

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

MAY 31, 2023

VILLAGE OF DOLTON, ILLINOIS
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VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF MAY 31, 2023

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 567,448.27	\$ 8,227,384.65	\$ 3,849,609.47	\$ 12,644,442.39
Restricted cash	1,778,163.04	-	-	1,778,163.04
Receivables				
Property taxes-net	4,233,979.00	2,155,925.00	3,093,028.00	9,482,932.00
Refuse	1,364,960.10	-	-	1,364,960.10
Other taxes	1,601,736.07	-	-	1,601,736.07
Other	342,228.83	76,122.38	-	418,351.21
Due from other funds	2,755,701.50	2,603,491.35	-	5,359,192.85
Due from other governmental agencies				
Park district	300,000.00	-	-	300,000.00
Less: allowance for uncollectible	(300,000.00)	-	-	(300,000.00)
ETSB board	46,577.47	-	-	46,577.47
Inventories	8,383.65	-	-	8,383.65
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	-	-	-	-
Total assets	<u>\$ 12,944,889.93</u>	<u>\$ 13,062,923.38</u>	<u>\$ 6,942,637.47</u>	<u>\$ 32,950,450.78</u>
LIABILITIES				
Accounts payable	1,425,891.62	789,228.98	-	2,215,120.60
Accrued salaries payable	780,012.95	-	-	780,012.95
Due to other funds	2,654,018.97	391,508.66	1,199,954.12	4,245,481.75
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	40,166.41	-	-	40,166.41
Utility overpayments	-	-	-	-
Payroll withholdings	39,347.52	-	-	39,347.52
Sales tax incentive payable	-	-	-	-
Deposits payable	79,225.00	62,497.40	-	141,722.40
Red light fees payable	103,691.91	-	-	103,691.91
Retro payable	652,419.19	-	-	652,419.19
Property taxes-allowance	489,730.00	249,369.00	357,760.00	1,096,859.00
Liability insurance payable	99,008.03	-	-	99,008.03
Due to other agencies	-	-	-	-
Workers compensation payable	591,266.22	-	-	591,266.22
Tax anticipation warrants payable	-	-	-	-
Other liabilities	288,803.42	-	1,020,059.42	1,308,862.84
Total liabilities	<u>7,553,908.87</u>	<u>1,492,604.04</u>	<u>2,577,773.54</u>	<u>11,624,286.45</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
AS OF MAY 31, 2023

	General Fund	Special Revenue Funds	Debt Service Funds	Total
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	\$ 3,744,249.00	\$ 1,906,556.00	\$ 2,735,268.00	\$ 8,386,073.00
Grants	10,813.22	1,997,547.10	-	2,008,360.32
Total deferred inflows of resources	<u>3,755,062.22</u>	<u>3,904,103.10</u>	<u>2,735,268.00</u>	<u>10,394,433.32</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Advances from other funds	2,755,701.50	-	-	2,755,701.50
Land held for resale	245,712.00	-	-	245,712.00
Inventories	8,383.65	-	-	8,383.65
Restricted				
Street maintenance	-	2,838,249.09	-	2,838,249.09
Economic development	-	4,480,313.47	-	4,480,313.47
Grants	578,292.52	-	-	578,292.52
Capital improvement	-	-	-	-
Public safety	8,201.88	345,903.68	-	354,105.56
Tort liability	505,635.59	-	-	505,635.59
Debt service	607,003.00	-	1,629,595.93	2,236,598.93
Unassigned (deficit)	<u>(3,073,011.30)</u>	<u>1,750.00</u>	<u>-</u>	<u>(3,071,261.30)</u>
Total fund balances (deficit)	<u>1,635,918.84</u>	<u>7,666,216.24</u>	<u>1,629,595.93</u>	<u>10,931,731.01</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 12,944,889.93</u>	<u>\$ 13,062,923.38</u>	<u>\$ 6,942,637.47</u>	<u>\$ 32,950,450.78</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE PERIOD ENDED MAY 31, 2023

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ -	\$ -	\$ -	\$ -
Property taxes-pension	-	-	-	-
Property taxes-tort	-	-	-	-
Other taxes	511,811.18	76,122.38	47,413.33	635,346.89
Total taxes	511,811.18	76,122.38	47,413.33	635,346.89
Intergovernmental				
State income tax	515,407.66	-	-	515,407.66
Personal property replacement tax	154,928.91	-	-	154,928.91
Local motor fuel tax	1,439.43	-	-	1,439.43
911 service surcharge	16,535.89	-	-	16,535.89
Intergovernmental revenue contributions	3,852.53	-	-	3,852.53
Grants	#REF!	92,736.98	-	#REF!
Total intergovernmental	#REF!	92,736.98	-	#REF!
Licenses	108,818.71	-	-	108,818.71
Permits	76,733.64	-	-	76,733.64
Charge for services	198,312.42	-	-	198,312.42
Fines and forfeitures	267,696.12	-	-	267,696.12
Interest income	4,154.21	14,056.64	8,264.71	26,475.56
Other	34,052.57	6,245.00	-	40,297.57
Total revenues	#REF!	189,161.00	55,678.04	#REF!

Amounts UNAUDITED updated through May 31, 2023

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, 2023

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 42,914.43	\$ -	\$ -	\$ 42,914.43
General administration	632,979.57	92,736.98	-	725,716.55
Media center	11,930.70	-	-	11,930.70
Village Clerk	4,699.81	-	-	4,699.81
Police department	844,760.62	11.00	-	844,771.62
Fire department	288,832.07	567.12	-	289,399.19
Finance department	11,788.90	-	-	11,788.90
Public works department	214,679.63	-	-	214,679.63
Property preservation engineer department	11,287.49	-	-	11,287.49
Property acquisition department	-	-	-	-
Permits & licenses department	9,027.97	-	-	9,027.97
Housing department	42,122.98	-	-	42,122.98
Sanitation department	178,298.00	-	-	178,298.00
Board and commissions department	-	-	-	-
Street maintenance	-	167,654.83	-	167,654.83
Economic development	-	7,802.82	-	7,802.82
Debt Service	184,762.53	-	-	184,762.53
	<u>2,478,084.70</u>	<u>268,772.75</u>	<u>-</u>	<u>2,746,857.45</u>
Excess (deficiency) of revenues over (under) expenditures	<u>#REF!</u>	<u>(79,611.75)</u>	<u>55,678.04</u>	<u>#REF!</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	-	-	-	-
City of Chicago payment	(376,518.02)	-	-	(376,518.02)
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>(376,518.02)</u>	<u>-</u>	<u>-</u>	<u>(376,518.02)</u>
Net change in fund balances	<u>#REF!</u>	<u>(79,611.75)</u>	<u>55,678.04</u>	<u>#REF!</u>
Fund balances at beginning of year	<u>2,509,699.29</u>	<u>7,745,827.99</u>	<u>1,573,917.89</u>	<u>11,829,445.17</u>
Fund balances at end of year	<u>#REF!</u>	<u>\$ 7,666,216.24</u>	<u>\$ 1,629,595.93</u>	<u>#REF!</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND
AS OF MAY 31, 2023

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 567,448.27	\$ 5,715,245.51
Restricted cash	1,778,163.04	933,276.32
Receivables		
Property taxes-net	4,233,979.00	4,069,629.09
Refuse	1,364,960.10	1,130,048.47
Other taxes	1,601,736.07	1,742,419.80
Other	342,228.83	342,228.83
Due from other funds	2,755,701.50	2,041,846.02
Due from other governmental agencies		
Park district	300,000.00	300,000.00
Less: allowance for uncollectible	(300,000.00)	(300,000.00)
ETSB board	46,577.47	11,825.11
Inventories	8,383.65	8,383.65
Land held for resale	245,712.00	245,712.00
Prepaid items	-	-
Total assets	<u>\$ 12,944,889.93</u>	<u>\$ 16,240,614.80</u>
LIABILITIES		
Accounts payable	1,425,891.62	1,288,382.01
Accrued salaries payable	780,012.95	590,380.15
Due to other funds	2,654,018.97	1,980,145.28
Due to pension funds	310,327.63	310,327.63
Unclaimed property checks	40,166.41	40,166.41
Utility overpayments	-	-
Payroll withholdings	39,347.52	100,132.33
Sales tax incentive payable	-	39,608.55
Escrow deposits	79,225.00	110,225.00
Red light fees payable	103,691.91	103,691.91
Retro payable	652,419.19	502,723.61
Property taxes-allowance	489,730.00	540,718.00
Liability insurance payable	99,008.03	99,008.03
Due to other agencies	-	-
Workers compensation payable	591,266.22	49,158.34
Tax anticipation warrants payable	-	-
Other liabilities	288,803.42	298,214.44
Total liabilities	<u>7,553,908.87</u>	<u>6,052,881.69</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND (CONTINUED)
AS OF MAY 31, 2023

	Current Year Actual	Prior Year Actual
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	\$ 3,744,249.00	\$ 3,528,911.09
Grants	10,813.22	10,813.22
 Total deferred inflows of resources	 <u>3,755,062.22</u>	 <u>3,539,724.31</u>
FUND BALANCES		
Nonspendable		
Prepaid items	-	-
Advances from other funds	2,755,701.50	2,041,846.02
Land held for resale	245,712.00	245,712.00
Inventories	8,383.65	8,383.65
Restricted		
Grants	578,292.52	578,292.52
Capital improvement	-	-
Public safety	8,201.88	8,201.88
Tort liability	505,635.59	60,329.30
Debt service	607,003.00	106,046.57
Unassigned (deficit)	<u>(3,073,011.30)</u>	<u>3,599,196.86</u>
 Total fund balances	 <u>1,635,918.84</u>	 <u>6,648,008.80</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 12,944,889.93</u>	 <u>\$ 16,240,614.80</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
REVENUES				
Property taxes-net	\$ -	\$ -	0.00%	\$ 73,652.02
Property taxes-tort	-	-	0.00%	16,385.33
Other taxes				
Cannabis tax	2,583.76	-	0.00%	2,964.76
Home rule sales tax	85,026.01	-	0.00%	78,936.29
Hotel tax	3,750.00	-	0.00%	3,750.00
Sales tax	203,522.42	-	0.00%	190,207.01
Simplified municipal telecom tax	20,085.19	-	0.00%	18,448.37
Transfer tax	16,380.00	-	0.00%	27,530.00
Utilities tax	119,020.65	-	0.00%	136,895.01
Video gaming tax	53,157.06	-	0.00%	49,826.75
Other taxes	8,286.09	-	0.00%	8.86
Total taxes	511,811.18	-	0.00%	598,604.40
Intergovernmental				
State income tax	515,407.66	-	0.00%	680,107.98
Personal property replacement tax	154,928.91	-	0.00%	173,206.85
Local motor fuel tax	1,439.43	-	0.00%	2,640.01
911 service surcharge	16,535.89	-	0.00%	969.40
Intergovernmental revenue contributions	3,852.53	-	0.00%	3,852.53
Grants	87,079.00	-	0.00%	2,500.00
Total intergovernmental	779,243.42	-	0.00%	863,276.77
Licenses				
Rental	12,172.50	-	0.00%	8,770.00
Vehicle	6,557.51	-	0.00%	24,483.53
Business	21,725.00	-	0.00%	19,485.00
Animal	150.00	-	0.00%	360.00
Cable franchise	-	-	0.00%	63,718.28
Contractors	35,025.00	-	0.00%	24,850.00
Other licenses	6,975.00	-	0.00%	4,790.00
Liquor	7,000.00	-	0.00%	14,750.00
Inspection fees	19,213.70	-	0.00%	23,540.00
Fire fees	-	-	0.00%	-
Total licenses	108,818.71	-	0.00%	184,746.81
Permits				
Building	76,673.64	-	0.00%	45,198.01
Other permits	60.00	-	0.00%	35.00
Total permits	76,733.64	-	0.00%	45,233.01
Charge for services				
Utilities charges residential	197,714.14	-	0.00%	177,000.52
Utilities charges commercial	598.28	-	0.00%	7,088.57
Utilities charges industrial	-	-	0.00%	(7.07)
Utilities penalties	-	-	0.00%	-
Special police services	-	-	0.00%	2,101.14
Total charge for services	198,312.42	-	0.00%	186,183.16

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
REVENUES (Continued)				
Fines and forfeitures				
Red light fees	\$ 170,671.00	\$ -	0.00%	\$ 170,340.30
Towing fees	4,700.00	-	0.00%	11,935.00
Court fines	1,930.00	-	0.00%	1,934.32
Parking fines	800.00	-	0.00%	5,715.00
Overweight truck fines	-	-	0.00%	-
Housing fines	42,055.00	-	0.00%	67,647.25
Municipal collections	14,259.51	-	0.00%	12,261.18
Local debt recovery collections	32,830.61	-	0.00%	30,371.62
Other fines	450.00	-	0.00%	10.00
Fire recovery program	-	-	0.00%	-
Forfeiture income	-	-	0.00%	-
Total fines and forfeitures	<u>267,696.12</u>	<u>-</u>	<u>0.00%</u>	<u>300,214.67</u>
Interest income	<u>4,154.21</u>	<u>-</u>	<u>0.00%</u>	<u>1,666.71</u>
Other				
Escrow forfeiture	-	-	0.00%	10,000.00
Sponsorships	-	-	0.00%	-
Rental income	-	-	0.00%	-
Village property rental	-	-	0.00%	-
Retiree insurance contribution	-	-	0.00%	-
Insurance reimbursement	369.16	-	0.00%	33.00
Employee insurance reimbursement	-	-	0.00%	-
Workers compensation reimbursement	8,216.52	-	0.00%	9,185.13
TIF #3 Indulux reimbursement	7,802.82	-	0.00%	7,575.55
Motor fuel tax reimbursement	-	-	0.00%	-
Miscellaneous	17,664.07	-	0.00%	5,480.81
Total other	<u>34,052.57</u>	<u>-</u>	<u>0.00%</u>	<u>32,274.49</u>
Total revenues	<u>1,980,822.27</u>	<u>-</u>	<u>0.00%</u>	<u>2,212,200.02</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES				
Administrative compensation				
Salaries	\$ 11,251.49	\$ -	0.00%	\$ 11,251.49
Salaries-elected official allowance	8,933.36	-	0.00%	9,333.37
FICA tax	1,528.15	-	0.00%	1,574.76
IMRF contribution	1,329.65	-	0.00%	183.21
Medical insurance	19,871.78	-	0.00%	9,492.36
Total administrative compensation	42,914.43	-	0.00%	31,835.19
General administration				
Salaries administration	18,081.44	-	0.00%	17,050.29
Salaries human resources	6,923.08	-	0.00%	5,923.08
Salaries development & grants	-	-	0.00%	-
Salaries customer service	2,171.25	-	0.00%	3,547.50
Salaries youth program	-	-	0.00%	-
FICA tax	1,413.94	-	0.00%	1,430.17
IMRF contribution	1,071.00	-	0.00%	143.45
Medical insurance	12,556.42	-	0.00%	5,952.00
Medical insurance-retirees	42,455.39	-	0.00%	14,708.67
Uniform allowance	-	-	0.00%	-
Unemployment compensation	-	-	0.00%	-
Worker's compensation	80,915.91	-	0.00%	45,460.15
Membership dues	1,000.00	-	0.00%	150.00
Training	-	-	0.00%	325.00
Janitorial services	-	-	0.00%	13,597.48
Bank fees	9,094.65	-	0.00%	11,450.40
Municipal collection of Amercia fees	10,203.73	-	0.00%	10,321.60
Red light service fees	64,084.79	-	0.00%	72,324.14
Fire service fees	-	-	0.00%	-
Postage & mailing	23.72	-	0.00%	2,136.28
Printing	-	-	0.00%	1,932.94
Publishing	-	-	0.00%	-
Office supplies	-	-	0.00%	-
Operating supplies	-	-	0.00%	269.60
Traveling expenses	-	-	0.00%	-
Legal fees	360.00	-	0.00%	-
Auditing	-	-	0.00%	-
Medical services & drug testing	-	-	0.00%	100.00
Settlements	-	-	0.00%	-
Telephone	78,850.87	-	0.00%	36,799.35
Utilities	397.30	-	0.00%	324.25
Liability insurance	191,401.12	-	0.00%	(41,207.11)
Maintenance services building & grounds	-	-	0.00%	339.78
Maintenance services equipment	-	-	0.00%	-
Maintenance services vehicle	-	-	0.00%	-
Maintenance supplies buildings & grounds	3,345.61	-	0.00%	-
Other professional services	2,496.11	-	0.00%	2,537.41
Other contractual services	69,533.79	-	0.00%	70,339.27
Special events & activities	1,860.00	-	0.00%	-
Senior services	-	-	0.00%	-
Coronavirus expenditures	-	-	0.00%	-
Grants	-	-	0.00%	8,303.50
Other miscellaneous expenses	34,739.45	-	0.00%	7,750.25
Capital outlay				
Equipment	-	-	0.00%	-
Building	-	-	0.00%	664.34
Total general administration	632,979.57	-	0.00%	292,673.79

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES (Continued)				
Media center				
Salaries	\$ 7,767.10	\$ -	0.00%	\$ 5,646.15
FICA tax	584.87	-	0.00%	395.21
IMRF contribution	-	-	0.00%	-
Medical insurance	3,578.73	-	0.00%	1,806.48
Uniform allowance	-	-	0.00%	-
Publishing	-	-	0.00%	-
Office supplies	-	-	0.00%	-
Operating supplies	-	-	0.00%	-
Lease payments	-	-	0.00%	-
Other professional services	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Coronavirus expenditures	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	-
Total media center	<u>11,930.70</u>	<u>-</u>	<u>0.00%</u>	<u>7,847.84</u>
Village Clerk				
Salaries	2,692.29	-	0.00%	2,692.29
FICA tax	185.67	-	0.00%	187.61
IMRF contribution	192.23	-	0.00%	23.96
Medical insurance	1,629.62	-	0.00%	631.82
Training	-	-	0.00%	-
Publishing	-	-	0.00%	-
Office supplies	-	-	0.00%	-
Other professional services	-	-	0.00%	-
Other contractual services	-	-	0.00%	-
Special events & activities	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Coronavirus expenditures	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	-
Total Village Clerk	<u>4,699.81</u>	<u>-</u>	<u>0.00%</u>	<u>3,535.68</u>
Police department				
Salaries chief & deputy chief	22,273.48	-	0.00%	19,586.05
Salaries patrol	238,194.59	-	0.00%	160,643.81
Salaries lieutenants & sergeants	83,719.64	-	0.00%	58,742.33
Salaries records clerk	35,526.91	-	0.00%	31,879.57
Salaries crossing guards	7,731.00	-	0.00%	7,462.00
Salaries part timeofficers	5,770.00	-	0.00%	6,195.00
Salaries overtime	140,490.61	-	0.00%	65,322.47
Salaries administrative assist	3,172.96	-	0.00%	3,076.90
Salaries inspector/commander	8,846.11	-	0.00%	8,461.50
FICA tax	11,884.65	-	0.00%	9,081.45
IMRF contribution	4,207.30	-	0.00%	1,252.18
Medical insurance	181,464.07	-	0.00%	65,826.08
Uniform allowance	-	-	0.00%	98.00
Dues	-	-	0.00%	-
Organization memberships	200.00	-	0.00%	4,805.00
Training	35.00	-	0.00%	-
Public education	-	-	0.00%	-
Janitorial services	-	-	0.00%	2,646.00
Postage & mailing	-	-	0.00%	-
Publishing	-	-	0.00%	-
Office supplies	-	-	0.00%	-

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES (Continued)				
Police department (Continued)				
Operating supplies	\$ 2,178.10	\$ -	0.00%	\$ 517.12
Radio & dispatch	-	-	0.00%	-
Automotive fuel	2,446.64	-	0.00%	3,545.26
Traveling expenses	-	-	0.00%	-
Telephone	-	-	0.00%	2,175.43
Maintenance services building & grounds	-	-	0.00%	5,636.04
Maintenance services equipment	-	-	0.00%	3,677.80
Maintenance services vehicle	1,106.92	-	0.00%	258.71
Maintenance supplies buildings & grounds	-	-	0.00%	-
Maintenance supplies equipment	-	-	0.00%	-
Maintenance supplies vehicles	460.76	-	0.00%	3,020.87
Other professional services	4,105.36	-	0.00%	1,244.32
Other contractual services	25,346.09	-	0.00%	1,325.00
Other miscellaneous expenses	65,600.43	-	0.00%	241.53
Coronavirus expenditures	-	-	0.00%	-
Grant purchases	-	-	0.00%	-
Informant payments	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	-
Vehicles	-	-	0.00%	-
Building	-	-	0.00%	-
	<u>844,760.62</u>	<u>-</u>	<u>0.00%</u>	<u>466,720.42</u>
Fire department				
Salaries chief & deputy chief	8,461.54	-	0.00%	9,999.99
Salaries captain	23,031.64	-	0.00%	23,031.64
Salaries lieutenants	20,867.27	-	0.00%	20,867.26
Salaries engineers	50,816.22	-	0.00%	44,548.33
Salaries firefighters	20,493.26	-	0.00%	24,037.42
Salaries overtime	66,698.71	-	0.00%	54,248.77
Salaries inspector	807.70	-	0.00%	-
Salaries clerical	-	-	0.00%	-
Salaries esda	3,938.46	-	0.00%	1,538.46
Salaries retro	-	-	0.00%	-
FICA tax	3,281.10	-	0.00%	3,137.98
IMRF contribution	-	-	0.00%	-
Medical insurance	86,392.36	-	0.00%	40,936.58
Medical evaluations	-	-	0.00%	-
Uniform allowance	-	-	0.00%	-
Dues	-	-	0.00%	-
Organization memberships	-	-	0.00%	-
Training	-	-	0.00%	-
Public education	-	-	0.00%	-
Janitorial supplies	-	-	0.00%	-
Publishing	-	-	0.00%	-
Office supplies	-	-	0.00%	-
Operating supplies	180.61	-	0.00%	-
Operating supplies EMS	-	-	0.00%	-
Postage & mailing	-	-	0.00%	-
Radio & dispatch	-	-	0.00%	-
Automotive fuel	1,529.15	-	0.00%	2,164.31
Traveling expenses	-	-	0.00%	-
Legal fees	-	-	0.00%	-
Telephone	-	-	0.00%	-
Utilities	-	-	0.00%	455.18

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES (Continued)				
Fire department (continued)				
Maintenance services building & grounds	\$ 660.00	\$ -	0.00%	\$ -
Maintenance services equipment	-	-	0.00%	-
Maintenance services vehicle	-	-	0.00%	2,538.86
Maintenance supplies buildings & grounds	-	-	0.00%	-
Maintenance supplies equipment	269.73	-	0.00%	-
Maintenance supplies vehicles	-	-	0.00%	-
Other professional services	1,244.32	-	0.00%	1,244.32
Other contractual services	160.00	-	0.00%	-
Coronavirus expenditures	-	-	0.00%	-
Miscellaneous 2% account purchases	-	-	0.00%	-
Grants:				
Grant purchases	-	-	0.00%	-
Firefighters small tools grant	-	-	0.00%	-
Firefighters assistances	-	-	0.00%	-
Bunker gear	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	-
Vehicles	-	-	0.00%	-
Building	-	-	0.00%	-
Total fire department	288,832.07	-	0.00%	228,749.10
Finance department				
Salaries	7,692.28	-	0.00%	6,923.08
FICA tax	554.98	-	0.00%	495.98
IMRF contribution	549.22	-	0.00%	61.62
Medical insurance	2,992.42	-	0.00%	1,095.39
Organization memberships	-	-	0.00%	-
Training	-	-	0.00%	-
Office supplies	-	-	0.00%	-
Other professional services	-	-	0.00%	10,101.40
Grants:				
COVID-19 grant	-	-	0.00%	-
Total finance department	11,788.90	-	0.00%	18,677.47
Public works department				
Salaries superintendent	4,615.38	-	0.00%	3,923.06
Salaries supervisors	-	-	0.00%	-
Salaries foreman	7,892.79	-	0.00%	7,506.24
Salaries operator	-	-	0.00%	-
Salaries mechanic	7,992.50	-	0.00%	7,721.28
Salaries drivers	18,557.42	-	0.00%	13,272.11
Salaries laborer	26,731.40	-	0.00%	25,670.88
Salaries clerical	3,229.11	-	0.00%	3,479.04
Salaries overtime	7,324.98	-	0.00%	3,706.84
FICA tax	6,310.22	-	0.00%	5,390.20
IMRF contribution	6,117.55	-	0.00%	524.82
Medical insurance	44,086.13	-	0.00%	15,740.44
Uniform allowance	10,320.00	-	0.00%	15,100.00
Dues	-	-	0.00%	-
Organization memberships	-	-	0.00%	-
Training	-	-	0.00%	-
Public education	-	-	0.00%	-
Janitorial services	-	-	0.00%	-

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES (Continued)				
Public works department (continued)				
Postage & mailing	\$ -	\$ -	0.00%	\$ -
Office supplies	-	-	0.00%	-
Operating supplies	2,269.86	-	0.00%	-
Radio & dispatch	-	-	0.00%	-
Automotive fuel	611.66	-	0.00%	865.72
Equipment rentals	116.25	-	0.00%	-
Telephone	-	-	0.00%	-
Utilities	255.14	-	0.00%	279.85
Maintenance services building & grounds	18,617.36	-	0.00%	6,138.92
Maintenance services equipment	722.01	-	0.00%	6,744.59
Maintenance services vehicle	16,498.93	-	0.00%	11,050.24
Maintenance services sidewalks	-	-	0.00%	-
Maintenance services streets	-	-	0.00%	29,050.00
Maintenance services other	-	-	0.00%	-
Maintenance supplies buildings & grounds	4,783.56	-	0.00%	-
Maintenance supplies equipment	1,554.89	-	0.00%	-
Maintenance supplies vehicles	1,785.17	-	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	17,188.32	-	0.00%	1,244.32
Other contractual services	-	-	0.00%	-
Coronavirus expenditures	-	-	0.00%	-
Tree maintenance	-	-	0.00%	-
Hauling disposal services	-	-	0.00%	-
Village hall expenses	-	-	0.00%	-
Street lighting	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Grants				
IPRF expenditures	-	-	0.00%	-
Capital outlay				
Building	-	-	0.00%	-
Equipment	7,099.00	-	0.00%	-
Vehicles	-	-	0.00%	-
Total public works department	214,679.63	-	0.00%	157,408.55
Property preservation engineer department				
Salaries	8,429.73	-	0.00%	6,916.15
FICA tax	626.26	-	0.00%	428.88
IMRF contribution	601.88	-	0.00%	52.04
Medical insurance	1,629.62	-	0.00%	631.82
Maintenance services building & grounds	-	-	0.00%	-
Maintenance services vehicles	-	-	0.00%	-
Other professional services	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Total property preservation engineer department	11,287.49	-	0.00%	8,028.89
Property acquisition department				
Other contracted services	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Total property acquisition department	-	-	0.00%	-

Amounts *UNAUDITED* updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES (Continued)				
Permits & licenses department				
Salaries	\$ 1,200.00	\$ -	0.00%	\$ 3,461.54
FICA tax	62.91	-	0.00%	227.98
IMRF contribution	85.68	-	0.00%	30.80
Medical insurance	3,645.06	-	0.00%	1,095.39
Seminars	-	-	0.00%	-
Postage & mailing	-	-	0.00%	-
Printing	-	-	0.00%	-
Office supplies	-	-	0.00%	-
Operating supplies	-	-	0.00%	-
Engineering services	-	-	0.00%	-
Coronavirus expenditures	-	-	0.00%	-
Other professional services	2,790.00	-	0.00%	2,400.00
Other contractual services	1,244.32	-	0.00%	1,244.32
Other miscellaneous expenses	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	-
Total permits & licenses department	<u>9,027.97</u>	<u>-</u>	<u>0.00%</u>	<u>8,460.03</u>
Housing department				
Salaries housing manager	5,000.00	-	0.00%	4,230.75
Salaries clerical	4,310.54	-	0.00%	7,980.18
Salaries code enforcement director	-	-	0.00%	3,769.23
Salaries code enforcers	13,320.08	-	0.00%	11,944.04
FICA tax	1,632.11	-	0.00%	2,002.89
IMRF contribution	1,492.59	-	0.00%	208.64
Medical insurance	14,489.72	-	0.00%	3,851.21
Dues	-	-	0.00%	-
Seminars	-	-	0.00%	-
Postage & mailing	-	-	0.00%	-
Printing	-	-	0.00%	221.00
Office supplies	-	-	0.00%	-
Automotive fuel	611.66	-	0.00%	865.73
Coronavirus expenditures	-	-	0.00%	-
Maintenance services vehicle	21.96	-	0.00%	-
Other professional services	-	-	0.00%	-
Other contractual services	1,244.32	-	0.00%	1,244.32
Board ups	-	-	0.00%	-
Lawn care	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Capital outlay				
Equipment	-	-	0.00%	-
Total housing department	<u>42,122.98</u>	<u>-</u>	<u>0.00%</u>	<u>36,317.99</u>
Sanitation department				
Contract collection	178,298.00	-	0.00%	147,087.93
Bad debt expense	-	-	0.00%	-
Total sanitation department	<u>178,298.00</u>	<u>-</u>	<u>0.00%</u>	<u>147,087.93</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, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
EXPENDITURES (Continued)				
Debt Service				
General administration lease payments	\$ 23,814.62	\$ -	0.00%	\$ -
Media center lease payments	-	-	0.00%	2,467.15
Police department lease payments	127,852.60	-	0.00%	71,522.99
Fire department lease payments	1,848.69	-	0.00%	-
Public works department lease payments	21,002.13	-	0.00%	34,395.90
Housing department lease payments	10,244.49	-	0.00%	10,244.49
	<u>184,762.53</u>	<u>-</u>	<u>0.00%</u>	<u>118,630.53</u>
Total debt service				
	<u>184,762.53</u>	<u>-</u>	<u>0.00%</u>	<u>118,630.53</u>
Total expenditures	<u>2,478,084.70</u>	<u>-</u>	<u>0.00%</u>	<u>1,525,973.41</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(497,262.43)</u>	<u>-</u>		<u>686,226.61</u>
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	(376,518.02)	-	0.00%	(38,670.00)
Sale of foreclosed property	-	-	0.00%	-
Transfers in	-	-	0.00%	-
Transfers out special revenue funds	-	-	0.00%	-
Transfers out debt service	-	-	0.00%	-
Transfers out	-	-	0.00%	-
	<u>(376,518.02)</u>	<u>-</u>	<u>0.00%</u>	<u>(38,670.00)</u>
Total other financing sources (uses)				
	<u>(376,518.02)</u>	<u>-</u>	<u>0.00%</u>	<u>(38,670.00)</u>
Net change in fund balance	(873,780.45)	<u>\$ -</u>		647,556.61
Fund balance at beginning of year	<u>2,509,699.29</u>			<u>6,000,452.19</u>
Fund balance at end of year	<u>\$ 1,635,918.84</u>			<u>\$ 6,648,008.80</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF MAY 31, 2023

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,191,170.70	\$ 1,893,791.26
Accounts receivable		
Customers	4,121,643.25	3,856,185.84
Less: allowance for doubtful accounts	(741,131.71)	(741,131.71)
Due from other funds	(146,187.66)	67,580.56
Prepaid items	-	-
	4,425,494.58	5,076,425.95
Total current assets		
Noncurrent Assets		
Capital assets		
Depreciable	1,836,160.91	1,836,160.91
Less: accumulated depreciation	(1,773,259.49)	(1,773,259.49)
Net pension asset-IMRF	1,671,227.00	1,671,227.00
	1,734,128.42	1,734,128.42
Total noncurrent assets		
	6,159,623.00	6,810,554.37
Total assets		
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	33,340.00	33,340.00
Deferred outflow-IMRF	2,486.00	2,486.00
	35,826.00	35,826.00
Total deferred outflows		
LIABILITIES		
Current Liabilities		
Accounts payable	(127,802.89)	71,018.40
Accrued salaries payable	44,849.79	44,104.94
Accrued compensated absences	17,019.16	17,019.16
Liability insurance payable	19,175.28	19,175.28
Workers compensation payable	5,330.75	5,330.75
OPEB liability	117,822.00	117,822.00
	76,394.09	274,470.53
Total current liabilities		

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF MAY 31, 2023

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
LIABILITIES (Continued)		
Noncurrent Liabilities		
Tenant deposits	25,900.00	23,650.00
Capital lease liability	7,044.26	13,279.31
City of Chicago payable	<u>5,669,783.90</u>	<u>6,436,609.50</u>
Total noncurrent liabilities	<u>5,702,728.16</u>	<u>6,473,538.81</u>
Total liabilities	<u>5,779,122.25</u>	<u>6,748,009.34</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>868,316.00</u>	<u>868,316.00</u>
NET POSITION		
Investment in capital assets	55,857.16	49,622.11
Unrestricted (deficit)	<u>(507,846.41)</u>	<u>(819,567.08)</u>
Total net position	<u>\$ (451,989.25)</u>	<u>\$ (769,944.97)</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
OPERATING REVENUES				
Utility charges residential	\$ 262,668.29	\$ -	0.00%	\$ 268,967.13
Utility charges commercial	47,990.53	-	0.00%	38,796.75
Utility charges industrial	213,889.41	-	0.00%	224,342.88
Utility penalties	-	-	0.00%	(115.08)
Other income	900.00	-	0.00%	1,150.00
	<u>525,448.23</u>	<u>-</u>	<u>0.00%</u>	<u>533,141.68</u>
OPERATING EXPENSES				
Operations				
Salaries management	3,461.54	-	0.00%	5,257.21
Salaries public works allocation	27,701.25	-	0.00%	21,759.85
Salaries meter readers	5,497.23	-	0.00%	8,888.40
Salaries clerks	11,049.42	-	0.00%	13,576.32
FICA tax	3,529.75	-	0.00%	3,990.15
IMRF contribution	3,292.74	-	0.00%	369.71
Medical insurance	17,593.95	-	0.00%	9,149.70
Uniform allowance	-	-	0.00%	1,900.00
OPEB expense	-	-	0.00%	-
Workers compensation	4,668.43	-	0.00%	4,675.14
Training	-	-	0.00%	-
Purchase of water	-	-	0.00%	-
Bank fees	916.68	-	0.00%	1,066.13
Postage & mailing	-	-	0.00%	4,894.45
Office supplies	-	-	0.00%	-
Operating supplies	21,763.69	-	0.00%	15,470.69
Automotive fuel	611.66	-	0.00%	865.73
Auditing	-	-	0.00%	-
Utilities	130.00	-	0.00%	-
Liability insurance	-	-	0.00%	18,271.22
Lease payments	-	-	0.00%	1,390.89
Maintenance services building & grounds	3,131.43	-	0.00%	2,907.55
Maintenance services equipment	-	-	0.00%	-
Maintenance services other	-	-	0.00%	-
Maintenance services utility system	550.00	-	0.00%	-
Maintenance services vehicles	-	-	0.00%	-
Maintenance supplies building	-	-	0.00%	-
Maintenance supplies equipment	-	-	0.00%	-
Maintenance supplies utility system	13,935.28	-	0.00%	5,280.00
Maintenance supplies vehicles	-	-	0.00%	-
Other professional services	-	-	0.00%	3,602.76
Other contracted services	1,244.32	-	0.00%	1,244.32
Other miscellaneous expenses	-	-	0.00%	-
Capital outlay				
Vehicle	-	-	0.00%	-
Building	-	-	0.00%	-
Bad debt expense	-	-	0.00%	-
	<u>119,077.37</u>	<u>-</u>	<u>0.00%</u>	<u>124,560.22</u>
Operating expenses before depreciation				
Depreciation	-	-	0.00%	-
	<u>119,077.37</u>	<u>-</u>	<u>0.00%</u>	<u>124,560.22</u>
Total operating expenses				
Operating income (loss)	406,370.86	-		408,581.46

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND (CONTINUED)
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
NONOPERATING REVENUE (EXPENSES)				
Interest income	\$ -	\$ -	0.00%	\$ -
Transfer in	376,518.02	-	0.00%	38,670.00
Principal repayment	-	-	0.00%	-
Interest expense	(594.61)	-	0.00%	-
IMRF pension	-	-	0.00%	-
	<u>375,923.41</u>	<u>-</u>	<u>0.00%</u>	<u>38,670.00</u>
Total nonoperating revenues (expenses)	<u>375,923.41</u>	<u>-</u>	<u>0.00%</u>	<u>38,670.00</u>
Change in net position	782,294.27	<u>\$ -</u>		447,251.46
Net position at beginning of year	<u>(1,234,283.52)</u>			<u>(1,217,196.43)</u>
Net position at end of year	<u>\$ (451,989.25)</u>			<u>\$ (769,944.97)</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-SEWER FUND
AS OF MAY 31, 2023

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,061,867.71	\$ 1,848,925.62
Accounts receivable		
Customers	695,568.18	639,266.69
Less: allowance for doubtful accounts	(120,136.97)	(120,136.97)
Due from other funds	196,715.28	(652,691.22)
Prepaid items	-	-
	<u>1,834,014.20</u>	<u>1,715,364.12</u>
Noncurrent Assets		
Capital assets		
Depreciable	67,467.10	67,467.10
Less: accumulated depreciation	(11,881.00)	(11,881.00)
Net pension asset-IMRF	742,801.00	742,801.00
	<u>798,387.10</u>	<u>798,387.10</u>
Total noncurrent assets	<u>798,387.10</u>	<u>798,387.10</u>
Total assets	<u>2,632,401.30</u>	<u>2,513,751.22</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	11,417.00	11,417.00
Deferred outflow-IMRF	1,105.00	1,105.00
	<u>12,522.00</u>	<u>12,522.00</u>
Total deferred outflows	<u>12,522.00</u>	<u>12,522.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	848,687.92	22,256.87
Accrued salaries payable	26,384.49	19,102.71
Accrued compensated absences	-	-
Liability insurance payable	6,413.08	6,413.08
Workers compensation payable	1,782.84	1,782.84
OPEB liability	40,347.00	40,347.00
Due to other funds	-	-
	<u>923,615.33</u>	<u>89,902.50</u>
Total current liabilities	<u>923,615.33</u>	<u>89,902.50</u>
Total liabilities	<u>923,615.33</u>	<u>89,902.50</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	385,936.00	385,936.00
NET POSITION		
Investment in capital assets	55,586.10	55,586.10
Unrestricted (deficit)	1,279,785.87	1,994,848.62
	<u>1,335,371.97</u>	<u>2,050,434.72</u>
Total net position	<u>\$ 1,335,371.97</u>	<u>\$ 2,050,434.72</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-SEWER FUND
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
OPERATING REVENUES				
Utility charges residential	\$ 54,658.11	\$ -	0.00%	\$ 51,897.15
Utility charges commercial	9,358.14	-	0.00%	15,844.11
Utility charges industrial	42,777.82	-	0.00%	44,370.12
Utility penalties	-	-	0.00%	-
Other income	-	-	0.00%	-
Infrastructure grant	-	-	0.00%	-
Total revenues	106,794.07	-	0.00%	112,111.38
OPERATING EXPENSES				
Operations				
Salaries public works allocation	27,701.25	-	0.00%	21,759.87
Salaries management	-	-	0.00%	-
FICA tax	2,016.00	-	0.00%	1,796.77
IMRF contribution	1,954.65	-	0.00%	174.94
Medical insurance	14,334.23	-	0.00%	5,246.80
Uniform allowance	-	-	0.00%	-
OPEB expense	-	-	0.00%	-
Workers compensation	4,281.69	-	0.00%	4,006.72
Bank fees	916.68	-	0.00%	1,066.13
Automotive fuel	305.83	-	0.00%	432.86
Auditing	-	-	0.00%	-
Liability insurance	-	-	0.00%	8,120.54
Other professional services	1,244.32	-	0.00%	1,495.66
Sewer main breaks	2,572.50	-	0.00%	10,129.00
Concrete repair-sewer	8,811.50	-	0.00%	-
Infrastructure improvement	-	-	0.00%	-
Other miscellaneous expenses	-	-	0.00%	-
Capital outlay				
Vehicles	-	-	0.00%	-
Bad debt expense	-	-	0.00%	-
Operating expenses before depreciation	64,138.65	-	0.00%	54,229.29
Depreciation	-	-	0.00%	-
Total operating expenses	64,138.65	-	0.00%	54,229.29
Operating income (loss)	42,655.42	-		57,882.09
NONOPERATING REVENUE (EXPENSES)				
Interest income	-	-	0.00%	-
IMRF pension	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	0.00%	-
Change in net position	42,655.42	<u>\$ -</u>		57,882.09
Net position at beginning of year	<u>1,292,716.55</u>			<u>1,992,552.63</u>
Net position at end of year	<u>\$ 1,335,371.97</u>			<u>\$ 2,050,434.72</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-MELANIE FITNESS CENTER
AS OF MAY 31, 2023

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 586.72	\$ 1,753.56
Total current assets	<u>586.72</u>	<u>1,753.56</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,935,731.45
Less: accumulated depreciation	(2,493,638.41)	(2,493,638.41)
Net pension asset-IMRF	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>1,442,093.04</u>	<u>1,442,093.04</u>
Total assets	<u>1,442,679.76</u>	<u>1,443,846.60</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	-	-
Deferred outflow-IMRF	<u>-</u>	<u>-</u>
Total deferred outflows	<u>-</u>	<u>-</u>
LIABILITIES		
Current Liabilities		
Accounts payable	46,746.62	13,442.07
Accrued salaries payable	-	-
OPEB liability	-	-
Security deposit	1,000.00	1,000.00
Due to other funds	<u>1,164,238.72</u>	<u>1,112,887.45</u>
Total current liabilities	<u>1,211,985.34</u>	<u>1,127,329.52</u>
Total liabilities	<u>1,211,985.34</u>	<u>1,127,329.52</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>-</u>	<u>-</u>
NET POSITION		
Investment in capital assets	1,442,093.04	1,442,093.04
Unrestricted (deficit)	<u>(1,211,398.62)</u>	<u>(1,125,575.96)</u>
Total net position	<u>230,694.42</u>	<u>316,517.08</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-MELANIE FITNESS CENTER
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
OPERATING REVENUES				
Membership fees	\$ -	\$ -	0.00%	\$ -
Rental income	-	-	0.00%	600.00
Other income	-	-	0.00%	-
Total revenues	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>600.00</u>
OPERATING EXPENSES				
Operations				
Salaries	-	-	0.00%	-
FICA tax	-	-	0.00%	-
IMRF contribution	-	-	0.00%	-
Medical insurance	-	-	0.00%	-
OPEB expense	-	-	0.00%	-
Training	-	-	0.00%	-
Advertising	-	-	0.00%	-
Bank fees	227.80	-	0.00%	-
Credit card fees	-	-	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	1,244.32	-	0.00%	2,100.42
Miscellaneous expenses	-	-	0.00%	-
Bad debt expense	-	-	0.00%	-
Operating expenses before depreciation	<u>1,472.12</u>	<u>-</u>	<u>0.00%</u>	<u>2,263.28</u>
Depreciation	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Total operating expenses	<u>1,472.12</u>	<u>-</u>	<u>0.00%</u>	<u>2,263.28</u>
Operating income (loss)	(1,472.12)	-		(1,663.28)
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	(1,472.12)	<u>\$ -</u>		(1,663.28)
Net position at beginning of year	<u>232,166.54</u>			<u>318,180.36</u>
Net position at end of year	<u>\$ 230,694.42</u>			<u>\$ 316,517.08</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
AS OF MAY 31, 2023

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
ASSETS						
Cash and cash equivalents	\$ 3,188,165.66	\$ 343,806.88	\$ 1,515,068.40	\$ 474,313.09	\$ -	\$ 2,312,155.47
Property taxes receivable	-	-	-	-	-	-
Receivables other taxes	76,122.38	-	-	-	-	-
Due from other funds	-	2,522,066.35	-	-	-	-
Total assets	<u>\$ 3,264,288.04</u>	<u>\$ 2,865,873.23</u>	<u>\$ 1,515,068.40</u>	<u>\$ 474,313.09</u>	<u>\$ -</u>	<u>\$ 2,312,155.47</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	227,739.32	68.75	350,068.75	68.75	-	202,383.41
Forfeiture deposit	-	-	-	-	-	-
Property taxes-allowance	-	-	-	-	-	-
Due to other funds	198,299.63	-	299.58	24,435.42	36,050.00	112,224.96
Total liabilities	<u>426,038.95</u>	<u>68.75</u>	<u>350,368.33</u>	<u>24,504.17</u>	<u>36,050.00</u>	<u>314,608.37</u>
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Grants	-	-	-	-	-	1,997,547.10
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,997,547.10</u>
Fund balances:						
Restricted						
Street maintenance	2,838,249.09	-	-	-	-	-
Economic development	-	2,865,804.48	1,164,700.07	449,808.92	-	-
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	(36,050.00)	-
Total fund balances (deficits)	<u>2,838,249.09</u>	<u>2,865,804.48</u>	<u>1,164,700.07</u>	<u>449,808.92</u>	<u>(36,050.00)</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 3,264,288.04</u>	<u>\$ 2,865,873.23</u>	<u>\$ 1,515,068.40</u>	<u>\$ 474,313.09</u>	<u>\$ -</u>	<u>\$ 2,312,155.47</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
AS OF MAY 31, 2023

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 25,938.70	\$ 346,979.95	\$ 20,956.50	\$ 8,227,384.65
Property taxes receivable	1,396,807.00	759,118.00	-	-	-	-	-	2,155,925.00
Receivables other taxes	-	-	-	-	-	-	-	76,122.38
Due from other funds	-	-	37,800.00	43,625.00	-	-	-	2,603,491.35
Total assets	<u>\$ 1,396,807.00</u>	<u>\$ 759,118.00</u>	<u>\$ 37,800.00</u>	<u>\$ 43,625.00</u>	<u>\$ 25,938.70</u>	<u>\$ 346,979.95</u>	<u>\$ 20,956.50</u>	<u>\$ 13,062,923.38</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	-	-	-	-	8,900.00	-	789,228.98
Forfeiture deposit	-	-	-	-	-	62,497.40	-	62,497.40
Property taxes-allowance	161,564.00	87,805.00	-	-	-	-	-	249,369.00
Due to other funds	-	-	-	-	-	20,199.07	-	391,508.66
Total liabilities	<u>161,564.00</u>	<u>87,805.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,596.47</u>	<u>-</u>	<u>1,492,604.04</u>
Deferred inflows of resources								
Property taxes	1,235,243.00	671,313.00	-	-	-	-	-	1,906,556.00
Grants	-	-	-	-	-	-	-	1,997,547.10
Total deferred inflows of resources	<u>1,235,243.00</u>	<u>671,313.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,904,103.10</u>
Fund balances:								
Restricted								
Street maintenance	-	-	-	-	-	-	-	2,838,249.09
Economic development	-	-	-	-	-	-	-	4,480,313.47
Public safety	-	-	-	43,625.00	25,938.70	255,383.48	20,956.50	345,903.68
Unassigned (deficit)	-	-	37,800.00	-	-	-	-	1,750.00
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>37,800.00</u>	<u>43,625.00</u>	<u>25,938.70</u>	<u>255,383.48</u>	<u>20,956.50</u>	<u>7,666,216.24</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,396,807.00</u>	<u>\$ 759,118.00</u>	<u>\$ 37,800.00</u>	<u>\$ 43,625.00</u>	<u>\$ 25,938.70</u>	<u>\$ 346,979.95</u>	<u>\$ 20,956.50</u>	<u>\$ 13,062,923.38</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED MAY 31, 2023

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
REVENUES						
Property tax-net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	76,122.38	-	-	-	-	-
Forfeiture income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-
Grant income	-	-	-	-	-	92,736.98
Rental income	-	-	-	-	-	-
Interest income	14,056.64	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
	<u>90,179.02</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,736.98</u>
Total revenues						
EXPENDITURES						
Current						
Pension contribution	-	-	-	-	-	-
Maintenance service traffic signals	72,669.99	-	-	-	-	-
Maintenance supplies street	5,920.80	-	-	-	-	-
Legal fees	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	7,802.82	-	92,736.98
Lease payments	39,934.04	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Organization membership	-	-	-	-	-	-
Training	-	-	-	-	-	-
Bank fees	-	-	-	-	-	-
Public education	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-	-

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED MAY 31, 2023

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
EXPENDITURES (Continued)						
Current (Continued)						
Coronavirus expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Organization memberships	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-
Sidewalk maintenance	-	-	-	-	-	-
Tree maintenance	49,130.00	-	-	-	-	-
Hauling disposal services	-	-	-	-	-	-
Capital outlay						
Salt building construction	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Total expenditures	<u>167,654.83</u>	<u>-</u>	<u>-</u>	<u>7,802.82</u>	<u>-</u>	<u>92,736.98</u>
Excess (deficiency) of revenues over (under) expenditures	(77,475.81)	-	-	(7,802.82)	-	-
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	(77,475.81)	-	-	(7,802.82)	-	-
Fund balances (deficit) at beginning of year	<u>2,915,724.90</u>	<u>2,865,804.48</u>	<u>1,164,700.07</u>	<u>457,611.74</u>	<u>(36,050.00)</u>	<u>-</u>
Fund balances (deficit) at end of year	<u>\$ 2,838,249.09</u>	<u>\$ 2,865,804.48</u>	<u>\$ 1,164,700.07</u>	<u>\$ 449,808.92</u>	<u>\$ (36,050.00)</u>	<u>\$ -</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED MAY 31, 2023

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES								
Property tax-net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Motor fuel tax allotments	-	-	-	-	-	-	-	76,122.38
Forfeiture income	-	-	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-	-	-
Grant income	-	-	-	-	-	-	-	92,736.98
Rental income	-	-	1,800.00	-	-	-	-	1,800.00
Interest income	-	-	-	-	-	-	-	14,056.64
Miscellaneous revenues	-	-	-	4,445.00	-	-	-	4,445.00
	-	-	-	-	-	-	-	-
Total revenues	-	-	1,800.00	4,445.00	-	-	-	189,161.00
EXPENDITURES								
Current								
Pension contribution	-	-	-	-	-	-	-	-
Maintenance service traffic signals	-	-	-	-	-	-	-	72,669.99
Maintenance supplies street	-	-	-	-	-	-	-	5,920.80
Legal fees	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	97.88	97.88
General maintenance-public works	-	-	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-	-	-
Other professional services	-	-	-	-	-	-	-	100,539.80
Lease payments	-	-	-	-	-	-	-	39,934.04
Maintenance services-building	-	-	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-	-	-
Organization membership	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Bank fees	-	-	-	-	11.00	-	-	11.00
Public education	-	-	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-	50.00	50.00
Informant/line up expenditures	-	-	-	-	-	-	-	-

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED MAY 31, 2023

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
EXPENDITURES (Continued)								
Current (Continued)								
Coronavirus expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Organization memberships	-	-	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-	-	44.00	44.00
Maintenance supplies-vehicles	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	375.24	375.24
Operating supplies	-	-	-	-	-	-	-	-
Sidewalk maintenance	-	-	-	-	-	-	-	-
Tree maintenance	-	-	-	-	-	-	-	49,130.00
Hauling disposal services	-	-	-	-	-	-	-	-
Capital outlay								
Salt building construction	-	-	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-	-	-
New equipment	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	11.00	-	567.12	268,772.75
Excess (deficiency) of revenues over (under) expenditures	-	-	1,800.00	4,445.00	(11.00)	-	(567.12)	(79,611.75)
OTHER FINANCING SOURCES (USES)								
Transfer in	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net changes in fund balances	-	-	1,800.00	4,445.00	(11.00)	-	(567.12)	(79,611.75)
Fund balances at beginning of year	-	-	36,000.00	39,180.00	25,949.70	255,383.48	21,523.62	7,745,827.99
Fund balances at end of year	\$ -	\$ -	\$ 37,800.00	\$ 43,625.00	\$ 25,938.70	\$ 255,383.48	\$ 20,956.50	\$ 7,666,216.24

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
AS OF MAY 31, 2023

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 557,550.82	\$ 439,040.38	\$ 524,521.75	\$ 2,328,496.52	\$ 3,849,609.47
Property taxes receivable-net	930,383.00	463,026.00	879,348.00	820,271.00	3,093,028.00
Receivables-other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 1,487,933.82</u>	<u>\$ 902,066.38</u>	<u>\$ 1,403,869.75</u>	<u>\$ 3,148,767.52</u>	<u>\$ 6,942,637.47</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	-
Property taxes-allowance	107,614.00	53,557.00	101,711.00	94,878.00	357,760.00
Due to Homewood Disposal	-	-	-	1,020,059.42	1,020,059.42
Due to other funds	-	(47,413.33)	-	1,247,367.45	1,199,954.12
Total liabilities	<u>107,614.00</u>	<u>6,143.67</u>	<u>101,711.00</u>	<u>2,362,304.87</u>	<u>2,577,773.54</u>
Deferred inflows of resources					
Property taxes	<u>822,769.00</u>	<u>409,469.00</u>	<u>777,637.00</u>	<u>725,393.00</u>	<u>2,735,268.00</u>
Fund balance:					
Restricted					
Debt service	557,550.82	486,453.71	524,521.75	61,069.65	1,629,595.93
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	<u>557,550.82</u>	<u>486,453.71</u>	<u>524,521.75</u>	<u>61,069.65</u>	<u>1,629,595.93</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,487,933.82</u>	<u>\$ 902,066.38</u>	<u>\$ 1,403,869.75</u>	<u>\$ 3,148,767.52</u>	<u>\$ 6,942,637.47</u>

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED MAY 31, 2023

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2021 Series	Total
REVENUES					
Property taxes-net	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	1,785.31	875.27	1,677.53	3,926.60	8,264.71
Other income	-	47,413.33	-	-	47,413.33
	<u>-</u>	<u>47,413.33</u>	<u>-</u>	<u>-</u>	<u>47,413.33</u>
Total revenues	<u>1,785.31</u>	<u>48,288.60</u>	<u>1,677.53</u>	<u>3,926.60</u>	<u>55,678.04</u>
EXPENDITURES					
Debt service					
Principal	-	-	-	-	-
Interest paid	-	-	-	-	-
Other fees	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	1,785.31	48,288.60	1,677.53	3,926.60	55,678.04
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	1,785.31	48,288.60	1,677.53	3,926.60	55,678.04
Fund balances at beginning of year	<u>555,765.51</u>	<u>438,165.11</u>	<u>522,844.22</u>	<u>57,143.05</u>	<u>1,573,917.89</u>
Fund balances at end of year	<u>\$ 557,550.82</u>	<u>\$ 486,453.71</u>	<u>\$ 524,521.75</u>	<u>\$ 61,069.65</u>	<u>\$ 1,629,595.93</u>

Amounts UNAUDITED updated through May 31, 2023

Supplementary Information

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
DEBT SERVICE FUNDS
AS OF MAY 31, 2023

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 3,849,609.47	\$ 1,683,486.80
Property taxes receivable-net	3,093,028.00	3,508,616.29
Receivables-other	-	-
Due from other funds	-	-
Total assets	<u>\$ 6,942,637.47</u>	<u>\$ 5,192,103.09</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	-	-
Property taxes-allowance	357,760.00	466,178.61
Due to Homewood Disposal	1,020,059.42	-
Due to other funds	1,199,954.12	29,183.33
Total liabilities	<u>2,577,773.54</u>	<u>495,361.94</u>
Deferred inflows of resources		
Property taxes	<u>2,735,268.00</u>	<u>3,042,437.68</u>
Fund balance:		
Restricted for debt service	1,629,595.93	1,654,303.47
Unassigned	-	-
Total fund balance	<u>1,629,595.93</u>	<u>1,654,303.47</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 6,942,637.47</u>	<u>\$ 5,192,103.09</u>

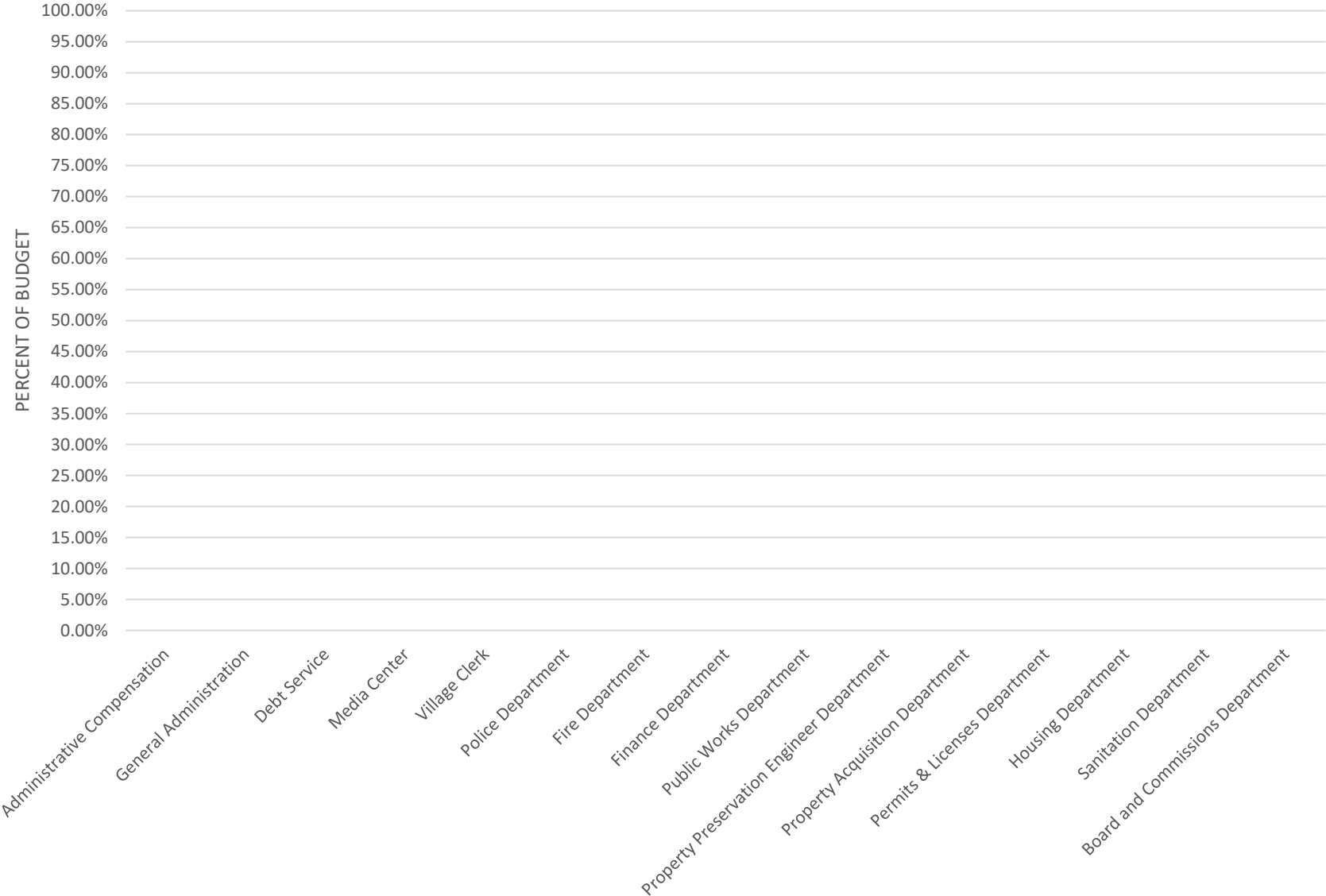
Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED MAY 31, 2023

	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year May Actual
REVENUES				
Property taxes-net	\$ -	\$ -	0.00%	\$ 38,327.88
Interest income	8,264.71	-	0.00%	69.04
Other income	47,413.33	-	0.00%	-
Total revenues	55,678.04	-	0.00%	38,396.92
EXPENDITURES				
Debt service				
Principal	-	-	0.00%	-
Interest paid	-	-	0.00%	25,000.00
Other fees	-	-	0.00%	-
Total expenditures	-	-	0.00%	25,000.00
Excess (deficiency) of revenues over (under) expenditures	55,678.04	-		13,396.92
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	0.00%	-
Transfer out	-	-	0.00%	-
Total other financing sources (uses)	-	-	0.00%	-
Net changes in fund balances	55,678.04	<u>\$ -</u>		13,396.92
Fund balances at beginning of year	<u>1,573,917.89</u>			<u>1,640,906.55</u>
Fund balances at end of year	<u>\$ 1,629,595.93</u>			<u>\$ 1,654,303.47</u>

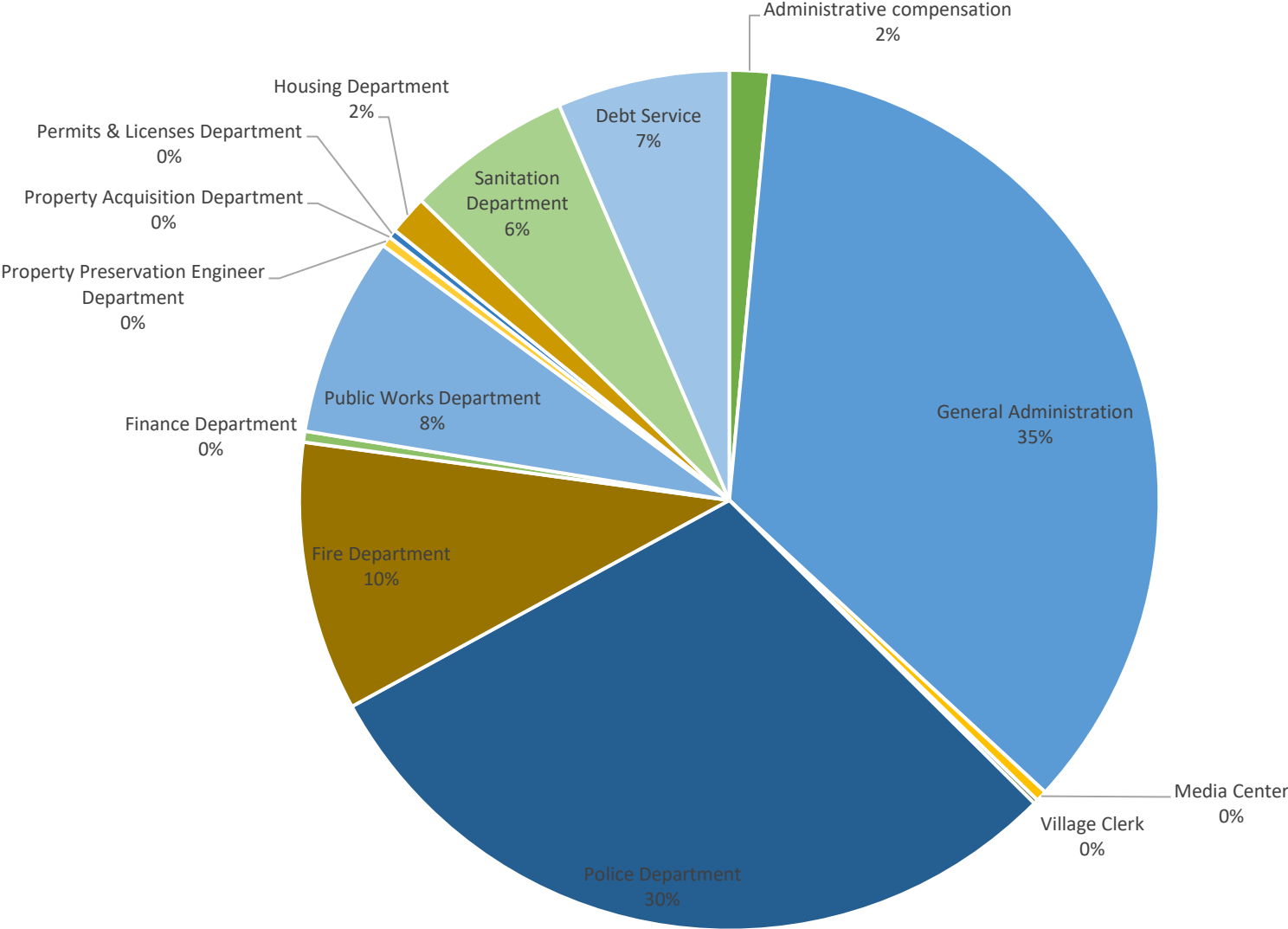
Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES
AS OF MAY 31, 2023

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ (1,265,854.22)
Local debt recovery	15,264.73
Bond payments commingled account	277,291.88
Clerks account	613,948.00
Petty cash	16.85
Payroll checking	1,433.54
Corp IPTIP cash	925,347.49
Cook County Bridge loan	-
	\$ 567,448.27
 General Fund - Restricted	
Capital projects installment	79,030.05
Narcint account	8,201.88
Cook County COVID-19 grant	578,292.52
Cash at paying agent	19,983.98
Homewood Disposal bond proceeds	587,019.02
Cash at CCMSI	505,635.59
Lease agreement holding	-
City of Chicago-tort liability	-
	\$ 1,778,163.04
 Enterprise Fund	
Water	
Cash at paying agent	-
Water fund checking account	1,190,670.70
Petty cash	500.00
	\$ 1,191,170.70
 Sewer	
Sewer	1,061,867.71
	\$ 1,061,867.71
 Melanie Fitness Center	
Cash	586.72
	\$ 586.72

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES (CONTINUED)
AS OF MAY 31, 2023

	Current Year Actual
Special Revenue	
Motor Fuel Tax	3,188,165.66
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	1,515,068.40
TIF III Indulux	474,313.09
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
American Rescue Plan	2,312,155.47
Federal Forfeiture	
Justice account	-
Treasury account	25,938.70
Total Federal Forfeiture	\$ 25,938.70
State Forfeiture	
State Forfeiture	166,989.13
State Forfeiture Holding	179,990.82
Total State Forfeiture	\$ 346,979.95
Foreign Fire Tax	20,956.50

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES (CONTINUED)
AS OF MAY 31, 2023

	Current Year Actual
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	557,550.82
Total 2009A	557,550.82
2009B	
Bond payments commingled account	166,215.16
Escrowed bank account	272,825.22
Total 2009B	439,040.38
2009C	
Bond payments commingled account	-
Escrowed bank account	524,521.75
Total 2009C	524,521.75
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	2,328,496.52
Total Homewood Disposal Bonds	2,328,496.52
Total Debt Service	\$ 3,849,609.47

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
LONG-TERM DEBT FUNDING STATUS
AS OF MAY 31, 2023

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2022 Series	Total
Payment						
June interest	\$ -	\$ 90,000.00	\$ 143,655.00	\$ 57,700.00	\$ -	\$ 291,355.00
December interest	340,187.03	90,000.00	143,655.00	57,700.00	-	631,542.03
Interest savings	-	-	-	-	-	-
December principal	812,835.14	1,000,000.00	300,000.00	1,000,000.00	927,935.00	4,040,770.14
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,180,000.00</u>	<u>\$ 587,310.00</u>	<u>\$ 1,115,400.00</u>	<u>\$ 927,935.00</u>	<u>\$ 4,963,667.17</u>
Amount paid	-	-	-	-	-	-
Amount due at December 1st	<u>1,153,022.17</u>	<u>1,180,000.00</u>	<u>587,310.00</u>	<u>1,115,400.00</u>	<u>927,935.00</u>	<u>4,963,667.17</u>
Water fund checking account	1,190,670.70	-	-	-	-	1,190,670.70
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>1,190,670.70</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,190,670.70</u>
Debt service balances	<u>-</u>	<u>557,550.82</u>	<u>439,040.38</u>	<u>524,521.75</u>	<u>2,328,496.52</u>	<u>3,849,609.47</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>277,291.88</u>
Unfunded (overfunded) balance	<u>\$ (37,648.53)</u>	<u>\$ 622,449.18</u>	<u>\$ 148,269.62</u>	<u>\$ 590,878.25</u>	<u>\$ (1,400,561.52)</u>	<u>\$ (353,904.88)</u>
% Funded	103.27%	47.25%	74.75%	47.03%	250.93%	107.13%

Amounts UNAUDITED updated through May 31, 2023

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF MAY 31, 2023

	0 Days	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	Over 151 Days	Total Accounts Receivable
District 1								
Residential	\$ (45,188.92)	\$ 1,222.10	\$ 155,466.87	\$ 311.07	\$ 244.02	\$ 91,975.77	\$ 1,034,169.96	\$ 1,238,200.87
Multi-family	(1,450.85)	-	7,816.49	-	-	4,640.95	76,931.03	87,937.62
Commercial	(1.35)	-	-	-	-	-	-	(1.35)
Industrial	(20.31)	-	351.93	-	-	351.93	23,867.93	24,551.48
Total district 1	(46,661.43)	1,222.10	163,635.29	311.07	244.02	96,968.65	1,134,968.92	1,350,688.62
District 2								
Residential	(65,543.29)	283,635.97	172.47	744.18	158,119.51	1,547.16	905,468.78	1,284,144.78
Multi-family	(145.89)	20,171.50	-	-	7,785.44	-	78,126.45	105,937.50
Commercial	-	142.31	-	-	142.31	-	1,501.04	1,785.66
Industrial	(35.04)	92.76	-	-	-	-	802.82	860.54
Total district 2	(65,724.22)	304,042.54	172.47	744.18	166,047.26	1,547.16	985,899.09	1,392,728.48
District 3								
Residential	482,168.48	389.05	552.21	244,949.50	386.06	455.97	1,013,177.66	1,742,078.93
Multi-family	37,559.99	-	-	10,445.23	74.29	-	44,985.92	93,065.43
Commercial	231.35	-	-	373.55	-	-	-	604.90
Industrial	-	-	-	-	-	-	-	-
Total district 3	519,959.82	389.05	552.21	255,768.28	460.35	455.97	1,058,163.58	1,835,749.26
District 4								
Residential	138.49	7.85	-	-	-	-	-	146.34
Multi-family	-	-	-	-	-	-	-	-
Commercial	27,933.30	4,616.33	3,035.41	3,814.49	3,580.50	2,385.33	171,276.52	216,641.88
Industrial	117,725.87	39.25	7.85	6.08	11.39	-	48,318.79	166,109.23
Total district 4	145,797.66	4,663.43	3,043.26	3,820.57	3,591.89	2,385.33	219,595.31	382,897.45
District 6-8								
Residential	791.21	288.35	232.66	232.66	232.66	185.54	44,934.57	46,897.65
Multi-family	667.75	27.84	-	-	-	-	-	695.59
Commercial	8,816.18	6,250.52	6,131.45	4,774.50	5,431.34	4,887.45	146,577.49	182,868.93
Industrial	-	-	-	-	-	-	-	-
Total district 6-8	10,275.14	6,566.71	6,364.11	5,007.16	5,664.00	5,072.99	191,512.06	230,462.17
	\$ 563,646.97	\$ 316,883.83	\$ 173,767.34	\$ 265,651.26	\$ 176,007.52	\$ 106,430.10	\$ 3,590,138.96	\$ 5,192,525.98

Amounts UNAUDITED updated through May 31, 2023