIES</b>                  | <b>234,037</b>         | <b>285,590</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>       |

## 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<br>WAY FUND | UNINCORPORATED<br>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>  | -                    | 66,682                         | 66,682     | 67,819      |
| 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>                                | -                    | 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 |
| <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>       |

VILLAGE OF BENSENVILLE, ILLINOIS

EXHIBIT 39

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<br>WAY FUND | UNINCORPORATED<br>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>  | -                    | 65,683                         | 65,683     | 66,682     |
| 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>                                | -                    | -                              | -          | 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<br>LOT FUND      | RIGHT OF<br>WAY FUND | UNINCORPORATED<br>UTILITY FUND | POLICE<br>PENSION FUND | FIREFIGHTERS<br>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>          |

## 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<br>LOT FUND | RIGHT OF<br>WAY FUND | UNINCORPORATED<br>UTILITY FUND | TOTALS        |               |
|---|-------------------|----------------------|--------------------------------|---------------|---------------|
|   |                   |                      |                                | 1999          | 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        |
| 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<br>LOT FUND | RIGHT OF<br>WAY FUND | UNINCORPORATED<br>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<br>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<br>LOT FUND      | RIGHT OF<br>WAY FUND | UNINCORPORATED<br>UTILITY FUND | POLICE<br>PENSION FUND | FIREFIGHTERS<br>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<br>LOT FUND      | RIGHT OF<br>WAY FUND | UNINCORPORATED<br>UTILITY FUND | POLICE<br>PENSION FUND | FIRE<br>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>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>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>  |

## 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<br>LOT FUND | RIGHT OF<br>WAY FUND | UNINCORPORATED<br>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<br>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<br>LOT FUND      | RIGHT OF<br>WAY FUND | UNINCORPORATED<br>UTILITY FUND | POLICE<br>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>   |

## 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<br>LOT FUND | RIGHT OF<br>WAY FUND | UNINCORPORATED<br>UTILITY FUND | TOTALS        |               |
|---|-------------------|----------------------|--------------------------------|---------------|---------------|
|   |                   |                      |                                | 2002          | 2001          |
| REVENUES  |                   |                      |                                |               |               |
| 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> |
| EXPENDITURES                                      |                   |                      |                                |               |               |
| 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       |
| 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<br>LOT FUND      | RIGHT OF<br>WAY FUND | UNINCORPORATED<br>UTILITY FUND | POLICE<br>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>   |

## 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<br>LOT FUND | RIGHT OF<br>WAY FUND | UNINCORPORATED<br>UTILITY FUND | TOTALS        |               |
|---|-------------------|----------------------|--------------------------------|---------------|---------------|
|   |                   |                      |                                | 2003          | 2002          |
| REVENUES  |                   |                      |                                |               |               |
| 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> |
| EXPENDITURES                                      |                   |                      |                                |               |               |
| 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        |
| 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<br>Fund    | Motor<br>Fuel Tax<br>Fund | Illinois<br>Municipal<br>Retirement<br>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>                           |
| <br><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>                              |
| <br><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>                              |
| <br><b>TOTAL LIABILITIES AND FUND BALANCES</b> | <br><b>\$ 134,589</b> | <br><b>\$ 456,262</b>     | <br><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>                  |
| <br>                 |                        |                             |                                      |
| \$ -                 | \$ 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>                       |
| <br>                 |                        |                             |                                      |
| -                    | -                      | -                           | 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>                     |
| <br>                 |                        |                             |                                      |
| <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<br>Fund | Motor<br>Fuel Tax<br>Fund | Illinois<br>Municipal<br>Retirement<br>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>  | <u>69,906</u>      | <u>611,674</u>            | <u>173,853</u>                              |
| <b>Expenditures</b>  |                    |                           |   |
| Current:   |                    |                           |   |
| General Government   | -                  | -                         | 170,380                                     |
| Public Works   | -                  | 198                       | -   |
| Culture and Recreation   | 250,672            | -                         | -   |
| <b>Total Expenditures</b>  | <u>250,672</u>     | <u>198</u>                | <u>170,380</u>                              |
| <b>Excess (Deficiency) of Revenues<br/>over (under) Expenditures</b> | <u>(180,766)</u>   | <u>611,476</u>            | <u>3,473</u>                                |
| <b>Other Financing Sources (Uses)</b>                                |                    |                           |   |
| Transfers In   | 167,403            | -                         | -   |
| Transfers Out  | -                  | (344,108)                 | -   |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>167,403</u>     | <u>(344,108)</u>          | <u>-</u>                                    |
| <b>Net Change in Fund Balances</b>                                   | (13,363)           | 267,368                   | 3,473                                       |
| <b>Fund Balances at Beginning of Year</b>                            | <u>126,713</u>     | <u>188,696</u>            | <u>413,509</u>                              |
| <b>Fund Balances at End of Year</b>                                  | <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                              |
| 91,783               | (1,082)                | 247,528                     | 1,067,147                            |
| <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

|  | <u>Dial-A-Bus</u><br><u>Fund</u> | <u>Motor</u><br><u>Fuel Tax</u><br><u>Fund</u> | <u>Illinois</u><br><u>Municipal</u><br><u>Retirement</u><br><u>Fund</u> |
|--|----------------------------------|--|---|
| <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                        | <u>152,778</u>                   | <u>616,860</u>                                 | <u>-</u>  |
| <b>TOTAL ASSETS</b>                            | <u>\$ 160,437</u>                | <u>\$ 715,189</u>                              | <u>\$ 480,238</u>   |
| <br><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                               | <u>-</u>                         | <u>-</u>                                       | <u>108,417</u>  |
| <b>Total Liabilities</b>                       | <u>142,157</u>                   | <u>-</u>                                       | <u>108,417</u>  |
| <br><b>Fund Balances</b>                       |                                  |  |   |
| Reserved for Advances to Other Funds           | 18,280                           | 616,860  | -   |
| Reserved for Capital Improvements              | -                                | 98,329   | -   |
| Unreserved                                     | <u>-</u>                         | <u>-</u>                                       | <u>371,821</u>  |
| <b>Total Fund Balances</b>                     | <u>18,280</u>                    | <u>715,189</u>                                 | <u>371,821</u>  |
| <br><b>TOTAL LIABILITIES AND FUND BALANCES</b> | <br><u>\$ 160,437</u>            | <br><u>\$ 715,189</u>                          | <br><u>\$ 480,238</u>   |

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| Social<br>Security<br>Fund | Police<br>Forfeiture<br>Fund | Unincorporated<br>Utility<br>Fund | Total<br>Nonmajor<br>Special<br>Revenue<br>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>                              |
| <br>                       |                              |                                   |  |
| \$ -                       | \$ -                         | \$ -                              | \$ 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>                                   |
| <br>                       |                              |                                   |  |
| -                          | -                            | -                                 | 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>                                 |
| <br>                       |                              |                                   |  |
| <u>\$ 281,438</u>          | <u>\$ 111,595</u>            | <u>\$ 382,498</u>                 | <u>\$ 2,131,395</u>                              |

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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<br>Fund | Motor<br>Fuel Tax<br>Fund | Illinois<br>Municipal<br>Retirement<br>Fund |
|--|--------------------|---------------------------|---|
| <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>  | <u>75,857</u>      | <u>611,084</u>            | <u>173,695</u>                              |
| <b>Expenditures</b>  |                    |                           |   |
| Current:   |                    |                           |   |
| General Government   | -                  | -                         | 218,856                                     |
| Public Works   | -                  | 1,076                     | -   |
| Culture and Recreation   | 288,013            | -                         | -   |
| <b>Total Expenditures</b>  | <u>288,013</u>     | <u>1,076</u>              | <u>218,856</u>                              |
| <b>Excess (Deficiency) of Revenues<br/>over (under) Expenditures</b> | <u>(212,156)</u>   | <u>610,008</u>            | <u>(45,161)</u>                             |
| <b>Other Financing Sources (Uses)</b>                                |                    |                           |   |
| Transfers In   | 106,378            | -                         | -   |
| Transfers Out  | -                  | (350,883)                 | -   |
| <b>Total Other Financing Sources (Uses)</b>                          | <u>106,378</u>     | <u>(350,883)</u>          | <u>-</u>                                    |
| <b>Net Change in Fund Balances</b>                                   | (105,778)          | 259,125                   | (45,161)                                    |
| <b>Fund Balances at Beginning of Year</b>                            | <u>124,058</u>     | <u>456,064</u>            | <u>416,982</u>                              |
| <b>Fund Balances at End of Year</b>                                  | <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<br>FUND | MOTOR<br>FUEL<br>TAX | ILLINOIS<br>MUNICIPAL<br>RETIREMENT<br>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<br>SECURITY<br>FUND | POLICE<br>FORFEITURE<br>FUND | UNINCORPORATED<br>UTILITY<br>FUND | TOTAL<br>NONMAJOR<br>SPECIAL REVENUE<br>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<br>FUND | MOTOR<br>FUEL<br>TAX | ILLINOIS<br>MUNICIPAL<br>RETIREMENT<br>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   | -                  | -                    | -   |
| Total revenues   | <u>60,744</u>      | <u>608,341</u>       | <u>182,083</u>                              |
| <b>Expenditures</b>  |                    |                      |   |
| 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<br>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                             | 18,280             | 715,189              | 371,821                                     |
| Fund balances, end of year                                   | <u>\$ (20,302)</u> | <u>\$ 763,130</u>    | <u>\$ 304,324</u>                           |

| SOCIAL<br>SECURITY<br>FUND | POLICE<br>FORFEITURE<br>FUND | UNINCORPORATED<br>UTILITY<br>FUND | TOTAL<br>NONMAJOR<br>SPECIAL REVENUE<br>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<br>FUND | MOTOR<br>FUEL<br>TAX | ILLINOIS<br>MUNICIPAL<br>RETIREMENT<br>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>                  |
| <br>                 |                        |                             |                                      |
| \$ -                 | \$ -                   | \$ -                        | \$ 29,247                            |
| -                    | 111,564                | -                           | 111,564                              |
| 75,762               | -                      | -                           | 170,145                              |
| <u>75,762</u>        | <u>111,564</u>         | <u>-</u>                    | <u>310,956</u>                       |
| <br>                 |                        |                             |                                      |
| 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>                     |
| <br>                 |                        |                             |                                      |
| <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<br>FUND | MOTOR<br>FUEL<br>TAX | ILLINOIS<br>MUNICIPAL<br>RETIREMENT<br>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   | -                  | -                    | -   |
| Total revenues   | <u>69,627</u>      | <u>572,162</u>       | <u>171,144</u>                              |
| <b>Expenditures</b>  |                    |                      |   |
| 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<br>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<br>SECURITY<br>FUND | POLICE<br>FORFEITURE<br>FUND | UNINCORPORATED<br>UTILITY<br>FUND | TOTAL<br>NONMAJOR<br>SPECIAL REVENUE<br>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<br>FUND | MOTOR<br>FUEL<br>TAX | POLICE<br>FORFEITURE<br>FUND |
|---|--------------------|----------------------|------------------------------|
| <b><u>Assets</u></b>                        |                    |                      |                              |
| 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>            |
| <b><u>Liabilities and fund balances</u></b> |                    |                      |                              |
| <b><u>Liabilities</u></b>                   |                    |                      |                              |
| Accounts payable                            | \$ 43,105          | \$ -                 | \$ -                         |
| Other liabilities                           | -                  | -                    | 140,462                      |
| Total liabilities                           | <u>43,105</u>      | <u>-</u>             | <u>140,462</u>               |
| <b><u>Fund balances</u></b>                 |                    |                      |                              |
| Unreserved                                  | <u>(5,274)</u>     | <u>1,063,304</u>     | <u>(1,082)</u>               |
| 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<br>UTILITY<br>FUND | TOTAL<br>NONMAJOR<br>SPECIAL REVENUE<br>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 |
| -    | 140,462   |
| -    | 183,567   |

|                   |                     |
|-------------------|---------------------|
| <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<br>FUND | MOTOR<br>FUEL<br>TAX | ILLINOIS<br>MUNICIPAL<br>RETIREMENT<br>FUND |
|--|--------------------|----------------------|---|
| <b>Revenues</b>  | \$ 53,459          | \$ 590,746           | \$ -  |
| Intergovernmental revenues                                   | 20,932             | -                    | -   |
| Charges for services   | -                  | 12,328               | -   |
| Investment income  | -                  | -                    | -   |
| Other revenues   | <u>74,391</u>      | <u>603,074</u>       | <u>-</u>                                    |
| Total revenues   |                    |                      |   |
| <b>Expenditures</b>  | <u>259,770</u>     | <u>-</u>             | <u>-</u>                                    |
| Culture and recreation                                       | <u>259,770</u>     | <u>-</u>             | <u>-</u>                                    |
| Total expenditures   |                    |                      |   |
| Excess (deficiency) of revenues<br>over (under) expenditures | (185,379)          | 603,074              | -   |
| Other financing sources (uses)                               | 200,500            | -                    | -   |
| Transfer in  | -                  | (359,663)            | (253,896)                                   |
| Transfer (out)   | <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<br>SECURITY<br>FUND | POLICE<br>FORFEITURE<br>FUND | UNINCORPORATED<br>UTILITY<br>FUND | TOTAL<br>NONMAJOR<br>SPECIAL REVENUE<br>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<br>Fund | Motor<br>Fuel Tax<br>Fund | Police<br>Forfeiture<br>Fund | Unincorporated<br>Utility<br>Fund | Total<br>Nonmajor<br>Special<br>Revenue<br>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>                            | <u>\$ 30,596</u>   | <u>\$ 1,255,932</u>       | <u>\$ 145,927</u>            | <u>\$ 640,641</u>                 | <u>\$ 2,073,096</u>                              |
| <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>                       | <u>20,767</u>      | <u>-</u>                  | <u>147,009</u>               | <u>-</u>                          | <u>167,776</u>                                   |
| <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>                     | <u>9,829</u>       | <u>1,255,932</u>          | <u>(1,082)</u>               | <u>640,641</u>                    | <u>1,905,320</u>                                 |
| <b>TOTAL LIABILITIES<br/>AND FUND BALANCES</b> | <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<br>Fund | Motor<br>Fuel Tax<br>Fund | Police<br>Forfeiture<br>Fund | Unincorporated<br>Utility<br>Fund | Total<br>Nonmajor<br>Special<br>Revenue<br>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>  | <u>73,648</u>      | <u>555,371</u>            | <u>-</u>                     | <u>110,719</u>                    | <u>739,738</u>                                   |
| <b>Expenditures</b>  |                    |                           |                              |                                   |  |
| Current:   |                    |                           |                              |                                   |  |
| Public Works   | -                  | -                         | -                            | 79,559                            | 79,559   |
| Culture and Recreation   | 259,045            | -                         | -                            | -                                 | 259,045  |
| <b>Total Expenditures</b>  | <u>259,045</u>     | <u>-</u>                  | <u>-</u>                     | <u>79,559</u>                     | <u>338,604</u>                                   |
| <b>Excess (Deficiency) of Revenues<br/>over (under) Expenditures</b> | <u>(185,397)</u>   | <u>555,371</u>            | <u>-</u>                     | <u>31,160</u>                     | <u>401,134</u>                                   |
| <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>                          | <u>200,500</u>     | <u>(362,743)</u>          | <u>-</u>                     | <u>-</u>                          | <u>(162,243)</u>                                 |
| <b>Net Change in Fund Balances</b>                                   | 15,103             | 192,628                   | -                            | 31,160                            | 238,891  |
| <b>Fund Balances at Beginning of Year</b>                            | <u>(5,274)</u>     | <u>1,063,304</u>          | <u>(1,082)</u>               | <u>609,481</u>                    | <u>1,666,429</u>                                 |
| <b>Fund Balances at End of Year</b>                                  | <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<br>Fund | Motor<br>Fuel Tax<br>Fund | Police<br>Forfeiture<br>Fund | Unincorporated<br>Utility<br>Fund | Total<br>Nonmajor<br>Special<br>Revenue<br>Funds |
|--|--------------------|---------------------------|------------------------------|-----------------------------------|--|
| <b>ASSETS</b>                                  |                    |                           |                              |                                   |  |
| Cash and Investments                           | \$ -               | \$ -                      | \$ -                         | \$ 868,471                        | \$ 868,471                                       |
| Accounts Receivable                            | -                  | -                         | -                            | 30,860                            | 30,860   |
| <b>TOTAL ASSETS</b>                            | <u>\$ -</u>        | <u>\$ -</u>               | <u>\$ -</u>                  | <u>\$ 899,331</u>                 | <u>\$ 899,331</u>                                |
| <b>LIABILITIES AND FUND BALANCES</b>           |                    |                           |                              |                                   |  |
| <b>Liabilities</b>                             | <u>\$ -</u>        | <u>\$ -</u>               | <u>\$ -</u>                  | <u>\$ -</u>                       | <u>\$ -</u>                                      |
| <b>Fund Balances</b>                           |                    |                           |                              |                                   |  |
| Unreserved                                     | -                  | -                         | -                            | 899,331                           | 899,331  |
| <b>Total Fund Balances</b>                     | <u>-</u>           | <u>-</u>                  | <u>-</u>                     | <u>899,331</u>                    | <u>899,331</u>                                   |
| <b>TOTAL LIABILITIES<br/>AND FUND BALANCES</b> | <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<br>Fund | Motor<br>Fuel Tax<br>Fund | Police<br>Forfeiture<br>Fund | Unincorporated<br>Utility<br>Fund | Total<br>Nonmajor<br>Special<br>Revenue<br>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<br/>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>                                   | (9,829)            | (1,255,932)               | 1,082                        | 258,690                           | (1,005,989)                                      |
| <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 GOVERNMENTAL FUNDS  
 December 31, 2011

|  | Special Revenue<br>Fund           | Capital Projects Funds                |                                       |                                       |                                       |
|--|-----------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|  | Unincorporated<br>Utility<br>Fund | Special<br>Service<br>Area #1<br>Fund | Special<br>Service<br>Area #2<br>Fund | Special<br>Service<br>Area #3<br>Fund | Special<br>Service<br>Area #4<br>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>                        | <u>\$ 826,051</u>                 | <u>\$ 17,962</u>                      | <u>\$ 229,331</u>                     | <u>\$ 218,010</u>                     | <u>\$ 1,610,664</u>                   |
| <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>                   | <u>-</u>                          | <u>-</u>                              | <u>-</u>                              | <u>68,559</u>                         | <u>401,250</u>                        |
| <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>                 | <u>826,051</u>                    | <u>17,962</u>                         | <u>229,331</u>                        | <u>149,451</u>                        | <u>1,209,414</u>                      |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b> | <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<br>Fund           | Capital Projects Funds                |                                       |                                       |                                       |
|--|-----------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|  | Unincorporated<br>Utility<br>Fund | Special<br>Service<br>Area #1<br>Fund | Special<br>Service<br>Area #2<br>Fund | Special<br>Service<br>Area #3<br>Fund | Special<br>Service<br>Area #4<br>Fund |
| <b>Revenues</b>  |                                   |                                       |                                       |                                       |                                       |
| Taxes  | \$ -                              | \$ -                                  | \$ -                                  | \$ -                                  | \$ -                                  |
| Investment Income  | -                                 | -                                     | -                                     | 263                                   | 1,150                                 |
| Other Revenue  | 50,701                            | -                                     | -                                     | 32                                    | -                                     |
| <b>Total Revenues</b>  | <u>50,701</u>                     | <u>-</u>                              | <u>-</u>                              | <u>295</u>                            | <u>1,150</u>                          |
| <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>  | <u>-</u>                          | <u>-</u>                              | <u>-</u>                              | <u>525,711</u>                        | <u>1,702,296</u>                      |
| <b>Excess (Deficiency) of Revenues<br/>over (under) Expenditures</b> | <u>50,701</u>                     | <u>-</u>                              | <u>-</u>                              | <u>(525,416)</u>                      | <u>(1,701,146)</u>                    |
| <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>                          | <u>(123,981)</u>                  | <u>-</u>                              | <u>-</u>                              | <u>682,602</u>                        | <u>2,943,914</u>                      |
| <b>Net Change in Fund Balances</b>                                   | (73,280)                          | -                                     | -                                     | 157,186                               | 1,242,768                             |
| <b>Fund Balances at Beginning of Year</b>                            | <u>899,331</u>                    | <u>17,962</u>                         | <u>229,331</u>                        | <u>(7,735)</u>                        | <u>(33,354)</u>                       |
| <b>Fund Balances at End of Year</b>                                  | <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<br>Revenue<br>Unincorporated<br>Utility | Capital<br>Projects | Totals      |
|---|---|---------------------|-------------|
| <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     |
|   |   |                     |             |
| Total Assets  | 904,862   | 3,514,316           | 4,419,178   |
| <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     |
|   |   |                     |             |
| Total Liabilities   | -   | 2,628,235           | 2,628,235   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |   |                     |             |
| Property Taxes  | -   | 45,742              | 45,742      |
|   |   |                     |             |
| Total Liabilities and Deferred Inflows of<br>Resources                | -   | 2,673,977           | 2,673,977   |
| <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) |
|   |   |                     |             |
| Total Fund Balances   | 904,862   | 840,339             | 1,745,201   |
|   |   |                     |             |
| Total Liabilities, Deferred Inflows of<br>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<br>Revenue<br>Unincorporated<br>Utility | Capital<br>Projects | Totals             |
|--|---|---------------------|--------------------|
| <b>Revenues</b>  |   |                     |                    |
| Taxes  | \$ -  | 1,135,480           | 1,135,480          |
| Charges for Services   | 78,811  | -                   | 78,811             |
| Interest   | -   | 8,964               | 8,964              |
| Total Revenues   | <u>78,811</u>                                   | <u>1,144,444</u>    | <u>1,223,255</u>   |
| <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            |
| Total Expenditures   | <u>-</u>  | <u>3,357,907</u>    | <u>3,357,907</u>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>78,811</u>                                   | <u>(2,213,463)</u>  | <u>(2,134,652)</u> |
| <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          |
|  | <u>-</u>  | <u>1,651,675</u>    | <u>1,651,675</u>   |
| Net Change in Fund Balances                                  | 78,811  | (561,788)           | (482,977)          |
| Fund Balances - Beginning                                    | <u>826,051</u>                                  | <u>1,402,127</u>    | <u>2,228,178</u>   |
| Fund Balances - Ending                                       | <u>904,862</u>                                  | <u>840,339</u>      | <u>1,745,201</u>   |

VILLAGE OF BENSENVILLE, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet  
December 31, 2013

|   | Special<br>Revenue<br><u>Unincorporated<br/>Utility</u> | Capital<br>Projects | Totals    |
|---|---|---------------------|-----------|
| <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    |
|   |   |                     |           |
| Total Assets  | 978,380   | 4,211,244           | 5,189,624 |
| <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    |
|   |   |                     |           |
| Total Liabilities   | 2,033   | 1,707,250           | 1,709,283 |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |   |                     |           |
| Property Taxes  | -   | 289,773             | 289,773   |
|   |   |                     |           |
| Total Liabilities and Deferred Inflows of<br>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) |
|   |   |                     |           |
| Total Fund Balances   | 976,347   | 2,214,221           | 3,190,568 |
|   |   |                     |           |
| Total Liabilities, Deferred Inflows of<br>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<br>Revenue<br>Unincorporated<br>Utility | Capital<br>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   | <u>79,113</u>                                   | <u>1,442,472</u>        | <u>1,521,585</u>        |
| 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   | <u>7,628</u>                                    | <u>1,626,614</u>        | <u>1,634,242</u>        |
| Excess (Deficiency) of Revenues<br>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                                    | <u>904,862</u>                                  | <u>1,621,043</u>        | <u>2,525,905</u>        |
| Fund Balances - Ending                                       | <u><u>976,347</u></u>                           | <u><u>2,214,221</u></u> | <u><u>3,190,568</u></u> |