

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

JULY 31, 2022

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 4,368,183.11	\$ 7,799,714.84	\$ 1,419,190.58	\$ 13,587,088.53
Restricted cash	766,900.45	-	-	766,900.45
Receivables				
Property taxes-net	4,069,629.09	1,810,568.53	3,508,616.29	9,388,813.91
Refuse	1,237,764.58	-	-	1,237,764.58
Other taxes	1,742,419.80	-	-	1,742,419.80
Other	479,193.48	77,692.81	-	556,886.29
Due from other funds	2,878,214.95	2,673,352.79	-	5,551,567.74
Due from other governmental agencies				
Park district	300,000.00	-	-	300,000.00
Less: allowance for uncollectible	(300,000.00)	-	-	(300,000.00)
ETSB board	23,168.24	-	-	23,168.24
Inventories	5,061.00	-	-	5,061.00
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	261,193.31	-	-	261,193.31
	<u>\$ 16,077,440.01</u>	<u>\$ 12,361,328.97</u>	<u>\$ 4,927,806.87</u>	<u>\$ 33,366,575.85</u>
LIABILITIES				
Accounts payable	1,258,707.71	162,789.73	2,620.71	1,424,118.15
Accrued salaries payable	590,380.15	-	-	590,380.15
Due to other funds	2,865,722.50	1,169,315.15	(60,777.54)	3,974,260.11
Due to pension funds	315,573.63	-	-	315,573.63
Unclaimed property checks	33,637.89	-	-	33,637.89
Utility overpayments	-	-	-	-
Payroll withholdings	135,683.44	-	-	135,683.44
Sales tax incentive payable	-	-	-	-
Deposits payable	121,725.00	77,921.86	-	199,646.86
Red light fees payable	127,609.06	-	-	127,609.06
Retro payable	-	-	-	-
Property taxes-allowance	540,718.00	240,564.00	466,178.61	1,247,460.61
Liability insurance payable	-	-	-	-
Due to other agencies	38,257.78	-	-	38,257.78
Workers compensation payable	225,039.99	-	-	225,039.99
Other liabilities	307,955.59	-	-	307,955.59
	<u>6,561,010.74</u>	<u>1,650,590.74</u>	<u>408,021.78</u>	<u>8,619,623.26</u>

Amounts UNAUDITED updated through July 31, 2022

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	\$ 3,528,911.09	\$ 1,570,004.53	\$ 3,042,437.68	\$ 8,141,353.30
Grants	10,813.22	-	-	10,813.22
Total deferred inflows of resources	<u>3,539,724.31</u>	<u>1,570,004.53</u>	<u>3,042,437.68</u>	<u>8,152,166.52</u>
FUND BALANCES				
Nonspendable				
Prepaid items	261,193.31	-	-	261,193.31
Advances from other funds	2,878,214.95	-	-	2,878,214.95
Land held for resale	245,712.00	-	-	245,712.00
Inventories	5,061.00	-	-	5,061.00
Restricted				
Street maintenance	-	3,999,772.10	-	3,999,772.10
Economic development	-	3,866,976.37	-	3,866,976.37
Grants	578,292.52	1,001,491.98	-	1,579,784.50
Capital improvement	-	-	-	-
Public safety	8,201.88	287,468.25	-	295,670.13
Tort liability	-	-	-	-
Debt service	-	-	1,477,347.41	1,477,347.41
Unassigned (deficit)	<u>2,000,029.30</u>	<u>(14,975.00)</u>	<u>-</u>	<u>1,985,054.30</u>
Total fund balances (deficit)	<u>5,976,704.96</u>	<u>9,140,733.70</u>	<u>1,477,347.41</u>	<u>16,594,786.07</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 16,077,440.01</u>	<u>\$ 12,361,328.97</u>	<u>\$ 4,927,806.87</u>	<u>\$ 33,366,575.85</u>

Amounts UNAUDITED updated through July 31, 2022

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 275,614.32	\$ -	\$ 208,437.29	\$ 484,051.61
Property taxes-pension	-	176,598.80	-	176,598.80
Property taxes-tort	61,833.60	-	-	61,833.60
Other taxes	1,580,937.23	236,307.63	38,262.62	1,855,507.48
	<u>1,918,385.15</u>	<u>412,906.43</u>	<u>246,699.91</u>	<u>2,577,991.49</u>
Intergovernmental				
State income tax	1,217,166.47	-	-	1,217,166.47
Personal property replacement tax	297,911.66	-	-	297,911.66
Local motor fuel tax	4,769.10	-	-	4,769.10
911 service surcharge	4,848.82	-	-	4,848.82
Intergovernmental revenue contributions	11,557.59	-	-	11,557.59
Grants	2,500.00	113,752.90	-	116,252.90
	<u>1,538,753.64</u>	<u>113,752.90</u>	<u>-</u>	<u>1,652,506.54</u>
Licenses	484,920.05	-	-	484,920.05
Permits	140,365.29	-	-	140,365.29
Charge for services	464,845.55	-	-	464,845.55
Fines and forfeitures	713,557.86	84,714.34	-	798,272.20
Interest income	5,398.77	13,033.38	1,098.42	19,530.57
Other	102,817.53	9,015.00	-	111,832.53
	<u>5,369,043.84</u>	<u>633,422.05</u>	<u>247,798.33</u>	<u>6,250,264.22</u>

Amounts UNAUDITED updated through July 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 JULY 31, 2022

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 101,559.52	\$ -	\$ -	\$ 101,559.52
General administration	1,476,270.06	-	1,000.00	1,477,270.06
Media center	3,506.52	-	-	3,506.52
Village Clerk	12,312.57	53,752.90	-	66,065.47
Police department	1,777,893.48	80,686.65	-	1,858,580.13
Fire department	830,519.33	45,577.07	-	876,096.40
Finance department	74,145.30	-	-	74,145.30
Public works department	667,734.05	-	-	667,734.05
Property preservation engineer department	25,674.37	-	-	25,674.37
Property acquisition department	-	-	-	-
Permits & licenses department	28,914.71	-	-	28,914.71
Housing department	145,893.68	-	-	145,893.68
Sanitation department	290,715.70	-	-	290,715.70
Board and commissions department	-	-	-	-
Street maintenance	-	184,767.06	-	184,767.06
Economic development	-	82,726.65	-	82,726.65
Debt Service	211,553.54	-	374,842.50	586,396.04
	<u>5,646,692.83</u>	<u>447,510.33</u>	<u>375,842.50</u>	<u>6,470,045.66</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(277,648.99)</u>	<u>185,911.72</u>	<u>(128,044.17)</u>	<u>(219,781.44)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Sale of fixed assets	15,000.00	-	-	15,000.00
Sale of property	5,000.00	-	-	5,000.00
City of Chicago payment	(63,429.71)	-	-	(63,429.71)
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>(43,429.71)</u>	<u>-</u>	<u>-</u>	<u>(43,429.71)</u>
Total other financing sources (uses)				
Net change in fund balances	(321,078.70)	185,911.72	(128,044.17)	(263,211.15)
Fund balances at beginning of year	<u>6,297,783.66</u>	<u>7,953,330.00</u>	<u>1,605,391.58</u>	<u>15,856,505.24</u>
Fund balances at end of year	<u>\$ 5,976,704.96</u>	<u>\$ 8,139,241.72</u>	<u>\$ 1,477,347.41</u>	<u>\$ 15,593,294.09</u>

Amounts UNAUDITED updated through July 31, 2022

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 4,368,183.11	\$ 5,534,413.69
Restricted cash	766,900.45	1,188,099.12
Receivables		
Property taxes-net	4,069,629.09	4,269,227.58
Refuse	1,237,764.58	786,743.39
Other taxes	1,742,419.80	1,557,740.46
Other	479,193.48	537,562.02
Due from other funds	2,878,214.95	779,484.95
Due from other governmental agencies		
Park district	300,000.00	300,000.00
Less: allowance for uncollectible	(300,000.00)	(300,000.00)
ETSB board	23,168.24	-
Inventories	5,061.00	5,061.00
Land held for resale	245,712.00	245,712.00
Prepaid items	261,193.31	261,193.31
	<u>\$ 16,077,440.01</u>	<u>\$ 15,165,237.52</u>
LIABILITIES		
Accounts payable	1,258,707.71	953,188.87
Accrued salaries payable	590,380.15	483,835.74
Due to other funds	2,865,722.50	3,658,135.30
Due to pension funds	315,573.63	315,573.63
Unclaimed property checks	33,637.89	33,637.89
Utility overpayments	-	131,618.75
Payroll withholdings	135,683.44	13,430.28
Sales tax incentive payable	-	46,546.66
Escrow deposits	121,725.00	63,225.00
Red light fees payable	127,609.06	127,609.06
Retro payable	-	-
Property taxes-allowance	540,718.00	550,446.00
Liability insurance payable	-	-
Due to other agencies	38,257.78	-
Workers compensation payable	225,039.99	-
Other liabilities	307,955.59	311,740.63
	<u>6,561,010.74</u>	<u>6,688,987.81</u>

Amounts UNAUDITED updated through July 31, 2022

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

	Current Year Actual	Prior Year Actual
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	3,528,911.09	3,718,781.58
Grants	10,813.22	10,813.22
Total deferred inflows of resources	<u>3,539,724.31</u>	<u>3,729,594.80</u>
FUND BALANCES		
Nonspendable		
Prepaid items	\$ 261,193.31	\$ 261,193.31
Advances from other funds	2,878,214.95	779,484.95
Land held for resale	245,712.00	245,712.00
Inventories	5,061.00	5,061.00
Restricted		
Grants	578,292.52	625,722.52
Capital improvement	-	-
Public safety	8,201.88	8,201.88
Tort liability	-	159,571.97
Debt service	-	-
Unassigned (deficit)	<u>2,000,029.30</u>	<u>2,661,707.28</u>
Total fund balances (deficit)	<u>5,976,704.96</u>	<u>4,746,654.91</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 16,077,440.01</u>	<u>\$ 15,165,237.52</u>

Amounts UNAUDITED updated through July 31, 2022

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
REVENUES					
Property taxes-net	\$ 14,592.71	\$ 275,614.32	\$ -	0.00%	\$ 276,133.28
Property taxes-tort	37,073.89	61,833.60	-	0.00%	66,299.50
Other taxes					
Cannabis tax	2,470.36	8,413.09	-	0.00%	8,444.55
Home rule sales tax	94,747.38	270,924.00	-	0.00%	286,788.86
Hotel tax	-	3,750.00	-	0.00%	-
Sales tax	211,448.06	626,873.50	-	0.00%	679,890.51
Simplified municipal telecom tax	19,295.79	57,548.43	-	0.00%	57,616.89
Transfer tax	30,857.50	75,615.00	-	0.00%	89,647.50
Utilities tax	222,163.96	423,884.62	-	0.00%	413,320.36
Video gaming tax	22,301.29	98,056.60	-	0.00%	137,731.03
Other taxes	11,062.54	15,871.99	-	0.00%	17,817.75
Total taxes	666,013.48	1,918,385.15	-	0.00%	2,033,690.23
Intergovernmental					
State income tax	337,272.61	1,217,166.47	-	0.00%	1,038,083.32
Personal property replacement tax	124,704.81	297,911.66	-	0.00%	156,238.52
Local motor fuel tax	1,616.74	4,769.10	-	0.00%	9,932.26
911 service surcharge	2,409.04	4,848.82	-	0.00%	3,703.00
Intergovernmental revenue contributions	11,557.59	11,557.59	-	0.00%	-
Grants					
Census 2020	-	-	-	0.00%	-
Comed region green grant	-	-	-	0.00%	-
Community development block grant	-	-	-	0.00%	-
COVID-19	-	-	-	0.00%	-
COPS grant	-	-	-	0.00%	-
Cares Act FFCRA social security credit	-	-	-	0.00%	-
Firefighters small tools	-	-	-	0.00%	-
Firefighters assistances	-	-	-	0.00%	-
Grass cutting	-	-	-	0.00%	-
Illinois public risk fund	-	-	-	0.00%	-
JAG	-	-	-	0.00%	-
Grants-other	-	2,500.00	-	0.00%	105,094.65
Total intergovernmental	477,560.79	1,538,753.64	-	0.00%	1,313,051.75
Licenses					
Rental	3,600.00	15,010.00	-	0.00%	6,385.00
Vehicle	61,860.00	224,933.53	-	0.00%	255,750.00
Business	4,500.00	28,435.00	-	0.00%	40,670.00
Animal	715.00	3,115.00	-	0.00%	3,345.00
Cable franchise	3,659.24	67,377.52	-	0.00%	66,277.45
Contractors	23,800.00	67,550.00	-	0.00%	60,560.00
Other licenses	8,060.00	16,190.00	-	0.00%	10,695.00
Liquor	-	16,850.00	-	0.00%	12,411.63
Inspection fees	10,844.00	45,459.00	-	0.00%	65,895.00
Fire fees	-	-	-	0.00%	8,800.00
Total licenses	117,038.24	484,920.05	-	0.00%	530,789.08

Amounts UNAUDITED updated through July 31, 2022

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
REVENUES (Continued)					
Permits					
Building	\$ 54,493.61	\$ 140,285.29	\$ -	0.00%	\$ 110,157.07
Other permits	45.00	80.00	-	0.00%	2,485.00
Total permits	<u>54,538.61</u>	<u>140,365.29</u>	<u>-</u>	<u>0.00%</u>	<u>112,642.07</u>
Charge for services					
Utilities charges	167,734.61	460,717.98	-	0.00%	442,373.37
Utilities penalties	-	-	-	0.00%	760.00
Special police services	-	4,127.57	-	0.00%	384.48
Total charge for services	<u>167,734.61</u>	<u>464,845.55</u>	<u>-</u>	<u>0.00%</u>	<u>443,517.85</u>
Fines and forfeitures					
Red light fees	116,479.84	401,412.14	-	0.00%	475,930.65
Towing fees	6,325.00	25,290.00	-	0.00%	41,400.00
Court fines	1,690.00	6,049.32	-	0.00%	4,560.00
Parking fines	5,625.00	12,790.00	-	0.00%	57,429.00
Overweight truck fines	-	-	-	0.00%	780.00
Housing fines	40,802.90	154,120.65	-	0.00%	94,619.42
Municipal collections	15,819.61	39,601.34	-	0.00%	128,294.16
Local debt recovery collections	17,502.50	71,247.56	-	0.00%	68,124.01
Other fines	815.00	1,035.00	-	0.00%	6,850.00
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	1,761.85	2,011.85	-	0.00%	1,000.00
Total fines and forfeitures	<u>206,821.70</u>	<u>713,557.86</u>	<u>-</u>	<u>0.00%</u>	<u>878,987.24</u>
Interest income	<u>1,887.99</u>	<u>5,398.77</u>	<u>-</u>	<u>0.00%</u>	<u>137.29</u>
Other					
Escrow forfeiture	21,500.00	21,500.00	-	0.00%	26,000.00
Sponsorships	1,200.00	1,200.00	-	0.00%	3,000.00
Sponsorships-Ardagh	-	-	-	0.00%	-
Rental income	3,041.76	3,041.76	-	0.00%	6,083.52
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	-	-	-	0.00%	-
Insurance reimbursement	-	33.00	-	0.00%	-
Employee insurance reimbursement	-	-	-	0.00%	-
Workers compensation reimbursement	35,391.77	45,095.53	-	0.00%	33,023.19
TIF #3 Indulux reimbursement	7,575.55	22,726.65	-	0.00%	22,064.70
Motor fuel tax reimbursement	-	-	-	0.00%	-
Miscellaneous	2,040.00	9,220.59	-	0.00%	11,982.05
Total other	<u>70,749.08</u>	<u>102,817.53</u>	<u>-</u>	<u>0.00%</u>	<u>102,153.46</u>
Total revenues	<u>1,762,344.50</u>	<u>5,369,043.84</u>	<u>-</u>	<u>0.00%</u>	<u>5,414,968.97</u>

Amounts UNAUDITED updated through July 31, 2022

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 16,877.24	\$ 39,380.22	\$ -	0.00%	\$ 39,378.50
Salaries-elected official allowance	9,333.36	28,000.09	-	0.00%	28,000.08
FICA tax	2,005.06	5,154.59	-	0.00%	5,154.36
IMRF contribution	233.28	599.70	-	0.00%	635.95
Medical insurance	9,466.28	28,424.92	-	0.00%	34,875.57
Total administrative compensation	<u>37,915.22</u>	<u>101,559.52</u>	<u>-</u>	<u>0.00%</u>	<u>108,044.46</u>
General administration					
Salaries	48,104.09	109,044.03	-	0.00%	64,234.21
FICA tax	2,783.42	6,124.09	-	0.00%	14,880.78
IMRF contribution	(874.09)	(624.85)	-	0.00%	567.92
Medical insurance	5,482.78	22,432.15	-	0.00%	15,072.24
Medical insurance-retirees	15,127.84	33,323.84	-	0.00%	36,789.87
Unemployment compensation	-	-	-	0.00%	-
Worker's compensation	233,318.93	282,080.93	-	0.00%	234,347.00
Membership dues	-	150.00	-	0.00%	1,000.00
Training	-	325.00	-	0.00%	-
Janitorial services	-	19,222.48	-	0.00%	280.00
Bank fees	15,201.08	37,246.39	-	0.00%	32,763.07
Municipal collection of Amercia fees	5,748.08	27,590.23	-	0.00%	45,958.06
Red light service fees	45,921.33	161,257.54	-	0.00%	199,091.24
Fire service fees	-	-	-	0.00%	-
Postage & mailing	65.14	3,078.08	-	0.00%	994.93
Printing	1,286.36	4,501.30	-	0.00%	-
Publishing	355.51	1,510.29	-	0.00%	240.00
Newspaper public outreach	-	-	-	0.00%	-
Office supplies	224.67	224.67	-	0.00%	1,619.13
Operating supplies	1,027.32	1,296.92	-	0.00%	-
Legal fees	11,090.00	37,606.64	-	0.00%	21,858.25
Auditing	-	-	-	0.00%	-
Medical services & drug testing	5,332.00	5,432.00	-	0.00%	-
Settlements	-	-	-	0.00%	-
Telephone	42,435.69	119,745.48	-	0.00%	75,759.45
Utilities	457.68	1,954.29	-	0.00%	5,178.67
Liability insurance	150,000.00	270,513.95	-	0.00%	(44,633.34)
Maintenance services building & grounds	126.00	479.18	-	0.00%	6,569.57
Maintenance services equipment	849.00	849.00	-	0.00%	-
Maintenance services vehicle	-	-	-	0.00%	-
Maintenance supplies buildings & grounds	778.39	778.39	-	0.00%	683.92
Other professional services	80,039.97	118,787.83	-	0.00%	9,097.88
Other contractual services	-	129,392.95	-	0.00%	238,058.67
Special events & activities	-	-	-	0.00%	26,368.04
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	4,891.77
Grants	7,732.01	23,294.26	-	0.00%	-
Other miscellaneous expenses	30,946.34	58,105.86	-	0.00%	13,497.89
Capital outlay					
Equipment	-	-	-	0.00%	11,080.46
Building	-	547.14	-	0.00%	45,661.16
Total general administration	<u>703,559.54</u>	<u>1,476,270.06</u>	<u>-</u>	<u>0.00%</u>	<u>1,061,910.84</u>

Amounts UNAUDITED updated through July 31, 2022

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ -	\$ -	\$ -	0.00%	\$ 5,484.45
FICA tax	-	-	-	0.00%	419.58
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	6.52	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Operating supplies	-	-	-	0.00%	-
Lease payments	-	-	-	0.00%	-
Other professional services	3,500.00	3,500.00	-	0.00%	18,174.33
Other miscellaneous expenses	-	-	-	0.00%	63.74
Coronavirus expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total media center	3,500.00	3,506.52	-	0.00%	24,142.10
Village Clerk					
Salaries	4,038.43	9,423.01	-	0.00%	750.00
FICA tax	289.75	664.96	-	0.00%	-
IMRF contribution	35.94	83.86	-	0.00%	-
Medical insurance	631.82	1,895.46	-	0.00%	-
Training	245.28	245.28	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	340.95
Other professional services	-	-	-	0.00%	-
Special events & activities	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	122.36
Capital outlay					
Equipment	-	-	-	0.00%	2,950.00
Total Village Clerk	5,241.22	12,312.57	-	0.00%	4,163.31
Police department					
Salaries	358,864.48	793,570.99	-	0.00%	735,122.30
Salaries overtime	120,770.36	266,612.47	-	0.00%	171,366.85
Salaries crossing guards	4,519.00	20,495.75	-	0.00%	4,966.00
Salaries management	121,887.69	295,483.29	-	0.00%	321,699.63
FICA tax	23,313.01	43,064.55	-	0.00%	29,284.34
IMRF contribution	1,938.05	4,473.95	-	0.00%	3,725.66
Medical insurance	48,942.68	181,632.98	-	0.00%	258,699.68
Uniform allowance	1,736.20	18,909.20	-	0.00%	18,074.98
Dues	-	-	-	0.00%	-
Organization memberships	396.00	5,201.00	-	0.00%	-
Training	750.00	750.00	-	0.00%	125.00
Public education	-	-	-	0.00%	-
Janitorial services	3,038.00	7,140.00	-	0.00%	2,842.00
Postage & mailing	-	-	-	0.00%	71.76
Publishing	-	-	-	0.00%	-
Office supplies	2,914.56	2,914.56	-	0.00%	1,886.53
Operating supplies	7,730.39	9,048.13	-	0.00%	203.16
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	7,659.00	22,534.51	-	0.00%	16,122.14
Traveling expenses	-	-	-	0.00%	-
Telephone	1,345.61	4,858.24	-	0.00%	6,865.48
Maintenance services building & grounds	1,639.00	9,634.54	-	0.00%	419.86

Amounts UNAUDITED updated through July 31, 2022

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Maintenance services equipment	\$ 3,513.46	\$ 7,191.26	\$ -	0.00%	\$ 565.00
Maintenance services vehicle	21,160.79	34,781.71	-	0.00%	12,065.89
Maintenance supplies buildings & grounds	214.49	938.47	-	0.00%	23.41
Maintenance supplies equipment	-	475.00	-	0.00%	-
Maintenance supplies vehicles	488.54	5,855.31	-	0.00%	5,214.00
Other professional services	3,435.04	6,889.40	-	0.00%	10,087.26
Other contractual services	29,016.01	32,982.01	-	0.00%	4,893.80
Other miscellaneous expenses	1,446.63	1,953.16	-	0.00%	4,719.63
Coronavirus expenditures	-	-	-	0.00%	2,048.31
Grant purchases	-	503.00	-	0.00%	-
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	1,788.00
Vehicles	-	-	-	0.00%	-
Building	-	-	-	0.00%	40,000.00
Total police department	766,718.99	1,777,893.48	-	0.00%	1,652,880.67
Fire department					
Salaries	173,616.64	404,092.19	-	0.00%	394,087.87
Salaries overtime	93,311.60	199,730.76	-	0.00%	244,694.77
Salaries management	14,884.58	34,884.55	-	0.00%	31,733.36
FICA tax	4,879.39	11,418.57	-	0.00%	11,019.92
IMRF contribution	-	-	-	0.00%	-
Medical insurance	39,219.02	119,387.66	-	0.00%	136,009.52
Uniform allowance	-	6,281.00	-	0.00%	5,225.25
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	15.00
Training	-	-	-	0.00%	2,970.08
Public education	-	-	-	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	245.80	-	0.00%	409.96
Operating supplies	1,366.45	2,111.45	-	0.00%	-
Operating supplies EMS	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	4,786.88	14,032.59	-	0.00%	10,076.31
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	-	-	-	0.00%	686.34
Utilities	889.42	1,859.64	-	0.00%	3,557.69
Maintenance services building & grounds	16,500.00	17,085.00	-	0.00%	8,124.53
Maintenance services equipment	922.00	2,761.47	-	0.00%	291.35
Maintenance services vehicle	8,508.52	11,343.41	-	0.00%	3,150.25
Maintenance supplies buildings & grounds	75.13	75.13	-	0.00%	-
Maintenance supplies equipment	881.00	881.00	-	0.00%	-
Maintenance supplies vehicles	-	-	-	0.00%	-

Amounts UNAUDITED updated through July 31, 2022

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

	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	\$ 1,244.32	\$ 3,732.96	\$ -	0.00%	\$ 16,798.96
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grants:					
Grant purchases	-	-	-	0.00%	-
Firefighters small tools grant	-	-	-	0.00%	-
Firefighters assistances	-	-	-	0.00%	-
Bunker gear	-	-	-	0.00%	-
Other miscellaneous expenses	596.15	596.15	-	0.00%	2,109.31
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	627,538.00
Building	-	-	-	0.00%	80,000.00
Total fire department	361,681.10	830,519.33	-	0.00%	1,578,498.47
Finance department					
Salaries	10,730.76	24,576.92	-	0.00%	-
FICA tax	787.27	1,779.23	-	0.00%	-
IMRF contribution	95.51	218.75	-	0.00%	-
Medical insurance	1,095.39	3,286.17	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Other professional services	21,429.86	44,284.23	-	0.00%	19,487.82
Grants:					
COVID-19 grant	-	-	-	0.00%	-
Total finance department	34,138.79	74,145.30	-	0.00%	19,487.82
Public works department					
Salaries	81,729.27	202,132.42	-	0.00%	166,430.66
Salaries overtime	10,570.24	19,848.50	-	0.00%	10,450.10
Salaries management	5,884.63	13,730.76	-	0.00%	10,650.53
FICA tax	7,170.05	17,874.22	-	0.00%	14,657.46
IMRF contribution	807.28	1,878.59	-	0.00%	1,879.88
Medical insurance	11,121.84	42,588.63	-	0.00%	56,504.25
Uniform allowance	175.00	15,275.00	-	0.00%	12,900.00
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Public education	-	-	-	0.00%	-
Janitorial services	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	820.87
Operating supplies	-	-	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	2,516.99	6,215.28	-	0.00%	4,030.52
Equipment rentals	253.58	862.33	-	0.00%	-
Telephone	-	-	-	0.00%	-
Utilities	3,025.43	4,548.46	-	0.00%	3,239.18
Maintenance services building & grounds	17,798.60	44,650.78	-	0.00%	21,690.31
Maintenance services equipment	4,077.49	16,622.58	-	0.00%	2,127.62
Maintenance services vehicle	24,352.31	50,366.05	-	0.00%	15,210.55

Amounts UNAUDITED updated through July 31, 2022

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Maintenance services sidewalks	65,725.00	\$ 124,454.20	\$ -	0.00%	\$ -
Maintenance services streets	\$ 21,700.00	85,500.00	-	0.00%	-
Maintenance services other	-	-	-	0.00%	1,080.00
Maintenance supplies buildings & grounds	10,790.50	13,849.87	-	0.00%	510.42
Maintenance supplies equipment	809.81	1,500.54	-	0.00%	-
Maintenance supplies vehicles	1,157.47	1,995.88	-	0.00%	-
Maintenance supplies street repair	-	-	-	0.00%	-
Maintenance supplies street lighting	-	-	-	0.00%	-
Maintenance supplies signs	-	-	-	0.00%	11,205.00
Maintenance supplies other	-	-	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Other professional services	1,244.32	3,732.96	-	0.00%	4,559.96
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	78.45
Tree maintenance	-	-	-	0.00%	-
Hauling disposal services	-	-	-	0.00%	-
Village hall expenses	-	-	-	0.00%	-
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	107.00	107.00	-	0.00%	200.96
Grants					
IPRF expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	22,259.93
Vehicles	-	-	-	0.00%	-
Total public works department	271,016.81	667,734.05	-	0.00%	360,486.65
Property preservation engineer department					
Salaries	9,104.23	21,866.54	-	0.00%	20,462.40
FICA tax	652.48	1,510.23	-	0.00%	1,515.19
IMRF contribution	78.06	182.14	-	0.00%	194.39
Medical insurance	631.82	1,895.46	-	0.00%	2,605.70
Maintenance services vehicles	-	-	-	0.00%	-
Other professional services	220.00	220.00	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	10,686.59	25,674.37	-	0.00%	24,777.68
Property acquisition department					
Other contracted services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	-	-	-	0.00%	-
Permits & licenses department					
Salaries	3,742.50	13,065.58	-	0.00%	20,512.80
FICA tax	431.78	887.74	-	0.00%	1,417.45
IMRF contribution	54.66	116.26	-	0.00%	194.88
Medical insurance	1,095.39	3,286.17	-	0.00%	4,156.51
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	-	0.00%	900.74
Office supplies	-	-	-	0.00%	628.63

Amounts UNAUDITED updated through July 31, 2022

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Permits & licenses department (continued)					
Operating supplies	\$ -	\$ 176.00	\$ -	0.00%	\$ -
Engineering services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Other professional services	6,150.00	7,650.00	-	0.00%	-
Other contractual services	1,244.32	3,732.96	-	0.00%	9,927.96
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total permits & licenses department	12,718.65	28,914.71	-	0.00%	37,738.97
Housing department					
Salaries	42,037.10	97,644.51	-	0.00%	80,913.47
FICA tax	3,076.55	7,063.69	-	0.00%	6,124.58
IMRF contribution	315.45	721.08	-	0.00%	525.48
Medical insurance	3,858.72	11,557.88	-	0.00%	7,490.84
Dues	-	-	-	0.00%	-
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	449.00	-	0.00%	361.00
Office supplies	-	-	-	0.00%	239.97
Automotive fuel	1,914.75	5,613.04	-	0.00%	4,030.52
Coronavirus expenditures	-	-	-	0.00%	648.08
Maintenance services vehicle	40.94	1,175.73	-	0.00%	1,757.31
Other professional services	-	-	-	0.00%	-
Other contractual services	1,244.32	3,732.96	-	0.00%	3,732.96
Board ups	-	-	-	0.00%	1,283.00
Lawn care	6,330.00	15,930.00	-	0.00%	10,100.00
Other miscellaneous expenses	2,005.79	2,005.79	-	0.00%	1,172.00
Capital outlay					
Equipment	-	-	-	0.00%	-
Total housing department	60,823.62	145,893.68	-	0.00%	118,379.21
Sanitation department					
Contract collection	(104.14)	290,715.70	-	0.00%	285,100.46
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	(104.14)	290,715.70	-	0.00%	285,100.46
Board and commissions department					
Other professional services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total board and commissions department	-	-	-	0.00%	-

Amounts UNAUDITED updated through July 31, 2022

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Debt Service					
General administration lease payments	\$ 3,374.25	\$ 3,374.25	\$ -	0.00%	\$ -
Media center lease payments	-	10,562.02	-	0.00%	-
Police department lease payments	13,398.38	95,852.60	-	0.00%	59,063.85
Fire department lease payments	-	52,226.94	-	0.00%	-
Public works department lease payments	2,448.67	39,293.24	-	0.00%	39,934.04
Housing department lease payments	-	10,244.49	-	0.00%	10,244.49
	<u>19,221.30</u>	<u>211,553.54</u>	<u>-</u>	<u>0.00%</u>	<u>109,242.38</u>
Total debt service					
Total expenditures	<u>2,287,117.69</u>	<u>5,646,692.83</u>	<u>-</u>	<u>0.00%</u>	<u>5,384,853.02</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(524,773.19)</u>	<u>(277,648.99)</u>	<u>-</u>		<u>30,115.95</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	0.00%	-
Capital lease proceeds	-	-	-	0.00%	595,573.90
Sale of fixed assets	-	15,000.00	-	0.00%	-
Sale of property	5,000.00	5,000.00	-	0.00%	-
City of Chicago payment	(8,374.38)	(63,429.71)	-	0.00%	-
Sale of foreclosed property	-	-	-	0.00%	-
Transfers in	-	-	-	0.00%	-
Transfers out special revenue funds	-	-	-	0.00%	-
Transfers out debt service	-	-	-	0.00%	-
Transfers out	-	-	-	0.00%	-
	<u>(3,374.38)</u>	<u>(43,429.71)</u>	<u>-</u>	<u>0.00%</u>	<u>595,573.90</u>
Total other financing sources (uses)					
Net change in fund balance	<u>\$ (528,147.57)</u>	<u>(321,078.70)</u>	<u>\$ -</u>		<u>625,689.85</u>
Fund balance at beginning of year		<u>6,297,783.66</u>			<u>4,120,965.06</u>
Fund balance at end of year		<u>\$ 5,976,704.96</u>			<u>\$ 4,746,654.91</u>

Amounts UNAUDITED updated through July 31, 2022

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,972,976.23	\$ 1,795,555.98
Accounts receivable		
Customers	3,623,615.46	4,665,814.12
Less: allowance for doubtful accounts	(890,657.28)	(890,657.28)
Due from other funds	192,369.71	997,654.25
Prepaid items	40,117.86	40,117.86
Total current assets	4,938,421.98	6,608,484.93
Noncurrent Assets		
Capital assets		
Depreciable	1,776,160.91	1,776,160.91
Less: accumulated depreciation	(1,771,558.49)	(1,760,502.49)
Net pension asset-IMRF	687,874.00	687,874.00
Total noncurrent assets	692,476.42	703,532.42
Total assets	5,630,898.40	7,312,017.35
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	33,340.00	33,340.00
Deferred outflow-IMRF	3,419.00	3,419.00
Total deferred outflows	36,759.00	36,759.00
LIABILITIES		
Current Liabilities		
Accounts payable	44,868.48	109,030.14
Accrued salaries payable	44,104.94	32,237.18
Accrued compensated absences	21,412.00	21,412.00
OPEB liability	117,822.00	117,822.00
Total current liabilities	228,207.42	280,501.32

Amounts UNAUDITED updated through July 31, 2022

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

	<u>Current Year</u> Actual	<u>Prior Year</u> Actual
LIABILITIES (Continued)		
Noncurrent Liabilities		
Tenant deposits	23,975.00	22,125.00
Capital lease liability	13,532.75	18,971.52
City of Chicago payable	6,436,609.50	7,160,029.88
Total noncurrent liabilities	6,474,117.25	7,201,126.40
Total liabilities	6,702,324.67	7,481,627.72
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	359,739.00	359,739.00
NET POSITION		
Investment in capital assets	(8,930.33)	(3,313.10)
Unrestricted (deficit)	(1,385,475.94)	(489,277.27)
Total net position	\$ (1,394,406.27)	\$ (492,590.37)

Amounts UNAUDITED updated through July 31, 2022

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
OPERATING REVENUES					
Utility charges	\$ 443,910.68	\$ 1,268,933.87	\$ -	0.00%	\$ 1,184,050.68
Utility penalties	(62.80)	(184.63)	-	0.00%	9,327.12
Other income	323.65	(11,091.68)	-	0.00%	19,425.00
Total revenues	444,171.53	1,257,657.56	-	0.00%	1,212,802.80
OPERATING EXPENSES					
Operations					
Salaries	72,800.84	172,938.33	-	0.00%	163,194.70
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	5,384.47	13,131.00	-	0.00%	12,155.35
IMRF contribution	536.97	1,297.55	-	0.00%	1,531.75
Medical insurance	4,814.36	23,162.88	-	0.00%	49,317.07
Uniform allowance	-	1,900.00	-	0.00%	1,500.00
OPEB expense	-	-	-	0.00%	-
Workers compensation	14,677.09	14,677.09	-	0.00%	-
Training	-	-	-	0.00%	840.00
Purchase of water	323,873.10	626,526.66	-	0.00%	618,501.56
Bank fees	1,576.42	3,697.21	-	0.00%	4,893.13
Postage & mailing	1,466.47	6,360.92	-	0.00%	-
Office supplies	-	-	-	0.00%	835.41
Operating supplies	3,253.90	24,411.32	-	0.00%	18,968.74
Automotive fuel	1,914.75	5,613.04	-	0.00%	4,030.52
Auditing	-	-	-	0.00%	-
Utilities	13,840.63	18,160.54	-	0.00%	8,127.48
Liability insurance	-	-	-	0.00%	34,006.35
Coronavirus expenses	-	-	-	0.00%	-
Lease payments	-	1,390.89	-	0.00%	1,390.89
Maintenance services building & grounds	-	20,566.55	-	0.00%	47,459.30
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	733.68	1,008.68	-	0.00%	2,345.00
Maintenance services vehicles	-	146.00	-	0.00%	4.08
Maintenance supplies building	168.32	168.32	-	0.00%	583.50
Maintenance supplies equipment	-	-	-	0.00%	-
Maintenance supplies utility system	-	8,500.00	-	0.00%	4,064.00
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	13,061.69	20,950.42	-	0.00%	6,377.04
Other contracted services	1,244.32	3,732.96	-	0.00%	3,732.96
Other miscellaneous expenses	2,615.00	2,615.00	-	0.00%	4,881.78
Capital outlay					
Vehicle	-	-	-	0.00%	-
Building	-	-	-	0.00%	40,000.00
Grants	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	461,962.01	970,955.36	-	0.00%	1,028,740.61
Depreciation	-	-	-	0.00%	-
Total operating expenses	461,962.01	970,955.36	-	0.00%	1,028,740.61
Operating income (loss)	(17,790.48)	286,702.20	-		184,062.19

Amounts UNAUDITED updated through July 31, 2022

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

	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	8,374.38	63,429.71	-	0.00%	-
Principal repayment	-	-	-	0.00%	-
Interest expense	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
	<u>8,374.38</u>	<u>63,429.71</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Total nonoperating revenues (expenses)	<u>8,374.38</u>	<u>63,429.71</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Change in net position	<u>\$ (9,416.10)</u>	350,131.91	<u>\$ -</u>		184,062.19
Net position at beginning of year		<u>(1,744,538.18)</u>			<u>(676,652.56)</u>
Net position at end of year		<u>\$ (1,394,406.27)</u>			<u>\$ (492,590.37)</u>

Amounts UNAUDITED updated through July 31, 2022

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,959,214.49	\$ 1,696,178.75
Accounts receivable		
Customers	603,693.36	688,035.22
Less: allowance for doubtful accounts	(130,413.14)	(130,413.14)
Due from other funds	-	-
Prepaid items	14,048.70	14,048.70
	<u>2,446,543.41</u>	<u>2,267,849.53</u>
Total current assets		
Noncurrent Assets		
Capital assets		
Depreciable	67,467.10	-
Less: accumulated depreciation	(8,798.00)	-
Net pension asset-IMRF	2,153,433.00	2,153,433.00
	<u>2,212,102.10</u>	<u>2,153,433.00</u>
Total noncurrent assets		
	<u>4,658,645.51</u>	<u>4,421,282.53</u>
Total assets		
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	11,417.00	11,417.00
Deferred outflow-IMRF	10,704.00	10,704.00
	<u>22,121.00</u>	<u>22,121.00</u>
Total deferred outflows		
LIABILITIES		
Current Liabilities		
Accounts payable	54,156.44	13,156.33
Accrued salaries payable	19,102.71	11,222.43
Accrued compensated absences	-	-
OPEB liability	40,347.00	40,347.00
Due to other funds	644,451.21	641,278.87
	<u>758,057.36</u>	<u>706,004.63</u>
Total current liabilities		
	<u>758,057.36</u>	<u>706,004.63</u>
Total liabilities		
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	1,126,185.00	1,126,185.00
NET POSITION		
Unrestricted (deficit)	2,796,524.15	2,611,213.90
	<u>\$ 2,796,524.15</u>	<u>\$ 2,611,213.90</u>
Total net position		

Amounts UNAUDITED updated through July 31, 2022

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
OPERATING REVENUES					
Utility charges	\$ 93,690.23	\$ 268,171.72	\$ -	0.00%	\$ 238,038.38
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Infrastructure grant	-	-	-	0.00%	-
Total revenues	93,690.23	268,171.72	-	0.00%	238,038.38
OPERATING EXPENSES					
Operations					
Salaries	33,433.01	78,570.52	-	0.00%	66,310.42
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	2,587.58	5,958.20	-	0.00%	4,885.84
IMRF contribution	268.96	626.12	-	0.00%	626.62
Medical insurance	3,627.37	14,196.17	-	0.00%	18,808.60
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	-	0.00%	-
Workers compensation	12,534.99	12,534.99	-	0.00%	-
Bank fees	1,576.42	3,697.21	-	0.00%	3,375.20
Automotive fuel	957.38	2,806.52	-	0.00%	2,015.38
Auditing	-	-	-	0.00%	-
Liability insurance	-	-	-	0.00%	10,626.99
Other professional services	3,220.52	6,277.81	-	0.00%	4,217.85
Sewer main breaks	23,865.00	77,034.13	-	0.00%	-
Concrete repair-sewer	-	-	-	0.00%	-
Coronavirus expenses	-	-	-	0.00%	-
Infrastructure improvement	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	1,000.00
Capital outlay					
Vehicles	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Total operating expenses	82,071.23	201,701.67	-	0.00%	111,866.90
Operating income (loss)	11,619.00	66,470.05	-		126,171.48
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ 11,619.00</u>	66,470.05	<u>\$ -</u>		126,171.48
Net position at beginning of year		<u>2,730,054.10</u>			<u>2,485,042.42</u>
Net position at end of year		<u>\$ 2,796,524.15</u>			<u>\$ 2,611,213.90</u>

Amounts UNAUDITED updated through July 31, 2022

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 3,028.84	\$ 3,255.18
Total current assets	<u>3,028.84</u>	<u>3,255.18</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,935,731.45
Less: accumulated depreciation	(2,493,638.41)	(2,409,128.41)
Net pension asset-IMRF	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>1,442,093.04</u>	<u>1,526,603.04</u>
Total assets	<u>1,445,121.88</u>	<u>1,529,858.22</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	-	-
Deferred outflow-IMRF	<u>-</u>	<u>-</u>
Total deferred outflows	<u>-</u>	<u>-</u>
LIABILITIES		
Current Liabilities		
Accounts payable	3,472.42	5,829.80
Accrued salaries payable	-	779.92
OPEB liability	-	-
Security deposit	1,000.00	1,000.00
Due to other funds	<u>1,125,226.13</u>	<u>1,041,272.67</u>
Total current liabilities	<u>1,129,698.55</u>	<u>1,048,882.39</u>
Total liabilities	<u>1,129,698.55</u>	<u>1,048,882.39</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>-</u>	<u>-</u>
NET POSITION		
Investment in capital assets	1,442,093.04	1,526,603.04
Unrestricted (deficit)	<u>(1,126,669.71)</u>	<u>(1,045,627.21)</u>
Total net position	<u>315,423.33</u>	<u>480,975.83</u>

Amounts UNAUDITED updated through July 31, 2022

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ -	\$ -	0.00%	\$ 45.66
Rental income	1,800.00	2,400.00	-	0.00%	1,800.00
Other income	-	-	-	0.00%	-
Total revenues	1,800.00	2,400.00	-	0.00%	1,845.66
OPERATING EXPENSES					
Operations					
Salaries	1,284.16	2,140.26	-	0.00%	3,528.00
FICA tax	-	-	-	0.00%	269.90
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	31.41
OPEB expense	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Advertising	-	-	-	0.00%	-
Bank fees	-	-	-	0.00%	-
Credit card fees	361.86	687.58	-	0.00%	607.58
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Operating supplies	-	-	-	0.00%	181.10
Utilities	1,378.63	2,983.52	-	0.00%	4,198.75
Equipment	-	-	-	0.00%	-
Maintenance services building & grounds	-	-	-	0.00%	167.04
Maintenance equipment	-	-	-	0.00%	-
Janitor supplies	-	-	-	0.00%	-
Other professional services	1,402.32	4,924.66	-	0.00%	9,750.73
Miscellaneous expenses	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	4,426.97	10,736.02	-	0.00%	18,734.51
Depreciation	-	-	-	0.00%	-
Total operating expenses	4,426.97	10,736.02	-	0.00%	18,734.51
Operating income (loss)	(2,626.97)	(8,336.02)	-		(16,888.85)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ (2,626.97)</u>	(8,336.02)	<u>\$ -</u>		(16,888.85)
Net position at beginning of year		<u>323,759.35</u>			<u>497,864.68</u>
Net position at end of year		<u>\$ 315,423.33</u>			<u>\$ 480,975.83</u>

Amounts UNAUDITED updated through July 31, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
AS OF JULY 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	\$ 4,487,121.93	\$ 343,806.88	\$ 1,179,914.17	\$ 440,967.71	\$ -	\$ 1,060,244.88
Property taxes receivable	-	-	-	-	-	-
Receivables other taxes	77,692.81	-	-	-	-	-
Due from other funds	-	2,522,365.94	-	52,756.01	-	-
Total assets	\$ 4,564,814.74	\$ 2,866,172.82	\$ 1,179,914.17	\$ 493,723.72	\$ -	\$ 1,060,244.88
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	106,536.83	-	-	-	-	53,752.90
Forfeiture deposit	-	-	-	-	-	-
Property taxes-allowance	-	-	-	-	-	-
Due to other funds	458,505.81	-	672,834.34	-	32,975.00	5,000.00
Total liabilities	565,042.64	-	672,834.34	-	32,975.00	58,752.90
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Grants	-	-	-	-	-	1,001,491.98
Illinois capital program	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	1,001,491.98
Fund balances:						
Restricted						
Street maintenance	3,999,772.10	-	-	-	-	-
Economic development	-	2,866,172.82	507,079.83	493,723.72	-	-
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	(32,975.00)	-
Total fund balances (deficits)	3,999,772.10	2,866,172.82	507,079.83	493,723.72	(32,975.00)	-
Total liabilities, deferred inflows of resources and fund balance	\$ 4,564,814.74	\$ 2,866,172.82	\$ 1,179,914.17	\$ 493,723.72	\$ -	\$ 1,060,244.88

Amounts UNAUDITED updated through July 31, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
AS OF JULY 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	\$ -	\$ -	\$ -	\$ -	\$ 26,002.70	\$ 221,813.45	\$ 39,843.12	\$ 7,799,714.84
Property taxes receivable	1,134,218.02	676,350.51	-	-	-	-	-	1,810,568.53
Receivables other taxes	-	-	-	-	-	-	-	77,692.81
Due from other funds	-	-	18,000.00	24,905.00	-	55,325.84	-	2,673,352.79
	<u>-</u>	<u>-</u>	<u>18,000.00</u>	<u>24,905.00</u>	<u>-</u>	<u>55,325.84</u>	<u>-</u>	<u>2,673,352.79</u>
Total assets	<u>\$ 1,134,218.02</u>	<u>\$ 676,350.51</u>	<u>\$ 18,000.00</u>	<u>\$ 24,905.00</u>	<u>\$ 26,002.70</u>	<u>\$ 277,139.29</u>	<u>\$ 39,843.12</u>	<u>\$ 12,361,328.97</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	-	-	-	-	2,500.00	-	162,789.73
Forfeiture deposit	-	-	-	-	-	77,921.86	-	77,921.86
Property taxes-allowance	150,700.00	89,864.00	-	-	-	-	-	240,564.00
Due to other funds	-	-	-	-	-	-	-	1,169,315.15
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,169,315.15</u>
Total liabilities	<u>150,700.00</u>	<u>89,864.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,421.86</u>	<u>-</u>	<u>1,650,590.74</u>
Deferred inflows of resources								
Property taxes	983,518.02	586,486.51	-	-	-	-	-	1,570,004.53
Grants	-	-	-	-	-	-	-	1,001,491.98
Illinois capital program	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>983,518.02</u>	<u>586,486.51</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,571,496.51</u>
Fund balances:								
Restricted								
Street maintenance	-	-	-	-	-	-	-	3,999,772.10
Economic development	-	-	-	-	-	-	-	3,866,976.37
Public safety	-	-	-	24,905.00	26,002.70	196,717.43	39,843.12	287,468.25
Unassigned (deficit)	-	-	18,000.00	-	-	-	-	(14,975.00)
	<u>-</u>	<u>-</u>	<u>18,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,975.00)</u>
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>18,000.00</u>	<u>24,905.00</u>	<u>26,002.70</u>	<u>196,717.43</u>	<u>39,843.12</u>	<u>8,139,241.72</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,134,218.02</u>	<u>\$ 676,350.51</u>	<u>\$ 18,000.00</u>	<u>\$ 24,905.00</u>	<u>\$ 26,002.70</u>	<u>\$ 277,139.29</u>	<u>\$ 39,843.12</u>	<u>\$ 12,361,328.97</u>

Amounts UNAUDITED updated through July 31, 2022

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED JULY 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	\$ -	\$ -	\$ 26,114.48	\$ 26,735.60	\$ -	\$ -
Motor fuel tax allotments	236,307.63	-	-	-	-	-
Forfeiture income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-
Grant income	-	-	-	-	-	113,752.90
Rental income	-	-	-	-	-	-
Interest income	13,033.38	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	249,341.01	-	26,114.48	26,735.60	-	113,752.90
EXPENDITURES						
Current						
Pension contribution	-	-	-	-	-	-
Maintenance service traffic signals	50,798.42	-	-	-	-	-
Maintenance supplies street	7,079.30	-	-	-	-	-
Legal fees	-	-	-	-	-	-
Utilities	34,752.53	-	-	-	-	-
General maintenance-public works	-	-	-	-	-	-
Project engineering	10,000.00	-	-	-	-	-
Street scarification	23,750.00	-	-	-	-	-
Other professional services	-	-	-	22,726.65	-	53,752.90
Lease payments	7,986.81	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Bank fees	-	-	-	-	-	-
Public education	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	60,000.00
Informant/line up expenditures	-	-	-	-	-	-

Amounts UNAUDITED updated through July 31, 2022

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

	Motor Fuel Tax	TIF 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	-	-	-	-	-	-
Sidewalk maintenance	2,375.00	-	-	-	-	-
Tree maintenance	48,025.00	-	-	-	-	-
Hauling disposal services	-	-	-	-	-	-
Capital outlay						
Salt building construction	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Total expenditures	<u>184,767.06</u>	<u>-</u>	<u>-</u>	<u>22,726.65</u>	<u>-</u>	<u>113,752.90</u>
Excess (deficiency) of revenues over (under) expenditures	64,573.95	-	26,114.48	4,008.95	-	-
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	64,573.95	-	26,114.48	4,008.95	-	-
Fund balances (deficit) at beginning of year	<u>3,935,198.15</u>	<u>2,866,172.82</u>	<u>480,965.35</u>	<u>489,714.77</u>	<u>(32,975.00)</u>	<u>-</u>
Fund balances (deficit) at end of year	<u>\$ 3,999,772.10</u>	<u>\$ 2,866,172.82</u>	<u>\$ 507,079.83</u>	<u>\$ 493,723.72</u>	<u>\$ (32,975.00)</u>	<u>\$ -</u>

Amounts UNAUDITED updated through July 31, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED JULY 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	\$ 78,171.65	\$ 45,577.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,598.80
Motor fuel tax allotments	-	-	-	-	-	-	-	236,307.63
Forfeiture income	-	-	-	-	-	84,714.34	-	84,714.34
Foreign fire tax	-	-	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-	-	-
Grant income	-	-	-	-	-	-	-	113,752.90
Rental income	-	-	9,000.00	-	-	-	-	9,000.00
Interest income	-	-	-	-	-	-	-	13,033.38
Miscellaneous revenues	-	-	-	15.00	-	-	-	15.00
Total revenues	78,171.65	45,577.07	9,000.00	15.00	-	84,714.34	-	633,422.05
EXPENDITURES								
Current								
Pension contribution	78,171.65	45,577.07	-	-	-	-	-	123,748.72
Maintenance service traffic signals	-	-	-	-	-	-	-	50,798.42
Maintenance supplies street	-	-	-	-	-	-	-	7,079.30
Legal fees	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	34,752.53
General maintenance-public works	-	-	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-	-	10,000.00
Street scarification	-	-	-	-	-	-	-	23,750.00
Other professional services	-	-	-	-	-	-	-	76,479.55
Lease payments	-	-	-	-	-	-	-	7,986.81
Maintenance services-building	-	-	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Bank fees	-	-	-	-	15.00	-	-	15.00
Public education	-	-	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	2,500.00	-	2,500.00
Other miscellaneous expenses	-	-	-	-	-	-	-	60,000.00
Informant/line up expenditures	-	-	-	-	-	-	-	-

Amounts UNAUDITED updated through July 31, 2022

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED JULY 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	-	-	-	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-	-	-
Sidewalk maintenance	-	-	-	-	-	-	-	2,375.00
Tree maintenance	-	-	-	-	-	-	-	48,025.00
Hauling disposal services	-	-	-	-	-	-	-	-
Capital outlay								
Salt building construction	-	-	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-	-	-
New equipment	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-
Total expenditures	<u>78,171.65</u>	<u>45,577.07</u>	<u>-</u>	<u>-</u>	<u>15.00</u>	<u>2,500.00</u>	<u>-</u>	<u>447,510.33</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	9,000.00	15.00	(15.00)	82,214.34	-	185,911.72
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	15.00	(15.00)	82,214.34	-	185,911.72
Fund balances at beginning of year	<u>-</u>	<u>-</u>	<u>9,000.00</u>	<u>24,890.00</u>	<u>26,017.70</u>	<u>114,503.09</u>	<u>39,843.12</u>	<u>7,953,330.00</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,000.00</u>	<u>\$ 24,905.00</u>	<u>\$ 26,002.70</u>	<u>\$ 196,717.43</u>	<u>\$ 39,843.12</u>	<u>\$ 8,139,241.72</u>

Amounts UNAUDITED updated through July 31, 2022

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 548,085.98	\$ 240,362.82	\$ 551,904.28	\$ 78,837.50	\$ 1,419,190.58
Property taxes receivable-net	973,894.49	461,336.91	934,601.92	1,138,782.97	3,508,616.29
Due from other funds	-	-	-	-	-
Total assets	\$ 1,521,980.47	\$ 701,699.73	\$ 1,486,506.20	\$ 1,217,620.47	\$ 4,927,806.87
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	2,620.71	-	2,620.71
Property taxes-allowance	129,398.24	61,296.36	124,177.56	151,306.45	466,178.61
Due to other funds	1,141.67	(88,060.88)	1,141.67	25,000.00	(60,777.54)
Total liabilities	130,539.91	(26,764.52)	127,939.94	176,306.45	408,021.78
Deferred inflows of resources					
Property taxes	844,496.25	400,040.55	810,424.36	987,476.52	3,042,437.68
Fund balance:					
Restricted					
Debt service	546,944.31	328,423.70	548,141.90	53,837.50	1,477,347.41
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	546,944.31	328,423.70	548,141.90	53,837.50	1,477,347.41
Total liabilities, deferred inflows of resources and fund balances	\$ 1,521,980.47	\$ 701,699.73	\$ 1,486,506.20	\$ 1,217,620.47	\$ 4,927,806.87

Amounts UNAUDITED updated through July 31, 2022

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2021 Series	Total
REVENUES					
Property taxes-net	\$ 62,124.34	\$ 63,350.25	\$ 55,875.62	\$ 27,087.08	\$ 208,437.29
Interest income	445.49	147.36	442.57	63.00	1,098.42
Other income	-	38,262.62	-	-	38,262.62
Total revenues	<u>62,569.83</u>	<u>101,760.23</u>	<u>56,318.19</u>	<u>27,150.08</u>	<u>247,798.33</u>
EXPENDITURES					
Debt service					
Principal	-	-	-	-	-
Interest paid	111,250.00	152,042.50	86,550.00	25,000.00	374,842.50
Other fees	333.34	333.33	333.33	-	1,000.00
Total expenditures	<u>111,583.34</u>	<u>152,375.83</u>	<u>86,883.33</u>	<u>25,000.00</u>	<u>375,842.50</u>
Excess (deficiency) of revenues over (under) expenditures	(49,013.51)	(50,615.60)	(30,565.14)	2,150.08	(128,044.17)
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	(49,013.51)	(50,615.60)	(30,565.14)	2,150.08	(128,044.17)
Fund balances at beginning of year	<u>595,957.82</u>	<u>379,039.30</u>	<u>578,707.04</u>	<u>51,687.42</u>	<u>1,605,391.58</u>
Fund balances at end of year	<u>\$ 546,944.31</u>	<u>\$ 328,423.70</u>	<u>\$ 548,141.90</u>	<u>\$ 53,837.50</u>	<u>\$ 1,477,347.41</u>

Amounts UNAUDITED updated through July 31, 2022

Supplementary Information

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 1,419,190.58	\$ 1,208,447.69
Property taxes receivable-net	3,508,616.29	3,769,848.83
Due from other funds	-	-
Total assets	<u>\$ 4,927,806.87</u>	<u>\$ 4,978,296.52</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	2,620.71	-
Property taxes-allowance	466,178.61	486,059.00
Due to other funds	<u>(60,777.54)</u>	<u>(41,050.20)</u>
Total liabilities	<u>408,021.78</u>	<u>445,008.80</u>
Deferred inflows of resources		
Property taxes	<u>3,042,437.68</u>	<u>3,283,789.83</u>
Fund balance:		
Restricted for debt service	1,477,347.41	1,249,497.89
Unassigned	<u>-</u>	<u>-</u>
Total fund balance	<u>1,477,347.41</u>	<u>1,249,497.89</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,927,806.87</u>	<u>\$ 4,978,296.52</u>

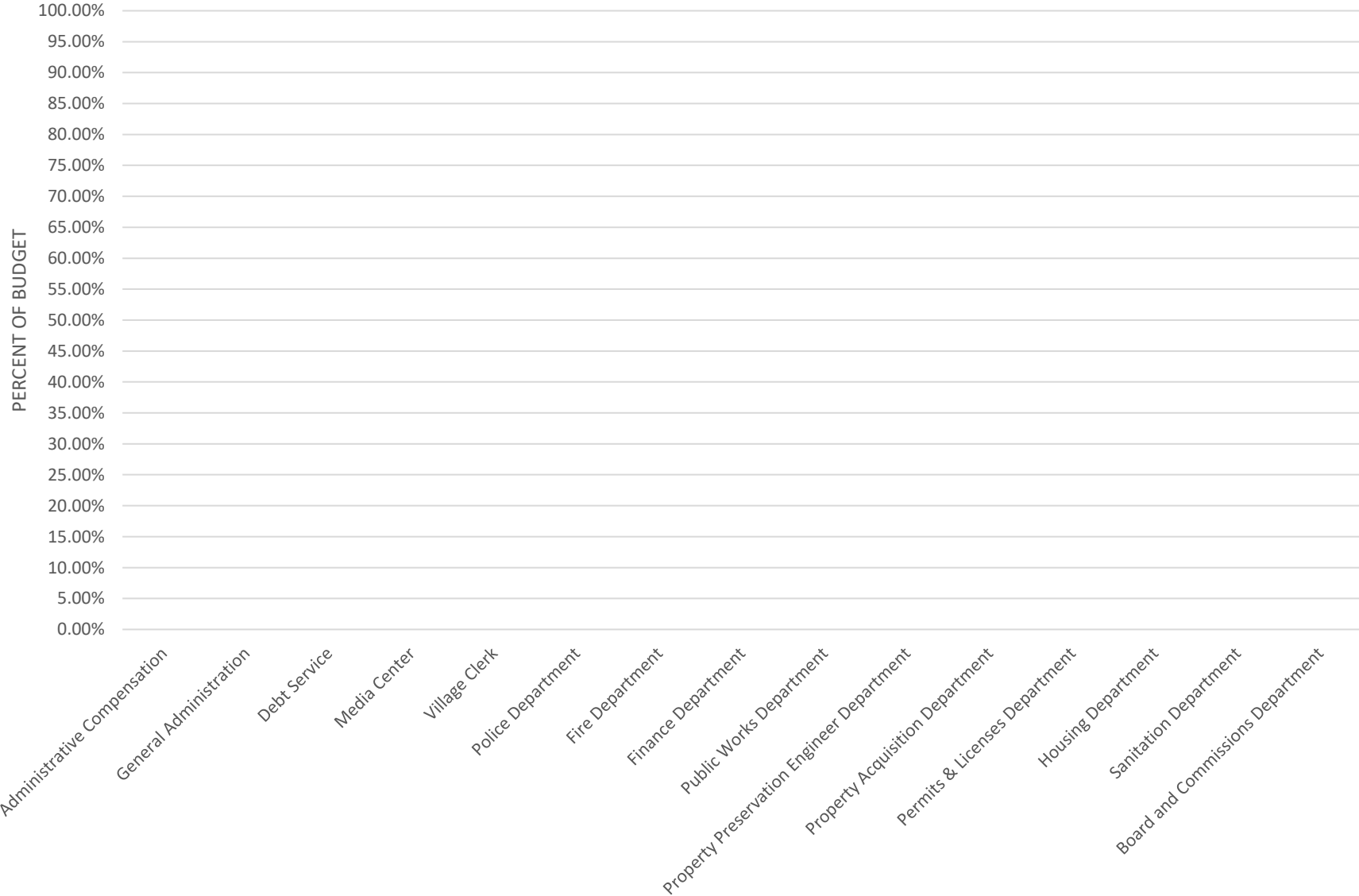
Amounts UNAUDITED updated through July 31, 2022

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
REVENUES					
Property taxes-net	\$ 30,965.59	\$ 208,437.29	\$ -	0.00%	\$ 149,359.44
Interest income	579.64	1,098.42	-	0.00%	18.26
Other income	38,262.62	38,262.62	-	0.00%	52,698.25
Total revenues	<u>69,807.85</u>	<u>247,798.33</u>	<u>-</u>	<u>0.00%</u>	<u>202,075.95</u>
EXPENDITURES					
Debt service					
Principal	-	-	-	0.00%	-
Interest paid	-	374,842.50	-	0.00%	421,567.50
Other fees	-	1,000.00	-	0.00%	-
Total expenditures	<u>-</u>	<u>375,842.50</u>	<u>-</u>	<u>0.00%</u>	<u>421,567.50</u>
Excess (deficiency) of revenues over (under) expenditures	69,807.85	(128,044.17)	-		(219,491.55)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	0.00%	-
Transfer out	-	-	-	0.00%	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Net changes in fund balances	<u>\$ 69,807.85</u>	(128,044.17)	<u>\$ 52,634.20</u>		(219,491.55)
Fund balances at beginning of year		<u>1,605,391.58</u>			<u>1,468,989.44</u>
Fund balances at end of year		<u>\$ 1,477,347.41</u>			<u>\$ 1,249,497.89</u>

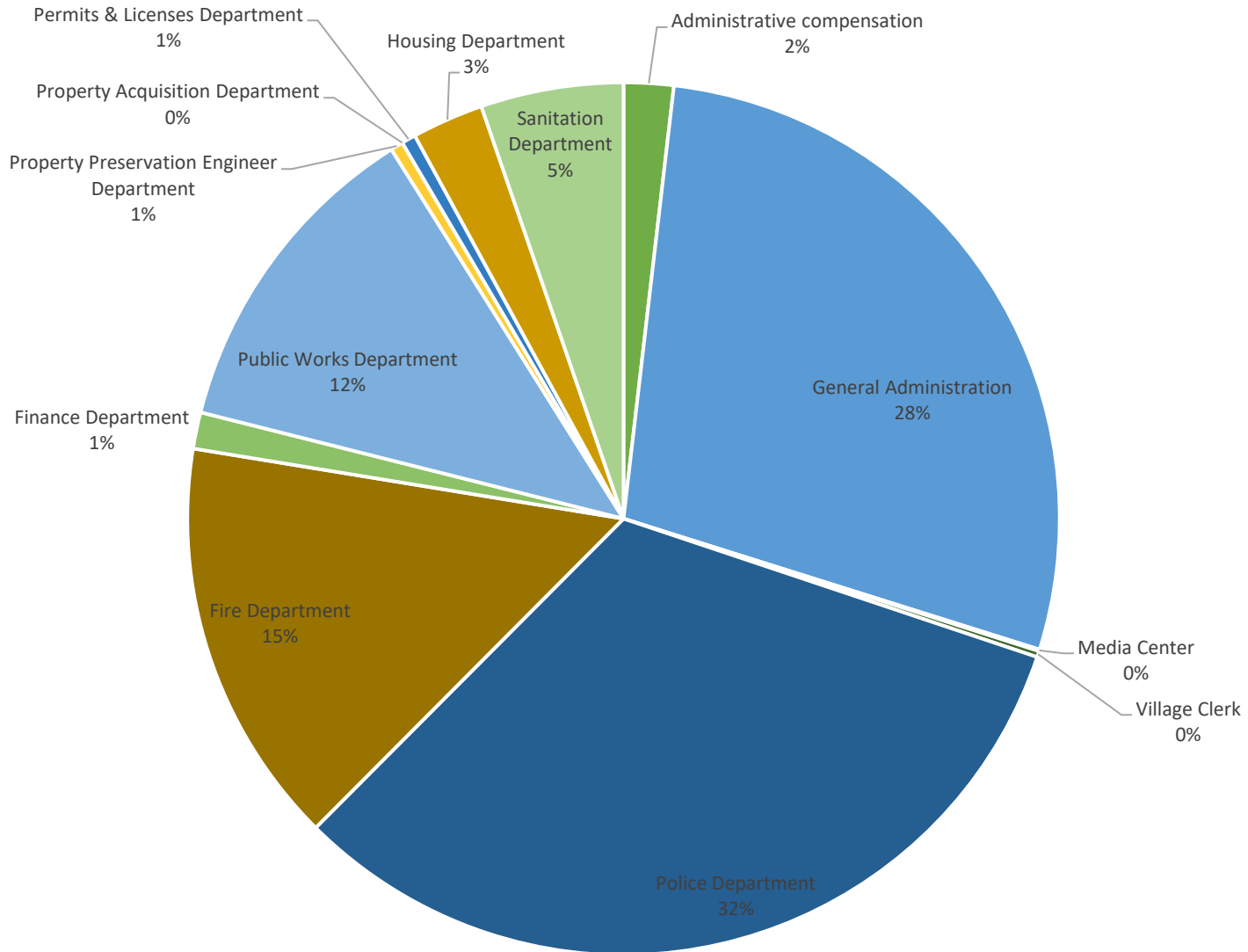
Amounts UNAUDITED updated through July 31, 2022

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through July 31, 2022

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through July 31, 2022

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

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 571,232.57
Local debt recovery	2,000.00
Bond payments commingled account	1,561,963.94
Clerks account	932,903.37
Clerks ub unapplied cash	-
Petty cash	16.85
Payroll checking	17,373.80
Corp IPTIP cash	1,282,692.58
	\$ 4,368,183.11
 General Fund - Restricted	
Capital projects installment	180,406.05
Narcint account	8,201.88
Cook County COVID-19 grant	578,292.52
Homewood Disposal bond proceeds	-
Lease agreement holding	-
City of Chicago-tort liability	-
	\$ 766,900.45
 Enterprise Fund	
Water	
Cash at paying agent	-
Clerk's account	54,425.26
Water fund checking account	1,918,050.97
Petty cash	500.00
	\$ 1,972,976.23
 Sewer	
Clerk's account	(47,312.12)
Sewer	2,006,526.61
	\$ 1,959,214.49
 Melanie Fitness Center	
Cash	3,028.84
	\$ 3,028.84

Amounts UNAUDITED updated through July 31, 2022

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

	Current Year Actual
Special Revenue	
Motor Fuel Tax	4,487,121.93
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	1,179,914.17
TIF III Indulux	440,967.71
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
American Rescue Plan	1,060,244.88
Federal Forfeiture	
Justice account	-
Treasury account	26,002.70
	26,002.70
Total Federal Forfeiture	\$ 26,002.70
State Forfeiture	
State Forfeiture	41,332.63
State Forfeiture Holding	180,480.82
	180,480.82
Total State Forfeiture	\$ 221,813.45
Foreign Fire Tax	39,843.12

Amounts UNAUDITED updated through July 31, 2022

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

	Current Year Actual
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	548,085.98
Total 2009A	548,085.98
2009B	
Bond payments commingled account	96,385.08
Escrowed bank account	143,977.74
Total 2009B	240,362.82
2009C	
Bond payments commingled account	-
Escrowed bank account	551,904.28
Total 2009C	551,904.28
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	78,837.50
Total Homewood Disposal Bonds	78,837.50
Total Debt Service	\$ 1,419,190.58

Amounts UNAUDITED updated through July 31, 2022

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

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2021 Series	Total
Payment						
June interest	\$ -	\$ 111,250.00	\$ 152,042.50	\$ 86,550.00	\$ 25,000.00	\$ 374,842.50
December interest	386,196.57	111,250.00	152,042.50	86,550.00	25,000.00	761,039.07
Interest savings	-	-	-	-	-	-
December principal	766,825.60	1,000,000.00	275,000.00	1,000,000.00	1,275,000.00	4,316,825.60
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,222,500.00</u>	<u>\$ 579,085.00</u>	<u>\$ 1,173,100.00</u>	<u>\$ 1,325,000.00</u>	<u>\$ 5,452,707.17</u>
Amount paid	-	111,250.00	152,042.50	86,550.00	25,000.00	374,842.50
Amount due at December 1st	<u>1,153,022.17</u>	<u>1,111,250.00</u>	<u>427,042.50</u>	<u>1,086,550.00</u>	<u>1,300,000.00</u>	<u>5,077,864.67</u>
Water fund checking account	1,918,050.97	-	-	-	-	1,918,050.97
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>1,918,050.97</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,918,050.97</u>
Debt service balances	<u>-</u>	<u>548,085.98</u>	<u>240,362.82</u>	<u>551,904.28</u>	<u>78,837.50</u>	<u>1,419,190.58</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,561,963.94</u>
Unfunded (overfunded) balance	<u>\$ (765,028.80)</u>	<u>\$ 563,164.02</u>	<u>\$ 186,679.68</u>	<u>\$ 534,645.72</u>	<u>\$ 1,221,162.50</u>	<u>\$ 178,659.18</u>
% Funded	166.35%	49.32%	56.29%	50.79%	6.06%	96.48%

Amounts UNAUDITED updated through July 31, 2022

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF JULY 31, 2022

	0 Days	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	Over 151 Days	Total Accounts Receivable
District 1								
Residential	\$ (41,342.04)	\$ 168,234.41	\$ 253.76	\$ 54.42	\$ 115,010.50	\$ 214.53	\$ 956,278.09	\$ 1,198,703.67
Multi-family	(1,231.74)	7,529.15	-	-	8,222.06	116.11	37,924.85	52,560.43
Commercial	(1.69)	-	-	-	-	-	-	(1.69)
Industrial	(3.75)	1,215.17	-	-	556.37	-	23,295.70	25,063.49
Total district 1	<u>(42,579.22)</u>	<u>176,978.73</u>	<u>253.76</u>	<u>54.42</u>	<u>123,788.93</u>	<u>330.64</u>	<u>1,017,498.64</u>	<u>1,276,325.90</u>
District 2								
Residential	421,635.56	753.90	1,246.80	184,069.75	237.96	71.88	833,069.31	1,441,085.16
Multi-family	26,337.78	-	-	9,279.87	-	-	76,274.69	111,892.34
Commercial	784.50	-	-	198.03	-	-	3,142.46	4,124.99
Industrial	139.01	-	-	139.01	-	-	1,080.71	1,358.73
Total district 2	<u>448,896.85</u>	<u>753.90</u>	<u>1,246.80</u>	<u>193,686.66</u>	<u>237.96</u>	<u>71.88</u>	<u>913,567.17</u>	<u>1,558,461.22</u>
District 3								
Residential	(28,796.81)	2,203.09	225,931.69	2,452.33	34.62	149,162.54	741,228.90	1,092,216.36
Multi-family	(1,381.28)	-	19,583.24	-	-	5,286.34	30,035.08	53,523.38
Commercial	-	-	-	-	-	-	-	-
Industrial	-	-	-	-	-	-	-	-
Total district 3	<u>(30,178.09)</u>	<u>2,203.09</u>	<u>245,514.93</u>	<u>2,452.33</u>	<u>34.62</u>	<u>154,448.88</u>	<u>771,263.98</u>	<u>1,145,739.74</u>
District 4								
Residential	(5.15)	51.38	7.34	7.34	-	-	-	60.91
Multi-family	-	-	-	-	-	-	-	-
Commercial	15,865.34	5,581.15	6,416.68	2,816.97	2,227.21	2,816.98	142,950.81	178,675.14
Industrial	150,465.12	203.00	181.30	224.26	132.12	132.12	50,693.88	202,031.80
Total district 4	<u>166,325.31</u>	<u>5,835.53</u>	<u>6,605.32</u>	<u>3,048.57</u>	<u>2,359.33</u>	<u>2,949.10</u>	<u>193,644.69</u>	<u>380,767.85</u>
District 6-8								
Residential	440.66	416.53	219.90	219.90	219.90	457.78	44,224.52	46,199.19
Multi-family	567.22	518.74	23.40	24.00	-	-	-	1,133.36
Commercial	32,591.36	7,701.25	5,414.33	3,756.76	3,293.33	2,423.45	148,690.09	203,870.57
Industrial	-	-	-	-	-	-	-	-
Total district 6-8	<u>33,599.24</u>	<u>8,636.52</u>	<u>5,657.63</u>	<u>4,000.66</u>	<u>3,513.23</u>	<u>2,881.23</u>	<u>192,914.61</u>	<u>251,203.12</u>
	<u>\$ 576,064.09</u>	<u>\$ 194,407.77</u>	<u>\$ 259,278.44</u>	<u>\$ 203,242.64</u>	<u>\$ 129,934.07</u>	<u>\$ 160,681.73</u>	<u>\$ 3,088,889.09</u>	<u>\$ 4,612,497.83</u>

Amounts UNAUDITED updated through July 31, 2022