

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

JULY 31, 2021

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 5,566,094.81	\$ 4,748,998.92	\$ 1,206,241.09	\$ 11,521,334.82
Restricted cash	1,188,099.12	-	-	1,188,099.12
Receivables				
Property taxes-net	5,549,801.37	-	4,053,507.24	9,603,308.61
Refuse	737,720.22	-	-	737,720.22
Other taxes	1,537,085.94	-	-	1,537,085.94
Other	309,830.22	76,272.79	-	386,103.01
Due from other funds	2,336,588.85	4,193,434.01	-	6,530,022.86
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	-	-	-	-
Total assets	<u>\$17,474,909.68</u>	<u>\$ 9,018,705.72</u>	<u>\$ 5,259,748.33</u>	<u>\$ 31,753,363.73</u>
LIABILITIES				
Accounts payable	938,361.54	759,258.85	-	1,697,620.39
Accrued salaries payable	483,835.74	-	-	483,835.74
Due to other funds	5,369,913.61	704,303.09	(41,050.20)	6,033,166.50
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	25,662.72	-	-	25,662.72
Utility overpayments	135,984.97	-	-	135,984.97
Payroll withholdings	18,700.87	-	-	18,700.87
Sales tax incentive payable	-	-	-	-
Deposits payable	63,225.00	71,396.57	-	134,621.57
Red light fees payable	127,609.06	-	-	127,609.06
Retro payable	-	-	-	-
Property taxes-allowance	516,686.00	-	377,382.00	894,068.00
Liability insurance payable	101,578.30	-	-	101,578.30
Due to other agencies	-	-	-	-
Other liabilities	8,171.85	-	-	8,171.85
Total liabilities	<u>8,100,057.29</u>	<u>1,534,958.51</u>	<u>336,331.80</u>	<u>9,971,347.60</u>

Amounts UNAUDITED updated through July 31, 2021

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	\$ 5,033,115.37	\$ -	\$ 3,676,125.24	\$ 8,709,240.61
Grants	10,813.22	1,017,249.20	-	1,028,062.42
Total deferred inflows of resources	<u>5,043,928.59</u>	<u>1,017,249.20</u>	<u>3,676,125.24</u>	<u>9,737,303.03</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Advances from other funds	2,336,588.85	-	-	2,336,588.85
Land held for resale	245,712.00	-	-	245,712.00
Inventories	3,977.15	-	-	3,977.15
Restricted				
Street maintenance	-	3,990,423.85	-	3,990,423.85
Economic development	-	3,352,658.94	-	3,352,658.94
Grants	625,722.52	-	-	625,722.52
Capital improvement	394,602.75	-	-	394,602.75
Public safety	8,201.88	166,898.90	-	175,100.78
Tort liability	159,571.97	-	-	159,571.97
Debt service	-	-	1,256,638.01	1,256,638.01
Unassigned (deficit)	556,546.68	(1,043,483.68)	(9,346.72)	(496,283.72)
Total fund balances (deficit)	<u>4,330,923.80</u>	<u>6,466,498.01</u>	<u>1,247,291.29</u>	<u>12,044,713.10</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$17,474,909.68</u>	<u>\$ 9,018,705.72</u>	<u>\$ 5,259,748.33</u>	<u>\$ 31,753,363.73</u>

Amounts UNAUDITED updated through July 31, 2021

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 276,133.28	\$ -	\$ 149,360.70	\$ 425,493.98
Property taxes-pension	-	198,427.95	-	198,427.95
Property taxes-tort	66,299.50	-	-	66,299.50
Other taxes	1,691,257.45	229,642.30	52,698.25	1,973,598.00
Total taxes	2,033,690.23	428,070.25	202,058.95	2,663,819.43
Intergovernmental				
State income tax	1,038,083.32	-	-	1,038,083.32
Personal property replacement tax	156,238.52	-	-	156,238.52
Local motor fuel tax	5,874.26	-	-	5,874.26
911 service surcharge	3,703.00	-	-	3,703.00
Grants	104,166.06	-	-	104,166.06
Total intergovernmental	1,308,065.16	-	-	1,308,065.16
Licenses	531,954.08	-	-	531,954.08
Permits	112,892.07	-	-	112,892.07
Charge for services	443,517.85	-	-	443,517.85
Fines and forfeitures	879,162.24	-	-	879,162.24
Interest income	137.29	221.33	16.99	375.61
Other	108,149.59	-	-	108,149.59
Total revenues	5,417,568.51	428,291.58	202,075.94	6,047,936.03

Amounts UNAUDITED updated through July 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 JULY 31, 2021

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 108,044.46	\$ -	\$ -	\$ 108,044.46
General administration	1,108,481.35	-	-	1,108,481.35
Media center	24,142.10	-	-	24,142.10
Village Clerk	4,163.31	-	-	4,163.31
Police department	1,712,677.16	72,326.00	-	1,785,003.16
Fire department	982,924.57	48,200.86	-	1,031,125.43
Finance department	19,487.82	-	-	19,487.82
Public works department	414,347.87	-	-	414,347.87
Property preservation engineer department	24,777.68	-	-	24,777.68
Property acquisition department	-	-	-	-
Permits & licenses department	37,738.97	-	-	37,738.97
Housing department	128,611.90	-	-	128,611.90
Sanitation department	285,100.46	-	-	285,100.46
Board and commissions department	-	-	-	-
Street maintenance	-	61,602.92	-	61,602.92
Economic development	-	377,020.95	-	377,020.95
Debt Service	-	-	421,567.50	421,567.50
	<u>4,850,497.65</u>	<u>559,150.73</u>	<u>421,567.50</u>	<u>5,831,215.88</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>567,070.86</u>	<u>(130,859.15)</u>	<u>(219,491.56)</u>	<u>216,720.15</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	-	-	-	-
City of Chicago payment	-	-	-	-
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)				
Net change in fund balances	567,070.86	(130,859.15)	(219,491.56)	216,720.15
Fund balances (deficit) at beginning of year	3,763,852.94	6,597,357.16	1,466,782.85	11,827,992.95
Fund balances (deficit) at end of year	<u>\$ 4,330,923.80</u>	<u>\$ 6,466,498.01</u>	<u>\$ 1,247,291.29</u>	<u>\$12,044,713.10</u>

Amounts UNAUDITED updated through July 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 5,566,094.81	\$ 4,496,702.82
Restricted cash	1,188,099.12	1,235,097.22
Receivables		
Property taxes-net	5,549,801.37	5,549,801.37
Refuse	737,720.22	582,523.29
Other taxes	1,537,085.94	926,489.90
Other	309,830.22	2,977.57
Due from other funds	2,336,588.85	1,966,664.63
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	-	500,604.15
	<u>\$ 17,474,909.68</u>	<u>\$ 15,510,550.10</u>
LIABILITIES		
Accounts payable	938,361.54	616,849.71
Accrued salaries payable	483,835.74	436,367.57
Due to other funds	5,369,913.61	6,942,307.70
Due to pension funds	310,327.63	349,614.08
Unclaimed property checks	25,662.72	25,662.72
Utility overpayments	135,984.97	144,945.20
Payroll withholdings	18,700.87	27,804.66
Sales tax incentive payable	-	95,053.19
Escrow deposits	63,225.00	70,225.00
Red light fees payable	127,609.06	92,629.91
Retro payable	-	159,622.41
Property taxes-allowance	516,686.00	516,686.00
Liability insurance payable	101,578.30	-
Due to other agencies	-	-
Other liabilities	8,171.85	6,736.35
	<u>8,100,057.29</u>	<u>9,484,504.50</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	5,033,115.37	5,033,115.37
Grants	10,813.22	10,813.22
	<u>5,043,928.59</u>	<u>5,043,928.59</u>

Amounts UNAUDITED updated through July 31, 2021

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

	Current Year Actual	Prior Year Actual
FUND BALANCES		
Nonspendable		
Prepaid items	\$ -	\$ 500,604.15
Advances from other funds	2,336,588.85	1,966,664.63
Land held for resale	245,712.00	245,712.00
Inventories	3,977.15	3,977.15
Restricted		
Grants	625,722.52	17,305.76
Capital improvement	394,602.75	444,077.75
Public safety	8,201.88	19,444.62
Tort liability	159,571.97	57,079.30
Debt service	-	697,189.79
Unassigned (deficit)	556,546.68	(2,969,938.14)
Total fund balances (deficit)	4,330,923.80	982,117.01
Total liabilities, deferred inflows of resources and fund balances	\$ 17,474,909.68	\$ 15,510,550.10

Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
REVENUES					
Property taxes-net	\$ -	\$ 276,133.28	\$ 4,861,212.00	5.68%	\$ 102,456.32
Property taxes-tort	-	66,299.50	1,200,000.00	5.52%	26,280.98
Other taxes					
Cannabis tax	2,713.44	8,444.55	25,000.00	33.78%	3,066.07
Home rule sales tax	110,120.30	286,788.86	960,000.00	29.87%	182,966.45
Hotel tax	-	-	10,000.00	0.00%	3,750.00
Sales tax	248,146.28	679,890.51	2,990,000.00	22.74%	538,661.35
Simplified municipal telecom tax	19,448.12	57,616.89	260,000.00	22.16%	64,256.08
Transfer tax	37,445.00	89,647.50	340,000.00	26.37%	55,452.75
Utilities tax	111,101.43	413,320.36	1,611,000.00	25.66%	340,673.49
Video gaming tax	55,563.95	137,731.03	280,000.00	49.19%	34,348.11
Other taxes	8,109.92	17,817.75	81,000.00	22.00%	26,889.55
Total taxes	592,648.44	2,033,690.23	12,618,212.00	16.12%	1,378,801.15
Intergovernmental					
State income tax	306,654.08	1,038,083.32	2,520,000.00	41.19%	607,619.22
Personal property replacement tax	65,858.80	156,238.52	270,000.00	57.87%	70,700.61
Local motor fuel tax	2,109.09	5,874.26	39,000.00	15.06%	8,031.97
911 service surcharge	1,851.50	3,703.00	12,000.00	30.86%	2,777.25
Grants					
Census 2020	-	-	-	0.00%	6,553.00
Comed region green grant	-	-	-	0.00%	-
Community development block grant	-	-	200,000.00	0.00%	-
COVID-19	-	-	-	0.00%	-
COPS grant	-	-	219,000.00	0.00%	-
Cares Act FFCRA social security credit	-	4,166.06	35,000.00	11.90%	(59.73)
Firefighters small tools	-	-	-	0.00%	-
Firefighters assistances	-	-	-	0.00%	-
Grass cutting	-	-	39,000.00	0.00%	2,141.00
Illinois public risk fund	-	-	-	0.00%	-
JAG	-	-	20,000.00	0.00%	-
Grants-other	-	100,000.00	-	0.00%	-
Total intergovernmental	376,473.47	1,308,065.16	3,354,000.00	39.00%	697,763.32
Licenses					
Rental	450.00	6,385.00	58,000.00	11.01%	14,550.00
Vehicle	55,475.00	255,945.00	354,000.00	72.30%	237,390.00
Business	2,900.00	40,670.00	270,000.00	15.06%	9,410.00
Animal	645.00	3,345.00	4,000.00	83.63%	3,510.00
Cable franchise	1,785.00	66,277.45	250,000.00	26.51%	63,310.84
Contractors	14,710.00	60,560.00	100,000.00	60.56%	61,700.00
Other licenses	1,250.00	10,695.00	50,000.00	21.39%	66,068.00
Liquor	-	12,411.63	95,000.00	13.06%	31,256.56
Inspection fees	23,675.00	66,865.00	250,000.00	26.75%	76,815.10
Fire fees	700.00	8,800.00	25,000.00	35.20%	8,600.00
Total licenses	101,590.00	531,954.08	1,456,000.00	36.54%	572,610.50
Permits					
Building	37,378.77	110,407.07	350,000.00	31.54%	61,744.96
Other permits	80.00	2,485.00	10,000.00	24.85%	3,955.00
Total permits	37,458.77	112,892.07	360,000.00	31.36%	65,699.96

Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
REVENUES (Continued)					
Charge for services					
Utilities charges	\$ 162,911.80	\$ 442,373.37	\$ 1,832,000.00	24.15%	\$ 282,775.79
Utilities penalties	760.00	760.00	-	0.00%	200.00
Special police services	-	384.48	2,500.00	15.38%	125.64
Total charge for services	<u>163,671.80</u>	<u>443,517.85</u>	<u>1,834,500.00</u>	<u>24.18%</u>	<u>283,101.43</u>
Fines and forfeitures					
Red light fees	163,378.00	475,930.65	500,000.00	95.19%	73,494.00
Towing fees	13,000.00	41,400.00	160,000.00	25.88%	40,700.00
Court fines	757.50	4,560.00	30,000.00	15.20%	6,195.00
Parking fines	28,759.00	57,429.00	140,000.00	41.02%	16,944.00
Overweight truck fines	180.00	780.00	10,000.00	7.80%	60.00
Housing fines	38,743.17	94,794.42	350,000.00	27.08%	60,884.58
Municipal collections	33,641.44	128,294.16	350,000.00	36.66%	76,360.81
Local debt recovery collections	16,706.48	68,124.01	321,000.00	21.22%	103,332.91
Other fines	2,470.00	6,850.00	60,000.00	11.42%	15,137.50
Fire recovery program	-	-	200,000.00	0.00%	-
Forfeiture income	500.00	1,000.00	-	0.00%	-
Total fines and forfeitures	<u>298,135.59</u>	<u>879,162.24</u>	<u>2,121,000.00</u>	<u>41.45%</u>	<u>393,108.80</u>
Interest income	<u>37.25</u>	<u>137.29</u>	<u>4,000.00</u>	<u>3.43%</u>	<u>2,092.46</u>
Other					
Escrow forfeiture	18,500.00	26,000.00	60,000.00	43.33%	17,500.00
Sponsorships	3,000.00	3,000.00	15,000.00	20.00%	-
Sponsorships-Ardagh	-	-	-	0.00%	50,000.00
Rental income	3,041.76	6,083.52	40,000.00	15.21%	4,587.64
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	5,202.77	5,202.77	-	0.00%	-
Insurance reimbursement	-	-	6,000.00	0.00%	-
Employee insurance reimbursement	-	-	-	0.00%	-
Workers compensation reimbursement	2,946.63	33,023.19	80,000.00	41.28%	6,051.36
TIF #3 Indulux reimbursement	7,354.90	22,064.70	90,000.00	24.52%	21,422.04
Motor fuel tax reimbursement	-	-	150,000.00	0.00%	-
Miscellaneous	5,252.00	12,775.41	90,000.00	14.19%	9,679.96
Total other	<u>45,298.06</u>	<u>108,149.59</u>	<u>531,000.00</u>	<u>20.37%</u>	<u>109,241.00</u>
Total revenues	<u>1,615,313.38</u>	<u>5,417,568.51</u>	<u>22,278,712.00</u>	<u>24.32%</u>	<u>3,502,418.62</u>

Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 16,876.50	\$ 39,378.50	\$ 142,680.00	27.60%	\$ 36,020.65
Salaries-elected official allowance	9,333.36	28,000.08	112,000.00	25.00%	28,000.08
FICA tax	2,005.02	5,154.36	19,500.00	26.43%	4,897.49
IMRF contribution	249.03	635.95	8,000.00	7.95%	1,018.63
Medical insurance	8,121.04	34,875.57	145,000.00	24.05%	40,161.82
Total administrative compensation	36,584.95	108,044.46	427,180.00	25.29%	110,098.67
General administration					
Salaries	28,522.19	64,234.21	457,500.00	14.04%	74,672.96
FICA tax	2,140.72	14,880.78	40,000.00	37.20%	5,488.62
IMRF contribution	225.89	567.92	7,000.00	8.11%	1,244.90
Medical insurance	5,619.92	15,072.24	125,000.00	12.06%	20,772.01
Medical insurance-retirees	10,341.96	40,613.84	110,000.00	36.92%	38,635.38
Unemployment compensation	-	-	56,000.00	0.00%	-
Worker's compensation	234,347.00	234,347.00	1,200,000.00	19.53%	228,689.50
Membership dues	-	1,000.00	30,000.00	3.33%	13,336.00
Training	-	-	10,000.00	0.00%	-
Janitorial services	-	280.00	5,000.00	5.60%	727.30
Bank fees	12,151.43	31,172.47	90,000.00	34.64%	16,650.28
Municipal collection of Amercia fees	9,115.35	45,958.06	140,000.00	32.83%	64,191.99
Red light service fees	71,482.18	199,091.24	200,000.00	99.55%	122,072.55
Fire service fees	-	-	12,000.00	0.00%	-
Postage & mailing	918.47	994.93	15,000.00	6.63%	1,254.11
Printing	-	-	500.00	0.00%	135.00
Publishing	-	240.00	4,000.00	6.00%	-
Newspaper public outreach	-	-	-	0.00%	-
Office supplies	993.62	1,619.13	7,500.00	21.59%	459.13
Operating supplies	-	-	-	0.00%	(1.40)
Court reporting & filing fees	-	-	-	0.00%	-
Legal fees	10,874.50	21,858.25	380,000.00	5.75%	27,970.74
Auditing	-	-	50,000.00	0.00%	-
Medical services & drug testing	-	-	10,000.00	0.00%	238.00
Settlements	-	-	5,000.00	0.00%	-
Telephone	26,541.44	75,759.45	180,000.00	42.09%	69,995.01
Utilities	459.69	5,198.57	25,000.00	20.79%	3,332.72
Powering safe communities	-	-	-	0.00%	-
Liability insurance	-	-	860,000.00	0.00%	32,738.50
Maintenance services building & grounds	4,465.74	6,569.57	12,500.00	52.56%	1,615.86
Maintenance services equipment	-	-	5,000.00	0.00%	197.50
Maintenance services vehicle	-	-	5,000.00	0.00%	-
Maintenance supplies buildings & grounds	-	683.92	-	0.00%	28.50
Other professional services	2,896.53	9,097.88	170,000.00	5.35%	6,332.13
Other contractual services	63,308.00	238,058.67	720,000.00	33.06%	237,741.24
Special events & activities	12,443.23	26,398.80	30,000.00	88.00%	-
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	14.97	4,891.77	-	0.00%	469.46
Grants					
Census expenditures	-	-	-	0.00%	165.00
CDBG expenditures	-	-	200,000.00	0.00%	3,869.77
Ardagh expenditures	-	-	-	0.00%	42,899.69
Other miscellaneous expenses	2,783.81	13,151.03	140,000.00	9.39%	3,081.36
Capital outlay					
Equipment	1,181.86	11,080.46	-	0.00%	-
Building	22,971.76	45,661.16	135,000.00	33.82%	-
Total general administration	523,800.26	1,108,481.35	5,437,000.00	20.39%	1,019,003.81

Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ 2,340.00	\$ 5,484.45	\$ 5,000.00	109.69%	\$ 1,515.00
FICA tax	179.02	419.58	2,000.00	20.98%	115.89
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	-	1,000.00	0.00%	768.51
Operating supplies	-	-	-	0.00%	-
Other professional services	6,200.00	18,174.33	70,000.00	25.96%	3,500.00
Other miscellaneous expenses	-	63.74	1,500.00	4.25%	856.19
Coronavirus expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	8,000.00	0.00%	-
Total media center	8,719.02	24,142.10	87,500.00	27.59%	6,755.59
Village Clerk					
Salaries	250.00	750.00	35,000.00	2.14%	-
FICA tax	-	-	2,500.00	0.00%	-
IMRF contribution	-	-	500.00	0.00%	-
Medical insurance	-	-	25,000.00	0.00%	-
Publishing	-	-	10,000.00	0.00%	-
Office supplies	155.43	340.95	3,000.00	11.37%	-
Other miscellaneous expenses	122.36	122.36	-	0.00%	-
Other professional services	-	-	-	0.00%	-
Capital outlay					
Equipment	(3,245.00)	2,950.00	2,000.00	147.50%	-
Total Village Clerk	(2,717.21)	4,163.31	78,000.00	5.34%	-
Police department					
Salaries	325,861.43	739,457.41	3,580,000.00	20.66%	797,868.10
Salaries overtime	58,741.93	112,419.32	350,000.00	32.12%	73,528.01
Salaries crossing guards	1,976.00	4,966.00	31,200.00	15.92%	405.00
Salaries management	171,178.34	377,105.38	1,310,000.00	28.79%	281,524.83
FICA tax	13,301.45	29,223.65	141,000.00	20.73%	24,966.24
IMRF contribution	2,150.22	3,725.66	25,000.00	14.90%	2,117.37
Pension contribution	-	-	-	0.00%	-
Medical insurance	64,450.54	258,699.68	1,050,000.00	24.64%	254,268.18
Uniform allowance	-	18,074.98	46,000.00	39.29%	-
Dues	-	-	500.00	0.00%	-
Organization memberships	-	-	3,000.00	0.00%	-
Training	125.00	125.00	20,000.00	0.63%	8,924.00
Public education	-	-	-	0.00%	-
Janitorial services	1,456.00	2,842.00	18,000.00	15.79%	2,679.60
Postage & mailing	-	71.76	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	566.65	1,886.53	10,000.00	18.87%	1,303.27
Operating supplies	203.16	203.16	2,500.00	8.13%	535.10
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	16,122.14	16,122.14	70,000.00	23.03%	9,868.15
Traveling expenses	-	-	5,000.00	0.00%	-
Telephone	4,664.90	6,865.48	33,000.00	20.80%	4,210.22
Lease payment	-	59,063.85	95,000.00	62.17%	59,063.85
Maintenance services building & grounds	385.92	419.86	6,000.00	7.00%	2,088.37
Maintenance services equipment	-	565.00	4,000.00	14.13%	-
Maintenance services vehicle	9,107.36	12,065.89	75,000.00	16.09%	9,101.56
Maintenance supplies buildings & grounds	-	23.41	1,000.00	2.34%	-

Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Maintenance supplies equipment	\$ -	\$ -	\$ 5,000.00	0.00%	\$ 351.01
Maintenance supplies vehicles	2,580.00	5,214.00	20,000.00	26.07%	3,000.00
Other professional services	4,955.62	10,087.26	70,000.00	14.41%	10,202.50
Other contractual services	1,694.69	4,893.80	57,500.00	8.51%	13,225.57
Other miscellaneous expenses	447.70	4,719.63	20,000.00	23.60%	2,996.83
Coronavirus expenditures	-	2,048.31	10,000.00	20.48%	13,355.20
Grants					
Forfeiture purchases	-	-	-	0.00%	614.15
IPRF expenditures	-	-	-	0.00%	-
JAG grant related expenditures	-	-	10,000.00	0.00%	-
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	1,278.00	1,788.00	2,000.00	89.40%	-
Vehicles	-	-	172,000.00	0.00%	-
Building	20,000.00	40,000.00	60,000.00	66.67%	-
Total police department	701,247.05	1,712,677.16	7,302,700.00	23.45%	1,576,197.11
Fire department					
Salaries	166,102.61	381,010.29	1,710,000.00	22.28%	518,932.71
Salaries overtime	124,898.27	244,694.77	500,000.00	48.94%	134,342.08
Salaries management	21,635.93	44,810.94	165,000.00	27.16%	29,233.68
Salaries retro	-	-	-	0.00%	-
FICA tax	5,018.85	11,019.92	55,000.00	20.04%	11,392.58
IMRF contribution	-	-	-	0.00%	-
Pension contribution	-	-	-	0.00%	-
Medical insurance	30,523.27	136,009.52	425,000.00	32.00%	139,136.42
Uniform allowance	425.25	5,225.25	15,000.00	34.84%	-
Dues	-	-	-	0.00%	-
Organization memberships	15.00	15.00	8,000.00	0.19%	-
Training	2,970.08	2,970.08	18,750.00	15.84%	-
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	340.08	409.96	4,500.00	9.11%	28.79
Operating supplies	-	-	5,000.00	0.00%	44.34
Operating supplies EMS	-	-	10,000.00	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	-	5,000.00	0.00%	375.00
Automotive fuel	10,076.31	10,076.31	50,000.00	20.15%	6,167.59
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	228.78	686.34	5,000.00	13.73%	454.14
Utilities	-	3,557.69	20,000.00	17.79%	2,484.58
Maintenance services building & grounds	282.90	8,124.53	20,000.00	40.62%	1,327.36
Maintenance services equipment	-	291.35	10,000.00	2.91%	353.96
Maintenance services vehicle	2,163.06	3,150.25	25,000.00	12.60%	563.77
Maintenance supplies buildings & grounds	-	-	5,000.00	0.00%	-
Maintenance supplies equipment	-	-	2,500.00	0.00%	-
Maintenance supplies vehicles	-	-	-	0.00%	1,563.12

Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Other professional services	\$ 14,310.32	\$ 16,798.96	\$ 15,000.00	111.99%	\$ 1,933.14
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	10,000.00	0.00%	414.20
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grants:					
Grant purchases	-	-	-	0.00%	-
Firefighters small tools grant	-	-	-	0.00%	-
Firefighters assistances	-	-	-	0.00%	-
Bunker gear	-	-	108,000.00	0.00%	-
Other miscellaneous expenses	1,228.68	2,109.31	2,500.00	84.37%	30.00
Lease payment	-	-	50,000.00	0.00%	-
Capital outlay					
Equipment	-	-	10,000.00	0.00%	-
Vehicles	31,964.10	31,964.10	675,000.00	4.74%	-
Building	40,000.00	80,000.00	120,000.00	66.67%	-
Total fire department	<u>452,183.49</u>	<u>982,924.57</u>	<u>4,051,250.00</u>	<u>24.26%</u>	<u>848,777.46</u>
Finance department					
Salaries	-	-	75,000.00	0.00%	-
FICA tax	-	-	6,200.00	0.00%	-
IMRF contribution	-	-	1,500.00	0.00%	-
Medical insurance	-	-	24,000.00	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	1,000.00	0.00%	-
Office supplies	-	-	500.00	0.00%	-
Other professional services	19,487.82	19,487.82	250,000.00	7.80%	37,749.95
Grants:					
COVID-19 grant	-	-	-	0.00%	-
Total finance department	<u>19,487.82</u>	<u>19,487.82</u>	<u>358,200.00</u>	<u>5.44%</u>	<u>37,749.95</u>
Public works department					
Salaries	51,365.28	160,195.06	793,800.00	20.18%	142,642.70
Salaries overtime	6,989.11	10,397.10	70,000.00	14.85%	3,632.46
Salaries management	13,091.54	30,844.45	51,000.00	60.48%	14,582.84
FICA tax	4,890.62	14,657.46	72,500.00	20.22%	11,134.05
IMRF contribution	795.56	1,901.74	15,000.00	12.68%	2,589.33
Medical insurance	14,623.62	56,504.25	248,000.00	22.78%	53,939.46
Uniform allowance	-	12,900.00	15,600.00	82.69%	-
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	250.00	0.00%	-
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	820.87	820.87	3,000.00	27.36%	72.66
Operating supplies	-	-	2,500.00	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	4,030.52	4,030.52	20,000.00	20.15%	2,662.22
Equipment rentals	-	-	5,000.00	0.00%	1,034.32
Telephone	-	-	-	0.00%	-
Utilities	2,582.39	3,239.18	20,000.00	16.20%	2,423.36
Maintenance services building & grounds	16,673.41	21,690.31	65,000.00	33.37%	6,975.14
Maintenance services equipment	392.02	2,127.62	70,000.00	3.04%	9,666.39
Maintenance services vehicle	14,366.29	15,210.55	80,000.00	19.01%	10,804.91
Maintenance services sidewalks	-	-	55,000.00	0.00%	-
Maintenance services other	1,080.00	1,080.00	10,000.00	10.80%	-

Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Maintenance supplies buildings & grounds	\$ -	\$ 510.42	\$ -	0.00%	\$ -
Maintenance supplies equipment	-	-	3,500.00	0.00%	-
Maintenance supplies vehicles	-	-	500.00	0.00%	-
Maintenance supplies street repair	-	-	-	0.00%	-
Maintenance supplies street lighting	-	-	-	0.00%	-
Maintenance supplies signs	9,755.00	11,205.00	2,500.00	448.20%	-
Maintenance supplies other	-	-	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Other professional services	1,655.32	4,559.96	32,000.00	14.25%	2,380.14
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	52.47	78.45	5,000.00	1.57%	428.00
Tree maintenance	-	-	-	0.00%	-
Hauling disposal services	-	-	50,000.00	0.00%	-
Village hall expenses	-	-	-	0.00%	-
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	-	200.96	5,000.00	4.02%	350.00
Lease payment	-	39,934.04	40,000.00	99.84%	39,934.04
Grants					
IPRF expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	4,000.00	22,259.93	30,000.00	74.20%	619.98
Vehicles	-	-	100,000.00	0.00%	-
Total public works department	147,164.02	414,347.87	1,865,150.00	22.22%	305,872.00
Property preservation engineer department					
Salaries	8,769.60	20,462.40	76,000.00	26.92%	18,751.20
FICA tax	654.15	1,515.19	6,000.00	25.25%	1,384.32
IMRF contribution	83.31	194.39	2,000.00	9.72%	331.87
Medical insurance	596.80	2,605.70	10,000.00	26.06%	2,593.91
Maintenance services vehicles	-	-	1,000.00	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	10,103.86	24,777.68	95,000.00	26.08%	23,061.30
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	8,791.20	20,512.80	82,000.00	25.02%	14,746.56
FICA tax	621.93	1,417.45	10,000.00	14.17%	1,042.14
IMRF contribution	83.52	194.88	2,500.00	7.80%	261.02
Medical insurance	891.39	4,156.51	25,000.00	16.63%	8,064.53
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	602.74	900.74	500.00	180.15%	-
Office supplies	-	628.63	3,000.00	20.95%	-
Operating supplies	-	-	-	0.00%	-
Engineering services	-	-	-	0.00%	-

Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Permits & licenses department (continued)					
Coronavirus expenditures	-	-	2,000.00	0.00%	-
Other professional services	-	-	-	0.00%	-
Other contractual services	3,689.32	9,927.96	80,000.00	12.41%	1,933.14
Other miscellaneous expenses	-	-	500.00	0.00%	-
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
Total permits & licenses department	<u>14,680.10</u>	<u>37,738.97</u>	<u>206,500.00</u>	<u>18.28%</u>	<u>26,047.39</u>
Housing department					
Salaries	36,461.55	80,913.47	375,000.00	21.58%	63,260.31
FICA tax	2,751.02	6,124.58	25,000.00	24.50%	4,600.71
IMRF contribution	221.02	513.68	4,000.00	12.84%	949.15
Medical insurance	1,721.50	7,490.84	50,000.00	14.98%	6,628.83
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	3,000.00	0.00%	-
Postage & mailing	-	-	4,000.00	0.00%	914.16
Printing	164.00	361.00	2,100.00	17.19%	772.00
Office supplies	141.89	239.97	2,500.00	9.60%	30.62
Automotive fuel	4,030.52	4,030.52	20,000.00	20.15%	2,467.02
Coronavirus expenditures	-	648.08	1,000.00	64.81%	19.25
Lease payment	-	10,244.49	20,000.00	51.22%	10,244.49
Maintenance services vehicle	1,757.31	1,757.31	9,000.00	19.53%	-
Other professional services	-	-	-	0.00%	-
Other contractual services	1,244.32	3,732.96	15,000.00	24.89%	1,933.14
Board ups	-	1,283.00	45,000.00	2.85%	14,360.00
Lawn care	2,525.00	10,100.00	25,000.00	40.40%	-
Other miscellaneous expenses	1,172.00	1,172.00	6,000.00	19.53%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total housing department	<u>52,190.13</u>	<u>128,611.90</u>	<u>611,600.00</u>	<u>21.03%</u>	<u>106,179.68</u>
Sanitation department					
Contract collection	\$ 145,712.95	\$ 285,100.46	\$ 1,800,000.00	15.84%	\$ 422,856.68
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	<u>145,712.95</u>	<u>285,100.46</u>	<u>1,800,000.00</u>	<u>15.84%</u>	<u>422,856.68</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 July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Debt Service					
Principal	-	-	-	0.00%	-
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	2,109,156.44	4,850,497.65	22,365,080.00	21.69%	4,482,599.64
Excess (deficiency) of revenues over (under) expenditures	(493,843.06)	567,070.86	(86,368.00)		(980,181.02)
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	1,275,000.00	0.00%	-
Capital lease proceeds	-	-	675,000.00	0.00%	-
Sale of fixed assets	-	-	-	0.00%	-
Sale of property	-	-	-	0.00%	-
City of Chicago payment	-	-	(1,200,000.00)	0.00%	-
Sale of foreclosed property	-	-	-	0.00%	-
Transfers in	-	-	-	0.00%	-
Transfers out special revenue funds	-	-	-	0.00%	(240,339.56)
Transfers out debt service	-	-	(525,000.00)	0.00%	-
Transfers out	-	-	-	0.00%	-
Total other financing sources (uses)	-	-	225,000.00	0.00%	(240,339.56)
Net change in fund balance	<u>\$ (493,843.06)</u>	567,070.86	<u>\$ 138,632.00</u>		(1,220,520.58)
Fund balance (deficit) at beginning of year		3,763,852.94			2,202,637.59
Fund balance (deficit) at end of year		<u>\$ 4,330,923.80</u>			<u>\$ 982,117.01</u>

Amounts UNAUDITED updated through July 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,818,250.15	\$ 1,248,920.34
Accounts receivable		
Customers	4,724,083.35	4,187,548.80
Less: allowance for doubtful accounts	(856,619.34)	(856,619.34)
Due from other funds	1,176,479.60	2,092,193.64
Prepaid items	-	13,938.31
Total current assets	6,862,193.76	6,685,981.75
Noncurrent Assets		
Capital assets		
Depreciable	1,776,160.91	1,776,160.91
Less: accumulated depreciation	(1,749,447.29)	(1,749,447.29)
Net pension asset-IMRF	458,815.00	458,815.00
Total noncurrent assets	485,528.62	485,528.62
Total assets	7,347,722.38	7,171,510.37
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	3,875.00	3,875.00
Deferred outflow-IMRF	21,692.00	21,692.00
Total deferred outflows	25,567.00	25,567.00
LIABILITIES		
Current Liabilities		
Accounts payable	109,030.14	21,263.44
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	245,870.32	149,785.47
Noncurrent Liabilities		
Tenant deposits	22,125.00	19,625.00
Capital lease liability	18,971.52	24,410.29
City of Chicago payable	7,160,029.88	7,842,501.93
Total noncurrent liabilities	7,201,126.40	7,886,537.22
Total liabilities	7,446,996.72	8,036,322.69

Amounts UNAUDITED updated through July 31, 2021

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

	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>195,645.00</u>	<u>195,645.00</u>
NET POSITION		
Investment in capital assets	26,714	26,714
Unrestricted (deficit)	<u>(296,065.96)</u>	<u>(1,061,603.94)</u>
Total net position	<u><u>\$ (269,352.34)</u></u>	<u><u>\$ (1,034,890.32)</u></u>

Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
OPERATING REVENUES					
Utility charges	\$ 422,787.39	\$ 1,184,579.54	\$ 5,527,000.00	21.43%	\$ 891,204.06
Utility penalties	3,215.57	9,327.12	30,000.00	31.09%	(615.30)
Grants					
COVID-19	-	-	-	0.00%	-
Illinois public risk fund	-	-	-	0.00%	-
Other income	5,550.00	19,425.00	150,000.00	12.95%	17,925.00
Total revenues	431,552.96	1,213,331.66	5,707,000.00	21.26%	908,513.76
OPERATING EXPENSES					
Operations					
Salaries	62,280.80	156,242.01	750,000.00	20.83%	102,008.37
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	4,770.04	12,155.35	65,000.00	18.70%	7,711.18
IMRF contribution	521.01	1,539.00	14,000.00	10.99%	1,881.40
Medical insurance	15,962.80	49,317.07	287,000.00	17.18%	32,801.05
Uniform allowance	-	1,500.00	6,400.00	23.44%	-
OPEB expense	-	-	5,000.00	0.00%	-
Training	420.00	840.00	3,000.00	28.00%	-
Purchase of water	338,597.56	618,501.56	3,650,000.00	16.95%	699,235.01
Bank fees	1,935.33	4,893.13	20,000.00	24.47%	3,316.01
Postage & mailing	-	-	5,000.00	0.00%	6,148.39
Office supplies	623.53	835.41	3,000.00	27.85%	309.87
Operating supplies	2,633.70	18,968.74	85,000.00	22.32%	17,309.06
Automotive fuel	4,030.52	4,030.52	21,500.00	18.75%	2,467.02
Auditing	-	-	100,000.00	0.00%	-
Utilities	3,978.75	8,127.48	50,000.00	16.25%	7,391.92
Liability insurance	-	-	210,000.00	0.00%	34,590.93
Coronavirus expenses	-	-	10,000.00	0.00%	2,600.00
Lease payments	(4,047.88)	1,390.89	2,000.00	69.54%	1,390.89
Maintenance services building & grounds	43,490.80	47,459.30	150,000.00	31.64%	3,628.72
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	-	2,345.00	5,000.00	46.90%	910.00
Maintenance services vehicles	4.08	4.08	3,000.00	0.14%	102.75
Maintenance supplies building	583.50	583.50	-	0.00%	-
Maintenance supplies equipment	-	-	-	0.00%	-
Maintenance supplies utility system	4,064.00	4,064.00	90,000.00	4.52%	5,080.00
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	6,377.04	6,377.04	110,000.00	5.80%	9,726.76
Other contracted services	1,244.32	3,732.96	27,000.00	13.83%	1,933.14
Other miscellaneous expenses	4,881.78	4,881.78	5,000.00	97.64%	-
Capital outlay					
Vehicle	-	-	2,500.00	0.00%	-
Building	20,000.00	40,000.00	60,000.00	66.67%	-
Grants					
IPRF expenses	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	512,351.68	987,788.82	5,739,400.00	17.21%	940,542.47
Depreciation	-	-	8,000.00	0.00%	-
Total operating expenses	512,351.68	987,788.82	5,747,400.00	17.19%	940,542.47
Operating income (loss)	(80,798.72)	225,542.84	(40,400.00)		(32,028.71)

Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
NONOPERATING REVENUE (EXPENSES)					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	-	-	1,200,000.00	0.00%	-
Principal repayment	-	-	(723,420.38)	0.00%	-
Interest expense	-	-	(429,601.79)	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	46,977.83	0.00%	-
Change in net position	<u>\$ (80,798.72)</u>	225,542.84	<u>\$ 6,577.83</u>		(32,028.71)
Net position at beginning of year		<u>(494,895.18)</u>			<u>(1,002,861.61)</u>
Net position at end of year		<u>\$ (269,352.34)</u>			<u>\$ (1,034,890.32)</u>

Amounts UNAUDITED updated through July 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,772,544.40	\$ 978,418.32
Accounts receivable		
Customers	692,533.67	600,817.23
Less: allowance for doubtful accounts	(127,097.03)	(127,097.03)
Due from other funds	-	-
Prepaid items	-	4,087.92
	<u>2,337,981.04</u>	<u>1,456,226.44</u>
Total current assets		
Noncurrent Assets		
Net pension asset-IMRF	125,551.00	125,551.00
	<u>125,551.00</u>	<u>125,551.00</u>
Total noncurrent assets		
	<u>125,551.00</u>	<u>125,551.00</u>
Total assets	<u>2,463,532.04</u>	<u>1,581,777.44</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	2,171.00	2,171.00
Deferred outflow-IMRF	5,936.00	5,936.00
	<u>8,107.00</u>	<u>8,107.00</u>
Total deferred outflows		
	<u>8,107.00</u>	<u>8,107.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	13,156.33	6,128.00
Accrued salaries payable	11,222.43	8,138.70
Accrued compensated absences	-	-
OPEB liability	42,426.00	42,426.00
Due to other funds	631,463.29	341,448.28
	<u>698,268.05</u>	<u>398,140.98</u>
Total current liabilities		
	<u>698,268.05</u>	<u>398,140.98</u>
Total liabilities		
	<u>698,268.05</u>	<u>398,140.98</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	53,537.00	53,537.00
	<u>53,537.00</u>	<u>53,537.00</u>
NET POSITION		
Unrestricted (deficit)	1,719,833.99	1,138,206.46
	<u>1,719,833.99</u>	<u>1,138,206.46</u>
Total net position	<u>\$ 1,719,833.99</u>	<u>\$ 1,138,206.46</u>

Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
OPERATING REVENUES					
Utility charges	\$ 88,807.55	\$ 238,068.38	\$ 1,073,400.00	22.18%	\$ 177,535.45
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Infrastructure grant	-	-	400,000.00	0.00%	-
Total revenues	88,807.55	238,068.38	1,473,400.00	16.16%	177,535.45
OPERATING EXPENSES					
Operations					
Salaries	19,451.51	59,357.79	280,000.00	21.20%	44,318.73
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	1,630.21	4,885.84	25,000.00	19.54%	3,478.56
IMRF contribution	133.29	633.90	5,000.00	12.68%	863.12
Medical insurance	8,790.74	18,808.60	75,000.00	25.08%	12,455.91
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	5,000.00	0.00%	-
Bank fees	1,375.81	3,375.20	15,000.00	22.50%	2,066.51
Automotive fuel	2,015.38	2,015.38	10,000.00	20.15%	1,233.66
Auditing	-	-	50,000.00	0.00%	-
Liability insurance	-	-	80,000.00	0.00%	11,139.45
Other professional services	1,729.21	4,217.85	50,000.00	8.44%	2,872.43
Sewer main breaks	-	-	8,000.00	0.00%	-
Concrete repair-sewer	-	-	15,000.00	0.00%	-
Coronavirus expenses	-	-	-	0.00%	-
Infrastructure improvement	-	-	500,000.00	0.00%	-
Other miscellaneous expenses	1,000.00	1,000.00	22,000.00	4.55%	860.00
Capital outlay					
Vehicles	-	-	125,000.00	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Total operating expenses	36,126.15	94,294.56	1,265,000.00	7.45%	79,288.37
Operating income (loss)	52,681.40	143,773.82	208,400.00		98,247.08
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ 52,681.40</u>	<u>143,773.82</u>	<u>\$ 208,400.00</u>		<u>98,247.08</u>
Net position at beginning of year		<u>1,576,060.17</u>			<u>1,039,959.38</u>
Net position at end of year		<u>\$ 1,719,833.99</u>			<u>\$ 1,138,206.46</u>

Amounts UNAUDITED updated through July 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 3,255.18	\$ 3,991.20
Due from other funds	-	-
Total current assets	<u>3,255.18</u>	<u>3,991.20</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,935,731.45
Less: accumulated depreciation	(2,327,063.39)	(2,327,063.39)
Construction in progress	-	-
Net pension asset-IMRF	<u>50,089.00</u>	<u>50,089.00</u>
Total noncurrent assets	<u>1,658,757.06</u>	<u>1,658,757.06</u>
Total assets	<u>1,662,012.24</u>	<u>1,662,748.26</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	517.00	517.00
Deferred outflow-IMRF	<u>2,368.00</u>	<u>2,368.00</u>
Total deferred outflows	<u>2,885.00</u>	<u>2,885.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	5,829.80	1,879.98
Accrued salaries payable	779.92	3,470.67
Accrued compensated absences	-	-
OPEB liability	10,103.00	10,103.00
Security deposit	1,000.00	1,000.00
Due to other funds	<u>1,041,872.67</u>	<u>948,414.09</u>
Total current liabilities	<u>1,059,585.39</u>	<u>964,867.74</u>
Total liabilities	<u>1,059,585.39</u>	<u>964,867.74</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>21,358.00</u>	<u>21,358.00</u>
NET POSITION		
Investment in capital assets	1,608,668.06	1,608,668.06
Unrestricted (deficit)	<u>(1,024,714.21)</u>	<u>(929,260.54)</u>
Total net position	<u>\$ 583,953.85</u>	<u>\$ 679,407.52</u>

Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ 45.66	\$ -	0.00%	\$ 2,282.30
Rental income	1,200.00	1,800.00	7,200.00	25.00%	450.00
Other income	-	-	-	0.00%	-
Total revenues	1,200.00	1,845.66	7,200.00	25.63%	2,732.30
OPERATING EXPENSES					
Operations					
Salaries	1,548.00	3,528.00	15,000.00	23.52%	7,496.43
FICA tax	118.42	269.90	2,000.00	13.50%	611.16
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	281.86	607.58	3,600.00	16.88%	882.28
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Operating supplies	181.10	181.10	1,000.00	18.11%	28.68
Utilities	2,058.36	4,198.75	45,000.00	9.33%	2,892.73
Equipment	-	-	-	0.00%	-
Maintenance services building & grounds	167.04	167.04	2,000.00	8.35%	-
Maintenance equipment	-	-	-	0.00%	-
Janitor supplies	-	-	-	0.00%	-
Other professional services	4,374.65	9,750.73	35,000.00	27.86%	2,973.14
Miscellaneous expenses	-	-	500.00	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	8,729.43	18,734.51	106,600.00	17.57%	14,620.15
Depreciation	-	-	-	0.00%	-
Total operating expenses	8,729.43	18,734.51	106,600.00	17.57%	14,620.15
Operating income (loss)	(7,529.43)	(16,888.85)	(99,400.00)		(11,887.85)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	\$ (7,529.43)	(16,888.85)	\$ (99,400.00)		(11,887.85)
Net position at beginning of year		600,842.70			691,295.37
Net position at end of year		\$ 583,953.85			\$ 679,407.52

Amounts UNAUDITED updated through July 31, 2021

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
ASSETS					
Cash and cash equivalents	\$ 3,458,919.15	\$ 343,806.88	\$ 359,669.41	\$ 343,926.76	\$ -
Receivables other taxes	76,272.79	-	-	-	-
Due from other funds	1,528,508.71	2,522,365.94	-	142,559.36	-
Total assets	<u>\$ 5,063,700.65</u>	<u>\$ 2,866,172.82</u>	<u>\$ 359,669.41</u>	<u>\$ 486,486.12</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Liabilities:					
Accounts payable	56,027.60	-	703,231.25	-	-
Forfeiture deposit	-	-	-	-	-
Due to other funds	-	-	669,434.34	-	30,487.50
Total liabilities	<u>56,027.60</u>	<u>-</u>	<u>1,372,665.59</u>	<u>-</u>	<u>30,487.50</u>
Deferred inflows of resources					
Property taxes	-	-	-	-	-
Illinois capital program	1,017,249.20	-	-	-	-
Total deferred inflows of resources	<u>1,017,249.20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted					
Street maintenance	3,990,423.85	-	-	-	-
Economic development	-	2,866,172.82	-	486,486.12	-
Public safety	-	-	-	-	-
Unassigned (deficit)	-	-	(1,012,996.18)	-	(30,487.50)
Total fund balances (deficits)	<u>3,990,423.85</u>	<u>2,866,172.82</u>	<u>(1,012,996.18)</u>	<u>486,486.12</u>	<u>(30,487.50)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,063,700.65</u>	<u>\$ 2,866,172.82</u>	<u>\$ 359,669.41</u>	<u>\$ 486,486.12</u>	<u>\$ -</u>

Amounts UNAUDITED updated through July 31, 2021

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 26,067.70	\$ 195,228.03	\$ 21,380.99	\$ 4,748,998.92
Receivables other taxes	-	-	-	-	-	76,272.79
Due from other funds	-	-	-	-	-	4,193,434.01
Total assets	\$ -	\$ -	\$ 26,067.70	\$ 195,228.03	\$ 21,380.99	\$ 9,018,705.72
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	-	-	-	-	-	759,258.85
Forfeiture deposit	-	-	-	71,396.57	-	71,396.57
Due to other funds	-	-	(63.00)	4,444.25	-	704,303.09
Total liabilities	-	-	(63.00)	75,840.82	-	1,534,958.51
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Illinois capital program	-	-	-	-	-	1,017,249.20
Total deferred inflows of resources	-	-	-	-	-	1,017,249.20
Fund balances:						
Restricted						
Street maintenance	-	-	-	-	-	3,990,423.85
Economic development	-	-	-	-	-	3,352,658.94
Public safety	-	-	26,130.70	119,387.21	21,380.99	166,898.90
Unassigned (deficit)	-	-	-	-	-	(1,043,483.68)
Total fund balances (deficits)	-	-	26,130.70	119,387.21	21,380.99	6,466,498.01
Total liabilities, deferred inflows of resources and fund balance	\$ -	\$ -	\$ 26,067.70	\$ 195,228.03	\$ 21,380.99	\$ 9,018,705.72

Amounts UNAUDITED updated through July 31, 2021

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
REVENUES					
Property tax-net	\$ -	\$ -	\$ 79,276.74	\$ 5,609.71	\$ -
Motor fuel tax allotments	229,642.30	-	-	-	-
Forfeiture Income	-	-	-	-	-
Foreign fire tax	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-
Interest income	221.33	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>229,863.63</u>	<u>-</u>	<u>79,276.74</u>	<u>5,609.71</u>	<u>-</u>
EXPENDITURES					
Current					
Pension contribution	-	-	-	-	-
Maintenance service traffic signals	50,385.59	-	-	-	-
Maintenance supplies street	4,711.00	-	-	-	-
Legal fees	-	-	-	-	3,231.25
Utilities	6,506.33	-	-	-	-
General maintenance-public works	-	-	-	-	-
Project engineering	-	-	-	-	-
Street scarification	-	-	-	-	-
Other professional services	-	-	350,000.00	22,064.70	1,725.00
Lease payments	-	-	-	-	-
Maintenance services-building	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-
Telephone	-	-	-	-	-
Travel expenses	-	-	-	-	-
Training	-	-	-	-	-
Radio/dispatch	-	-	-	-	-
Public education	-	-	-	-	-

Amounts UNAUDITED updated through July 31, 2021

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
EXPENDITURES (Continued)					
Current (Continued)					
Other contracted services	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-
Organization memberships	-	-	-	-	-
Other contractual services	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-
Office supplies	-	-	-	-	-
Operating supplies	-	-	-	-	-
Capital outlay					
Salt building construction	-	-	-	-	-
New equipment	-	-	-	-	-
Vehicles	-	-	-	-	-
Total expenditures	<u>61,602.92</u>	<u>-</u>	<u>350,000.00</u>	<u>22,064.70</u>	<u>4,956.25</u>
Excess (deficiency) of revenues over (under) expenditures	168,260.71	-	(270,723.26)	(16,454.99)	(4,956.25)
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	168,260.71	-	(270,723.26)	(16,454.99)	(4,956.25)
Fund balances at beginning of year	<u>3,822,163.14</u>	<u>2,866,172.82</u>	<u>(742,272.92)</u>	<u>502,941.11</u>	<u>(25,531.25)</u>
Fund balances at end of year	<u><u>\$ 3,990,423.85</u></u>	<u><u>\$ 2,866,172.82</u></u>	<u><u>\$ (1,012,996.18)</u></u>	<u><u>\$ 486,486.12</u></u>	<u><u>\$ (30,487.50)</u></u>

Amounts UNAUDITED updated through July 31, 2021

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES						
Property tax-net	\$ 71,736.28	\$ 41,805.22	\$ -	\$ -	\$ -	\$ 198,427.95
Motor fuel tax allotments	-	-	-	-	-	229,642.30
Forfeiture Income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-
Interest income	-	-	-	-	-	221.33
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	71,736.28	41,805.22	-	-	-	428,291.58
EXPENDITURES						
Current						
Pension contribution	71,736.28	41,805.22	-	-	-	113,541.50
Maintenance service traffic signals	-	-	-	-	-	50,385.59
Maintenance supplies street	-	-	-	-	-	4,711.00
Legal fees	-	-	-	-	-	3,231.25
Utilities	-	-	-	-	194.90	6,701.23
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	-	-	373,789.70
Lease payments	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	255.00	255.00
Maintenance services-equipment	-	-	-	-	943.65	943.65
Maintenance services-vehicle	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Radio/dispatch	-	-	-	-	-	-
Public education	-	-	-	-	-	-

Amounts UNAUDITED updated through July 31, 2021

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
EXPENDITURES (Continued)						
Current (Continued)						
Other contracted services	-	-	-	589.72	-	589.72
Other miscellaneous expenses	-	-	-	-	35.00	35.00
Informant/line up expenditures	-	-	-	-	-	-
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
Capital outlay						
Salt building construction	-	-	-	-	-	-
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Total expenditures	71,736.28	41,805.22	-	589.72	6,395.64	559,150.73
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(589.72)	(6,395.64)	(130,859.15)
OTHER FINANCING SOURCES (USES)						
Transfer in	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net changes in fund balances	-	-	-	(589.72)	(6,395.64)	(130,859.15)
Fund balances at beginning of year	-	-	26,130.70	119,976.93	27,776.63	6,597,357.16
Fund balances at end of year	\$ -	\$ -	\$ 26,130.70	\$ 119,387.21	\$ 21,380.99	\$ 6,466,498.01

Amounts UNAUDITED updated through July 31, 2021

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 457,775.69	\$ 268,495.83	\$ 479,951.57	\$ 18.00	\$ 1,206,241.09
Property taxes receivable-net	1,126,469.66	490,879.73	1,144,305.09	1,291,852.76	4,053,507.24
Due from other funds	-	-	-	-	-
Total assets	\$ 1,584,245.35	\$ 759,375.56	\$ 1,624,256.66	\$ 1,291,870.76	\$ 5,259,748.33
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	-
Property taxes-allowance	104,874.46	45,700.96	106,534.94	120,271.64	377,382.00
Due to other funds	333.33	(51,081.59)	333.34	9,364.72	(41,050.20)
Total liabilities	105,207.79	(5,380.63)	106,868.28	129,636.36	336,331.80
Deferred inflows of resources					
Property taxes	1,021,595.20	445,178.77	1,037,770.15	1,171,581.12	3,676,125.24
Fund balance:					
Restricted					
Debt service	457,442.36	319,577.42	479,618.23	-	1,256,638.01
Unassigned (deficit)	-	-	-	(9,346.72)	(9,346.72)
Total fund balances (deficits)	457,442.36	319,577.42	479,618.23	(9,346.72)	1,247,291.29
Total liabilities, deferred inflows of resources and fund balances	\$ 1,584,245.35	\$ 759,375.56	\$ 1,624,256.66	\$ 1,291,870.76	\$ 5,259,748.33

Amounts UNAUDITED updated through July 31, 2021

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
REVENUES					
Property taxes-net	\$ 59,602.74	\$ 25,753.09	\$ 59,421.98	\$ 4,582.89	\$ 149,360.70
Interest income	7.65	1.52	7.82	-	16.99
Other income	-	52,698.25	-	-	52,698.25
Total revenues	<u>59,610.39</u>	<u>78,452.86</u>	<u>59,429.80</u>	<u>4,582.89</u>	<u>202,075.94</u>
EXPENDITURES					
Debt service					
Principal	-	-	-	-	-
Interest paid	132,500.00	159,667.50	115,400.00	14,000.00	421,567.50
Other fees	-	-	-	-	-
Total expenditures	<u>132,500.00</u>	<u>159,667.50</u>	<u>115,400.00</u>	<u>14,000.00</u>	<u>421,567.50</u>
Excess (deficiency) of revenues over (under) expenditures	(72,889.61)	(81,214.64)	(55,970.20)	(9,417.11)	(219,491.56)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(72,889.61)	(81,214.64)	(55,970.20)	(9,417.11)	(219,491.56)
Fund balances at beginning of year	<u>530,331.97</u>	<u>400,792.06</u>	<u>535,588.43</u>	<u>70.39</u>	<u>1,466,782.85</u>
Fund balances at end of year	<u><u>\$ 457,442.36</u></u>	<u><u>\$ 319,577.42</u></u>	<u><u>\$ 479,618.23</u></u>	<u><u>\$ (9,346.72)</u></u>	<u><u>\$ 1,247,291.29</u></u>

Amounts UNAUDITED updated through July 31, 2021

Supplementary Information

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

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
ASSETS		
Cash and cash equivalents	\$ 1,206,241.09	\$ 1,781,187.41
Property taxes receivable-net	4,053,507.24	4,053,507.24
Due from other funds	-	-
Total assets	<u>\$ 5,259,748.33</u>	<u>\$ 5,834,694.65</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	-	-
Property taxes-allowance	377,382.00	377,382.00
Due to other funds	<u>(41,050.20)</u>	<u>1,000.00</u>
Total liabilities	<u>336,331.80</u>	<u>378,382.00</u>
Deferred inflows of resources		
Property taxes	<u>3,676,125.24</u>	<u>3,676,125.24</u>
Fund balance:		
Restricted for debt service	1,247,291.29	1,780,187.41
Unassigned	<u>-</u>	<u>-</u>
Total fund balance	<u>1,247,291.29</u>	<u>1,780,187.41</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,259,748.33</u>	<u>\$ 5,834,694.65</u>

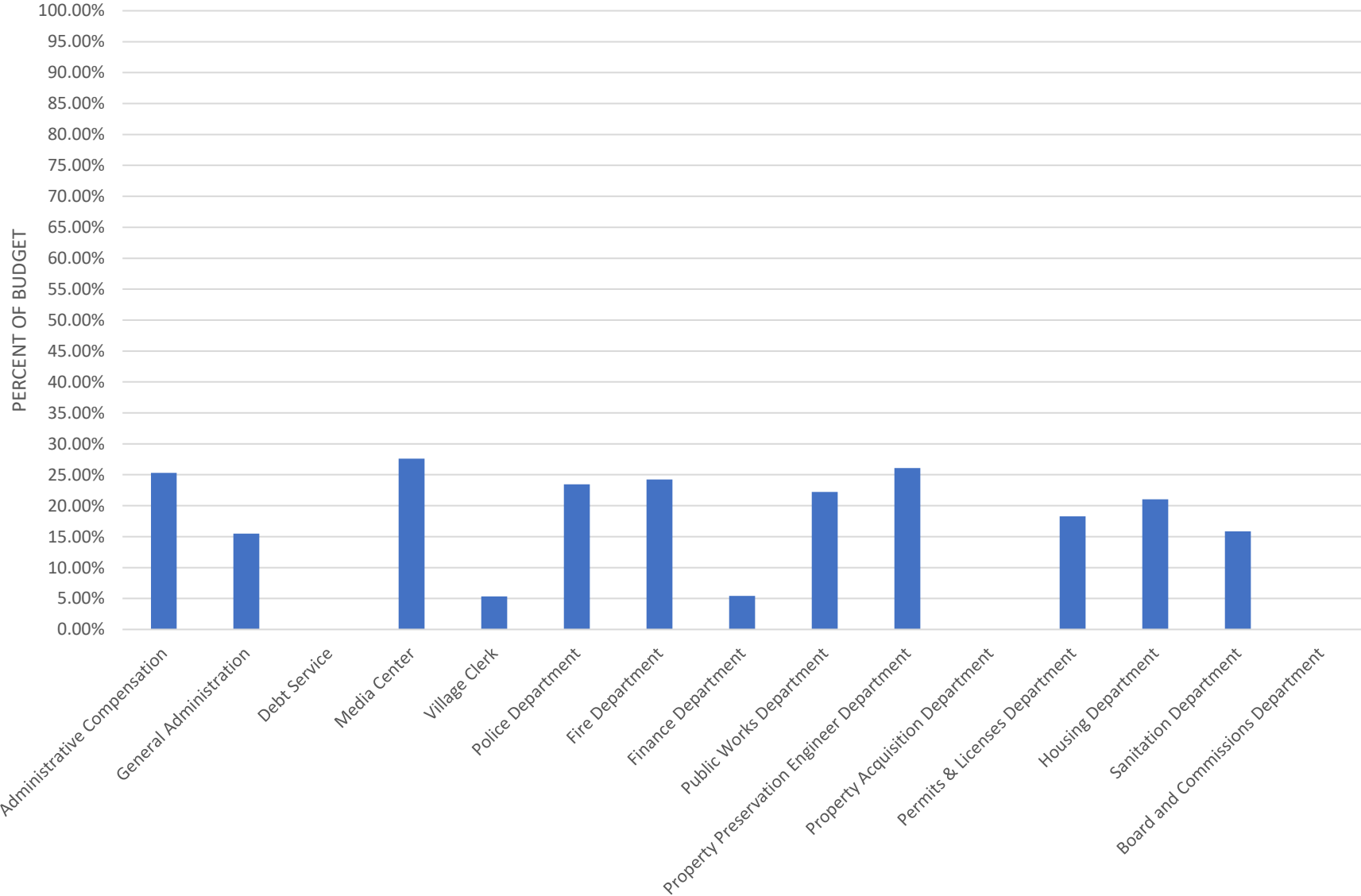
Amounts UNAUDITED updated through July 31, 2021

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
REVENUES					
Property taxes-net	\$ 4,160.64	\$ 149,360.70	\$ 3,977,319.20	3.76%	\$ 1,629,282.95
Interest income	5.15	16.99	450.00	3.78%	132.71
Other income	-	52,698.25	110,000.00	47.91%	-
Total revenues	<u>4,165.79</u>	<u>202,075.94</u>	<u>4,087,769.20</u>	<u>4.94%</u>	<u>1,629,415.66</u>
EXPENDITURES					
Debt service					
Principal	-	-	3,650,000.00	0.00%	680,000.00
Interest paid	-	421,567.50	865,135.00	48.73%	489,260.84
Other fees	-	-	45,000.00	0.00%	-
Total expenditures	<u>-</u>	<u>421,567.50</u>	<u>4,560,135.00</u>	<u>9.24%</u>	<u>1,169,260.84</u>
Excess (deficiency) of revenues over (under) expenditures	4,165.79	(219,491.56)	(472,365.80)		460,154.82
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>\$ 4,165.79</u>	<u>(219,491.56)</u>	<u>\$ 52,634.20</u>		460,154.82
Fund balances (deficits) at beginning of year		<u>1,466,782.85</u>			<u>1,320,032.59</u>
Fund balances at end of year		<u>\$ 1,247,291.29</u>			<u>\$ 1,780,187.41</u>

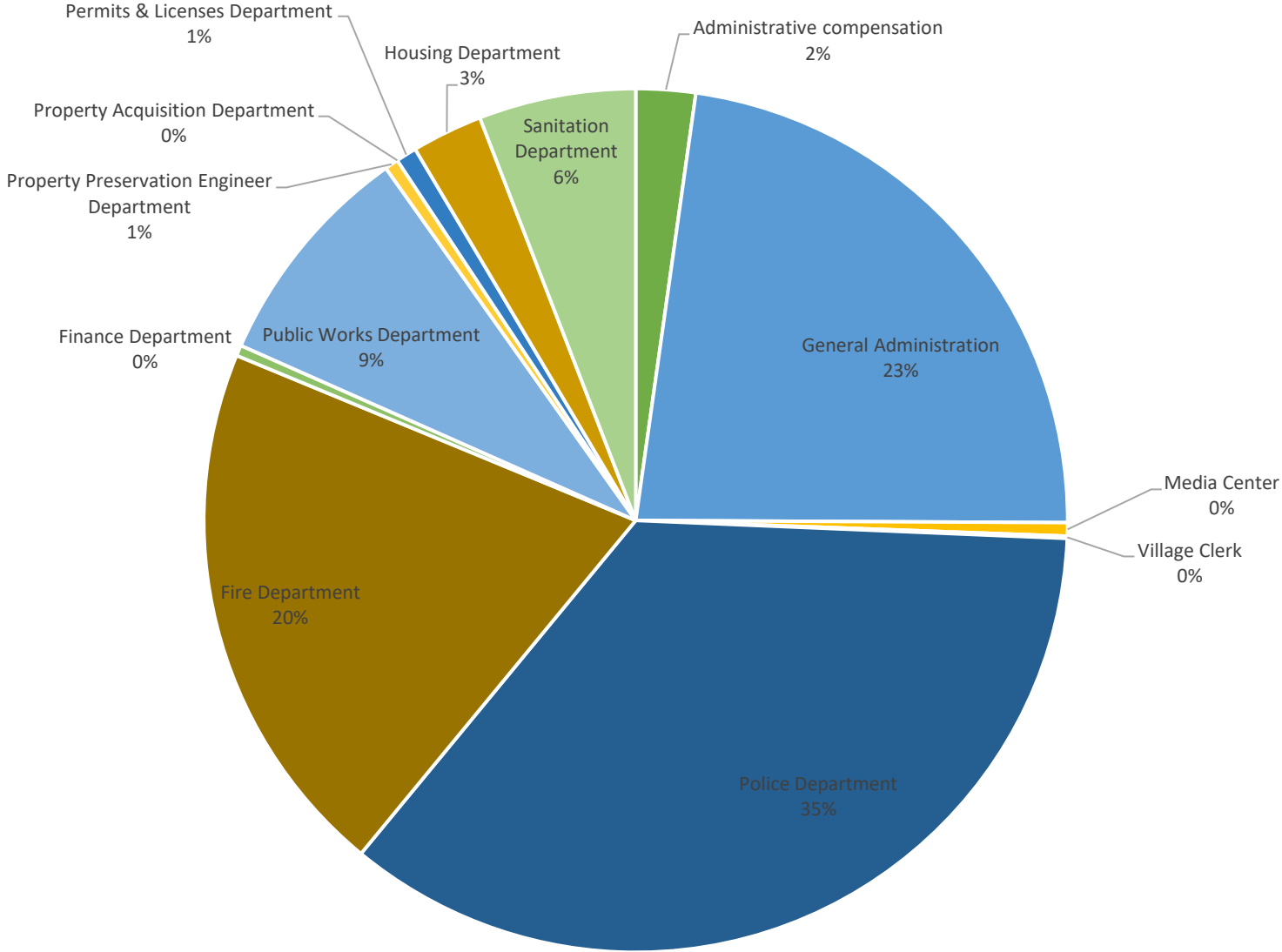
Amounts UNAUDITED updated through July 31, 2021

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through July 31, 2021

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through July 31, 2021

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

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 1,108,791.97
Local debt recovery	6,887.28
Bond payments commingled account	1,081,651.37
Clerks account	1,035,751.75
Clerks ub unapplied cash	135,984.97
Petty cash	16.85
Payroll checking	5,626.16
Corp IPTIP cash	2,191,384.46
Total General Fund - Unrestricted	\$ 5,566,094.81
 General Fund - Restricted	
Capital projects installment	394,602.75
Narcint account	8,201.88
Cook County COVID-19 grant	625,722.52
Cash at paying agent	-
Lease agreement holding	-
City of Chicago-tort liability	159,571.97
Total General Fund - Restricted	\$ 1,188,099.12
 Enterprise Fund	
Water	
Cash at paying agent	-
Clerk's account	22,694.17
Clerk's account-credit card	-
Water fund checking account	1,795,055.98
Petty cash	500.00
Total Water	\$ 1,818,250.15
 Sewer	
Clerk's account	76,365.65
Sewer	1,696,178.75
Total Sewer	\$ 1,772,544.40
 Melanie Fitness Center	
Cash	3,255.18
Total Melanie Fitness Center	\$ 3,255.18

Amounts UNAUDITED updated through July 31, 2021

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

	Current Year Actual
Special Revenue	
Motor Fuel Tax	3,458,919.15
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	359,669.41
TIF III Indulux	343,926.76
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
Federal Forfeiture	
Justice account	-
Treasury account	26,067.70
Total Federal Forfeiture	\$ 26,067.70
State Forfeiture	8,114.12
State Forfeiture Holding	187,113.91
Foreign Fire Tax	21,380.99

Amounts UNAUDITED updated through July 31, 2021

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

	Current Year Actual
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	457,775.69
Total 2009A	457,775.69
2009B	
Bond payments commingled account	174,072.65
Escrowed bank account	94,423.18
Total 2009B	268,495.83
2009C	
Bond payments commingled account	-
Escrowed bank account	479,951.57
Total 2009C	479,951.57
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	18.00
Total Homewood Disposal Bonds	18.00
Total Debt Service	\$ 1,206,241.09

Amounts UNAUDITED updated through July 31, 2021

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

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2020 Series	Total
Payment						
June interest	\$ -	\$ 132,500.00	\$ 159,667.50	\$ 115,400.00	\$ 14,000.00	\$ 421,567.50
December interest	429,601.79	132,500.00	159,667.50	115,400.00	14,000.00	851,169.29
December principal	723,420.38	1,000,000.00	250,000.00	1,000,000.00	1,400,000.00	4,373,420.38
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,265,000.00</u>	<u>\$ 569,335.00</u>	<u>\$ 1,230,800.00</u>	<u>\$ 1,428,000.00</u>	<u>\$ 5,646,157.17</u>
Amount paid	-	132,500.00	159,667.50	115,400.00	14,000.00	421,567.50
Amount due at December 1st	<u>1,153,022.17</u>	<u>1,132,500.00</u>	<u>409,667.50</u>	<u>1,115,400.00</u>	<u>1,414,000.00</u>	<u>5,224,589.67</u>
Water fund checking account	1,795,055.98	-	-	-	-	1,795,055.98
General fund restricted cash account	159,571.97	-	-	-	-	159,571.97
Water fund checking account	<u>1,954,627.95</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,954,627.95</u>
Debt service balances	<u>-</u>	<u>457,775.69</u>	<u>268,495.83</u>	<u>479,951.57</u>	<u>18.00</u>	<u>1,206,241.09</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,081,651.37</u>
Unfunded (overfunded) balance	<u>\$ (801,605.78)</u>	<u>\$ 674,724.31</u>	<u>\$ 141,171.67</u>	<u>\$ 635,448.43</u>	<u>\$ 1,413,982.00</u>	<u>\$ 982,069.26</u>
% Funded	169.52%	40.42%	65.54%	43.03%	0.00%	81.20%

Amounts UNAUDITED updated through July 31, 2021

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF AUGUST 21, 2021

	0-60 Days	61-90 Days	91-120 Days	121-150 Days	151-365 Days	Over 365 Days	Total Accounts Receivable
District 1	\$ 142,660.93	\$ (2,745.37)	\$ (16,244.16)	\$ 84,225.20	\$ 96,638.94	\$ 521,078.57	\$ 825,614.11
District 2	296,837.53	(4,123.20)	108,141.69	267.24	167,283.78	601,073.16	1,169,480.20
District 3	(1,061.28)	185,270.34	(30,459.12)	861.14	212,607.35	551,459.13	918,677.56
District 4	192,042.54	12,080.63	(5,748.89)	11,201.19	116,160.88	864,364.43	1,190,100.78
District 6-8	37,355.61	3,735.34	(1,691.56)	7,484.13	24,989.13	150,164.17	222,036.82
	<u>\$ 667,835.33</u>	<u>\$ 194,217.74</u>	<u>\$ 53,997.96</u>	<u>\$ 104,038.90</u>	<u>\$ 617,680.08</u>	<u>\$ 2,688,139.46</u>	<u>\$ 4,325,909.47</u>

Amounts UNAUDITED updated through July 31, 2021