

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

JUNE 30, 2022

VILLAGE OF DOLTON, ILLINOIS
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VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF JUNE 30, 2022

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 5,346,215.89	\$ 7,745,696.61	\$ 1,387,645.35	\$ 14,479,557.85
Restricted cash	766,900.45	-	-	766,900.45
Receivables				
Property taxes-net	4,269,227.58	1,874,942.74	3,769,848.83	9,914,019.15
Refuse	1,171,117.80	-	-	1,171,117.80
Other taxes	1,557,740.46	-	-	1,557,740.46
Other	537,562.02	76,272.79	-	613,834.81
Due from other funds	2,866,856.25	2,679,113.34	-	5,545,969.59
Due from other governmental agencies				
Park district	300,000.00	-	-	300,000.00
Less: allowance for uncollectible	(300,000.00)	-	-	(300,000.00)
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>\$ 17,027,586.76</u>	<u>\$ 12,376,025.48</u>	<u>\$ 5,157,494.18</u>	<u>\$ 34,561,106.42</u>
LIABILITIES				
Accounts payable	861,631.77	425,239.54	1,000.00	1,287,871.31
Accrued salaries payable	483,835.74	-	-	483,835.74
Due to other funds	3,039,211.39	1,177,525.03	(23,514.92)	4,193,221.50
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	25,241.89	-	-	25,241.89
Utility overpayments	-	-	-	-
Payroll withholdings	77,066.21	-	-	77,066.21
Sales tax incentive payable	-	-	-	-
Deposits payable	121,625.00	77,921.86	-	199,546.86
Red light fees payable	127,609.06	-	-	127,609.06
Retro payable	-	-	-	-
Property taxes-allowance	550,446.00	241,742.00	486,059.00	1,278,247.00
Liability insurance payable	-	-	-	-
Due to other agencies	30,605.78	-	-	30,605.78
Other liabilities	6,463.44	-	-	6,463.44
	<u>5,634,063.91</u>	<u>1,922,428.43</u>	<u>463,544.08</u>	<u>8,020,036.42</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
AS OF JUNE 30, 2022

	General Fund	Special Revenue Funds	Debt Service Funds	Total
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	\$ 3,718,781.58	\$ 1,633,200.74	\$ 3,283,789.83	\$ 8,635,772.15
Grants	10,813.22	983,249.20	-	994,062.42
Total deferred inflows of resources	<u>3,729,594.80</u>	<u>2,616,449.94</u>	<u>3,283,789.83</u>	<u>9,629,834.57</u>
FUND BALANCES				
Nonspendable				
Prepaid items	261,193.31	-	-	261,193.31
Advances from other funds	2,866,856.25	-	-	2,866,856.25
Land held for resale	245,712.00	-	-	245,712.00
Inventories	5,061.00	-	-	5,061.00
Restricted				
Street maintenance	-	3,001,431.53	-	3,001,431.53
Economic development	-	3,498,444.46	-	3,498,444.46
Grants	625,722.52	1,060,244.88	-	1,685,967.40
Capital improvement	-	-	-	-
Public safety	8,201.88	293,801.24	-	302,003.12
Tort liability	-	-	-	-
Debt service	-	-	1,410,160.27	1,410,160.27
Unassigned (deficit)	<u>3,651,181.09</u>	<u>(16,775.00)</u>	<u>-</u>	<u>3,634,406.09</u>
Total fund balances (deficit)	<u>7,663,928.05</u>	<u>7,837,147.11</u>	<u>1,410,160.27</u>	<u>16,911,235.43</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 17,027,586.76</u>	<u>\$ 12,376,025.48</u>	<u>\$ 5,157,494.18</u>	<u>\$ 34,561,106.42</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE PERIOD ENDED JUNE 30, 2022

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 261,021.61	\$ -	\$ 177,471.70	\$ 438,493.31
Property taxes-pension	-	132,007.00	-	132,007.00
Property taxes-tort	24,759.71	-	-	24,759.71
Other taxes	966,590.35	155,625.81	-	1,122,216.16
	<u>1,252,371.67</u>	<u>287,632.81</u>	<u>177,471.70</u>	<u>1,717,476.18</u>
Intergovernmental				
State income tax	879,893.86	-	-	879,893.86
Personal property replacement tax	173,206.85	-	-	173,206.85
Local motor fuel tax	3,152.36	-	-	3,152.36
911 service surcharge	2,439.78	-	-	2,439.78
Grants	2,500.00	55,000.00	-	57,500.00
	<u>1,061,192.85</u>	<u>55,000.00</u>	<u>-</u>	<u>1,116,192.85</u>
Licenses	367,881.81	-	-	367,881.81
Permits	85,826.68	-	-	85,826.68
Charge for services	297,110.94	-	-	297,110.94
Fines and forfeitures	506,736.16	84,714.34	-	591,450.50
Interest income	3,510.78	6,956.44	518.78	10,986.00
Other	32,068.45	7,200.00	-	39,268.45
	<u>3,606,699.34</u>	<u>441,503.59</u>	<u>177,990.48</u>	<u>4,226,193.41</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2022

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 63,644.30	\$ -	\$ -	\$ 63,644.30
General administration	772,710.52	-	1,000.00	773,710.52
Media center	6.52	-	-	6.52
Village Clerk	7,071.35	-	-	7,071.35
Police department	1,011,174.49	66,479.29	-	1,077,653.78
Fire department	468,838.23	38,795.09	-	507,633.32
Finance department	40,006.51	-	-	40,006.51
Public works department	396,717.24	-	-	396,717.24
Property preservation engineer department	14,987.78	-	-	14,987.78
Property acquisition department	-	-	-	-
Permits & licenses department	16,196.06	-	-	16,196.06
Housing department	85,070.06	-	-	85,070.06
Sanitation department	290,819.84	-	-	290,819.84
Board and commissions department	-	-	-	-
Street maintenance	-	78,230.23	-	78,230.23
Economic development	-	70,151.10	-	70,151.10
Debt Service	192,332.24	-	374,842.50	567,174.74
	<u>3,359,575.14</u>	<u>253,655.71</u>	<u>375,842.50</u>	<u>3,989,073.35</u>
Excess (deficiency) of revenues over (under) expenditures	<u>247,124.20</u>	<u>187,847.88</u>	<u>(197,852.02)</u>	<u>237,120.06</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Sale of fixed assets	15,000.00	-	-	15,000.00
Sale of property	-	-	-	-
City of Chicago payment	(55,055.33)	-	-	(55,055.33)
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>(40,055.33)</u>	<u>-</u>	<u>-</u>	<u>(40,055.33)</u>
Net change in fund balances	207,068.87	187,847.88	(197,852.02)	197,064.73
Fund balances at beginning of year	<u>7,456,859.18</u>	<u>6,589,054.35</u>	<u>1,608,012.29</u>	<u>15,653,925.82</u>
Fund balances at end of year	<u>\$ 7,663,928.05</u>	<u>\$ 6,776,902.23</u>	<u>\$ 1,410,160.27</u>	<u>\$ 15,850,990.55</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND
AS OF JUNE 30, 2022

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 5,346,215.89	\$ 5,907,819.59
Restricted cash	766,900.45	1,188,099.12
Receivables		
Property taxes-net	4,269,227.58	4,269,227.58
Refuse	1,171,117.80	719,127.88
Other taxes	1,557,740.46	1,557,740.46
Other	537,562.02	537,562.02
Due from other funds	2,866,856.25	789,033.77
Due from other governmental agencies		
Park district	300,000.00	300,000.00
Less: allowance for uncollectible	(300,000.00)	(300,000.00)
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>\$ 17,027,586.76</u>	<u>\$ 15,480,576.73</u>
LIABILITIES		
Accounts payable	861,631.77	813,586.45
Accrued salaries payable	483,835.74	483,835.74
Due to other funds	3,039,211.39	3,864,650.48
Due to pension funds	310,327.63	310,327.63
Unclaimed property checks	25,241.89	25,241.89
Utility overpayments	-	122,517.78
Payroll withholdings	77,066.21	22,726.78
Sales tax incentive payable	-	81,196.66
Escrow deposits	121,625.00	79,725.00
Red light fees payable	127,609.06	127,609.06
Retro payable	-	-
Property taxes-allowance	550,446.00	550,446.00
Liability insurance payable	-	-
Due to other agencies	30,605.78	-
Other liabilities	6,463.44	8,171.85
	<u>5,634,063.91</u>	<u>6,490,035.32</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND (CONTINUED)
AS OF JUNE 30, 2022

	Current Year Actual	Prior Year Actual
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	3,718,781.58	3,718,781.58
Grants	10,813.22	10,813.22
 Total deferred inflows of resources	 3,729,594.80	 3,729,594.80
FUND BALANCES		
Nonspendable		
Prepaid items	\$ 261,193.31	\$ 261,193.31
Advances from other funds	2,866,856.25	789,033.77
Land held for resale	245,712.00	245,712.00
Inventories	5,061.00	5,061.00
Restricted		
Grants	625,722.52	625,722.52
Capital improvement	-	-
Public safety	8,201.88	8,201.88
Tort liability	-	159,571.97
Debt service	-	-
Unassigned (deficit)	3,651,181.09	3,166,450.16
 Total fund balances (deficit)	 7,663,928.05	 5,260,946.61
 Total liabilities, deferred inflows of resources and fund balances	 \$ 17,027,586.76	 \$ 15,480,576.73

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
REVENUES					
Property taxes-net	\$ 187,369.59	\$ 261,021.61	\$ -	0.00%	\$ 276,133.28
Property taxes-tort	8,374.38	24,759.71	-	0.00%	66,299.50
Other taxes					
Cannabis tax	2,977.97	5,942.73	-	0.00%	5,731.11
Home rule sales tax	97,240.33	176,176.62	-	0.00%	176,668.56
Hotel tax	-	3,750.00	-	0.00%	-
Sales tax	225,218.43	415,425.44	-	0.00%	431,744.23
Simplified municipal telecom tax	19,804.27	38,252.64	-	0.00%	38,168.77
Transfer tax	17,227.50	44,757.50	-	0.00%	52,202.50
Utilities tax	64,825.65	201,720.66	-	0.00%	302,218.93
Video gaming tax	25,928.56	75,755.31	-	0.00%	82,167.08
Other taxes	4,800.59	4,809.45	-	0.00%	9,707.83
Total taxes	653,767.27	1,252,371.67	-	0.00%	1,441,041.79
Intergovernmental					
State income tax	199,785.88	879,893.86	-	0.00%	731,429.24
Personal property replacement tax	-	173,206.85	-	0.00%	90,379.72
Local motor fuel tax	1,969.73	3,152.36	-	0.00%	3,765.17
911 service surcharge	1,470.38	2,439.78	-	0.00%	1,851.50
Intergovernmental revenue contributions	-	-	-	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	203,225.99	1,061,192.85	-	0.00%	932,520.28
Licenses					
Rental	2,640.00	11,410.00	-	0.00%	5,935.00
Vehicle	138,590.00	163,073.53	-	0.00%	200,470.00
Business	4,450.00	23,935.00	-	0.00%	37,770.00
Animal	2,040.00	2,400.00	-	0.00%	2,700.00
Cable franchise	-	63,718.28	-	0.00%	64,492.45
Contractors	18,550.00	43,750.00	-	0.00%	45,850.00
Other licenses	3,340.00	8,130.00	-	0.00%	9,445.00
Liquor	2,100.00	16,850.00	-	0.00%	12,411.63
Inspection fees	10,875.00	34,615.00	-	0.00%	43,140.00
Fire fees	-	-	-	0.00%	8,100.00
Total licenses	182,585.00	367,881.81	-	0.00%	430,314.08

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
REVENUES (Continued)					
Permits					
Building	\$ 40,343.67	\$ 85,791.68	\$ -	0.00%	\$ 73,028.30
Other permits	-	35.00	-	0.00%	2,405.00
Total permits	<u>40,343.67</u>	<u>85,826.68</u>	<u>-</u>	<u>0.00%</u>	<u>75,433.30</u>
Charge for services					
Utilities charges	292,983.37	292,983.37	-	0.00%	279,461.57
Utilities penalties	-	-	-	0.00%	-
Special police services	2,026.43	4,127.57	-	0.00%	384.48
Total charge for services	<u>295,009.80</u>	<u>297,110.94</u>	<u>-</u>	<u>0.00%</u>	<u>279,846.05</u>
Fines and forfeitures					
Red light fees	114,592.00	284,932.30	-	0.00%	312,552.65
Towing fees	7,030.00	18,965.00	-	0.00%	28,400.00
Court fines	2,325.00	4,359.32	-	0.00%	3,802.50
Parking fines	1,450.00	7,165.00	-	0.00%	28,670.00
Overweight truck fines	-	-	-	0.00%	600.00
Housing fines	45,670.50	113,317.75	-	0.00%	56,051.25
Municipal collections	11,520.55	23,781.73	-	0.00%	94,652.72
Local debt recovery collections	23,373.44	53,745.06	-	0.00%	51,417.53
Other fines	210.00	220.00	-	0.00%	4,380.00
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	250.00	250.00	-	0.00%	500.00
Total fines and forfeitures	<u>206,421.49</u>	<u>506,736.16</u>	<u>-</u>	<u>0.00%</u>	<u>581,026.65</u>
Interest income	<u>1,844.07</u>	<u>3,510.78</u>	<u>-</u>	<u>0.00%</u>	<u>100.04</u>
Other					
Escrow forfeiture	-	-	-	0.00%	7,500.00
Sponsorships	-	-	-	0.00%	-
Sponsorships-Ardagh	-	-	-	0.00%	-
Rental income	-	-	-	0.00%	3,041.76
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	-	-	-	0.00%	-
Insurance reimbursement	-	33.00	-	0.00%	-
Employee insurance reimbursement	-	-	-	0.00%	-
Workers compensation reimbursement	9,703.76	9,703.76	-	0.00%	30,076.56
TIF #3 Indulux reimbursement	7,575.55	15,151.10	-	0.00%	14,709.80
Motor fuel tax reimbursement	-	-	-	0.00%	-
Miscellaneous	1,819.78	7,180.59	-	0.00%	6,890.03
Total other	<u>19,099.09</u>	<u>32,068.45</u>	<u>-</u>	<u>0.00%</u>	<u>62,218.15</u>
Total revenues	<u>1,602,296.38</u>	<u>3,606,699.34</u>	<u>-</u>	<u>0.00%</u>	<u>3,802,500.34</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 11,251.49	\$ 22,502.98	\$ -	0.00%	\$ 22,502.00
Salaries-elected official allowance	9,333.36	18,666.73	-	0.00%	18,666.72
FICA tax	1,574.77	3,149.53	-	0.00%	3,149.34
IMRF contribution	183.21	366.42	-	0.00%	386.92
Medical insurance	9,466.28	18,958.64	-	0.00%	26,754.53
Total administrative compensation	31,809.11	63,644.30	-	0.00%	71,459.51
General administration					
Salaries	30,823.22	60,939.94	-	0.00%	35,712.02
FICA tax	1,666.75	3,340.67	-	0.00%	12,740.06
IMRF contribution	124.62	249.24	-	0.00%	342.03
Medical insurance	10,314.23	16,949.37	-	0.00%	9,452.32
Medical insurance-retirees	12,672.46	18,196.00	-	0.00%	31,650.68
Unemployment compensation	-	-	-	0.00%	-
Worker's compensation	16,254.00	48,762.00	-	0.00%	234,347.00
Membership dues	150.00	150.00	-	0.00%	1,000.00
Training	325.00	325.00	-	0.00%	-
Janitorial services	5,625.00	19,222.48	-	0.00%	280.00
Bank fees	10,291.46	22,045.31	-	0.00%	19,011.04
Municipal collection of Amercia fees	11,520.55	21,842.15	-	0.00%	36,842.71
Red light service fees	43,012.07	115,336.21	-	0.00%	127,609.06
Fire service fees	-	-	-	0.00%	-
Postage & mailing	876.66	3,012.94	-	0.00%	76.46
Printing	1,282.00	3,214.94	-	0.00%	-
Publishing	1,154.78	1,154.78	-	0.00%	240.00
Newspaper public outreach	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	625.51
Operating supplies	-	269.60	-	0.00%	-
Legal fees	21,516.64	26,516.64	-	0.00%	10,983.75
Auditing	-	-	-	0.00%	-
Medical services & drug testing	-	100.00	-	0.00%	-
Settlements	-	-	-	0.00%	-
Telephone	40,510.44	77,309.79	-	0.00%	49,218.01
Utilities	1,172.36	1,496.61	-	0.00%	4,738.88
Liability insurance	75,000.00	120,513.95	-	0.00%	(29,755.56)
Maintenance services building & grounds	13.40	353.18	-	0.00%	2,103.83
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services vehicle	-	-	-	0.00%	-
Maintenance supplies buildings & grounds	-	-	-	0.00%	683.92
Other professional services	36,513.90	38,747.86	-	0.00%	6,201.35
Other contractual services	59,053.68	129,392.95	-	0.00%	174,750.67
Special events & activities	-	-	-	0.00%	13,183.57
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	4,876.80
Grants	7,258.75	15,562.25	-	0.00%	-
Other miscellaneous expenses	19,591.92	27,159.52	-	0.00%	11,139.22
Capital outlay					
Equipment	-	-	-	0.00%	9,898.60
Building	-	547.14	-	0.00%	22,689.40
Total general administration	406,723.89	772,710.52	-	0.00%	790,641.33

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ -	\$ -	\$ -	0.00%	\$ 3,144.45
FICA tax	-	-	-	0.00%	240.56
IMRF contribution	-	-	-	0.00%	-
Medical insurance	6.52	6.52	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Operating supplies	-	-	-	0.00%	-
Lease payments	-	-	-	0.00%	-
Other professional services	-	-	-	0.00%	11,974.33
Other miscellaneous expenses	-	-	-	0.00%	63.74
Coronavirus expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total media center	6.52	6.52	-	0.00%	15,423.08
Village Clerk					
Salaries	2,692.29	5,384.58	-	0.00%	500.00
FICA tax	187.60	375.21	-	0.00%	-
IMRF contribution	23.96	47.92	-	0.00%	-
Medical insurance	631.82	1,263.64	-	0.00%	-
Training	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	185.52
Other professional services	-	-	-	0.00%	-
Special events & activities	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	6,195.00
Total Village Clerk	3,535.67	7,071.35	-	0.00%	6,880.52
Police department					
Salaries	235,082.27	434,706.51	-	0.00%	412,203.57
Salaries overtime	82,169.10	145,842.11	-	0.00%	87,028.32
Salaries crossing guards	8,514.75	15,976.75	-	0.00%	2,990.00
Salaries management	82,985.22	173,595.60	-	0.00%	173,968.52
FICA tax	10,670.09	19,751.54	-	0.00%	15,922.20
IMRF contribution	1,283.72	2,535.90	-	0.00%	1,575.44
Medical insurance	66,864.22	132,690.30	-	0.00%	194,249.14
Uniform allowance	17,075.00	17,173.00	-	0.00%	18,074.98
Dues	-	-	-	0.00%	-
Organization memberships	-	4,805.00	-	0.00%	-
Training	-	-	-	0.00%	-
Public education	-	-	-	0.00%	-
Janitorial services	1,456.00	4,102.00	-	0.00%	1,386.00
Postage & mailing	-	-	-	0.00%	71.76
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	1,319.88
Operating supplies	800.62	1,317.74	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	11,330.25	14,875.51	-	0.00%	-
Traveling expenses	-	-	-	0.00%	-
Telephone	1,337.20	3,512.63	-	0.00%	2,200.58
Maintenance services building & grounds	2,359.50	7,995.54	-	0.00%	33.94

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Maintenance services equipment	\$ -	\$ 3,677.80	\$ -	0.00%	\$ 565.00
Maintenance services vehicle	13,362.21	13,620.92	-	0.00%	2,958.53
Maintenance supplies buildings & grounds	723.98	723.98	-	0.00%	23.41
Maintenance supplies equipment	475.00	475.00	-	0.00%	-
Maintenance supplies vehicles	2,345.90	5,366.77	-	0.00%	2,634.00
Other professional services	2,210.04	3,454.36	-	0.00%	5,131.64
Other contractual services	2,641.00	3,966.00	-	0.00%	3,199.11
Other miscellaneous expenses	265.00	506.53	-	0.00%	4,271.93
Coronavirus expenditures	-	-	-	0.00%	2,048.31
Grant purchases	-	503.00	-	0.00%	-
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	510.00
Vehicles	-	-	-	0.00%	-
Building	-	-	-	0.00%	20,000.00
Total police department	543,951.07	1,011,174.49	-	0.00%	952,366.26
Fire department					
Salaries	116,452.44	230,475.55	-	0.00%	221,350.53
Salaries overtime	52,170.39	106,419.16	-	0.00%	119,796.50
Salaries management	9,999.98	19,999.97	-	0.00%	16,732.16
FICA tax	3,401.20	6,539.18	-	0.00%	6,001.07
IMRF contribution	-	-	-	0.00%	-
Medical insurance	39,232.06	80,168.64	-	0.00%	105,486.25
Uniform allowance	6,281.00	6,281.00	-	0.00%	4,800.00
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Public education	-	-	-	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	245.80	245.80	-	0.00%	69.88
Operating supplies	745.00	745.00	-	0.00%	-
Operating supplies EMS	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	7,081.40	9,245.71	-	0.00%	-
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	-	-	-	0.00%	457.56
Utilities	515.04	970.22	-	0.00%	2,774.49
Maintenance services building & grounds	585.00	585.00	-	0.00%	7,841.63
Maintenance services equipment	1,839.47	1,839.47	-	0.00%	291.35
Maintenance services vehicle	296.03	2,834.89	-	0.00%	987.19
Maintenance supplies buildings & grounds	-	-	-	0.00%	-
Maintenance supplies equipment	-	-	-	0.00%	-
Maintenance supplies vehicles	-	-	-	0.00%	-

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Other professional services	\$ 1,244.32	\$ 2,488.64	\$ -	0.00%	\$ 2,488.64
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	-	-	-	0.00%	880.63
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	595,573.90
Building	-	-	-	0.00%	40,000.00
Total fire department	240,089.13	468,838.23	-	0.00%	1,125,531.78
Finance department					
Salaries	6,923.08	13,846.16	-	0.00%	-
FICA tax	495.98	991.96	-	0.00%	-
IMRF contribution	61.62	123.24	-	0.00%	-
Medical insurance	1,095.39	2,190.78	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Other professional services	12,752.97	22,854.37	-	0.00%	-
Grants:					
COVID-19 grant	-	-	-	0.00%	-
Total finance department	21,329.04	40,006.51	-	0.00%	-
Public works department					
Salaries	60,638.32	120,403.15	-	0.00%	112,456.09
Salaries overtime	5,571.44	9,278.26	-	0.00%	3,407.98
Salaries management	3,923.07	7,846.13	-	0.00%	5,457.89
FICA tax	5,077.01	10,704.17	-	0.00%	9,766.84
IMRF contribution	546.55	1,071.31	-	0.00%	1,250.88
Medical insurance	15,822.21	31,466.79	-	0.00%	37,181.19
Uniform allowance	-	15,100.00	-	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%	-
Operating supplies	-	-	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	2,832.57	3,698.29	-	0.00%	-
Equipment rentals	608.75	608.75	-	0.00%	-
Telephone	-	-	-	0.00%	-
Utilities	1,243.18	1,523.03	-	0.00%	656.79
Maintenance services building & grounds	20,713.26	26,852.18	-	0.00%	5,016.90
Maintenance services equipment	5,800.50	12,545.09	-	0.00%	1,735.60
Maintenance services vehicle	14,963.50	26,013.74	-	0.00%	844.26

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Maintenance services sidewalks	58,729.20	\$ 58,729.20	\$ -	0.00%	\$ -
Maintenance services streets	\$ 34,750.00	63,800.00	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance supplies buildings & grounds	3,059.37	3,059.37	-	0.00%	510.42
Maintenance supplies equipment	690.73	690.73	-	0.00%	-
Maintenance supplies vehicles	838.41	838.41	-	0.00%	-
Maintenance supplies street repair	-	-	-	0.00%	-
Maintenance supplies street lighting	-	-	-	0.00%	-
Maintenance supplies signs	-	-	-	0.00%	1,450.00
Maintenance supplies other	-	-	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Other professional services	1,244.32	2,488.64	-	0.00%	2,904.64
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	25.98
Tree maintenance	-	-	-	0.00%	-
Hauling disposal services	-	-	-	0.00%	-
Village hall expenses	-	-	-	0.00%	-
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	200.96
Grants					
IPRF expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	18,259.93
Vehicles	-	-	-	0.00%	-
Total public works department	237,052.39	396,717.24	-	0.00%	214,026.35
Property preservation engineer department					
Salaries	5,846.16	12,762.31	-	0.00%	11,692.80
FICA tax	428.87	857.75	-	0.00%	861.04
IMRF contribution	52.04	104.08	-	0.00%	111.08
Medical insurance	631.82	1,263.64	-	0.00%	2,008.90
Maintenance services vehicles	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	6,958.89	14,987.78	-	0.00%	14,673.82
Property acquisition department					
Other contracted services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	-	-	-	0.00%	-
Permits & licenses department					
Salaries	3,461.54	9,323.08	-	0.00%	11,721.60
FICA tax	227.98	455.96	-	0.00%	795.52
IMRF contribution	30.80	61.60	-	0.00%	111.36
Medical insurance	1,095.39	2,190.78	-	0.00%	3,265.12
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	-	0.00%	298.00
Office supplies	-	-	-	0.00%	628.63

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
EXPENDITURES (Continued)					
Permits & licenses department (continued)					
Operating supplies	\$ 176.00	\$ 176.00	\$ -	0.00%	\$ -
Engineering services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Other professional services	1,500.00	1,500.00	-	0.00%	-
Other contractual services	1,244.32	2,488.64	-	0.00%	6,238.64
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total permits & licenses department	<u>7,736.03</u>	<u>16,196.06</u>	<u>-</u>	<u>0.00%</u>	<u>23,058.87</u>
Housing department					
Salaries	27,683.21	55,607.41	-	0.00%	44,451.92
FICA tax	1,984.25	3,987.14	-	0.00%	3,373.56
IMRF contribution	196.99	405.63	-	0.00%	292.66
Medical insurance	3,847.95	7,699.16	-	0.00%	5,769.34
Dues	-	-	-	0.00%	-
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	228.00	449.00	-	0.00%	197.00
Office supplies	-	-	-	0.00%	98.08
Automotive fuel	2,832.56	3,698.29	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	648.08
Maintenance services vehicle	1,134.79	1,134.79	-	0.00%	-
Other professional services	-	-	-	0.00%	-
Other contractual services	1,244.32	2,488.64	-	0.00%	2,488.64
Board ups	-	-	-	0.00%	1,283.00
Lawn care	9,600.00	9,600.00	-	0.00%	7,575.00
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total housing department	<u>48,752.07</u>	<u>85,070.06</u>	<u>-</u>	<u>0.00%</u>	<u>66,177.28</u>
Sanitation department					
Contract collection	143,731.91	290,819.84	-	0.00%	139,387.51
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	<u>143,731.91</u>	<u>290,819.84</u>	<u>-</u>	<u>0.00%</u>	<u>139,387.51</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 June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
EXPENDITURES (Continued)					
Debt Service					
General administration lease payments	\$ -	\$ -	\$ -	0.00%	\$ -
Media center lease payments	8,094.87	10,562.02	-	0.00%	-
Police department lease payments	10,931.23	82,454.22	-	0.00%	59,063.85
Fire department lease payments	52,226.94	52,226.94	-	0.00%	-
Public works department lease payments	2,448.67	36,844.57	-	0.00%	39,934.04
Housing department lease payments	-	10,244.49	-	0.00%	10,244.49
Total debt service	<u>73,701.71</u>	<u>192,332.24</u>	<u>-</u>	<u>0.00%</u>	<u>109,242.38</u>
Total expenditures	<u>1,765,377.43</u>	<u>3,359,575.14</u>	<u>-</u>	<u>0.00%</u>	<u>3,528,868.69</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(163,081.05)</u>	<u>247,124.20</u>	<u>-</u>		<u>273,631.65</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	0.00%	-
Capital lease proceeds	-	-	-	0.00%	595,573.90
Sale of fixed assets	15,000.00	15,000.00	-	0.00%	-
Sale of property	-	-	-	0.00%	-
City of Chicago payment	(16,385.33)	(55,055.33)	-	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%	-
Total other financing sources (uses)	<u>(1,385.33)</u>	<u>(40,055.33)</u>	<u>-</u>	<u>0.00%</u>	<u>595,573.90</u>
Net change in fund balance	<u>\$ (164,466.38)</u>	<u>207,068.87</u>	<u>\$ -</u>		<u>869,205.55</u>
Fund balance at beginning of year		<u>7,456,859.18</u>			<u>4,391,741.06</u>
Fund balance at end of year		<u>\$ 7,663,928.05</u>			<u>\$ 5,260,946.61</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF JUNE 30, 2022

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,964,607.64	\$ 1,795,555.98
Accounts receivable		
Customers	3,485,767.90	4,490,926.55
Less: allowance for doubtful accounts	(890,657.28)	(890,657.28)
Due from other funds	360,098.05	1,196,411.55
Prepaid items	40,117.86	40,117.86
Total current assets	4,959,934.17	6,632,354.66
Noncurrent Assets		
Capital assets		
Depreciable	1,776,160.91	1,776,160.91
Less: accumulated depreciation	(1,760,502.49)	(1,760,502.49)
Net pension asset-IMRF	1,033,676.00	1,033,676.00
Total noncurrent assets	1,049,334.42	1,049,334.42
Total assets	6,009,268.59	7,681,689.08
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	3,875.00	3,875.00
Deferred outflow-IMRF	1,527.00	1,527.00
Total deferred outflows	5,402.00	5,402.00
LIABILITIES		
Current Liabilities		
Accounts payable	55,599.57	37,340.70
Accrued salaries payable	32,237.18	32,237.18
Accrued compensated absences	33,985.00	33,985.00
OPEB liability	75,714.00	75,714.00
Total current liabilities	197,535.75	179,276.88

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF JUNE 30, 2022

	Current Year Actual	Prior Year Actual
LIABILITIES (Continued)		
Noncurrent Liabilities		
Tenant deposits	23,925.00	22,075.00
Capital lease liability	13,532.75	18,971.52
City of Chicago payable	6,436,609.50	7,160,029.88
Total noncurrent liabilities	6,474,067.25	7,201,076.40
Total liabilities	6,671,603.00	7,380,353.28
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	540,584.00	540,584.00
NET POSITION		
Investment in capital assets	2,125.67	(3,313.10)
Unrestricted (deficit)	(1,199,642.08)	(230,533.10)
Total net position	\$ (1,197,516.41)	\$ (233,846.20)

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
OPERATING REVENUES					
Utility charges	\$ 825,023.19	\$ 825,023.19	\$ -	0.00%	\$ 760,365.69
Utility penalties	(121.83)	(121.83)	-	0.00%	6,091.25
Other income	(12,565.33)	(11,415.33)	-	0.00%	13,875.00
Total revenues	812,336.03	813,486.03	-	0.00%	780,331.94
OPERATING EXPENSES					
Operations					
Salaries	50,720.63	100,137.49	-	0.00%	98,295.56
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	3,723.40	7,746.53	-	0.00%	7,385.31
IMRF contribution	372.01	760.58	-	0.00%	934.34
Medical insurance	9,270.89	18,348.52	-	0.00%	35,703.99
Uniform allowance	-	1,900.00	-	0.00%	1,500.00
OPEB expense	-	-	-	0.00%	-
Training	-	-	-	0.00%	420.00
Purchase of water	302,653.56	302,653.56	-	0.00%	279,904.00
Bank fees	1,054.66	2,120.79	-	0.00%	2,957.80
Postage & mailing	-	4,894.45	-	0.00%	-
Office supplies	-	-	-	0.00%	211.88
Operating supplies	5,686.73	21,157.42	-	0.00%	16,335.04
Automotive fuel	2,832.56	3,698.29	-	0.00%	-
Auditing	-	-	-	0.00%	-
Utilities	4,319.91	4,319.91	-	0.00%	4,148.73
Liability insurance	-	-	-	0.00%	22,670.90
Coronavirus expenses	-	-	-	0.00%	-
Lease payments	-	1,390.89	-	0.00%	1,390.89
Maintenance services building & grounds	17,659.00	20,566.55	-	0.00%	3,968.50
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	275.00	275.00	-	0.00%	2,345.00
Maintenance services vehicles	146.00	146.00	-	0.00%	-
Maintenance supplies building	-	-	-	0.00%	-
Maintenance supplies equipment	-	-	-	0.00%	-
Maintenance supplies utility system	3,220.00	8,500.00	-	0.00%	-
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	4,285.97	7,888.73	-	0.00%	-
Other contracted services	1,244.32	2,488.64	-	0.00%	2,488.64
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Vehicle	-	-	-	0.00%	-
Building	-	-	-	0.00%	20,000.00
Grants					
IPRF expenses	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	407,464.64	508,993.35	-	0.00%	500,660.58
Depreciation	-	-	-	0.00%	-
Total operating expenses	407,464.64	508,993.35	-	0.00%	500,660.58
Operating income (loss)	404,871.39	304,492.68	-		279,671.36

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
NONOPERATING REVENUE (EXPENSES)					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	16,385.33	55,055.33	-	0.00%	-
Principal repayment	-	-	-	0.00%	-
Interest expense	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>16,385.33</u>	<u>55,055.33</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Change in net position	<u>\$ 421,256.72</u>	359,548.01	<u>\$ -</u>		279,671.36
Net position at beginning of year		<u>(1,557,064.42)</u>			<u>(513,517.56)</u>
Net position at end of year		<u>\$ (1,197,516.41)</u>			<u>\$ (233,846.20)</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-SEWER FUND
AS OF JUNE 30, 2022

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,930,959.49	\$ 1,696,818.06
Accounts receivable		
Customers	572,251.29	649,100.70
Less: allowance for doubtful accounts	(130,413.14)	(130,413.14)
Due from other funds	-	-
Prepaid items	14,048.70	14,048.70
Total current assets	<u>2,386,846.34</u>	<u>2,229,554.32</u>
Noncurrent Assets		
Net pension asset-IMRF	436,467.00	436,467.00
Total noncurrent assets	<u>436,467.00</u>	<u>436,467.00</u>
Total assets	<u>2,823,313.34</u>	<u>2,666,021.32</u>
 DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	2,171.00	2,171.00
Deferred outflow-IMRF	645.00	645.00
Total deferred outflows	<u>2,816.00</u>	<u>2,816.00</u>
 LIABILITIES		
Current Liabilities		
Accounts payable	53,930.81	26,416.45
Accrued salaries payable	11,222.43	11,222.43
Accrued compensated absences	-	-
OPEB liability	42,426.00	42,426.00
Due to other funds	596,598.77	638,549.70
Total current liabilities	<u>704,178.01</u>	<u>718,614.58</u>
Total liabilities	<u>704,178.01</u>	<u>718,614.58</u>
 DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	228,260.00	228,260.00
 NET POSITION		
Unrestricted (deficit)	1,893,691.33	1,721,962.74
Total net position	<u>\$ 1,893,691.33</u>	<u>\$ 1,721,962.74</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-SEWER FUND
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
OPERATING REVENUES					
Utility charges	\$ 174,481.49	\$ 174,481.49	\$ -	0.00%	\$ 149,198.83
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Infrastructure grant	-	-	-	0.00%	-
Total revenues	<u>174,481.49</u>	<u>174,481.49</u>	<u>-</u>	<u>0.00%</u>	<u>149,198.83</u>
OPERATING EXPENSES					
Operations					
Salaries	23,377.68	45,137.51	-	0.00%	44,240.65
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	1,692.33	3,370.62	-	0.00%	3,255.63
IMRF contribution	182.19	357.16	-	0.00%	416.96
Medical insurance	5,274.07	10,568.80	-	0.00%	12,367.58
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	-	0.00%	-
Bank fees	1,054.66	2,120.79	-	0.00%	1,999.39
Automotive fuel	1,416.28	1,849.14	-	0.00%	-
Auditing	-	-	-	0.00%	-
Liability insurance	-	-	-	0.00%	7,084.66
Other professional services	1,561.63	3,057.29	-	0.00%	2,488.64
Sewer main breaks	43,040.13	53,169.13	-	0.00%	-
Concrete repair-sewer	-	-	-	0.00%	-
Coronavirus expenses	-	-	-	0.00%	-
Infrastructure improvement	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Vehicles	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Total operating expenses	<u>77,598.97</u>	<u>119,630.44</u>	<u>-</u>	<u>0.00%</u>	<u>71,853.51</u>
Operating income (loss)	96,882.52	54,851.05	-		77,345.32
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Change in net position	<u>\$ 96,882.52</u>	54,851.05	<u>\$ -</u>		77,345.32
Net position at beginning of year		<u>1,838,840.28</u>			<u>1,644,617.42</u>
Net position at end of year		<u>\$ 1,893,691.33</u>			<u>\$ 1,721,962.74</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-MELANIE FITNESS CENTER
AS OF JUNE 30, 2022

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,590.70	\$ 2,337.04
Total current assets	1,590.70	2,337.04
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,935,731.45
Less: accumulated depreciation	(2,409,128.41)	(2,409,128.41)
Net pension asset-IMRF	-	-
Total noncurrent assets	1,526,603.04	1,526,603.04
Total assets	1,528,193.74	1,528,940.08
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	517.00	517.00
Deferred outflow-IMRF	-	-
Total deferred outflows	517.00	517.00
LIABILITIES		
Current Liabilities		
Accounts payable	8,329.26	8,620.69
Accrued salaries payable	779.92	779.92
OPEB liability	10,103.00	10,103.00
Security deposit	1,000.00	1,000.00
Due to other funds	1,116,247.37	1,030,034.21
Total current liabilities	1,136,459.55	1,050,537.82
Total liabilities	1,136,459.55	1,050,537.82
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	-	-
NET POSITION		
Investment in capital assets	1,526,603.04	1,526,603.04
Unrestricted (deficit)	(1,134,351.85)	(1,047,683.78)
Total net position	392,251.19	478,919.26

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-MELANIE FITNESS CENTER
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ -	\$ -	0.00%	\$ 45.66
Rental income	-	600.00	-	0.00%	600.00
Other income	-	-	-	0.00%	-
Total revenues	-	600.00	-	0.00%	645.66
OPERATING EXPENSES					
Operations					
Salaries	856.10	856.10	-	0.00%	1,980.00
FICA tax	-	-	-	0.00%	151.48
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	162.86	325.72	-	0.00%	325.72
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Operating supplies	-	-	-	0.00%	-
Utilities	1,604.89	1,604.89	-	0.00%	2,140.39
Equipment	-	-	-	0.00%	-
Maintenance services building & grounds	-	-	-	0.00%	-
Maintenance equipment	-	-	-	0.00%	-
Janitor supplies	-	-	-	0.00%	-
Other professional services	1,421.92	3,522.34	-	0.00%	5,376.08
Miscellaneous expenses	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	4,045.77	6,309.05	-	0.00%	10,005.08
Depreciation	-	-	-	0.00%	-
Total operating expenses	4,045.77	6,309.05	-	0.00%	10,005.08
Operating income (loss)	(4,045.77)	(5,709.05)	-		(9,359.42)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ (4,045.77)</u>	<u>(5,709.05)</u>	<u>\$ -</u>		<u>(9,359.42)</u>
Net position at beginning of year		<u>397,960.24</u>			<u>488,278.68</u>
Net position at end of year		<u>\$ 392,251.19</u>			<u>\$ 478,919.26</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
AS OF JUNE 30, 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	\$ 4,400,363.17	\$ 343,806.88	\$ 1,153,806.71	\$ 440,967.71	\$ -	\$ 1,115,244.88
Property taxes receivable	-	-	-	-	-	-
Receivables other taxes	76,272.79	-	-	-	-	-
Due from other funds	-	2,522,365.94	-	60,331.56	-	-
Total assets	\$ 4,476,635.96	\$ 2,866,172.82	\$ 1,153,806.71	\$ 501,299.27	\$ -	\$ 1,115,244.88
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	75,239.54	-	350,000.00	-	-	-
Forfeiture deposit	-	-	-	-	-	-
Property taxes-allowance	-	-	-	-	-	-
Due to other funds	416,715.69	-	672,834.34	-	32,975.00	55,000.00
Total liabilities	491,955.23	-	1,022,834.34	-	32,975.00	55,000.00
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Grants	-	-	-	-	-	1,060,244.88
Illinois capital program	983,249.20	-	-	-	-	-
Total deferred inflows of resources	983,249.20	-	-	-	-	1,060,244.88
Fund balances:						
Restricted						
Street maintenance	3,001,431.53	-	-	-	-	-
Economic development	-	2,866,172.82	130,972.37	501,299.27	-	-
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	(32,975.00)	-
Total fund balances (deficits)	3,001,431.53	2,866,172.82	130,972.37	501,299.27	(32,975.00)	-
Total liabilities, deferred inflows of resources and fund balance	\$ 4,476,635.96	\$ 2,866,172.82	\$ 1,153,806.71	\$ 501,299.27	\$ -	\$ 1,115,244.88

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
AS OF JUNE 30, 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	\$ -	\$ -	\$ -	\$ -	\$ 26,007.70	\$ 221,813.45	\$ 43,686.11	\$ 7,745,696.61
Property taxes receivable	1,183,395.80	691,546.94	-	-	-	-	-	1,874,942.74
Receivables other taxes	-	-	-	-	-	-	-	76,272.79
Due from other funds	-	-	16,200.00	24,890.00	-	55,325.84	-	2,679,113.34
	<u>-</u>	<u>-</u>	<u>16,200.00</u>	<u>24,890.00</u>	<u>-</u>	<u>55,325.84</u>	<u>-</u>	<u>2,679,113.34</u>
Total assets	<u>\$ 1,183,395.80</u>	<u>\$ 691,546.94</u>	<u>\$ 16,200.00</u>	<u>\$ 24,890.00</u>	<u>\$ 26,007.70</u>	<u>\$ 277,139.29</u>	<u>\$ 43,686.11</u>	<u>\$ 12,376,025.48</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	-	-	-	-	-	-	425,239.54
Forfeiture deposit	-	-	-	-	-	77,921.86	-	77,921.86
Property taxes-allowance	152,579.00	89,163.00	-	-	-	-	-	241,742.00
Due to other funds	-	-	-	-	-	-	-	1,177,525.03
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,177,525.03</u>
Total liabilities	<u>152,579.00</u>	<u>89,163.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,921.86</u>	<u>-</u>	<u>1,922,428.43</u>
Deferred inflows of resources								
Property taxes	1,030,816.80	602,383.94	-	-	-	-	-	1,633,200.74
Grants	-	-	-	-	-	-	-	1,060,244.88
Illinois capital program	-	-	-	-	-	-	-	983,249.20
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>983,249.20</u>
Total deferred inflows of resources	<u>1,030,816.80</u>	<u>602,383.94</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,676,694.82</u>
Fund balances:								
Restricted								
Street maintenance	-	-	-	-	-	-	-	3,001,431.53
Economic development	-	-	-	-	-	-	-	3,498,444.46
Public safety	-	-	-	24,890.00	26,007.70	199,217.43	43,686.11	293,801.24
Unassigned (deficit)	-	-	16,200.00	-	-	-	-	(16,775.00)
	<u>-</u>	<u>-</u>	<u>16,200.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,775.00)</u>
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>16,200.00</u>	<u>24,890.00</u>	<u>26,007.70</u>	<u>199,217.43</u>	<u>43,686.11</u>	<u>6,776,902.23</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,183,395.80</u>	<u>\$ 691,546.94</u>	<u>\$ 16,200.00</u>	<u>\$ 24,890.00</u>	<u>\$ 26,007.70</u>	<u>\$ 277,139.29</u>	<u>\$ 43,686.11</u>	<u>\$ 12,376,025.48</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED JUNE 30, 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	\$ -	\$ -	\$ 7.02	\$ 26,735.60	\$ -	\$ -
Motor fuel tax allotments	155,625.81	-	-	-	-	-
Forfeiture income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-
Grant income	-	-	-	-	-	55,000.00
Rental income	-	-	-	-	-	-
Interest income	6,956.44	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	162,582.25	-	7.02	26,735.60	-	55,000.00
EXPENDITURES						
Current						
Pension contribution	-	-	-	-	-	-
Maintenance service traffic signals	34,909.11	-	-	-	-	-
Maintenance supplies street	5,325.84	-	-	-	-	-
Legal fees	-	-	-	-	-	-
Utilities	3,883.47	-	-	-	-	-
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	23,750.00	-	-	-	-	-
Other professional services	-	-	-	15,151.10	-	-
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	-	-	-	-	-	55,000.00
Informant/line up expenditures	-	-	-	-	-	-

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED JUNE 30, 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	-	-	-	-	-	-
Hauling disposal services	-	-	-	-	-	-
Capital outlay						
Salt building construction	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Total expenditures	<u>78,230.23</u>	<u>-</u>	<u>-</u>	<u>15,151.10</u>	<u>-</u>	<u>55,000.00</u>
Excess (deficiency) of revenues over (under) expenditures	84,352.02	-	7.02	11,584.50	-	-
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	84,352.02	-	7.02	11,584.50	-	-
Fund balances (deficit) at beginning of year	<u>2,917,079.51</u>	<u>2,866,172.82</u>	<u>130,965.35</u>	<u>489,714.77</u>	<u>(32,975.00)</u>	<u>-</u>
Fund balances (deficit) at end of year	<u>\$ 3,001,431.53</u>	<u>\$ 2,866,172.82</u>	<u>\$ 130,972.37</u>	<u>\$ 501,299.27</u>	<u>\$ (32,975.00)</u>	<u>\$ -</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED JUNE 30, 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	\$ 66,469.29	\$ 38,795.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,007.00
Motor fuel tax allotments	-	-	-	-	-	-	-	155,625.81
Forfeiture income	-	-	-	-	-	84,714.34	-	84,714.34
Foreign fire tax	-	-	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-	-	-
Grant income	-	-	-	-	-	-	-	55,000.00
Rental income	-	-	7,200.00	-	-	-	-	7,200.00
Interest income	-	-	-	-	-	-	-	6,956.44
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total revenues	66,469.29	38,795.09	7,200.00	-	-	84,714.34	-	441,503.59
EXPENDITURES								
Current								
Pension contribution	66,469.29	38,795.09	-	-	-	-	-	105,264.38
Maintenance service traffic signals	-	-	-	-	-	-	-	34,909.11
Maintenance supplies street	-	-	-	-	-	-	-	5,325.84
Legal fees	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	3,883.47
General maintenance-public works	-	-	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-	-	23,750.00
Other professional services	-	-	-	-	-	-	-	15,151.10
Lease payments	-	-	-	-	-	-	-	7,986.81
Maintenance services-building	-	-	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Bank fees	-	-	-	-	10.00	-	-	10.00
Public education	-	-	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-	-	55,000.00
Informant/line up expenditures	-	-	-	-	-	-	-	-

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED JUNE 30, 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	-	-	-	-	-	-	-	-
Hauling disposal services	-	-	-	-	-	-	-	-
Capital outlay								
Salt building construction	-	-	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-	-	-
New equipment	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-
Total expenditures	<u>66,469.29</u>	<u>38,795.09</u>	<u>-</u>	<u>-</u>	<u>10.00</u>	<u>-</u>	<u>-</u>	<u>253,655.71</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	7,200.00	-	(10.00)	84,714.34	-	187,847.88
OTHER FINANCING SOURCES (USES)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	7,200.00	-	(10.00)	84,714.34	-	187,847.88
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>43,686.11</u>	<u>6,589,054.35</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,200.00</u>	<u>\$ 24,890.00</u>	<u>\$ 26,007.70</u>	<u>\$ 199,217.43</u>	<u>\$ 43,686.11</u>	<u>\$ 6,776,902.23</u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
AS OF JUNE 30, 2022

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 537,678.68	\$ 235,908.82	\$ 543,021.18	\$ 71,036.67	\$ 1,387,645.35
Property taxes receivable-net	1,055,180.69	475,000.95	1,026,529.84	1,213,137.35	3,769,848.83
Due from other funds	-	-	-	-	-
Total assets	\$ 1,592,859.37	\$ 710,909.77	\$ 1,569,551.02	\$ 1,284,174.02	\$ 5,157,494.18
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	333.34	333.33	333.33	-	1,000.00
Property taxes-allowance	136,047.91	61,243.43	132,353.87	156,413.79	486,059.00
Due to other funds	808.33	(50,131.59)	808.34	25,000.00	(23,514.92)
Total liabilities	137,189.58	11,445.17	133,495.54	181,413.79	463,544.08
Deferred inflows of resources					
Property taxes	919,132.78	413,757.52	894,175.97	1,056,723.56	3,283,789.83
Fund balance:					
Restricted					
Debt service	536,537.01	285,707.08	541,879.51	46,036.67	1,410,160.27
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	536,537.01	285,707.08	541,879.51	46,036.67	1,410,160.27
Total liabilities, deferred inflows of resources and fund balances	\$ 1,592,859.37	\$ 710,909.77	\$ 1,569,551.02	\$ 1,284,174.02	\$ 5,157,494.18

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED JUNE 30, 2022

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2021 Series	Total
REVENUES					
Property taxes-net	\$ 51,954.22	\$ 58,956.47	\$ 47,232.40	\$ 19,328.61	\$ 177,471.70
Interest income	208.31	87.14	202.69	20.64	518.78
Other income	-	-	-	-	-
Total revenues	<u>52,162.53</u>	<u>59,043.61</u>	<u>47,435.09</u>	<u>19,349.25</u>	<u>177,990.48</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	(59,420.81)	(93,332.22)	(39,448.24)	(5,650.75)	(197,852.02)
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	(59,420.81)	(93,332.22)	(39,448.24)	(5,650.75)	(197,852.02)
Fund balances at beginning of year	<u>595,957.82</u>	<u>379,039.30</u>	<u>581,327.75</u>	<u>51,687.42</u>	<u>1,608,012.29</u>
Fund balances at end of year	<u><u>\$ 536,537.01</u></u>	<u><u>\$ 285,707.08</u></u>	<u><u>\$ 541,879.51</u></u>	<u><u>\$ 46,036.67</u></u>	<u><u>\$ 1,410,160.27</u></u>

Amounts UNAUDITED updated through June 30, 2022

Supplementary Information

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
DEBT SERVICE FUNDS
AS OF JUNE 30, 2022

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 1,387,645.35	\$ 1,204,281.90
Property taxes receivable-net	3,769,848.83	3,769,848.83
Due from other funds	-	-
Total assets	<u>\$ 5,157,494.18</u>	<u>\$ 4,974,130.73</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	1,000.00	-
Property taxes-allowance	486,059.00	486,059.00
Due to other funds	<u>(23,514.92)</u>	<u>(41,050.20)</u>
Total liabilities	<u>463,544.08</u>	<u>445,008.80</u>
Deferred inflows of resources		
Property taxes	<u>3,283,789.83</u>	<u>3,283,789.83</u>
Fund balance:		
Restricted for debt service	1,410,160.27	1,245,332.10
Unassigned	<u>-</u>	<u>-</u>
Total fund balance	<u>1,410,160.27</u>	<u>1,245,332.10</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,157,494.18</u>	<u>\$ 4,974,130.73</u>

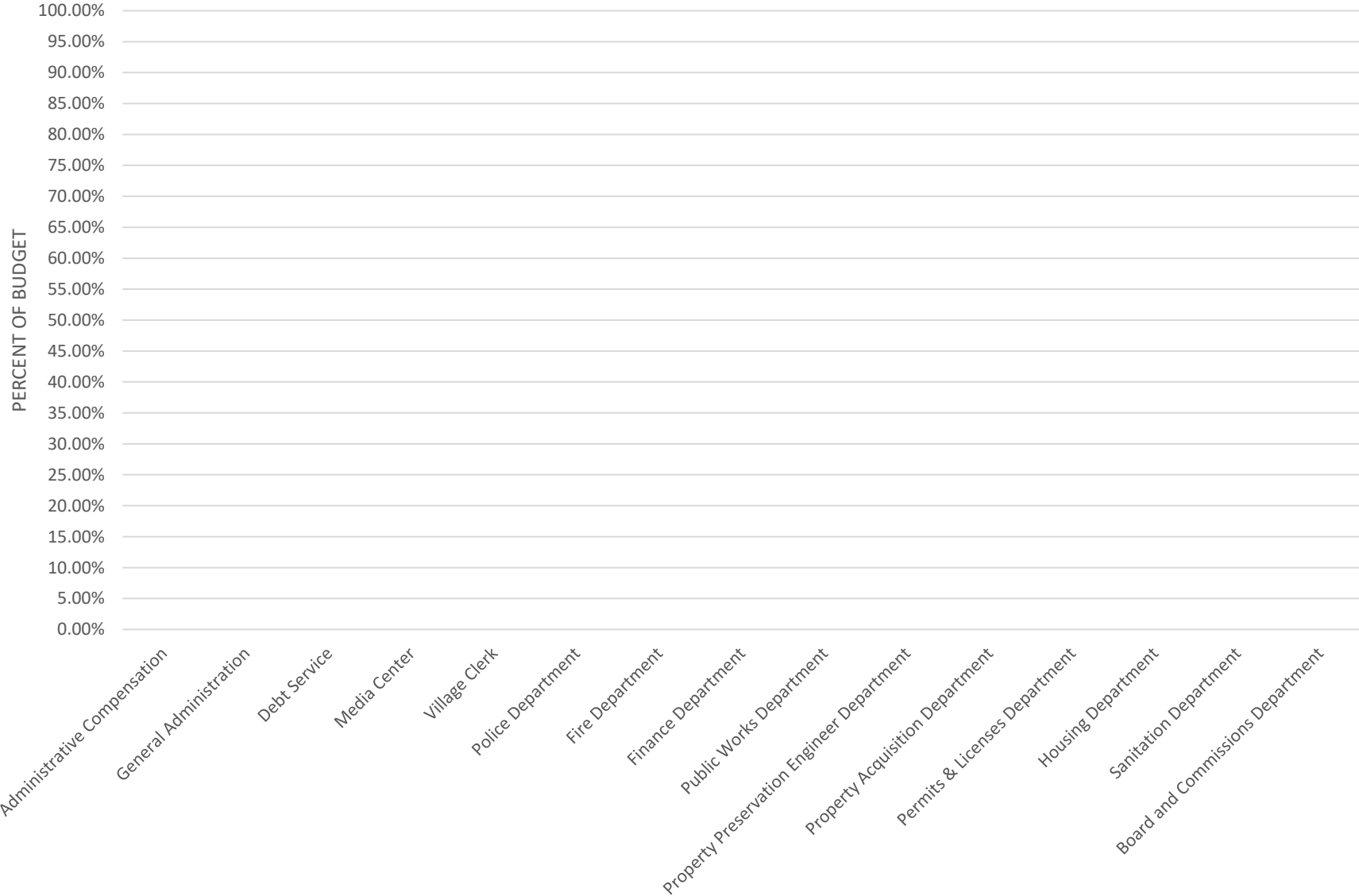
Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED JUNE 30, 2022

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
REVENUES					
Property taxes-net	\$ 106,249.56	\$ 177,471.70	\$ -	0.00%	\$ 145,200.06
Interest income	449.74	518.78	-	0.00%	11.85
Other income	-	-	-	0.00%	52,698.25
Total revenues	<u>106,699.30</u>	<u>177,990.48</u>	<u>-</u>	<u>0.00%</u>	<u>197,910.16</u>
EXPENDITURES					
Debt service					
Principal	-	-	-	0.00%	-
Interest paid	349,842.50	374,842.50	-	0.00%	421,567.50
Other fees	1,000.00	1,000.00	-	0.00%	-
Total expenditures	<u>350,842.50</u>	<u>375,842.50</u>	<u>-</u>	<u>0.00%</u>	<u>421,567.50</u>
Excess (deficiency) of revenues over (under) expenditures	(244,143.20)	(197,852.02)	-		(223,657.34)
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>\$ (244,143.20)</u>	(197,852.02)	<u>\$ 52,634.20</u>		(223,657.34)
Fund balances at beginning of year		<u>1,608,012.29</u>			<u>1,468,989.44</u>
Fund balances at end of year		<u>\$ 1,410,160.27</u>			<u>\$ 1,245,332.10</u>

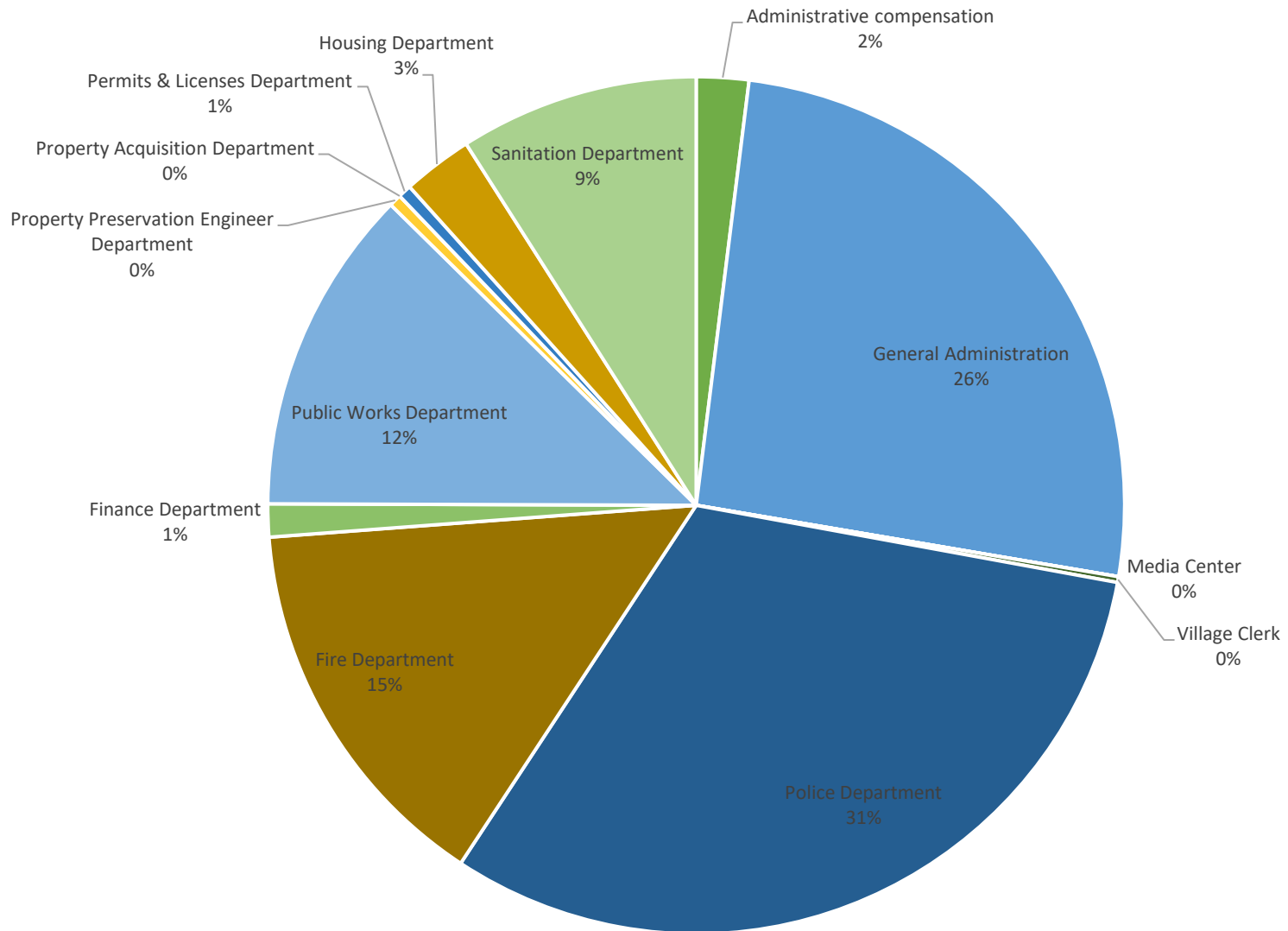
Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES
AS OF JUNE 30, 2022

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 629,327.83
Local debt recovery	11,244.50
Bond payments commingled account	1,561,963.94
Clerks account	1,219,904.63
Clerks ub unapplied cash	-
Petty cash	16.85
Payroll checking	12,928.93
Corp IPTIP cash	1,910,829.21
	\$ 5,346,215.89
General Fund - Restricted	
Capital projects installment	132,976.05
Narcint account	8,201.88
Cook County COVID-19 grant	625,722.52
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	54,431.05
Water fund checking account	1,909,676.59
Petty cash	500.00
	\$ 1,964,607.64
Sewer	
Clerk's account	(22,965.78)
Sewer	1,953,925.27
	\$ 1,930,959.49
Melanie Fitness Center	
Cash	1,590.70
	\$ 1,590.70

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES (CONTINUED)
AS OF JUNE 30, 2022

	Current Year Actual
Special Revenue	
Motor Fuel Tax	4,400,363.17
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	1,153,806.71
TIF III Indulux	440,967.71
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
American Rescue Plan	1,115,244.88
Federal Forfeiture	
Justice account	-
Treasury account	26,007.70
	26,007.70
Total Federal Forfeiture	\$ 26,007.70
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	43,686.11

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES (CONTINUED)
AS OF JUNE 30, 2022

	<u>Current Year Actual</u>
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	<u>537,678.68</u>
Total 2009A	<u>537,678.68</u>
2009B	
Bond payments commingled account	96,385.08
Escrowed bank account	<u>139,523.74</u>
Total 2009B	<u>235,908.82</u>
2009C	
Bond payments commingled account	-
Escrowed bank account	<u>543,021.18</u>
Total 2009C	<u>543,021.18</u>
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	<u>71,036.67</u>
Total Homewood Disposal Bonds	<u>71,036.67</u>
Total Debt Service	<u><u>\$ 1,387,645.35</u></u>

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
LONG-TERM DEBT FUNDING STATUS
AS OF JUNE 30, 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	1,909,676.59	-	-	-	-	1,909,676.59
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>1,909,676.59</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,909,676.59</u>
Debt service balances	<u>-</u>	<u>537,678.68</u>	<u>235,908.82</u>	<u>543,021.18</u>	<u>71,036.67</u>	<u>1,387,645.35</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>\$ (756,654.42)</u>	<u>\$ 573,571.32</u>	<u>\$ 191,133.68</u>	<u>\$ 543,528.82</u>	<u>\$ 1,228,963.33</u>	<u>\$ 218,578.79</u>
% Funded	165.62%	48.39%	55.24%	49.98%	5.46%	95.70%

Amounts UNAUDITED updated through June 30, 2022

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF JUNE 30, 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	\$ 247,825.95	\$ 470.00	\$ 94.42	\$ 132,077.22	\$ 214.53	\$ 188.72	\$ 978,743.20	\$ 1,359,614.04
Multi-family	22,815.45	-	-	8,683.49	116.11	409.68	37,515.17	69,539.90
Commercial	599.90	-	-	-	-	-	-	599.90
Industrial	1,211.42	-	-	556.37	-	-	23,430.70	25,198.49
Total district 1	<u>272,452.72</u>	<u>470.00</u>	<u>94.42</u>	<u>141,317.08</u>	<u>330.64</u>	<u>598.40</u>	<u>1,039,689.07</u>	<u>1,454,952.33</u>
District 2								
Residential	(43,141.44)	1,355.60	202,828.17	237.96	71.88	128,896.16	738,012.02	1,028,260.35
Multi-family	(446.64)	-	9,505.14	-	-	23,385.43	57,062.17	89,506.10
Commercial	-	-	139.01	-	-	139.01	941.70	1,219.72
Industrial	(240.12)	-	198.03	-	-	-	3,142.46	3,100.37
Total district 2	<u>(43,828.20)</u>	<u>1,355.60</u>	<u>212,670.35</u>	<u>237.96</u>	<u>71.88</u>	<u>152,420.60</u>	<u>799,158.35</u>	<u>1,122,086.54</u>
District 3								
Residential	(27,428.71)	256,509.13	2,452.33	34.62	163,013.53	99.00	770,668.16	1,165,348.06
Multi-family	(620.66)	26,950.06	-	-	5,636.28	9.44	30,275.64	62,250.76
Commercial	-	-	-	-	-	-	-	-
Industrial	-	-	-	-	-	-	-	-
Total district 3	<u>(28,049.37)</u>	<u>283,459.19</u>	<u>2,452.33</u>	<u>34.62</u>	<u>168,649.81</u>	<u>108.44</u>	<u>800,943.80</u>	<u>1,227,598.82</u>
District 4								
Residential	(101.32)	7.34	7.34	-	-	-	-	(86.64)
Multi-family	-	-	-	-	-	-	-	-
Commercial	9,768.59	18,180.19	3,527.52	2,227.21	2,816.98	454.62	142,817.77	179,792.88
Industrial	83,522.32	181.30	224.26	132.12	132.12	88.08	50,737.92	135,018.12
Total district 4	<u>93,189.59</u>	<u>18,368.83</u>	<u>3,759.12</u>	<u>2,359.33</u>	<u>2,949.10</u>	<u>542.70</u>	<u>193,555.69</u>	<u>314,724.36</u>
District 6-8								
Residential	523.31	428.35	498.27	429.43	724.53	722.33	55,486.79	58,813.01
Multi-family	473.00	648.24	657.30	520.74	679.18	571.95	3,530.39	7,080.80
Commercial	24,412.15	13,392.85	4,217.44	4,100.25	2,555.57	3,533.78	145,940.28	198,152.32
Industrial	-	-	-	-	-	-	-	-
Total district 6-8	<u>25,408.46</u>	<u>14,469.44</u>	<u>5,373.01</u>	<u>5,050.42</u>	<u>3,959.28</u>	<u>4,828.06</u>	<u>204,957.46</u>	<u>264,046.13</u>
	<u>\$ 319,173.20</u>	<u>\$ 318,123.06</u>	<u>\$ 224,349.23</u>	<u>\$ 148,999.41</u>	<u>\$ 175,960.71</u>	<u>\$ 158,498.20</u>	<u>\$ 3,038,304.37</u>	<u>\$ 4,383,408.18</u>

Amounts UNAUDITED updated through June 30, 2022