

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

JUNE 30, 2023

VILLAGE OF DOLTON, ILLINOIS
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VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF JUNE 30, 2023

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 448,073.72	\$ 7,925,109.93	\$ 1,235,022.22	\$ 9,608,205.87
Restricted cash	1,379,292.62	-	-	1,379,292.62
Receivables				
Property taxes-net	4,233,979.00	2,155,925.00	3,093,028.00	9,482,932.00
Refuse	1,306,524.43	-	-	1,306,524.43
Other taxes	1,601,736.07	-	-	1,601,736.07
Other	381,051.83	76,122.38	-	457,174.21
Due from other funds	1,841,747.31	2,610,572.60	-	4,452,319.91
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	50,430.00	-	-	50,430.00
Inventories	5,622.00	-	-	5,622.00
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	-	-	-	-
Total assets	\$ 11,494,168.98	\$ 12,767,729.91	\$ 4,328,050.22	\$ 28,589,949.11
LIABILITIES				
Accounts payable	1,959,823.86	846,410.14	1,000.00	2,807,234.00
Accrued salaries payable	780,012.95	-	-	780,012.95
Due to other funds	2,856,382.26	351,911.24	193,784.37	3,402,077.87
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	40,166.41	-	-	40,166.41
Utility overpayments	-	-	-	-
Payroll withholdings	45,911.33	-	-	45,911.33
Sales tax incentive payable	-	-	-	-
Deposits payable	90,725.00	62,497.40	-	153,222.40
Red light fees payable	120,751.03	-	-	120,751.03
Retro payable	652,419.19	-	-	652,419.19
Property taxes-allowance	489,730.00	249,369.00	357,760.00	1,096,859.00
Liability insurance payable	124,285.04	-	-	124,285.04
Due to other agencies	-	-	-	-
Workers compensation payable	74,000.44	-	-	74,000.44
Tax anticipation warrants payable	-	-	-	-
Other liabilities	288,803.42	-	(293,190.58)	(4,387.16)
Total liabilities	7,833,338.56	1,510,187.78	259,353.79	9,602,880.13

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
AS OF JUNE 30, 2023

	General Fund	Special Revenue Funds	Debt Service Funds	Total
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	\$ 3,744,249.00	\$ 1,906,556.00	\$ 2,735,268.00	\$ 8,386,073.00
Grants	10,813.22	1,918,391.84	-	1,929,205.06
Total deferred inflows of resources	<u>3,755,062.22</u>	<u>3,824,947.84</u>	<u>2,735,268.00</u>	<u>10,315,278.06</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Advances from other funds	1,841,747.31	-	-	1,841,747.31
Land held for resale	245,712.00	-	-	245,712.00
Inventories	5,622.00	-	-	5,622.00
Restricted				
Street maintenance	-	2,535,090.96	-	2,535,090.96
Economic development	-	4,472,510.65	-	4,472,510.65
Grants	578,292.52	-	-	578,292.52
Capital improvement	-	-	-	-
Public safety	8,201.88	351,242.68	-	359,444.56
Tort liability	443,586.67	-	-	443,586.67
Debt service	270,181.50	-	1,333,428.43	1,603,609.93
Unassigned (deficit)	<u>(3,487,575.68)</u>	<u>73,750.00</u>	<u>-</u>	<u>(3,413,825.68)</u>
Total fund balances (deficit)	<u>(94,231.80)</u>	<u>7,432,594.29</u>	<u>1,333,428.43</u>	<u>8,671,790.92</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,494,168.98</u>	<u>\$ 12,767,729.91</u>	<u>\$ 4,328,050.22</u>	<u>\$ 28,589,949.11</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE PERIOD ENDED JUNE 30, 2023

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ -	\$ -	\$ -	\$ -
Property taxes-pension	-	-	-	-
Property taxes-tort	-	-	-	-
Other taxes	1,045,954.98	153,504.44	47,413.33	1,246,872.75
Total taxes	1,045,954.98	153,504.44	47,413.33	1,246,872.75
Intergovernmental				
State income tax	757,086.25	-	-	757,086.25
Personal property replacement tax	154,928.91	-	-	154,928.91
Local motor fuel tax	2,697.71	-	-	2,697.71
911 service surcharge	19,552.45	-	-	19,552.45
Intergovernmental revenue contributions	7,705.06	-	-	7,705.06
Grants	87,079.00	171,595.24	-	258,674.24
Total intergovernmental	1,029,049.38	171,595.24	-	1,200,644.62
Licenses	374,461.77	-	-	374,461.77
Permits	136,227.36	-	-	136,227.36
Charge for services	309,188.24	-	-	309,188.24
Fines and forfeitures	520,541.87	-	-	520,541.87
Interest income	7,995.60	27,274.10	28,452.21	63,721.91
Other	41,911.47	13,395.00	-	55,306.47
Total revenues	3,465,330.67	365,768.78	75,865.54	3,906,964.99

Amounts UNAUDITED updated through June 30, 2023

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, 2023

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 81,525.46	\$ -	\$ -	\$ 81,525.46
General administration	1,517,554.67	101,395.24	25,000.00	1,643,949.91
Media center	25,309.39	-	-	25,309.39
Village Clerk	10,007.50	-	-	10,007.50
Police department	1,871,558.47	22.00	-	1,871,580.47
Fire department	646,896.89	567.12	-	647,464.01
Finance department	49,044.42	-	-	49,044.42
Public works department	608,481.02	-	-	608,481.02
Property preservation engineer department	27,568.08	-	-	27,568.08
Property acquisition department	-	-	-	-
Permits & licenses department	25,081.11	-	-	25,081.11
Housing department	105,401.62	-	-	105,401.62
Sanitation department	346,163.30	-	-	346,163.30
Board and commissions department	-	-	-	-
Street maintenance	-	401,831.00	-	401,831.00
Economic development	-	15,605.64	-	15,605.64
Debt Service	399,953.59	-	291,355.00	691,308.59
	<u>5,714,545.52</u>	<u>519,421.00</u>	<u>316,355.00</u>	<u>6,550,321.52</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(2,249,214.85)</u>	<u>(153,652.22)</u>	<u>(240,489.46)</u>	<u>(2,643,356.53)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	(180.00)	-	-	(180.00)
City of Chicago payment	(376,518.02)	-	-	(376,518.02)
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>(376,698.02)</u>	<u>-</u>	<u>-</u>	<u>(376,698.02)</u>
Total other financing sources (uses)				
Net change in fund balances	(2,625,912.87)	(153,652.22)	(240,489.46)	(3,020,054.55)
Fund balances at beginning of year	2,531,681.07	7,586,246.51	1,573,917.89	11,691,845.47
Fund balances at end of year	<u>\$ (94,231.80)</u>	<u>\$ 7,432,594.29</u>	<u>\$ 1,333,428.43</u>	<u>\$ 8,671,790.92</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND
AS OF JUNE 30, 2023

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 448,073.72	\$ 5,317,922.98
Restricted cash	1,379,292.62	906,579.52
Receivables		
Property taxes-net	4,233,979.00	4,069,629.09
Refuse	1,306,524.43	1,091,573.71
Other taxes	1,601,736.07	1,742,419.80
Other	381,051.83	342,228.83
Due from other funds	1,841,747.31	2,073,476.29
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	50,430.00	15,677.64
Inventories	5,622.00	8,383.65
Land held for resale	245,712.00	245,712.00
Prepaid items	-	-
Total assets	<u>\$ 11,494,168.98</u>	<u>\$ 15,813,603.51</u>
LIABILITIES		
Accounts payable	1,959,823.86	1,251,767.90
Accrued salaries payable	780,012.95	590,380.15
Due to other funds	2,856,382.26	1,848,317.82
Due to pension funds	310,327.63	310,327.63
Unclaimed property checks	40,166.41	40,166.41
Utility overpayments	-	-
Payroll withholdings	45,911.33	46,665.88
Sales tax incentive payable	-	-
Escrow deposits	90,725.00	97,725.00
Red light fees payable	120,751.03	103,691.91
Retro payable	652,419.19	502,723.61
Property taxes-allowance	489,730.00	540,718.00
Liability insurance payable	124,285.04	99,008.03
Due to other agencies	-	-
Workers compensation payable	74,000.44	84,434.82
Tax anticipation warrants payable	-	-
Other liabilities	288,803.42	296,845.20
Total liabilities	<u>7,833,338.56</u>	<u>5,812,772.36</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND (CONTINUED)
AS OF JUNE 30, 2023

	Current Year Actual	Prior Year Actual
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	\$ 3,744,249.00	\$ 3,528,911.09
Grants	10,813.22	10,813.22
 Total deferred inflows of resources	 <u>3,755,062.22</u>	 <u>3,539,724.31</u>
FUND BALANCES		
Nonspendable		
Prepaid items	-	-
Advances from other funds	1,841,747.31	2,073,476.29
Land held for resale	245,712.00	245,712.00
Inventories	5,622.00	8,383.65
Restricted		
Grants	578,292.52	578,292.52
Capital improvement	-	-
Public safety	8,201.88	8,201.88
Tort liability	443,586.67	119,695.09
Debt service	270,181.50	19,983.98
Unassigned (deficit)	<u>(3,487,575.68)</u>	<u>3,407,361.43</u>
 Total fund balances	 <u>(94,231.80)</u>	 <u>6,461,106.84</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 11,494,168.98</u>	 <u>\$ 15,813,603.51</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED JUNE 30, 2023

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
REVENUES					
Property taxes-net	\$ -	\$ -	\$ -	0.00%	\$ 233,669.44
Property taxes-tort	-	-	-	0.00%	52,108.08
Other taxes					
Cannabis tax	2,639.05	5,222.81	-	0.00%	5,942.73
Home rule sales tax	95,950.55	180,976.56	-	0.00%	176,176.62
Hotel tax	-	3,750.00	-	0.00%	3,750.00
Sales tax	240,983.07	444,505.49	-	0.00%	415,425.44
Simplified municipal telecom tax	21,085.02	41,170.21	-	0.00%	37,999.50
Transfer tax	22,656.64	39,036.64	-	0.00%	47,872.50
Utilities tax	107,975.44	226,996.09	-	0.00%	201,720.66
Video gaming tax	35,856.57	89,013.63	-	0.00%	76,759.48
Other taxes	6,997.46	15,283.55	-	0.00%	8,137.45
Total taxes	<u>534,143.80</u>	<u>1,045,954.98</u>	<u>-</u>	<u>0.00%</u>	<u>1,259,561.90</u>
Intergovernmental					
State income tax	241,678.59	757,086.25	-	0.00%	879,893.86
Personal property replacement tax	-	154,928.91	-	0.00%	173,206.85
Local motor fuel tax	1,258.28	2,697.71	-	0.00%	5,978.98
911 service surcharge	3,016.56	19,552.45	-	0.00%	2,439.78
Intergovernmental revenue contributions	3,852.53	7,705.06	-	0.00%	7,705.06
Grants	-	87,079.00	-	0.00%	2,500.00
Total intergovernmental	<u>249,805.96</u>	<u>1,029,049.38</u>	<u>-</u>	<u>0.00%</u>	<u>1,071,724.53</u>
Licenses					
Rental	6,925.00	19,097.50	-	0.00%	12,510.00
Vehicle	160,200.00	166,757.51	-	0.00%	186,778.53
Business	7,145.00	28,870.00	-	0.00%	23,935.00
Animal	2,040.00	2,190.00	-	0.00%	2,820.00
Cable franchise	56,304.06	56,304.06	-	0.00%	63,718.28
Contractors	14,700.00	49,725.00	-	0.00%	47,600.00
Other licenses	6,604.00	13,579.00	-	0.00%	9,995.00
Liquor	4,250.00	11,250.00	-	0.00%	16,850.00
Inspection fees	7,475.00	26,688.70	-	0.00%	36,290.00
Fire fees	-	-	-	0.00%	-
Total licenses	<u>265,643.06</u>	<u>374,461.77</u>	<u>-</u>	<u>0.00%</u>	<u>400,496.81</u>
Permits					
Building	\$ 59,383.72	136,057.36	-	0.00%	92,197.67
Other permits	110.00	170.00	-	0.00%	70.00
Total permits	<u>59,493.72</u>	<u>136,227.36</u>	<u>-</u>	<u>0.00%</u>	<u>92,267.67</u>
Charge for services					
Utilities charges residential	110,162.48	307,876.62	-	0.00%	282,992.32
Utilities charges commercial	770.97	1,369.25	-	0.00%	8,554.72
Utilities charges industrial	(207.63)	(207.63)	-	0.00%	153.31
Utilities penalties	-	-	-	0.00%	-
Other service charges	150.00	150.00	-	0.00%	-
Special police services	-	-	-	0.00%	4,127.57
Total charge for services	<u>110,875.82</u>	<u>309,188.24</u>	<u>-</u>	<u>0.00%</u>	<u>295,827.92</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2023

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
REVENUES (Continued)					
Fines and forfeitures					
Red light fees	143,240.00	\$ 313,911.00	\$ -	0.00%	\$ 285,532.30
Towing fees	3,000.00	7,700.00	-	0.00%	22,465.00
Court fines	1,885.00	3,815.00	-	0.00%	4,454.32
Parking fines	2,950.00	3,750.00	-	0.00%	7,865.00
Overweight truck fines	-	-	-	0.00%	-
Housing fines	67,966.00	110,021.00	-	0.00%	119,212.75
Municipal collections	18,321.51	32,581.02	-	0.00%	24,701.26
Local debt recovery collections	15,433.24	48,263.85	-	0.00%	53,745.06
Other fines	50.00	500.00	-	0.00%	335.00
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	-	-	-	0.00%	250.00
Total fines and forfeitures	252,845.75	520,541.87	-	0.00%	518,560.69
Interest income	3,841.39	7,995.60	-	0.00%	3,514.58
Other					
Escrow forfeiture	(12,000.00)	(12,000.00)	-	0.00%	22,500.00
Sponsorships	-	-	-	0.00%	-
Rental income	1,620.88	1,620.88	-	0.00%	1,520.88
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	-	-	-	0.00%	-
Insurance reimbursement	35.28	404.44	-	0.00%	33.00
Employee insurance reimbursement	-	-	-	0.00%	-
Workers compensation reimbursement	9,199.91	17,416.43	-	0.00%	20,930.03
TIF #3 Indulux reimbursement	7,802.82	15,605.64	-	0.00%	15,151.10
Motor fuel tax reimbursement	-	-	-	0.00%	-
Miscellaneous	1,200.01	18,864.08	-	0.00%	7,417.24
Total other	7,858.90	41,911.47	-	0.00%	67,552.25
Total revenues	1,484,508.40	3,465,330.67	-	0.00%	3,709,506.35

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2023

	June	Fiscal Year	Fiscal Year	Percent of	Prior Year
	Actual	To Date	Budget	Budget	June
	Actual	Actual	Budget	Budget	Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 16,877.24	\$ 28,128.73	\$ -	0.00%	\$ 22,502.98
Salaries-elected official allowance	9,733.36	18,666.72	-	0.00%	18,666.73
FICA tax	1,973.79	3,501.94	-	0.00%	3,149.53
IMRF contribution	1,888.29	3,217.94	-	0.00%	366.42
Medical insurance	8,138.35	28,010.13	-	0.00%	18,958.64
	<u>38,611.03</u>	<u>81,525.46</u>	<u>-</u>	<u>0.00%</u>	<u>63,644.30</u>
Total administrative compensation					
General administration					
Salaries administration	28,367.54	46,448.98	-	0.00%	32,819.18
Salaries human resources	10,390.25	17,313.33	-	0.00%	11,846.16
Salaries development & grants	-	-	-	0.00%	0.33
Salaries customer service	3,776.25	5,947.50	-	0.00%	6,802.50
Salaries youth program	-	-	-	0.00%	-
FICA tax	2,292.34	3,706.28	-	0.00%	2,684.11
IMRF contribution	1,606.50	2,677.50	-	0.00%	168.06
Medical insurance	5,979.12	18,535.54	-	0.00%	13,878.40
Medical insurance-retirees	23,425.56	65,880.95	-	0.00%	29,422.27
Uniform allowance	160.00	160.00	-	0.00%	-
Unemployment compensation	-	-	-	0.00%	-
Worker's compensation	260,072.52	340,988.43	-	0.00%	89,492.32
Membership dues	225.00	1,225.00	-	0.00%	150.00
Training	-	-	-	0.00%	325.00
Janitorial services	-	-	-	0.00%	19,222.48
Bank fees	14,400.13	23,494.78	-	0.00%	22,045.31
Municipal collection of Amercia fees	6,757.00	16,960.73	-	0.00%	21,842.15
Red light service fees	55,611.04	119,695.83	-	0.00%	115,336.21
Fire service fees	-	-	-	0.00%	-
Postage & mailing	361.11	384.83	-	0.00%	3,012.94
Printing	1,765.36	1,765.36	-	0.00%	3,214.94
Publishing	346.51	346.51	-	0.00%	1,154.78
Office supplies	-	-	-	0.00%	224.67
Operating supplies	1,389.62	1,389.62	-	0.00%	269.60
Traveling expenses	-	-	-	0.00%	-
Legal fees	37,033.25	37,393.25	-	0.00%	26,516.64
Auditing	-	-	-	0.00%	-
Medical services & drug testing	65.00	65.00	-	0.00%	100.00
Settlements	-	-	-	0.00%	-
Telephone	148,843.97	227,694.84	-	0.00%	77,309.79
Utilities	751.43	1,148.73	-	0.00%	1,496.61
Liability insurance	162,308.07	353,709.19	-	0.00%	(51,964.66)
Maintenance services building & grounds	574.01	574.01	-	0.00%	479.18
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services vehicle	-	-	-	0.00%	-
Maintenance supplies buildings & grounds	3,727.57	7,073.18	-	0.00%	-
Other professional services	11,776.83	14,272.94	-	0.00%	38,747.86
Other contractual services	69,533.79	139,067.58	-	0.00%	129,392.95
Special events & activities	2,750.00	4,610.00	-	0.00%	-
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Grants	2,843.00	2,843.00	-	0.00%	15,562.25
Other miscellaneous expenses	27,442.33	62,181.78	-	0.00%	27,505.86
Capital outlay					
Equipment	-	-	-	0.00%	-
Building	-	-	-	0.00%	664.34
	<u>884,575.10</u>	<u>1,517,554.67</u>	<u>-</u>	<u>0.00%</u>	<u>639,722.23</u>
Total general administration					

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2023

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ 11,409.55	\$ 19,176.65	\$ -	0.00%	\$ 11,522.07
FICA tax	882.15	1,467.02	-	0.00%	808.02
IMRF contribution	-	-	-	0.00%	100.01
Medical insurance	1,086.99	4,665.72	-	0.00%	2,957.49
Uniform allowance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	106.26
Operating supplies	-	-	-	0.00%	-
Lease payments	-	-	-	0.00%	-
Other professional services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total media center	13,378.69	25,309.39	-	0.00%	15,493.85
Village Clerk					
Salaries	4,038.43	6,730.72	-	0.00%	5,384.58
FICA tax	287.82	473.49	-	0.00%	375.21
IMRF contribution	288.34	480.57	-	0.00%	47.92
Medical insurance	693.10	2,322.72	-	0.00%	1,263.64
Training	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	(14.42)
Other professional services	-	-	-	0.00%	-
Other contractual services	-	-	-	0.00%	-
Special events & activities	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total Village Clerk	5,307.69	10,007.50	-	0.00%	7,056.93
Police department					
Salaries chief & deputy chief	31,881.33	54,154.81	-	0.00%	36,095.23
Salaries patrol	372,199.16	610,393.75	-	0.00%	354,586.05
Salaries lieutenants & sergeants	96,716.48	180,436.12	-	0.00%	113,679.97
Salaries records clerk	51,035.72	86,562.63	-	0.00%	65,934.60
Salaries crossing guards	11,040.75	18,771.75	-	0.00%	15,976.75
Salaries part timeofficers	8,290.00	14,060.00	-	0.00%	13,280.00
Salaries overtime	207,227.04	347,717.65	-	0.00%	147,081.55
Salaries administrative assist	4,740.19	7,913.15	-	0.00%	6,153.80
Salaries inspector/commander	19,949.03	28,795.14	-	0.00%	16,923.00
FICA tax	18,157.21	30,041.86	-	0.00%	19,751.54
IMRF contribution	6,499.14	10,706.44	-	0.00%	2,535.90
Medical insurance	80,711.68	262,175.75	-	0.00%	132,690.30
Uniform allowance	18,215.25	18,215.25	-	0.00%	17,173.00
Dues	-	-	-	0.00%	-
Organization memberships	240.00	440.00	-	0.00%	4,805.00
Training	4,400.00	4,435.00	-	0.00%	-
Public education	-	-	-	0.00%	-
Janitorial services	-	-	-	0.00%	4,102.00
Postage & mailing	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	2,914.56

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2023

	June	Fiscal Year	Fiscal Year	Percent of	Prior Year
	Actual	To Date	Budget	Budget	June
EXPENDITURES (Continued)		Actual			Actual
Police department (Continued)					
Operating supplies	\$ 181.71	\$ 2,359.81	\$ -	0.00%	\$ 1,317.74
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	13,309.90	15,756.54	-	0.00%	14,875.51
Traveling expenses	1,450.33	1,450.33	-	0.00%	-
Telephone	9,891.76	9,891.76	-	0.00%	3,512.63
Maintenance services building & grounds	1,350.00	1,350.00	-	0.00%	7,995.54
Maintenance services equipment	-	-	-	0.00%	3,677.80
Maintenance services vehicle	19,826.73	20,933.65	-	0.00%	13,620.92
Maintenance supplies buildings & grounds	162.46	162.46	-	0.00%	723.98
Maintenance supplies equipment	-	-	-	0.00%	475.00
Maintenance supplies vehicles	2,539.86	3,000.62	-	0.00%	5,366.77
Other professional services	11,301.40	15,406.76	-	0.00%	3,454.36
Other contractual services	19,474.38	44,820.47	-	0.00%	27,078.00
Other miscellaneous expenses	16,006.34	81,606.77	-	0.00%	1,512.23
Coronavirus expenditures	-	-	-	0.00%	-
Grant purchases	-	-	-	0.00%	503.00
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Building	-	-	-	0.00%	-
Total police department	1,026,797.85	1,871,558.47	-	0.00%	1,037,796.73
Fire department					
Salaries chief & deputy chief	15,769.22	24,230.76	-	0.00%	19,999.97
Salaries captain	34,547.45	57,579.09	-	0.00%	46,063.27
Salaries lieutenants	31,300.89	52,168.16	-	0.00%	41,734.53
Salaries engineers	76,224.31	127,040.53	-	0.00%	89,096.66
Salaries firefighters	29,733.34	50,226.60	-	0.00%	48,965.71
Salaries overtime	95,474.29	162,173.00	-	0.00%	106,419.16
Salaries inspector	1,346.15	2,153.85	-	0.00%	-
Salaries clerical	-	-	-	0.00%	-
Salaries esda	5,907.69	9,846.15	-	0.00%	4,615.38
Salaries retro	-	-	-	0.00%	-
FICA tax	5,209.65	8,490.75	-	0.00%	6,539.18
IMRF contribution	-	-	-	0.00%	-
Medical insurance	40,230.25	126,622.61	-	0.00%	80,168.64
Medical evaluations	-	-	-	0.00%	-
Uniform allowance	5,400.00	5,400.00	-	0.00%	6,281.00
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Public education	-	-	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	245.80
Operating supplies	221.50	402.11	-	0.00%	745.00
Operating supplies EMS	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	8,318.67	9,847.82	-	0.00%	9,245.71
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	953.58	953.58	-	0.00%	-
Utilities	568.90	568.90	-	0.00%	970.22

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2023

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Maintenance services building & grounds	\$ -	\$ 660.00	\$ -	0.00%	\$ 585.00
Maintenance services equipment	-	-	-	0.00%	1,839.47
Maintenance services vehicle	1,405.69	1,405.69	-	0.00%	2,834.89
Maintenance supplies buildings & grounds	2,507.17	2,507.17	-	0.00%	-
Maintenance supplies equipment	-	269.73	-	0.00%	-
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	1,244.32	2,488.64	-	0.00%	2,488.64
Other contractual services	1,701.75	1,861.75	-	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%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Building	-	-	-	0.00%	-
Total fire department	358,064.82	646,896.89	-	0.00%	468,838.23
Finance department					
Salaries	11,538.44	19,230.72	-	0.00%	13,846.16
FICA tax	849.20	1,404.18	-	0.00%	991.96
IMRF contribution	823.85	1,373.07	-	0.00%	123.24
Medical insurance	1,277.38	4,269.80	-	0.00%	2,190.78
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Other professional services	22,766.65	22,766.65	-	0.00%	22,854.37
Grants:					
COVID-19 grant	-	-	-	0.00%	-
Total finance department	37,255.52	49,044.42	-	0.00%	40,006.51
Public works department					
Salaries superintendent	6,923.06	11,538.44	-	0.00%	7,846.13
Salaries supervisors	-	-	-	0.00%	-
Salaries foreman	11,820.96	19,713.75	-	0.00%	15,012.58
Salaries operator	-	-	-	0.00%	-
Salaries mechanic	11,847.34	19,839.84	-	0.00%	15,442.56
Salaries drivers	28,619.74	47,177.16	-	0.00%	26,823.21
Salaries laborer	48,536.14	75,267.54	-	0.00%	54,051.44
Salaries clerical	4,696.54	7,925.65	-	0.00%	6,958.08
Salaries overtime	23,215.63	30,540.61	-	0.00%	9,278.28
FICA tax	10,064.96	16,375.18	-	0.00%	10,467.21
IMRF contribution	8,856.56	14,974.11	-	0.00%	1,071.37
Medical insurance	19,625.44	63,711.57	-	0.00%	31,562.65
Uniform allowance	160.00	10,480.00	-	0.00%	15,100.00
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Public education	-	-	-	0.00%	-
Janitorial services	-	-	-	0.00%	-

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2023

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Contract collection	\$ 17,482.60	\$ 17,482.60	\$ -	0.00%	\$ -
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Operating supplies	283.46	2,553.32	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	3,327.47	3,939.13	-	0.00%	3,698.29
Equipment rentals	719.70	835.95	-	0.00%	608.75
Telephone	-	-	-	0.00%	-
Utilities	1,249.04	1,504.18	-	0.00%	1,523.03
Maintenance services building & grounds	13,153.86	31,771.22	-	0.00%	26,852.18
Maintenance services equipment	1,809.48	2,531.49	-	0.00%	12,585.08
Maintenance services vehicle	22,709.37	39,208.30	-	0.00%	26,013.74
Maintenance services sidewalks	57,300.00	57,300.00	-	0.00%	58,729.20
Maintenance services streets	-	-	-	0.00%	63,800.00
Maintenance services other	44.00	44.00	-	0.00%	-
Maintenance supplies buildings & grounds	6,178.04	10,961.60	-	0.00%	3,059.37
Maintenance supplies equipment	26,412.04	27,966.93	-	0.00%	690.73
Maintenance supplies vehicles	2,453.92	4,239.09	-	0.00%	838.41
Maintenance supplies street repair	-	-	-	0.00%	-
Maintenance supplies street lighting	-	-	-	0.00%	-
Maintenance supplies signs	-	-	-	0.00%	-
Maintenance supplies other	-	-	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Other professional services	66,003.34	83,191.66	-	0.00%	2,488.64
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Tree maintenance	-	-	-	0.00%	-
Hauling disposal services	-	-	-	0.00%	-
Village hall expenses	-	-	-	0.00%	-
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	308.70	308.70	-	0.00%	-
Grants	-	-	-	0.00%	-
Capital outlay					
Building	-	-	-	0.00%	-
Equipment	-	7,099.00	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Total public works department	393,801.39	608,481.02	-	0.00%	394,500.93
Property preservation engineer department					
Salaries	10,961.54	19,391.27	-	0.00%	12,762.31
FICA tax	1,099.56	1,725.82	-	0.00%	857.75
IMRF contribution	782.64	1,384.52	-	0.00%	104.08
Medical insurance	693.10	2,322.72	-	0.00%	1,263.64
Maintenance services building & grounds	-	-	-	0.00%	-
Maintenance services vehicles	-	-	-	0.00%	-
Other professional services	2,743.75	2,743.75	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	16,280.59	27,568.08	-	0.00%	14,987.78
Property acquisition department					
Other contracted services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	-	-	-	0.00%	-

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2023

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
EXPENDITURES (Continued)					
Permits & licenses department					
Salaries	\$ 1,170.00	\$ 2,370.00	\$ -	0.00%	\$ 6,923.08
FICA tax	89.50	152.41	-	0.00%	455.96
IMRF contribution	83.54	169.22	-	0.00%	61.60
Medical insurance	2,011.41	5,656.47	-	0.00%	2,190.78
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Operating supplies	-	-	-	0.00%	176.00
Engineering services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Other professional services	1,860.00	4,650.00	-	0.00%	3,900.00
Other contractual services	10,838.69	12,083.01	-	0.00%	2,488.64
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total permits & licenses department	<u>16,053.14</u>	<u>25,081.11</u>	<u>-</u>	<u>0.00%</u>	<u>16,196.06</u>
Housing department					
Salaries housing manager	7,500.00	12,500.00	-	0.00%	8,461.50
Salaries clerical	7,614.71	11,925.25	-	0.00%	15,681.89
Salaries code enforcement director	4,730.74	4,730.74	-	0.00%	7,538.46
Salaries code enforcers	18,958.62	32,278.70	-	0.00%	23,925.56
FICA tax	2,869.37	4,501.48	-	0.00%	3,987.14
IMRF contribution	2,310.83	3,803.42	-	0.00%	405.63
Medical insurance	7,221.08	21,710.80	-	0.00%	7,699.16
Dues	-	-	-	0.00%	-
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	-	0.00%	449.00
Office supplies	-	-	-	0.00%	-
Automotive fuel	3,327.47	3,939.13	-	0.00%	3,698.29
Coronavirus expenditures	-	-	-	0.00%	-
Maintenance services vehicle	-	21.96	-	0.00%	1,134.79
Other professional services	-	-	-	0.00%	-
Other contractual services	2,444.32	3,688.64	-	0.00%	2,488.64
Board ups	5,616.50	5,616.50	-	0.00%	-
Lawn care	-	-	-	0.00%	9,600.00
Other miscellaneous expenses	685.00	685.00	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total housing department	<u>63,278.64</u>	<u>105,401.62</u>	<u>-</u>	<u>0.00%</u>	<u>85,070.06</u>
Sanitation department					
Contract collection	167,865.30	346,163.30	-	0.00%	233,150.52
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	<u>167,865.30</u>	<u>346,163.30</u>	<u>-</u>	<u>0.00%</u>	<u>233,150.52</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, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2023

	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	\$ 16,314.35	\$ 40,128.97	\$ -	0.00%	\$ -
Media center lease payments	-	-	-	0.00%	2,467.15
Police department lease payments	89,507.83	217,360.43	-	0.00%	90,549.09
Fire department lease payments	67,102.03	68,950.72	-	0.00%	52,226.94
Public works department lease payments	42,266.85	63,268.98	-	0.00%	36,844.57
Housing department lease payments	-	10,244.49	-	0.00%	10,244.49
	<u>215,191.06</u>	<u>399,953.59</u>	<u>-</u>	<u>0.00%</u>	<u>192,332.24</u>
Total debt service					
Total expenditures	<u>3,236,460.82</u>	<u>5,714,545.52</u>	<u>-</u>	<u>0.00%</u>	<u>3,208,796.37</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,751,952.42)</u>	<u>(2,249,214.85)</u>	<u>-</u>		<u>500,709.98</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	0.00%	-
Capital lease proceeds	-	-	-	0.00%	-
Sale of fixed assets	-	-	-	0.00%	15,000.00
Sale of property	(180.00)	(180.00)	-	0.00%	-
City of Chicago payment	-	(376,518.02)	-	0.00%	(55,055.33)
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>(180.00)</u>	<u>(376,698.02)</u>	<u>-</u>	<u>0.00%</u>	<u>(40,055.33)</u>
Total other financing sources (uses)					
Net change in fund balance	<u>\$ (1,752,132.42)</u>	<u>(2,625,912.87)</u>	<u>\$ -</u>		460,654.65
Fund balance at beginning of year		<u>2,531,681.07</u>			<u>6,000,452.19</u>
Fund balance at end of year		<u>\$ (94,231.80)</u>			<u>\$ 6,461,106.84</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF JUNE 30, 2023

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,114,248.83	\$ 1,910,176.59
Accounts receivable		
Customers	4,017,989.79	3,664,714.31
Less: allowance for doubtful accounts	(741,131.71)	(741,131.71)
Due from other funds	-	-
Prepaid items	-	-
	4,391,106.91	4,833,759.19
Total current assets		
Noncurrent Assets		
Capital assets		
Depreciable	1,836,160.91	1,836,160.91
Less: accumulated depreciation	(1,773,259.49)	(1,773,259.49)
Net pension asset-IMRF	1,671,227.00	1,671,227.00
	1,734,128.42	1,734,128.42
Total noncurrent assets		
	6,125,235.33	6,567,887.61
Total assets		
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	33,340.00	33,340.00
Deferred outflow-IMRF	2,486.00	2,486.00
	35,826.00	35,826.00
Total deferred outflows		
LIABILITIES		
Current Liabilities		
Accounts payable	241,396.66	65,138.46
Accrued salaries payable	44,849.79	44,104.94
Accrued compensated absences	17,019.16	17,019.16
Liability insurance payable	22,683.25	19,175.28
Workers compensation payable	5,330.75	5,330.75
OPEB liability	117,822.00	117,822.00
Due to other funds	129,950.33	(105,653.79)
	579,051.94	162,936.80
Total current liabilities		

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF JUNE 30, 2023

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
LIABILITIES (Continued)		
Noncurrent Liabilities		
Tenant deposits	26,025.00	23,925.00
Capital lease liability	7,044.26	13,279.31
City of Chicago payable	<u>5,669,783.90</u>	<u>6,436,609.50</u>
Total noncurrent liabilities	<u>5,702,853.16</u>	<u>6,473,813.81</u>
Total liabilities	<u>6,281,905.10</u>	<u>6,636,750.61</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>868,316.00</u>	<u>868,316.00</u>
NET POSITION		
Investment in capital assets	55,857.16	49,622.11
Unrestricted (deficit)	<u>(1,045,016.93)</u>	<u>(950,975.11)</u>
Total net position	<u><u>\$ (989,159.77)</u></u>	<u><u>\$ (901,353.00)</u></u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND
FOR THE PERIOD ENDED JUNE 30, 2023

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
OPERATING REVENUES					
Utility charges residential	\$ 197,853.37	\$ 460,521.66	\$ -	0.00%	\$ 430,917.06
Utility charges commercial	98,050.08	146,040.61	-	0.00%	77,777.98
Utility charges industrial	48,716.22	262,605.63	-	0.00%	304,442.52
Utility penalties	4.31	4.31	-	0.00%	(121.83)
Other income	783.03	1,683.03	-	0.00%	1,975.00
	<u>345,407.01</u>	<u>870,855.24</u>	<u>-</u>	<u>0.00%</u>	<u>814,990.73</u>
OPERATING EXPENSES					
Operations					
Salaries management	5,192.31	8,653.85	-	0.00%	8,718.75
Salaries public works allocation	42,009.36	69,710.61	-	0.00%	45,137.53
Salaries meter readers	9,203.12	14,700.35	-	0.00%	17,621.94
Salaries clerks	19,230.86	30,280.28	-	0.00%	28,724.19
FICA tax	5,388.89	8,918.64	-	0.00%	7,713.55
IMRF contribution	5,179.26	8,472.00	-	0.00%	741.72
Medical insurance	8,315.89	25,909.84	-	0.00%	18,420.59
Uniform allowance	-	-	-	0.00%	1,900.00
OPEB expense	-	-	-	0.00%	-
Workers compensation	6,659.73	11,328.16	-	0.00%	8,581.69
Training	-	-	-	0.00%	-
Purchase of water	361,916.48	361,916.48	-	0.00%	302,653.56
Bank fees	1,235.32	2,152.00	-	0.00%	2,120.79
Postage & mailing	2,971.50	2,971.50	-	0.00%	4,894.45
Office supplies	-	-	-	0.00%	-
Operating supplies	1,039.26	22,802.95	-	0.00%	21,157.42
Automotive fuel	3,327.47	3,939.13	-	0.00%	3,698.29
Auditing	-	-	-	0.00%	-
Utilities	6,420.11	6,550.11	-	0.00%	4,319.91
Liability insurance	-	-	-	0.00%	36,542.44
Lease payments	-	-	-	0.00%	1,390.89
Maintenance services building & grounds	69,089.12	72,220.55	-	0.00%	20,566.55
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	1,980.00	2,530.00	-	0.00%	275.00
Maintenance services vehicles	-	-	-	0.00%	146.00
Maintenance supplies building	160.00	160.00	-	0.00%	-
Maintenance supplies equipment	-	-	-	0.00%	-
Maintenance supplies utility system	16,139.51	30,074.79	-	0.00%	8,500.00
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	23,337.63	23,337.63	-	0.00%	7,888.73
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%	-
Bad debt expense	-	-	-	0.00%	-
	<u>590,040.14</u>	<u>709,117.51</u>	<u>-</u>	<u>0.00%</u>	<u>554,202.63</u>
Operating expenses before depreciation					
Depreciation	-	-	-	0.00%	-
	<u>590,040.14</u>	<u>709,117.51</u>	<u>-</u>	<u>0.00%</u>	<u>554,202.63</u>
Total operating expenses					
Operating income (loss)	(244,633.13)	161,737.73	-		260,788.10

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND (CONTINUED)
FOR THE PERIOD ENDED JUNE 30, 2023

	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	-	376,518.02	-	0.00%	55,055.33
Principal repayment	-	-	-	0.00%	-
Interest expense	-	(594.61)	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>375,923.41</u>	<u>-</u>	<u>0.00%</u>	<u>55,055.33</u>
Change in net position	<u>\$ (244,633.13)</u>	537,661.14	<u>\$ -</u>		315,843.43
Net position at beginning of year		<u>(1,526,820.91)</u>			<u>(1,217,196.43)</u>
Net position at end of year		<u>\$ (989,159.77)</u>			<u>\$ (901,353.00)</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-SEWER FUND
AS OF JUNE 30, 2023

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,035,003.37	\$ 1,953,925.27
Accounts receivable		
Customers	652,429.81	605,428.77
Less: allowance for doubtful accounts	(120,136.97)	(120,136.97)
Due from other funds	245,809.66	(718,738.12)
Prepaid items	-	-
Total current assets	<u>1,813,105.87</u>	<u>1,720,478.95</u>
Noncurrent Assets		
Capital assets		
Depreciable	67,467.10	67,467.10
Less: accumulated depreciation	(11,881.00)	(11,881.00)
Net pension asset-IMRF	<u>742,801.00</u>	<u>742,801.00</u>
Total noncurrent assets	<u>798,387.10</u>	<u>798,387.10</u>
Total assets	<u>2,611,492.97</u>	<u>2,518,866.05</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	11,417.00	11,417.00
Deferred outflow-IMRF	<u>1,105.00</u>	<u>1,105.00</u>
Total deferred outflows	<u>12,522.00</u>	<u>12,522.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	1,011,415.16	55,339.29
Accrued salaries payable	26,384.49	19,102.71
Accrued compensated absences	-	-
Liability insurance payable	8,963.24	6,413.08
Workers compensation payable	1,782.84	1,782.84
OPEB liability	40,347.00	40,347.00
Due to other funds	-	-
Total current liabilities	<u>1,088,892.73</u>	<u>122,984.92</u>
Total liabilities	<u>1,088,892.73</u>	<u>122,984.92</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>385,936.00</u>	<u>385,936.00</u>
NET POSITION		
Investment in capital assets	55,586.10	55,586.10
Unrestricted (deficit)	<u>1,093,600.14</u>	<u>1,966,881.03</u>
Total net position	<u>\$ 1,149,186.24</u>	<u>\$ 2,022,467.13</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-SEWER FUND
FOR THE PERIOD ENDED JUNE 30, 2023

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
OPERATING REVENUES					
Utility charges residential	\$ 30,365.94	\$ 85,024.05	\$ -	0.00%	\$ 83,808.04
Utility charges commercial	10,744.92	20,103.06	-	0.00%	29,256.97
Utility charges industrial	1,521.51	44,299.33	-	0.00%	60,390.05
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Infrastructure grant	-	-	-	0.00%	-
Total revenues	42,632.37	149,426.44	-	0.00%	173,455.06
OPERATING EXPENSES					
Operations					
Salaries public works allocation	41,980.24	69,681.49	-	0.00%	45,137.55
Salaries management	-	-	-	0.00%	-
FICA tax	3,110.76	5,126.76	-	0.00%	3,489.10
IMRF contribution	2,913.34	4,867.99	-	0.00%	357.13
Medical insurance	6,587.64	20,921.87	-	0.00%	10,520.87
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	-	0.00%	-
Workers compensation	6,034.43	10,316.12	-	0.00%	7,598.48
Bank fees	1,235.32	2,152.00	-	0.00%	2,120.79
Automotive fuel	1,663.73	1,969.56	-	0.00%	1,849.14
Auditing	-	-	-	0.00%	-
Liability insurance	-	-	-	0.00%	16,241.08
Other professional services	3,503.79	4,748.11	-	0.00%	3,057.29
Sewer main breaks	41,952.50	44,525.00	-	0.00%	53,169.13
Concrete repair-sewer	38,012.30	46,823.80	-	0.00%	-
Infrastructure improvement	-	-	-	0.00%	-
Other miscellaneous expenses	2,000.00	2,000.00	-	0.00%	-
Capital outlay					
Vehicles	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	148,994.05	213,132.70	-	0.00%	143,540.56
Depreciation	-	-	-	0.00%	-
Total operating expenses	148,994.05	213,132.70	-	0.00%	143,540.56
Operating income (loss)	(106,361.68)	(63,706.26)	-		29,914.50
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ (106,361.68)</u>	<u>(63,706.26)</u>	<u>\$ -</u>		29,914.50
Net position at beginning of year		<u>1,212,892.50</u>			<u>1,992,552.63</u>
Net position at end of year		<u>\$ 1,149,186.24</u>			<u>\$ 2,022,467.13</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-MELANIE FITNESS CENTER
AS OF JUNE 30, 2023

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 358.92	\$ 1,590.70
Total current assets	358.92	1,590.70
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,935,731.45
Less: accumulated depreciation	(2,493,638.41)	(2,493,638.41)
Net pension asset-IMRF	-	-
Total noncurrent assets	1,442,093.04	1,442,093.04
Total assets	1,442,451.96	1,443,683.74
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	-	-
Deferred outflow-IMRF	-	-
Total deferred outflows	-	-
LIABILITIES		
Current Liabilities		
Accounts payable	67,385.70	15,224.56
Accrued salaries payable	-	-
OPEB liability	-	-
Security deposit	1,000.00	1,000.00
Due to other funds	1,166,101.37	1,114,987.87
Total current liabilities	1,234,487.07	1,131,212.43
Total liabilities	1,234,487.07	1,131,212.43
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	-	-
NET POSITION		
Investment in capital assets	1,442,093.04	1,442,093.04
Unrestricted (deficit)	(1,234,128.15)	(1,129,621.73)
Total net position	207,964.89	312,471.31

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-MELANIE FITNESS CENTER
FOR THE PERIOD ENDED JUNE 30, 2023

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ -	\$ -	0.00%	\$ -
Rental income	-	-	-	0.00%	600.00
Other income	-	-	-	0.00%	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>600.00</u>
OPERATING EXPENSES					
Operations					
Salaries	-	-	-	0.00%	856.10
FICA tax	-	-	-	0.00%	-
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
OPEB expense	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Advertising	-	-	-	0.00%	-
Bank fees	-	-	-	0.00%	-
Credit card fees	227.80	455.60	-	0.00%	325.72
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Operating supplies	-	-	-	0.00%	-
Utilities	447.84	447.84	-	0.00%	1,604.89
Equipment	-	-	-	0.00%	-
Maintenance services building & grounds	-	-	-	0.00%	-
Maintenance equipment	-	-	-	0.00%	-
Janitor supplies	-	-	-	0.00%	-
Other professional services	21,244.32	22,488.64	-	0.00%	3,522.34
Miscellaneous expenses	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	<u>21,919.96</u>	<u>23,392.08</u>	<u>-</u>	<u>0.00%</u>	<u>6,309.05</u>
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Total operating expenses	<u>21,919.96</u>	<u>23,392.08</u>	<u>-</u>	<u>0.00%</u>	<u>6,309.05</u>
Operating income (loss)	(21,919.96)	(23,392.08)	-		(5,709.05)
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>\$ (21,919.96)</u>	<u>(23,392.08)</u>	<u>\$ -</u>		<u>(5,709.05)</u>
Net position at beginning of year		<u>231,356.97</u>			<u>318,180.36</u>
Net position at end of year		<u>\$ 207,964.89</u>			<u>\$ 312,471.31</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
AS OF JUNE 30, 2023

	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	\$ 3,031,025.86	\$ 343,806.88	\$ 1,515,068.40	\$ 474,313.09	\$ -	\$ 2,175,931.55
Property taxes receivable	-	-	-	-	-	-
Receivables other taxes	76,122.38	-	-	-	-	-
Due from other funds	-	2,521,997.60	-	-	-	-
Total assets	<u>\$ 3,107,148.24</u>	<u>\$ 2,865,804.48</u>	<u>\$ 1,515,068.40</u>	<u>\$ 474,313.09</u>	<u>\$ -</u>	<u>\$ 2,175,931.55</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	425,704.88	-	350,000.00	-	-	70,705.26
Forfeiture deposit	-	-	-	-	-	-
Property taxes-allowance	-	-	-	-	-	-
Due to other funds	146,352.40	-	368.33	32,306.99	36,050.00	116,634.45
Total liabilities	<u>572,057.28</u>	<u>-</u>	<u>350,368.33</u>	<u>32,306.99</u>	<u>36,050.00</u>	<u>187,339.71</u>
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Grants	-	-	-	-	-	1,918,391.84
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,918,391.84</u>
Fund balances:						
Restricted						
Street maintenance	2,535,090.96	-	-	-	-	-
Economic development	-	2,865,804.48	1,164,700.07	442,006.10	-	-
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	(36,050.00)	70,200.00
Total fund balances (deficits)	<u>2,535,090.96</u>	<u>2,865,804.48</u>	<u>1,164,700.07</u>	<u>442,006.10</u>	<u>(36,050.00)</u>	<u>70,200.00</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 3,107,148.24</u>	<u>\$ 2,865,804.48</u>	<u>\$ 1,515,068.40</u>	<u>\$ 474,313.09</u>	<u>\$ -</u>	<u>\$ 2,175,931.55</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
AS OF JUNE 30, 2023

	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	\$ -	\$ -	\$ -	\$ -	\$ 25,927.70	\$ 338,079.95	\$ 20,956.50	\$ 7,925,109.93
Property taxes receivable	1,396,807.00	759,118.00	-	-	-	-	-	2,155,925.00
Receivables other taxes	-	-	-	-	-	-	-	76,122.38
Due from other funds	-	-	39,600.00	48,975.00	-	-	-	2,610,572.60
	<u>-</u>	<u>-</u>	<u>39,600.00</u>	<u>48,975.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,610,572.60</u>
Total assets	<u>\$ 1,396,807.00</u>	<u>\$ 759,118.00</u>	<u>\$ 39,600.00</u>	<u>\$ 48,975.00</u>	<u>\$ 25,927.70</u>	<u>\$ 338,079.95</u>	<u>\$ 20,956.50</u>	<u>\$ 12,767,729.91</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	-	-	-	-	-	-	846,410.14
Forfeiture deposit	-	-	-	-	-	62,497.40	-	62,497.40
Property taxes-allowance	161,564.00	87,805.00	-	-	-	-	-	249,369.00
Due to other funds	-	-	-	-	-	20,199.07	-	351,911.24
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,199.07</u>	<u>-</u>	<u>351,911.24</u>
Total liabilities	<u>161,564.00</u>	<u>87,805.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,696.47</u>	<u>-</u>	<u>1,510,187.78</u>
Deferred inflows of resources								
Property taxes	1,235,243.00	671,313.00	-	-	-	-	-	1,906,556.00
Grants	-	-	-	-	-	-	-	1,918,391.84
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,918,391.84</u>
Total deferred inflows of resources	<u>1,235,243.00</u>	<u>671,313.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,824,947.84</u>
Fund balances:								
Restricted								
Street maintenance	-	-	-	-	-	-	-	2,535,090.96
Economic development	-	-	-	-	-	-	-	4,472,510.65
Public safety	-	-	-	48,975.00	25,927.70	255,383.48	20,956.50	351,242.68
Unassigned (deficit)	-	-	39,600.00	-	-	-	-	73,750.00
	<u>-</u>	<u>-</u>	<u>39,600.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,750.00</u>
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>39,600.00</u>	<u>48,975.00</u>	<u>25,927.70</u>	<u>255,383.48</u>	<u>20,956.50</u>	<u>7,432,594.29</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,396,807.00</u>	<u>\$ 759,118.00</u>	<u>\$ 39,600.00</u>	<u>\$ 48,975.00</u>	<u>\$ 25,927.70</u>	<u>\$ 338,079.95</u>	<u>\$ 20,956.50</u>	<u>\$ 12,767,729.91</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED JUNE 30, 2023

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	153,504.44	-	-	-	-	-
Forfeiture income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-
Grant income	-	-	-	-	-	171,595.24
Rental income	-	-	-	-	-	-
Interest income	27,274.10	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
	<u>180,778.54</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>171,595.24</u>
Total revenues						
EXPENDITURES						
Current						
Pension contribution	-	-	-	-	-	-
Maintenance service traffic signals	120,338.56	-	-	-	-	-
Maintenance supplies street	10,327.40	-	-	-	-	-
Legal fees	-	-	-	-	-	-
Utilities	57,939.69	-	-	-	-	-
General maintenance-public works	-	-	-	-	-	-
Project engineering	15,825.54	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	15,605.64	-	101,395.24
Lease payments	7,986.81	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Organization membership	-	-	-	-	-	-
Training	-	-	-	-	-	-
Bank fees	-	-	-	-	-	-
Public education	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-	-

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED JUNE 30, 2023

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
EXPENDITURES (Continued)						
Current (Continued)						
Coronavirus expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Organization memberships	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-
Sidewalk maintenance	2,343.00	-	-	-	-	-
Tree maintenance	187,070.00	-	-	-	-	-
Hauling disposal services	-	-	-	-	-	-
Capital outlay						
Salt building construction	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Total expenditures	<u>401,831.00</u>	<u>-</u>	<u>-</u>	<u>15,605.64</u>	<u>-</u>	<u>101,395.24</u>
Excess (deficiency) of revenues over (under) expenditures	(221,052.46)	-	-	(15,605.64)	-	70,200.00
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	(221,052.46)	-	-	(15,605.64)	-	70,200.00
Fund balances (deficit) at beginning of year	<u>2,756,143.42</u>	<u>2,865,804.48</u>	<u>1,164,700.07</u>	<u>457,611.74</u>	<u>(36,050.00)</u>	<u>-</u>
Fund balances (deficit) at end of year	<u>\$ 2,535,090.96</u>	<u>\$ 2,865,804.48</u>	<u>\$ 1,164,700.07</u>	<u>\$ 442,006.10</u>	<u>\$ (36,050.00)</u>	<u>\$ 70,200.00</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED JUNE 30, 2023

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES								
Property tax-net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-	-	-	-	-	153,504.44
Forfeiture income	-	-	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-	-	-
Grant income	-	-	-	-	-	-	-	171,595.24
Rental income	-	-	3,600.00	-	-	-	-	3,600.00
Interest income	-	-	-	-	-	-	-	27,274.10
Miscellaneous revenues	-	-	-	9,795.00	-	-	-	9,795.00
	-	-	-	-	-	-	-	-
Total revenues	-	-	3,600.00	9,795.00	-	-	-	365,768.78
EXPENDITURES								
Current								
Pension contribution	-	-	-	-	-	-	-	-
Maintenance service traffic signals	-	-	-	-	-	-	-	120,338.56
Maintenance supplies street	-	-	-	-	-	-	-	10,327.40
Legal fees	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	97.88	58,037.57
General maintenance-public works	-	-	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-	-	15,825.54
Street scarification	-	-	-	-	-	-	-	-
Other professional services	-	-	-	-	-	-	-	117,000.88
Lease payments	-	-	-	-	-	-	-	7,986.81
Maintenance services-building	-	-	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-	-	-
Organization membership	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Bank fees	-	-	-	-	22.00	-	-	22.00
Public education	-	-	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-	50.00	50.00
Informant/line up expenditures	-	-	-	-	-	-	-	-

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED JUNE 30, 2023

	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	-	-	-	-	-	-	44.00	44.00
Maintenance supplies-vehicles	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	375.24	375.24
Operating supplies	-	-	-	-	-	-	-	-
Sidewalk maintenance	-	-	-	-	-	-	-	2,343.00
Tree maintenance	-	-	-	-	-	-	-	187,070.00
Hauling disposal services	-	-	-	-	-	-	-	-
Capital outlay								
Salt building construction	-	-	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-	-	-
New equipment	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	22.00	-	567.12	519,421.00
Excess (deficiency) of revenues over (under) expenditures	-	-	3,600.00	9,795.00	(22.00)	-	(567.12)	(153,652.22)
OTHER FINANCING SOURCES (USES)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net changes in fund balances	-	-	3,600.00	9,795.00	(22.00)	-	(567.12)	(153,652.22)
Fund balances at beginning of year	-	-	36,000.00	39,180.00	25,949.70	255,383.48	21,523.62	7,586,246.51
Fund balances at end of year	\$ -	\$ -	\$ 39,600.00	\$ 48,975.00	\$ 25,927.70	\$ 255,383.48	\$ 20,956.50	\$ 7,432,594.29

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
AS OF JUNE 30, 2023

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 469,717.11	\$ 296,445.40	\$ 468,859.71	\$ -	\$ 1,235,022.22
Property taxes receivable-net	930,383.00	463,026.00	879,348.00	820,271.00	3,093,028.00
Receivables-other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 1,400,100.11</u>	<u>\$ 759,471.40</u>	<u>\$ 1,348,207.71</u>	<u>\$ 820,271.00</u>	<u>\$ 4,328,050.22</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	333.34	333.33	333.33	-	1,000.00
Property taxes-allowance	107,614.00	53,557.00	101,711.00	94,878.00	357,760.00
Due to Homewood Disposal	-	-	-	(293,190.58)	(293,190.58)
Due to other funds	-	(47,413.33)	-	241,197.70	193,784.37
Total liabilities	<u>107,947.34</u>	<u>6,477.00</u>	<u>102,044.33</u>	<u>42,885.12</u>	<u>259,353.79</u>
Deferred inflows of resources					
Property taxes	<u>822,769.00</u>	<u>409,469.00</u>	<u>777,637.00</u>	<u>725,393.00</u>	<u>2,735,268.00</u>
Fund balance:					
Restricted					
Debt service	469,383.77	343,525.40	468,526.38	51,992.88	1,333,428.43
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	<u>469,383.77</u>	<u>343,525.40</u>	<u>468,526.38</u>	<u>51,992.88</u>	<u>1,333,428.43</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,400,100.11</u>	<u>\$ 759,471.40</u>	<u>\$ 1,348,207.71</u>	<u>\$ 820,271.00</u>	<u>\$ 4,328,050.22</u>

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED JUNE 30, 2023

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2021 Series	Total
REVENUES					
Property taxes-net	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	3,951.60	1,935.29	3,715.49	18,849.83	28,452.21
Other income	-	47,413.33	-	-	47,413.33
	<u>3,951.60</u>	<u>49,348.62</u>	<u>3,715.49</u>	<u>18,849.83</u>	<u>75,865.54</u>
EXPENDITURES					
Debt service					
Principal	-	-	-	-	-
Interest paid	90,000.00	143,655.00	57,700.00	-	291,355.00
Other fees	333.34	333.33	333.33	24,000.00	25,000.00
	<u>90,333.34</u>	<u>143,988.33</u>	<u>58,033.33</u>	<u>24,000.00</u>	<u>316,355.00</u>
Excess (deficiency) of revenues over (under) expenditures	(86,381.74)	(94,639.71)	(54,317.84)	(5,150.17)	(240,489.46)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	-	-	-	-
Net changes in fund balances	(86,381.74)	(94,639.71)	(54,317.84)	(5,150.17)	(240,489.46)
Fund balances at beginning of year	555,765.51	438,165.11	522,844.22	57,143.05	1,573,917.89
Fund balances at end of year	<u>\$ 469,383.77</u>	<u>\$ 343,525.40</u>	<u>\$ 468,526.38</u>	<u>\$ 51,992.88</u>	<u>\$ 1,333,428.43</u>

Amounts UNAUDITED updated through June 30, 2023

Supplementary Information

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
DEBT SERVICE FUNDS
AS OF JUNE 30, 2023

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 1,235,022.22	\$ 1,440,343.60
Property taxes receivable-net	3,093,028.00	3,508,616.29
Receivables-other	-	-
Due from other funds	-	-
Total assets	\$ 4,328,050.22	\$ 4,948,959.89
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	1,000.00	1,000.00
Property taxes-allowance	357,760.00	466,178.61
Due to Homewood Disposal	(293,190.58)	-
Due to other funds	193,784.37	29,183.33
Total liabilities	259,353.79	496,361.94
Deferred inflows of resources		
Property taxes	2,735,268.00	3,042,437.68
Fund balance:		
Restricted for debt service	1,333,428.43	1,410,160.27
Unassigned	-	-
Total fund balance	1,333,428.43	1,410,160.27
Total liabilities, deferred inflows of resources and fund balance	\$ 4,328,050.22	\$ 4,948,959.89

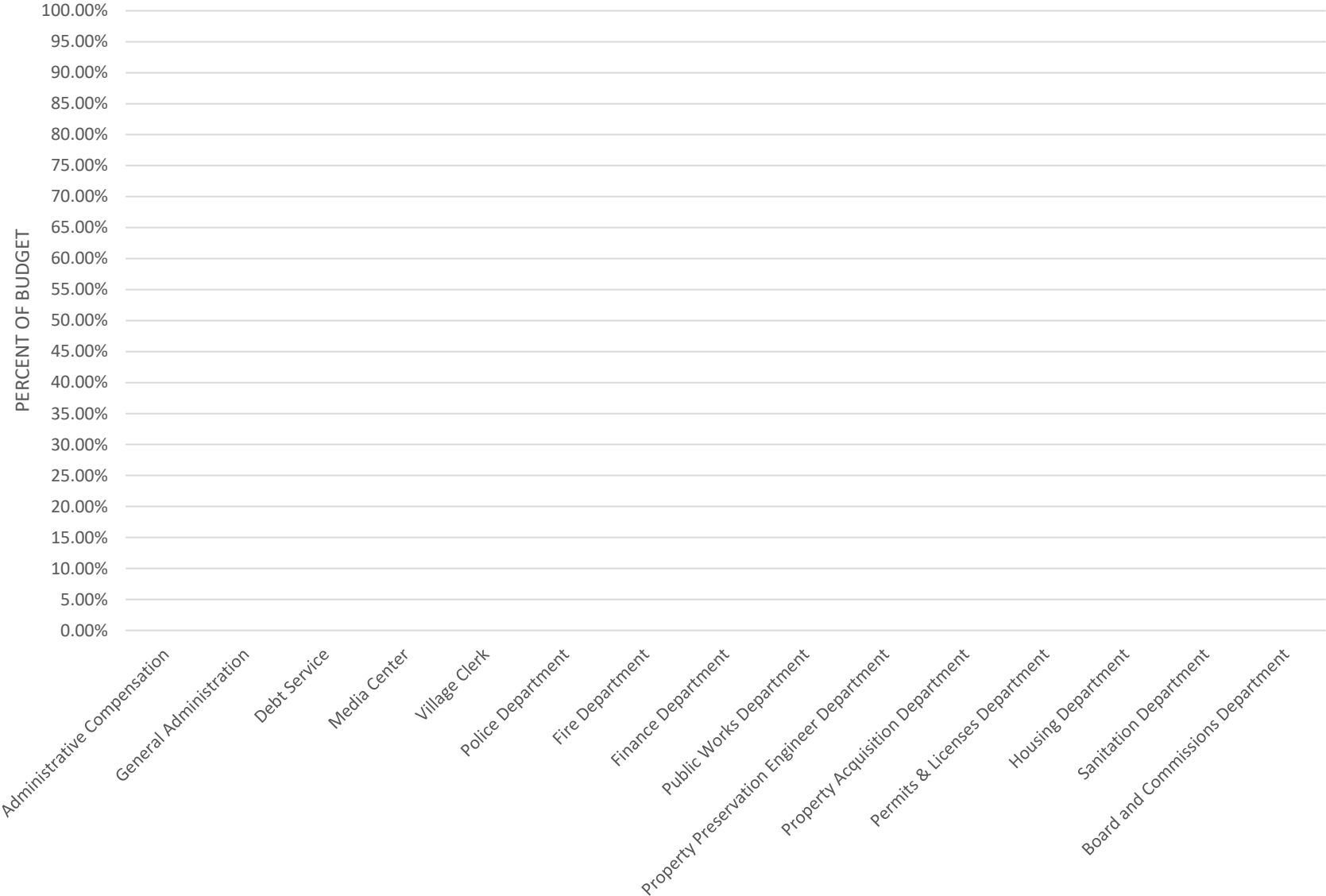
Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED JUNE 30, 2023

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
REVENUES					
Property taxes-net	\$ -	\$ -	\$ -	0.00%	\$ 144,577.44
Interest income	20,187.50	28,452.21	-	0.00%	518.78
Other income	-	47,413.33	-	0.00%	-
Total revenues	20,187.50	75,865.54	-	0.00%	145,096.22
EXPENDITURES					
Debt service					
Principal	-	-	-	0.00%	-
Interest paid	291,355.00	291,355.00	-	0.00%	374,842.50
Other fees	25,000.00	25,000.00	-	0.00%	1,000.00
Total expenditures	316,355.00	316,355.00	-	0.00%	375,842.50
Excess (deficiency) of revenues over (under) expenditures	(296,167.50)	(240,489.46)	-		(230,746.28)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	0.00%	-
Transfer out	-	-	-	0.00%	-
Total other financing sources (uses)	-	-	-	0.00%	-
Net changes in fund balances	<u>\$ (296,167.50)</u>	<u>(240,489.46)</u>	<u>\$ -</u>		<u>(230,746.28)</u>
Fund balances at beginning of year		<u>1,573,917.89</u>			<u>1,640,906.55</u>
Fund balances at end of year		<u>\$ 1,333,428.43</u>			<u>\$ 1,410,160.27</u>

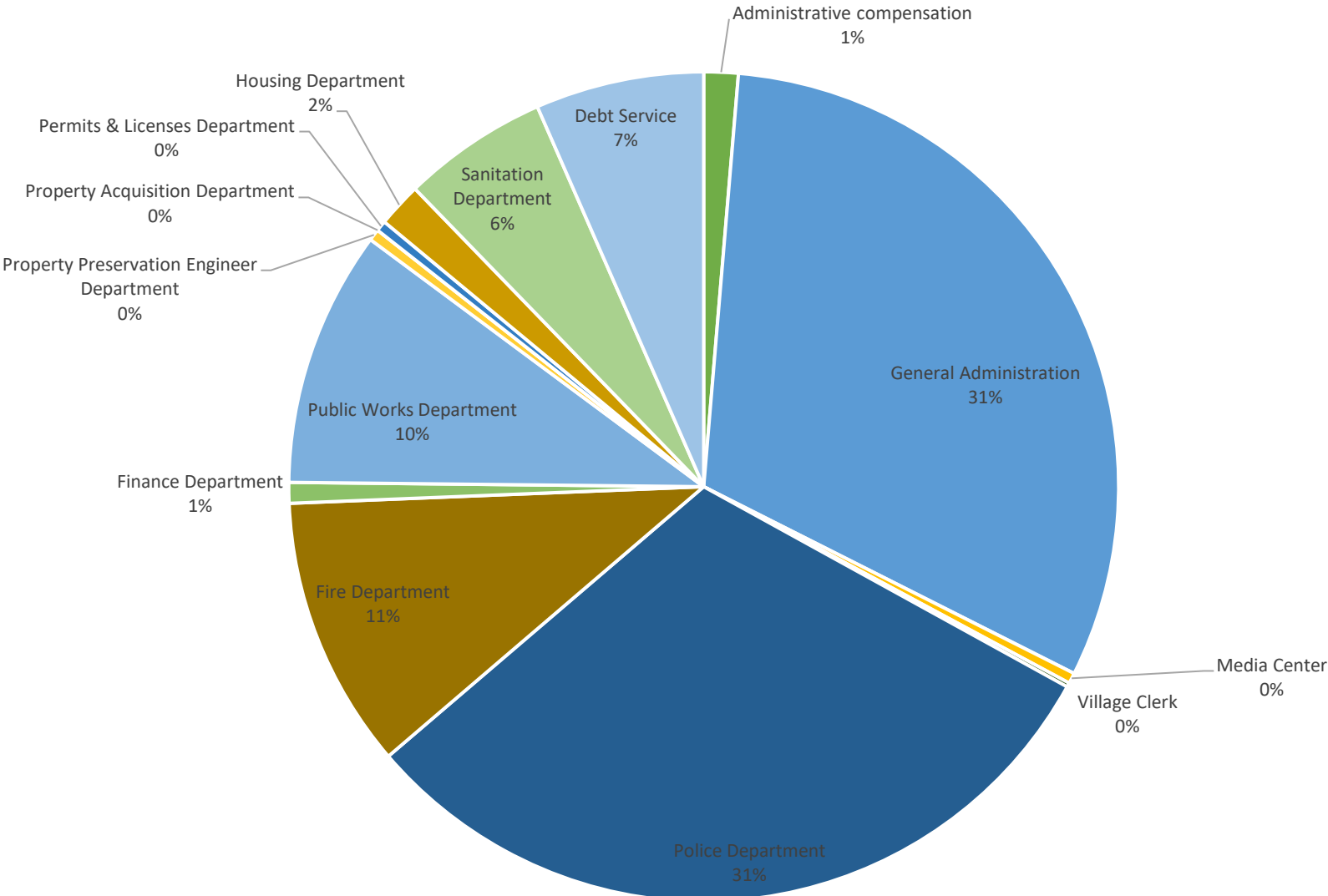
Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES
AS OF JUNE 30, 2023

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ (1,227,486.64)
Local debt recovery	2,000.00
Bond payments commingled account	277,291.88
Clerks account	1,285,948.90
Petty cash	16.85
Payroll checking	271.10
Corp IPTIP cash	110,031.63
Cook County Bridge loan	-
	\$ 448,073.72
 General Fund - Restricted	
Capital projects installment	79,030.05
Narcint account	8,201.88
Cook County COVID-19 grant	578,292.52
Cash at paying agent	19,983.98
Homewood Disposal bond proceeds	250,197.52
Cash at CCMSI	443,586.67
Lease agreement holding	-
City of Chicago-tort liability	-
	\$ 1,379,292.62
 Enterprise Fund	
Water	
Cash at paying agent	-
Water fund checking account	1,113,748.83
Petty cash	500.00
	\$ 1,114,248.83
 Sewer	
Sewer	1,035,003.37
	\$ 1,035,003.37
 Melanie Fitness Center	
Cash	358.92
	\$ 358.92

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES (CONTINUED)
AS OF JUNE 30, 2023

	Current Year Actual
Special Revenue	
Motor Fuel Tax	3,031,025.86
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	1,515,068.40
TIF III Indulux	474,313.09
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
American Rescue Plan	2,175,931.55
Federal Forfeiture	
Justice account	-
Treasury account	25,927.70
Total Federal Forfeiture	\$ 25,927.70
State Forfeiture	
State Forfeiture	158,089.13
State Forfeiture Holding	179,990.82
Total State Forfeiture	\$ 338,079.95
Foreign Fire Tax	20,956.50

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES (CONTINUED)
AS OF JUNE 30, 2023

	Current Year Actual
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	469,717.11
Total 2009A	469,717.11
 2009B	
Bond payments commingled account	166,215.16
Escrowed bank account	130,230.24
Total 2009B	296,445.40
 2009C	
Bond payments commingled account	-
Escrowed bank account	468,859.71
Total 2009C	468,859.71
 Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	-
Total Homewood Disposal Bonds	-
Total Debt Service	\$ 1,235,022.22

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
LONG-TERM DEBT FUNDING STATUS
AS OF JUNE 30, 2023

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2022 Series	Total
Payment						
June interest	\$ -	\$ 90,000.00	\$ 143,655.00	\$ 57,700.00	\$ -	\$ 291,355.00
December interest	340,187.03	90,000.00	143,655.00	57,700.00	-	631,542.03
Interest savings	-	-	-	-	-	-
December principal	812,835.14	1,000,000.00	300,000.00	1,000,000.00	927,935.00	4,040,770.14
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,180,000.00</u>	<u>\$ 587,310.00</u>	<u>\$ 1,115,400.00</u>	<u>\$ 927,935.00</u>	<u>\$ 4,963,667.17</u>
Amount paid	-	90,000.00	143,655.00	57,700.00	-	291,355.00
Amount due at December 1st	<u>1,153,022.17</u>	<u>1,090,000.00</u>	<u>443,655.00</u>	<u>1,057,700.00</u>	<u>927,935.00</u>	<u>4,672,312.17</u>
Water fund checking account	1,113,748.83	-	-	-	-	1,113,748.83
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>1,113,748.83</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,113,748.83</u>
Debt service balances	<u>-</u>	<u>469,717.11</u>	<u>296,445.40</u>	<u>468,859.71</u>	<u>-</u>	<u>1,235,022.22</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>277,291.88</u>
Unfunded (overfunded) balance	<u>\$ 39,273.34</u>	<u>\$ 620,282.89</u>	<u>\$ 147,209.60</u>	<u>\$ 588,840.29</u>	<u>\$ 927,935.00</u>	<u>\$ 2,046,249.24</u>
% Funded	96.59%	43.09%	66.82%	44.33%	0.00%	56.20%

Amounts UNAUDITED updated through June 30, 2023

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF JUNE 30, 2023

	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	\$ 270,200.08	\$ 436.47	\$ 1,222.10	\$ 136,351.19	\$ 311.07	\$ 244.02	\$ 1,097,544.99	\$ 1,506,309.92
Multi-family	26,578.55	-	-	7,250.53	-	-	81,193.99	115,023.07
Commercial	864.81	-	-	-	-	-	-	864.81
Industrial	1,307.83	-	-	351.93	-	-	24,219.86	25,879.62
Total district 1	298,951.27	436.47	1,222.10	143,953.65	311.07	244.02	1,202,958.84	1,648,077.42
District 2								
Residential	(70,465.26)	359.15	241,365.98	172.47	744.18	141,065.28	867,457.85	1,180,699.65
Multi-family	(147.20)	-	18,087.55	-	-	7,283.68	77,879.87	103,103.90
Commercial	-	-	142.31	-	-	142.31	1,501.04	1,785.66
Industrial	(35.04)	-	92.76	-	-	-	802.82	860.54
Total district 2	(70,647.50)	359.15	259,688.60	172.47	744.18	148,491.27	947,641.58	1,286,449.75
District 3								
Residential	(53,559.20)	300,296.46	389.05	540.59	208,769.04	386.06	965,244.45	1,422,066.45
Multi-family	(1,356.57)	16,935.83	-	-	8,981.13	74.29	43,822.19	68,456.87
Commercial	-	71.10	-	-	213.30	-	-	284.40
Industrial	-	-	-	-	-	-	-	-
Total district 3	(54,915.77)	317,303.39	389.05	540.59	217,963.47	460.35	1,009,066.64	1,490,807.72
District 4								
Residential	70.39	38.33	7.85	-	-	-	-	116.57
Multi-family	-	-	-	-	-	-	-	-
Commercial	117.69	21,336.17	3,905.78	3,035.41	3,814.49	3,580.50	171,427.93	207,217.97
Industrial	3,814.85	99.43	15.70	7.85	6.08	11.39	48,318.79	52,274.09
Total district 4	4,002.93	21,473.93	3,929.33	3,043.26	3,820.57	3,591.89	219,746.72	259,608.63
District 6-8								
Residential	936.94	534.57	398.08	232.66	232.66	232.66	45,120.11	47,687.68
Multi-family	642.66	1.70	-	-	-	-	-	644.36
Commercial	80,096.30	8,858.61	4,654.89	4,007.40	4,541.37	5,288.62	146,575.73	254,022.92
Industrial	-	-	-	-	-	-	-	-
Total district 6-8	81,675.90	9,394.88	5,052.97	4,240.06	4,774.03	5,521.28	191,695.84	302,354.96
	\$ 259,066.83	\$ 348,967.82	\$ 270,282.05	\$ 151,950.03	\$ 227,613.32	\$ 158,308.81	\$ 3,571,109.62	\$ 4,987,298.48

Amounts UNAUDITED updated through June 30, 2023