

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

MAY 31, 2022

VILLAGE OF DOLTON, ILLINOIS
TABLE OF CONTENTS
PERIOD ENDED MAY 31, 2022

	<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 MAY 31, 2022

	<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 MAY 31, 2022

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 5,490,372.23	\$ 7,643,251.71	\$ 1,630,788.55	\$ 14,764,412.49
Restricted cash	852,423.90	-	-	852,423.90
Receivables				
Property taxes-net	4,269,227.58	1,874,942.74	3,769,848.83	9,914,019.15
Refuse	1,157,638.48	-	-	1,157,638.48
Other taxes	1,557,740.46	-	-	1,557,740.46
Other	537,562.02	76,272.79	-	613,834.81
Due from other funds	2,356,604.35	2,285,455.45	-	4,642,059.80
Due from other governmental agencies				
Park district	300,000.00	-	-	300,000.00
Less: allowance for uncollectible	(300,000.00)	-	-	(300,000.00)
Inventories	5,061.00	-	-	5,061.00
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	261,193.31	-	-	261,193.31
	<u>\$ 16,733,535.33</u>	<u>\$ 11,879,922.69</u>	<u>\$ 5,400,637.38</u>	<u>\$ 34,014,095.40</u>
LIABILITIES				
Accounts payable	771,980.30	428,857.09	-	1,200,837.39
Accrued salaries payable	483,835.74	-	-	483,835.74
Due to other funds	2,480,404.87	650,483.50	(23,514.92)	3,107,373.45
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	25,241.89	-	-	25,241.89
Utility overpayments	-	-	-	-
Payroll withholdings	131,808.93	-	-	131,808.93
Sales tax incentive payable	-	-	-	-
Deposits payable	121,625.00	77,921.86	-	199,546.86
Red light fees payable	127,609.06	-	-	127,609.06
Retro payable	-	-	-	-
Property taxes-allowance	550,446.00	241,742.00	486,059.00	1,278,247.00
Liability insurance payable	-	-	-	-
Due to other agencies	30,605.78	-	-	30,605.78
Other liabilities	6,463.44	-	-	6,463.44
	<u>5,040,348.64</u>	<u>1,399,004.45</u>	<u>462,544.08</u>	<u>6,901,897.17</u>

Amounts UNAUDITED updated through May 31, 2022

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	\$ 3,718,781.58	\$ 1,633,200.74	\$ 3,283,789.83	\$ 8,635,772.15
Grants	10,813.22	983,249.20	-	994,062.42
Total deferred inflows of resources	<u>3,729,594.80</u>	<u>2,616,449.94</u>	<u>3,283,789.83</u>	<u>9,629,834.57</u>
FUND BALANCES				
Nonspendable				
Prepaid items	261,193.31	-	-	261,193.31
Advances from other funds	2,356,604.35	-	-	2,356,604.35
Land held for resale	245,712.00	-	-	245,712.00
Inventories	5,061.00	-	-	5,061.00
Restricted				
Street maintenance	-	2,994,702.77	-	2,994,702.77
Economic development	-	3,479,284.41	-	3,479,284.41
Grants	625,722.52	1,115,244.88	-	1,740,967.40
Capital improvement	-	-	-	-
Public safety	8,201.88	293,811.24	-	302,013.12
Tort liability	-	-	-	-
Debt service	85,523.45	-	1,654,303.47	1,739,826.92
Unassigned (deficit)	<u>4,375,573.38</u>	<u>(18,575.00)</u>	<u>-</u>	<u>4,356,998.38</u>
Total fund balances (deficit)	<u>7,963,591.89</u>	<u>7,864,468.30</u>	<u>1,654,303.47</u>	<u>17,482,363.66</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 16,733,535.33</u>	<u>\$ 11,879,922.69</u>	<u>\$ 5,400,637.38</u>	<u>\$ 34,014,095.40</u>

Amounts UNAUDITED updated through May 31, 2022

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 73,652.02	\$ -	\$ 71,222.14	\$ 144,874.16
Property taxes-pension	-	32,437.76	-	32,437.76
Property taxes-tort	16,385.33	-	-	16,385.33
Other taxes	508,567.05	77,692.81	-	586,259.86
	<u>598,604.40</u>	<u>110,130.57</u>	<u>71,222.14</u>	<u>779,957.11</u>
Total taxes				
	598,604.40	110,130.57	71,222.14	779,957.11
Intergovernmental				
State income tax	680,107.98	-	-	680,107.98
Personal property replacement tax	173,206.85	-	-	173,206.85
Local motor fuel tax	1,182.63	-	-	1,182.63
911 service surcharge	969.40	-	-	969.40
Grants	2,500.00	-	-	2,500.00
	<u>857,966.86</u>	<u>-</u>	<u>-</u>	<u>857,966.86</u>
Total intergovernmental				
	857,966.86	-	-	857,966.86
Licenses	185,296.81	-	-	185,296.81
Permits	45,483.01	-	-	45,483.01
Charge for services	2,101.14	-	-	2,101.14
Fines and forfeitures	300,314.67	84,714.34	-	385,029.01
Interest income	1,666.71	2,921.14	69.04	4,656.89
Other	12,969.36	5,400.00	-	18,369.36
	<u>2,004,402.96</u>	<u>203,166.05</u>	<u>71,291.18</u>	<u>2,278,860.19</u>
Total revenues				
	2,004,402.96	203,166.05	71,291.18	2,278,860.19

Amounts UNAUDITED updated through May 31, 2022

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 31,835.19	\$ -	\$ -	\$ 31,835.19
General administration	365,986.63	-	-	365,986.63
Media center	2,467.15	-	-	2,467.15
Village Clerk	3,535.68	-	-	3,535.68
Police department	538,243.41	20,476.36	-	558,719.77
Fire department	228,749.10	11,954.38	-	240,703.48
Finance department	18,677.47	-	-	18,677.47
Public works department	194,060.75	-	-	194,060.75
Property preservation engineer department	8,028.89	-	-	8,028.89
Property acquisition department	-	-	-	-
Permits & licenses department	8,460.03	-	-	8,460.03
Housing department	46,562.48	-	-	46,562.48
Sanitation department	147,087.93	-	-	147,087.93
Board and commissions department	-	-	-	-
Street maintenance	-	39,161.05	-	39,161.05
Economic development	-	7,575.55	-	7,575.55
Debt Service	-	-	25,000.00	25,000.00
	<u>1,593,694.71</u>	<u>79,167.34</u>	<u>25,000.00</u>	<u>1,697,862.05</u>
Excess (deficiency) of revenues over (under) expenditures	<u>410,708.25</u>	<u>123,998.71</u>	<u>46,291.18</u>	<u>580,998.14</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	-	-	-	-
City of Chicago payment	(38,670.00)	-	-	(38,670.00)
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>(38,670.00)</u>	<u>-</u>	<u>-</u>	<u>(38,670.00)</u>
Net change in fund balances	372,038.25	123,998.71	46,291.18	542,328.14
Fund balances at beginning of year	<u>7,591,553.64</u>	<u>6,625,224.71</u>	<u>1,608,012.29</u>	<u>15,824,790.64</u>
Fund balances at end of year	<u>\$ 7,963,591.89</u>	<u>\$ 6,749,223.42</u>	<u>\$ 1,654,303.47</u>	<u>\$ 16,367,118.78</u>

Amounts UNAUDITED updated through May 31, 2022

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 5,490,372.23	\$ 5,958,461.52
Restricted cash	852,423.90	1,121,799.62
Receivables		
Property taxes-net	4,269,227.58	4,269,227.58
Refuse	1,157,638.48	755,076.83
Other taxes	1,557,740.46	1,557,740.46
Other	537,562.02	537,562.02
Due from other funds	2,356,604.35	2,365,474.32
Due from other governmental agencies		
Park district	300,000.00	300,000.00
Less: allowance for uncollectible	(300,000.00)	(300,000.00)
Inventories	5,061.00	5,061.00
Land held for resale	245,712.00	245,712.00
Prepaid items	261,193.31	261,193.31
	<u> </u>	<u> </u>
Total assets	<u>\$ 16,733,535.33</u>	<u>\$ 17,077,308.66</u>
LIABILITIES		
Accounts payable	771,980.30	976,104.77
Accrued salaries payable	483,835.74	483,835.74
Due to other funds	2,480,404.87	5,427,652.53
Due to pension funds	310,327.63	310,327.63
Unclaimed property checks	25,241.89	25,241.89
Utility overpayments	-	111,410.82
Payroll withholdings	131,808.93	13,773.22
Sales tax incentive payable	-	81,196.66
Escrow deposits	121,625.00	78,725.00
Red light fees payable	127,609.06	127,609.06
Retro payable	-	-
Property taxes-allowance	550,446.00	550,446.00
Liability insurance payable	-	-
Due to other agencies	30,605.78	-
Other liabilities	6,463.44	8,171.85
	<u> </u>	<u> </u>
Total liabilities	<u>5,040,348.64</u>	<u>8,194,495.17</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	3,718,781.58	3,718,781.58
Grants	10,813.22	10,813.22
	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>3,729,594.80</u>	<u>3,729,594.80</u>

Amounts UNAUDITED updated through May 31, 2022

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

	Current Year Actual	Prior Year Actual
FUND BALANCES		
Nonspendable		
Prepaid items	\$ 261,193.31	\$ 261,193.31
Advances from other funds	2,356,604.35	2,365,474.32
Land held for resale	245,712.00	245,712.00
Inventories	5,061.00	5,061.00
Restricted		
Grants	625,722.52	625,722.52
Capital improvement	-	-
Public safety	8,201.88	8,201.88
Tort liability	-	93,272.47
Debt service	85,523.45	-
Unassigned (deficit)	4,375,573.38	1,548,581.19
 Total fund balances (deficit)	 7,963,591.89	 5,153,218.69
 Total liabilities, deferred inflows of resources and fund balances	 \$ 16,733,535.33	 \$ 17,077,308.66

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
REVENUES				
Property taxes-net	\$ 73,652.02	\$ -	0.00%	\$ 276,133.28
Property taxes-tort	16,385.33	-	0.00%	66,299.50
Other taxes				
Cannabis tax	2,964.76	-	0.00%	2,652.74
Home rule sales tax	78,936.29	-	0.00%	69,797.19
Hotel tax	3,750.00	-	0.00%	-
Sales tax	190,207.01	-	0.00%	178,322.39
Simplified municipal telecom tax	18,448.37	-	0.00%	19,688.38
Transfer tax	27,530.00	-	0.00%	27,350.00
Utilities tax	136,895.01	-	0.00%	192,277.10
Video gaming tax	49,826.75	-	0.00%	42,998.24
Other taxes	8.86	-	0.00%	4,312.39
Total taxes	<u>598,604.40</u>	<u>-</u>	<u>0.00%</u>	<u>879,831.21</u>
Intergovernmental				
State income tax	680,107.98	-	0.00%	389,597.42
Personal property replacement tax	173,206.85	-	0.00%	90,379.72
Local motor fuel tax	1,182.63	-	0.00%	1,903.94
911 service surcharge	969.40	-	0.00%	925.75
Intergovernmental revenue contributions	-	-	0.00%	-
Grants				
Census 2020	-	-	0.00%	-
Comed region green grant	-	-	0.00%	-
Community development block grant	-	-	0.00%	-
COVID-19	-	-	0.00%	-
COPS grant	-	-	0.00%	-
Cares Act FFCRA social security credit	-	-	0.00%	-
Firefighters small tools	-	-	0.00%	-
Firefighters assistances	-	-	0.00%	-
Grass cutting	-	-	0.00%	-
Illinois public risk fund	-	-	0.00%	-
JAG	-	-	0.00%	-
Grants-other	2,500.00	-	0.00%	104,166.06
Total intergovernmental	<u>857,966.86</u>	<u>-</u>	<u>0.00%</u>	<u>586,972.89</u>
Licenses				
Rental	8,770.00	-	0.00%	4,850.00
Vehicle	24,483.53	-	0.00%	40,445.00
Business	19,485.00	-	0.00%	17,920.00
Animal	360.00	-	0.00%	795.00
Cable franchise	63,718.28	-	0.00%	62,707.45
Contractors	25,200.00	-	0.00%	26,600.00
Other licenses	4,790.00	-	0.00%	7,560.00
Liquor	14,750.00	-	0.00%	7,211.63
Inspection fees	23,740.00	-	0.00%	18,510.00
Fire fees	-	-	0.00%	3,800.00
Total licenses	<u>185,296.81</u>	<u>-</u>	<u>0.00%</u>	<u>190,399.08</u>
Permits				
Building	45,448.01	-	0.00%	35,822.18
Other permits	35.00	-	0.00%	810.00
Total permits	<u>45,483.01</u>	<u>-</u>	<u>0.00%</u>	<u>36,632.18</u>

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
REVENUES (Continued)				
Charge for services				
Utilities charges	\$ -	\$ -	0.00%	\$ 177,949.12
Utilities penalties	-	-	0.00%	-
Special police services	2,101.14	-	0.00%	-
Total charge for services	2,101.14	-	0.00%	177,949.12
Fines and forfeitures				
Red light fees	170,340.30	-	0.00%	169,551.25
Towing fees	11,935.00	-	0.00%	15,700.00
Court fines	2,034.32	-	0.00%	1,025.00
Parking fines	5,715.00	-	0.00%	10,325.00
Overweight truck fines	-	-	0.00%	-
Housing fines	67,647.25	-	0.00%	29,075.75
Municipal collections	12,261.18	-	0.00%	46,115.93
Local debt recovery collections	30,371.62	-	0.00%	19,267.49
Other fines	10.00	-	0.00%	735.00
Fire recovery program	-	-	0.00%	-
Forfeiture income	-	-	0.00%	500.00
Total fines and forfeitures	300,314.67	-	0.00%	292,295.42
Interest income	1,666.71	-	0.00%	59.25
Other				
Escrow forfeiture	-	-	0.00%	4,000.00
Sponsorships	-	-	0.00%	-
Sponsorships-Ardagh	-	-	0.00%	-
Rental income	-	-	0.00%	3,041.76
Village property rental	-	-	0.00%	-
Retiree insurance contribution	-	-	0.00%	-
Insurance reimbursement	33.00	-	0.00%	-
Employee insurance reimbursement	-	-	0.00%	-
Workers compensation reimbursement	-	-	0.00%	5,752.95
TIF #3 Indulux reimbursement	7,575.55	-	0.00%	7,354.90
Motor fuel tax reimbursement	-	-	0.00%	-
Miscellaneous	5,360.81	-	0.00%	2,649.60
Total other	12,969.36	-	0.00%	22,799.21
Total revenues	2,004,402.96	-	0.00%	2,186,938.36

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES				
Administrative compensation				
Salaries	\$ 11,251.49	\$ -	0.00%	\$ 11,251.00
Salaries-elected official allowance	9,333.37	-	0.00%	9,333.36
FICA tax	1,574.76	-	0.00%	1,574.67
IMRF contribution	183.21	-	0.00%	191.34
Medical insurance	9,492.36	-	0.00%	20,994.63
Total administrative compensation	<u>31,835.19</u>	<u>-</u>	<u>0.00%</u>	<u>43,345.00</u>
General administration				
Salaries	30,116.72	-	0.00%	19,747.20
FICA tax	1,673.92	-	0.00%	1,749.89
IMRF contribution	124.62	-	0.00%	206.25
Medical insurance	6,635.14	-	0.00%	10,558.98
Medical insurance-retirees	5,523.54	-	0.00%	23,395.34
Unemployment compensation	-	-	0.00%	-
Worker's compensation	32,508.00	-	0.00%	117,173.50
Membership dues	-	-	0.00%	1,000.00
Training	-	-	0.00%	-
Janitorial services	13,597.48	-	0.00%	84.00
Bank fees	11,753.85	-	0.00%	9,224.38
Municipal collection of Amercia fees	10,321.60	-	0.00%	19,509.04
Red light service fees	72,324.14	-	0.00%	73,333.65
Fire service fees	-	-	0.00%	-
Postage & mailing	2,136.28	-	0.00%	76.46
Printing	1,932.94	-	0.00%	-
Publishing	-	-	0.00%	-
Newspaper public outreach	-	-	0.00%	-
Office supplies	-	-	0.00%	189.73
Operating supplies	269.60	-	0.00%	-
Legal fees	5,000.00	-	0.00%	760.00
Auditing	-	-	0.00%	-
Medical services & drug testing	100.00	-	0.00%	-
Settlements	-	-	0.00%	-
Telephone	36,799.35	-	0.00%	21,657.49
Utilities	324.25	-	0.00%	296.15
Liability insurance	45,513.95	-	0.00%	(14,877.78)
Maintenance services building & grounds	339.78	-	0.00%	694.94
Maintenance services equipment	-	-	0.00%	-
Maintenance services vehicle	-	-	0.00%	-
Maintenance supplies buildings & grounds	-	-	0.00%	-
Other professional services	2,233.96	-	0.00%	2,175.95
Other contractual services	70,339.27	-	0.00%	111,958.67
Special events & activities	-	-	0.00%	12,573.57
Senior services	-	-	0.00%	-
Coronavirus expenditures	-	-	0.00%	3,884.80
Grants				
Census expenditures	-	-	0.00%	-
CDBG expenditures	-	-	0.00%	-
Grants other	8,303.50	-	0.00%	-
Ardagh expenditures	-	-	0.00%	-
Other miscellaneous expenses	7,567.60	-	0.00%	5,713.13
Capital outlay				
Equipment	-	-	0.00%	-
Building	547.14	-	0.00%	-
Total general administration	<u>365,986.63</u>	<u>-</u>	<u>0.00%</u>	<u>421,085.34</u>

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES (Continued)				
Media center				
Salaries	\$ -	\$ -	0.00%	\$ 1,404.45
FICA tax	-	-	0.00%	107.45
IMRF contribution	-	-	0.00%	-
Medical insurance	-	-	0.00%	-
Publishing	-	-	0.00%	-
Office supplies	-	-	0.00%	-
Operating supplies	-	-	0.00%	-
Lease payments	2,467.15	-	0.00%	-
Other professional services	-	-	0.00%	8,874.33
Other miscellaneous expenses	-	-	0.00%	63.74
Coronavirus expenditures	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	-
Total media center	2,467.15	-	0.00%	10,449.97
Village Clerk				
Salaries	2,692.29	-	0.00%	250.00
FICA tax	187.61	-	0.00%	-
IMRF contribution	23.96	-	0.00%	-
Medical insurance	631.82	-	0.00%	-
Training	-	-	0.00%	-
Publishing	-	-	0.00%	-
Office supplies	-	-	0.00%	-
Other professional services	-	-	0.00%	-
Special events & activities	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	6,195.00
Total Village Clerk	3,535.68	-	0.00%	6,445.00
Police department				
Salaries	199,624.24	-	0.00%	204,072.74
Salaries overtime	63,673.01	-	0.00%	43,652.59
Salaries crossing guards	7,462.00	-	0.00%	1,170.00
Salaries management	90,610.38	-	0.00%	84,035.50
FICA tax	9,081.45	-	0.00%	7,442.52
IMRF contribution	1,252.18	-	0.00%	333.27
Medical insurance	65,826.08	-	0.00%	136,962.07
Uniform allowance	98.00	-	0.00%	143.00
Dues	-	-	0.00%	-
Organization memberships	4,805.00	-	0.00%	-
Training	-	-	0.00%	-
Public education	-	-	0.00%	-
Janitorial services	2,646.00	-	0.00%	-
Postage & mailing	-	-	0.00%	-
Publishing	-	-	0.00%	-
Office supplies	-	-	0.00%	711.69
Operating supplies	517.12	-	0.00%	-
Radio & dispatch	-	-	0.00%	-
Automotive fuel	3,545.26	-	0.00%	-
Traveling expenses	-	-	0.00%	-
Telephone	2,175.43	-	0.00%	375.20
Lease payment	71,522.99	-	0.00%	-
Maintenance services building & grounds	5,636.04	-	0.00%	33.94

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES (Continued)				
Police department (Continued)				
Maintenance services equipment	\$ 3,677.80	\$ -	0.00%	\$ -
Maintenance services vehicle	258.71	-	0.00%	442.66
Maintenance supplies buildings & grounds	-	-	0.00%	-
Maintenance supplies equipment	-	-	0.00%	-
Maintenance supplies vehicles	3,020.87	-	0.00%	-
Other professional services	1,244.32	-	0.00%	2,384.09
Other contractual services	1,325.00	-	0.00%	2,950.00
Other miscellaneous expenses	241.53	-	0.00%	1,193.66
Coronavirus expenditures	-	-	0.00%	1,983.82
Grants				
Forfeiture purchases	-	-	0.00%	-
IPRF expenditures	-	-	0.00%	-
JAG grant related expenditures	-	-	0.00%	-
Informant payments	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	-
Vehicles	-	-	0.00%	-
Building	-	-	0.00%	-
Total police department	538,243.41	-	0.00%	487,886.75
Fire department				
Salaries	114,023.11	-	0.00%	110,693.20
Salaries overtime	54,248.77	-	0.00%	49,202.21
Salaries management	9,999.99	-	0.00%	9,039.36
FICA tax	3,137.98	-	0.00%	2,908.15
IMRF contribution	-	-	0.00%	-
Medical insurance	40,936.58	-	0.00%	72,080.83
Uniform allowance	-	-	0.00%	-
Dues	-	-	0.00%	-
Organization memberships	-	-	0.00%	-
Training	-	-	0.00%	-
Public education	-	-	0.00%	-
Janitorial services	-	-	0.00%	-
Publishing	-	-	0.00%	-
Office supplies	-	-	0.00%	69.88
Operating supplies	-	-	0.00%	-
Operating supplies EMS	-	-	0.00%	-
Postage & mailing	-	-	0.00%	-
Radio & dispatch	-	-	0.00%	-
Automotive fuel	2,164.31	-	0.00%	-
Traveling expenses	-	-	0.00%	-
Legal fees	-	-	0.00%	-
Telephone	-	-	0.00%	-
Utilities	455.18	-	0.00%	1,166.93
Maintenance services building & grounds	-	-	0.00%	3,659.81
Maintenance services equipment	-	-	0.00%	56.35
Maintenance services vehicle	2,538.86	-	0.00%	-
Maintenance supplies buildings & grounds	-	-	0.00%	-
Maintenance supplies equipment	-	-	0.00%	-
Maintenance supplies vehicles	-	-	0.00%	-

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES (Continued)				
Fire department (continued)				
Other professional services	\$ 1,244.32	\$ -	0.00%	\$ 1,244.32
Other contractual services	-	-	0.00%	-
Coronavirus expenditures	-	-	0.00%	-
Miscellaneous 2% account purchases	-	-	0.00%	-
Grants:				
Grant purchases	-	-	0.00%	-
Firefighters small tools grant	-	-	0.00%	-
Firefighters assistances	-	-	0.00%	-
Bunker gear	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Lease payment	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	-
Vehicles	-	-	0.00%	-
Building	-	-	0.00%	-
Total fire department	<u>228,749.10</u>	<u>-</u>	<u>0.00%</u>	<u>250,121.04</u>
Finance department				
Salaries	6,923.08	-	0.00%	-
FICA tax	495.98	-	0.00%	-
IMRF contribution	61.62	-	0.00%	-
Medical insurance	1,095.39	-	0.00%	-
Organization memberships	-	-	0.00%	-
Training	-	-	0.00%	-
Office supplies	-	-	0.00%	-
Other professional services	10,101.40	-	0.00%	-
Grants:				
COVID-19 grant	-	-	0.00%	-
Total finance department	<u>18,677.47</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Public works department				
Salaries	59,764.83	-	0.00%	34,544.37
Salaries overtime	3,706.82	-	0.00%	1,107.93
Salaries management	3,923.06	-	0.00%	1,996.13
FICA tax	5,627.16	-	0.00%	3,575.62
IMRF contribution	524.76	-	0.00%	458.03
Medical insurance	15,644.58	-	0.00%	27,548.41
Uniform allowance	15,100.00	-	0.00%	12,900.00
Dues	-	-	0.00%	-
Organization memberships	-	-	0.00%	-
Training	-	-	0.00%	-
Public education	-	-	0.00%	-
Janitorial services	-	-	0.00%	-
Postage & mailing	-	-	0.00%	-
Office supplies	-	-	0.00%	-
Operating supplies	-	-	0.00%	-
Radio & dispatch	-	-	0.00%	-
Automotive fuel	865.72	-	0.00%	-
Equipment rentals	-	-	0.00%	-
Telephone	-	-	0.00%	-
Utilities	279.85	-	0.00%	328.32
Maintenance services building & grounds	6,138.92	-	0.00%	4,156.67
Maintenance services equipment	6,744.59	-	0.00%	1,735.60
Maintenance services vehicle	11,050.24	-	0.00%	844.26

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES (Continued)				
Public works department (continued)				
Maintenance services sidewalks	\$ -	\$ -	0.00%	\$ -
Maintenance services streets	29,050.00	-	0.00%	-
Maintenance services other	-	-	0.00%	-
Maintenance supplies buildings & grounds	-	-	0.00%	-
Maintenance supplies equipment	-	-	0.00%	-
Maintenance supplies vehicles	-	-	0.00%	-
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	1,244.32	-	0.00%	1,604.32
Other contractual services	-	-	0.00%	-
Coronavirus expenditures	-	-	0.00%	25.98
Tree maintenance	-	-	0.00%	-
Hauling disposal services	-	-	0.00%	-
Village hall expenses	-	-	0.00%	-
Street lighting	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Lease payment	34,395.90	-	0.00%	39,934.04
Grants				
IPRF expenditures	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	18,259.93
Vehicles	-	-	0.00%	-
Total public works department	194,060.75	-	0.00%	149,019.61
Property preservation engineer department				
Salaries	6,916.15	-	0.00%	5,846.40
FICA tax	428.88	-	0.00%	430.52
IMRF contribution	52.04	-	0.00%	55.54
Medical insurance	631.82	-	0.00%	1,412.10
Maintenance services vehicles	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Total property preservation engineer department	8,028.89	-	0.00%	7,744.56
Property acquisition department				
Other contracted services	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Total property acquisition department	-	-	0.00%	-
Permits & licenses department				
Salaries	5,861.54	-	0.00%	5,860.80
FICA tax	227.98	-	0.00%	397.76
IMRF contribution	30.80	-	0.00%	55.68
Medical insurance	1,095.39	-	0.00%	3,915.43
Seminars	-	-	0.00%	-
Postage & mailing	-	-	0.00%	-
Printing	-	-	0.00%	-
Office supplies	-	-	0.00%	628.63

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES (Continued)				
Permits & licenses department (continued)				
Operating supplies	\$ -	\$ -	0.00%	\$ -
Engineering services	-	-	0.00%	-
Coronavirus expenditures	-	-	0.00%	-
Other professional services	-	-	0.00%	-
Other contractual services	1,244.32	-	0.00%	3,494.32
Other miscellaneous expenses	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	-
Total permits & licenses department	<u>8,460.03</u>	<u>-</u>	<u>0.00%</u>	<u>14,352.62</u>
Housing department				
Salaries	27,924.20	-	0.00%	22,578.88
FICA tax	2,002.89	-	0.00%	1,705.95
IMRF contribution	208.64	-	0.00%	146.36
Medical insurance	3,851.21	-	0.00%	4,047.84
Dues	-	-	0.00%	-
Seminars	-	-	0.00%	-
Postage & mailing	-	-	0.00%	-
Printing	221.00	-	0.00%	-
Office supplies	-	-	0.00%	72.77
Automotive fuel	865.73	-	0.00%	-
Coronavirus expenditures	-	-	0.00%	221.72
Lease payment	10,244.49	-	0.00%	-
Maintenance services vehicle	-	-	0.00%	-
Other professional services	-	-	0.00%	-
Other contractual services	1,244.32	-	0.00%	1,244.32
Board ups	-	-	0.00%	1,283.00
Lawn care	-	-	0.00%	3,710.00
Other miscellaneous expenses	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	-
Total housing department	<u>46,562.48</u>	<u>-</u>	<u>0.00%</u>	<u>35,010.84</u>
Sanitation department				
Contract collection	147,087.93	-	0.00%	-
Bad debt expense	-	-	0.00%	-
Total sanitation department	<u>147,087.93</u>	<u>-</u>	<u>0.00%</u>	<u>-</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>0.00%</u>	<u>-</u>

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES (Continued)				
Debt Service				
Principal	\$ -	\$ -	0.00%	\$ -
Interest	-	-	0.00%	-
Total debt service	-	-	0.00%	-
Total expenditures	1,593,694.71	-	0.00%	1,425,460.73
Excess (deficiency) of revenues over (under) expenditures	410,708.25	-		761,477.63
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	0.00%	-
Capital lease proceeds	-	-	0.00%	-
Sale of fixed assets	-	-	0.00%	-
Sale of property	-	-	0.00%	-
City of Chicago payment	(38,670.00)	-	0.00%	-
Sale of foreclosed property	-	-	0.00%	-
Transfers in	-	-	0.00%	-
Transfers out special revenue funds	-	-	0.00%	-
Transfers out debt service	-	-	0.00%	-
Transfers out	-	-	0.00%	-
Total other financing sources (uses)	(38,670.00)	-	0.00%	-
Net change in fund balance	372,038.25	\$ -		761,477.63
Fund balance at beginning of year	7,591,553.64			4,391,741.06
Fund balance at end of year	\$ 7,963,591.89			\$ 5,153,218.69

Amounts UNAUDITED updated through May 31, 2022

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,948,222.31	\$ 1,789,174.51
Accounts receivable		
Customers	3,525,885.55	4,589,352.79
Less: allowance for doubtful accounts	(890,657.28)	(890,657.28)
Due from other funds	194,949.42	1,198,103.73
Prepaid items	40,117.86	40,117.86
	4,818,517.86	6,726,091.61
Total current assets		
Noncurrent Assets		
Capital assets		
Depreciable	1,776,160.91	1,776,160.91
Less: accumulated depreciation	(1,760,502.49)	(1,760,502.49)
Net pension asset-IMRF	1,033,676.00	1,033,676.00
	1,049,334.42	1,049,334.42
Total noncurrent assets		
	5,867,852.28	7,775,426.03
Total assets		
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	3,875.00	3,875.00
Deferred outflow-IMRF	1,527.00	1,527.00
	5,402.00	5,402.00
Total deferred outflows		
LIABILITIES		
Current Liabilities		
Accounts payable	53,115.76	71,263.81
Accrued salaries payable	32,237.18	32,237.18
Accrued compensated absences	33,985.00	33,985.00
OPEB liability	75,714.00	75,714.00
	195,051.94	213,199.99
Total current liabilities		

Amounts UNAUDITED updated through May 31, 2022

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

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
LIABILITIES (Continued)		
Noncurrent Liabilities		
Tenant deposits	23,675.00	21,975.00
Capital lease liability	13,532.75	24,410.29
City of Chicago payable	<u>6,436,609.50</u>	<u>7,160,029.88</u>
Total noncurrent liabilities	<u>6,473,817.25</u>	<u>7,206,415.17</u>
Total liabilities	<u>6,668,869.19</u>	<u>7,419,615.16</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>540,584.00</u>	<u>540,584.00</u>
NET POSITION		
Investment in capital assets	2,125.67	(8,751.87)
Unrestricted (deficit)	<u>(1,338,324.58)</u>	<u>(170,619.26)</u>
Total net position	<u><u>\$ (1,336,198.91)</u></u>	<u><u>\$ (179,371.13)</u></u>

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
OPERATING REVENUES				
Utility charges	\$ -	\$ -	0.00%	\$ 428,759.85
Utility penalties	-	-	0.00%	4,865.08
Other income	1,150.00	-	0.00%	7,050.00
Total revenues	1,150.00	-	0.00%	440,674.93
OPERATING EXPENSES				
Operations				
Salaries	49,416.86	-	0.00%	42,928.03
Salaries overtime	-	-	0.00%	-
Salaries management	-	-	0.00%	-
FICA tax	4,023.13	-	0.00%	3,356.23
IMRF contribution	388.57	-	0.00%	421.36
Medical insurance	9,077.63	-	0.00%	25,352.73
Uniform allowance	1,900.00	-	0.00%	1,500.00
OPEB expense	-	-	0.00%	-
Training	-	-	0.00%	-
Purchase of water	-	-	0.00%	-
Bank fees	1,066.13	-	0.00%	1,487.43
Postage & mailing	4,894.45	-	0.00%	-
Office supplies	-	-	0.00%	-
Operating supplies	15,470.69	-	0.00%	14,804.45
Automotive fuel	865.73	-	0.00%	-
Auditing	-	-	0.00%	-
Utilities	-	-	0.00%	130.00
Liability insurance	-	-	0.00%	11,335.45
Coronavirus expenses	-	-	0.00%	-
Lease payments	1,390.89	-	0.00%	-
Maintenance services building & grounds	2,907.55	-	0.00%	3,968.50
Maintenance services equipment	-	-	0.00%	-
Maintenance services other	-	-	0.00%	-
Maintenance services utility system	-	-	0.00%	-
Maintenance services vehicles	-	-	0.00%	-
Maintenance supplies building	-	-	0.00%	-
Maintenance supplies equipment	-	-	0.00%	-
Maintenance supplies utility system	5,280.00	-	0.00%	-
Maintenance supplies vehicles	-	-	0.00%	-
Other professional services	3,602.76	-	0.00%	-
Other contracted services	1,244.32	-	0.00%	1,244.32
Other miscellaneous expenses	-	-	0.00%	-
Capital outlay				
Vehicle	-	-	0.00%	-
Building	-	-	0.00%	-
Grants				
IPRF expenses	-	-	0.00%	-
Bad debt expense	-	-	0.00%	-
Operating expenses before depreciation	101,528.71	-	0.00%	106,528.50
Depreciation	-	-	0.00%	-
Total operating expenses	101,528.71	-	0.00%	106,528.50
Operating income (loss)	(100,378.71)	-		334,146.43

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
NONOPERATING REVENUE (EXPENSES)				
Interest income	\$ -	\$ -	0.00%	\$ -
Transfer in	38,670.00	-	0.00%	-
Principal repayment	-	-	0.00%	-
Interest expense	-	-	0.00%	-
IMRF pension	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>38,670.00</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Change in net position	(61,708.71)	<u>\$ -</u>		334,146.43
Net position at beginning of year	<u>(1,274,490.20)</u>			<u>(513,517.56)</u>
Net position at end of year	<u>\$ (1,336,198.91)</u>			<u>\$ (179,371.13)</u>

Amounts UNAUDITED updated through May 31, 2022

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,825,959.84	\$ 1,639,753.44
Accounts receivable		
Customers	566,176.05	668,065.53
Less: allowance for doubtful accounts	(130,413.14)	(130,413.14)
Due from other funds	-	-
Prepaid items	14,048.70	14,048.70
Total current assets	2,275,771.45	2,191,454.53
Noncurrent Assets		
Net pension asset-IMRF	436,467.00	436,467.00
Total noncurrent assets	436,467.00	436,467.00
Total assets	2,712,238.45	2,627,921.53
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	2,171.00	2,171.00
Deferred outflow-IMRF	645.00	645.00
Total deferred outflows	2,816.00	2,816.00
LIABILITIES		
Current Liabilities		
Accounts payable	19,323.41	26,966.11
Accrued salaries payable	11,222.43	11,222.43
Accrued compensated absences	-	-
OPEB liability	42,426.00	42,426.00
Due to other funds	615,488.82	627,816.38
Total current liabilities	688,460.66	708,430.92
Total liabilities	688,460.66	708,430.92
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	228,260.00	228,260.00
NET POSITION		
Unrestricted (deficit)	1,798,333.79	1,694,046.61
Total net position	\$ 1,798,333.79	\$ 1,694,046.61

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
OPERATING REVENUES				
Utility charges	\$ -	\$ -	0.00%	\$ 82,037.79
Utility penalties	-	-	0.00%	-
Other income	-	-	0.00%	-
Infrastructure grant	-	-	0.00%	-
Total revenues	-	-	0.00%	82,037.79
OPERATING EXPENSES				
Operations				
Salaries	21,759.83	-	0.00%	16,349.48
Salaries overtime	-	-	0.00%	-
Salaries management	-	-	0.00%	-
FICA tax	1,678.29	-	0.00%	1,191.88
IMRF contribution	174.97	-	0.00%	152.68
Medical insurance	5,294.73	-	0.00%	9,170.01
Uniform allowance	-	-	0.00%	-
OPEB expense	-	-	0.00%	-
Bank fees	1,066.13	-	0.00%	957.90
Automotive fuel	432.86	-	0.00%	-
Auditing	-	-	0.00%	-
Liability insurance	-	-	0.00%	3,542.33
Other professional services	1,495.66	-	0.00%	1,244.32
Sewer main breaks	10,129.00	-	0.00%	-
Concrete repair-sewer	-	-	0.00%	-
Coronavirus expenses	-	-	0.00%	-
Infrastructure improvement	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Capital outlay				
Vehicles	-	-	0.00%	-
Bad debt expense	-	-	0.00%	-
Total operating expenses	42,031.47	-	0.00%	32,608.60
Operating income (loss)	(42,031.47)	-		49,429.19
NONOPERATING REVENUE (EXPENSES)				
Interest income	-	-	0.00%	-
IMRF pension	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	0.00%	-
Change in net position	(42,031.47)	\$ -		49,429.19
Net position at beginning of year	1,840,365.26			1,644,617.42
Net position at end of year	\$ 1,798,333.79			\$ 1,694,046.61

Amounts UNAUDITED updated through May 31, 2022

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,753.56	\$ 2,499.90
Total current assets	<u>1,753.56</u>	<u>2,499.90</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,935,731.45
Less: accumulated depreciation	(2,409,128.41)	(2,409,128.41)
Net pension asset-IMRF	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>1,526,603.04</u>	<u>1,526,603.04</u>
Total assets	<u>1,528,356.60</u>	<u>1,529,102.94</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	517.00	517.00
Deferred outflow-IMRF	<u>-</u>	<u>-</u>
Total deferred outflows	<u>517.00</u>	<u>517.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	1,878.98	7,657.21
Accrued salaries payable	779.92	779.92
OPEB liability	10,103.00	10,103.00
Security deposit	1,000.00	1,000.00
Due to other funds	<u>1,114,146.95</u>	<u>1,025,086.64</u>
Total current liabilities	<u>1,127,908.85</u>	<u>1,044,626.77</u>
Total liabilities	<u>1,127,908.85</u>	<u>1,044,626.77</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>-</u>	<u>-</u>
NET POSITION		
Investment in capital assets	1,526,603.04	1,526,603.04
Unrestricted (deficit)	<u>(1,125,638.29)</u>	<u>(1,041,609.87)</u>
Total net position	<u><u>400,964.75</u></u>	<u><u>484,993.17</u></u>

Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
OPERATING REVENUES				
Membership fees	\$ -	\$ -	0.00%	\$ 45.66
Rental income	600.00	-	0.00%	600.00
Other income	-	-	0.00%	-
Total revenues	<u>600.00</u>	<u>-</u>	<u>0.00%</u>	<u>645.66</u>
OPERATING EXPENSES				
Operations				
Salaries	-	-	0.00%	972.00
FICA tax	-	-	0.00%	74.36
IMRF contribution	-	-	0.00%	-
Medical insurance	-	-	0.00%	31.41
OPEB expense	-	-	0.00%	-
Training	-	-	0.00%	-
Advertising	-	-	0.00%	-
Bank fees	-	-	0.00%	-
Credit card fees	162.86	-	0.00%	162.86
Postage & mailing	-	-	0.00%	-
Office supplies	-	-	0.00%	-
Operating supplies	-	-	0.00%	-
Utilities	-	-	0.00%	-
Equipment	-	-	0.00%	-
Maintenance services building & grounds	-	-	0.00%	-
Maintenance equipment	-	-	0.00%	-
Janitor supplies	-	-	0.00%	-
Other professional services	2,100.42	-	0.00%	2,690.54
Miscellaneous expenses	-	-	0.00%	-
Bad debt expense	-	-	0.00%	-
Operating expenses before depreciation	<u>2,263.28</u>	<u>-</u>	<u>0.00%</u>	<u>3,931.17</u>
Depreciation	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Total operating expenses	<u>2,263.28</u>	<u>-</u>	<u>0.00%</u>	<u>3,931.17</u>
Operating income (loss)	(1,663.28)	-		(3,285.51)
NONOPERATING REVENUE (EXPENSES)				
Interest income	-	-	0.00%	-
IMRF pension	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Change in net position	(1,663.28)	<u>\$ -</u>		(3,285.51)
Net position at beginning of year	<u>402,628.03</u>			<u>488,278.68</u>
Net position at end of year	<u>\$ 400,964.75</u>			<u>\$ 484,993.17</u>

Amounts UNAUDITED updated through May 31, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
AS OF MAY 31, 2022

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
ASSETS						
Cash and cash equivalents	\$ 4,318,394.87	\$ 343,806.88	\$ 1,153,806.71	\$ 414,232.11	\$ -	\$ 1,115,244.88
Property taxes receivable	-	-	-	-	-	-
Receivables other taxes	76,272.79	-	-	-	-	-
Due from other funds	(344,107.60)	2,522,365.94	-	67,907.11	-	-
Total assets	<u>\$ 4,050,560.06</u>	<u>\$ 2,866,172.82</u>	<u>\$ 1,153,806.71</u>	<u>\$ 482,139.22</u>	<u>\$ -</u>	<u>\$ 1,115,244.88</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	72,608.09	-	350,000.00	-	-	-
Forfeiture deposit	-	-	-	-	-	-
Property taxes-allowance	-	-	-	-	-	-
Due to other funds	-	-	672,834.34	-	32,975.00	-
Total liabilities	<u>72,608.09</u>	<u>-</u>	<u>1,022,834.34</u>	<u>-</u>	<u>32,975.00</u>	<u>-</u>
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Grants	-	-	-	-	-	1,115,244.88
Illinois capital program	983,249.20	-	-	-	-	-
Total deferred inflows of resources	<u>983,249.20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,115,244.88</u>
Fund balances:						
Restricted						
Street maintenance	2,994,702.77	-	-	-	-	-
Economic development	-	2,866,172.82	130,972.37	482,139.22	-	-
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	(32,975.00)	-
Total fund balances (deficits)	<u>2,994,702.77</u>	<u>2,866,172.82</u>	<u>130,972.37</u>	<u>482,139.22</u>	<u>(32,975.00)</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,050,560.06</u>	<u>\$ 2,866,172.82</u>	<u>\$ 1,153,806.71</u>	<u>\$ 482,139.22</u>	<u>\$ -</u>	<u>\$ 1,115,244.88</u>

Amounts UNAUDITED updated through May 31, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
AS OF MAY 31, 2022

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 26,017.70	\$ 228,062.45	\$ 43,686.11	\$ 7,643,251.71
Property taxes receivable	1,183,395.80	691,546.94	-	-	-	-	-	1,874,942.74
Receivables other taxes	-	-	-	-	-	-	-	76,272.79
Due from other funds	-	-	14,400.00	24,890.00	-	-	-	2,285,455.45
	<u>-</u>	<u>-</u>	<u>14,400.00</u>	<u>24,890.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,285,455.45</u>
Total assets	<u>\$ 1,183,395.80</u>	<u>\$ 691,546.94</u>	<u>\$ 14,400.00</u>	<u>\$ 24,890.00</u>	<u>\$ 26,017.70</u>	<u>\$ 228,062.45</u>	<u>\$ 43,686.11</u>	<u>\$ 11,879,922.69</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	-	-	-	-	6,249.00	-	428,857.09
Forfeiture deposit	-	-	-	-	-	77,921.86	-	77,921.86
Property taxes-allowance	152,579.00	89,163.00	-	-	-	-	-	241,742.00
Due to other funds	-	-	-	-	-	(55,325.84)	-	650,483.50
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(55,325.84)</u>	<u>-</u>	<u>650,483.50</u>
Total liabilities	<u>152,579.00</u>	<u>89,163.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,845.02</u>	<u>-</u>	<u>1,399,004.45</u>
Deferred inflows of resources								
Property taxes	1,030,816.80	602,383.94	-	-	-	-	-	1,633,200.74
Grants	-	-	-	-	-	-	-	1,115,244.88
Illinois capital program	-	-	-	-	-	-	-	983,249.20
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>983,249.20</u>
Total deferred inflows of resources	<u>1,030,816.80</u>	<u>602,383.94</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,731,694.82</u>
Fund balances:								
Restricted								
Street maintenance	-	-	-	-	-	-	-	2,994,702.77
Economic development	-	-	-	-	-	-	-	3,479,284.41
Public safety	-	-	-	24,890.00	26,017.70	199,217.43	43,686.11	293,811.24
Unassigned (deficit)	-	-	14,400.00	-	-	-	-	(18,575.00)
	<u>-</u>	<u>-</u>	<u>14,400.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,575.00)</u>
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>14,400.00</u>	<u>24,890.00</u>	<u>26,017.70</u>	<u>199,217.43</u>	<u>43,686.11</u>	<u>6,749,223.42</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,183,395.80</u>	<u>\$ 691,546.94</u>	<u>\$ 14,400.00</u>	<u>\$ 24,890.00</u>	<u>\$ 26,017.70</u>	<u>\$ 228,062.45</u>	<u>\$ 43,686.11</u>	<u>\$ 11,879,922.69</u>

Amounts UNAUDITED updated through May 31, 2022

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
REVENUES						
Property tax-net	\$ -	\$ -	\$ 7.02	\$ -	\$ -	\$ -
Motor fuel tax allotments	77,692.81	-	-	-	-	-
Forfeiture income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-
Grant income	-	-	-	-	-	-
Rental income	-	-	-	-	-	-
Interest income	2,921.14	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	80,613.95	-	7.02	-	-	-
EXPENDITURES						
Current						
Pension contribution	-	-	-	-	-	-
Maintenance service traffic signals	5,049.24	-	-	-	-	-
Maintenance supplies street	-	-	-	-	-	-
Legal fees	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	23,750.00	-	-	-	-	-
Other professional services	-	-	-	7,575.55	-	-
Lease payments	7,986.81	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Bank fees	-	-	-	-	-	-
Public education	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-	-

Amounts UNAUDITED updated through May 31, 2022

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
EXPENDITURES (Continued)						
Current (Continued)						
Coronavirus expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Organization memberships	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-
Sidewalk maintenance	2,375.00	-	-	-	-	-
Tree maintenance	-	-	-	-	-	-
Hauling disposal services	-	-	-	-	-	-
Capital outlay						
Salt building construction	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Total expenditures	<u>39,161.05</u>	<u>-</u>	<u>-</u>	<u>7,575.55</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	41,452.90	-	7.02	(7,575.55)	-	-
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	41,452.90	-	7.02	(7,575.55)	-	-
Fund balances (deficit) at beginning of year	<u>2,953,249.87</u>	<u>2,866,172.82</u>	<u>130,965.35</u>	<u>489,714.77</u>	<u>(32,975.00)</u>	<u>-</u>
Fund balances (deficit) at end of year	<u>\$ 2,994,702.77</u>	<u>\$ 2,866,172.82</u>	<u>\$ 130,972.37</u>	<u>\$ 482,139.22</u>	<u>\$ (32,975.00)</u>	<u>\$ -</u>

Amounts UNAUDITED updated through May 31, 2022

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

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES								
Property tax-net	\$ 20,476.36	\$ 11,954.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,437.76
Motor fuel tax allotments	-	-	-	-	-	-	-	77,692.81
Forfeiture income	-	-	-	-	-	84,714.34	-	84,714.34
Foreign fire tax	-	-	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-	-	-
Grant income	-	-	-	-	-	-	-	-
Rental income	-	-	5,400.00	-	-	-	-	5,400.00
Interest income	-	-	-	-	-	-	-	2,921.14
Miscellaneous revenues	-	-	-	-	-	-	-	-
	<u>20,476.36</u>	<u>11,954.38</u>	<u>5,400.00</u>	<u>-</u>	<u>-</u>	<u>84,714.34</u>	<u>-</u>	<u>203,166.05</u>
EXPENDITURES								
Current								
Pension contribution	20,476.36	11,954.38	-	-	-	-	-	32,430.74
Maintenance service traffic signals	-	-	-	-	-	-	-	5,049.24
Maintenance supplies street	-	-	-	-	-	-	-	-
Legal fees	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
General maintenance-public works	-	-	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-	-	23,750.00
Other professional services	-	-	-	-	-	-	-	7,575.55
Lease payments	-	-	-	-	-	-	-	7,986.81
Maintenance services-building	-	-	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Bank fees	-	-	-	-	-	-	-	-
Public education	-	-	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-	-	-	-

Amounts UNAUDITED updated through May 31, 2022

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

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
EXPENDITURES (Continued)								
Current (Continued)								
Coronavirus expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Organization memberships	-	-	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-	-	-
Sidewalk maintenance	-	-	-	-	-	-	-	2,375.00
Tree maintenance	-	-	-	-	-	-	-	-
Hauling disposal services	-	-	-	-	-	-	-	-
Capital outlay								
Salt building construction	-	-	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-	-	-
New equipment	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-
Total expenditures	<u>20,476.36</u>	<u>11,954.38</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,167.34</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	5,400.00	-	-	84,714.34	-	123,998.71
OTHER FINANCING SOURCES (USES)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	-	-	5,400.00	-	-	84,714.34	-	123,998.71
Fund balances at beginning of year	<u>-</u>	<u>-</u>	<u>9,000.00</u>	<u>24,890.00</u>	<u>26,017.70</u>	<u>114,503.09</u>	<u>43,686.11</u>	<u>6,625,224.71</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,400.00</u>	<u>\$ 24,890.00</u>	<u>\$ 26,017.70</u>	<u>\$ 199,217.43</u>	<u>\$ 43,686.11</u>	<u>\$ 6,749,223.42</u>

Amounts UNAUDITED updated through May 31, 2022

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 612,503.60	\$ 372,053.61	\$ 594,542.09	\$ 51,689.25	\$ 1,630,788.55
Property taxes receivable-net	1,055,180.69	475,000.95	1,026,529.84	1,213,137.35	3,769,848.83
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 1,667,684.29</u>	<u>\$ 847,054.56</u>	<u>\$ 1,621,071.93</u>	<u>\$ 1,264,826.60</u>	<u>\$ 5,400,637.38</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	-
Property taxes-allowance	136,047.91	61,243.43	132,353.87	156,413.79	486,059.00
Due to other funds	808.33	(50,131.59)	808.34	25,000.00	(23,514.92)
Total liabilities	<u>136,856.24</u>	<u>11,111.84</u>	<u>133,162.21</u>	<u>181,413.79</u>	<u>462,544.08</u>
Deferred inflows of resources					
Property taxes	919,132.78	413,757.52	894,175.97	1,056,723.56	3,283,789.83
Fund balance:					
Restricted					
Debt service	611,695.27	422,185.20	593,733.75	26,689.25	1,654,303.47
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	<u>611,695.27</u>	<u>422,185.20</u>	<u>593,733.75</u>	<u>26,689.25</u>	<u>1,654,303.47</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,667,684.29</u>	<u>\$ 847,054.56</u>	<u>\$ 1,621,071.93</u>	<u>\$ 1,264,826.60</u>	<u>\$ 5,400,637.38</u>

Amounts UNAUDITED updated through May 31, 2022

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2021 Series	Total
REVENUES					
Property taxes-net	\$ 15,708.98	\$ 43,134.88	\$ 12,378.28	\$ -	\$ 71,222.14
Interest income	28.47	11.02	27.72	1.83	69.04
Other income	-	-	-	-	-
Total revenues	<u>15,737.45</u>	<u>43,145.90</u>	<u>12,406.00</u>	<u>1.83</u>	<u>71,291.18</u>
EXPENDITURES					
Debt service					
Principal	-	-	-	-	-
Interest paid	-	-	-	25,000.00	25,000.00
Other fees	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000.00</u>	<u>25,000.00</u>
Excess (deficiency) of revenues over (under) expenditures	15,737.45	43,145.90	12,406.00	(24,998.17)	46,291.18
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	15,737.45	43,145.90	12,406.00	(24,998.17)	46,291.18
Fund balances at beginning of year	<u>595,957.82</u>	<u>379,039.30</u>	<u>581,327.75</u>	<u>51,687.42</u>	<u>1,608,012.29</u>
Fund balances at end of year	<u>\$ 611,695.27</u>	<u>\$ 422,185.20</u>	<u>\$ 593,733.75</u>	<u>\$ 26,689.25</u>	<u>\$ 1,654,303.47</u>

Amounts UNAUDITED updated through May 31, 2022

Supplementary Information

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

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
ASSETS		
Cash and cash equivalents	\$ 1,630,788.55	\$ 1,622,889.49
Property taxes receivable-net	3,769,848.83	3,769,848.83
Due from other funds	-	-
Total assets	<u>\$ 5,400,637.38</u>	<u>\$ 5,392,738.32</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	-	-
Property taxes-allowance	486,059.00	486,059.00
Due to other funds	<u>(23,514.92)</u>	<u>11,648.05</u>
Total liabilities	<u>462,544.08</u>	<u>497,707.05</u>
Deferred inflows of resources		
Property taxes	<u>3,283,789.83</u>	<u>3,283,789.83</u>
Fund balance:		
Restricted for debt service	1,654,303.47	1,611,241.44
Unassigned	<u>-</u>	<u>-</u>
Total fund balance	<u>1,654,303.47</u>	<u>1,611,241.44</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,400,637.38</u>	<u>\$ 5,392,738.32</u>

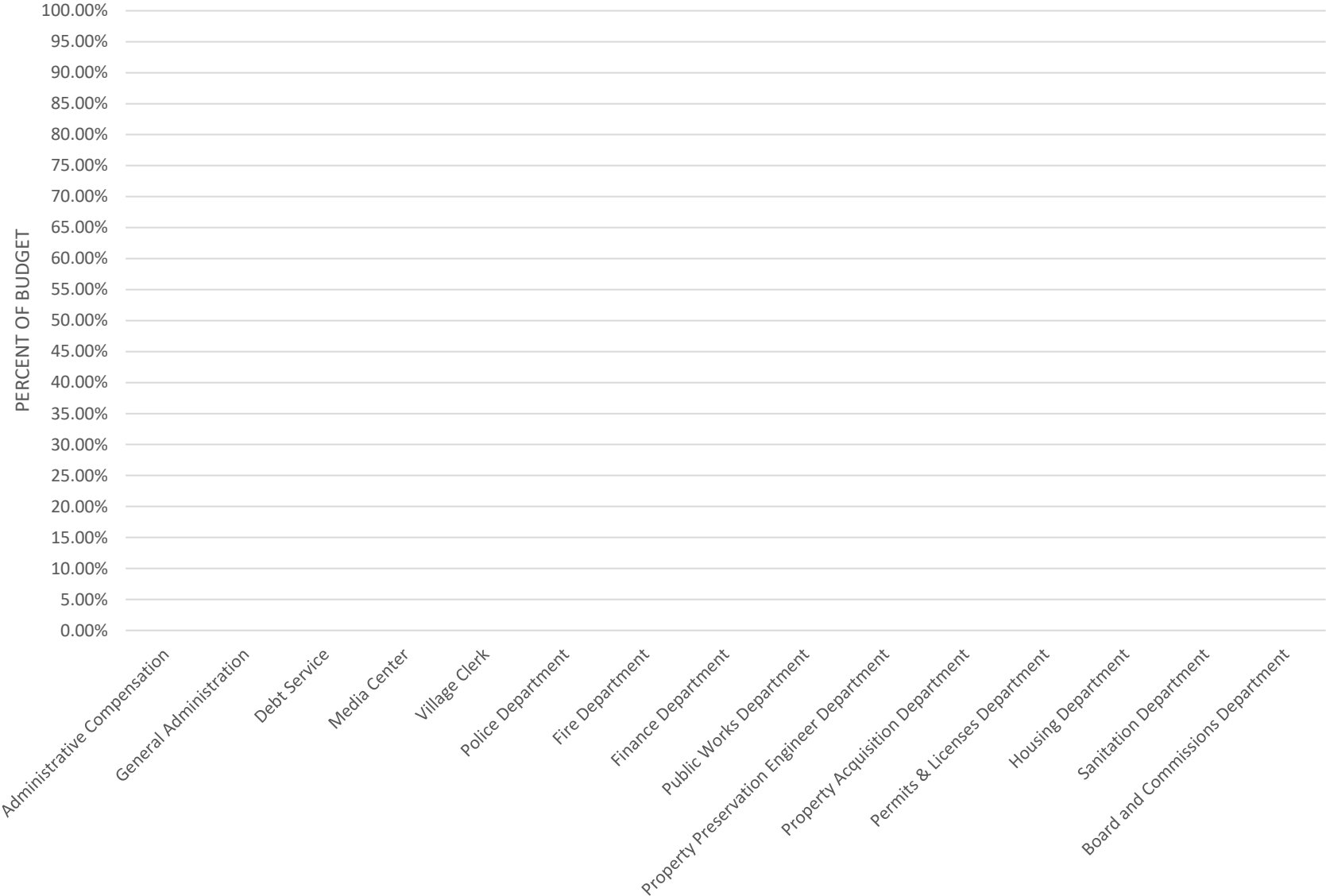
Amounts UNAUDITED updated through May 31, 2022

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

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
REVENUES				
Property taxes-net	\$ 71,222.14	\$ -	0.00%	\$ 142,246.03
Interest income	69.04	-	0.00%	5.97
Other income	-	-	0.00%	-
Total revenues	<u>71,291.18</u>	<u>-</u>	<u>0.00%</u>	<u>142,252.00</u>
EXPENDITURES				
Debt service				
Principal	-	-	0.00%	-
Interest paid	25,000.00	-	0.00%	-
Other fees	-	-	0.00%	-
Total expenditures	<u>25,000.00</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	46,291.18	-		142,252.00
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	0.00%	-
Transfer out	-	-	0.00%	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Net changes in fund balances	46,291.18	<u>\$ 52,634.20</u>		142,252.00
Fund balances at beginning of year	<u>1,608,012.29</u>			<u>1,468,989.44</u>
Fund balances at end of year	<u>\$ 1,654,303.47</u>			<u>\$ 1,611,241.44</u>

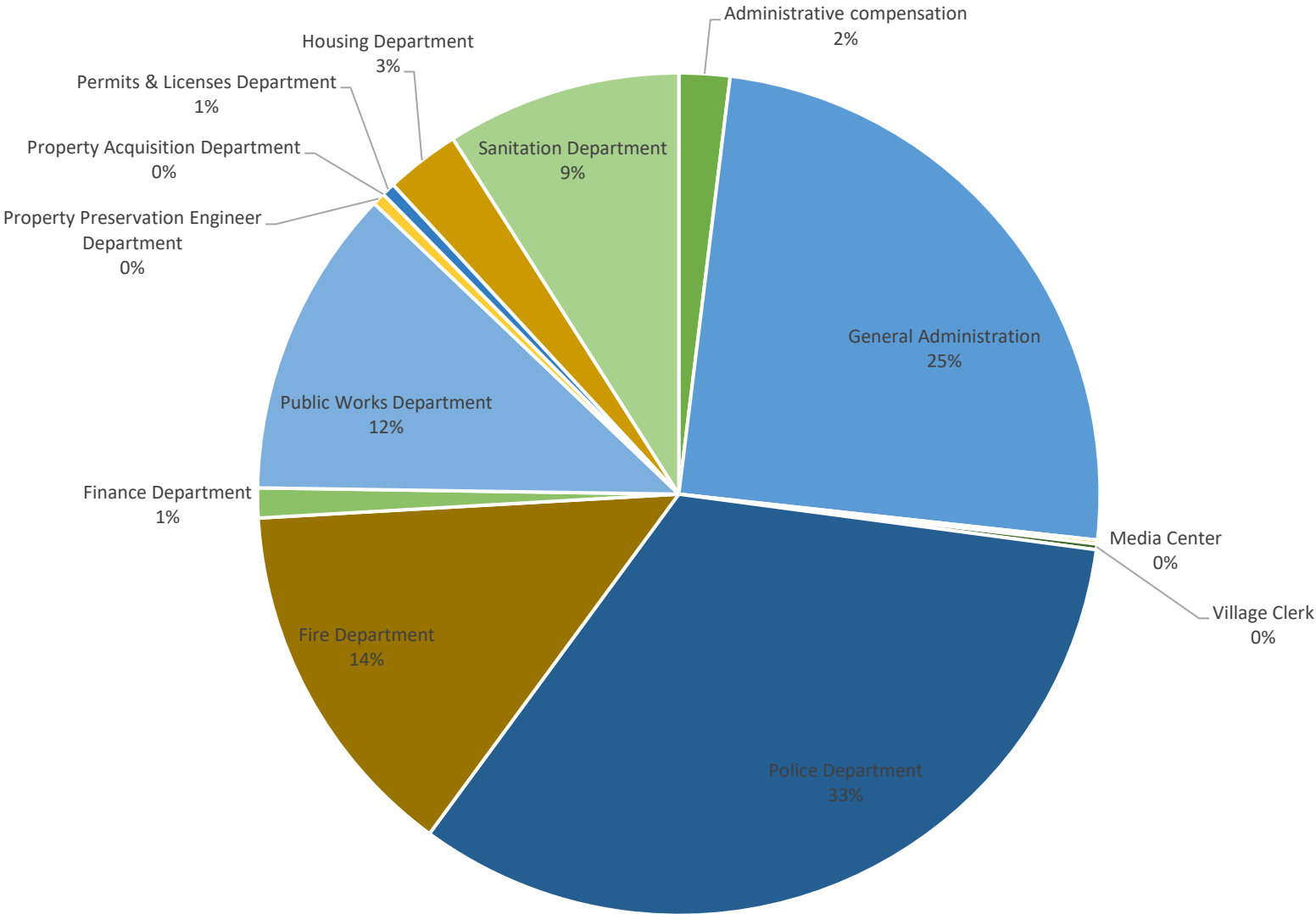
Amounts UNAUDITED updated through May 31, 2022

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through May 31, 2022

**VILLAGE OF DOLTON
GENERAL FUND BY DEPARTMENT**



Amounts UNAUDITED updated through May 31, 2022

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

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 340,056.82
Local debt recovery	8,901.37
Bond payments commingled account	1,061,963.94
Clerks account	1,499,777.28
Clerks ub unapplied cash	-
Petty cash	16.85
Payroll checking	15,158.09
Corp IPTIP cash	2,564,497.88
	\$ 5,490,372.23
 General Fund - Restricted	
Capital projects installment	132,976.05
Narcint account	8,201.88
Cook County COVID-19 grant	625,722.52
Homewood Disposal bond proceeds	85,523.45
Lease agreement holding	-
City of Chicago-tort liability	-
	\$ 852,423.90
 Enterprise Fund	
Water	
Cash at paying agent	-
Clerk's account	54,431.05
Water fund checking account	1,893,291.26
Petty cash	500.00
	\$ 1,948,222.31
 Sewer	
Clerk's account	(22,965.78)
Sewer	1,848,925.62
	\$ 1,825,959.84
 Melanie Fitness Center	
Cash	1,753.56
	\$ 1,753.56

Amounts UNAUDITED updated through May 31, 2022

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

	Current Year Actual
Special Revenue	
Motor Fuel Tax	4,318,394.87
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	1,153,806.71
TIF III Indulux	414,232.11
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
American Rescue Plan	1,115,244.88
Federal Forfeiture	
Justice account	-
Treasury account	26,017.70
Total Federal Forfeiture	\$ 26,017.70
State Forfeiture	
State Forfeiture	41,332.63
State Forfeiture Holding	186,729.82
Total State Forfeiture	\$ 228,062.45
Foreign Fire Tax	43,686.11

Amounts UNAUDITED updated through May 31, 2022

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

	Current Year Actual
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	<u>612,503.60</u>
Total 2009A	<u>612,503.60</u>
2009B	
Bond payments commingled account	96,385.08
Escrowed bank account	<u>275,668.53</u>
Total 2009B	<u>372,053.61</u>
2009C	
Bond payments commingled account	-
Escrowed bank account	<u>594,542.09</u>
Total 2009C	<u>594,542.09</u>
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	<u>51,689.25</u>
Total Homewood Disposal Bonds	<u>51,689.25</u>
Total Debt Service	<u><u>\$ 1,630,788.55</u></u>

Amounts UNAUDITED updated through May 31, 2022

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

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2021 Series	Total
Payment						
June interest	\$ -	\$ 111,250.00	\$ 152,042.50	\$ 86,550.00	\$ 25,000.00	\$ 374,842.50
December interest	386,196.57	111,250.00	152,042.50	86,550.00	25,000.00	761,039.07
Interest savings	-	-	-	-	-	-
December principal	766,825.60	1,000,000.00	275,000.00	1,000,000.00	1,275,000.00	4,316,825.60
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,222,500.00</u>	<u>\$ 579,085.00</u>	<u>\$ 1,173,100.00</u>	<u>\$ 1,325,000.00</u>	<u>\$ 5,452,707.17</u>
Amount paid	-	-	-	-	25,000.00	25,000.00
Amount due at December 1st	<u>1,153,022.17</u>	<u>1,222,500.00</u>	<u>579,085.00</u>	<u>1,173,100.00</u>	<u>1,300,000.00</u>	<u>5,427,707.17</u>
Water fund checking account	1,893,291.26	-	-	-	-	1,893,291.26
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>1,893,291.26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,893,291.26</u>
Debt service balances	<u>-</u>	<u>612,503.60</u>	<u>372,053.61</u>	<u>594,542.09</u>	<u>51,689.25</u>	<u>1,630,788.55</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,061,963.94</u>
Unfunded (overfunded) balance	<u>\$ (740,269.09)</u>	<u>\$ 609,996.40</u>	<u>\$ 207,031.39</u>	<u>\$ 578,557.91</u>	<u>\$ 1,248,310.75</u>	<u>\$ 841,663.42</u>
% Funded	164.20%	50.10%	64.25%	50.68%	3.98%	84.49%

Amounts UNAUDITED updated through May 31, 2022

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

	0 Days	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	Over 151 Days	Total Accounts Receivable
District 1								
Residential	\$ (39,264.59)	\$ 94.42	\$ 151,123.72	\$ 343.93	\$ 188.72	\$ 90,909.78	\$ 918,841.43	\$ 1,122,237.41
Multi-family	(2,156.24)	-	8,901.09	116.11	409.68	6,394.60	32,822.39	46,487.63
Commercial	(1.35)	-	-	-	-	-	-	(1.35)
Industrial	(3.75)	-	556.37	-	-	330.15	23,360.55	24,243.32
Total district 1	<u>(41,425.93)</u>	<u>94.42</u>	<u>160,581.18</u>	<u>460.04</u>	<u>598.40</u>	<u>97,634.53</u>	<u>975,024.37</u>	<u>1,192,967.01</u>
District 2								
Residential	(44,273.17)	236,345.41	237.96	71.88	142,266.93	164.44	764,124.36	1,098,937.81
Multi-family	(521.61)	10,509.65	-	-	23,885.43	-	57,662.17	91,535.64
Commercial	-	139.01	-	-	139.01	-	941.70	1,219.72
Industrial	(110.70)	198.03	-	-	-	-	3,142.46	3,229.79
Total district 2	<u>(44,905.48)</u>	<u>247,192.10</u>	<u>237.96</u>	<u>71.88</u>	<u>166,291.37</u>	<u>164.44</u>	<u>825,870.69</u>	<u>1,194,922.96</u>
District 3								
Residential	451,234.94	2,501.04	63.67	200,444.83	99.00	1.52	813,909.74	1,468,254.74
Multi-family	42,642.14	-	-	7,464.58	9.44	-	31,251.91	81,368.07
Commercial	156.88	-	-	-	-	-	-	156.88
Industrial	-	-	-	-	-	-	-	-
Total district 3	<u>494,033.96</u>	<u>2,501.04</u>	<u>63.67</u>	<u>207,909.41</u>	<u>108.44</u>	<u>1.52</u>	<u>845,161.65</u>	<u>1,549,779.69</u>
District 4								
Residential	(78.55)	358.65	-	-	-	-	-	280.10
Multi-family	-	-	-	-	-	-	-	-
Commercial	18,224.23	11,082.45	2,945.10	2,853.68	454.62	337.32	145,464.05	181,361.45
Industrial	255,675.82	224.26	132.12	132.12	88.08	399.74	50,602.42	307,254.56
Total district 4	<u>273,821.50</u>	<u>11,665.36</u>	<u>3,077.22</u>	<u>2,985.80</u>	<u>542.70</u>	<u>737.06</u>	<u>196,066.47</u>	<u>488,896.11</u>
District 6-8								
Residential	751.37	747.89	429.43	724.53	722.33	2,186.22	53,300.57	58,862.34
Multi-family	444.28	657.30	520.74	679.18	571.95	1,352.71	2,177.68	6,403.84
Commercial	22,547.40	6,062.27	4,460.35	2,841.89	4,019.73	4,920.48	141,812.18	186,664.30
Industrial	-	-	-	-	-	-	-	-
Total district 6-8	<u>23,743.05</u>	<u>7,467.46</u>	<u>5,410.52</u>	<u>4,245.60</u>	<u>5,314.01</u>	<u>8,459.41</u>	<u>197,290.43</u>	<u>251,930.48</u>
	<u>\$ 705,267.10</u>	<u>\$ 268,920.38</u>	<u>\$ 169,370.55</u>	<u>\$ 215,672.73</u>	<u>\$ 172,854.92</u>	<u>\$ 106,996.96</u>	<u>\$ 3,039,413.61</u>	<u>\$ 4,678,496.25</u>

Amounts UNAUDITED updated through May 31, 2022