

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

MARCH 31, 2021

**VILLAGE OF DOLTON, ILLINOIS
TABLE OF CONTENTS
PERIOD ENDED MARCH 31, 2021**

	<u>Page(s)</u>
FUND FINANCIAL STATEMENTS	
Balance Sheet-All Governmental Funds	1-2
Statement of Detailed Revenue, Expenditures and Changes in Fund Balance-All Governmental Funds	3-4
Balance Sheet-General Fund	5-6
Statement of Detailed Revenue, Expenditures and Changes in Fund Balance-General Fund	7-15
Balance Sheet-Enterprise Fund-Water Fund	16-17
Statement of Revenue, Expense and Changes in Net Position Enterprise Fund-Water Fund	18-19
Balance Sheet-Enterprise Fund-Sewer Fund	20
Statement of Revenue, Expense and Changes in Net Position Enterprise Fund-Sewer Fund	21
Balance Sheet-Enterprise Fund-Melanie Fitness Center	22
Statement of Revenue, Expense and Changes in Net Position Enterprise Fund-Melanie Fitness Center	23
Balance Sheet-Combining Special Revenue Funds	24-25
Statement of Revenues, Expenditures and Changes In Fund Balance-Combining Special Revenue Funds	26-29
Balance Sheet-Combining Debt Service Funds	30
Statement of Revenues, Expenditures and Changes In Fund Balance-Combining Debt Service Funds	31

**VILLAGE OF DOLTON, ILLINOIS
TABLE OF CONTENTS
PERIOD ENDED MARCH 31, 2021**

	<u>Page(s)</u>
SUPPLEMENTARY INFORMATION	
Balance Sheet-Debt Service Funds	32
Statement of Revenues, Expenditures and Changes In Fund Balance-Debt Service Funds	33
As A Percent of Budget-General Fund	34
General Fund By Department	35
Cash Balances	36-38
Long-Term Debt Funding Status	39
Utility Aged Trial Balance by District	40

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 5,277,164.36	\$ 4,358,079.47	\$ 1,358,762.65	\$ 10,994,006.48
Restricted cash	1,185,458.15	-	-	1,185,458.15
Receivables				
Property taxes-net	5,549,801.37	-	4,053,507.24	9,603,308.61
Refuse	681,170.78	-	-	681,170.78
Other taxes	926,489.90	-	-	926,489.90
Other	448,838.32	68,668.80	-	517,507.12
Due from other funds	2,251,999.85	4,111,488.85	-	6,363,488.70
Due from other governmental agencies				
Park district	300,000.00	-	-	300,000.00
Less: allowance for uncollectible	(300,000.00)	-	-	(300,000.00)
Inventories	3,977.15	-	-	3,977.15
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	67,573.00	-	-	67,573.00
Total assets	<u>\$16,638,184.88</u>	<u>\$ 8,538,237.12</u>	<u>\$ 5,412,269.89</u>	<u>\$ 30,588,691.89</u>
LIABILITIES				
Accounts payable	712,704.34	1,104,350.27	1,000.00	1,818,054.61
Accrued salaries payable	436,367.57	-	-	436,367.57
Due to other funds	5,543,523.54	694,323.25	1,283.33	6,239,130.12
Due to pension funds	286,262.73	-	-	286,262.73
Unclaimed property checks	25,662.72	-	-	25,662.72
Utility overpayments	188,941.32	-	-	188,941.32
Payroll withholdings	11,506.33	-	-	11,506.33
Sales tax incentive payable	-	-	-	-
Deposits payable	76,225.00	58,884.72	-	135,109.72
Red light fees payable	92,629.91	-	-	92,629.91
Retro payable	-	-	-	-
Property taxes-allowance	516,686.00	-	377,382.00	894,068.00
Liability insurance payable	101,578.30	-	-	101,578.30
Due to other agencies	23,179.00	-	-	23,179.00
Other liabilities	6,030.06	-	-	6,030.06
Total liabilities	<u>8,021,296.82</u>	<u>1,857,558.24</u>	<u>379,665.33</u>	<u>10,258,520.39</u>

Amounts UNAUDITED updated through March 31, 2021

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	\$ 5,033,115.37	\$ -	\$ 3,676,125.24	\$ 8,709,240.61
Grants	22,940.74	508,624.60	-	531,565.34
Total deferred inflows of resources	<u>5,056,056.11</u>	<u>508,624.60</u>	<u>3,676,125.24</u>	<u>9,240,805.95</u>
FUND BALANCES				
Nonspendable				
Prepaid items	67,573.00	-	-	67,573.00
Advances from other funds	2,251,999.85	-	-	2,251,999.85
Land held for resale	245,712.00	-	-	245,712.00
Inventories	3,977.15	-	-	3,977.15
Restricted				
Street maintenance	-	3,827,013.87	-	3,827,013.87
Economic development	-	3,365,370.11	-	3,365,370.11
Public safety	31,380.88	213,731.60	-	245,112.48
Grants	759,474.52	-	-	759,474.52
Capital improvement	394,602.75	-	-	394,602.75
Tort liability	-	-	-	-
Debt service	-	-	1,356,479.32	1,356,479.32
Unassigned (deficit)	(193,888.20)	(1,234,061.30)	-	(1,427,949.50)
Total fund balances (deficit)	<u>3,560,831.95</u>	<u>6,172,054.28</u>	<u>1,356,479.32</u>	<u>11,089,365.55</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$16,638,184.88</u>	<u>\$ 8,538,237.12</u>	<u>\$ 5,412,269.89</u>	<u>\$ 30,588,691.89</u>

Amounts UNAUDITED updated through March 31, 2021

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 4,143,242.69	\$ 2,804,135.32	\$ 3,936,045.07	\$10,883,423.08
Property taxes-pension	-	-	-	-
Property taxes-tort	945,706.23	-	-	945,706.23
Other taxes	5,372,645.30	788,829.02	109,389	6,270,863.10
Total taxes	10,461,594.22	3,592,964.34	4,045,433.85	18,099,992.41
Intergovernmental				
State income tax	2,368,989.09	-	-	2,368,989.09
Personal property replacement tax	198,556.21	-	-	198,556.21
Local motor fuel tax	28,349.00	-	-	28,349.00
911 service surcharge	11,109.00	-	-	11,109.00
Grants	1,014,559.28	-	-	1,014,559.28
Total intergovernmental	3,621,562.58	-	-	3,621,562.58
Licenses	1,186,565.43	-	-	1,186,565.43
Permits	313,810.98	-	-	313,810.98
Charge for services	1,612,355.25	-	-	1,612,355.25
Fines and forfeitures	2,649,770.83	-	-	2,649,770.83
Interest income	3,648.62	4,091.45	183.44	7,923.51
Other	405,375.68	92,433.50	-	497,809.18
Total revenues	20,254,683.59	3,689,489.29	4,045,617.29	27,989,790.17

Amounts UNAUDITED updated through March 31, 2021

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 371,571.77	\$ -	\$ -	\$ 371,571.77
General administration	4,972,255.99	-	4,150.00	4,976,405.99
Media center	33,406.84	-	-	33,406.84
Village Clerk	1,348.42	-	-	1,348.42
Police department	5,481,671.40	1,322,908.59	-	6,804,579.99
Fire department	2,640,730.71	758,570.44	-	3,399,301.15
Finance department	190,799.02	-	-	190,799.02
Public works department	1,248,479.01	-	-	1,248,479.01
Property preservation engineer department	80,937.29	-	-	80,937.29
Property acquisition department	-	-	-	-
Permits & licenses department	135,534.44	-	-	135,534.44
Housing department	396,864.98	-	-	396,864.98
Sanitation department	1,541,663.94	-	-	1,541,663.94
Board and commissions department	-	-	-	-
Street maintenance	-	581,347.72	-	581,347.72
Economic development	-	632,501.39	-	632,501.39
Debt Service	-	-	4,558,724.09	4,558,724.09
	<u>17,095,263.81</u>	<u>3,295,328.14</u>	<u>4,562,874.09</u>	<u>24,953,466.04</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>3,159,419.78</u>	<u>394,161.15</u>	<u>(517,256.80)</u>	<u>3,036,324.13</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	1,400,000.00	-	-	1,400,000.00
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	-	-	-	-
City of Chicago payment	(547,548.20)	-	-	(547,548.20)
Sale of foreclosed property	-	-	-	-
Transfers in	-	256,832.12	553,703.53	810,535.65
Transfers out	(810,535.65)	-	-	(810,535.65)
	<u>41,916.15</u>	<u>256,832.12</u>	<u>553,703.53</u>	<u>852,451.80</u>
Total other financing sources (uses)				
Net change in fund balances	3,201,335.93	650,993.27	36,446.73	3,888,775.93
Fund balances (deficit) at beginning of year	359,496.02	5,521,061.01	1,320,032.59	7,200,589.62
Fund balances (deficit) at end of year	<u>\$ 3,560,831.95</u>	<u>\$ 6,172,054.28</u>	<u>\$ 1,356,479.32</u>	<u>\$11,089,365.55</u>

Amounts UNAUDITED updated through March 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 5,277,164.36	\$ 5,171,849.65
Restricted cash	1,185,458.15	731,470.94
Receivables		
Property taxes-net	5,549,801.37	6,335,112.30
Refuse	681,170.78	686,025.14
Other taxes	926,489.90	1,229,221.89
Other	448,838.32	2,977.57
Due from other funds	2,251,999.85	2,415,935.98
Due from other governmental agencies		
Park district	300,000.00	300,000.00
Less: allowance for uncollectible	(300,000.00)	(300,000.00)
Inventories	3,977.15	28,336.30
Land held for resale	245,712.00	245,712.00
Prepaid items	67,573.00	67,573.00
	<u> </u>	<u> </u>
Total assets	<u>\$ 16,638,184.88</u>	<u>\$ 16,914,214.77</u>
LIABILITIES		
Accounts payable	712,704.34	917,422.43
Accrued salaries payable	436,367.57	356,277.75
Due to other funds	5,543,523.54	6,623,927.47
Due to pension funds	286,262.73	325,549.63
Unclaimed property checks	25,662.72	23,917.60
Utility overpayments	188,941.32	75,232.62
Payroll withholdings	11,506.33	11,858.09
Sales tax incentive payable	-	-
Escrow deposits	76,225.00	85,225.00
Red light fees payable	92,629.91	-
Retro payable	-	-
Property taxes-allowance	516,686.00	-
Liability insurance payable	101,578.30	101,578.30
Due to other agencies	23,179.00	-
Other liabilities	6,030.06	6,030.06
	<u> </u>	<u> </u>
Total liabilities	<u>8,021,296.82</u>	<u>8,527,018.95</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	5,033,115.37	6,335,112.30
Grants	22,940.74	72,940.74
	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>5,056,056.11</u>	<u>6,408,053.04</u>

Amounts UNAUDITED updated through March 31, 2021

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

	Current Year Actual	Prior Year Actual
FUND BALANCES		
Nonspendable		
Prepaid items	\$ 67,573.00	\$ 67,573.00
Advances from other funds	2,251,999.85	2,415,935.98
Land held for resale	245,712.00	245,712.00
Inventories	3,977.15	28,336.30
Restricted		
Grants	759,474.52	17,305.76
Capital improvement	394,602.75	444,077.75
Public safety	31,380.88	270,087.43
Tort liability	-	-
Unassigned (deficit)	(193,888.20)	(1,509,885.44)
Total fund balances (deficit)	3,560,831.95	1,979,142.78
Total liabilities, deferred inflows of resources and fund balances	\$ 16,638,184.88	\$ 16,914,214.77

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
REVENUES					
Property taxes-net	\$ 2,038,328.65	\$ 4,143,242.69	\$ 4,861,212.00	85.23%	\$ 5,176,375.59
Property taxes-pension	-	-	-	0.00%	2,528,230.85
Property taxes-tort	428,956.35	945,706.23	1,026,000.00	92.17%	1,193,842.29
Other taxes					
Cannabis tax	2,031.97	16,301.06	5,000.00	326.02%	1,626.75
Home rule sales tax	79,305.85	838,076.77	681,700.00	122.94%	748,382.85
Hotel tax	-	3,750.00	7,200.00	52.08%	-
Sales tax	281,849.72	2,396,966.65	1,862,000.00	128.73%	2,058,773.30
Simplified municipal telecom tax	20,516.35	228,338.10	260,000.00	87.82%	245,998.56
Transfer tax	14,988.00	259,542.25	266,000.00	97.57%	228,316.66
Utilities tax	138,960.17	1,403,204.95	1,611,000.00	87.10%	1,197,594.45
Video gaming tax	8,015.18	157,640.63	238,000.00	66.24%	242,408.32
Other taxes	1,154.89	68,824.89	48,000.00	143.39%	80,096.71
Total taxes	<u>3,014,107.13</u>	<u>10,461,594.22</u>	<u>10,866,112.00</u>	<u>96.28%</u>	<u>13,701,646.33</u>
Intergovernmental					
State income tax	178,870.99	2,368,989.09	2,154,000.00	109.98%	2,271,007.26
Personal property replacement tax	15,009.11	198,556.21	201,000.00	98.78%	228,398.55
Local motor fuel tax	2,342.99	28,349.00	39,000.00	72.69%	36,947.00
911 service surcharge	1,851.50	11,109.00	10,000.00	111.09%	9,257.50
Grants					
Census 2020	-	4,294.82	-	0.00%	-
Comed region green grant	-	-	-	0.00%	-
Community development block grant	-	200,000.00	200,000.00	100.00%	-
COVID-19	-	759,474.52	77,000.00	986.33%	-
Cares Act FFCRA social security credit	-	44,116.94	-	0.00%	-
Firefighters small tools	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Grass cutting	-	6,673.00	42,000.00	15.89%	46,419.00
Illinois public risk fund	-	-	-	0.00%	44,979.00
JAG	-	-	20,000.00	0.00%	-
Total intergovernmental	<u>198,074.59</u>	<u>3,621,562.58</u>	<u>3,049,000.00</u>	<u>118.78%</u>	<u>2,637,008.31</u>
Licenses					
Rental	8,800.00	41,150.00	45,000.00	91.44%	37,225.00
Vehicle	7,440.00	317,072.50	294,000.00	107.85%	326,415.00
Business	4,590.00	21,275.00	270,000.00	7.88%	20,060.46
Animal	60.00	3,960.00	3,690.00	107.32%	3,395.00
Cable franchise	-	242,134.91	240,000.00	100.89%	261,797.10
Illinois bell franchise	-	-	-	0.00%	-
Contractors	13,625.00	146,960.00	80,000.00	183.70%	107,975.00
Other licenses	1,710.00	111,308.88	45,000.00	247.35%	378,526.47
Liquor	-	43,708.72	44,000.00	99.34%	54,988.65
Inspection fees	19,505.00	246,195.42	140,000.00	175.85%	148,691.92
Fire fees	500.00	12,800.00	9,000.00	142.22%	18,800.00
Total licenses	<u>56,230.00</u>	<u>1,186,565.43</u>	<u>1,170,690.00</u>	<u>101.36%</u>	<u>1,357,874.60</u>
Permits					
Building	41,159.92	307,710.98	50,000.00	615.42%	65,028.97
Other permits	200.00	6,100.00	20,000.00	30.50%	41,026.54
Total permits	<u>41,359.92</u>	<u>313,810.98</u>	<u>70,000.00</u>	<u>448.30%</u>	<u>106,055.51</u>

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
REVENUES (Continued)					
Charge for services					
Utilities charges	\$ 96,326.21	\$ 1,609,604.21	\$ 1,745,000.00	92.24%	\$ 1,685,312.17
Utilities penalties	-	240.00	500.00	48.00%	338.60
Special police services	-	2,511.04	55,000.00	4.57%	55,299.15
Total charge for services	<u>96,326.21</u>	<u>1,612,355.25</u>	<u>1,800,500.00</u>	<u>89.55%</u>	<u>1,740,949.92</u>
Fines and forfeitures					
Red light fees	156,145.00	1,341,687.07	405,000.00	331.28%	546,505.81
Towing fees	10,500.00	144,650.00	90,000.00	160.72%	95,950.00
Court fines	1,150.00	22,145.00	20,000.00	110.73%	27,023.33
Parking fines	10,068.50	124,612.50	60,000.00	207.69%	86,733.51
Overweight truck fines	-	600.00	50,000.00	1.20%	2,050.00
Housing fines	31,435.06	298,068.39	300,000.00	99.36%	319,891.00
Municipal collections	56,257.79	491,774.98	350,000.00	140.51%	692,561.96
Local debt recovery collections	5,479.39	167,450.39	321,000.00	52.17%	647,329.15
Other fines	2,590.00	55,332.50	50,000.00	110.67%	67,322.50
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	500.00	3,450.00	-	0.00%	28,235.37
Total fines and forfeitures	<u>274,125.74</u>	<u>2,649,770.83</u>	<u>1,646,000.00</u>	<u>160.98%</u>	<u>2,513,602.63</u>
Interest income	<u>59.35</u>	<u>3,648.62</u>	<u>10,000.00</u>	<u>36.49%</u>	<u>15,357.84</u>
Other					
Escrow forfeiture	2,500.00	52,976.00	42,000.00	126.13%	22,000.00
Sponsorships	-	-	15,000.00	0.00%	11,650.00
Sponsorships-Ardagh	-	50,000.00	-	0.00%	-
Rental income	-	15,433.80	40,000.00	38.58%	36,850.14
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	2,811.27	56,498.91	-	0.00%	-
Insurance reimbursement	-	-	10,000.00	0.00%	-
Employee insurance reimbursement	-	35.00	-	0.00%	-
Workers compensation reimbursement	40,423.58	76,760.46	120,000.00	63.97%	117,982.65
TIF #3 Indulux reimbursement	7,354.90	79,190.14	87,000.00	91.02%	76,883.64
Motor fuel tax reimbursement	-	-	147,000.00	0.00%	-
Miscellaneous	914.46	74,481.37	30,000.00	248.27%	213,953.70
Total other	<u>54,004.21</u>	<u>405,375.68</u>	<u>491,000.00</u>	<u>82.56%</u>	<u>479,320.13</u>
Total revenues	<u>3,734,287.15</u>	<u>20,254,683.59</u>	<u>19,103,302.00</u>	<u>106.03%</u>	<u>22,551,815.27</u>

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 11,250.99	\$ 127,591.39	\$ 142,680.00	89.42%	\$ 131,403.90
Salaries-elected official allowance	9,333.36	102,666.96	112,000.00	91.67%	102,666.96
FICA tax	1,574.67	17,614.40	19,500.00	90.33%	17,907.43
IMRF contribution	176.49	3,219.71	3,000.00	107.32%	2,676.45
Medical insurance	8,012.60	120,479.31	145,000.00	83.09%	117,784.81
Total administrative compensation	<u>30,348.11</u>	<u>371,571.77</u>	<u>422,180.00</u>	<u>88.01%</u>	<u>372,439.55</u>
General administration					
Salaries	22,882.40	248,221.82	310,000.00	80.07%	240,629.26
FICA tax	1,955.20	18,708.19	29,000.00	64.51%	16,887.80
IMRF contribution	200.95	3,771.15	9,000.00	41.90%	2,554.77
Medical insurance	(45,614.27)	(12,000.22)	157,000.00	-7.64%	211,607.48
Medical insurance-retirees	13,953.49	160,056.73	110,000.00	145.51%	105,545.93
Life insurance	-	-	-	0.00%	-
Unemployment compensation	-	34,864.00	112,000.00	31.13%	65,191.99
Worker's compensation	117,173.50	931,730.50	1,100,000.00	84.70%	1,106,985.75
Membership dues	-	30,650.89	15,000.00	204.34%	8,786.89
Training	-	-	1,000.00	0.00%	1,020.00
Janitorial services	308.00	3,585.40	18,000.00	19.92%	1,838.74
Credit card expenditures	-	-	-	0.00%	42,193.42
Bank fees	8,159.22	75,325.01	100,000.00	75.33%	80,189.64
Municipal collection of Amercia fees	27,658.03	211,473.06	157,500.00	134.27%	378,038.83
Red light service fees	66,994.87	608,440.35	200,000.00	304.22%	488,057.45
Postage & mailing	3,084.30	12,031.63	8,000.00	150.40%	3,528.85
Printing	-	277.00	2,000.00	13.85%	1,537.00
Publishing	-	1,764.00	5,000.00	35.28%	1,754.92
Newspaper public outreach	-	-	5,000.00	0.00%	-
Office supplies	673.60	3,441.60	10,000.00	34.42%	11,795.77
Operating supplies	-	-	500.00	0.00%	43.76
Court reporting & filing fees	-	-	-	0.00%	77.56
Legal fees	29,479.75	194,259.38	400,000.00	48.56%	228,446.23
Auditing	-	43,500.00	50,000.00	87.00%	46,000.00
Medical services & drug testing	79.00	4,523.00	10,000.00	45.23%	9,573.00
Settlements	35.00	20,135.00	5,000.00	402.70%	599.56
Telephone	8,116.70	280,441.39	180,000.00	155.80%	170,129.51
Utilities	286.13	15,229.63	35,000.00	43.51%	33,755.81
Powering safe communities	-	-	-	0.00%	7,291.94
Liability insurance	33,730.24	928,332.00	1,100,000.00	84.39%	985,131.02
Maintenance services building & grounds	-	3,410.60	16,000.00	21.32%	13,443.74
Maintenance services equipment	-	197.50	15,000.00	1.32%	9,101.80
Maintenance services vehicle	-	125.45	10,000.00	1.25%	3,665.15
Maintenance supplies buildings & grounds	-	549.50	-	0.00%	8,068.79
Other professional services	5,962.25	93,644.89	50,000.00	187.29%	43,676.25
Other contractual services	62,792.00	740,077.24	780,000.00	94.88%	739,096.78
Special events & activities	-	450.00	20,000.00	2.25%	18,852.30
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	6,860.12	10,000.00	68.60%	-
Grants					
Census expenditures	-	1,127.63	-	0.00%	-
CDBG expenditures	1,044.00	134,813.30	200,000.00	67.41%	24,301.92
Ardagh expenditures	-	46,397.66	-	0.00%	-
IPRF expenditures	-	-	-	0.00%	-
Other miscellaneous expenses	1,507.27	125,840.59	180,000.00	69.91%	78,319.29
Total general administration	<u>360,461.63</u>	<u>4,972,255.99</u>	<u>5,410,000.00</u>	<u>91.91%</u>	<u>5,187,718.90</u>

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ 1,211.70	\$ 10,306.65	\$ 10,000.00	103.07%	\$ 10,545.00
FICA tax	92.70	795.39	1,000.00	79.54%	806.73
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	25.02	1,020.54	1,000.00	102.05%	26.99
Operating supplies	-	-	-	0.00%	-
Other professional services	1,425.98	19,613.48	30,000.00	65.38%	21,425.50
Other miscellaneous expenses	61.22	1,076.79	-	0.00%	147.60
Coronavirus expenditures	-	593.99	2,500.00	23.76%	-
Capital outlay					
Equipment	-	-	-	0.00%	8,138.03
Total media center	2,816.62	33,406.84	44,500.00	75.07%	41,089.85
Village Clerk					
Salaries	250.00	1,250.00	3,000.00	41.67%	250.00
Publishing	-	-	10,000.00	0.00%	-
Office supplies	-	98.42	-	0.00%	-
Other professional services	-	-	900.00	0.00%	358.00
Capital outlay					
Equipment	-	-	-	0.00%	367.29
Total Village Clerk	250.00	1,348.42	13,900.00	9.70%	975.29
Police department					
Salaries	220,987.91	2,599,188.73	3,088,000.00	84.17%	3,031,614.55
Salaries overtime	21,257.49	316,660.75	560,000.00	56.55%	511,806.77
Salaries crossing guards	1,430.00	9,856.00	50,000.00	19.71%	117,029.00
Salaries management	97,586.37	1,142,666.60	1,120,000.00	102.02%	767,246.71
FICA tax	7,588.47	90,755.48	130,000.00	69.81%	109,681.77
IMRF contribution	332.63	6,634.66	11,000.00	60.32%	7,833.48
Pension contribution	-	-	-	0.00%	1,628,178.53
Medical insurance	59,132.47	740,161.23	718,000.00	103.09%	569,633.35
Uniform allowance	-	36,052.47	40,000.00	90.13%	71,166.76
Dues	-	-	500.00	0.00%	-
Organization memberships	-	2,840.00	4,000.00	71.00%	1,740.00
Training	-	14,539.24	2,000.00	726.96%	1,599.00
Public education	-	-	500.00	0.00%	159.00
Janitorial services	1,400.00	14,799.60	18,000.00	82.22%	13,581.40
Postage & mailing	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	1,235.99	6,378.80	10,000.00	63.79%	8,796.94
Operating supplies	-	2,376.82	10,000.00	23.77%	8,677.03
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	12,898.30	59,742.23	78,000.00	76.59%	70,161.12
Traveling expenses	1,981.55	3,310.30	-	0.00%	-
Telephone	3,798.82	26,265.64	15,000.00	175.10%	14,793.70
Lease payment	-	-	50,000.00	0.00%	-
Maintenance services building & grounds	304.73	4,266.09	15,000.00	28.44%	17,066.30
Maintenance services equipment	3,505.03	3,569.03	4,500.00	79.31%	227.50
Maintenance services vehicle	7,611.04	58,604.37	80,000.00	73.26%	98,958.24
Maintenance supplies buildings & grounds	-	63.08	1,000.00	6.31%	862.52
Maintenance supplies equipment	-	594.73	5,000.00	11.89%	4,424.46
Maintenance supplies vehicles	1,500.00	15,090.00	10,000.00	150.90%	7,857.12
Other professional services	3,003.65	42,264.58	40,000.00	105.66%	86,793.14

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Other contractual services	\$ 6,953.00	\$ 50,882.22	\$ 45,000.00	113.07%	\$ 33,793.51
Other miscellaneous expenses	2,619.16	21,640.11	40,000.00	54.10%	33,922.21
Coronavirus expenditures	221.05	39,608.63	10,000.00	396.09%	-
Grants					
Forfeiture purchases	-	3,209.60	-	0.00%	45,349.50
IPRF expenditures	-	-	-	0.00%	-
JAG grant related expenditures	-	9,965.00	20,000.00	49.83%	13,689.00
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	159,061.45	159,685.41	-	0.00%	388,309.79
Vehicle	-	-	-	0.00%	-
Total police department	<u>614,409.11</u>	<u>5,481,671.40</u>	<u>6,175,500.00</u>	<u>88.76%</u>	<u>7,664,952.40</u>
Fire department					
Salaries	110,243.20	1,425,489.11	1,600,000.00	89.09%	1,586,632.50
Salaries overtime	39,108.48	493,800.42	546,000.00	90.44%	384,734.54
Salaries management	9,231.68	102,625.68	125,000.00	82.10%	112,717.20
Salaries retro	-	-	-	0.00%	8,534.00
FICA tax	2,778.85	35,029.82	40,000.00	87.57%	38,497.80
IMRF contribution	-	-	-	0.00%	23.34
Pension contribution	-	-	-	0.00%	900,052.32
Medical insurance	35,697.27	421,441.85	380,000.00	110.91%	373,973.30
Uniform allowance	98.50	10,370.50	20,000.00	51.85%	13,707.50
Dues	-	-	-	0.00%	-
Organization memberships	-	8,760.50	6,180.00	141.76%	-
Training	1,200.00	1,200.00	18,750.00	6.40%	11,102.50
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	416.67	4,500.00	9.26%	7,388.30
Operating supplies	-	44.34	10,000.00	0.44%	1,289.24
Operating supplies EMS	2,337.93	2,337.93	10,000.00	23.38%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	250.00	4,866.00	-	0.00%	-
Automotive fuel	8,061.42	36,586.38	54,000.00	67.75%	43,811.44
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	229.18	1,824.77	5,000.00	36.50%	1,069.78
Utilities	-	15,227.38	10,000.00	152.27%	2,078.58
Maintenance services building & grounds	408.41	5,834.27	20,000.00	29.17%	20,225.57
Maintenance services equipment	-	6,775.28	15,000.00	45.17%	13,062.58
Maintenance services vehicle	7,252.92	20,277.84	30,000.00	67.59%	27,290.87
Maintenance supplies buildings & grounds	570.20	1,144.50	-	0.00%	1,743.95
Maintenance supplies equipment	1,063.25	3,211.08	2,000.00	160.55%	8,266.58
Maintenance supplies vehicles	858.01	4,888.51	-	0.00%	526.65

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Other professional services	\$ 1,244.32	\$ 18,852.45	\$ 10,000.00	188.52%	\$ 18,863.03
Other contractual services	-	-	100.00	0.00%	100.00
Coronavirus expenditures	-	19,024.92	10,000.00	190.25%	-
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grants:					
Grant purchases	-	-	-	0.00%	14,201.21
Firefighters small tools grant	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Other miscellaneous expenses	-	700.51	2,500.00	28.02%	3,150.20
Lease payment	-	-	50,000.00	0.00%	134,251.46
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Total fire department	<u>220,633.62</u>	<u>2,640,730.71</u>	<u>3,277,030.00</u>	<u>80.58%</u>	<u>3,727,294.44</u>
Finance department					
Salaries	-	-	50,000.00	0.00%	-
FICA tax	-	-	4,000.00	0.00%	-
IMRF contribution	-	-	1,000.00	0.00%	-
Medical insurance	-	-	35,000.00	0.00%	-
Organization memberships	-	-	500.00	0.00%	-
Training	-	-	2,500.00	0.00%	-
Office supplies	-	87.89	500.00	17.58%	-
Other professional services	18,893.19	190,407.05	250,000.00	76.16%	205,199.92
Grants:					
COVID-19 grant	-	304.08	-	0.00%	-
Total finance department	<u>18,893.19</u>	<u>190,799.02</u>	<u>343,500.00</u>	<u>55.55%</u>	<u>205,199.92</u>
Public works department					
Salaries	39,491.91	463,418.10	540,000.00	85.82%	620,167.13
Salaries overtime	10,037.44	54,076.58	80,000.00	67.60%	69,657.46
Salaries management	6,161.76	51,142.61	60,000.00	85.24%	61,809.26
FICA tax	4,077.87	41,499.71	55,000.00	75.45%	58,582.99
IMRF contribution	522.13	9,279.67	12,000.00	77.33%	10,057.85
Medical insurance	16,042.88	168,589.14	150,000.00	112.39%	152,850.11
Uniform allowance	-	12,350.00	40,000.00	30.88%	16,486.61
Dues	-	-	500.00	0.00%	100.00
Organization memberships	-	-	-	0.00%	-
Training	-	179.00	2,500.00	7.16%	630.00
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	2,916.78	3,000.00	97.23%	3,823.22
Operating supplies	-	16.98	10,000.00	0.17%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	4,728.96	16,322.49	35,000.00	46.64%	31,926.81
Equipment rentals	-	3,080.04	6,000.00	51.33%	6,726.27
Telephone	-	-	-	0.00%	-
Utilities	3,019.90	14,949.91	15,000.00	99.67%	10,649.11
Maintenance services building & grounds	12,747.80	59,783.45	72,000.00	83.03%	61,536.73
Maintenance services equipment	993.10	66,327.66	75,000.00	88.44%	72,128.36
Maintenance services vehicle	6,535.87	74,113.22	80,000.00	92.64%	78,110.15
Maintenance services sidewalks	-	35,100.00	70,000.00	50.14%	64,255.00
Maintenance services other	-	11,080.13	10,000.00	110.80%	9,631.87
Maintenance supplies buildings & grounds	-	-	1,000.00	0.00%	25.98
Maintenance supplies equipment	-	-	3,500.00	0.00%	-

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Maintenance supplies vehicles	\$ -	\$ 497.00	\$ 3,500.00	14.20%	\$ 1,176.94
Maintenance supplies street repair	-	-	-	0.00%	-
Maintenance supplies street lighting	-	-	25,000.00	0.00%	24,415.82
Maintenance supplies signs	-	2,346.35	2,500.00	93.85%	9,106.00
Maintenance supplies other	-	-	-	0.00%	618.00
Janitorial supplies	-	-	1,200.00	0.00%	-
Other professional services	1,244.32	30,457.27	32,000.00	95.18%	21,525.06
Other contractual services	24.60	24.60	-	0.00%	-
Coronavirus expenditures	369.72	10,159.40	10,000.00	101.59%	-
Tree maintenance	-	76,725.00	100,000.00	76.73%	112,575.00
Village hall expenses	-	-	-	0.00%	1,387.14
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	828.51	3,489.90	-	0.00%	8,146.31
Lease payment	-	39,934.04	40,000.00	99.84%	-
Grants					
IPRF expenditures	-	-	-	0.00%	8,543.42
Capital outlay					
Equipment	-	619.98	-	0.00%	172,975.04
Vehicles	-	-	100,000.00	0.00%	-
Total public works department	<u>106,826.77</u>	<u>1,248,479.01</u>	<u>1,634,700.00</u>	<u>76.37%</u>	<u>1,689,623.64</u>
Property preservation engineer department					
Salaries	5,769.60	67,504.32	74,000.00	91.22%	66,350.04
FICA tax	424.66	4,980.22	6,000.00	83.00%	4,955.73
IMRF contribution	54.82	1,052.88	1,500.00	70.19%	749.74
Medical insurance	628.22	7,399.87	7,500.00	98.66%	6,194.73
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	<u>6,877.30</u>	<u>80,937.29</u>	<u>89,000.00</u>	<u>90.94%</u>	<u>78,250.24</u>
Property acquisition department					
Other contracted services	-	-	100,000.00	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	<u>-</u>	<u>-</u>	<u>100,000.00</u>	<u>0.00%</u>	<u>-</u>
Permits & licenses department					
Salaries	9,218.86	69,292.12	75,000.00	92.39%	68,086.04
FICA tax	636.02	4,801.28	6,000.00	80.02%	4,874.54
IMRF contribution	87.58	1,068.66	1,500.00	71.24%	612.14
Medical insurance	1,629.13	21,612.14	30,000.00	72.04%	17,913.01
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	158.87	338.77	1,050.00	32.26%	-
Office supplies	655.26	2,015.27	2,000.00	100.76%	1,130.67
Operating supplies	44.88	44.88	-	0.00%	-
Engineering services	-	-	2,000.00	0.00%	-
Coronavirus expenditures	-	1,607.12	5,000.00	32.14%	-
Other professional services	-	-	-	0.00%	-
Other contractual services	10,494.32	34,254.20	45,000.00	76.12%	46,066.44
Other miscellaneous expenses	-	500.00	-	0.00%	-
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
Total permits & licenses department	<u>22,924.92</u>	<u>135,534.44</u>	<u>168,550.00</u>	<u>80.41%</u>	<u>138,682.84</u>

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
EXPENDITURES (Continued)					
Housing department					
Salaries	21,878.00	248,911.68	245,000.00	101.60%	249,804.48
FICA tax	1,636.66	18,427.61	25,000.00	73.71%	18,560.30
IMRF contribution	143.00	2,863.31	5,000.00	57.27%	2,260.40
Medical insurance	1,813.44	20,178.63	60,000.00	33.63%	19,802.30
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	1,000.00	0.00%	-
Postage & mailing	-	2,742.48	10,000.00	27.42%	7,944.19
Printing	-	2,116.00	2,100.00	100.76%	1,704.00
Office supplies	366.73	1,535.97	2,500.00	61.44%	961.00
Automotive fuel	3,224.56	14,622.89	20,000.00	73.11%	17,524.45
Coronavirus expenditures	62.37	386.61	2,500.00	15.46%	-
Lease payment	-	-	20,000.00	0.00%	-
Maintenance services vehicle	-	2,596.10	11,000.00	23.60%	3,687.15
Other professional services	-	-	-	0.00%	450.00
Other contractual services	1,244.32	10,221.20	15,000.00	68.14%	14,812.91
Board ups	3,245.00	48,259.50	45,000.00	107.24%	48,573.00
Lawn care	-	22,800.00	25,000.00	91.20%	141,000.00
Other miscellaneous expenses	-	1,203.00	6,000.00	20.05%	5,162.33
Capital outlay					
Equipment	-	-	-	0.00%	77,315.28
Total housing department	33,614.08	396,864.98	500,100.00	79.36%	609,561.79
Sanitation department					
Contract collection	\$ 133,069.98	\$ 1,541,663.94	\$ 1,757,180.00	87.74%	\$ 1,545,990.75
Bad debt expense	-	-	-	0.00%	(31,111.04)
Total sanitation department	133,069.98	1,541,663.94	1,757,180.00	87.74%	1,514,879.71
Board and commissions department					
Other professional services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total board and commissions department	-	-	-	0.00%	-

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
EXPENDITURES (Continued)					
Debt Service					
Principal	-	-	-	0.00%	-
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	<u>1,551,125.33</u>	<u>17,095,263.81</u>	<u>19,936,140.00</u>	<u>85.75%</u>	<u>21,230,668.57</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,183,161.82</u>	<u>3,159,419.78</u>	<u>(832,838.00)</u>		<u>1,321,146.70</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	133,069.98	1,400,000.00	1,400,000.00	100.00%	1,400,000.00
Capital lease proceeds	-	-	100,000.00	0.00%	336,569.38
Sale of fixed assets	-	-	-	0.00%	-
Sale of property	-	-	-	0.00%	68,500.00
City of Chicago payment	(102,601.16)	(547,548.20)	(1,026,000.00)	53.37%	-
Sale of foreclosed property	-	-	400,000.00	0.00%	-
Transfers in	-	-	-	0.00%	-
Transfers out special revenue funds	(16,492.56)	(256,832.12)	-	0.00%	-
Transfers out debt service	-	(553,703.53)	-	0.00%	(47,416.92)
Transfers out	-	-	-	0.00%	(1,193,213.11)
Total other financing sources (uses)	<u>13,976.26</u>	<u>41,916.15</u>	<u>874,000.00</u>	<u>4.80%</u>	<u>564,439.35</u>
Net change in fund balance	<u>\$ 2,197,138.08</u>	3,201,335.93	<u>\$ 41,162.00</u>		1,885,586.05
Fund balance (deficit) at beginning of year		<u>359,496.02</u>			<u>93,556.73</u>
Fund balance (deficit) at end of year		<u>\$ 3,560,831.95</u>			<u>\$ 1,979,142.78</u>

Amounts UNAUDITED updated through March 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,345,005.44	\$ 1,043,656.33
Accounts receivable		
Customers	4,558,626.96	4,307,258.08
Less: allowance for doubtful accounts	(856,619.34)	(856,619.34)
Due from other funds	1,432,034.69	2,083,510.61
Total current assets	6,479,047.75	6,577,805.68
Noncurrent Assets		
Capital assets		
Depreciable	1,776,160.91	1,776,160.91
Less: accumulated depreciation	(1,749,447.29)	(1,742,995.29)
Net pension asset-IMRF	458,815.00	101,406.00
Total noncurrent assets	485,528.62	134,571.62
Total assets	6,964,576.37	6,712,377.30
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	2,547.00	2,547.00
Deferred outflow-IMRF	21,692.00	290,632.00
Total deferred outflows	24,239.00	293,179.00
LIABILITIES		
Current Liabilities		
Accounts payable	60,886.93	57,155.80
Accrued salaries payable	23,919.03	26,769.71
Accrued compensated absences	23,891.16	23,891.16
OPEB liability	84,042.00	84,042.00
Due to other funds	-	-
Total current liabilities	192,739.12	191,858.67
Noncurrent Liabilities		
Tenant deposits	21,575.00	18,950.00
Capital lease liability	33,165.62	33,165.62
City of Chicago payable	7,160,029.88	7,842,501.93
Total noncurrent liabilities	7,214,770.50	7,894,617.55
Total liabilities	7,407,509.62	8,086,476.22

Amounts UNAUDITED updated through March 31, 2021

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

	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>195,645.00</u>	<u>73,261.00</u>
NET POSITION		
Investment in capital assets	26,714	33,166
Unrestricted (deficit)	<u>(641,052.87)</u>	<u>(1,187,346.54)</u>
Total net position	<u>\$ (614,339.25)</u>	<u>\$ (1,154,180.92)</u>

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
OPERATING REVENUES					
Utility charges	\$ 295,422.71	\$ 4,276,492.46	\$ 5,250,000.00	81.46%	\$ 4,643,480.68
Utility penalties	8,129.11	16,415.66	30,000.00	54.72%	26,765.01
Grants					
COVID-19	-	-	5,000.00	0.00%	-
Illinois public risk fund	-	-	-	0.00%	2,100.00
Other income	7,264.00	94,262.00	131,310.00	71.79%	131,215.74
Total revenues	310,815.82	4,387,170.12	5,416,310.00	81.00%	4,803,561.43
OPERATING EXPENSES					
Operations					
Salaries	43,750.42	435,319.22	540,000.00	80.61%	503,481.82
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	110,000.00	0.00%	-
FICA tax	3,213.57	32,611.60	60,000.00	54.35%	36,009.96
IMRF contribution	401.83	6,416.52	15,000.00	42.78%	4,439.65
Medical insurance	8,622.30	101,153.27	110,000.00	91.96%	89,044.67
Uniform allowance	-	2,800.00	3,000.00	93.33%	1,000.00
OPEB expense	-	-	2,000.00	0.00%	-
Training	500.00	500.00	2,000.00	25.00%	96.00
Purchase of water	267,036.73	2,919,873.61	3,814,090.00	76.55%	2,943,974.48
Bank fees	1,129.86	13,313.81	9,500.00	140.15%	6,087.29
Postage & mailing	-	7,648.39	15,000.00	50.99%	11,242.97
Office supplies	-	1,888.84	10,000.00	18.89%	7,330.29
Operating supplies	22,620.50	70,112.73	20,000.00	350.56%	33,103.49
Automotive fuel	3,224.56	14,622.89	21,500.00	68.01%	12,711.37
Auditing	-	-	-	0.00%	51,134.50
Utilities	5,154.35	39,276.54	36,400.00	107.90%	33,439.91
Liability insurance	-	69,181.86	200,000.00	34.59%	132,220.99
Coronavirus expenses	-	9,141.04	5,000.00	182.82%	-
Lease payments	-	-	15,000.00	0.00%	-
Maintenance services building & grounds	5,768.44	134,385.91	47,000.00	285.93%	44,326.63
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	-	2,728.75	14,500.00	18.82%	24,816.50
Maintenance services vehicles	-	453.49	3,000.00	15.12%	3,349.28
Maintenance supplies building	-	-	-	0.00%	-
Maintenance supplies equipment	-	2,850.00	-	0.00%	-
Maintenance supplies utility system	6,437.27	72,798.21	100,000.00	72.80%	50,990.79
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	2,844.08	87,352.87	80,000.00	109.19%	-
Other contracted services	1,244.32	10,221.20	20,000.00	51.11%	14,542.44
Other miscellaneous expenses	2,725.00	3,864.64	25,000.00	15.46%	15,143.85
Capital outlay					
Vehicle	-	-	30,000.00	0.00%	18,377.90
Grants					
IPRF expenses	-	-	-	0.00%	2,100.00
Bad debt expense	-	-	-	0.00%	131,542.64
Total operating expenses	374,673.23	4,038,515.39	5,327,990.00	75.80%	4,170,507.42
Operating income (loss)	(63,857.41)	348,654.73	88,320.00		633,054.01

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
NONOPERATING REVENUE (EXPENSES)					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	102,601.16	547,548.20	1,026,000.00	53.37%	1,193,213.11
Principal repayment	-	-	(682,473.00)	0.00%	-
Interest expense	-	(470,550.12)	(470,550.00)	100.00%	(509,180.61)
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>102,601.16</u>	<u>76,998.08</u>	<u>(127,023.00)</u>	<u>-60.62%</u>	<u>684,032.50</u>
Change in net position	<u>\$ 38,743.75</u>	425,652.81	<u>\$ (38,703.00)</u>		1,317,086.51
Net position at beginning of year		<u>(1,039,992.06)</u>			<u>(2,471,267.43)</u>
Net position at end of year		<u>\$ (614,339.25)</u>			<u>\$ (1,154,180.92)</u>

Amounts UNAUDITED updated through March 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,551,804.89	\$ 920,467.29
Accounts receivable		
Customers	666,884.72	613,609.42
Less: allowance for doubtful accounts	(127,097.03)	(127,097.03)
Due from other funds	-	-
Total current assets	<u>2,091,592.58</u>	<u>1,406,979.68</u>
Noncurrent Assets		
Net pension asset-IMRF	<u>125,551.00</u>	<u>42,666.00</u>
Total noncurrent assets	<u>125,551.00</u>	<u>42,666.00</u>
Total assets	<u>2,217,143.58</u>	<u>1,449,645.68</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	1,217.00	1,217.00
Deferred outflow-IMRF	<u>5,936.00</u>	<u>122,280.00</u>
Total deferred outflows	<u>7,153.00</u>	<u>123,497.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	12,673.54	7,492.15
Accrued salaries payable	8,138.70	11,000.66
Accrued compensated absences	-	20,185.20
OPEB liability	40,141.00	40,141.00
Due to other funds	<u>543,586.19</u>	<u>444,970.38</u>
Total current liabilities	<u>604,539.43</u>	<u>523,789.39</u>
Total liabilities	<u>604,539.43</u>	<u>523,789.39</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>53,537.00</u>	<u>30,824.00</u>
NET POSITION		
Unrestricted (deficit)	<u>1,566,220.15</u>	<u>1,018,529.29</u>
Total net position	<u>\$ 1,566,220.15</u>	<u>\$ 1,018,529.29</u>

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
OPERATING REVENUES					
Utility charges	\$ 57,708.96	\$ 845,162.85	\$ 964,250.00	87.65%	\$ 821,522.29
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Total revenues	57,708.96	845,162.85	964,250.00	87.65%	821,522.29
OPERATING EXPENSES					
Operations					
Salaries	18,563.72	180,245.31	180,000.00	100.14%	193,896.38
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	20,000.00	0.00%	-
FICA tax	1,359.30	13,600.56	18,000.00	75.56%	13,481.34
IMRF contribution	174.88	2,495.10	5,000.00	49.90%	1,362.71
Medical insurance	3,161.12	34,825.29	55,000.00	63.32%	49,289.55
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	1,000.00	0.00%	-
Bank fees	563.24	8,082.37	3,100.00	260.72%	1,844.60
Automotive fuel	1,612.37	7,312.16	10,000.00	73.12%	6,356.20
Auditing	-	-	-	0.00%	4,937.95
Liability insurance	-	22,278.90	56,700.00	39.29%	38,778.63
Other professional services	1,714.42	24,853.93	40,000.00	62.13%	15,905.44
Sewer main breaks	5,411.00	5,411.00	3,500.00	154.60%	-
Coronavirus expenses	-	7.57	15,000.00	0.05%	-
Other miscellaneous expenses	-	16,822.29	22,000.00	76.46%	2,266.06
Capital outlay					
Vehicles	-	-	30,000.00	0.00%	-
Bad debt expense	-	-	-	0.00%	10,256.94
Total operating expenses	32,560.05	315,934.48	479,300.00	65.92%	338,375.80
Operating income (loss)	25,148.91	529,228.37	484,950.00		483,146.49
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ 25,148.91</u>	529,228.37	<u>\$ 484,950.00</u>		483,146.49
Net position at beginning of year		<u>1,036,991.78</u>			<u>535,382.80</u>
Net position at end of year		<u>\$ 1,566,220.15</u>			<u>\$ 1,018,529.29</u>

Amounts UNAUDITED updated through March 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,234.90	\$ 2,141.18
Due from other funds	-	-
Total current assets	<u>2,234.90</u>	<u>2,141.18</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,935,731.45
Less: accumulated depreciation	(2,327,063.39)	(2,243,752.44)
Construction in progress	-	-
Net pension asset-IMRF	<u>50,089.00</u>	<u>7,628.00</u>
Total noncurrent assets	<u>1,658,757.06</u>	<u>1,699,607.01</u>
Total assets	<u>1,660,991.96</u>	<u>1,701,748.19</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	134.00	134.00
Deferred outflow-IMRF	<u>2,368.00</u>	<u>21,862.00</u>
Total deferred outflows	<u>2,502.00</u>	<u>21,996.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	7,787.63	10,491.86
Accrued salaries payable	3,470.67	3,247.08
Accrued compensated absences	1,200.00	1,200.00
OPEB liability	4,434.00	4,434.00
Security deposit	1,000.00	1,000.00
Due to other funds	<u>1,012,807.08</u>	<u>914,589.08</u>
Total current liabilities	<u>1,030,699.38</u>	<u>934,962.02</u>
Total liabilities	<u>1,030,699.38</u>	<u>934,962.02</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>21,358.00</u>	<u>5,511.00</u>
NET POSITION		
Investment in capital assets	1,608,668.06	1,691,979.01
Unrestricted (deficit)	<u>(997,231.48)</u>	<u>(908,707.84)</u>
Total net position	<u>\$ 611,436.58</u>	<u>\$ 783,271.17</u>

Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
OPERATING REVENUES					
Membership fees	\$ (150.00)	\$ 350.04	\$ 25,000.00	1.40%	\$ 74,499.59
Rental income	600.00	4,200.00	10,000.00	42.00%	5,500.00
Other income	-	-	-	0.00%	-
Total revenues	450.00	4,550.04	35,000.00	13.00%	79,999.59
OPERATING EXPENSES					
Operations					
Salaries	864.00	17,134.87	25,000.00	68.54%	106,316.30
FICA tax	66.08	1,302.32	2,000.00	65.12%	7,969.78
IMRF contribution	-	9.03	500.00	1.81%	496.80
Medical insurance	-	(273.30)	5,000.00	-5.47%	11,956.10
OPEB expense	-	-	50.00	0.00%	-
Training	-	-	-	0.00%	-
Advertising	-	-	500.00	0.00%	403.08
Bank fees	-	-	-	0.00%	-
Credit card fees	162.86	2,768.92	2,750.00	100.69%	4,742.83
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	500.00	0.00%	608.90
Operating supplies	118.94	371.21	2,500.00	14.85%	4,810.94
Utilities	4,235.75	35,018.91	30,000.00	116.73%	20,924.90
Equipment	-	-	1,500.00	0.00%	1,201.00
Maintenance services building & grounds	167.04	1,577.50	-	0.00%	74.15
Maintenance equipment	-	-	5,000.00	0.00%	9,181.29
Janitor supplies	-	-	-	0.00%	2,720.81
Other professional services	3,080.12	30,136.69	10,000.00	301.37%	143,850.94
Miscellaneous expenses	-	448.68	2,500.00	17.95%	4,468.06
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	8,694.79	88,494.83	87,800.00	100.79%	319,725.88
Depreciation	-	-	-	0.00%	-
Total operating expenses	8,694.79	88,494.83	87,800.00	100.79%	319,725.88
Operating income (loss)	(8,244.79)	(83,944.79)	(52,800.00)		(239,726.29)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	\$ (8,244.79)	(83,944.79)	\$ (52,800.00)		(239,726.29)
Net position at beginning of year		695,381.37			1,022,997.46
Net position at end of year		\$ 611,436.58			\$ 783,271.17

Amounts UNAUDITED updated through March 31, 2021

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
ASSETS					
Cash and cash equivalents	\$ 2,909,090.99	\$ 343,806.88	\$ 502,386.38	\$ 326,636.66	\$ -
Receivables other taxes	68,668.80	-	-	-	-
Due from other funds	1,416,562.28	2,522,656.77	-	172,269.80	-
Total assets	<u>\$ 4,394,322.07</u>	<u>\$ 2,866,463.65</u>	<u>\$ 502,386.38</u>	<u>\$ 498,906.46</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Liabilities:					
Accounts payable	58,683.60	-	1,045,666.67	-	-
Forfeiture deposit	-	-	-	-	-
Due to other funds	-	-	672,374.76	-	18,406.25
Total liabilities	<u>58,683.60</u>	<u>-</u>	<u>1,718,041.43</u>	<u>-</u>	<u>18,406.25</u>
Deferred inflows of resources					
Property taxes	-	-	-	-	-
Illinois capital program	508,624.60	-	-	-	-
Total deferred inflows of resources	<u>508,624.60</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted					
Street maintenance	3,827,013.87	-	-	-	-
Economic development	-	2,866,463.65	-	498,906.46	-
Public safety	-	-	-	-	-
Unassigned (deficit)	-	-	(1,215,655.05)	-	(18,406.25)
Total fund balances (deficits)	<u>3,827,013.87</u>	<u>2,866,463.65</u>	<u>(1,215,655.05)</u>	<u>498,906.46</u>	<u>(18,406.25)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,394,322.07</u>	<u>\$ 2,866,463.65</u>	<u>\$ 502,386.38</u>	<u>\$ 498,906.46</u>	<u>\$ -</u>

Amounts UNAUDITED updated through March 31, 2021

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 26,230.50	\$ 218,936.62	\$ 30,991.44	\$ 4,358,079.47
Receivables other taxes	-	-	-	-	-	68,668.80
Due from other funds	-	-	-	-	-	4,111,488.85
Total assets	\$ -	\$ -	\$ 26,230.50	\$ 218,936.62	\$ 30,991.44	\$ 8,538,237.12
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	-	-	-	-	-	1,104,350.27
Forfeiture deposit	-	-	-	58,884.72	-	58,884.72
Due to other funds	-	-	100.00	3,442.24	-	694,323.25
Total liabilities	-	-	100.00	62,326.96	-	1,857,558.24
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Illinois capital program	-	-	-	-	-	508,624.60
Total deferred inflows of resources	-	-	-	-	-	508,624.60
Fund balances:						
Restricted						
Street maintenance	-	-	-	-	-	3,827,013.87
Economic development	-	-	-	-	-	3,365,370.11
Public safety	-	-	26,130.50	156,609.66	30,991.44	213,731.60
Unassigned (deficit)	-	-	-	-	-	(1,234,061.30)
Total fund balances (deficits)	-	-	26,130.50	156,609.66	30,991.44	6,172,054.28
Total liabilities, deferred inflows of resources and fund balance	\$ -	\$ -	\$ 26,230.50	\$ 218,936.62	\$ 30,991.44	\$ 8,538,237.12

Amounts UNAUDITED updated through March 31, 2021

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
REVENUES					
Property tax-net	\$ -	\$ -	\$ 733,493.88	\$ 65,277.57	\$ -
Motor fuel tax allotments	755,814.38	-	-	-	-
Forfeiture Income	-	-	-	-	-
Foreign fire tax	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-
Interest income	4,091.45	-	-	-	-
Miscellaneous revenues	89,933.50	-	-	-	2,500.00
	<u>849,839.33</u>	<u>-</u>	<u>733,493.88</u>	<u>65,277.57</u>	<u>2,500.00</u>
Total revenues	849,839.33	-	733,493.88	65,277.57	2,500.00
EXPENDITURES					
Current					
Pension contribution	-	-	-	-	-
Maintenance service traffic signals	78,551.03	-	-	-	-
Maintenance supplies street	287,045.46	-	-	-	-
Utilities	190,974.63	-	-	-	-
General maintenance-public works	-	-	-	-	-
Project engineering	-	-	-	-	-
Street scarification	-	-	-	-	-
Other professional services	-	135.00	532,135.00	79,325.14	20,906.25
Lease payments	-	-	-	-	-
Maintenance services-building	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-
Telephone	-	-	-	-	-
Travel expenses	-	-	-	-	-
Training	-	-	-	-	-
Radio/dispatch	-	-	-	-	-
Public education	-	-	-	-	-

Amounts UNAUDITED updated through March 31, 2021

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
EXPENDITURES (Continued)					
Current (Continued)					
Other contracted services	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-
Organization memberships	-	-	-	-	-
Other contractual services	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-
Office supplies	-	-	-	-	-
Operating supplies	-	-	-	-	-
Capital outlay					
Salt building construction	24,776.60	-	-	-	-
New equipment	-	-	-	-	-
Vehicles	-	-	-	-	-
Total expenditures	581,347.72	135.00	532,135.00	79,325.14	20,906.25
Excess (deficiency) of revenues over (under) expenditures	268,491.61	(135.00)	201,358.88	(14,047.57)	(18,406.25)
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net changes in fund balances	268,491.61	(135.00)	201,358.88	(14,047.57)	(18,406.25)
Fund balances at beginning of year	3,558,522.26	2,866,598.65	(1,417,013.93)	512,954.03	-
Fund balances at end of year	<u>\$ 3,827,013.87</u>	<u>\$ 2,866,463.65</u>	<u>\$ (1,215,655.05)</u>	<u>\$ 498,906.46</u>	<u>\$ (18,406.25)</u>

Amounts UNAUDITED updated through March 31, 2021

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES						
Property tax-net	\$ 1,266,962.40	\$ 738,401.47	\$ -	\$ -	\$ -	\$ 2,804,135.32
Motor fuel tax allotments	-	-	-	-	-	755,814.38
Forfeiture Income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	33,014.64	33,014.64
Illinois rebuild grant	-	-	-	-	-	-
Interest income	-	-	-	-	-	4,091.45
Miscellaneous revenues	-	-	-	-	-	92,433.50
	<u>1,266,962.40</u>	<u>738,401.47</u>	<u>-</u>	<u>-</u>	<u>33,014.64</u>	<u>3,689,489.29</u>
Total revenues						
EXPENDITURES						
Current						
Pension contribution	1,266,962.40	738,401.47	-	-	-	2,005,363.87
Maintenance service traffic signals	-	-	-	-	-	78,551.03
Maintenance supplies street	-	-	-	-	-	287,045.46
Utilities	-	-	-	-	1,564.03	192,538.66
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	-	-	632,501.39
Lease payments	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	236.80	236.80
Maintenance services-equipment	-	-	-	-	8,389.11	8,389.11
Maintenance services-vehicle	-	-	-	900.00	-	900.00
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Radio/dispatch	-	-	-	-	-	-
Public education	-	-	-	-	-	-

Amounts UNAUDITED updated through March 31, 2021

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
EXPENDITURES (Continued)						
Current (Continued)						
Other contracted services	-	-	-	2,542.24	-	2,542.24
Other miscellaneous expenses	-	-	-	-	210.00	210.00
Informant/line up expenditures	-	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-	-
Organization memberships	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	7,983.67	7,983.67
Maintenance supplies-equipment	-	-	-	-	533.01	533.01
Maintenance supplies-vehicles	-	-	-	-	8.88	8.88
Office supplies	-	-	-	-	-	-
Operating supplies	-	-	-	-	1,243.47	1,243.47
Capital outlay						
Salt building construction	-	-	-	-	-	24,776.60
New equipment	-	-	-	52,503.95	-	52,503.95
Vehicles	-	-	-	-	-	-
Total expenditures	<u>1,266,962.40</u>	<u>738,401.47</u>	<u>-</u>	<u>55,946.19</u>	<u>20,168.97</u>	<u>3,295,328.14</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(55,946.19)	12,845.67	394,161.15
OTHER FINANCING SOURCES (USES)						
Transfer in	-	-	26,130.50	212,555.85	18,145.77	256,832.12
Transfer out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>26,130.50</u>	<u>212,555.85</u>	<u>18,145.77</u>	<u>256,832.12</u>
Net changes in fund balances	-	-	26,130.50	156,609.66	30,991.44	650,993.27
Fund balances at beginning of year	-	-	-	-	-	5,521,061.01
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,130.50</u>	<u>\$ 156,609.66</u>	<u>\$ 30,991.44</u>	<u>\$ 6,172,054.28</u>

Amounts UNAUDITED updated through March 31, 2021

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 478,652.26	\$ 379,602.29	\$ 482,254.78	\$ 18,253.32	\$ 1,358,762.65
Property taxes receivable-net	1,126,469.66	490,879.73	1,144,305.09	1,291,852.76	4,053,507.24
Due from other funds	-	-	-	-	-
Total assets	\$ 1,605,121.92	\$ 870,482.02	\$ 1,626,559.87	\$ 1,310,106.08	\$ 5,412,269.89
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	333.33	333.33	333.34	-	1,000.00
Property taxes-allowance	104,874.46	45,700.96	106,534.94	120,271.64	377,382.00
Due to other funds	-	1,283.33	-	-	1,283.33
Total liabilities	105,207.79	47,317.62	106,868.28	120,271.64	379,665.33
Deferred inflows of resources					
Property taxes	1,021,595.20	445,178.77	1,037,770.15	1,171,581.12	3,676,125.24
Fund balance:					
Restricted					
Debt service	478,318.93	377,985.63	481,921.44	18,253.32	1,356,479.32
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	478,318.93	377,985.63	481,921.44	18,253.32	1,356,479.32
Total liabilities, deferred inflows of resources and fund balances	\$ 1,605,121.92	\$ 870,482.02	\$ 1,626,559.87	\$ 1,310,106.08	\$ 5,412,269.89

Amounts UNAUDITED updated through March 31, 2021

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
REVENUES					
Property taxes-net	\$ 1,365,546.45	\$ 498,682.46	\$ 877,792.34	\$ 1,194,023.82	\$ 3,936,045.07
Interest income	37.21	26.20	105.75	14.28	183.44
Other income	-	109,388.78	-	-	109,388.78
Total revenues	1,365,583.66	608,097.44	877,898.09	1,194,038.10	4,045,617.29
EXPENDITURES					
Debt service					
Principal	965,000.00	220,000.00	1,000,000.00	1,400,000.00	3,585,000.00
Interest paid	303,600.00	332,755.00	288,500.00	48,869.09	973,724.09
Other fees	808.33	1,283.33	808.34	1,250.00	4,150.00
Total expenditures	1,269,408.33	554,038.33	1,289,308.34	1,450,119.09	4,562,874.09
Excess (deficiency) of revenues over (under) expenditures	96,175.33	54,059.11	(411,410.25)	(256,080.99)	(517,256.80)
OTHER FINANCING SOURCES (USES)					
Transfers in	215,125.93	-	159,535.54	179,042.06	553,703.53
Transfers out	-	-	-	-	-
Total other financing sources (uses)	215,125.93	-	159,535.54	179,042.06	553,703.53
Net changes in fund balances	311,301.26	54,059.11	(251,874.71)	(77,038.93)	36,446.73
Fund balances at beginning of year	167,017.67	323,926.52	733,796.15	95,292.25	1,320,032.59
Fund balances at end of year	\$ 478,318.93	\$ 377,985.63	\$ 481,921.44	\$ 18,253.32	\$ 1,356,479.32

Amounts UNAUDITED updated through March 31, 2021

Supplementary Information

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 1,358,762.65	\$ 1,260,537.91
Property taxes receivable-net	4,053,507.24	3,549,986.75
Due from other funds	-	-
Total assets	<u>\$ 5,412,269.89</u>	<u>\$ 4,810,524.66</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	1,000.00	-
Property taxes-allowance	377,382.00	-
Due to other funds	1,283.33	384,216.76
Total liabilities	<u>379,665.33</u>	<u>384,216.76</u>
Deferred inflows of resources		
Property taxes	<u>3,676,125.24</u>	<u>3,549,986.75</u>
Fund balance:		
Restricted for debt service	1,356,479.32	876,321.15
Unassigned	-	-
Total fund balance	<u>1,356,479.32</u>	<u>876,321.15</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,412,269.89</u>	<u>\$ 4,810,524.66</u>

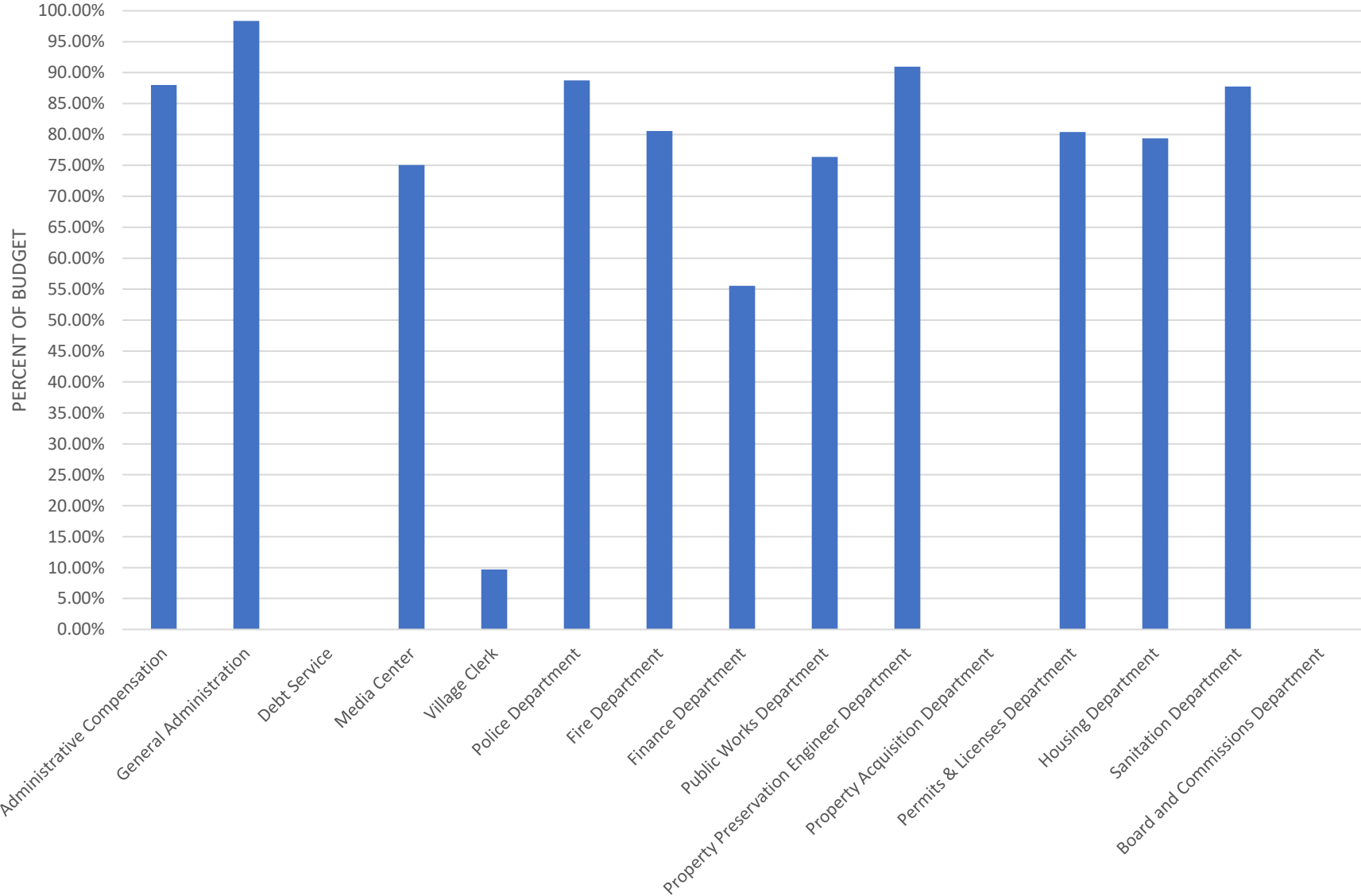
Amounts UNAUDITED updated through March 31, 2021

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

	March Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year March Actual
REVENUES					
Property taxes-net	\$ 940,834.02	\$ 3,936,045.07	\$ 4,016,673.00	97.99%	\$ 3,366,921.68
Interest income	0.41	183.44	15,768.00	1.16%	14,908.50
Other income	-	109,388.78	110,000.00	99.44%	109,418.15
Total revenues	<u>940,834.43</u>	<u>4,045,617.29</u>	<u>4,142,441.00</u>	<u>97.66%</u>	<u>3,491,248.33</u>
EXPENDITURES					
Debt service					
Principal	-	3,585,000.00	3,585,000.00	100.00%	2,670,000.00
Interest paid	-	973,724.09	987,855.00	98.57%	1,036,212.16
Other fees	1,000.00	4,150.00	46,000.00	9.02%	35,633.34
Total expenditures	<u>1,000.00</u>	<u>4,562,874.09</u>	<u>4,618,855.00</u>	<u>98.79%</u>	<u>3,741,845.50</u>
Excess (deficiency) of revenues over (under) expenditures	939,834.43	(517,256.80)	(476,414.00)		(250,597.17)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	553,703.53	-	0.00%	47,416.92
Transfer out	-	-	-	0.00%	-
Total other financing sources (uses)	<u>-</u>	<u>553,703.53</u>	<u>-</u>	<u>0.00%</u>	<u>47,416.92</u>
Net changes in fund balances	<u>\$ 939,834.43</u>	36,446.73	<u>\$ (476,414.00)</u>		(203,180.25)
Fund balances (deficits) at beginning of year		<u>1,320,032.59</u>			<u>1,079,501.40</u>
Fund balances at end of year		<u>\$ 1,356,479.32</u>			<u>\$ 876,321.15</u>

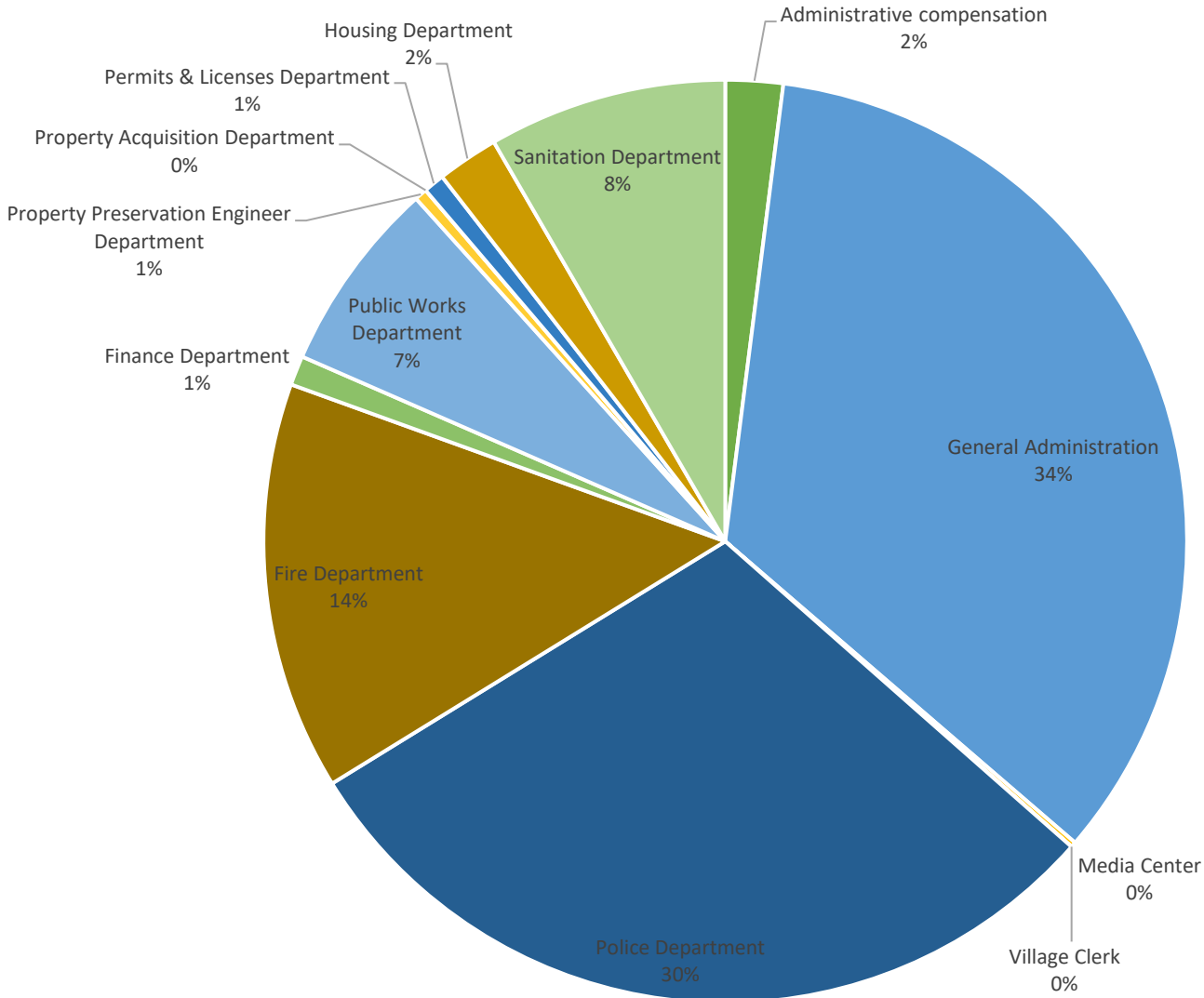
Amounts UNAUDITED updated through March 31, 2021

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through March 31, 2021

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through March 31, 2021

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

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 2,613,702.40
Local debt recovery	4,002.06
Bond payments commingled account	608,233.34
Dorchester	-
Clerks account	451,069.90
Clerks ub unapplied cash	188,941.32
Petty cash	16.85
Payroll checking	38,924.52
Corp IPTIP cash	1,372,273.97
Total General Fund - Unrestricted	\$ 5,277,164.36
 General Fund - Restricted	
Capital projects installment	394,602.75
Narcint account	8,201.88
Cook County COVID-19 grant	759,474.52
Lease agreement holding	23,179.00
JAG	-
City of Chicago-tort liability	-
Federal forfeiture cash	-
State forfeiture cash	-
Fire department 2% fund	-
Federal holding cash	-
Grants	-
911 account	-
Total General Fund - Restricted	\$ 1,185,458.15

Amounts UNAUDITED updated through March 31, 2021

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

	Current Year Actual
Enterprise Fund	
Water	
Clerk's account	163,121.74
Clerk's account-credit card	-
Water fund checking account	1,181,383.70
Petty cash	500.00
Total Water	\$ 1,345,005.44
Sewer	
Clerk's account	88,295.72
Sewer	1,463,509.17
Total Sewer	\$ 1,551,804.89
Melanie Fitness Center	
Cash	2,234.90
Total Melanie Fitness Center	\$ 2,234.90
Special Revenue	
Motor Fuel Tax	2,909,090.99
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	502,386.38
TIF III Indulux	326,636.66
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
Federal Forfeiture	
Cash	99.80
Justice account	-
Treasury account	26,130.70
Total Federal Forfeiture	\$ 26,230.50
State Forfeiture	6,734.56
State Forfeiture Holding	212,202.06
Foreign Fire Tax	30,991.44

Amounts UNAUDITED updated through March 31, 2021

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

	<u>Current Year Actual</u>
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	<u>478,652.26</u>
Total 2009A	<u>478,652.26</u>
2009B	
Bond payments commingled account	174,072.65
Escrowed bank account	<u>205,529.64</u>
Total 2009B	<u>379,602.29</u>
2009C	
Bond payments commingled account	-
Escrowed bank account	<u>482,254.78</u>
Total 2009C	<u>482,254.78</u>
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	<u>18,253.32</u>
Total Homewood Disposal Bonds	<u>18,253.32</u>
Total Debt Service	<u><u>\$ 1,358,762.65</u></u>

Amounts UNAUDITED updated through March 31, 2021

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

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
Payment						
June interest	\$ -	\$ 151,800.00	\$ 166,377.50	\$ 144,250.00	\$ 21,000.00	\$ 483,427.50
December interest	470,550.12	151,800.00	166,377.50	144,250.00	27,869.09 *	960,846.71
December principal	682,472.05	965,000.00	220,000.00	1,000,000.00	1,400,000.00	4,267,472.05
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,268,600.00</u>	<u>\$ 552,755.00</u>	<u>\$ 1,288,500.00</u>	<u>\$ 1,448,869.09</u>	<u>\$ 5,711,746.26</u>
Amount paid	1,153,022.17	1,268,600.00	552,755.00	1,288,500.00	1,448,869.09	5,711,746.26
Amount due at December 1st	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Water fund checking account	1,181,383.70	-	-	-	-	1,181,383.70
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>1,181,383.70</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,181,383.70</u>
Debt service balances	<u>-</u>	<u>478,652.26</u>	<u>379,602.29</u>	<u>482,254.78</u>	<u>18,253.32</u>	<u>1,358,762.65</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>608,233.34</u>
Unfunded (overfunded) balance	<u><u>\$(1,181,383.70)</u></u>	<u><u>\$ (478,652.26)</u></u>	<u><u>\$ (379,602.29)</u></u>	<u><u>\$ (482,254.78)</u></u>	<u><u>\$ (18,253.32)</u></u>	<u><u>\$(3,148,379.69)</u></u>
% Funded	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

* Adjusted due to early payment of principal, decreasing interest amount.

Amounts UNAUDITED updated through March 31, 2021

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF APRIL 23, 2021

	0 Days	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Total Accounts Receivable
District 1	\$ 95.07	\$ 163,272.66	\$ 222.61	\$ (1,644.88)	\$ (13,143.74)	\$ 689,925.34	\$ 838,727.06
District 2	508,449.93	(5,969.82)	(5,408.42)	(108.81)	130,567.79	758,805.04	1,386,335.71
District 3	(51.05)	(4,102.20)	202,345.72	(407.66)	(23,468.59)	755,816.81	930,133.03
District 4	-	156,886.89	58,497.93	(13,872.08)	3,426.44	932,114.78	1,137,053.96
District 6-8	-	23,427.97	6,833.95	3,600.86	1.19	181,506.20	215,370.17
	<u>\$ 508,493.95</u>	<u>\$ 333,515.50</u>	<u>\$ 262,491.79</u>	<u>\$ (12,432.57)</u>	<u>\$ 97,383.09</u>	<u>\$ 3,318,168.17</u>	<u>\$ 4,507,619.93</u>

Amounts UNAUDITED updated through March 31, 2021