

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

DECEMBER 31, 2021

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 2,920,899.03	\$ 7,266,933.31	\$ 147,396.14	\$ 10,335,228.48
Restricted cash	1,526,837.78	-	-	1,526,837.78
Receivables				
Property taxes-net	4,269,227.58	1,874,942.74	3,935,231.93	10,079,402.25
Refuse	843,568.68	-	-	843,568.68
Other taxes	1,557,740.46	-	-	1,557,740.46
Other	437,562.02	76,272.79	-	513,834.81
Due from other funds	3,041,628.83	3,460,469.44	-	6,502,098.27
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>\$15,108,346.84</u>	<u>\$12,678,618.28</u>	<u>\$ 4,082,628.07</u>	<u>\$ 31,869,593.19</u>
Total assets				
LIABILITIES				
Accounts payable	495,507.12	553,785.38	1,900.00	1,051,192.50
Accrued salaries payable	483,835.74	-	-	483,835.74
Due to other funds	3,763,548.52	727,324.24	523,316.71	5,014,189.47
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	25,241.89	-	-	25,241.89
Utility overpayments	85,571.30	-	-	85,571.30
Payroll withholdings	39,426.04	-	-	39,426.04
Sales tax incentive payable	81,196.66	-	-	81,196.66
Deposits payable	90,025.00	76,542.57	-	166,567.57
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	22,953.78	-	-	22,953.78
Other liabilities	6,463.44	-	-	6,463.44
	<u>6,082,152.18</u>	<u>1,599,394.19</u>	<u>1,026,672.89</u>	<u>8,708,219.26</u>
Total liabilities				

Amounts UNAUDITED updated through December 31, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
AS OF DECEMBER 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	983,249.20	-	994,062.42
Total deferred inflows of resources	<u>3,729,594.80</u>	<u>2,616,449.94</u>	<u>3,433,775.75</u>	<u>9,779,820.49</u>
FUND BALANCES				
Nonspendable				
Prepaid items	261,193.31	-	-	261,193.31
Advances from other funds	3,041,628.83	-	-	3,041,628.83
Land held for resale	245,712.00	-	-	245,712.00
Inventories	3,977.15	-	-	3,977.15
Restricted				
Street maintenance	-	3,879,634.46	-	3,879,634.46
Economic development	-	3,365,020.53	-	3,365,020.53
Grants	625,722.52	1,458,494.88	-	2,084,217.40
Capital improvement	-	-	-	-
Public safety	8,201.88	177,481.57	-	185,683.45
Tort liability	539,246.63	-	-	539,246.63
Debt service	-	-	153,338.18	153,338.18
Unassigned (deficit)	<u>570,917.54</u>	<u>(417,857.29)</u>	<u>(531,158.75)</u>	<u>(378,098.50)</u>
Total fund balances (deficit)	<u>5,296,599.86</u>	<u>8,462,774.15</u>	<u>(377,820.57)</u>	<u>13,381,553.44</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$15,108,346.84</u>	<u>\$12,678,618.28</u>	<u>\$ 4,082,628.07</u>	<u>\$ 31,869,593.19</u>

Amounts UNAUDITED updated through December 31, 2021

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 2,170,068.57	\$ -	\$ 2,597,493.44	\$ 4,767,562.01
Property taxes-pension	-	867,334.18	-	867,334.18
Property taxes-tort	524,741.84	-	-	524,741.84
Other taxes	4,406,639.33	625,265.40	52,698.25	5,084,602.98
Total taxes	7,101,449.74	1,492,599.58	2,650,191.69	11,244,241.01
Intergovernmental				
State income tax	2,075,969.64	-	-	2,075,969.64
Personal property replacement tax	297,112.20	-	-	297,112.20
Local motor fuel tax	12,702.30	-	-	12,702.30
911 service surcharge	7,406.00	-	-	7,406.00
Grants	116,855.46	96,115.00	-	212,970.46
Total intergovernmental	2,510,045.60	96,115.00	-	2,606,160.60
Licenses	934,908.42	-	-	934,908.42
Permits	294,088.60	-	-	294,088.60
Charge for services	1,100,523.51	-	-	1,100,523.51
Fines and forfeitures	2,076,210.18	24,440.00	-	2,100,650.18
Interest income	405.88	712.49	61.09	1,179.46
Other	253,460.90	9,150.00	-	262,610.90
Total revenues	14,271,092.83	1,623,017.07	2,650,252.78	18,544,362.68

Amounts UNAUDITED updated through December 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 DECEMBER 31, 2021

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 273,603.98	\$ -	\$ -	\$ 273,603.98
General administration	3,405,288.04	55,615.00	6,900.00	3,467,803.04
Media center	42,432.82	-	-	42,432.82
Village Clerk	12,651.74	6,500.00	-	19,151.74
Police department	4,561,425.45	87,833.33	-	4,649,258.78
Fire department	2,349,594.41	48,200.86	-	2,397,795.27
Finance department	121,195.38	-	-	121,195.38
Public works department	1,316,169.24	-	-	1,316,169.24
Property preservation engineer department	62,598.58	-	-	62,598.58
Property acquisition department	-	-	-	-
Permits & licenses department	97,360.76	-	-	97,360.76
Housing department	336,705.83	-	-	336,705.83
Sanitation department	766,584.86	-	-	766,584.86
Board and commissions department	-	-	-	-
Street maintenance	-	582,929.75	-	582,929.75
Economic development	-	415,439.20	-	415,439.20
Debt Service	-	-	4,490,162.79	4,490,162.79
	<u>13,345,611.09</u>	<u>1,196,518.14</u>	<u>4,497,062.79</u>	<u>19,039,192.02</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>925,481.74</u>	<u>426,498.93</u>	<u>(1,846,810.01)</u>	<u>(494,829.34)</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	932,281.74	426,498.93	(1,846,810.01)	(488,029.34)
Fund balances (deficit) at beginning of year	<u>4,364,318.12</u>	<u>6,577,780.34</u>	<u>1,468,989.44</u>	<u>12,411,087.90</u>
Fund balances (deficit) at end of year	<u>\$ 5,296,599.86</u>	<u>\$ 7,004,279.27</u>	<u>\$ (377,820.57)</u>	<u>\$11,923,058.56</u>

Amounts UNAUDITED updated through December 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 2,920,899.03	\$ 3,732,136.43
Restricted cash	1,526,837.78	1,483,847.96
Receivables		
Property taxes-net	4,269,227.58	5,549,801.37
Refuse	843,568.68	2,211,505.03
Other taxes	1,557,740.46	926,489.90
Other	437,562.02	2,977.57
Due from other funds	3,041,628.83	2,715,543.41
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>\$ 15,108,346.84</u>	<u>\$ 17,372,594.97</u>
LIABILITIES		
Accounts payable	495,507.12	649,681.52
Accrued salaries payable	483,835.74	436,367.57
Due to other funds	3,763,548.52	6,067,763.88
Due to pension funds	310,327.63	349,614.08
Unclaimed property checks	25,241.89	25,662.72
Utility overpayments	85,571.30	1,640,328.99
Payroll withholdings	39,426.04	18,437.63
Sales tax incentive payable	81,196.66	-
Escrow deposits	90,025.00	55,225.00
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	22,953.78	-
Other liabilities	6,463.44	7,627.97
	<u>6,082,152.18</u>	<u>10,019,647.68</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 December 31, 2021

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

	Current Year Actual	Prior Year Actual
FUND BALANCES		
Nonspendable		
Prepaid items	\$ 261,193.31	\$ 500,604.15
Advances from other funds	3,041,628.83	2,715,543.41
Land held for resale	245,712.00	245,712.00
Inventories	3,977.15	3,977.15
Restricted		
Grants	625,722.52	759,474.52
Capital improvement	-	444,077.75
Public safety	8,201.88	8,201.88
Tort liability	539,246.63	-
Debt service	-	272,093.81
Unassigned (deficit)	570,917.54	(2,640,665.97)
Total fund balances (deficit)	5,296,599.86	2,309,018.70
Total liabilities, deferred inflows of resources and fund balances	\$ 15,108,346.84	\$ 17,372,594.97

Amounts UNAUDITED updated through December 31, 2021

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

	Decemeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
REVENUES					
Property taxes-net	\$ 490.89	\$ 2,170,068.57	\$ 4,861,212.00	44.64%	\$ 1,749,235.86
Property taxes-tort	3,089.87	524,741.84	1,200,000.00	43.73%	427,202.28
Other taxes					
Cannabis tax	2,470.99	22,638.82	25,000.00	90.56%	9,648.47
Home rule sales tax	88,867.65	821,033.44	960,000.00	85.52%	612,610.34
Hotel tax	-	-	10,000.00	0.00%	3,750.00
Sales tax	212,751.27	1,854,873.84	2,990,000.00	62.04%	1,676,671.43
Simplified municipal telecom tax	19,584.79	155,911.42	260,000.00	59.97%	167,704.65
Transfer tax	25,710.00	241,055.29	340,000.00	70.90%	193,315.25
Utilities tax	137,379.69	1,015,058.64	1,611,000.00	63.01%	907,563.25
Video gaming tax	-	259,666.67	280,000.00	92.74%	137,677.01
Other taxes	3,650.89	36,401.21	81,000.00	44.94%	53,424.76
Total taxes	<u>493,996.04</u>	<u>7,101,449.74</u>	<u>12,618,212.00</u>	<u>56.28%</u>	<u>5,938,803.30</u>
Intergovernmental					
State income tax	163,966.97	2,075,969.64	2,520,000.00	82.38%	1,685,094.20
Personal property replacement tax	22,769.04	297,112.20	270,000.00	110.04%	139,806.22
Local motor fuel tax	1,059.63	12,702.30	39,000.00	32.57%	19,856.72
911 service surcharge	-	7,406.00	12,000.00	61.72%	7,406.00
Grants					
Census 2020	-	-	-	0.00%	4,294.82
Comed region green grant	-	-	-	0.00%	-
Community development block grant	-	-	200,000.00	0.00%	-
COVID-19	-	-	-	0.00%	759,474.52
COPS grant	-	-	219,000.00	0.00%	-
Cares Act FFCRA social security credit	-	4,166.06	35,000.00	11.90%	22,879.70
Firefighters small tools	-	-	-	0.00%	-
Firefighters assistances	-	-	-	0.00%	-
Grass cutting	-	11,867.00	39,000.00	30.43%	6,673.00
Illinois public risk fund	-	-	-	0.00%	-
JAG	-	-	20,000.00	0.00%	-
Grants-other	822.40	100,822.40	-	0.00%	-
Total intergovernmental	<u>188,618.04</u>	<u>2,510,045.60</u>	<u>3,354,000.00</u>	<u>74.84%</u>	<u>2,645,485.18</u>
Licenses					
Rental	725.00	15,045.00	58,000.00	25.94%	20,650.00
Vehicle	3,880.00	297,600.00	354,000.00	84.07%	301,220.00
Business	1,395.00	61,965.00	270,000.00	22.95%	13,810.00
Animal	15.00	3,540.00	4,000.00	88.50%	3,885.00
Cable franchise	1,829.62	200,703.50	250,000.00	80.28%	181,839.01
Contractors	2,375.00	120,410.00	100,000.00	120.41%	123,035.00
Other licenses	9,500.00	39,276.99	50,000.00	78.55%	105,918.88
Liquor	50.00	15,105.93	95,000.00	15.90%	42,508.72
Inspection fees	8,600.00	170,512.00	250,000.00	68.20%	190,935.42
Fire fees	-	10,750.00	25,000.00	43.00%	11,500.00
Total licenses	<u>28,369.62</u>	<u>934,908.42</u>	<u>1,456,000.00</u>	<u>64.21%</u>	<u>995,302.03</u>
Permits					
Building	29,102.13	290,868.60	350,000.00	83.11%	218,183.88
Other permits	35.00	3,220.00	10,000.00	32.20%	5,815.00
Total permits	<u>29,137.13</u>	<u>294,088.60</u>	<u>360,000.00</u>	<u>81.69%</u>	<u>223,998.88</u>

Amounts UNAUDITED updated through December 31, 2021

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

	Decemeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
REVENUES (Continued)					
Charge for services					
Utilities charges	\$ 185,204.31	\$ 1,094,189.03	\$ 1,832,000.00	59.73%	\$ 1,124,053.84
Utilities penalties	-	1,400.00	-	0.00%	240.00
Special police services	100.00	4,934.48	2,500.00	197.38%	1,878.49
Total charge for services	<u>185,304.31</u>	<u>1,100,523.51</u>	<u>1,834,500.00</u>	<u>59.99%</u>	<u>1,126,172.33</u>
Fines and forfeitures					
Red light fees	244,388.00	1,213,875.15	500,000.00	242.78%	839,752.34
Towing fees	12,310.00	97,100.00	160,000.00	60.69%	111,750.00
Court fines	4,005.00	25,521.91	30,000.00	85.07%	17,565.00
Parking fines	7,045.00	123,002.00	140,000.00	87.86%	93,349.00
Overweight truck fines	-	780.00	10,000.00	7.80%	600.00
Housing fines	21,798.00	271,843.29	350,000.00	77.67%	203,638.83
Municipal collections	9,527.59	222,524.69	350,000.00	63.58%	338,477.65
Local debt recovery collections	7,457.51	106,654.13	321,000.00	33.23%	141,781.75
Other fines	490.00	11,159.01	60,000.00	18.60%	46,697.50
Fire recovery program	-	-	200,000.00	0.00%	-
Forfeiture income	1,000.00	3,750.00	-	0.00%	1,000.00
Total fines and forfeitures	<u>308,021.10</u>	<u>2,076,210.18</u>	<u>2,121,000.00</u>	<u>97.89%</u>	<u>1,794,612.07</u>
Interest income	96.80	405.88	4,000.00	10.15%	3,359.60
Other					
Escrow forfeiture	-	40,000.00	60,000.00	66.67%	38,500.00
Sponsorships	-	6,750.00	15,000.00	45.00%	-
Sponsorships-Ardagh	-	-	-	0.00%	50,000.00
Rental income	-	28,452.04	40,000.00	71.13%	10,871.16
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	-	-	-	0.00%	-
Insurance reimbursement	1,378.80	1,378.80	6,000.00	22.98%	-
Employee insurance reimbursement	-	202.88	-	0.00%	35.00
Workers compensation reimbursement	12,675.50	81,273.72	80,000.00	101.59%	58,663.69
TIF #3 Indulux reimbursement	7,354.90	58,839.20	90,000.00	65.38%	57,125.44
Motor fuel tax reimbursement	-	-	150,000.00	0.00%	-
Miscellaneous	(27,378.90)	36,564.26	90,000.00	40.63%	59,688.31
Total other	<u>(5,969.70)</u>	<u>253,460.90</u>	<u>531,000.00</u>	<u>47.73%</u>	<u>274,883.60</u>
Total revenues	<u>1,227,573.34</u>	<u>14,271,092.83</u>	<u>22,278,712.00</u>	<u>64.06%</u>	<u>13,002,616.99</u>

Amounts UNAUDITED updated through December 31, 2021

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

	Decemeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 16,876.50	\$ 101,259.00	\$ 142,680.00	70.97%	\$ 93,838.42
Salaries-elected official allowance	9,333.36	74,666.88	112,000.00	66.67%	74,666.88
FICA tax	2,005.02	13,458.06	19,500.00	69.02%	12,890.39
IMRF contribution	249.03	1,667.30	8,000.00	20.84%	2,690.24
Medical insurance	6,930.47	82,552.74	145,000.00	56.93%	90,390.90
Total administrative compensation	35,394.38	273,603.98	427,180.00	64.05%	274,476.83
General administration					
Salaries	42,074.40	191,453.03	457,500.00	41.85%	184,333.82
FICA tax	3,363.02	24,594.73	40,000.00	61.49%	13,687.76
IMRF contribution	378.53	1,697.38	7,000.00	24.25%	3,234.52
Medical insurance	(14,882.70)	29,979.15	125,000.00	23.98%	46,511.65
Medical insurance-retirees	27,396.08	98,188.22	110,000.00	89.26%	83,660.06
Unemployment compensation	-	-	56,000.00	0.00%	34,864.00
Worker's compensation	32,508.00	283,112.00	1,200,000.00	23.59%	480,552.00
Membership dues	(1,041.89)	5,955.89	30,000.00	19.85%	18,714.89
Training	-	-	10,000.00	0.00%	-
Janitorial services	435.00	2,197.00	5,000.00	43.94%	2,682.40
Bank fees	15,044.59	83,491.35	90,000.00	92.77%	50,546.33
Municipal collection of Amercia fees	3,984.02	72,842.57	140,000.00	52.03%	149,712.16
Red light service fees	96,060.83	486,987.08	200,000.00	243.49%	475,854.75
Fire service fees	-	-	12,000.00	0.00%	-
Postage & mailing	4,336.90	11,233.68	15,000.00	74.89%	7,322.90
Printing	-	405.85	500.00	81.17%	277.00
Publishing	-	291.00	4,000.00	7.28%	-
Newspaper public outreach	-	-	-	0.00%	-
Office supplies	2,667.58	8,554.61	7,500.00	114.06%	1,834.82
Operating supplies	-	80.04	-	0.00%	(1.40)
Legal fees	1,554.60	221,792.93	380,000.00	58.37%	114,649.38
Auditing	-	-	50,000.00	0.00%	41,500.00
Medical services & drug testing	(1,216.00)	5,776.00	10,000.00	57.76%	3,654.00
Settlements	-	42,485.00	5,000.00	849.70%	100.00
Telephone	(19,043.15)	188,907.90	180,000.00	104.95%	180,253.44
Utilities	3,918.05	11,900.21	25,000.00	47.60%	13,602.75
Powering safe communities	-	-	-	0.00%	-
Liability insurance	75,000.00	748,385.39	860,000.00	87.02%	704,778.32
Maintenance services building & grounds	-	20,357.54	12,500.00	162.86%	1,622.85
Maintenance services equipment	-	-	5,000.00	0.00%	197.50
Maintenance services vehicle	(897.99)	1,096.96	5,000.00	21.94%	102.99
Maintenance supplies buildings & grounds	-	1,821.17	-	0.00%	549.50
Other professional services	47,535.35	93,267.21	170,000.00	54.86%	53,671.30
Other contractual services	-	531,185.32	720,000.00	73.78%	551,701.24
Special events & activities	(2,000.00)	26,737.77	30,000.00	89.13%	450.00
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	4,891.77	-	0.00%	6,860.12
Grants					
Census expenditures	-	-	-	0.00%	1,127.63
CDBG expenditures	-	-	200,000.00	0.00%	25,791.80
Grants other	1,059.50	4,915.35	-	0.00%	-
Ardagh expenditures	-	-	-	0.00%	46,152.91
Other miscellaneous expenses	26,974.72	109,512.82	140,000.00	78.22%	16,165.28
Capital outlay					
Equipment	(788.00)	11,868.46	-	0.00%	-
Building	13,661.50	79,322.66	135,000.00	58.76%	-
Total general administration	358,082.94	3,405,288.04	5,437,000.00	62.63%	3,316,718.67

Amounts UNAUDITED updated through December 31, 2021

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

	Decemeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ -	\$ 8,334.45	\$ 5,000.00	166.69%	\$ 6,451.20
FICA tax	-	637.62	2,000.00	31.88%	500.45
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	1,876.70	1,876.70	1,000.00	187.67%	949.82
Operating supplies	-	-	-	0.00%	-
Other professional services	3,157.09	26,706.42	70,000.00	38.15%	14,287.50
Other miscellaneous expenses	-	213.13	1,500.00	14.21%	1,015.57
Coronavirus expenditures	-	-	-	0.00%	593.99
Capital outlay					
Equipment	4,664.50	4,664.50	8,000.00	58.31%	-
Total media center	9,698.29	42,432.82	87,500.00	48.49%	23,798.53
Village Clerk					
Salaries	4,039.20	5,962.40	35,000.00	17.04%	500.00
FICA tax	103.00	103.00	2,500.00	4.12%	-
IMRF contribution	12.79	12.79	500.00	2.56%	-
Medical insurance	1,605.71	1,637.12	25,000.00	6.55%	-
Publishing	-	-	10,000.00	0.00%	-
Office supplies	422.65	1,799.07	3,000.00	59.97%	98.42
Other miscellaneous expenses	-	187.36	-	0.00%	-
Other professional services	-	-	-	0.00%	-
Capital outlay					
Equipment	-	2,950.00	2,000.00	147.50%	-
Total Village Clerk	6,183.35	12,651.74	78,000.00	16.22%	598.42
Police department					
Salaries	347,510.29	1,933,260.11	3,580,000.00	54.00%	1,945,116.05
Salaries overtime	86,612.66	559,671.46	350,000.00	159.91%	242,124.32
Salaries crossing guards	13,294.25	45,823.50	31,200.00	146.87%	6,632.00
Salaries management	161,911.95	886,959.28	1,310,000.00	67.71%	833,704.77
FICA tax	15,072.88	82,300.11	141,000.00	58.37%	67,758.94
IMRF contribution	2,187.56	11,629.70	25,000.00	46.52%	5,647.02
Pension contribution	-	-	-	0.00%	-
Medical insurance	63,310.23	577,977.23	1,050,000.00	55.05%	550,132.05
Uniform allowance	(1,934.44)	35,905.92	46,000.00	78.06%	32,838.36
Dues	(490.00)	2,920.00	500.00	584.00%	-
Organization memberships	-	-	3,000.00	0.00%	240.00
Training	1,215.00	5,532.44	20,000.00	27.66%	13,763.00
Public education	-	295.00	-	0.00%	-
Janitorial services	(1,372.00)	8,598.00	18,000.00	47.77%	9,469.60
Postage & mailing	-	71.76	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	2,275.64	9,826.60	10,000.00	98.27%	4,052.28
Operating supplies	2,733.74	6,514.64	2,500.00	260.59%	1,927.11
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	(6,309.66)	39,365.41	70,000.00	56.24%	37,491.83
Traveling expenses	-	-	5,000.00	0.00%	1,328.75
Telephone	(10,084.64)	12,421.88	33,000.00	37.64%	15,677.11
Lease payment	-	59,063.85	95,000.00	62.17%	59,063.85
Maintenance services building & grounds	1,096.60	3,506.54	6,000.00	58.44%	4,594.03
Maintenance services equipment	157.62	1,197.38	4,000.00	29.93%	64.00
Maintenance services vehicle	(6,270.10)	47,640.79	75,000.00	63.52%	36,651.61
Maintenance supplies buildings & grounds	1,641.71	1,665.12	1,000.00	166.51%	63.08

Amounts UNAUDITED updated through December 31, 2021

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

	Decemeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Maintenance supplies equipment	\$ (234.72)	\$ 1,134.72	\$ 5,000.00	22.69%	\$ 594.73
Maintenance supplies vehicles	14,385.17	27,006.16	20,000.00	135.03%	11,806.00
Other professional services	7,056.96	53,425.98	70,000.00	76.32%	29,469.22
Other contractual services	501.37	36,808.87	57,500.00	64.02%	19,678.64
Other miscellaneous expenses	(611.38)	27,360.03	20,000.00	136.80%	12,740.29
Coronavirus expenditures	-	2,048.31	10,000.00	20.48%	31,596.86
Grants					
Forfeiture purchases	-	1,980.00	-	0.00%	1,920.90
IPRF expenditures	-	-	-	0.00%	-
JAG grant related expenditures	-	-	10,000.00	0.00%	9,965.00
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	(4,424.41)	19,514.66	2,000.00	975.73%	-
Vehicles	-	-	172,000.00	0.00%	-
Building	-	60,000.00	60,000.00	100.00%	-
Total police department	689,232.28	4,561,425.45	7,302,700.00	62.46%	3,986,111.40
Fire department					
Salaries	187,207.38	997,456.61	1,710,000.00	58.33%	1,095,695.51
Salaries overtime	68,679.78	537,491.02	500,000.00	107.50%	369,102.77
Salaries management	15,356.95	96,771.23	165,000.00	58.65%	78,007.76
Salaries retro	-	-	-	0.00%	-
FICA tax	4,231.21	25,762.84	55,000.00	46.84%	26,830.73
IMRF contribution	-	-	-	0.00%	-
Pension contribution	-	-	-	0.00%	-
Medical insurance	36,590.31	304,452.88	425,000.00	71.64%	311,108.77
Uniform allowance	-	15,421.00	15,000.00	102.81%	10,272.00
Dues	-	-	-	0.00%	-
Organization memberships	595.00	610.00	8,000.00	7.63%	8,760.50
Training	600.00	14,356.14	18,750.00	76.57%	-
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	44.95	655.53	4,500.00	14.57%	317.55
Operating supplies	(615.57)	3,962.14	5,000.00	79.24%	44.34
Operating supplies EMS	-	-	10,000.00	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	-	5,000.00	0.00%	4,491.00
Automotive fuel	(3,943.54)	24,603.36	50,000.00	49.21%	23,430.70
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	715.51	2,225.02	5,000.00	44.50%	1,138.58
Utilities	-	9,450.32	20,000.00	47.25%	11,291.34
Maintenance services building & grounds	660.00	13,125.67	20,000.00	65.63%	4,281.62
Maintenance services equipment	1,413.95	2,391.55	10,000.00	23.92%	5,675.28
Maintenance services vehicle	(1,014.50)	60,662.07	25,000.00	242.65%	12,797.48
Maintenance supplies buildings & grounds	-	113.06	5,000.00	2.26%	160.95
Maintenance supplies equipment	355.00	1,191.04	2,500.00	47.64%	2,147.83
Maintenance supplies vehicles	2,179.00	3,303.46	-	0.00%	3,848.07

Amounts UNAUDITED updated through December 31, 2021

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

	Decemeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Other professional services	\$ (277.64)	\$ 27,505.04	\$ 15,000.00	183.37%	\$ 13,849.49
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	10,000.00	0.00%	19,024.92
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grants:					
Grant purchases	445.00	47,875.00	-	0.00%	-
Firefighters small tools grant	-	-	-	0.00%	-
Firefighters assistances	-	-	-	0.00%	-
Bunker gear	-	-	108,000.00	0.00%	-
Other miscellaneous expenses	1,950.00	5,133.33	2,500.00	205.33%	159.51
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	-	123,112.00	120,000.00	102.59%	-
Total fire department	<u>315,172.79</u>	<u>2,349,594.41</u>	<u>4,051,250.00</u>	<u>58.00%</u>	<u>2,002,436.70</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%	87.89
Other professional services	1,980.63	121,195.38	250,000.00	48.48%	133,711.68
Grants:					
COVID-19 grant	-	-	-	0.00%	304.08
Total finance department	<u>1,980.63</u>	<u>121,195.38</u>	<u>358,200.00</u>	<u>33.83%</u>	<u>134,103.65</u>
Public works department					
Salaries	82,249.48	439,237.14	793,800.00	55.33%	347,769.82
Salaries overtime	7,556.40	36,750.21	70,000.00	52.50%	15,319.62
Salaries management	5,885.28	31,306.37	51,000.00	61.39%	36,765.18
FICA tax	7,115.07	39,596.57	72,500.00	54.62%	29,135.09
IMRF contribution	869.90	5,030.29	15,000.00	33.54%	6,962.74
Medical insurance	7,930.46	123,634.16	248,000.00	49.85%	120,521.56
Uniform allowance	-	18,350.00	15,600.00	117.63%	12,300.00
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	250.00	0.00%	96.00
Public education	-	-	-	0.00%	-
Janitorial services	45.00	525.00	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	1,292.74	3,358.56	3,000.00	111.95%	2,740.46
Operating supplies	-	157.61	2,500.00	6.30%	16.98
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	(1,577.41)	9,841.33	20,000.00	49.21%	9,555.83
Equipment rentals	116.25	2,392.96	5,000.00	47.86%	2,328.40
Telephone	-	-	-	0.00%	-
Utilities	(1,293.89)	9,136.98	20,000.00	45.68%	7,436.60
Maintenance services building & grounds	21,129.86	100,742.79	65,000.00	154.99%	25,061.94
Maintenance services equipment	1,613.74	24,692.41	70,000.00	35.27%	53,137.86
Maintenance services vehicle	5,421.00	70,562.01	80,000.00	88.20%	35,504.52
Maintenance services sidewalks	(7,425.00)	197,800.00	55,000.00	359.64%	35,100.00

Amounts UNAUDITED updated through December 31, 2021

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

	Decemeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Maintenance services other	\$ -	\$ 1,080.00	\$ 10,000.00	10.80%	\$ 11,080.13
Maintenance supplies buildings & grounds	-	630.15	-	0.00%	-
Maintenance supplies equipment	-	4,212.30	3,500.00	120.35%	-
Maintenance supplies vehicles	-	4,054.76	500.00	810.95%	234.00
Maintenance supplies street repair	-	-	-	0.00%	-
Maintenance supplies street lighting	-	1,129.99	-	0.00%	-
Maintenance supplies signs	(2,633.40)	18,550.40	2,500.00	742.02%	441.25
Maintenance supplies other	-	-	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Other professional services	(27.64)	21,319.30	32,000.00	66.62%	9,139.75
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	270.45	5,000.00	5.41%	9,499.76
Tree maintenance	-	(10,025.00)	-	0.00%	76,725.00
Hauling disposal services	(25,937.50)	50,718.75	50,000.00	101.44%	-
Village hall expenses	-	-	-	0.00%	-
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	5,194.58	7,983.78	5,000.00	159.68%	2,510.39
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	100,000.00	40.94%	-
Total public works department	107,524.92	1,316,169.24	1,865,150.00	70.57%	889,936.90
Property preservation engineer department					
Salaries	8,769.60	52,617.60	76,000.00	69.23%	50,195.52
FICA tax	654.15	3,891.42	6,000.00	64.86%	3,706.24
IMRF contribution	83.31	499.86	2,000.00	24.99%	888.42
Medical insurance	565.39	5,589.70	10,000.00	55.90%	5,465.96
Maintenance services vehicles	-	-	1,000.00	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	10,072.45	62,598.58	95,000.00	65.89%	60,256.14
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	6,061.20	49,537.20	82,000.00	60.41%	46,575.26
FICA tax	421.43	3,393.20	10,000.00	33.93%	3,237.71
IMRF contribution	57.59	470.63	2,500.00	18.83%	852.84
Medical insurance	1,645.44	12,753.00	25,000.00	51.01%	16,268.59
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	900.74	500.00	180.15%	158.00
Office supplies	128.34	1,142.47	3,000.00	38.08%	1,360.01
Operating supplies	-	-	-	0.00%	-
Engineering services	-	-	-	0.00%	-

Amounts UNAUDITED updated through December 31, 2021

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

	Decemeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
EXPENDITURES (Continued)					
Permits & licenses department (continued)					
Coronavirus expenditures	\$ -	\$ -	\$ 2,000.00	0.00%	\$ 1,607.12
Other professional services	1,438.88	1,438.88	-	0.00%	-
Other contractual services	1,353.48	27,724.64	80,000.00	34.66%	17,431.24
Other miscellaneous expenses	-	-	500.00	0.00%	250.00
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
Total permits & licenses department	<u>11,106.36</u>	<u>97,360.76</u>	<u>206,500.00</u>	<u>47.15%</u>	<u>87,740.77</u>
Housing department					
Salaries	35,176.80	213,883.00	375,000.00	57.04%	181,185.18
FICA tax	2,620.02	15,993.48	25,000.00	63.97%	13,380.03
IMRF contribution	239.58	1,403.13	4,000.00	35.08%	2,400.11
Medical insurance	769.48	19,220.45	50,000.00	38.44%	14,926.97
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	3,000.00	0.00%	-
Postage & mailing	-	-	4,000.00	0.00%	1,828.32
Printing	(470.00)	831.00	2,100.00	39.57%	1,153.00
Office supplies	326.05	1,206.96	2,500.00	48.28%	1,169.24
Automotive fuel	(1,577.41)	9,841.35	20,000.00	49.21%	9,360.63
Coronavirus expenditures	-	648.08	1,000.00	64.81%	205.61
Lease payment	-	10,244.49	20,000.00	51.22%	10,244.49
Maintenance services vehicle	-	2,149.94	9,000.00	23.89%	2,596.10
Other professional services	-	-	-	0.00%	-
Other contractual services	(27.64)	12,593.52	15,000.00	83.96%	6,488.24
Board ups	2,267.00	23,772.00	45,000.00	52.83%	38,308.50
Lawn care	(7,220.00)	22,715.00	25,000.00	90.86%	22,800.00
Other miscellaneous expenses	1,031.43	2,203.43	6,000.00	36.72%	1,203.00
Capital outlay					
Equipment	-	-	-	0.00%	-
Total housing department	<u>33,135.31</u>	<u>336,705.83</u>	<u>611,600.00</u>	<u>55.05%</u>	<u>307,249.42</u>
Sanitation department					
Contract collection	(160,417.35)	766,584.86	1,800,000.00	42.59%	1,127,521.65
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	<u>(160,417.35)</u>	<u>766,584.86</u>	<u>1,800,000.00</u>	<u>42.59%</u>	<u>1,127,521.65</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 December 31, 2021

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

	Decemeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
EXPENDITURES (Continued)					
Debt Service					
Principal	\$ -	\$ -	\$ -	0.00%	\$ -
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	1,417,166.35	13,345,611.09	22,365,080.00	59.67%	12,210,949.08
Excess (deficiency) of revenues over (under) expenditures	(189,593.01)	925,481.74	(86,368.00)		791,667.91
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	-	0.00%	-
Sale of property	-	-	-	0.00%	-
City of Chicago payment	-	-	(1,200,000.00)	0.00%	(444,947.04)
Sale of foreclosed property	-	-	-	0.00%	-
Transfers in	-	-	-	0.00%	-
Transfers out special revenue funds	-	-	-	0.00%	(240,339.76)
Transfers out debt service	-	-	(525,000.00)	0.00%	-
Transfers out	-	-	-	0.00%	-
Total other financing sources (uses)	-	6,800.00	225,000.00	3.02%	(685,286.80)
Net change in fund balance	<u>\$ (189,593.01)</u>	932,281.74	<u>\$ 138,632.00</u>		106,381.11
Fund balance (deficit) at beginning of year		4,364,318.12			2,202,637.59
Fund balance (deficit) at end of year		<u>\$ 5,296,599.86</u>			<u>\$ 2,309,018.70</u>

Amounts UNAUDITED updated through December 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 770,672.39	\$ 901,868.04
Accounts receivable		
Customers	4,924,715.75	4,424,373.13
Less: allowance for doubtful accounts	(856,619.34)	(856,619.34)
Due from other funds	303,079.08	1,710,472.12
Prepaid items	40,117.86	13,938.31
Total current assets	5,181,965.74	6,194,032.26
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	6,231,300.16	6,679,560.88
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	112,883.09	66,243.59
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	249,723.27	194,765.62
Noncurrent Liabilities		
Tenant deposits	22,750.00	21,200.00
Capital lease liability	18,971.52	24,410.29
City of Chicago payable	6,436,609.50	7,160,029.88
Total noncurrent liabilities	6,478,331.02	7,205,640.17
Total liabilities	6,728,054.29	7,400,405.79

Amounts UNAUDITED updated through December 31, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF DECEMBER 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>(1,047,594.55)</u>	<u>(917,636.53)</u>
Total net position	<u>\$ (1,031,936.13)</u>	<u>\$ (890,922.91)</u>

Amounts UNAUDITED updated through December 31, 2021

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

	Decmeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
OPERATING REVENUES					
Utility charges	\$ 463,530.61	\$ 2,917,462.91	\$ 5,527,000.00	52.79%	\$ 3,078,888.45
Utility penalties	(14.01)	15,554.70	30,000.00	51.85%	3,560.93
Grants					
COVID-19	-	-	-	0.00%	-
Illinois public risk fund	-	-	-	0.00%	-
Other income	3,089.82	44,853.82	150,000.00	29.90%	73,134.00
	<u>466,606.42</u>	<u>2,977,871.43</u>	<u>5,707,000.00</u>		<u>3,155,583.38</u>
Total revenues				52.18%	
OPERATING EXPENSES					
Operations					
Salaries	66,138.04	417,478.84	750,000.00	55.66%	303,052.79
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	4,906.34	30,110.27	65,000.00	46.32%	22,888.50
IMRF contribution	595.50	3,767.89	14,000.00	26.91%	5,552.85
Medical insurance	(4,482.03)	105,450.00	287,000.00	36.74%	75,366.29
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	308,414.74	2,164,485.46	3,650,000.00	59.30%	2,114,406.46
Bank fees	827.40	10,342.50	20,000.00	51.71%	9,663.18
Postage & mailing	-	-	5,000.00	0.00%	7,648.39
Office supplies	-	1,694.22	3,000.00	56.47%	1,575.41
Operating supplies	(2,934.55)	26,299.30	85,000.00	30.94%	43,273.45
Automotive fuel	(1,577.41)	9,841.35	21,500.00	45.77%	9,360.63
Auditing	-	-	100,000.00	0.00%	-
Utilities	(4,594.71)	29,658.30	50,000.00	59.32%	30,361.77
Liability insurance	-	68,012.70	210,000.00	32.39%	167,308.08
Coronavirus expenses	-	173.04	10,000.00	1.73%	9,141.04
Lease payments	-	1,390.89	2,000.00	69.54%	1,390.89
Maintenance services building & grounds	15,848.66	122,877.25	150,000.00	81.92%	101,276.96
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	225.00	3,692.90	5,000.00	73.86%	2,333.75
Maintenance services vehicles	(39.78)	1,176.40	3,000.00	39.21%	365.51
Maintenance supplies building	-	655.32	-	0.00%	-
Maintenance supplies equipment	-	-	-	0.00%	2,850.00
Maintenance supplies utility system	15,037.07	58,807.80	90,000.00	65.34%	58,295.78
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	14,361.15	55,571.84	110,000.00	50.52%	41,964.06
Other contracted services	(27.64)	10,593.52	27,000.00	39.24%	6,488.24
Other miscellaneous expenses	-	4,881.78	5,000.00	97.64%	677.57
Capital outlay					
Vehicle	-	-	2,500.00	0.00%	-
Building	-	60,000.00	60,000.00	100.00%	-
Grants					
IPRF expenses	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
	<u>412,697.78</u>	<u>3,189,301.57</u>	<u>5,739,400.00</u>	55.57%	<u>3,018,041.60</u>
Operating expenses before depreciation					
Depreciation	-	-	8,000.00	0.00%	-
Total operating expenses	<u>412,697.78</u>	<u>3,189,301.57</u>	<u>5,747,400.00</u>	55.49%	<u>3,018,041.60</u>
Operating income (loss)	53,908.64	(211,430.14)	(40,400.00)		137,541.78

Amounts UNAUDITED updated through December 31, 2021

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

	Decmeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
NONOPERATING REVENUE (EXPENSES)					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	-	-	1,200,000.00	0.00%	444,947.04
Principal repayment	-	-	(723,420.38)	0.00%	-
Interest expense	(43,405.22)	(429,601.69)	(429,601.79)	100.00%	(470,550.12)
IMRF pension	-	-	-	0.00%	-
	<u>(43,405.22)</u>	<u>(429,601.69)</u>	<u>46,977.83</u>	<u>-914.48%</u>	<u>(25,603.08)</u>
Total nonoperating revenues (expenses)	<u>(43,405.22)</u>	<u>(429,601.69)</u>	<u>46,977.83</u>	<u>-914.48%</u>	<u>(25,603.08)</u>
Change in net position	<u>\$ 10,503.42</u>	<u>(641,031.83)</u>	<u>\$ 6,577.83</u>		111,938.70
Net position at beginning of year		<u>(390,904.30)</u>			<u>(1,002,861.61)</u>
Net position at end of year		<u>\$ (1,031,936.13)</u>			<u>\$ (890,922.91)</u>

Amounts UNAUDITED updated through December 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,878,004.13	\$ 1,369,402.87
Accounts receivable		
Customers	744,398.75	660,686.93
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>2,509,354.55</u>	<u>1,907,080.69</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>2,945,821.55</u>	<u>2,032,631.69</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	41,071.86	11,393.26
Accrued salaries payable	11,222.43	8,138.70
Accrued compensated absences	-	-
OPEB liability	42,426.00	42,426.00
Due to other funds	721,073.93	536,640.38
Total current liabilities	<u>815,794.22</u>	<u>598,598.34</u>
Total liabilities	<u>815,794.22</u>	<u>598,598.34</u>
 DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	228,260.00	53,537.00
 NET POSITION		
Unrestricted (deficit)	1,904,583.33	1,388,603.35
Total net position	<u>\$ 1,904,583.33</u>	<u>\$ 1,388,603.35</u>

Amounts UNAUDITED updated through December 31, 2021

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

	Decmeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
OPERATING REVENUES					
Utility charges	\$ 88,853.57	\$ 580,567.85	\$ 1,073,400.00	54.09%	\$ 597,097.03
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Infrastructure grant	-	-	400,000.00	0.00%	-
Total revenues	88,853.57	580,567.85	1,473,400.00	39.40%	597,097.03
OPERATING EXPENSES					
Operations					
Salaries	31,896.99	172,897.83	280,000.00	61.75%	123,984.40
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	2,371.69	12,006.49	25,000.00	48.03%	9,479.00
IMRF contribution	293.28	1,529.79	5,000.00	30.60%	2,320.92
Medical insurance	2,643.48	41,906.80	75,000.00	55.88%	25,282.20
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	5,000.00	0.00%	-
Bank fees	827.40	7,951.82	15,000.00	53.01%	6,029.71
Automotive fuel	(788.74)	4,920.83	10,000.00	49.21%	4,680.85
Auditing	-	-	50,000.00	0.00%	-
Liability insurance	-	21,253.98	80,000.00	26.57%	57,555.64
Other professional services	12,397.43	27,697.57	50,000.00	55.40%	9,815.28
Sewer main breaks	13,403.62	13,403.62	8,000.00	167.55%	-
Concrete repair-sewer	-	-	15,000.00	0.00%	-
Coronavirus expenses	-	-	-	0.00%	7.57
Infrastructure improvement	-	-	500,000.00	0.00%	-
Other miscellaneous expenses	-	4,424.51	22,000.00	20.11%	9,297.49
Capital outlay					
Vehicles	-	41,000.00	125,000.00	32.80%	-
Bad debt expense	-	-	-	0.00%	-
Total operating expenses	63,045.15	348,993.24	1,265,000.00	27.59%	248,453.06
Operating income (loss)	25,808.42	231,574.61	208,400.00		348,643.97
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ 25,808.42</u>	231,574.61	<u>\$ 208,400.00</u>		348,643.97
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>\$ 1,904,583.33</u>			<u>\$ 1,388,603.35</u>

Amounts UNAUDITED updated through December 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,437.14	\$ 1,683.54
Due from other funds	-	-
Total current assets	<u>2,437.14</u>	<u>1,683.54</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	-	<u>50,089.00</u>
Total noncurrent assets	<u>1,526,603.04</u>	<u>1,658,757.06</u>
Total assets	<u>1,529,040.18</u>	<u>1,660,440.60</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	517.00	517.00
Deferred outflow-IMRF	-	<u>2,368.00</u>
Total deferred outflows	<u>517.00</u>	<u>2,885.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	11,101.02	6,666.41
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	<u>1,069,913.95</u>	<u>990,970.88</u>
Total current liabilities	<u>1,092,897.89</u>	<u>1,012,210.96</u>
Total liabilities	<u>1,092,897.89</u>	<u>1,012,210.96</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	-	<u>21,358.00</u>
NET POSITION		
Investment in capital assets	1,526,603.04	1,608,668.06
Unrestricted (deficit)	<u>(1,089,943.75)</u>	<u>(978,911.42)</u>
Total net position	<u><u>436,659.29</u></u>	<u><u>629,756.64</u></u>

Amounts UNAUDITED updated through December 31, 2021

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

	Decmeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ 45.66	\$ -	0.00%	\$ 500.04
Rental income	600.00	4,200.00	7,200.00	58.33%	2,450.00
Other income	-	-	-	0.00%	-
Total revenues	600.00	4,245.66	7,200.00	58.97%	2,950.04
OPERATING EXPENSES					
Operations					
Salaries	2,412.00	10,566.00	15,000.00	70.44%	13,940.87
FICA tax	184.53	808.34	2,000.00	40.42%	1,104.08
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	1,570.88	3,600.00	43.64%	2,115.34
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	152.21	-	0.00%	-
Operating supplies	-	384.69	1,000.00	38.47%	252.27
Utilities	1,739.36	16,747.52	45,000.00	37.22%	24,640.37
Equipment	-	-	-	0.00%	-
Maintenance services building & grounds	(429.75)	596.79	2,000.00	29.84%	-
Maintenance equipment	-	-	-	0.00%	-
Janitor supplies	-	-	-	0.00%	-
Other professional services	1,267.70	24,407.21	35,000.00	69.73%	22,196.49
Miscellaneous expenses	-	-	500.00	0.00%	503.62
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	5,336.70	55,265.05	106,600.00	51.84%	64,488.77
Depreciation	-	-	-	0.00%	-
Total operating expenses	5,336.70	55,265.05	106,600.00	51.84%	64,488.77
Operating income (loss)	(4,736.70)	(51,019.39)	(99,400.00)		(61,538.73)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ (4,736.70)</u>	(51,019.39)	<u>\$ (99,400.00)</u>		(61,538.73)
Net position at beginning of year		<u>487,678.68</u>			<u>691,295.37</u>
Net position at end of year		<u>\$ 436,659.29</u>			<u>\$ 629,756.64</u>

Amounts UNAUDITED updated through December 31, 2021

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
ASSETS						
Cash and cash equivalents	\$ 4,109,345.71	\$ 343,806.88	\$ 629,439.55	\$ 393,062.85	\$ -	\$ 1,519,040.60
Property taxes receivable	-	-	-	-	-	-
Receivables other taxes	76,272.79	-	-	-	-	-
Due from other funds	823,085.64	2,522,365.94	-	105,784.86	-	-
Total assets	<u>\$ 5,008,704.14</u>	<u>\$ 2,866,172.82</u>	<u>\$ 629,439.55</u>	<u>\$ 498,847.71</u>	<u>\$ -</u>	<u>\$ 1,519,040.60</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	145,820.48	-	350,000.00	-	1,475.00	55,615.00
Forfeiture deposit	-	-	-	-	-	-
Property taxes-allowance	-	-	-	-	-	-
Due to other funds	-	-	672,834.34	-	30,487.50	4,930.72
Total liabilities	<u>145,820.48</u>	<u>-</u>	<u>1,022,834.34</u>	<u>-</u>	<u>31,962.50</u>	<u>60,545.72</u>
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Grants	-	-	-	-	-	1,458,494.88
Illinois capital program	983,249.20	-	-	-	-	-
Total deferred inflows of resources	<u>983,249.20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,458,494.88</u>
Fund balances:						
Restricted						
Street maintenance	3,879,634.46	-	-	-	-	-
Economic development	-	2,866,172.82	-	498,847.71	-	-
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	(393,394.79)	-	(31,962.50)	-
Total fund balances (deficits)	<u>3,879,634.46</u>	<u>2,866,172.82</u>	<u>(393,394.79)</u>	<u>498,847.71</u>	<u>(31,962.50)</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,008,704.14</u>	<u>\$ 2,866,172.82</u>	<u>\$ 629,439.55</u>	<u>\$ 498,847.71</u>	<u>\$ -</u>	<u>\$ 1,519,040.60</u>

Amounts UNAUDITED updated through December 31, 2021

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

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 26,042.70	\$ 224,814.03	\$ 21,380.99	\$ 7,266,933.31
Property taxes receivable	1,183,395.80	691,546.94	-	-	-	-	-	1,874,942.74
Receivables other taxes	-	-	-	-	-	-	-	76,272.79
Due from other funds	-	-	7,500.00	1,650.00	83.00	-	-	3,460,469.44
	<u>-</u>	<u>-</u>	<u>7,500.00</u>	<u>1,650.00</u>	<u>83.00</u>	<u>-</u>	<u>-</u>	<u>3,460,469.44</u>
Total assets	<u>\$ 1,183,395.80</u>	<u>\$ 691,546.94</u>	<u>\$ 7,500.00</u>	<u>\$ 1,650.00</u>	<u>\$ 26,125.70</u>	<u>\$ 224,814.03</u>	<u>\$ 21,380.99</u>	<u>\$ 12,678,618.28</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	-	-	-	-	874.90	-	553,785.38
Forfeiture deposit	-	-	-	-	-	76,542.57	-	76,542.57
Property taxes-allowance	152,579.00	89,163.00	-	-	-	-	-	241,742.00
Due to other funds	-	-	-	-	-	19,071.68	-	727,324.24
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,071.68</u>	<u>-</u>	<u>727,324.24</u>
Total liabilities	<u>152,579.00</u>	<u>89,163.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96,489.15</u>	<u>-</u>	<u>1,599,394.19</u>
Deferred inflows of resources								
Property taxes	1,030,816.80	602,383.94	-	-	-	-	-	1,633,200.74
Grants	-	-	-	-	-	-	-	1,458,494.88
Illinois capital program	-	-	-	-	-	-	-	983,249.20
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>983,249.20</u>
Total deferred inflows of resources	<u>1,030,816.80</u>	<u>602,383.94</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,074,944.82</u>
Fund balances:								
Restricted								
Street maintenance	-	-	-	-	-	-	-	3,879,634.46
Economic development	-	-	-	-	-	-	-	3,365,020.53
Public safety	-	-	-	1,650.00	26,125.70	128,324.88	21,380.99	177,481.57
Unassigned (deficit)	-	-	7,500.00	-	-	-	-	(417,857.29)
	<u>-</u>	<u>-</u>	<u>7,500.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(417,857.29)</u>
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>7,500.00</u>	<u>1,650.00</u>	<u>26,125.70</u>	<u>128,324.88</u>	<u>21,380.99</u>	<u>7,004,279.27</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,183,395.80</u>	<u>\$ 691,546.94</u>	<u>\$ 7,500.00</u>	<u>\$ 1,650.00</u>	<u>\$ 26,125.70</u>	<u>\$ 224,814.03</u>	<u>\$ 21,380.99</u>	<u>\$ 12,678,618.28</u>

Amounts UNAUDITED updated through December 31, 2021

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
REVENUES						
Property tax-net	\$ -	\$ -	\$ 699,046.88	\$ 54,745.80	\$ -	\$ -
Motor fuel tax allotments	625,265.40	-	-	-	-	-
Forfeiture Income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	34,000.00	-	-	-	-	-
Grantincome	-	-	-	-	-	62,115.00
Rental income	-	-	-	-	-	-
Interest income	712.49	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	659,977.89	-	699,046.88	54,745.80	-	62,115.00
EXPENDITURES						
Current						
Pension contribution	-	-	-	-	-	-
Maintenance service traffic signals	170,385.29	-	-	-	-	-
Maintenance supplies street	74,304.08	-	-	-	-	-
Legal fees	-	-	-	-	4,706.25	-
Utilities	164,984.13	-	-	-	-	-
General maintenance-public works	-	-	-	-	-	-
Project engineering	80,000.00	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	350,168.75	58,839.20	1,725.00	6,500.00
Lease payments	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Bank fees	-	-	-	-	-	-
Public education	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-	-

Amounts UNAUDITED updated through December 31, 2021

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
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	21,825.00	-	-	-	-	-
Hauling disposal services	30,431.25	-	-	-	-	-
Capital outlay						
Salt building construction	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	55,615.00
New equipment	-	-	-	-	-	-
Vehicles	41,000.00	-	-	-	-	-
Total expenditures	<u>582,929.75</u>	<u>-</u>	<u>350,168.75</u>	<u>58,839.20</u>	<u>6,431.25</u>	<u>62,115.00</u>
Excess (deficiency) of revenues over (under) expenditures	77,048.14	-	348,878.13	(4,093.40)	(6,431.25)	-
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	77,048.14	-	348,878.13	(4,093.40)	(6,431.25)	-
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>	<u>-</u>
Fund balances at end of year	<u>\$ 3,879,634.46</u>	<u>\$ 2,866,172.82</u>	<u>\$ (393,394.79)</u>	<u>\$ 498,847.71</u>	<u>\$ (31,962.50)</u>	<u>\$ -</u>

Amounts UNAUDITED updated through December 31, 2021

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

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES								
Property tax-net	\$ 71,736.28	\$ 41,805.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 867,334.18
Motor fuel tax allotments	-	-	-	-	-	-	-	625,265.40
Forfeiture Income	-	-	-	-	-	24,440.00	-	24,440.00
Foreign fire tax	-	-	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-	-	34,000.00
Grant income	-	-	-	-	-	-	-	62,115.00
Rental income	-	-	7,500.00	-	-	-	-	7,500.00
Interest income	-	-	-	-	-	-	-	712.49
Miscellaneous revenues	-	-	-	1,650.00	-	-	-	1,650.00
Total revenues	71,736.28	41,805.22	7,500.00	1,650.00	-	24,440.00	-	1,623,017.07
EXPENDITURES								
Current								
Pension contribution	71,736.28	41,805.22	-	-	-	-	-	113,541.50
Maintenance service traffic signals	-	-	-	-	-	-	-	170,385.29
Maintenance supplies street	-	-	-	-	-	-	-	74,304.08
Legal fees	-	-	-	-	-	-	-	4,706.25
Utilities	-	-	-	-	-	-	194.90	165,179.03
General maintenance-public works	-	-	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-	-	80,000.00
Street scarification	-	-	-	-	-	-	-	-
Other professional services	-	-	-	-	-	-	-	417,232.95
Lease payments	-	-	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-	255.00	255.00
Maintenance services-equipment	-	-	-	-	-	-	943.65	943.65
Maintenance services-vehicle	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Bank fees	-	-	-	-	5.00	-	-	5.00
Public education	-	-	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	16,092.05	-	16,092.05
Other miscellaneous expenses	-	-	-	-	-	-	35.00	35.00
Informant/line up expenditures	-	-	-	-	-	-	-	-

Amounts UNAUDITED updated through December 31, 2021

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

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	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	-	-	-	-	-	-	-	21,825.00
Hauling disposal services	-	-	-	-	-	-	-	30,431.25
Capital outlay								
Salt building construction	-	-	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-	-	55,615.00
New equipment	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	41,000.00
Total expenditures	<u>71,736.28</u>	<u>41,805.22</u>	<u>-</u>	<u>-</u>	<u>5.00</u>	<u>16,092.05</u>	<u>6,395.64</u>	<u>1,196,518.14</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	7,500.00	1,650.00	(5.00)	8,347.95	(6,395.64)	426,498.93
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>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	7,500.00	1,650.00	(5.00)	8,347.95	(6,395.64)	426,498.93
Fund balances at beginning of year	<u>-</u>	<u>-</u>	<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>\$ 7,500.00</u>	<u>\$ 1,650.00</u>	<u>\$ 26,125.70</u>	<u>\$ 128,324.88</u>	<u>\$ 21,380.99</u>	<u>\$ 7,004,279.27</u>

Amounts UNAUDITED updated through December 31, 2021

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 11,616.88	\$ 103,206.59	\$ 20,423.00	\$ 12,149.67	\$ 147,396.14
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	\$ 1,066,797.57	\$ 578,207.54	\$ 1,046,952.84	\$ 1,390,670.12	\$ 4,082,628.07
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	475.00	950.00	475.00	-	1,900.00
Property taxes-allowance	136,047.91	61,243.43	132,353.87	171,810.97	501,456.18
Due to other funds	173,352.65	(51,081.59)	166,650.50	234,395.15	523,316.71
Total liabilities	309,875.56	11,111.84	299,479.37	406,206.12	1,026,672.89
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	-	153,338.18	-	-	153,338.18
Unassigned (deficit)	(162,210.77)	-	(146,702.50)	(222,245.48)	(531,158.75)
Total fund balances (deficits)	(162,210.77)	153,338.18	(146,702.50)	(222,245.48)	(377,820.57)
Total liabilities, deferred inflows of resources and fund balances	\$ 1,066,797.57	\$ 578,207.54	\$ 1,046,952.84	\$ 1,390,670.12	\$ 4,082,628.07

Amounts UNAUDITED updated through December 31, 2021

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
REVENUES					
Property taxes-net	\$ 572,907.85	\$ 267,919.89	\$ 548,959.32	\$ 1,207,706.38	\$ 2,597,493.44
Interest income	24.41	6.39	24.75	5.54	61.09
Other income	-	52,698.25	-	-	52,698.25
Total revenues	572,932.26	320,624.53	548,984.07	1,207,711.92	2,650,252.78
EXPENDITURES					
Debt service					
Principal	1,000,000.00	250,000.00	1,000,000.00	1,400,000.00	3,650,000.00
Interest paid	265,000.00	319,335.00	230,800.00	25,027.79	840,162.79
Other fees	475.00	950.00	475.00	5,000.00	6,900.00
Total expenditures	1,265,475.00	570,285.00	1,231,275.00	1,430,027.79	4,497,062.79
Excess (deficiency) of revenues over (under) expenditures	(692,542.74)	(249,660.47)	(682,290.93)	(222,315.87)	(1,846,810.01)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net changes in fund balances	(692,542.74)	(249,660.47)	(682,290.93)	(222,315.87)	(1,846,810.01)
Fund balances at beginning of year	530,331.97	402,998.65	535,588.43	70.39	1,468,989.44
Fund balances at end of year	<u>\$ (162,210.77)</u>	<u>\$ 153,338.18</u>	<u>\$ (146,702.50)</u>	<u>\$ (222,245.48)</u>	<u>\$ (377,820.57)</u>

Amounts UNAUDITED updated through December 31, 2021

Supplementary Information

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

	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
ASSETS		
Cash and cash equivalents	\$ 147,396.14	\$ 161,100.95
Property taxes receivable-net	3,935,231.93	4,053,507.24
Due from other funds	-	-
Total assets	<u>\$ 4,082,628.07</u>	<u>\$ 4,214,608.19</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	1,900.00	-
Property taxes-allowance	501,456.18	377,382.00
Due to other funds	523,316.71	501,052.65
Total liabilities	<u>1,026,672.89</u>	<u>878,434.65</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	-	-
Unassigned	<u>(377,820.57)</u>	<u>(339,951.70)</u>
Total fund balance	<u>(377,820.57)</u>	<u>(339,951.70)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,082,628.07</u>	<u>\$ 4,214,608.19</u>

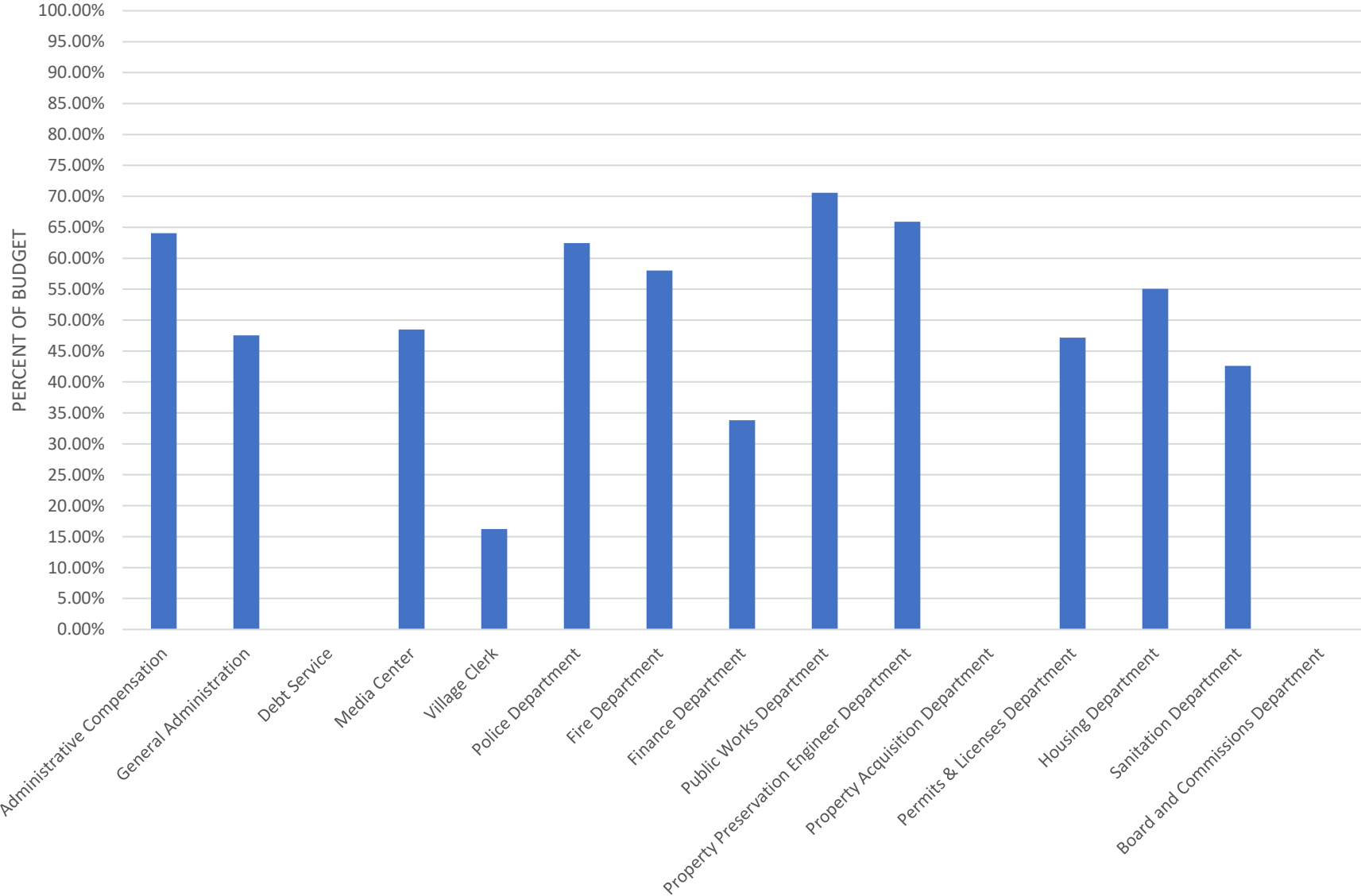
Amounts UNAUDITED updated through December 31, 2021

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

	Decmeber Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Decmeber Actual
REVENUES					
Property taxes-net	\$ 8,533.13	\$ 2,597,493.44	\$ 3,977,319.20	65.31%	\$ 2,792,318.22
Interest income	11.78	61.09	450.00	13.58%	182.80
Other income	-	52,698.25	110,000.00	47.91%	109,388.78
Total revenues	<u>8,544.91</u>	<u>2,650,252.78</u>	<u>4,087,769.20</u>	<u>64.83%</u>	<u>2,901,889.80</u>
EXPENDITURES					
Debt service					
Principal	2,550,000.00	3,650,000.00	3,650,000.00	100.00%	3,585,000.00
Interest paid	408,150.84	840,162.79	865,135.00	97.11%	973,724.09
Other fees	(1,900.00)	6,900.00	45,000.00	15.33%	3,150.00
Total expenditures	<u>2,956,250.84</u>	<u>4,497,062.79</u>	<u>4,560,135.00</u>	<u>98.62%</u>	<u>4,561,874.09</u>
Excess (deficiency) of revenues over (under) expenditures	(2,947,705.93)	(1,846,810.01)	(472,365.80)		(1,659,984.29)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	525,000.00	0.00%	-
Transfer out	-	-	-	0.00%	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>525,000.00</u>	<u>0.00%</u>	<u>-</u>
Net changes in fund balances	<u>\$ (2,947,705.93)</u>	<u>(1,846,810.01)</u>	<u>\$ 52,634.20</u>		<u>(1,659,984.29)</u>
Fund balances (deficits) at beginning of year		<u>1,468,989.44</u>			<u>1,320,032.59</u>
Fund balances at end of year		<u>\$ (377,820.57)</u>			<u>\$ (339,951.70)</u>

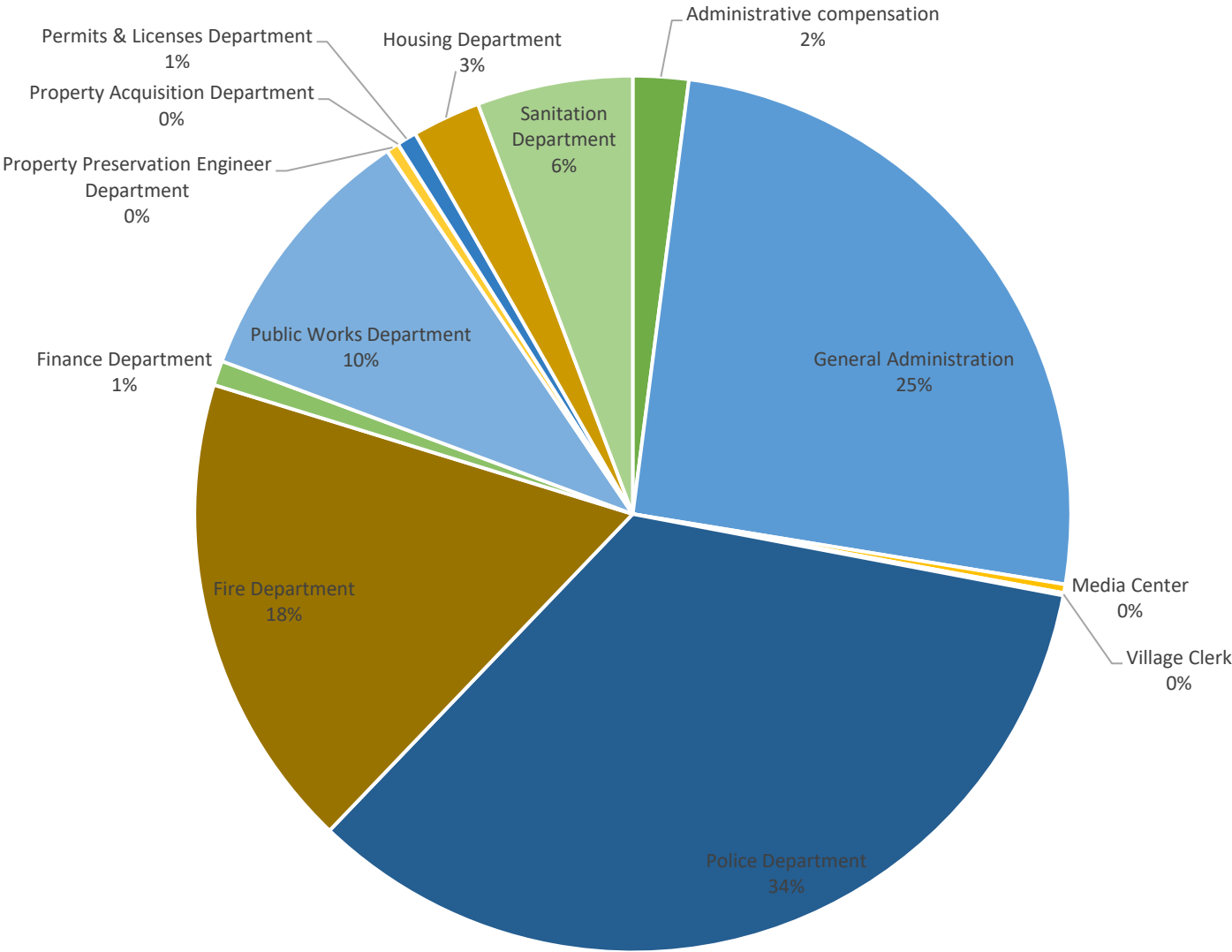
Amounts UNAUDITED updated through December 31, 2021

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through December 31, 2021

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through December 31, 2021

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

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 546,113.99
Local debt recovery	2,000.00
Bond payments commingled account	517,284.46
Clerks account	(6,827.39)
Clerks ub unapplied cash	-
Petty cash	16.85
Payroll checking	15,785.93
Corp IPTIP cash	1,846,525.19
	\$ 2,920,899.03
General Fund - Restricted	
Capital projects installment	353,666.75
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	539,246.63
	\$ 1,526,837.78
Enterprise Fund	
Water	
Cash at paying agent	-
Clerk's account	77,232.89
Clerk's account-credit card	-
Water fund checking account	692,939.50
Petty cash	500.00
	\$ 770,672.39
Sewer	
Clerk's account	29,078.51
Sewer	1,848,925.62
	\$ 1,878,004.13
Melanie Fitness Center	
Cash	2,437.14
	\$ 2,437.14

Amounts UNAUDITED updated through December 31, 2021

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

	Current Year Actual
Special Revenue	
Motor Fuel Tax	4,109,345.71
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	629,439.55
TIF III Indulux	393,062.85
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
American Rescue Plan	1,519,040.60
Federal Forfeiture	
Justice account	-
Treasury account	26,042.70
Total Federal Forfeiture	\$ 26,042.70
State Forfeiture	
State Forfeiture	32,554.12
State Forfeiture Holding	192,259.91
Total State Forfeiture	\$ 224,814.03
Foreign Fire Tax	21,380.99

Amounts UNAUDITED updated through December 31, 2021

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

	Current Year Actual
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	11,616.88
Total 2009A	11,616.88
2009B	
Bond payments commingled account	96,385.08
Escrowed bank account	6,821.51
Total 2009B	103,206.59
2009C	
Bond payments commingled account	-
Escrowed bank account	20,423.00
Total 2009C	20,423.00
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	12,149.67
Total Homewood Disposal Bonds	12,149.67
Total Debt Service	\$ 147,396.14

Amounts UNAUDITED updated through December 31, 2021

VILLAGE OF DOLTON, ILLINOIS
LONG-TERM DEBT FUNDING STATUS
AS OF DECEMBER 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
Interest savings	-	-	-	-	(2,972.21)	(2,972.21)
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>\$ 1,425,027.79</u>	<u>\$ 5,643,184.96</u>
Amount paid	1,153,022.17	1,265,000.00	569,335.00	1,230,800.00	1,425,027.79	5,643,184.96
Amount due at December 1st	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Water fund checking account	692,939.50	-	-	-	-	692,939.50
General fund restricted cash account	539,246.63	-	-	-	-	539,246.63
Water fund checking account	<u>1,232,186.13</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,232,186.13</u>
Debt service balances	<u>-</u>	<u>11,616.88</u>	<u>103,206.59</u>	<u>20,423.00</u>	<u>12,149.67</u>	<u>147,396.14</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>517,284.46</u>
Unfunded (overfunded) balance	<u>\$(1,232,186.13)</u>	<u>\$ (11,616.88)</u>	<u>\$ (103,206.59)</u>	<u>\$ (20,423.00)</u>	<u>\$ (12,149.67)</u>	<u>\$(1,896,866.73)</u>
% Funded	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Amounts UNAUDITED updated through December 31, 2021

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF OCTOBER 6, 2021

	0-60 Days	61-90 Days	91-120 Days	121-150 Days	151-365 Days	Over 365 Days	Total Accounts Receivable
District 1	\$ 301,982.94	\$ 647.45	\$ 118,506.57	\$ -	\$ 125,047.77	\$ 557,038.29	\$ 1,103,223.02
District 2	449,767.04	172,919.15	6,566.63	1,969.64	266,184.17	586,158.04	1,483,564.67
District 3	216,049.95	962.04	2,152.00	130,446.51	139,543.39	587,821.50	1,076,975.39
District 4	151,093.17	1,929.57	9,936.23	6,126.04	103,211.64	887,357.86	1,159,654.51
District 6-8	45,315.42	3,940.57	3,172.37	83.37	23,617.58	160,845.78	236,975.09
	<u>\$ 1,164,208.52</u>	<u>\$ 180,398.78</u>	<u>\$ 140,333.80</u>	<u>\$ 138,625.56</u>	<u>\$ 657,604.55</u>	<u>\$ 2,779,221.47</u>	<u>\$ 5,060,392.68</u>

Amounts UNAUDITED updated through December 31, 2021