

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

AUGUST 31, 2021

**VILLAGE OF DOLTON, ILLINOIS
TABLE OF CONTENTS
PERIOD ENDED AUGUST 31, 2021**

	<u>Page(s)</u>
FUND FINANCIAL STATEMENTS	
Balance Sheet-All Governmental Funds	1-2
Statement of Detailed Revenue, Expenditures and Changes in Fund Balance-All Governmental Funds	3-4
Balance Sheet-General Fund	5-6
Statement of Detailed Revenue, Expenditures and Changes in Fund Balance-General Fund	7-15
Balance Sheet-Enterprise Fund-Water Fund	16-17
Statement of Revenue, Expense and Changes in Net Position Enterprise Fund-Water Fund	18-19
Balance Sheet-Enterprise Fund-Sewer Fund	20
Statement of Revenue, Expense and Changes in Net Position Enterprise Fund-Sewer Fund	21
Balance Sheet-Enterprise Fund-Melanie Fitness Center	22
Statement of Revenue, Expense and Changes in Net Position Enterprise Fund-Melanie Fitness Center	23
Balance Sheet-Combining Special Revenue Funds	24-25
Statement of Revenues, Expenditures and Changes In Fund Balance-Combining Special Revenue Funds	26-29
Balance Sheet-Combining Debt Service Funds	30
Statement of Revenues, Expenditures and Changes In Fund Balance-Combining Debt Service Funds	31

**VILLAGE OF DOLTON, ILLINOIS
TABLE OF CONTENTS
PERIOD ENDED AUGUST 31, 2021**

	<u>Page(s)</u>
SUPPLEMENTARY INFORMATION	
Balance Sheet-Debt Service Funds	32
Statement of Revenues, Expenditures and Changes In Fund Balance-Debt Service Funds	33
As A Percent of Budget-General Fund	34
General Fund By Department	35
Cash Balances	36-38
Long-Term Debt Funding Status	39
Utility Aged Trial Balance by District	40

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF AUGUST 31, 2021

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 4,786,400.73	\$ 4,476,094.75	\$ 1,212,212.88	\$ 10,474,708.36
Restricted cash	1,188,099.12	-	-	1,188,099.12
Receivables				
Property taxes-net	4,269,227.58	1,874,942.74	3,935,231.93	10,079,402.25
Refuse	787,481.96	-	-	787,481.96
Other taxes	1,557,740.46	-	-	1,557,740.46
Other	437,562.02	76,272.79	-	513,834.81
Due from other funds	2,395,834.59	4,130,104.61	-	6,525,939.20
Due from other governmental agencies				
Park district	300,000.00	-	-	300,000.00
Less: allowance for uncollectible	(300,000.00)	-	-	(300,000.00)
Inventories	3,977.15	-	-	3,977.15
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	261,193.31	-	-	261,193.31
	<u>\$15,933,228.92</u>	<u>\$10,557,414.89</u>	<u>\$ 5,147,444.81</u>	<u>\$ 31,638,088.62</u>
LIABILITIES				
Accounts payable	835,940.80	458,841.52	-	1,294,782.32
Accrued salaries payable	483,835.74	-	-	483,835.74
Due to other funds	5,103,936.75	707,597.34	(41,050.20)	5,770,483.89
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	25,241.89	-	-	25,241.89
Utility overpayments	110,167.34	-	-	110,167.34
Payroll withholdings	13,437.34	-	-	13,437.34
Sales tax incentive payable	81,196.66	-	-	81,196.66
Deposits payable	67,725.00	71,396.57	-	139,121.57
Red light fees payable	127,609.06	-	-	127,609.06
Retro payable	-	-	-	-
Property taxes-allowance	550,446.00	241,742.00	501,456.18	1,293,644.18
Liability insurance payable	-	-	-	-
Due to other agencies	-	-	-	-
Other liabilities	8,171.85	-	-	8,171.85
	<u>7,718,036.06</u>	<u>1,479,577.43</u>	<u>460,405.98</u>	<u>9,658,019.47</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
AS OF AUGUST 31, 2021

	General Fund	Special Revenue Funds	Debt Service Funds	Total
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	\$ 3,718,781.58	\$ 1,633,200.74	\$ 3,433,775.75	\$ 8,785,758.07
Grants	10,813.22	1,017,249.20	-	1,028,062.42
Total deferred inflows of resources	<u>3,729,594.80</u>	<u>2,650,449.94</u>	<u>3,433,775.75</u>	<u>9,813,820.49</u>
FUND BALANCES				
Nonspendable				
Prepaid items	261,193.31	-	-	261,193.31
Advances from other funds	2,395,834.59	-	-	2,395,834.59
Land held for resale	245,712.00	-	-	245,712.00
Inventories	3,977.15	-	-	3,977.15
Restricted				
Street maintenance	-	3,958,968.26	-	3,958,968.26
Economic development	-	3,345,304.04	-	3,345,304.04
Grants	625,722.52	-	-	625,722.52
Capital improvement	394,602.75	-	-	394,602.75
Public safety	8,201.88	166,598.90	-	174,800.78
Tort liability	159,571.97	-	-	159,571.97
Debt service	-	-	1,262,609.80	1,262,609.80
Unassigned (deficit)	390,781.89	(1,043,483.68)	(9,346.72)	(662,048.51)
Total fund balances (deficit)	<u>4,485,598.06</u>	<u>6,427,387.52</u>	<u>1,253,263.08</u>	<u>12,166,248.66</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$15,933,228.92</u>	<u>\$10,557,414.89</u>	<u>\$ 5,147,444.81</u>	<u>\$ 31,638,088.62</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE PERIOD ENDED AUGUST 31, 2021

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 276,133.28	\$ -	\$ 153,120.59	\$ 429,253.87
Property taxes-pension	-	198,427.95	-	198,427.95
Property taxes-tort	66,299.50	-	-	66,299.50
Other taxes	2,255,794.64	306,688.00	52,698.25	2,615,180.89
Total taxes	2,598,227.42	505,115.95	205,818.84	3,309,162.21
Intergovernmental				
State income tax	1,210,274.34	-	-	1,210,274.34
Personal property replacement tax	164,613.64	-	-	164,613.64
Local motor fuel tax	7,454.02	-	-	7,454.02
911 service surcharge	4,628.75	-	-	4,628.75
Grants	104,166.06	-	-	104,166.06
Total intergovernmental	1,491,136.81	-	-	1,491,136.81
Licenses	677,852.79	-	-	677,852.79
Permits	150,384.70	-	-	150,384.70
Charge for services	629,899.37	-	-	629,899.37
Fines and forfeitures	1,101,998.93	-	-	1,101,998.93
Interest income	172.81	281.46	22.32	476.59
Other	134,504.69	-	-	134,504.69
Total revenues	6,784,177.52	505,397.41	205,841.16	7,495,416.09

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES (CONTINUED)
FOR THE PERIOD ENDED AUGUST 31, 2021

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 139,316.39	\$ -	\$ -	\$ 139,316.39
General administration	1,733,555.45	-	-	1,733,555.45
Media center	33,394.77	-	-	33,394.77
Village Clerk	4,844.03	-	-	4,844.03
Police department	2,188,915.01	72,626.00	-	2,261,541.01
Fire department	1,217,999.66	48,200.86	-	1,266,200.52
Finance department	39,211.69	-	-	39,211.69
Public works department	617,416.98	-	-	617,416.98
Property preservation engineer department	31,706.94	-	-	31,706.94
Property acquisition department	-	-	-	-
Permits & licenses department	49,497.74	-	-	49,497.74
Housing department	174,371.64	-	-	174,371.64
Sanitation department	443,303.99	-	-	443,303.99
Board and commissions department	-	-	-	-
Street maintenance	-	150,587.52	-	150,587.52
Economic development	-	384,375.85	-	384,375.85
Debt Service	-	-	421,567.50	421,567.50
	<u>6,673,534.29</u>	<u>655,790.23</u>	<u>421,567.50</u>	<u>7,750,892.02</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>110,643.23</u>	<u>(150,392.82)</u>	<u>(215,726.34)</u>	<u>(255,475.93)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Sale of fixed assets	6,800.00	-	-	6,800.00
Sale of property	-	-	-	-
City of Chicago payment	-	-	-	-
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>6,800.00</u>	<u>-</u>	<u>-</u>	<u>6,800.00</u>
Total other financing sources (uses)				
Net change in fund balances	117,443.23	(150,392.82)	(215,726.34)	(248,675.93)
Fund balances (deficit) at beginning of year	4,368,154.83	6,577,780.34	1,468,989.42	12,414,924.59
Fund balances (deficit) at end of year	<u>\$ 4,485,598.06</u>	<u>\$ 6,427,387.52</u>	<u>\$ 1,253,263.08</u>	<u>\$12,166,248.66</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND
AS OF AUGUST 31, 2021

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 4,786,400.73	\$ 5,821,215.60
Restricted cash	1,188,099.12	1,096,237.68
Receivables		
Property taxes-net	4,269,227.58	5,549,801.37
Refuse	787,481.96	542,052.90
Other taxes	1,557,740.46	926,489.90
Other	437,562.02	2,977.57
Due from other funds	2,395,834.59	1,933,352.54
Due from other governmental agencies		
Park district	300,000.00	300,000.00
Less: allowance for uncollectible	(300,000.00)	(300,000.00)
Inventories	3,977.15	3,977.15
Land held for resale	245,712.00	245,712.00
Prepaid items	261,193.31	500,604.15
	<u>\$ 15,933,228.92</u>	<u>\$ 16,622,420.86</u>
LIABILITIES		
Accounts payable	835,940.80	881,230.66
Accrued salaries payable	483,835.74	436,367.57
Due to other funds	5,103,936.75	6,583,483.49
Due to pension funds	310,327.63	349,614.08
Unclaimed property checks	25,241.89	25,662.72
Utility overpayments	110,167.34	160,467.11
Payroll withholdings	13,437.34	16,455.39
Sales tax incentive payable	81,196.66	95,053.19
Escrow deposits	67,725.00	56,725.00
Red light fees payable	127,609.06	92,629.91
Retro payable	-	159,622.41
Property taxes-allowance	550,446.00	516,686.00
Liability insurance payable	-	-
Due to other agencies	-	-
Other liabilities	8,171.85	7,312.80
	<u>7,718,036.06</u>	<u>9,381,310.33</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	3,718,781.58	5,033,115.37
Grants	10,813.22	10,813.22
	<u>3,729,594.80</u>	<u>5,043,928.59</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND (CONTINUED)
AS OF AUGUST 31, 2021

	Current Year Actual	Prior Year Actual
FUND BALANCES		
Nonspendable		
Prepaid items	\$ 261,193.31	\$ 500,604.15
Advances from other funds	2,395,834.59	1,933,352.54
Land held for resale	245,712.00	245,712.00
Inventories	3,977.15	3,977.15
Restricted		
Grants	625,722.52	17,305.76
Capital improvement	394,602.75	444,077.75
Public safety	8,201.88	19,444.62
Tort liability	159,571.97	57,079.30
Debt service	-	558,330.25
Unassigned (deficit)	390,781.89	(1,582,701.58)
 Total fund balances (deficit)	 4,485,598.06	 2,197,181.94
 Total liabilities, deferred inflows of resources and fund balances	 \$ 15,933,228.92	 \$ 16,622,420.86

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
REVENUES					
Property taxes-net	\$ -	\$ 276,133.28	\$ 4,861,212.00	5.68%	\$ 1,105,439.59
Property taxes-tort	-	66,299.50	1,200,000.00	5.52%	263,571.96
Other taxes					
Cannabis tax	2,421.12	10,865.67	25,000.00	43.46%	4,354.44
Home rule sales tax	112,921.38	399,710.24	960,000.00	41.64%	267,592.80
Hotel tax	-	-	10,000.00	0.00%	3,750.00
Sales tax	243,591.49	923,482.00	2,990,000.00	30.89%	765,572.23
Simplified municipal telecom tax	19,502.63	77,119.52	260,000.00	29.66%	85,071.03
Transfer tax	31,112.29	120,759.79	340,000.00	35.52%	77,354.75
Utilities tax	149,056.33	562,376.69	1,611,000.00	34.91%	457,831.11
Video gaming tax	-	137,731.03	280,000.00	49.19%	41,348.11
Other taxes	5,931.95	23,749.70	81,000.00	29.32%	35,173.30
Total taxes	<u>564,537.19</u>	<u>2,598,227.42</u>	<u>12,618,212.00</u>	<u>20.59%</u>	<u>3,107,059.32</u>
Intergovernmental					
State income tax	172,191.02	1,210,274.34	2,520,000.00	48.03%	921,533.05
Personal property replacement tax	8,375.12	164,613.64	270,000.00	60.97%	97,322.44
Local motor fuel tax	1,579.76	7,454.02	39,000.00	19.11%	10,871.18
911 service surcharge	925.75	4,628.75	12,000.00	38.57%	3,703.00
Grants					
Census 2020	-	-	-	0.00%	6,553.00
Comed region green grant	-	-	-	0.00%	5,000.00
Community development block grant	-	-	200,000.00	0.00%	-
COVID-19	-	-	-	0.00%	-
COPS grant	-	-	219,000.00	0.00%	-
Cares Act FFCRA social security credit	-	4,166.06	35,000.00	11.90%	9,224.49
Firefighters small tools	-	-	-	0.00%	-
Firefighters assistances	-	-	-	0.00%	-
Grass cutting	-	-	39,000.00	0.00%	2,141.00
Illinois public risk fund	-	-	-	0.00%	-
JAG	-	-	20,000.00	0.00%	-
Grants-other	-	100,000.00	-	0.00%	-
Total intergovernmental	<u>183,071.65</u>	<u>1,491,136.81</u>	<u>3,354,000.00</u>	<u>44.46%</u>	<u>1,056,348.16</u>
Licenses					
Rental	2,550.00	8,935.00	58,000.00	15.41%	15,950.00
Vehicle	13,675.00	269,620.00	354,000.00	76.16%	253,110.00
Business	8,300.00	48,970.00	270,000.00	18.14%	10,860.00
Animal	100.00	3,445.00	4,000.00	86.13%	3,675.00
Cable franchise	66,123.71	132,401.16	250,000.00	52.96%	120,810.12
Contractors	19,600.00	80,160.00	100,000.00	80.16%	81,640.00
Other licenses	1,365.00	12,060.00	50,000.00	24.12%	72,963.00
Liquor	1,750.00	14,161.63	95,000.00	14.91%	34,808.35
Inspection fees	31,335.00	98,200.00	250,000.00	39.28%	100,690.10
Fire fees	1,100.00	9,900.00	25,000.00	39.60%	9,100.00
Total licenses	<u>145,898.71</u>	<u>677,852.79</u>	<u>1,456,000.00</u>	<u>46.56%</u>	<u>703,606.57</u>
Permits					
Building	36,992.63	147,399.70	350,000.00	42.11%	106,255.29
Other permits	500.00	2,985.00	10,000.00	29.85%	4,635.00
Total permits	<u>37,492.63</u>	<u>150,384.70</u>	<u>360,000.00</u>	<u>41.77%</u>	<u>110,890.29</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
REVENUES (Continued)					
Charge for services					
Utilities charges	\$ 186,101.52	\$ 628,474.89	\$ 1,832,000.00	34.31%	\$ 429,047.53
Utilities penalties	280.00	1,040.00	-	0.00%	200.00
Special police services	-	384.48	2,500.00	15.38%	125.64
Total charge for services	<u>186,381.52</u>	<u>629,899.37</u>	<u>1,834,500.00</u>	<u>34.34%</u>	<u>429,373.17</u>
Fines and forfeitures					
Red light fees	118,605.00	594,535.65	500,000.00	118.91%	179,929.00
Towing fees	3,500.00	44,900.00	160,000.00	28.06%	54,900.00
Court fines	2,635.00	7,195.00	30,000.00	23.98%	8,360.00
Parking fines	17,413.00	74,842.00	140,000.00	53.46%	35,969.00
Overweight truck fines	-	780.00	10,000.00	7.80%	540.00
Housing fines	43,541.50	138,335.92	350,000.00	39.52%	89,565.58
Municipal collections	16,865.97	145,160.13	350,000.00	41.47%	137,793.17
Local debt recovery collections	18,801.22	86,925.23	321,000.00	27.08%	113,591.87
Other fines	1,225.00	8,075.00	60,000.00	13.46%	22,152.50
Fire recovery program	-	-	200,000.00	0.00%	-
Forfeiture income	250.00	1,250.00	-	0.00%	-
Total fines and forfeitures	<u>222,836.69</u>	<u>1,101,998.93</u>	<u>2,121,000.00</u>	<u>51.96%</u>	<u>642,801.12</u>
Interest income	<u>35.52</u>	<u>172.81</u>	<u>4,000.00</u>	<u>4.32%</u>	<u>2,428.97</u>
Other					
Escrow forfeiture	2,500.00	28,500.00	60,000.00	47.50%	36,500.00
Sponsorships	100.00	3,100.00	15,000.00	20.67%	-
Sponsorships-Ardagh	-	-	-	0.00%	50,000.00
Rental income	1,520.88	7,604.40	40,000.00	19.01%	4,587.64
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	(5,202.77)	-	-	0.00%	24,948.66
Insurance reimbursement	-	-	6,000.00	0.00%	-
Employee insurance reimbursement	-	-	-	0.00%	-
Workers compensation reimbursement	11,871.27	44,894.46	80,000.00	56.12%	6,051.36
TIF #3 Indulux reimbursement	7,354.90	29,419.60	90,000.00	32.69%	28,562.72
Motor fuel tax reimbursement	-	-	150,000.00	0.00%	-
Miscellaneous	8,210.82	20,986.23	90,000.00	23.32%	10,879.96
Total other	<u>26,355.10</u>	<u>134,504.69</u>	<u>531,000.00</u>	<u>25.33%</u>	<u>161,530.34</u>
Total revenues	<u>1,366,609.01</u>	<u>6,784,177.52</u>	<u>22,278,712.00</u>	<u>30.45%</u>	<u>6,214,037.94</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 11,251.00	\$ 50,629.50	\$ 142,680.00	35.48%	\$ 48,834.46
Salaries-elected official allowance	9,333.36	37,333.44	112,000.00	33.33%	37,333.44
FICA tax	1,574.67	6,729.03	19,500.00	34.51%	6,591.71
IMRF contribution	195.58	831.53	8,000.00	10.39%	1,375.08
Medical insurance	8,917.32	43,792.89	145,000.00	30.20%	50,889.64
Total administrative compensation	<u>31,271.93</u>	<u>139,316.39</u>	<u>427,180.00</u>	<u>32.61%</u>	<u>145,024.33</u>
General administration					
Salaries	19,869.50	84,103.71	457,500.00	18.38%	94,515.64
FICA tax	1,435.19	16,315.97	40,000.00	40.79%	6,948.48
IMRF contribution	162.35	730.27	7,000.00	10.43%	1,571.02
Medical insurance	5,150.79	20,223.03	125,000.00	16.18%	25,441.77
Medical insurance-retirees	5,992.67	46,606.51	110,000.00	42.37%	48,323.03
Unemployment compensation	-	-	56,000.00	0.00%	21,763.00
Worker's compensation	-	234,347.00	1,200,000.00	19.53%	189,409.50
Membership dues	1,240.00	2,240.00	30,000.00	7.47%	13,711.00
Training	-	-	10,000.00	0.00%	-
Janitorial services	522.00	802.00	5,000.00	16.04%	1,572.90
Bank fees	11,376.92	42,549.39	90,000.00	47.28%	23,300.26
Municipal collection of Amercia fees	9,243.02	55,201.08	140,000.00	39.43%	86,125.98
Red light service fees	48,145.62	247,236.86	200,000.00	123.62%	172,498.14
Fire service fees	-	-	12,000.00	0.00%	-
Postage & mailing	2,924.15	3,919.08	15,000.00	26.13%	6,541.69
Printing	-	-	500.00	0.00%	187.00
Publishing	51.00	291.00	4,000.00	7.28%	-
Newspaper public outreach	-	-	-	0.00%	-
Office supplies	551.18	2,170.31	7,500.00	28.94%	593.08
Operating supplies	-	-	-	0.00%	(1.40)
Court reporting & filing fees	-	-	-	0.00%	-
Legal fees	36,351.64	58,209.89	380,000.00	15.32%	49,708.74
Auditing	-	-	50,000.00	0.00%	1,500.00
Medical services & drug testing	1,140.00	1,140.00	10,000.00	11.40%	468.00
Settlements	-	-	5,000.00	0.00%	-
Telephone	27,675.55	103,435.00	180,000.00	57.46%	98,832.67
Utilities	457.54	5,656.11	25,000.00	22.62%	3,878.51
Powering safe communities	-	-	-	0.00%	-
Liability insurance	375,593.52	375,593.52	860,000.00	43.67%	285,120.49
Maintenance services building & grounds	592.47	7,162.04	12,500.00	57.30%	1,622.85
Maintenance services equipment	-	-	5,000.00	0.00%	197.50
Maintenance services vehicle	25.00	25.00	5,000.00	0.50%	-
Maintenance supplies buildings & grounds	-	683.92	-	0.00%	549.50
Other professional services	10,150.27	19,248.15	170,000.00	11.32%	7,523.57
Other contractual services	58,625.33	296,684.00	720,000.00	41.21%	300,533.24
Special events & activities	(3,010.53)	23,388.27	30,000.00	77.96%	-
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	4,891.77	-	0.00%	1,626.66
Grants					
Census expenditures	-	-	-	0.00%	1,127.63
CDBG expenditures	-	-	200,000.00	0.00%	3,869.77
Ardagh expenditures	-	-	-	0.00%	44,429.79
Other miscellaneous expenses	10,808.92	23,959.95	140,000.00	17.11%	7,415.64
Capital outlay					
Equipment	-	11,080.46	-	0.00%	-
Building	-	45,661.16	135,000.00	33.82%	-
Total general administration	<u>625,074.10</u>	<u>1,733,555.45</u>	<u>5,437,000.00</u>	<u>31.88%</u>	<u>1,500,905.65</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
 STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 GENERAL FUND (CONTINUED)
 FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ 1,350.00	\$ 6,834.45	\$ 5,000.00	136.69%	\$ 3,359.40
FICA tax	103.28	522.86	2,000.00	26.14%	256.98
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	-	1,000.00	0.00%	888.50
Operating supplies	-	-	-	0.00%	-
Other professional services	7,650.00	25,824.33	70,000.00	36.89%	6,187.50
Other miscellaneous expenses	149.39	213.13	1,500.00	14.21%	975.59
Coronavirus expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	8,000.00	0.00%	-
Total media center	9,252.67	33,394.77	87,500.00	38.17%	11,667.97
Village Clerk					
Salaries	250.00	1,000.00	35,000.00	2.86%	-
FICA tax	-	-	2,500.00	0.00%	-
IMRF contribution	-	-	500.00	0.00%	-
Medical insurance	-	-	25,000.00	0.00%	-
Publishing	-	-	10,000.00	0.00%	-
Office supplies	430.72	771.67	3,000.00	25.72%	98.42
Other miscellaneous expenses	-	122.36	-	0.00%	-
Other professional services	-	-	-	0.00%	-
Capital outlay					
Equipment	-	2,950.00	2,000.00	147.50%	-
Total Village Clerk	680.72	4,844.03	78,000.00	6.21%	98.42
Police department					
Salaries	211,690.30	951,147.71	3,580,000.00	26.57%	999,456.41
Salaries overtime	44,711.32	157,130.64	350,000.00	44.89%	108,102.95
Salaries crossing guards	1,589.25	6,555.25	31,200.00	21.01%	405.00
Salaries management	111,651.68	488,757.06	1,310,000.00	37.31%	372,700.78
FICA tax	8,728.96	37,952.61	141,000.00	26.92%	32,255.29
IMRF contribution	1,415.17	5,140.83	25,000.00	20.56%	2,762.91
Pension contribution	-	-	-	0.00%	-
Medical insurance	62,957.31	321,656.99	1,050,000.00	30.63%	318,976.48
Uniform allowance	594.50	18,669.48	46,000.00	40.59%	4,500.00
Dues	690.00	690.00	500.00	138.00%	-
Organization memberships	-	-	3,000.00	0.00%	-
Training	1,872.44	1,997.44	20,000.00	9.99%	9,173.00
Public education	-	-	-	0.00%	-
Janitorial services	1,442.00	4,284.00	18,000.00	23.80%	4,065.60
Postage & mailing	-	71.76	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	1,029.15	2,915.68	10,000.00	29.16%	1,745.16
Operating supplies	394.01	597.17	2,500.00	23.89%	535.10
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	6,256.00	22,378.14	70,000.00	31.97%	15,742.32
Traveling expenses	-	-	5,000.00	0.00%	352.25
Telephone	1,460.95	8,326.43	33,000.00	25.23%	5,916.48
Lease payment	-	59,063.85	95,000.00	62.17%	59,063.85
Maintenance services building & grounds	1,192.08	1,611.94	6,000.00	26.87%	2,088.37
Maintenance services equipment	-	565.00	4,000.00	14.13%	-
Maintenance services vehicle	5,827.99	17,893.88	75,000.00	23.86%	19,040.88
Maintenance supplies buildings & grounds	-	23.41	1,000.00	2.34%	-

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Maintenance supplies equipment	\$ -	\$ -	\$ 5,000.00	0.00%	\$ 351.01
Maintenance supplies vehicles	-	5,214.00	20,000.00	26.07%	4,810.00
Other professional services	8,193.67	18,280.93	70,000.00	26.12%	11,503.32
Other contractual services	942.40	5,836.20	57,500.00	10.15%	14,376.68
Other miscellaneous expenses	3,598.67	8,318.30	20,000.00	41.59%	4,938.64
Coronavirus expenditures	-	2,048.31	10,000.00	20.48%	18,303.36
Grants					
Forfeiture purchases	-	-	-	0.00%	614.15
IPRF expenditures	-	-	-	0.00%	-
JAG grant related expenditures	-	-	10,000.00	0.00%	9,965.00
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	1,788.00	2,000.00	89.40%	-
Vehicles	-	-	172,000.00	0.00%	-
Building	-	40,000.00	60,000.00	66.67%	-
Total police department	476,237.85	2,188,915.01	7,302,700.00	29.97%	2,021,744.99
Fire department					
Salaries	98,710.40	479,720.69	1,710,000.00	28.05%	626,491.11
Salaries overtime	62,929.86	307,624.63	500,000.00	61.52%	179,951.52
Salaries management	13,101.86	57,912.80	165,000.00	35.10%	37,234.48
Salaries retro	-	-	-	0.00%	-
FICA tax	2,717.74	13,737.66	55,000.00	24.98%	14,134.93
IMRF contribution	-	-	-	0.00%	-
Pension contribution	-	-	-	0.00%	-
Medical insurance	30,359.49	166,369.01	425,000.00	39.15%	175,336.50
Uniform allowance	-	5,225.25	15,000.00	34.84%	-
Dues	-	-	-	0.00%	-
Organization memberships	-	15.00	8,000.00	0.19%	8,760.50
Training	-	2,970.08	18,750.00	15.84%	-
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	171.00	580.96	4,500.00	12.91%	78.79
Operating supplies	287.37	287.37	5,000.00	5.75%	44.34
Operating supplies EMS	-	-	10,000.00	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	-	5,000.00	0.00%	3,201.00
Automotive fuel	3,909.99	13,986.30	50,000.00	27.97%	9,838.94
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	823.17	1,509.51	5,000.00	30.19%	682.22
Utilities	-	5,676.27	20,000.00	28.38%	3,712.95
Maintenance services building & grounds	3,662.18	11,786.71	20,000.00	58.93%	1,327.36
Maintenance services equipment	96.90	388.25	10,000.00	3.88%	1,529.52
Maintenance services vehicle	12,792.03	15,942.28	25,000.00	63.77%	7,581.97
Maintenance supplies buildings & grounds	-	-	5,000.00	0.00%	160.95
Maintenance supplies equipment	-	-	2,500.00	0.00%	1,422.06
Maintenance supplies vehicles	-	-	-	0.00%	1,651.07

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Other professional services	\$ 3,061.52	\$ 19,860.48	\$ 15,000.00	132.40%	\$ 7,299.96
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	10,000.00	0.00%	414.20
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grants:					
Grant purchases	-	-	-	0.00%	-
Firefighters small tools grant	-	-	-	0.00%	-
Firefighters assistances	-	-	-	0.00%	-
Bunker gear	-	-	108,000.00	0.00%	-
Other miscellaneous expenses	333.00	2,442.31	2,500.00	97.69%	129.51
Lease payment	-	-	50,000.00	0.00%	-
Capital outlay					
Equipment	-	-	10,000.00	0.00%	-
Vehicles	-	31,964.10	675,000.00	4.74%	-
Building	-	80,000.00	120,000.00	66.67%	-
Total fire department	<u>232,956.51</u>	<u>1,217,999.66</u>	<u>4,051,250.00</u>	<u>30.06%</u>	<u>1,080,983.88</u>
Finance department					
Salaries	-	-	75,000.00	0.00%	-
FICA tax	-	-	6,200.00	0.00%	-
IMRF contribution	-	-	1,500.00	0.00%	-
Medical insurance	-	-	24,000.00	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	1,000.00	0.00%	-
Office supplies	-	-	500.00	0.00%	-
Other professional services	19,723.87	39,211.69	250,000.00	15.68%	56,508.94
Grants:					
COVID-19 grant	-	-	-	0.00%	-
Total finance department	<u>19,723.87</u>	<u>39,211.69</u>	<u>358,200.00</u>	<u>10.95%</u>	<u>56,508.94</u>
Public works department					
Salaries	37,293.40	197,488.46	793,800.00	24.88%	177,496.75
Salaries overtime	4,773.22	15,170.32	70,000.00	21.67%	7,110.94
Salaries management	6,282.72	37,127.17	51,000.00	72.80%	18,279.90
FICA tax	3,363.09	18,020.55	72,500.00	24.86%	14,741.95
IMRF contribution	439.51	2,341.25	15,000.00	15.61%	3,474.00
Medical insurance	14,748.30	71,252.55	248,000.00	28.73%	69,546.59
Uniform allowance	-	12,900.00	15,600.00	82.69%	12,300.00
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	250.00	0.00%	-
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	753.67	1,574.54	3,000.00	52.48%	72.66
Operating supplies	-	-	2,500.00	0.00%	16.98
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	1,564.00	5,594.52	20,000.00	27.97%	4,130.75
Equipment rentals	232.50	232.50	5,000.00	4.65%	1,204.56
Telephone	-	-	-	0.00%	-
Utilities	653.82	3,893.00	20,000.00	19.47%	3,095.53
Maintenance services building & grounds	9,275.71	30,966.02	65,000.00	47.64%	12,854.66
Maintenance services equipment	6,605.97	8,733.59	70,000.00	12.48%	15,434.29
Maintenance services vehicle	12,789.54	28,000.09	80,000.00	35.00%	11,818.61
Maintenance services sidewalks	33,975.00	33,975.00	55,000.00	61.77%	-
Maintenance services other	-	1,080.00	10,000.00	10.80%	1,680.11

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Maintenance supplies buildings & grounds	\$ -	\$ 510.42	\$ -	0.00%	\$ -
Maintenance supplies equipment	-	-	3,500.00	0.00%	-
Maintenance supplies vehicles	1,656.15	1,656.15	500.00	331.23%	-
Maintenance supplies street repair	-	-	-	0.00%	-
Maintenance supplies street lighting	268.26	268.26	-	0.00%	-
Maintenance supplies signs	725.00	11,930.00	2,500.00	477.20%	441.25
Maintenance supplies other	-	-	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Other professional services	1,727.52	6,287.48	32,000.00	19.65%	3,217.96
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	78.45	5,000.00	1.57%	3,548.80
Tree maintenance	-	-	-	0.00%	1,175.00
Hauling disposal services	24,781.25	24,781.25	50,000.00	49.56%	-
Village hall expenses	-	-	-	0.00%	-
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	224.48	425.44	5,000.00	8.51%	492.92
Lease payment	-	39,934.04	40,000.00	99.84%	39,934.04
Grants					
IPRF expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	22,259.93	30,000.00	74.20%	619.98
Vehicles	40,936.00	40,936.00	100,000.00	40.94%	-
Total public works department	203,069.11	617,416.98	1,865,150.00	33.10%	402,688.23
Property preservation engineer department					
Salaries	5,846.40	26,308.80	76,000.00	34.62%	24,232.32
FICA tax	430.52	1,945.71	6,000.00	32.43%	1,786.91
IMRF contribution	55.54	249.93	2,000.00	12.50%	428.88
Medical insurance	596.80	3,202.50	10,000.00	32.03%	3,222.14
Maintenance services vehicles	-	-	1,000.00	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	6,929.26	31,706.94	95,000.00	33.38%	29,670.25
Property acquisition department					
Other contracted services	-	-	45,000.00	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	-	-	45,000.00	0.00%	-
Permits & licenses department					
Salaries	5,860.80	26,373.60	82,000.00	32.16%	20,309.28
FICA tax	397.76	1,815.21	10,000.00	18.15%	1,415.14
IMRF contribution	55.68	250.56	2,500.00	10.02%	359.48
Medical insurance	1,701.36	5,857.87	25,000.00	23.43%	9,912.78
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	900.74	500.00	180.15%	158.00
Office supplies	251.65	880.28	3,000.00	29.34%	126.02
Operating supplies	-	-	-	0.00%	-
Engineering services	-	-	-	0.00%	-

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
EXPENDITURES (Continued)					
Permits & licenses department (continued)					
Coronavirus expenditures	\$ -	\$ -	\$ 2,000.00	0.00%	\$ -
Other professional services	-	-	-	0.00%	-
Other contractual services	3,491.52	13,419.48	80,000.00	16.77%	2,621.96
Other miscellaneous expenses	-	-	500.00	0.00%	-
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
Total permits & licenses department	<u>11,758.77</u>	<u>49,497.74</u>	<u>206,500.00</u>	<u>23.97%</u>	<u>34,902.66</u>
Housing department					
Salaries	25,041.35	105,954.82	375,000.00	28.25%	79,059.70
FICA tax	1,877.33	8,001.91	25,000.00	32.01%	5,754.48
IMRF contribution	165.66	679.34	4,000.00	16.98%	1,188.78
Medical insurance	1,690.09	9,180.93	50,000.00	18.36%	8,446.50
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	3,000.00	0.00%	-
Postage & mailing	-	-	4,000.00	0.00%	914.16
Printing	-	361.00	2,100.00	17.19%	772.00
Office supplies	530.97	770.94	2,500.00	30.84%	30.62
Automotive fuel	1,564.00	5,594.52	20,000.00	27.97%	3,935.55
Coronavirus expenditures	-	648.08	1,000.00	64.81%	19.25
Lease payment	-	10,244.49	20,000.00	51.22%	10,244.49
Maintenance services vehicle	179.82	1,937.13	9,000.00	21.52%	-
Other professional services	-	-	-	0.00%	-
Other contractual services	1,466.52	5,199.48	15,000.00	34.66%	2,621.96
Board ups	7,999.00	9,282.00	45,000.00	20.63%	20,255.00
Lawn care	5,245.00	15,345.00	25,000.00	61.38%	-
Other miscellaneous expenses	-	1,172.00	6,000.00	19.53%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total housing department	<u>45,759.74</u>	<u>174,371.64</u>	<u>611,600.00</u>	<u>28.51%</u>	<u>133,242.49</u>
Sanitation department					
Contract collection	158,203.53	443,303.99	1,800,000.00	24.63%	561,716.22
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	<u>158,203.53</u>	<u>443,303.99</u>	<u>1,800,000.00</u>	<u>24.63%</u>	<u>561,716.22</u>
Board and commissions department					
Other professional services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total board and commissions department	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
EXPENDITURES (Continued)					
Debt Service					
Principal	\$ -	\$ -	\$ -	0.00%	\$ -
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	<u>1,820,918.06</u>	<u>6,673,534.29</u>	<u>22,365,080.00</u>	<u>29.84%</u>	<u>5,979,154.03</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(454,309.05)</u>	<u>110,643.23</u>	<u>(86,368.00)</u>		<u>234,883.91</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	1,275,000.00	0.00%	-
Capital lease proceeds	-	-	675,000.00	0.00%	-
Sale of fixed assets	6,800.00	6,800.00	-	0.00%	-
Sale of property	-	-	-	0.00%	-
City of Chicago payment	-	-	(1,200,000.00)	0.00%	-
Sale of foreclosed property	-	-	-	0.00%	-
Transfers in	-	-	-	0.00%	-
Transfers out special revenue funds	-	-	-	0.00%	(240,339.56)
Transfers out debt service	-	-	(525,000.00)	0.00%	-
Transfers out	-	-	-	0.00%	-
Total other financing sources (uses)	<u>6,800.00</u>	<u>6,800.00</u>	<u>225,000.00</u>	<u>3.02%</u>	<u>(240,339.56)</u>
Net change in fund balance	<u>\$ (447,509.05)</u>	117,443.23	<u>\$ 138,632.00</u>		(5,455.65)
Fund balance (deficit) at beginning of year		<u>4,368,154.83</u>			<u>2,202,637.59</u>
Fund balance (deficit) at end of year		<u>\$ 4,485,598.06</u>			<u>\$ 2,197,181.94</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF AUGUST 31, 2021

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,818,363.61	\$ 1,362,693.41
Accounts receivable		
Customers	4,811,112.10	4,150,724.03
Less: allowance for doubtful accounts	(856,619.34)	(856,619.34)
Due from other funds	973,865.34	2,004,873.24
Prepaid items	40,117.86	13,938.31
Total current assets	6,786,839.57	6,675,609.65
Noncurrent Assets		
Capital assets		
Depreciable	1,776,160.91	1,776,160.91
Less: accumulated depreciation	(1,760,502.49)	(1,749,447.29)
Net pension asset-IMRF	1,033,676.00	458,815.00
Total noncurrent assets	1,049,334.42	485,528.62
Total assets	7,836,173.99	7,161,138.27
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	3,875.00	3,875.00
Deferred outflow-IMRF	1,527.00	21,692.00
Total deferred outflows	5,402.00	25,567.00
LIABILITIES		
Current Liabilities		
Accounts payable	51,801.65	81,195.00
Accrued salaries payable	32,237.18	23,919.03
Accrued compensated absences	28,889.00	28,889.00
OPEB liability	75,714.00	75,714.00
Due to other funds	-	-
Total current liabilities	188,641.83	209,717.03
Noncurrent Liabilities		
Tenant deposits	22,275.00	20,000.00
Capital lease liability	18,971.52	24,410.29
City of Chicago payable	7,160,029.88	7,842,501.93
Total noncurrent liabilities	7,201,276.40	7,886,912.22
Total liabilities	7,389,918.23	8,096,629.25

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF AUGUST 31, 2021

	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>540,584.00</u>	<u>195,645.00</u>
NET POSITION		
Investment in capital assets	15,658	26,714
Unrestricted (deficit)	<u>(104,584.66)</u>	<u>(1,132,282.60)</u>
Total net position	<u>\$ (88,926.24)</u>	<u>\$ (1,105,568.98)</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
OPERATING REVENUES					
Utility charges	\$ 477,436.03	\$ 1,662,015.57	\$ 5,527,000.00	30.07%	\$ 1,201,798.83
Utility penalties	1,640.79	10,967.91	30,000.00	36.56%	(768.08)
Grants					
COVID-19	-	-	-	0.00%	-
Illinois public risk fund	-	-	-	0.00%	-
Other income	4,650.00	24,075.00	150,000.00	16.05%	32,189.00
Total revenues	483,726.82	1,697,058.48	5,707,000.00	29.74%	1,233,219.75
OPERATING EXPENSES					
Operations					
Salaries	41,523.67	197,765.68	750,000.00	26.37%	133,501.39
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	3,121.94	15,277.29	65,000.00	23.50%	10,396.33
IMRF contribution	392.41	1,931.41	14,000.00	13.80%	2,553.87
Medical insurance	13,703.20	63,020.27	287,000.00	21.96%	40,913.21
Uniform allowance	-	1,500.00	6,400.00	23.44%	2,800.00
OPEB expense	-	-	5,000.00	0.00%	-
Training	-	840.00	3,000.00	28.00%	-
Purchase of water	310,390.45	928,892.01	3,650,000.00	25.45%	934,132.05
Bank fees	1,241.59	6,134.72	20,000.00	30.67%	4,688.10
Postage & mailing	-	-	5,000.00	0.00%	6,148.39
Office supplies	385.94	1,221.35	3,000.00	40.71%	490.67
Operating supplies	1,783.57	20,752.31	85,000.00	24.41%	29,523.12
Automotive fuel	1,564.00	5,594.52	21,500.00	26.02%	3,935.55
Auditing	-	-	100,000.00	0.00%	-
Utilities	7,460.78	15,588.26	50,000.00	31.18%	15,855.62
Liability insurance	-	-	210,000.00	0.00%	75,213.24
Coronavirus expenses	-	-	10,000.00	0.00%	3,682.56
Lease payments	-	1,390.89	2,000.00	69.54%	1,390.89
Maintenance services building & grounds	3,887.80	51,347.10	150,000.00	34.23%	40,424.71
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	63.00	2,408.00	5,000.00	48.16%	910.00
Maintenance services vehicles	1,132.54	1,136.62	3,000.00	37.89%	102.75
Maintenance supplies building	-	583.50	-	0.00%	-
Maintenance supplies equipment	-	-	-	0.00%	-
Maintenance supplies utility system	12,879.37	16,943.37	90,000.00	18.83%	12,082.45
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	6,294.82	12,671.86	110,000.00	11.52%	14,560.26
Other contracted services	1,466.52	5,199.48	27,000.00	19.26%	2,621.96
Other miscellaneous expenses	-	4,881.78	5,000.00	97.64%	-
Capital outlay					
Vehicle	-	-	2,500.00	0.00%	-
Building	-	40,000.00	60,000.00	66.67%	-
Grants					
IPRF expenses	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	407,291.60	1,395,080.42	5,739,400.00	24.31%	1,335,927.12
Depreciation	-	-	8,000.00	0.00%	-
Total operating expenses	407,291.60	1,395,080.42	5,747,400.00	24.27%	1,335,927.12
Operating income (loss)	76,435.22	301,978.06	(40,400.00)		(102,707.37)

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND (CONTINUED)
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
NONOPERATING REVENUE (EXPENSES)					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	-	-	1,200,000.00	0.00%	-
Principal repayment	-	-	(723,420.38)	0.00%	-
Interest expense	-	-	(429,601.79)	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	46,977.83	0.00%	-
Change in net position	<u>\$ 76,435.22</u>	301,978.06	<u>\$ 6,577.83</u>		(102,707.37)
Net position at beginning of year		<u>(390,904.30)</u>			<u>(1,002,861.61)</u>
Net position at end of year		<u>\$ (88,926.24)</u>			<u>\$ (1,105,568.98)</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-SEWER FUND
AS OF AUGUST 31, 2021

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,829,764.47	\$ 1,022,390.03
Accounts receivable		
Customers	701,116.26	593,179.55
Less: allowance for doubtful accounts	(127,097.03)	(127,097.03)
Due from other funds	-	-
Prepaid items	14,048.70	4,087.92
Total current assets	<u>2,417,832.40</u>	<u>1,492,560.47</u>
Noncurrent Assets		
Net pension asset-IMRF	436,467.00	125,551.00
Total noncurrent assets	<u>436,467.00</u>	<u>125,551.00</u>
Total assets	<u>2,854,299.40</u>	<u>1,618,111.47</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	2,171.00	2,171.00
Deferred outflow-IMRF	645.00	5,936.00
Total deferred outflows	<u>2,816.00</u>	<u>8,107.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	50,608.09	5,767.19
Accrued salaries payable	11,222.43	8,138.70
Accrued compensated absences	-	-
OPEB liability	42,426.00	42,426.00
Due to other funds	680,303.18	356,189.14
Total current liabilities	<u>784,559.70</u>	<u>412,521.03</u>
Total liabilities	<u>784,559.70</u>	<u>412,521.03</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	228,260.00	53,537.00
NET POSITION		
Unrestricted (deficit)	<u>1,844,295.70</u>	<u>1,160,160.44</u>
Total net position	<u>\$ 1,844,295.70</u>	<u>\$ 1,160,160.44</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-SEWER FUND
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
OPERATING REVENUES					
Utility charges	\$ 93,865.74	\$ 331,934.12	\$ 1,073,400.00	30.92%	\$ 234,702.20
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Infrastructure grant	-	-	400,000.00	0.00%	-
Total revenues	93,865.74	331,934.12	1,473,400.00	22.53%	234,702.20
OPERATING EXPENSES					
Operations					
Salaries	14,379.19	73,736.98	280,000.00	26.33%	58,328.64
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	1,121.03	6,006.87	25,000.00	24.03%	4,681.21
IMRF contribution	146.50	780.40	5,000.00	15.61%	1,158.01
Medical insurance	4,916.11	23,724.71	75,000.00	31.63%	15,504.29
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	5,000.00	0.00%	-
Bank fees	837.74	4,212.94	15,000.00	28.09%	2,932.37
Automotive fuel	782.01	2,797.39	10,000.00	27.97%	1,968.01
Auditing	-	-	50,000.00	0.00%	-
Liability insurance	-	-	80,000.00	0.00%	25,040.60
Other professional services	3,170.00	7,387.85	50,000.00	14.78%	4,028.01
Sewer main breaks	-	-	8,000.00	0.00%	-
Concrete repair-sewer	-	-	15,000.00	0.00%	-
Coronavirus expenses	-	-	-	0.00%	-
Infrastructure improvement	-	-	500,000.00	0.00%	-
Other miscellaneous expenses	-	1,000.00	22,000.00	4.55%	860.00
Capital outlay					
Vehicles	41,000.00	41,000.00	125,000.00	32.80%	-
Bad debt expense	-	-	-	0.00%	-
Total operating expenses	66,352.58	160,647.14	1,265,000.00	12.70%	114,501.14
Operating income (loss)	27,513.16	171,286.98	208,400.00		120,201.06
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ 27,513.16</u>	171,286.98	<u>\$ 208,400.00</u>		120,201.06
Net position at beginning of year		<u>1,673,008.72</u>			<u>1,039,959.38</u>
Net position at end of year		<u>\$ 1,844,295.70</u>			<u>\$ 1,160,160.44</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-MELANIE FITNESS CENTER
AS OF AUGUST 31, 2021

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 3,092.32	\$ 2,233.74
Due from other funds	-	-
Total current assets	<u>3,092.32</u>	<u>2,233.74</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,935,731.45
Less: accumulated depreciation	(2,409,128.41)	(2,327,063.39)
Construction in progress	-	-
Net pension asset-IMRF	-	50,089.00
Total noncurrent assets	<u>1,526,603.04</u>	<u>1,658,757.06</u>
Total assets	<u>1,529,695.36</u>	<u>1,660,990.80</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	517.00	517.00
Deferred outflow-IMRF	-	2,368.00
Total deferred outflows	<u>517.00</u>	<u>2,885.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	7,481.68	2,374.98
Accrued salaries payable	779.92	3,470.67
Accrued compensated absences	-	-
OPEB liability	10,103.00	10,103.00
Security deposit	1,000.00	1,000.00
Due to other funds	1,049,057.27	948,315.71
Total current liabilities	<u>1,068,421.87</u>	<u>965,264.36</u>
Total liabilities	<u>1,068,421.87</u>	<u>965,264.36</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	-	21,358.00
NET POSITION		
Investment in capital assets	1,526,603.04	1,608,668.06
Unrestricted (deficit)	(1,064,812.55)	(931,414.62)
Total net position	<u>\$ 461,790.49</u>	<u>\$ 677,253.44</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-MELANIE FITNESS CENTER
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ 45.66	\$ -	0.00%	\$ 2,750.04
Rental income	-	1,800.00	7,200.00	25.00%	1,400.00
Other income	-	-	-	0.00%	-
Total revenues	-	1,845.66	7,200.00	25.63%	4,150.04
OPERATING EXPENSES					
Operations					
Salaries	1,062.00	4,590.00	15,000.00	30.60%	9,206.65
FICA tax	81.24	351.14	2,000.00	17.56%	741.98
IMRF contribution	-	-	-	0.00%	9.03
Medical insurance	-	31.41	-	0.00%	(273.30)
OPEB expense	-	-	500.00	0.00%	-
Training	-	-	-	0.00%	-
Advertising	-	-	2,000.00	0.00%	-
Bank fees	-	-	-	0.00%	-
Credit card fees	162.86	770.44	3,600.00	21.40%	1,065.14
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Operating supplies	203.59	384.69	1,000.00	38.47%	28.68
Utilities	4,529.07	8,727.82	45,000.00	19.40%	3,169.21
Equipment	-	-	-	0.00%	-
Maintenance services building & grounds	-	167.04	2,000.00	8.35%	-
Maintenance equipment	-	-	-	0.00%	-
Janitor supplies	-	-	-	0.00%	-
Other professional services	2,960.58	12,711.31	35,000.00	36.32%	3,740.96
Miscellaneous expenses	-	-	500.00	0.00%	503.62
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	8,999.34	27,733.85	106,600.00	26.02%	18,191.97
Depreciation	-	-	-	0.00%	-
Total operating expenses	8,999.34	27,733.85	106,600.00	26.02%	18,191.97
Operating income (loss)	(8,999.34)	(25,888.19)	(99,400.00)		(14,041.93)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ (8,999.34)</u>	<u>(25,888.19)</u>	<u>\$ (99,400.00)</u>		<u>(14,041.93)</u>
Net position at beginning of year		<u>487,678.68</u>			<u>691,295.37</u>
Net position at end of year		<u>\$ 461,790.49</u>			<u>\$ 677,253.44</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
AS OF AUGUST 31, 2021

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
ASSETS					
Cash and cash equivalents	\$ 3,536,024.98	\$ 343,806.88	\$ 9,669.41	\$ 343,926.76	\$ -
Property taxes receivable	-	-	-	-	-
Receivables other taxes	76,272.79	-	-	-	-
Due from other funds	1,472,461.21	2,522,365.94	-	135,204.46	-
Total assets	<u>\$ 5,084,758.98</u>	<u>\$ 2,866,172.82</u>	<u>\$ 9,669.41</u>	<u>\$ 479,131.22</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Liabilities:					
Accounts payable	108,541.52	-	350,000.00	-	-
Forfeiture deposit	-	-	-	-	-
Property taxes-allowance	-	-	-	-	-
Due to other funds	-	-	672,665.59	-	30,487.50
Total liabilities	<u>108,541.52</u>	<u>-</u>	<u>1,022,665.59</u>	<u>-</u>	<u>30,487.50</u>
Deferred inflows of resources					
Property taxes	-	-	-	-	-
Illinois capital program	1,017,249.20	-	-	-	-
Total deferred inflows of resources	<u>1,017,249.20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted					
Street maintenance	3,958,968.26	-	-	-	-
Economic development	-	2,866,172.82	-	479,131.22	-
Public safety	-	-	-	-	-
Unassigned (deficit)	-	-	(1,012,996.18)	-	(30,487.50)
Total fund balances (deficits)	<u>3,958,968.26</u>	<u>2,866,172.82</u>	<u>(1,012,996.18)</u>	<u>479,131.22</u>	<u>(30,487.50)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,084,758.98</u>	<u>\$ 2,866,172.82</u>	<u>\$ 9,669.41</u>	<u>\$ 479,131.22</u>	<u>\$ -</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
AS OF AUGUST 31, 2021

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 26,057.70	\$ 195,228.03	\$ 21,380.99	\$ 4,476,094.75
Property taxes receivable	1,183,395.80	691,546.94	-	-	-	1,874,942.74
Receivables other taxes	-	-	-	-	-	76,272.79
Due from other funds	-	-	73.00	-	-	4,130,104.61
	<u>-</u>	<u>-</u>	<u>73.00</u>	<u>-</u>	<u>-</u>	<u>4,130,104.61</u>
Total assets	<u>\$ 1,183,395.80</u>	<u>\$ 691,546.94</u>	<u>\$ 26,130.70</u>	<u>\$ 195,228.03</u>	<u>\$ 21,380.99</u>	<u>\$ 10,557,414.89</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	-	-	-	300.00	-	458,841.52
Forfeiture deposit	-	-	-	71,396.57	-	71,396.57
Property taxes-allowance	152,579.00	89,163.00	-	-	-	241,742.00
Due to other funds	-	-	-	4,444.25	-	707,597.34
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,444.25</u>	<u>-</u>	<u>707,597.34</u>
Total liabilities	<u>152,579.00</u>	<u>89,163.00</u>	<u>-</u>	<u>76,140.82</u>	<u>-</u>	<u>1,479,577.43</u>
Deferred inflows of resources						
Property taxes	1,030,816.80	602,383.94	-	-	-	1,633,200.74
Illinois capital program	-	-	-	-	-	1,017,249.20
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,017,249.20</u>
Total deferred inflows of resources	<u>1,030,816.80</u>	<u>602,383.94</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,650,449.94</u>
Fund balances:						
Restricted						
Street maintenance	-	-	-	-	-	3,958,968.26
Economic development	-	-	-	-	-	3,345,304.04
Public safety	-	-	26,130.70	119,087.21	21,380.99	166,598.90
Unassigned (deficit)	-	-	-	-	-	(1,043,483.68)
	<u>-</u>	<u>-</u>	<u>26,130.70</u>	<u>119,087.21</u>	<u>21,380.99</u>	<u>(1,043,483.68)</u>
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>26,130.70</u>	<u>119,087.21</u>	<u>21,380.99</u>	<u>6,427,387.52</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,183,395.80</u>	<u>\$ 691,546.94</u>	<u>\$ 26,130.70</u>	<u>\$ 195,228.03</u>	<u>\$ 21,380.99</u>	<u>\$ 10,557,414.89</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED AUGUST 31, 2021

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
REVENUES					
Property tax-net	\$ -	\$ -	\$ 79,276.74	\$ 5,609.71	\$ -
Motor fuel tax allotments	306,688.00	-	-	-	-
Forfeiture Income	-	-	-	-	-
Foreign fire tax	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-
Interest income	281.46	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	306,969.46	-	79,276.74	5,609.71	-
EXPENDITURES					
Current					
Pension contribution	-	-	-	-	-
Maintenance service traffic signals	58,838.43	-	-	-	-
Maintenance supplies street	17,139.26	-	-	-	-
Legal fees	-	-	-	-	3,231.25
Utilities	17,066.08	-	-	-	-
General maintenance-public works	-	-	-	-	-
Project engineering	-	-	-	-	-
Street scarification	-	-	-	-	-
Other professional services	-	-	350,000.00	29,419.60	1,725.00
Lease payments	-	-	-	-	-
Maintenance services-building	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-
Telephone	-	-	-	-	-
Travel expenses	-	-	-	-	-
Training	-	-	-	-	-
Radio/dispatch	-	-	-	-	-
Public education	-	-	-	-	-
Other contracted services	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2021

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
EXPENDITURES (Continued)					
Current (Continued)					
Coronavirus expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Organization memberships	-	-	-	-	-
Other contractual services	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-
Office supplies	-	-	-	-	-
Operating supplies	-	-	-	-	-
Tree maintenance	1,675.00	-	-	-	-
Hauling disposal services	14,868.75	-	-	-	-
Capital outlay					
Salt building construction	-	-	-	-	-
New equipment	-	-	-	-	-
Vehicles	41,000.00	-	-	-	-
	<u>150,587.52</u>	<u>-</u>	<u>350,000.00</u>	<u>29,419.60</u>	<u>4,956.25</u>
Total expenditures					
Excess (deficiency) of revenues over (under) expenditures	156,381.94	-	(270,723.26)	(23,809.89)	(4,956.25)
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)					
Net changes in fund balances	156,381.94	-	(270,723.26)	(23,809.89)	(4,956.25)
Fund balances at beginning of year	<u>3,802,586.32</u>	<u>2,866,172.82</u>	<u>(742,272.92)</u>	<u>502,941.11</u>	<u>(25,531.25)</u>
Fund balances at end of year	<u><u>\$ 3,958,968.26</u></u>	<u><u>\$ 2,866,172.82</u></u>	<u><u>\$ (1,012,996.18)</u></u>	<u><u>\$ 479,131.22</u></u>	<u><u>\$ (30,487.50)</u></u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED AUGUST 31, 2021

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES						
Property tax-net	\$ 71,736.28	\$ 41,805.22	\$ -	\$ -	\$ -	\$ 198,427.95
Motor fuel tax allotments	-	-	-	-	-	306,688.00
Forfeiture Income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-
Interest income	-	-	-	-	-	281.46
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	71,736.28	41,805.22	-	-	-	505,397.41
EXPENDITURES						
Current						
Pension contribution	71,736.28	41,805.22	-	-	-	113,541.50
Maintenance service traffic signals	-	-	-	-	-	58,838.43
Maintenance supplies street	-	-	-	-	-	17,139.26
Legal fees	-	-	-	-	-	3,231.25
Utilities	-	-	-	-	194.90	17,260.98
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	-	-	381,144.60
Lease payments	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	255.00	255.00
Maintenance services-equipment	-	-	-	-	943.65	943.65
Maintenance services-vehicle	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Radio/dispatch	-	-	-	-	-	-
Public education	-	-	-	-	-	-
Other contracted services	-	-	-	889.72	-	889.72
Other miscellaneous expenses	-	-	-	-	35.00	35.00
Informant/line up expenditures	-	-	-	-	-	-

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2021

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
EXPENDITURES (Continued)						
Current (Continued)						
Coronavirus expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Organization memberships	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	2,905.19	2,905.19
Maintenance supplies-equipment	-	-	-	-	1,535.06	1,535.06
Maintenance supplies-vehicles	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-
Operating supplies	-	-	-	-	526.84	526.84
Tree maintenance	-	-	-	-	-	1,675.00
Hauling disposal services	-	-	-	-	-	14,868.75
Capital outlay						
Salt building construction	-	-	-	-	-	-
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	41,000.00
Total expenditures	<u>71,736.28</u>	<u>41,805.22</u>	<u>-</u>	<u>889.72</u>	<u>6,395.64</u>	<u>655,790.23</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(889.72)	(6,395.64)	(150,392.82)
OTHER FINANCING SOURCES (USES)						
Transfer in	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	-	(889.72)	(6,395.64)	(150,392.82)
Fund balances at beginning of year	<u>-</u>	<u>-</u>	<u>26,130.70</u>	<u>119,976.93</u>	<u>27,776.63</u>	<u>6,577,780.34</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,130.70</u>	<u>\$ 119,087.21</u>	<u>\$ 21,380.99</u>	<u>\$ 6,427,387.52</u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
AS OF AUGUST 31, 2021

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 459,325.86	\$ 271,371.66	\$ 481,497.36	\$ 18.00	\$ 1,212,212.88
Property taxes receivable-net	1,055,180.69	475,000.95	1,026,529.84	1,378,520.45	3,935,231.93
Due from other funds	-	-	-	-	-
Total assets	\$ 1,514,506.55	\$ 746,372.61	\$ 1,508,027.20	\$ 1,378,538.45	\$ 5,147,444.81
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	-
Property taxes-allowance	136,047.91	61,243.43	132,353.87	171,810.97	501,456.18
Due to other funds	333.33	(51,081.59)	333.34	9,364.72	(41,050.20)
Total liabilities	136,381.24	10,161.84	132,687.21	181,175.69	460,405.98
Deferred inflows of resources					
Property taxes	919,132.78	413,757.52	894,175.97	1,206,709.48	3,433,775.75
Fund balance:					
Restricted					
Debt service	458,992.53	322,453.25	481,164.02	-	1,262,609.80
Unassigned (deficit)	-	-	-	(9,346.72)	(9,346.72)
Total fund balances (deficits)	458,992.53	322,453.25	481,164.02	(9,346.72)	1,253,263.08
Total liabilities, deferred inflows of resources and fund balances	\$ 1,514,506.55	\$ 746,372.61	\$ 1,508,027.20	\$ 1,378,538.45	\$ 5,147,444.81

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2021

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
REVENUES					
Property taxes-net	\$ 61,150.55	\$ 26,421.86	\$ 60,965.29	\$ 4,582.89	\$ 153,120.59
Interest income	10.01	2.01	10.30	-	22.32
Other income	-	52,698.25	-	-	52,698.25
Total revenues	<u>61,160.56</u>	<u>79,122.12</u>	<u>60,975.59</u>	<u>4,582.89</u>	<u>205,841.16</u>
EXPENDITURES					
Debt service					
Principal	-	-	-	-	-
Interest paid	132,500.00	159,667.50	115,400.00	14,000.00	421,567.50
Other fees	-	-	-	-	-
Total expenditures	<u>132,500.00</u>	<u>159,667.50</u>	<u>115,400.00</u>	<u>14,000.00</u>	<u>421,567.50</u>
Excess (deficiency) of revenues over (under) expenditures	(71,339.44)	(80,545.38)	(54,424.41)	(9,417.11)	(215,726.34)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(71,339.44)	(80,545.38)	(54,424.41)	(9,417.11)	(215,726.34)
Fund balances at beginning of year	<u>530,331.97</u>	<u>402,998.63</u>	<u>535,588.43</u>	<u>70.39</u>	<u>1,468,989.42</u>
Fund balances at end of year	<u><u>\$ 458,992.53</u></u>	<u><u>\$ 322,453.25</u></u>	<u><u>\$ 481,164.02</u></u>	<u><u>\$ (9,346.72)</u></u>	<u><u>\$ 1,253,263.08</u></u>

Amounts UNAUDITED updated through August 31, 2021

Supplementary Information

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
DEBT SERVICE FUNDS
AS OF AUGUST 31, 2021

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
ASSETS		
Cash and cash equivalents	\$ 1,212,212.88	\$ 2,313,791.80
Property taxes receivable-net	3,935,231.93	4,053,507.24
Due from other funds	-	-
Total assets	<u>\$ 5,147,444.81</u>	<u>\$ 6,367,299.04</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	-	2,675.00
Property taxes-allowance	501,456.18	377,382.00
Due to other funds	<u>(41,050.20)</u>	<u>(54,454.57)</u>
Total liabilities	<u>460,405.98</u>	<u>325,602.43</u>
Deferred inflows of resources		
Property taxes	<u>3,433,775.75</u>	<u>3,676,125.24</u>
Fund balance:		
Restricted for debt service	1,253,263.08	2,365,571.37
Unassigned	-	-
Total fund balance	<u>1,253,263.08</u>	<u>2,365,571.37</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,147,444.81</u>	<u>\$ 6,367,299.04</u>

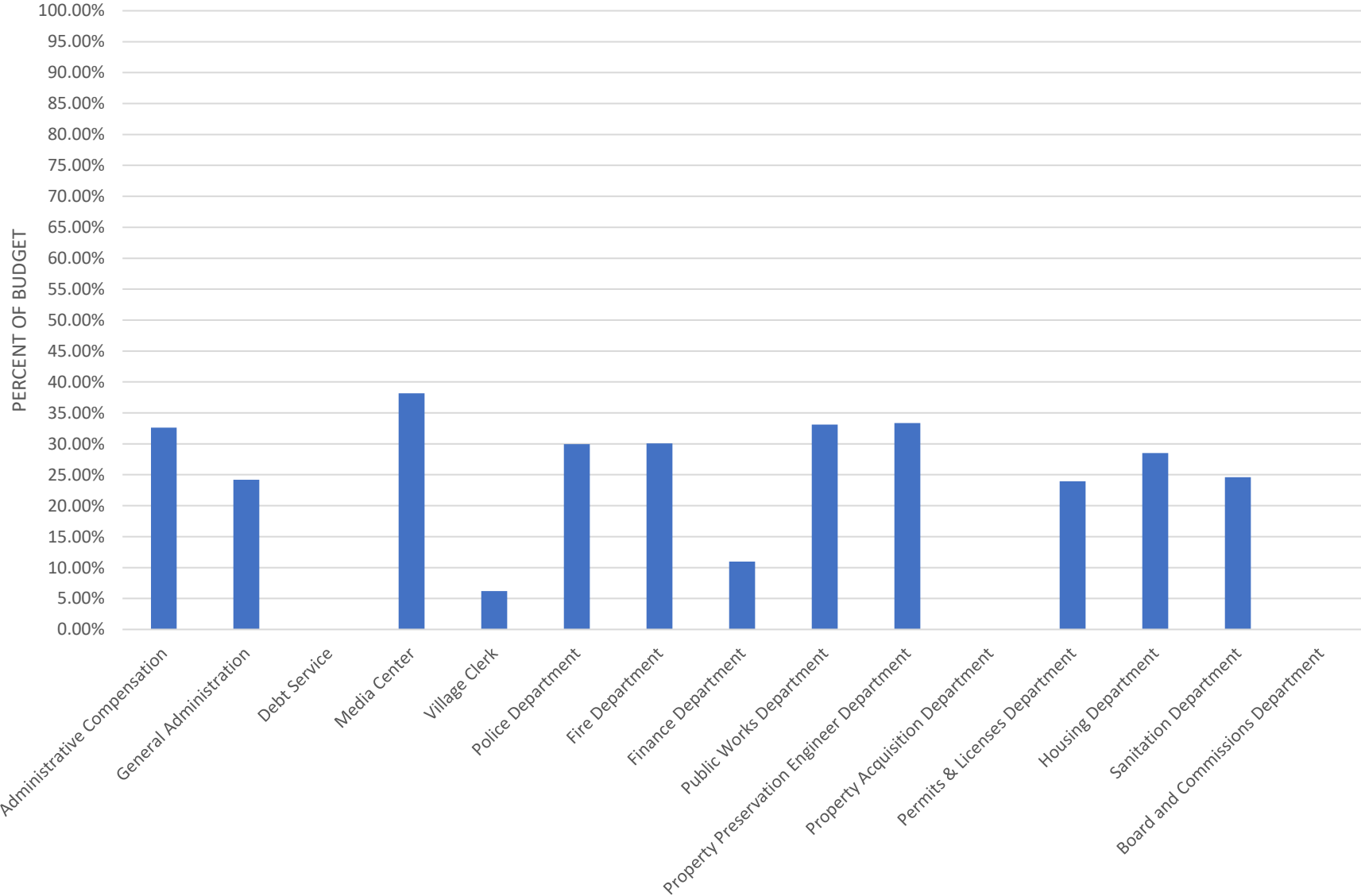
Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED AUGUST 31, 2021

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
REVENUES					
Property taxes-net	\$ 3,759.89	\$ 153,120.59	\$ 3,977,319.20	3.85%	\$ 2,483,080.88
Interest income	5.33	22.32	450.00	4.96%	139.17
Other income	-	52,698.25	110,000.00	47.91%	55,454.57
Total revenues	3,765.22	205,841.16	4,087,769.20	5.04%	2,538,674.62
EXPENDITURES					
Debt service					
Principal	-	-	3,650,000.00	0.00%	1,000,000.00
Interest paid	-	421,567.50	865,135.00	48.73%	490,460.84
Other fees	-	-	45,000.00	0.00%	2,675.00
Total expenditures	-	421,567.50	4,560,135.00	9.24%	1,493,135.84
Excess (deficiency) of revenues over (under) expenditures	3,765.22	(215,726.34)	(472,365.80)		1,045,538.78
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	525,000.00	0.00%	-
Transfer out	-	-	-	0.00%	-
Total other financing sources (uses)	-	-	525,000.00	0.00%	-
Net changes in fund balances	<u>\$ 3,765.22</u>	<u>(215,726.34)</u>	<u>\$ 52,634.20</u>		1,045,538.78
Fund balances (deficits) at beginning of year		<u>1,468,989.42</u>			<u>1,320,032.59</u>
Fund balances at end of year		<u>\$ 1,253,263.08</u>			<u>\$ 2,365,571.37</u>

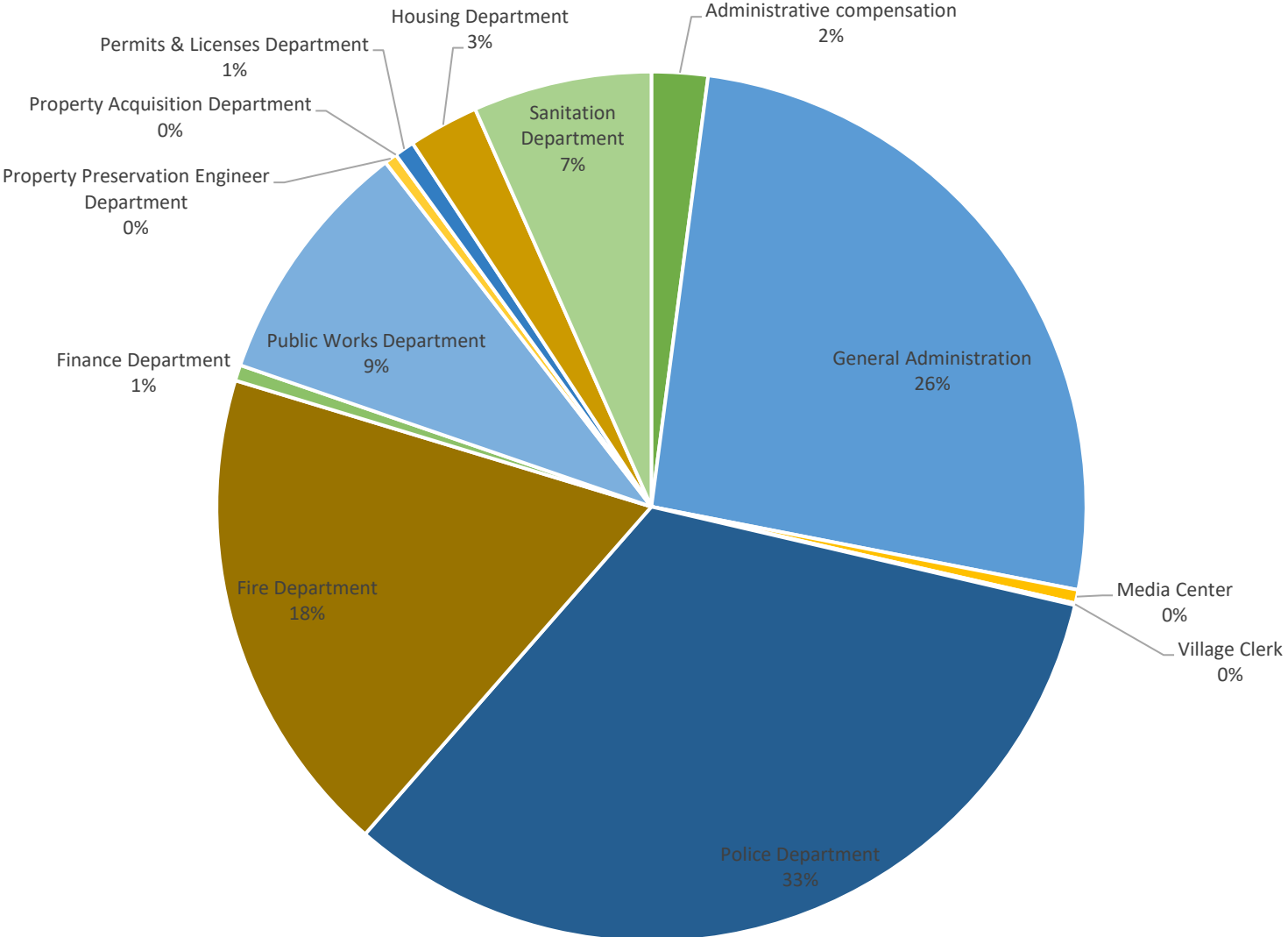
Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES
AS OF AUGUST 31, 2021

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 702,191.44
Local debt recovery	3,171.50
Bond payments commingled account	1,081,651.37
Clerks account	761,486.16
Clerks ub unapplied cash	110,167.34
Petty cash	16.85
Payroll checking	19,374.99
Corp IPTIP cash	2,108,341.08
Total General Fund - Unrestricted	\$ 4,786,400.73
 General Fund - Restricted	
Capital projects installment	394,602.75
Narcint account	8,201.88
Cook County COVID-19 grant	625,722.52
Cash at paying agent	-
Lease agreement holding	-
City of Chicago-tort liability	159,571.97
Total General Fund - Restricted	\$ 1,188,099.12
 Enterprise Fund	
Water	
Cash at paying agent	-
Clerk's account	1,447.09
Clerk's account-credit card	-
Water fund checking account	1,816,416.52
Petty cash	500.00
Total Water	\$ 1,818,363.61
 Sewer	
Clerk's account	81,001.69
Sewer	1,748,762.78
Total Sewer	\$ 1,829,764.47
 Melanie Fitness Center	
Cash	3,092.32
Total Melanie Fitness Center	\$ 3,092.32

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES (CONTINUED)
AS OF AUGUST 31, 2021

	Current Year Actual
Special Revenue	
Motor Fuel Tax	3,536,024.98
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	9,669.41
TIF III Indulux	343,926.76
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
Federal Forfeiture	
Justice account	-
Treasury account	26,057.70
Total Federal Forfeiture	\$ 26,057.70
State Forfeiture	8,114.12
State Forfeiture Holding	187,113.91
Foreign Fire Tax	21,380.99

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES (CONTINUED)
AS OF AUGUST 31, 2021

	<u>Current Year Actual</u>
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	<u>459,325.86</u>
Total 2009A	<u>459,325.86</u>
2009B	
Bond payments commingled account	174,072.65
Escrowed bank account	<u>97,299.01</u>
Total 2009B	<u>271,371.66</u>
2009C	
Bond payments commingled account	-
Escrowed bank account	<u>481,497.36</u>
Total 2009C	<u>481,497.36</u>
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	<u>18.00</u>
Total Homewood Disposal Bonds	<u>18.00</u>
Total Debt Service	<u><u>\$ 1,212,212.88</u></u>

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
LONG-TERM DEBT FUNDING STATUS
AS OF AUGUST 31, 2021

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2020 Series	Total
Payment						
June interest	\$ -	\$ 132,500.00	\$ 159,667.50	\$ 115,400.00	\$ 14,000.00	\$ 421,567.50
December interest	429,601.79	132,500.00	159,667.50	115,400.00	14,000.00	851,169.29
December principal	723,420.38	1,000,000.00	250,000.00	1,000,000.00	1,400,000.00	4,373,420.38
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,265,000.00</u>	<u>\$ 569,335.00</u>	<u>\$ 1,230,800.00</u>	<u>\$ 1,428,000.00</u>	<u>\$ 5,646,157.17</u>
Amount paid	-	132,500.00	159,667.50	115,400.00	14,000.00	421,567.50
Amount due at December 1st	<u>1,153,022.17</u>	<u>1,132,500.00</u>	<u>409,667.50</u>	<u>1,115,400.00</u>	<u>1,414,000.00</u>	<u>5,224,589.67</u>
Water fund checking account	1,816,416.52	-	-	-	-	1,816,416.52
General fund restricted cash account	159,571.97	-	-	-	-	159,571.97
Water fund checking account	<u>1,975,988.49</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,975,988.49</u>
Debt service balances	<u>-</u>	<u>459,325.86</u>	<u>271,371.66</u>	<u>481,497.36</u>	<u>18.00</u>	<u>1,212,212.88</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,081,651.37</u>
Unfunded (overfunded) balance	<u>\$ (822,966.32)</u>	<u>\$ 673,174.14</u>	<u>\$ 138,295.84</u>	<u>\$ 633,902.64</u>	<u>\$ 1,413,982.00</u>	<u>\$ 954,736.93</u>
% Funded	171.37%	40.56%	66.24%	43.17%	0.00%	81.73%

Amounts UNAUDITED updated through August 31, 2021

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF SEPTEMBER 24, 2021

	0-60 Days	61-90 Days	91-120 Days	121-150 Days	151-365 Days	Over 365 Days	Total Accounts Receivable
District 1	\$ (13,844.02)	\$ 523.20	\$ 120,726.59	\$ 1,323.17	\$ 167,517.38	\$ 516,588.92	\$ 792,835.24
District 2	149,487.92	6,913.02	575.37	2,053.74	273,078.54	591,944.96	1,024,053.55
District 3	244,783.83	2,518.96	2,193.98	140,156.22	143,466.94	593,468.13	1,126,588.06
District 4	294,279.80	1,929.57	10,078.11	6,249.27	103,140.57	887,357.86	1,303,035.18
District 6-8	37,658.87	3,859.62	3,279.38	3,368.24	20,899.91	160,900.54	229,966.56
	<u>\$ 712,366.40</u>	<u>\$ 15,744.37</u>	<u>\$ 136,853.43</u>	<u>\$ 153,150.64</u>	<u>\$ 708,103.34</u>	<u>\$ 2,750,260.41</u>	<u>\$ 4,476,478.59</u>

Amounts UNAUDITED updated through August 31, 2021