

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

JANUARY 31, 2022

**VILLAGE OF DOLTON, ILLINOIS
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VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF JANUARY 31, 2022

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 3,258,392.75	\$ 7,327,240.82	\$ 156,611.33	\$ 10,742,244.90
Restricted cash	1,719,802.75	-	-	1,719,802.75
Receivables				
Property taxes-net	4,269,227.58	1,874,942.74	3,935,231.93	10,079,402.25
Refuse	857,429.68	-	-	857,429.68
Other taxes	1,557,740.46	-	-	1,557,740.46
Other	437,562.02	76,272.79	-	513,834.81
Due from other funds	2,353,055.00	3,340,032.56	-	5,693,087.56
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>\$14,964,092.70</u>	<u>\$12,618,488.91</u>	<u>\$ 4,091,843.26</u>	<u>\$ 31,674,424.87</u>
LIABILITIES				
Accounts payable	764,553.05	568,891.51	-	1,333,444.56
Accrued salaries payable	483,835.74	-	-	483,835.74
Due to other funds	3,893,403.04	710,288.04	(39,150.20)	4,564,540.88
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	25,241.89	-	-	25,241.89
Utility overpayments	82,349.66	-	-	82,349.66
Payroll withholdings	42,972.87	-	-	42,972.87
Sales tax incentive payable	-	-	-	-
Deposits payable	76,525.00	85,467.86	-	161,992.86
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>6,386,681.16</u>	<u>1,606,389.41</u>	<u>462,305.98</u>	<u>8,455,376.55</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
AS OF JANUARY 31, 2022

	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	2,353,055.00	-	-	2,353,055.00
Land held for resale	245,712.00	-	-	245,712.00
Inventories	3,977.15	-	-	3,977.15
Restricted				
Street maintenance	-	3,758,056.56	-	3,758,056.56
Economic development	-	3,367,950.21	-	3,367,950.21
Grants	625,722.52	1,458,494.88	-	2,084,217.40
Capital improvement	-	-	-	-
Public safety	8,201.88	227,505.20	-	235,707.08
Tort liability	-	-	-	-
Debt service	823,057.70	-	195,761.53	1,018,819.23
Unassigned (deficit)	526,897.18	(416,357.29)	-	110,539.89
 Total fund balances (deficit)	 <u>4,847,816.74</u>	 <u>8,395,649.56</u>	 <u>195,761.53</u>	 <u>13,439,227.83</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$14,964,092.70</u>	 <u>\$12,618,488.91</u>	 <u>\$ 4,091,843.26</u>	 <u>\$ 31,674,424.87</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE PERIOD ENDED JANUARY 31, 2022

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 2,170,808.18	\$ -	\$ 2,606,708.29	\$ 4,777,516.47
Property taxes-pension	-	1,948,701.39	-	1,948,701.39
Property taxes-tort	525,101.18	-	-	525,101.18
Other taxes	5,003,150.29	750,189.21	52,698.25	5,806,037.75
Total taxes	7,699,059.65	2,698,890.60	2,659,406.54	13,057,356.79
Intergovernmental				
State income tax	2,367,903.59	-	-	2,367,903.59
Personal property replacement tax	380,670.44	-	-	380,670.44
Local motor fuel tax	14,798.41	-	-	14,798.41
911 service surcharge	10,164.54	-	-	10,164.54
Grants	117,784.05	96,115.00	-	213,899.05
Total intergovernmental	2,891,321.03	96,115.00	-	2,987,436.03
Licenses	964,339.31	-	-	964,339.31
Permits	313,701.42	-	-	313,701.42
Charge for services	1,371,558.55	-	-	1,371,558.55
Fines and forfeitures	2,142,234.10	33,218.51	-	2,175,452.61
Interest income	536.10	982.97	61.43	1,580.50
Other	306,314.84	29,590.00	-	335,904.84
Total revenues	15,689,065.00	2,858,797.08	2,659,467.97	21,207,330.05

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES (CONTINUED)
FOR THE PERIOD ENDED JANUARY 31, 2022

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 304,863.54	\$ -	\$ -	\$ 304,863.54
General administration	3,828,655.63	55,615.00	6,900.00	3,891,170.63
Media center	38,518.32	-	-	38,518.32
Village Clerk	17,356.90	6,500.00	-	23,856.90
Police department	5,101,906.77	764,567.06	-	5,866,473.83
Fire department	2,585,887.63	458,849.54	-	3,044,737.17
Finance department	146,535.63	-	-	146,535.63
Public works department	1,596,029.78	-	-	1,596,029.78
Property preservation engineer department	69,524.34	-	-	69,524.34
Property acquisition department	-	-	-	-
Permits & licenses department	105,196.80	-	-	105,196.80
Housing department	370,750.34	-	-	370,750.34
Sanitation department	1,218,527.16	-	-	1,218,527.16
Board and commissions department	-	-	-	-
Street maintenance	-	790,876.39	-	790,876.39
Economic development	-	423,014.75	-	423,014.75
Debt Service	-	-	4,490,162.79	4,490,162.79
	<u>15,383,752.84</u>	<u>2,499,422.74</u>	<u>4,497,062.79</u>	<u>22,380,238.37</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>305,312.16</u>	<u>359,374.34</u>	<u>(1,837,594.82)</u>	<u>(1,172,908.32)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	1,275,000.00	-	-	1,275,000.00
Capital lease proceeds	-	-	-	-
Sale of fixed assets	6,800.00	-	-	6,800.00
Sale of property	-	-	-	-
City of Chicago payment	(539,246.63)	-	-	(539,246.63)
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	564,366.91	564,366.91
Transfers out	(564,366.91)	-	-	(564,366.91)
	<u>178,186.46</u>	<u>-</u>	<u>564,366.91</u>	<u>742,553.37</u>
Total other financing sources (uses)				
Net change in fund balances	483,498.62	359,374.34	(1,273,227.91)	(430,354.95)
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>\$ 4,847,816.74</u>	<u>\$ 6,937,154.68</u>	<u>\$ 195,761.53</u>	<u>\$11,980,732.95</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND
AS OF JANUARY 31, 2022

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 3,258,392.75	\$ 3,224,173.12
Restricted cash	1,719,802.75	1,486,872.61
Receivables		
Property taxes-net	4,269,227.58	5,549,801.37
Refuse	857,429.68	756,434.28
Other taxes	1,557,740.46	926,489.90
Other	437,562.02	2,977.57
Due from other funds	2,353,055.00	2,965,105.74
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>\$ 14,964,092.70</u>	<u>\$ 15,662,147.89</u>
LIABILITIES		
Accounts payable	764,553.05	775,695.25
Accrued salaries payable	483,835.74	436,367.57
Due to other funds	3,893,403.04	5,969,490.02
Due to pension funds	310,327.63	310,327.63
Unclaimed property checks	25,241.89	25,662.72
Utility overpayments	82,349.66	174,913.52
Payroll withholdings	42,972.87	10,542.59
Sales tax incentive payable	-	-
Escrow deposits	76,525.00	71,725.00
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	22,953.78	-
Other liabilities	6,463.44	7,816.59
	<u>6,386,681.16</u>	<u>8,551,479.21</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 January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND (CONTINUED)
AS OF JANUARY 31, 2022

	Current Year Actual	Prior Year Actual
FUND BALANCES		
Nonspendable		
Prepaid items	\$ 261,193.31	\$ 500,604.15
Advances from other funds	2,353,055.00	2,965,105.74
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	-	-
Debt service	823,057.70	275,118.46
Unassigned (deficit)	526,897.18	(3,135,531.56)
 Total fund balances (deficit)	 4,847,816.74	 2,066,740.09
 Total liabilities, deferred inflows of resources and fund balances	 \$ 14,964,092.70	 \$ 15,662,147.89

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
REVENUES					
Property taxes-net	\$ 739.61	\$ 2,170,808.18	\$ 4,861,212.00	44.66%	\$ 1,780,967.66
Property taxes-tort	359.34	525,101.18	1,200,000.00	43.76%	438,436.94
Other taxes					
Cannabis tax	3,027.78	25,666.60	25,000.00	102.67%	12,207.89
Home rule sales tax	88,834.12	909,867.56	960,000.00	94.78%	687,854.81
Hotel tax	-	-	10,000.00	0.00%	3,750.00
Sales tax	207,152.37	2,062,026.21	2,990,000.00	68.96%	1,896,811.31
Simplified municipal telecom tax	20,870.56	176,781.98	260,000.00	67.99%	188,074.23
Transfer tax	23,230.00	264,285.29	340,000.00	77.73%	220,364.25
Utilities tax	191,743.00	1,206,801.64	1,611,000.00	74.91%	1,068,707.24
Video gaming tax	48,375.44	308,042.11	280,000.00	110.02%	149,625.45
Other taxes	13,277.69	49,678.90	81,000.00	61.33%	58,771.28
Total taxes	<u>597,609.91</u>	<u>7,699,059.65</u>	<u>12,618,212.00</u>	<u>61.02%</u>	<u>6,505,571.06</u>
Intergovernmental					
State income tax	291,933.95	2,367,903.59	2,520,000.00	93.96%	1,930,582.00
Personal property replacement tax	83,558.24	380,670.44	270,000.00	140.99%	181,348.49
Local motor fuel tax	2,096.11	14,798.41	39,000.00	37.94%	22,927.81
911 service surcharge	2,758.54	10,164.54	12,000.00	84.70%	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%	23,173.82
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	928.59	101,750.99	-	0.00%	-
Total intergovernmental	<u>381,275.43</u>	<u>2,891,321.03</u>	<u>3,354,000.00</u>	<u>86.21%</u>	<u>2,935,880.46</u>
Licenses					
Rental	3,015.00	18,060.00	58,000.00	31.14%	23,850.00
Vehicle	3,300.00	300,900.00	354,000.00	85.00%	307,035.00
Business	-	61,965.00	270,000.00	22.95%	14,935.00
Animal	40.00	3,580.00	4,000.00	89.50%	3,900.00
Cable franchise	-	200,703.50	250,000.00	80.28%	185,769.01
Contractors	4,300.00	124,710.00	100,000.00	124.71%	128,810.00
Other licenses	4,850.00	44,126.99	50,000.00	88.25%	108,288.88
Liquor	-	15,105.93	95,000.00	15.90%	42,508.72
Inspection fees	13,925.89	184,437.89	250,000.00	73.78%	207,795.42
Fire fees	-	10,750.00	25,000.00	43.00%	11,800.00
Total licenses	<u>29,430.89</u>	<u>964,339.31</u>	<u>1,456,000.00</u>	<u>66.23%</u>	<u>1,034,692.03</u>
Permits					
Building	19,572.82	310,441.42	350,000.00	88.70%	242,556.16
Other permits	40.00	3,260.00	10,000.00	32.60%	5,840.00
Total permits	<u>19,612.82</u>	<u>313,701.42</u>	<u>360,000.00</u>	<u>87.14%</u>	<u>248,396.16</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
REVENUES (Continued)					
Charge for services					
Utilities charges	\$ 274,115.04	\$ 1,368,304.07	\$ 1,832,000.00	74.69%	\$ 1,285,549.90
Utilities penalties	-	1,400.00	-	0.00%	240.00
Special police services	(3,080.00)	1,854.48	2,500.00	74.18%	2,254.72
Total charge for services	<u>271,035.04</u>	<u>1,371,558.55</u>	<u>1,834,500.00</u>	<u>74.76%</u>	<u>1,288,044.62</u>
Fines and forfeitures					
Red light fees	1,100.00	1,214,975.15	500,000.00	243.00%	841,953.34
Towing fees	(7,111.41)	89,988.59	160,000.00	56.24%	126,950.00
Court fines	3,130.00	28,651.91	30,000.00	95.51%	19,030.00
Parking fines	10,160.00	133,162.00	140,000.00	95.12%	105,694.00
Overweight truck fines	750.00	1,530.00	10,000.00	15.30%	600.00
Housing fines	50,159.00	322,002.29	350,000.00	92.00%	237,364.83
Municipal collections	5,246.60	227,771.29	350,000.00	65.08%	386,582.27
Local debt recovery collections	2,539.73	109,193.86	321,000.00	34.02%	153,680.62
Other fines	50.00	11,209.01	60,000.00	18.68%	47,467.50
Fire recovery program	-	-	200,000.00	0.00%	-
Forfeiture income	-	3,750.00	-	0.00%	1,950.00
Total fines and forfeitures	<u>66,023.92</u>	<u>2,142,234.10</u>	<u>2,121,000.00</u>	<u>101.00%</u>	<u>1,921,272.56</u>
Interest income	<u>130.22</u>	<u>536.10</u>	<u>4,000.00</u>	<u>13.40%</u>	<u>3,507.29</u>
Other					
Escrow forfeiture	13,000.00	53,000.00	60,000.00	88.33%	42,500.00
Sponsorships	-	6,750.00	15,000.00	45.00%	-
Sponsorships-Ardagh	-	-	-	0.00%	50,000.00
Rental income	1,645.88	30,097.92	40,000.00	75.24%	10,871.16
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	-	-	-	0.00%	-
Insurance reimbursement	-	1,378.80	6,000.00	22.98%	-
Employee insurance reimbursement	-	202.88	-	0.00%	35.00
Workers compensation reimbursement	21,000.91	102,274.63	80,000.00	127.84%	58,663.69
TIF #3 Indulux reimbursement	7,575.55	66,414.75	90,000.00	73.79%	64,480.34
Motor fuel tax reimbursement	-	-	150,000.00	0.00%	-
Miscellaneous	9,631.60	46,195.86	90,000.00	51.33%	56,502.94
Total other	<u>52,853.94</u>	<u>306,314.84</u>	<u>531,000.00</u>	<u>57.69%</u>	<u>283,053.13</u>
Total revenues	<u>1,417,972.17</u>	<u>15,689,065.00</u>	<u>22,278,712.00</u>	<u>70.42%</u>	<u>14,220,417.31</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 11,251.00	\$ 112,510.00	\$ 142,680.00	78.85%	\$ 105,089.41
Salaries-elected official allowance	9,333.36	84,000.24	112,000.00	75.00%	84,000.24
FICA tax	1,574.67	15,032.73	19,500.00	77.09%	14,465.06
IMRF contribution	183.21	1,850.51	8,000.00	23.13%	2,866.73
Medical insurance	8,917.32	91,470.06	145,000.00	63.08%	100,720.17
Total administrative compensation	31,259.56	304,863.54	427,180.00	71.37%	307,141.61
General administration					
Salaries	28,479.28	219,932.31	457,500.00	48.07%	205,485.82
FICA tax	2,116.99	26,711.72	40,000.00	66.78%	15,247.78
IMRF contribution	186.23	1,883.61	7,000.00	26.91%	3,420.86
Medical insurance	3,475.60	33,454.75	125,000.00	26.76%	51,583.59
Medical insurance-retirees	13,226.18	111,414.40	110,000.00	101.29%	92,529.20
Unemployment compensation	-	-	56,000.00	0.00%	34,864.00
Worker's compensation	-	283,112.00	1,200,000.00	23.59%	577,599.50
Membership dues	2,750.00	8,705.89	30,000.00	29.02%	30,650.89
Training	-	-	10,000.00	0.00%	-
Janitorial services	-	2,197.00	5,000.00	43.94%	2,766.40
Bank fees	11,686.11	95,177.46	90,000.00	105.75%	58,947.04
Municipal collection of Amercia fees	4,733.89	77,576.46	140,000.00	55.41%	169,208.50
Red light service fees	-	486,987.08	200,000.00	243.49%	475,854.75
Fire service fees	-	-	12,000.00	0.00%	-
Postage & mailing	290.81	11,524.49	15,000.00	76.83%	7,383.21
Printing	(405.85)	-	500.00	0.00%	277.00
Publishing	-	291.00	4,000.00	7.28%	-
Newspaper public outreach	-	-	-	0.00%	-
Office supplies	301.46	8,856.07	7,500.00	118.08%	2,372.16
Operating supplies	-	80.04	-	0.00%	(1.40)
Legal fees	66,068.18	287,861.11	380,000.00	75.75%	155,153.48
Auditing	-	-	50,000.00	0.00%	43,500.00
Medical services & drug testing	-	5,776.00	10,000.00	57.76%	4,444.00
Settlements	32,500.00	74,985.00	5,000.00	1499.70%	20,100.00
Telephone	82,853.80	271,761.70	180,000.00	150.98%	204,028.21
Utilities	4,551.76	16,451.97	25,000.00	65.81%	14,647.35
Powering safe communities	-	-	-	0.00%	-
Liability insurance	45,513.95	793,899.34	860,000.00	92.31%	810,254.08
Maintenance services building & grounds	5,874.47	26,232.01	12,500.00	209.86%	2,437.71
Maintenance services equipment	-	-	5,000.00	0.00%	197.50
Maintenance services vehicle	-	1,096.96	5,000.00	21.94%	125.45
Maintenance supplies buildings & grounds	124.00	1,945.17	-	0.00%	549.50
Other professional services	23,288.62	116,555.83	170,000.00	68.56%	53,671.30
Other contractual services	68,625.33	599,810.65	720,000.00	83.31%	566,576.57
Special events & activities	-	26,737.77	30,000.00	89.13%	450.00
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	1,117.50	6,009.27	-	0.00%	6,860.12
Grants					
Census expenditures	-	-	-	0.00%	1,127.63
CDBG expenditures	-	-	200,000.00	0.00%	31,694.80
Grants other	1,725.50	6,640.85	-	0.00%	-
Ardagh expenditures	-	-	-	0.00%	46,152.91
Other miscellaneous expenses	4,690.65	114,203.47	140,000.00	81.57%	29,640.35
Capital outlay					
Equipment	333.13	12,201.59	-	0.00%	-
Building	19,260.00	98,582.66	135,000.00	73.02%	-
Total general administration	423,367.59	3,828,655.63	5,437,000.00	70.42%	3,719,800.26

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ -	\$ 8,334.45	\$ 5,000.00	166.69%	\$ 7,730.40
FICA tax	-	637.62	2,000.00	31.88%	598.31
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	1,876.70	1,000.00	187.67%	995.52
Operating supplies	3,157.09	3,157.09	-	0.00%	-
Other professional services	(2,407.09)	24,299.33	70,000.00	34.71%	16,087.50
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)	-	8,000.00	0.00%	-
Total media center	(3,914.50)	38,518.32	87,500.00	44.02%	27,021.29
Village Clerk					
Salaries	2,692.80	8,655.20	35,000.00	24.73%	750.00
FICA tax	206.00	309.00	2,500.00	12.36%	-
IMRF contribution	23.96	36.75	500.00	7.35%	-
Medical insurance	821.82	2,458.94	25,000.00	9.84%	-
Publishing	-	-	10,000.00	0.00%	-
Office supplies	-	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	960.58	3,910.58	2,000.00	195.53%	-
Total Village Clerk	4,705.16	17,356.90	78,000.00	22.25%	848.42
Police department					
Salaries	218,482.96	2,151,743.07	3,580,000.00	60.10%	2,164,119.84
Salaries overtime	65,960.57	625,632.03	350,000.00	178.75%	268,540.26
Salaries crossing guards	4,668.75	50,492.25	31,200.00	161.83%	7,561.50
Salaries management	104,345.87	991,305.15	1,310,000.00	75.67%	939,029.67
FICA tax	9,639.01	91,939.12	141,000.00	65.21%	75,483.19
IMRF contribution	1,318.12	12,947.82	25,000.00	51.79%	5,985.94
Pension contribution	-	-	-	0.00%	-
Medical insurance	61,701.41	639,678.64	1,050,000.00	60.92%	610,363.58
Uniform allowance	6,140.25	42,046.17	46,000.00	91.40%	33,957.36
Dues	1,500.00	4,420.00	500.00	884.00%	-
Organization memberships	1,264.00	1,264.00	3,000.00	42.13%	1,340.00
Training	(1,080.00)	4,452.44	20,000.00	22.26%	14,113.00
Public education	-	295.00	-	0.00%	-
Janitorial services	-	8,598.00	18,000.00	47.77%	10,769.60
Postage & mailing	-	71.76	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	1,041.91	10,868.51	10,000.00	108.69%	4,430.35
Operating supplies	1,433.93	7,948.57	2,500.00	317.94%	2,368.65
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	10,280.24	49,645.65	70,000.00	70.92%	41,852.15
Traveling expenses	-	-	5,000.00	0.00%	1,328.75
Telephone	3,761.32	16,183.20	33,000.00	49.04%	19,075.80
Lease payment	-	59,063.85	95,000.00	62.17%	59,063.85
Maintenance services building & grounds	1,893.22	5,399.76	6,000.00	90.00%	5,088.21
Maintenance services equipment	25.00	1,222.38	4,000.00	30.56%	64.00
Maintenance services vehicle	7,140.37	54,781.16	75,000.00	73.04%	45,724.26
Maintenance supplies buildings & grounds	284.93	1,950.05	1,000.00	195.01%	63.08

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Maintenance supplies equipment	\$ 147.00	\$ 1,281.72	\$ 5,000.00	25.63%	\$ 594.73
Maintenance supplies vehicles	11,165.76	38,171.92	20,000.00	190.86%	13,590.00
Other professional services	5,343.29	58,769.27	70,000.00	83.96%	34,672.23
Other contractual services	21,044.19	57,853.06	57,500.00	100.61%	39,231.52
Other miscellaneous expenses	1,904.22	29,264.25	20,000.00	146.32%	18,459.95
Coronavirus expenditures	1,075.00	3,123.31	10,000.00	31.23%	33,374.06
Grants					
Forfeiture purchases	-	1,980.00	-	0.00%	3,209.60
IPRF expenditures	-	-	-	0.00%	-
JAG grant related expenditures	-	-	10,000.00	0.00%	9,965.00
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	19,514.66	2,000.00	975.73%	89.96
Vehicles	-	-	172,000.00	0.00%	-
Building	-	60,000.00	60,000.00	100.00%	-
Total police department	540,481.32	5,101,906.77	7,302,700.00	69.86%	4,463,510.09
Fire department					
Salaries	109,667.02	1,107,123.63	1,710,000.00	64.74%	1,205,002.71
Salaries overtime	61,156.19	598,647.21	500,000.00	119.73%	413,130.37
Salaries management	9,654.60	106,425.83	165,000.00	64.50%	86,470.16
Salaries retro	-	-	-	0.00%	-
FICA tax	2,789.15	28,551.99	55,000.00	51.91%	29,610.79
IMRF contribution	-	-	-	0.00%	-
Pension contribution	-	-	-	0.00%	-
Medical insurance	36,465.12	340,918.00	425,000.00	80.22%	346,151.53
Uniform allowance	3,811.50	19,232.50	15,000.00	128.22%	10,272.00
Dues	-	-	-	0.00%	-
Organization memberships	-	610.00	8,000.00	7.63%	8,760.50
Training	-	14,356.14	18,750.00	76.57%	-
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	655.53	4,500.00	14.57%	356.78
Operating supplies	60.00	4,022.14	5,000.00	80.44%	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	6,425.15	31,028.51	50,000.00	62.06%	25,405.11
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	-	2,225.02	5,000.00	44.50%	1,366.86
Utilities	-	11,630.96	20,000.00	58.15%	12,581.81
Maintenance services building & grounds	978.53	14,104.20	20,000.00	70.52%	5,138.74
Maintenance services equipment	1,705.00	4,096.55	10,000.00	40.97%	6,775.28
Maintenance services vehicle	-	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	-	1,191.04	2,500.00	47.64%	2,147.83
Maintenance supplies vehicles	-	3,303.46	-	0.00%	3,848.07

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Other professional services	\$ 1,400.32	\$ 28,905.36	\$ 15,000.00	192.70%	\$ 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	-	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	-	5,133.33	2,500.00	205.33%	189.96
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>234,112.58</u>	<u>2,585,887.63</u>	<u>4,051,250.00</u>	<u>63.83%</u>	<u>2,207,576.68</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	25,340.25	146,535.63	250,000.00	58.61%	152,384.71
Grants:					
COVID-19 grant	-	-	-	0.00%	304.08
Total finance department	<u>25,340.25</u>	<u>146,535.63</u>	<u>358,200.00</u>	<u>40.91%</u>	<u>152,776.68</u>
Public works department					
Salaries	51,679.69	490,916.83	793,800.00	61.84%	385,468.56
Salaries overtime	8,319.73	45,069.94	70,000.00	64.39%	28,390.42
Salaries management	3,923.52	35,229.89	51,000.00	69.08%	40,873.01
FICA tax	3,253.96	42,850.53	72,500.00	59.10%	33,152.10
IMRF contribution	354.37	5,384.66	15,000.00	35.90%	7,485.73
Medical insurance	14,417.68	138,051.84	248,000.00	55.67%	135,765.19
Uniform allowance	-	18,350.00	15,600.00	117.63%	12,350.00
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	250.00	0.00%	96.00
Public education	-	-	-	0.00%	-
Janitorial services	-	525.00	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	3,597.71	6,956.27	3,000.00	231.88%	2,810.41
Operating supplies	-	157.61	2,500.00	6.30%	16.98
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	2,570.04	12,411.37	20,000.00	62.06%	10,345.59
Equipment rentals	232.50	2,625.46	5,000.00	52.51%	2,963.79
Telephone	-	-	-	0.00%	-
Utilities	6,386.06	15,523.04	20,000.00	77.62%	9,866.96
Maintenance services building & grounds	3,437.47	104,180.26	65,000.00	160.28%	27,350.99
Maintenance services equipment	4,513.13	29,205.54	70,000.00	41.72%	64,939.99
Maintenance services vehicle	33,224.10	103,786.11	80,000.00	129.73%	54,225.19
Maintenance services sidewalks	48,075.00	245,875.00	55,000.00	447.05%	35,100.00

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January 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	2,516.62	3,146.77	-	0.00%	-
Maintenance supplies equipment	1,169.42	5,381.72	3,500.00	153.76%	-
Maintenance supplies vehicles	5,418.84	9,473.60	500.00	1894.72%	497.00
Maintenance supplies street repair	-	-	-	0.00%	-
Maintenance supplies street lighting	-	1,129.99	-	0.00%	-
Maintenance supplies signs	2,541.55	21,091.95	2,500.00	843.68%	2,346.35
Maintenance supplies other	-	-	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Other professional services	1,832.32	23,151.62	32,000.00	72.35%	26,476.81
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	2,745.00	3,015.45	5,000.00	60.31%	9,789.68
Tree maintenance	-	(10,025.00)	-	0.00%	76,725.00
Hauling disposal services	-	50,718.75	50,000.00	101.44%	-
Village hall expenses	-	-	-	0.00%	-
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	-	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	79,651.83	101,911.76	30,000.00	339.71%	619.98
Vehicles	-	40,936.00	100,000.00	40.94%	-
Total public works department	279,860.54	1,596,029.78	1,865,150.00	85.57%	1,021,180.29
Property preservation engineer department					
Salaries	5,846.40	58,464.00	76,000.00	76.93%	55,965.12
FICA tax	430.52	4,321.94	6,000.00	72.03%	4,130.90
IMRF contribution	52.04	551.90	2,000.00	27.60%	943.24
Medical insurance	596.80	6,186.50	10,000.00	61.87%	6,062.78
Maintenance services vehicles	-	-	1,000.00	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	6,925.76	69,524.34	95,000.00	73.18%	67,102.04
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	3,460.80	52,998.00	82,000.00	64.63%	53,682.06
FICA tax	230.86	3,624.06	10,000.00	36.24%	3,728.85
IMRF contribution	30.80	501.43	2,500.00	20.06%	920.36
Medical insurance	289.26	13,042.26	25,000.00	52.17%	17,971.23
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	900.74	500.00	180.15%	158.00
Office supplies	-	1,142.47	3,000.00	38.08%	1,360.01
Operating supplies	-	-	-	0.00%	-
Engineering services	-	-	-	0.00%	-

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES (Continued)					
Permits & licenses department (continued)					
Coronavirus expenditures	\$ -	\$ -	\$ 2,000.00	0.00%	\$ 1,607.12
Other professional services	-	1,438.88	-	0.00%	-
Other contractual services	3,824.32	31,548.96	80,000.00	39.44%	18,931.24
Other miscellaneous expenses	-	-	500.00	0.00%	500.00
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
Total permits & licenses department	<u>7,836.04</u>	<u>105,196.80</u>	<u>206,500.00</u>	<u>50.94%</u>	<u>98,858.87</u>
Housing department					
Salaries	22,361.20	236,244.20	375,000.00	63.00%	204,113.18
FICA tax	1,639.62	17,633.10	25,000.00	70.53%	15,081.60
IMRF contribution	161.42	1,564.55	4,000.00	39.11%	2,565.91
Medical insurance	2,204.95	21,425.40	50,000.00	42.85%	16,431.93
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	3,000.00	0.00%	-
Postage & mailing	-	-	4,000.00	0.00%	2,742.48
Printing	-	831.00	2,100.00	39.57%	1,350.00
Office supplies	(326.05)	880.91	2,500.00	35.24%	1,169.24
Automotive fuel	2,570.06	12,411.41	20,000.00	62.06%	10,150.39
Coronavirus expenditures	-	648.08	1,000.00	64.81%	324.24
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	1,244.32	13,837.84	15,000.00	92.25%	6,488.24
Board ups	228.00	24,000.00	45,000.00	53.33%	41,405.50
Lawn care	3,090.00	25,805.00	25,000.00	103.22%	22,800.00
Other miscellaneous expenses	870.99	3,074.42	6,000.00	51.24%	1,203.00
Capital outlay					
Equipment	-	-	-	0.00%	-
Total housing department	<u>34,044.51</u>	<u>370,750.34</u>	<u>611,600.00</u>	<u>60.62%</u>	<u>338,666.30</u>
Sanitation department					
Contract collection	451,942.30	1,218,527.16	1,800,000.00	67.70%	1,266,545.48
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	<u>451,942.30</u>	<u>1,218,527.16</u>	<u>1,800,000.00</u>	<u>67.70%</u>	<u>1,266,545.48</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 January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES (Continued)					
Debt Service					
Principal	\$ -	\$ -	\$ -	0.00%	\$ -
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	2,035,961.11	15,383,752.84	22,365,080.00	68.78%	13,671,028.01
Excess (deficiency) of revenues over (under) expenditures	(617,988.94)	305,312.16	(86,368.00)		549,389.30
OTHER FINANCING SOURCES (USES)					
Bond proceeds	1,275,000.00	1,275,000.00	1,275,000.00	100.00%	-
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	(539,246.63)	(539,246.63)	(1,200,000.00)	44.94%	(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	(564,366.91)	(564,366.91)	(525,000.00)	107.50%	-
Transfers out	-	-	-	0.00%	-
Total other financing sources (uses)	171,386.46	178,186.46	225,000.00	79.19%	(685,286.80)
Net change in fund balance	<u>\$ (446,602.48)</u>	483,498.62	<u>\$ 138,632.00</u>		(135,897.50)
Fund balance (deficit) at beginning of year		4,364,318.12			2,202,637.59
Fund balance (deficit) at end of year		<u>\$ 4,847,816.74</u>			<u>\$ 2,066,740.09</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF JANUARY 31, 2022

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,303,098.36	\$ 960,925.74
Accounts receivable		
Customers	4,839,255.06	4,429,688.27
Less: allowance for doubtful accounts	(856,619.34)	(856,619.34)
Due from other funds	553,370.48	1,656,706.93
Prepaid items	40,117.86	13,938.31
Total current assets	5,879,222.42	6,204,639.91
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	6,928,556.84	6,690,168.53
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	137,069.34	66,885.87
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	273,909.52	195,407.90
Noncurrent Liabilities		
Tenant deposits	22,950.00	21,350.00
Capital lease liability	18,971.52	24,410.29
City of Chicago payable	6,436,609.50	7,160,029.88
Total noncurrent liabilities	6,478,531.02	7,205,790.17
Total liabilities	6,752,440.54	7,401,198.07

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF JANUARY 31, 2022

	<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>(374,724.12)</u>	<u>(907,821.16)</u>
Total net position	<u><u>\$ (359,065.70)</u></u>	<u><u>\$ (881,107.54)</u></u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
OPERATING REVENUES					
Utility charges	\$ 618,310.12	\$ 3,535,773.03	\$ 5,527,000.00	63.97%	\$ 3,471,922.85
Utility penalties	(152.90)	15,401.80	30,000.00	51.34%	6,074.92
Grants					
COVID-19	-	-	-	0.00%	-
Illinois public risk fund	-	-	-	0.00%	-
Other income	2,812.07	47,665.89	150,000.00	31.78%	82,209.00
Total revenues	620,969.29	3,598,840.72	5,707,000.00	63.06%	3,560,206.77
OPERATING EXPENSES					
Operations					
Salaries	44,079.30	461,558.14	750,000.00	61.54%	346,621.95
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	3,940.06	34,050.33	65,000.00	52.39%	26,086.80
IMRF contribution	461.40	4,229.29	14,000.00	30.21%	5,956.98
Medical insurance	8,584.73	114,034.73	287,000.00	39.73%	84,020.38
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	305,574.64	2,470,060.10	3,650,000.00	67.67%	2,368,168.72
Bank fees	868.47	11,210.97	20,000.00	56.05%	10,948.92
Postage & mailing	-	-	5,000.00	0.00%	7,648.39
Office supplies	-	1,694.22	3,000.00	56.47%	1,888.84
Operating supplies	380.66	26,679.96	85,000.00	31.39%	46,756.67
Automotive fuel	2,570.06	12,411.41	21,500.00	57.73%	10,150.39
Auditing	-	-	100,000.00	0.00%	-
Utilities	11,228.07	40,886.37	50,000.00	81.77%	30,474.20
Liability insurance	-	68,012.70	210,000.00	32.39%	194,372.19
Coronavirus expenses	342.50	515.54	10,000.00	5.16%	9,141.04
Lease payments	-	1,390.89	2,000.00	69.54%	1,390.89
Maintenance services building & grounds	20,778.69	143,655.94	150,000.00	95.77%	124,076.36
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	10,405.36	14,098.26	5,000.00	281.97%	2,728.75
Maintenance services vehicles	-	1,176.40	3,000.00	39.21%	453.49
Maintenance supplies building	-	655.32	-	0.00%	-
Maintenance supplies equipment	-	-	-	0.00%	2,850.00
Maintenance supplies utility system	66,632.98	125,440.78	90,000.00	139.38%	59,463.94
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	9,972.25	65,544.09	110,000.00	59.59%	69,684.91
Other contracted services	1,244.32	11,837.84	27,000.00	43.84%	6,488.24
Other miscellaneous expenses	282.00	5,163.78	5,000.00	103.28%	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%	-
Operating expenses before depreciation	487,345.49	3,676,647.06	5,739,400.00	64.06%	3,412,849.62
Depreciation	-	-	8,000.00	0.00%	-
Total operating expenses	487,345.49	3,676,647.06	5,747,400.00	63.97%	3,412,849.62
Operating income (loss)	133,623.80	(77,806.34)	(40,400.00)		147,357.15

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND (CONTINUED)
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
NONOPERATING REVENUE (EXPENSES)					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	539,246.63	539,246.63	1,200,000.00	44.94%	444,947.04
Principal repayment	-	-	(723,420.38)	0.00%	-
Interest expense	-	(429,601.69)	(429,601.79)	100.00%	(470,550.12)
IMRF pension	-	-	-	0.00%	-
 Total nonoperating revenues (expenses)	 539,246.63	 109,644.94	 46,977.83	 233.40%	 (25,603.08)
 Change in net position	 <u>\$ 672,870.43</u>	 31,838.60	 <u>\$ 6,577.83</u>		 121,754.07
 Net position at beginning of year		 <u>(390,904.30)</u>			 <u>(1,002,861.61)</u>
 Net position at end of year		 <u>\$ (359,065.70)</u>			 <u>\$ (881,107.54)</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-SEWER FUND
AS OF JANUARY 31, 2022

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,821,496.25	\$ 1,654,540.45
Accounts receivable		
Customers	734,302.45	660,130.95
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>2,442,750.37</u>	<u>2,191,662.29</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>2,879,217.37</u>	<u>2,317,213.29</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	41,225.20	12,147.02
Accrued salaries payable	11,222.43	8,138.70
Accrued compensated absences	-	-
OPEB liability	42,426.00	42,426.00
Due to other funds	600,649.40	778,642.00
Total current liabilities	<u>695,523.03</u>	<u>841,353.72</u>
Total liabilities	<u>695,523.03</u>	<u>841,353.72</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	228,260.00	53,537.00
NET POSITION		
Unrestricted (deficit)	1,958,250.34	1,430,429.57
Total net position	<u>\$ 1,958,250.34</u>	<u>\$ 1,430,429.57</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-SEWER FUND
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
OPERATING REVENUES					
Utility charges	\$ 118,174.46	\$ 698,742.31	\$ 1,073,400.00	65.10%	\$ 680,797.76
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Infrastructure grant	-	-	400,000.00	0.00%	-
Total revenues	118,174.46	698,742.31	1,473,400.00	47.42%	680,797.76
OPERATING EXPENSES					
Operations					
Salaries	21,307.63	194,205.46	280,000.00	69.36%	142,276.87
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	2,277.02	14,283.51	25,000.00	57.13%	10,818.01
IMRF contribution	268.38	1,798.17	5,000.00	35.96%	2,495.24
Medical insurance	4,084.30	45,991.10	75,000.00	61.32%	28,273.03
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	5,000.00	0.00%	-
Bank fees	868.47	8,820.29	15,000.00	58.80%	6,788.87
Automotive fuel	1,285.03	6,205.86	10,000.00	62.06%	5,075.78
Auditing	-	-	50,000.00	0.00%	-
Liability insurance	-	21,253.98	80,000.00	26.57%	67,490.01
Other professional services	3,317.82	31,015.39	50,000.00	62.03%	10,279.90
Sewer main breaks	4,631.70	18,035.32	8,000.00	225.44%	-
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%	16,822.29
Capital outlay					
Vehicles	26,467.10	67,467.10	125,000.00	53.97%	-
Bad debt expense	-	-	-	0.00%	-
Total operating expenses	64,507.45	413,500.69	1,265,000.00	32.69%	290,327.57
Operating income (loss)	53,667.01	285,241.62	208,400.00		390,470.19
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ 53,667.01</u>	285,241.62	<u>\$ 208,400.00</u>		390,470.19
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>\$ 1,958,250.34</u>			<u>\$ 1,430,429.57</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-MELANIE FITNESS CENTER
AS OF JANUARY 31, 2022

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,600.00	\$ 2,050.68
Due from other funds	-	-
Total current assets	<u>2,600.00</u>	<u>2,050.68</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>1,529,203.04</u>	<u>1,660,807.74</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	10,347.39	4,787.91
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	1,081,267.76	998,531.59
Total current liabilities	<u>1,103,498.07</u>	<u>1,017,893.17</u>
Total liabilities	<u>1,103,498.07</u>	<u>1,017,893.17</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)	(1,100,381.07)	(984,226.49)
Total net position	<u>426,221.97</u>	<u>624,441.57</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-MELANIE FITNESS CENTER
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ 45.66	\$ -	0.00%	\$ 500.04
Rental income	1,850.00	6,050.00	7,200.00	84.03%	3,000.00
Other income	-	-	-	0.00%	-
Total revenues	1,850.00	6,095.66	7,200.00	84.66%	3,500.04
OPERATING EXPENSES					
Operations					
Salaries	1,620.00	12,186.00	15,000.00	81.24%	14,804.87
FICA tax	123.94	932.28	2,000.00	46.61%	1,170.16
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	1,733.74	3,600.00	48.16%	2,298.20
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	152.21	-	0.00%	-
Operating supplies	-	384.69	1,000.00	38.47%	252.27
Utilities	4,865.17	21,612.69	45,000.00	48.03%	26,756.82
Equipment	-	-	-	0.00%	-
Maintenance services building & grounds	3,266.81	3,863.60	2,000.00	193.18%	1,410.46
Maintenance equipment	-	-	-	0.00%	-
Janitor supplies	-	-	-	0.00%	-
Other professional services	2,248.54	26,655.75	35,000.00	76.16%	23,421.71
Miscellaneous expenses	-	-	500.00	0.00%	503.62
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	12,287.32	67,552.37	106,600.00	63.37%	70,353.84
Depreciation	-	-	-	0.00%	-
Total operating expenses	12,287.32	67,552.37	106,600.00	63.37%	70,353.84
Operating income (loss)	(10,437.32)	(61,456.71)	(99,400.00)		(66,853.80)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	\$ (10,437.32)	(61,456.71)	\$ (99,400.00)		(66,853.80)
Net position at beginning of year		487,678.68			691,295.37
Net position at end of year		<u>\$ 426,221.97</u>			<u>\$ 624,441.57</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
AS OF JANUARY 31, 2022

	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	\$ 4,195,714.45	\$ 343,806.88	\$ 629,439.55	\$ 403,568.08	\$ -	\$ 1,456,925.60
Property taxes receivable	-	-	-	-	-	-
Receivables other taxes	76,272.79	-	-	-	-	-
Due from other funds	681,710.03	2,522,365.94	-	98,209.31	-	8,069.28
Total assets	<u>\$ 4,953,697.27</u>	<u>\$ 2,866,172.82</u>	<u>\$ 629,439.55</u>	<u>\$ 501,777.39</u>	<u>\$ -</u>	<u>\$ 1,464,994.88</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	212,391.51	-	350,000.00	-	-	6,500.00
Forfeiture deposit	-	-	-	-	-	-
Property taxes-allowance	-	-	-	-	-	-
Due to other funds	-	-	672,834.34	-	31,962.50	-
Total liabilities	<u>212,391.51</u>	<u>-</u>	<u>1,022,834.34</u>	<u>-</u>	<u>31,962.50</u>	<u>6,500.00</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	3,758,056.56	-	-	-	-	-
Economic development	-	2,866,172.82	-	501,777.39	-	-
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	(393,394.79)	-	(31,962.50)	-
Total fund balances (deficits)	<u>3,758,056.56</u>	<u>2,866,172.82</u>	<u>(393,394.79)</u>	<u>501,777.39</u>	<u>(31,962.50)</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,953,697.27</u>	<u>\$ 2,866,172.82</u>	<u>\$ 629,439.55</u>	<u>\$ 501,777.39</u>	<u>\$ -</u>	<u>\$ 1,464,994.88</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
AS OF JANUARY 31, 2022

	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	\$ -	\$ -	\$ -	\$ -	\$ 26,037.70	\$ 228,062.45	\$ 43,686.11	\$ 7,327,240.82
Property taxes receivable	1,183,395.80	691,546.94	-	-	-	-	-	1,874,942.74
Receivables other taxes	-	-	-	-	-	-	-	76,272.79
Due from other funds	-	-	9,000.00	20,590.00	88.00	-	-	3,340,032.56
Total assets	\$ 1,183,395.80	\$ 691,546.94	\$ 9,000.00	\$ 20,590.00	\$ 26,125.70	\$ 228,062.45	\$ 43,686.11	\$ 12,618,488.91
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	-	-	-	-	-	-	568,891.51
Forfeiture deposit	-	-	-	-	-	85,467.86	-	85,467.86
Property taxes-allowance	152,579.00	89,163.00	-	-	-	-	-	241,742.00
Due to other funds	-	-	-	-	-	5,491.20	-	710,288.04
Total liabilities	152,579.00	89,163.00	-	-	-	90,959.06	-	1,606,389.41
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
Total deferred inflows of resources	1,030,816.80	602,383.94	-	-	-	-	-	4,074,944.82
Fund balances:								
Restricted								
Street maintenance	-	-	-	-	-	-	-	3,758,056.56
Economic development	-	-	-	-	-	-	-	3,367,950.21
Public safety	-	-	-	20,590.00	26,125.70	137,103.39	43,686.11	227,505.20
Unassigned (deficit)	-	-	9,000.00	-	-	-	-	(416,357.29)
Total fund balances (deficits)	-	-	9,000.00	20,590.00	26,125.70	137,103.39	43,686.11	6,937,154.68
Total liabilities, deferred inflows of resources and fund balance	\$ 1,183,395.80	\$ 691,546.94	\$ 9,000.00	\$ 20,590.00	\$ 26,125.70	\$ 228,062.45	\$ 43,686.11	\$ 12,618,488.91

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED JANUARY 31, 2022

	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	\$ 65,251.03	\$ -	\$ -
Motor fuel tax allotments	711,363.66	-	-	-	-	-
Forfeiture Income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	34,000.00	-	-	-	-	-
Grantincome	-	-	-	-	-	62,115.00
Rental income	-	-	-	-	-	-
Interest income	982.97	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	746,346.63	-	699,046.88	65,251.03	-	62,115.00
EXPENDITURES						
Current						
Pension contribution	-	-	-	-	-	-
Maintenance service traffic signals	180,744.51	-	-	-	-	-
Maintenance supplies street	170,301.67	-	-	-	-	-
Legal fees	-	-	-	-	4,706.25	-
Utilities	171,529.76	-	-	-	-	-
General maintenance-public works	-	-	-	-	-	-
Project engineering	118,000.00	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	350,168.75	66,414.75	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 January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED JANUARY 31, 2022

	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	25,935.00	-	-	-	-	-
Hauling disposal services	30,431.25	-	-	-	-	-
Capital outlay						
Salt building construction	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	55,615.00
New equipment	-	-	-	-	-	-
Vehicles	93,934.20	-	-	-	-	-
Total expenditures	<u>790,876.39</u>	<u>-</u>	<u>350,168.75</u>	<u>66,414.75</u>	<u>6,431.25</u>	<u>62,115.00</u>
Excess (deficiency) of revenues over (under) expenditures	(44,529.76)	-	348,878.13	(1,163.72)	(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	(44,529.76)	-	348,878.13	(1,163.72)	(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>\$ 3,758,056.56</u>	<u>\$ 2,866,172.82</u>	<u>\$ (393,394.79)</u>	<u>\$ 501,777.39</u>	<u>\$ (31,962.50)</u>	<u>\$ -</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED JANUARY 31, 2022

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES								
Property tax-net	\$ 748,470.01	\$ 435,933.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,948,701.39
Motor fuel tax allotments	-	-	-	-	-	-	-	711,363.66
Forfeiture Income	-	-	-	-	-	33,218.51	-	33,218.51
Foreign fire tax	-	-	-	-	-	-	38,825.55	38,825.55
Illinois rebuild grant	-	-	-	-	-	-	-	34,000.00
Grant income	-	-	-	-	-	-	-	62,115.00
Rental income	-	-	9,000.00	-	-	-	-	9,000.00
Interest income	-	-	-	-	-	-	-	982.97
Miscellaneous revenues	-	-	-	20,590.00	-	-	-	20,590.00
Total revenues	748,470.01	435,933.47	9,000.00	20,590.00	-	33,218.51	38,825.55	2,858,797.08
EXPENDITURES								
Current								
Pension contribution	748,470.01	435,933.47	-	-	-	-	-	1,184,403.48
Maintenance service traffic signals	-	-	-	-	-	-	-	180,744.51
Maintenance supplies street	-	-	-	-	-	-	-	170,301.67
Legal fees	-	-	-	-	-	-	-	4,706.25
Utilities	-	-	-	-	-	-	779.60	172,309.36
General maintenance-public works	-	-	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-	-	118,000.00
Street scarification	-	-	-	-	-	-	-	-
Other professional services	-	-	-	-	-	-	-	424,808.50
Lease payments	-	-	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-	374.48	374.48
Maintenance services-equipment	-	-	-	-	-	-	4,149.75	4,149.75
Maintenance services-vehicle	-	-	-	-	-	-	385.00	385.00
Telephone	-	-	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	1,260.90	1,260.90
Bank fees	-	-	-	-	5.00	-	-	5.00
Public education	-	-	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	16,092.05	-	16,092.05
Other miscellaneous expenses	-	-	-	-	-	-	1,005.00	1,005.00
Informant/line up expenditures	-	-	-	-	-	-	-	-

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED JANUARY 31, 2022

	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	-	-	-	-	-	-	8,543.84	8,543.84
Maintenance supplies-equipment	-	-	-	-	-	-	1,797.83	1,797.83
Maintenance supplies-vehicles	-	-	-	-	-	-	1,470.00	1,470.00
Office supplies	-	-	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-	3,149.67	3,149.67
Tree maintenance	-	-	-	-	-	-	-	25,935.00
Hauling disposal services	-	-	-	-	-	-	-	30,431.25
Capital outlay								
Salt building construction	-	-	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-	-	55,615.00
New equipment	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	93,934.20
Total expenditures	<u>748,470.01</u>	<u>435,933.47</u>	<u>-</u>	<u>-</u>	<u>5.00</u>	<u>16,092.05</u>	<u>22,916.07</u>	<u>2,499,422.74</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	9,000.00	20,590.00	(5.00)	17,126.46	15,909.48	359,374.34
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	-	-	9,000.00	20,590.00	(5.00)	17,126.46	15,909.48	359,374.34
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>\$ 9,000.00</u>	<u>\$ 20,590.00</u>	<u>\$ 26,125.70</u>	<u>\$ 137,103.39</u>	<u>\$ 43,686.11</u>	<u>\$ 6,937,154.68</u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
AS OF JANUARY 31, 2022

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 14,073.62	\$ 104,230.36	\$ 22,232.95	\$ 16,074.40	\$ 156,611.33
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	\$ 1,069,254.31	\$ 579,231.31	\$ 1,048,762.79	\$ 1,394,594.85	\$ 4,091,843.26
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	808.33	(50,131.59)	808.34	9,364.72	(39,150.20)
Total liabilities	136,856.24	11,111.84	133,162.21	181,175.69	462,305.98
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	13,265.29	154,361.95	21,424.61	6,709.68	195,761.53
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	13,265.29	154,361.95	21,424.61	6,709.68	195,761.53
Total liabilities, deferred inflows of resources and fund balances	\$ 1,069,254.31	\$ 579,231.31	\$ 1,048,762.79	\$ 1,394,594.85	\$ 4,091,843.26

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED JANUARY 31, 2022

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
REVENUES					
Property taxes-net	\$ 575,364.52	\$ 268,943.62	\$ 550,769.11	\$ 1,211,631.04	\$ 2,606,708.29
Interest income	24.48	6.43	24.91	5.61	61.43
Other income	-	52,698.25	-	-	52,698.25
Total revenues	<u>575,389.00</u>	<u>321,648.30</u>	<u>550,794.02</u>	<u>1,211,636.65</u>	<u>2,659,467.97</u>
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	<u>1,265,475.00</u>	<u>570,285.00</u>	<u>1,231,275.00</u>	<u>1,430,027.79</u>	<u>4,497,062.79</u>
Excess (deficiency) of revenues over (under) expenditures	(690,086.00)	(248,636.70)	(680,480.98)	(218,391.14)	(1,837,594.82)
OTHER FINANCING SOURCES (USES)					
Transfers in	173,019.32	-	166,317.16	225,030.43	564,366.91
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>173,019.32</u>	<u>-</u>	<u>166,317.16</u>	<u>225,030.43</u>	<u>564,366.91</u>
Net changes in fund balances	(517,066.68)	(248,636.70)	(514,163.82)	6,639.29	(1,273,227.91)
Fund balances at beginning of year	<u>530,331.97</u>	<u>402,998.65</u>	<u>535,588.43</u>	<u>70.39</u>	<u>1,468,989.44</u>
Fund balances at end of year	<u>\$ 13,265.29</u>	<u>\$ 154,361.95</u>	<u>\$ 21,424.61</u>	<u>\$ 6,709.68</u>	<u>\$ 195,761.53</u>

Amounts UNAUDITED updated through January 31, 2022

Supplementary Information

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
DEBT SERVICE FUNDS
AS OF JANUARY 31, 2022

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
ASSETS		
Cash and cash equivalents	\$ 156,611.33	\$ 199,396.96
Property taxes receivable-net	3,935,231.93	4,053,507.24
Due from other funds	-	-
Total assets	<u>\$ 4,091,843.26</u>	<u>\$ 4,252,904.20</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	-	-
Property taxes-allowance	501,456.18	377,382.00
Due to other funds	<u>(39,150.20)</u>	<u>501,052.65</u>
Total liabilities	<u>462,305.98</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	195,761.53	-
Unassigned	<u>-</u>	<u>(301,655.69)</u>
Total fund balance	<u>195,761.53</u>	<u>(301,655.69)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,091,843.26</u>	<u>\$ 4,252,904.20</u>

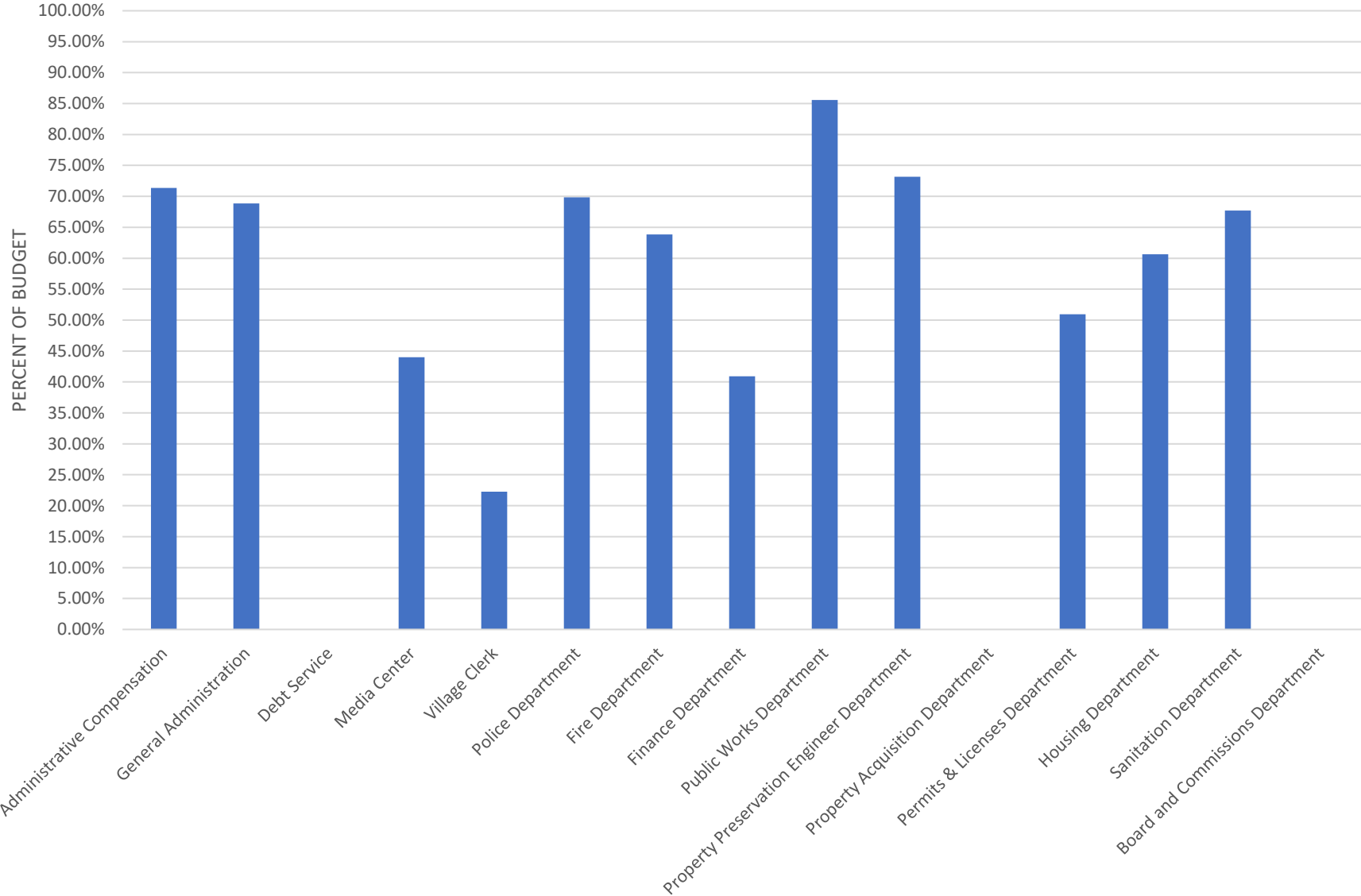
Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED JANUARY 31, 2022

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
REVENUES					
Property taxes-net	\$ 9,214.85	\$ 2,606,708.29	\$ 3,977,319.20	65.54%	\$ 2,830,614.16
Interest income	0.34	61.43	450.00	13.65%	182.87
Other income	-	52,698.25	110,000.00	47.91%	109,388.78
Total revenues	9,215.19	2,659,467.97	4,087,769.20	65.06%	2,940,185.81
EXPENDITURES					
Debt service					
Principal	-	3,650,000.00	3,650,000.00	100.00%	3,585,000.00
Interest paid	-	840,162.79	865,135.00	97.11%	973,724.09
Other fees	-	6,900.00	45,000.00	15.33%	3,150.00
Total expenditures	-	4,497,062.79	4,560,135.00	98.62%	4,561,874.09
Excess (deficiency) of revenues over (under) expenditures	9,215.19	(1,837,594.82)	(472,365.80)		(1,621,688.28)
OTHER FINANCING SOURCES (USES)					
Transfers in	564,366.91	564,366.91	525,000.00	107.50%	-
Transfer out	-	-	-	0.00%	-
Total other financing sources (uses)	564,366.91	564,366.91	525,000.00	107.50%	-
Net changes in fund balances	<u>\$ 573,582.10</u>	<u>(1,273,227.91)</u>	<u>\$ 52,634.20</u>		(1,621,688.28)
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>\$ 195,761.53</u>			<u>\$ (301,655.69)</u>

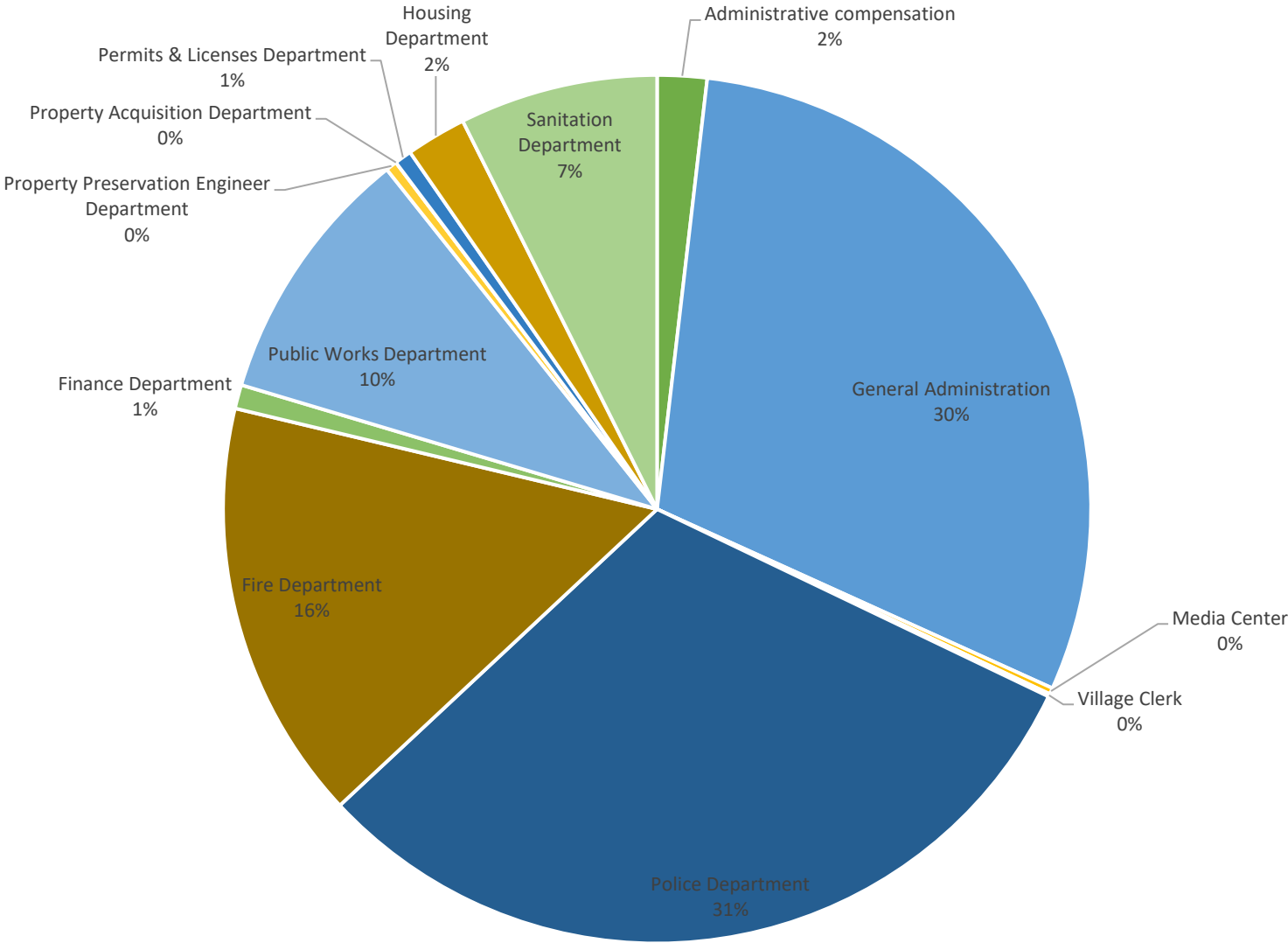
Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES
AS OF JANUARY 31, 2022

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 295,130.03
Local debt recovery	2,789.66
Bond payments commingled account	517,284.46
Clerks account	736,802.71
Clerks ub unapplied cash	-
Petty cash	16.85
Payroll checking	27,901.09
Corp IPTIP cash	1,678,467.95
Total General Fund - Unrestricted	\$ 3,258,392.75
 General Fund - Restricted	
Capital projects installment	262,820.65
Narcint account	8,201.88
Cook County COVID-19 grant	625,722.52
Homewood Disposal bond proceeds	823,057.70
Lease agreement holding	-
City of Chicago-tort liability	-
Total General Fund - Restricted	\$ 1,719,802.75
 Enterprise Fund	
Water	
Cash at paying agent	-
Clerk's account	70,412.23
Clerk's account-credit card	-
Water fund checking account	1,232,186.13
Petty cash	500.00
Total Water	\$ 1,303,098.36
 Sewer	
Clerk's account	(27,429.37)
Sewer	1,848,925.62
Total Sewer	\$ 1,821,496.25
 Melanie Fitness Center	
Cash	2,600.00
Total Melanie Fitness Center	\$ 2,600.00

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES (CONTINUED)
AS OF JANUARY 31, 2022

	Current Year Actual
Special Revenue	
Motor Fuel Tax	4,195,714.45
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	629,439.55
TIF III Indulux	403,568.08
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
American Rescue Plan	1,456,925.60
Federal Forfeiture	
Justice account	-
Treasury account	26,037.70
Total Federal Forfeiture	\$ 26,037.70
State Forfeiture	
State Forfeiture	41,332.63
State Forfeiture Holding	186,729.82
Total State Forfeiture	\$ 228,062.45
Foreign Fire Tax	43,686.11

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES (CONTINUED)
AS OF JANUARY 31, 2022

	<u>Current Year Actual</u>
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	<u>14,073.62</u>
Total 2009A	<u>14,073.62</u>
2009B	
Bond payments commingled account	96,385.08
Escrowed bank account	<u>7,845.28</u>
Total 2009B	<u>104,230.36</u>
2009C	
Bond payments commingled account	-
Escrowed bank account	<u>22,232.95</u>
Total 2009C	<u>22,232.95</u>
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	<u>16,074.40</u>
Total Homewood Disposal Bonds	<u>16,074.40</u>
Total Debt Service	<u><u>\$ 156,611.33</u></u>

Amounts UNAUDITED updated through January 31, 2022

VILLAGE OF DOLTON, ILLINOIS
LONG-TERM DEBT FUNDING STATUS
AS OF JANUARY 31, 2022

	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	1,232,186.13	-	-	-	-	1,232,186.13
General fund restricted cash account	-	-	-	-	-	-
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>14,073.62</u>	<u>104,230.36</u>	<u>22,232.95</u>	<u>16,074.40</u>	<u>156,611.33</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>517,284.46</u>
Unfunded (overfunded) balance	<u><u>\$(1,232,186.13)</u></u>	<u><u>\$ (14,073.62)</u></u>	<u><u>\$ (104,230.36)</u></u>	<u><u>\$ (22,232.95)</u></u>	<u><u>\$ (16,074.40)</u></u>	<u><u>\$(1,906,081.92)</u></u>
% Funded	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Amounts UNAUDITED updated through January 31, 2022

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 January 31, 2022