

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

SEPTEMBER 30, 2022

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 3,326,976.54	\$ 8,591,479.87	\$ 1,475,132.96	\$ 13,393,589.37
Restricted cash	766,900.45	-	-	766,900.45
Receivables				
Property taxes-net	4,069,629.09	1,810,568.53	3,508,616.29	9,388,813.91
Refuse	1,153,712.65	-	-	1,153,712.65
Other taxes	1,742,419.80	-	-	1,742,419.80
Other	479,193.48	77,692.81	-	556,886.29
Due from other funds	1,681,616.66	2,717,573.31	-	4,399,189.97
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	19,583.23	-	-	19,583.23
Inventories	8,383.65	-	-	8,383.65
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	-	-	-	-
Total assets	<u>\$ 13,494,127.55</u>	<u>\$ 13,197,314.52</u>	<u>\$ 4,983,749.25</u>	<u>\$ 31,675,191.32</u>
LIABILITIES				
Accounts payable	1,581,844.87	330,615.08	3,925.00	1,916,384.95
Accrued salaries payable	590,380.15	-	-	590,380.15
Due to other funds	2,602,611.65	311,246.01	(8,079.29)	2,905,778.37
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	43,962.12	-	-	43,962.12
Utility overpayments	-	-	-	-
Payroll withholdings	59,468.91	-	-	59,468.91
Sales tax incentive payable	-	-	-	-
Deposits payable	95,725.00	77,431.86	-	173,156.86
Red light fees payable	127,609.06	-	-	127,609.06
Retro payable	-	-	-	-
Property taxes-allowance	540,718.00	240,564.00	466,178.61	1,247,460.61
Liability insurance payable	99,008.03	-	-	99,008.03
Due to other agencies	-	-	-	-
Workers compensation payable	348,686.34	-	-	348,686.34
Other liabilities	298,921.82	-	-	298,921.82
Total liabilities	<u>6,699,263.58</u>	<u>959,856.95</u>	<u>462,024.32</u>	<u>8,121,144.85</u>

Amounts UNAUDITED updated through September 30, 2022

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	\$ 3,528,911.09	\$ 1,570,004.53	\$ 3,042,437.68	\$ 8,141,353.30
Grants	10,813.22	-	-	10,813.22
Total deferred inflows of resources	<u>3,539,724.31</u>	<u>1,570,004.53</u>	<u>3,042,437.68</u>	<u>8,152,166.52</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Advances from other funds	1,681,616.66	-	-	1,681,616.66
Land held for resale	245,712.00	-	-	245,712.00
Inventories	8,383.65	-	-	8,383.65
Restricted				
Street maintenance	-	4,141,066.79	-	4,141,066.79
Economic development	-	3,851,825.27	-	3,851,825.27
Grants	578,292.52	2,343,804.77	-	2,922,097.29
Capital improvement	-	-	-	-
Public safety	8,201.88	343,931.21	-	352,133.09
Tort liability	-	-	-	-
Debt service	-	-	1,479,287.25	1,479,287.25
Unassigned (deficit)	<u>732,932.95</u>	<u>(13,175.00)</u>	<u>-</u>	<u>719,757.95</u>
Total fund balances (deficit)	<u>3,255,139.66</u>	<u>10,667,453.04</u>	<u>1,479,287.25</u>	<u>15,401,879.95</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 13,494,127.55</u>	<u>\$ 13,197,314.52</u>	<u>\$ 4,983,749.25</u>	<u>\$ 31,675,191.32</u>

Amounts UNAUDITED updated through September 30, 2022

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 275,614.32	\$ -	\$ 175,543.03	\$ 451,157.35
Property taxes-pension	-	176,598.80	-	176,598.80
Property taxes-tort	61,833.60	-	-	61,833.60
Other taxes	2,687,203.40	391,168.61	38,262.62	3,116,634.63
Total taxes	3,024,651.32	567,767.41	213,805.65	3,806,224.38
Intergovernmental				
State income tax	1,579,661.77	-	-	1,579,661.77
Personal property replacement tax	312,149.17	-	-	312,149.17
Local motor fuel tax	8,104.32	-	-	8,104.32
911 service surcharge	7,715.05	-	-	7,715.05
Intergovernmental revenue contributions	19,262.65	-	-	19,262.65
Grants	2,500.00	546,362.28	-	548,862.28
Total intergovernmental	1,929,392.96	546,362.28	-	2,475,755.24
Licenses	629,207.09	-	-	629,207.09
Permits	270,480.45	-	-	270,480.45
Charge for services	772,273.46	-	-	772,273.46
Fines and forfeitures	1,145,981.59	142,170.96	-	1,288,152.55
Interest income	8,672.93	30,920.09	4,342.55	43,935.57
Other	216,997.82	10,930.00	-	227,927.82
Total revenues	7,997,657.62	1,298,150.74	218,148.20	9,513,956.56

Amounts UNAUDITED updated through September 30, 2022

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 166,987.50	\$ -	\$ -	\$ 166,987.50
General administration	3,465,081.66	-	4,925.00	3,470,006.66
Media center	15,528.75	-	-	15,528.75
Village Clerk	20,392.40	232,049.98	-	252,442.38
Police department	3,086,717.44	80,691.65	-	3,167,409.09
Fire department	1,548,815.08	45,577.07	-	1,594,392.15
Finance department	134,789.56	-	-	134,789.56
Public works department	1,201,315.36	-	-	1,201,315.36
Property preservation engineer department	42,223.39	-	-	42,223.39
Property acquisition department	-	-	-	-
Permits & licenses department	46,815.30	-	-	46,815.30
Housing department	251,569.02	-	-	251,569.02
Sanitation department	603,274.24	-	-	603,274.24
Board and commissions department	-	-	-	-
Street maintenance	-	463,991.69	-	463,991.69
Economic development	-	97,877.75	-	97,877.75
Debt Service	232,510.55	-	374,842.50	607,353.05
Total expenditures	10,816,020.25	920,188.14	379,767.50	12,115,975.89
Excess (deficiency) of revenues over (under) expenditures	(2,818,362.63)	377,962.60	(161,619.30)	(2,602,019.33)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Sale of fixed assets	15,000.00	-	-	15,000.00
Sale of property	5,000.00	-	-	5,000.00
City of Chicago payment	(63,429.71)	-	-	(63,429.71)
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	(43,429.71)	-	-	(43,429.71)
Net change in fund balances	(2,861,792.34)	377,962.60	(161,619.30)	(2,645,449.04)
Fund balances at beginning of year	6,116,932.00	7,945,685.67	1,640,906.55	15,703,524.22
Fund balances at end of year	<u>\$ 3,255,139.66</u>	<u>\$ 8,323,648.27</u>	<u>\$ 1,479,287.25</u>	<u>\$ 13,058,075.18</u>

Amounts UNAUDITED updated through September 30, 2022

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 3,326,976.54	\$ 4,518,429.52
Restricted cash	766,900.45	1,147,163.12
Receivables		
Property taxes-net	4,069,629.09	4,269,227.58
Refuse	1,153,712.65	789,619.82
Other taxes	1,742,419.80	1,557,740.46
Other	479,193.48	537,562.02
Due from other funds	1,681,616.66	1,067,668.03
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	19,583.23	19,262.65
Inventories	8,383.65	5,061.00
Land held for resale	245,712.00	245,712.00
Prepaid items	-	261,193.31
	<u> </u>	<u> </u>
Total assets	<u>\$ 13,494,127.55</u>	<u>\$ 14,418,639.51</u>
LIABILITIES		
Accounts payable	1,581,844.87	756,261.48
Accrued salaries payable	590,380.15	483,835.74
Due to other funds	2,602,611.65	3,520,762.52
Due to pension funds	310,327.63	310,327.63
Unclaimed property checks	43,962.12	33,637.89
Utility overpayments	-	93,745.25
Payroll withholdings	59,468.91	19,544.18
Sales tax incentive payable	-	46,546.66
Escrow deposits	95,725.00	63,725.00
Red light fees payable	127,609.06	127,609.06
Retro payable	-	-
Property taxes-allowance	540,718.00	550,446.00
Liability insurance payable	99,008.03	-
Due to other agencies	-	-
Workers compensation payable	348,686.34	-
Other liabilities	298,921.82	309,505.96
	<u> </u>	<u> </u>
Total liabilities	<u>6,699,263.58</u>	<u>6,315,947.37</u>

Amounts UNAUDITED updated through September 30, 2022

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

	Current Year Actual	Prior Year Actual
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	\$ 3,528,911.09	\$ 3,718,781.58
Grants	10,813.22	10,813.22
Total deferred inflows of resources	3,539,724.31	3,729,594.80
FUND BALANCES		
Nonspendable		
Prepaid items	-	261,193.31
Advances from other funds	1,681,616.66	1,067,668.03
Land held for resale	245,712.00	245,712.00
Inventories	8,383.65	5,061.00
Restricted		
Grants	578,292.52	625,722.52
Capital improvement	-	-
Public safety	8,201.88	8,201.88
Tort liability	-	159,571.97
Debt service	-	-
Unassigned (deficit)	732,932.95	1,999,966.63
Total fund balances (deficit)	3,255,139.66	4,373,097.34
Total liabilities, deferred inflows of resources and fund balances	\$ 13,494,127.55	\$ 14,418,639.51

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
REVENUES					
Property taxes-net	\$ -	\$ 275,614.32	\$ -	0.00%	\$ 337,114.05
Property taxes-tort	-	61,833.60	-	0.00%	104,610.30
Other taxes					
Cannabis tax	2,765.96	14,634.69	-	0.00%	13,745.54
Home rule sales tax	105,942.13	483,182.46	-	0.00%	513,111.46
Hotel tax	-	3,750.00	-	0.00%	-
Sales tax	243,038.61	1,103,527.68	-	0.00%	1,175,531.37
Simplified municipal telecom tax	19,789.95	97,273.23	-	0.00%	97,968.42
Transfer tax	18,536.12	156,209.12	-	0.00%	158,924.79
Utilities tax	127,297.75	658,263.28	-	0.00%	669,884.46
Video gaming tax	21,011.33	140,758.38	-	0.00%	200,611.76
Other taxes	6,373.01	29,604.56	-	0.00%	28,203.24
Total taxes	544,754.86	3,024,651.32	-	0.00%	3,299,705.39
Intergovernmental					
State income tax	188,780.62	1,579,661.77	-	0.00%	1,392,117.49
Personal property replacement tax	-	312,149.17	-	0.00%	164,613.64
Local motor fuel tax	2,052.71	8,104.32	-	0.00%	14,983.79
911 service surcharge	1,057.86	7,715.05	-	0.00%	4,628.75
Intergovernmental revenue contributions	3,852.53	19,262.65	-	0.00%	19,262.65
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%	117,147.93
Total intergovernmental	195,743.72	1,929,392.96	-	0.00%	1,712,754.25
Licenses					
Rental	2,400.00	23,560.00	-	0.00%	10,970.00
Vehicle	6,735.00	243,533.53	-	0.00%	280,730.00
Business	3,550.00	35,285.00	-	0.00%	52,770.00
Animal	170.00	3,470.00	-	0.00%	3,510.00
Cable franchise	1,875.36	131,718.56	-	0.00%	134,230.78
Contractors	13,650.00	96,250.00	-	0.00%	95,560.00
Other licenses	1,440.00	19,960.00	-	0.00%	13,961.99
Liquor	-	16,850.00	-	0.00%	14,161.63
Inspection fees	5,396.00	58,580.00	-	0.00%	124,400.00
Fire fees	-	-	-	0.00%	10,550.00
Total licenses	35,216.36	629,207.09	-	0.00%	740,844.40

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
REVENUES (Continued)					
Permits					
Building	\$ 44,350.68	\$ 270,370.45	\$ -	0.00%	\$ 185,026.66
Other permits	5.00	110.00	-	0.00%	2,985.00
Total permits	<u>44,355.68</u>	<u>270,480.45</u>	<u>-</u>	<u>0.00%</u>	<u>188,011.66</u>
Charge for services					
Utilities charges	109,928.85	767,695.89	-	0.00%	735,093.40
Utilities penalties	-	-	-	0.00%	1,400.00
Special police services	250.00	4,577.57	-	0.00%	384.48
Total charge for services	<u>110,178.85</u>	<u>772,273.46</u>	<u>-</u>	<u>0.00%</u>	<u>736,877.88</u>
Fines and forfeitures					
Red light fees	117,665.71	662,230.20	-	0.00%	701,012.15
Towing fees	8,500.00	37,290.00	-	0.00%	59,400.00
Court fines	4,165.00	13,569.32	-	0.00%	8,335.00
Parking fines	8,375.00	30,565.00	-	0.00%	88,072.12
Overweight truck fines	1,000.00	1,000.00	-	0.00%	780.00
Housing fines	43,449.00	258,697.65	-	0.00%	173,330.67
Municipal collections	5,999.53	50,195.28	-	0.00%	191,400.93
Local debt recovery collections	9,502.68	88,972.29	-	0.00%	92,232.06
Other fines	350.00	1,450.00	-	0.00%	8,825.00
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	-	2,011.85	-	0.00%	1,250.00
Total fines and forfeitures	<u>199,006.92</u>	<u>1,145,981.59</u>	<u>-</u>	<u>0.00%</u>	<u>1,324,637.93</u>
Interest income	<u>1,234.46</u>	<u>8,672.93</u>	<u>-</u>	<u>0.00%</u>	<u>206.00</u>
Other					
Escrow forfeiture	23,000.00	51,500.00	-	0.00%	34,500.00
Sponsorships	-	1,875.00	-	0.00%	4,600.00
Sponsorships-Ardagh	-	-	-	0.00%	-
Rental income	1,770.88	7,854.40	-	0.00%	9,125.28
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	-	-	-	0.00%	-
Insurance reimbursement	458.62	724.31	-	0.00%	-
Employee insurance reimbursement	-	-	-	0.00%	-
Workers compensation reimbursement	42,203.27	98,666.44	-	0.00%	52,012.76
TIF #3 Indulux reimbursement	7,575.55	37,877.75	-	0.00%	36,774.50
Motor fuel tax reimbursement	-	-	-	0.00%	-
Miscellaneous	(42,827.44)	18,499.92	-	0.00%	23,778.86
Total other	<u>32,180.88</u>	<u>216,997.82</u>	<u>-</u>	<u>0.00%</u>	<u>160,791.40</u>
Total revenues	<u>1,162,671.73</u>	<u>7,997,657.62</u>	<u>-</u>	<u>0.00%</u>	<u>8,163,828.91</u>

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 11,251.50	\$ 61,883.21	\$ -	0.00%	\$ 61,880.50
Salaries-elected official allowance	9,333.36	46,666.81	-	0.00%	46,666.80
FICA tax	1,574.76	8,304.13	-	0.00%	8,303.70
IMRF contribution	183.21	966.12	-	0.00%	1,027.11
Medical insurance	9,828.23	49,167.23	-	0.00%	52,710.21
Total administrative compensation	<u>32,171.06</u>	<u>166,987.50</u>	<u>-</u>	<u>0.00%</u>	<u>170,588.32</u>
General administration					
Salaries	33,992.04	175,988.08	-	0.00%	100,129.97
FICA tax	1,923.04	9,890.62	-	0.00%	17,500.75
IMRF contribution	158.86	815.68	-	0.00%	867.01
Medical insurance	6,469.38	38,084.75	-	0.00%	23,080.02
Medical insurance-retirees	12,412.83	63,379.27	-	0.00%	60,467.78
Uniform allowance	-	1,120.00	-	0.00%	-
Unemployment compensation	-	-	-	0.00%	-
Worker's compensation	65,815.76	396,866.87	-	0.00%	186,219.00
Membership dues	330.00	595.00	-	0.00%	3,281.89
Training	-	325.00	-	0.00%	-
Janitorial services	-	29,347.48	-	0.00%	1,132.00
Bank fees	9,179.71	54,112.97	-	0.00%	47,174.00
Municipal collection of Amercia fees	3,679.65	34,942.74	-	0.00%	60,284.94
Red light service fees	45,293.21	263,364.53	-	0.00%	287,721.18
Fire service fees	-	-	-	0.00%	-
Postage & mailing	78.22	5,278.60	-	0.00%	4,921.85
Printing	953.49	9,293.98	-	0.00%	-
Publishing	-	1,826.80	-	0.00%	291.00
Newspaper public outreach	-	-	-	0.00%	-
Office supplies	995.62	2,173.66	-	0.00%	4,518.84
Operating supplies	-	1,296.92	-	0.00%	-
Legal fees	55,669.70	145,355.84	-	0.00%	92,372.23
Auditing	-	5,000.00	-	0.00%	-
Medical services & drug testing	189.00	5,836.00	-	0.00%	2,874.00
Settlements	-	-	-	0.00%	-
Telephone	65,068.21	259,591.56	-	0.00%	130,137.23
Utilities	166.15	2,551.78	-	0.00%	6,054.20
Liability insurance	150,262.50	1,146,757.34	-	0.00%	346,718.57
Maintenance services building & grounds	-	641.16	-	0.00%	7,162.04
Maintenance services equipment	-	849.00	-	0.00%	-
Maintenance services vehicle	-	310.00	-	0.00%	1,071.96
Maintenance supplies buildings & grounds	3,464.88	4,243.27	-	0.00%	683.92
Other professional services	160,833.40	325,315.55	-	0.00%	21,861.28
Other contractual services	59,053.68	305,651.83	-	0.00%	355,309.33
Special events & activities	-	-	-	0.00%	26,737.77
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	4,891.77
Grants	6,405.25	49,430.76	-	0.00%	-
Other miscellaneous expenses	46,567.92	120,805.56	-	0.00%	31,561.07
Capital outlay					
Equipment	2,651.71	3,374.72	-	0.00%	11,868.46
Building	-	664.34	-	0.00%	45,661.16
Total general administration	<u>731,614.21</u>	<u>3,465,081.66</u>	<u>-</u>	<u>0.00%</u>	<u>1,882,555.22</u>

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ -	\$ -	\$ -	0.00%	\$ 6,834.45
FICA tax	-	-	-	0.00%	522.86
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	6.52	-	0.00%	-
Uniform allowance	-	150.00	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	6,832.20	8,612.68	-	0.00%	-
Operating supplies	-	-	-	0.00%	-
Lease payments	-	-	-	0.00%	-
Other professional services	49.00	6,599.00	-	0.00%	25,824.33
Other miscellaneous expenses	160.55	160.55	-	0.00%	213.13
Coronavirus expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total media center	7,041.75	15,528.75	-	0.00%	33,394.77
Village Clerk					
Salaries	2,692.28	14,807.58	-	0.00%	1,250.00
FICA tax	185.93	1,036.82	-	0.00%	-
IMRF contribution	23.96	131.78	-	0.00%	-
Medical insurance	664.49	3,322.45	-	0.00%	-
Training	-	245.28	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	573.49	-	0.00%	1,376.42
Other professional services	-	-	-	0.00%	-
Special events & activities	-	-	-	0.00%	-
Other miscellaneous expenses	30.00	275.00	-	0.00%	122.36
Capital outlay					
Equipment	-	-	-	0.00%	2,950.00
Total Village Clerk	3,596.66	20,392.40	-	0.00%	5,698.78
Police department					
Salaries	228,018.85	1,240,100.10	-	0.00%	1,154,408.74
Salaries overtime	106,009.40	468,135.56	-	0.00%	307,849.34
Salaries crossing guards	7,578.50	31,344.25	-	0.00%	13,932.25
Salaries management	83,777.14	460,734.87	-	0.00%	517,611.23
FICA tax	9,773.45	62,016.36	-	0.00%	47,442.67
IMRF contribution	1,306.65	7,080.21	-	0.00%	6,569.47
Medical insurance	79,249.09	335,893.92	-	0.00%	381,426.72
Uniform allowance	5,894.44	26,608.38	-	0.00%	20,603.92
Dues	-	-	-	0.00%	1,180.00
Organization memberships	-	5,201.00	-	0.00%	-
Training	395.00	14,045.00	-	0.00%	1,428.44
Public education	-	-	-	0.00%	-
Janitorial services	1,666.00	13,132.00	-	0.00%	5,656.00
Postage & mailing	-	1,461.50	-	0.00%	71.76
Publishing	-	-	-	0.00%	-
Office supplies	4,114.31	7,379.12	-	0.00%	5,630.72
Operating supplies	3,618.87	15,349.14	-	0.00%	1,278.05
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	11,666.73	51,500.92	-	0.00%	28,687.80
Traveling expenses	-	-	-	0.00%	-
Telephone	1,115.28	10,767.15	-	0.00%	3,562.90
Maintenance services building & grounds	4,350.00	17,237.97	-	0.00%	1,611.94

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Maintenance services equipment	\$ -	\$ 8,988.86	\$ -	0.00%	\$ 802.38
Maintenance services vehicle	13,221.29	58,352.31	-	0.00%	31,112.40
Maintenance supplies buildings & grounds	111,636.75	115,535.06	-	0.00%	23.41
Maintenance supplies equipment	-	1,246.95	-	0.00%	234.72
Maintenance supplies vehicles	5,545.47	17,215.78	-	0.00%	8,020.00
Other professional services	27,492.16	40,842.87	-	0.00%	26,125.17
Other contractual services	9,836.92	67,067.39	-	0.00%	29,397.02
Other miscellaneous expenses	5,842.11	8,977.77	-	0.00%	14,013.82
Coronavirus expenditures	-	-	-	0.00%	2,048.31
Grant purchases	-	503.00	-	0.00%	-
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	12,801.66
Vehicles	-	-	-	0.00%	-
Building	-	-	-	0.00%	40,000.00
Total police department	722,108.41	3,086,717.44	-	0.00%	2,663,530.84
Fire department					
Salaries	113,798.45	631,728.29	-	0.00%	596,203.63
Salaries overtime	64,903.00	335,609.90	-	0.00%	357,272.25
Salaries management	9,884.60	54,769.13	-	0.00%	51,734.96
FICA tax	3,208.80	17,868.02	-	0.00%	16,149.12
IMRF contribution	-	-	-	0.00%	-
Medical insurance	41,584.94	208,204.06	-	0.00%	197,202.49
Uniform allowance	617.75	7,442.75	-	0.00%	5,225.25
Dues	-	-	-	0.00%	-
Organization memberships	250.00	250.00	-	0.00%	15.00
Training	6,075.00	6,075.00	-	0.00%	3,170.08
Public education	-	-	-	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	245.80	-	0.00%	580.96
Operating supplies	1,580.00	3,901.45	-	0.00%	1,569.43
Operating supplies EMS	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	7,254.21	31,469.25	-	0.00%	17,929.84
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	933.16	933.16	-	0.00%	1,509.51
Utilities	39.10	4,870.90	-	0.00%	6,763.62
Maintenance services building & grounds	6,971.33	24,056.33	-	0.00%	11,786.71
Maintenance services equipment	120.00	6,792.04	-	0.00%	540.20
Maintenance services vehicle	-	24,426.48	-	0.00%	17,801.76
Maintenance supplies buildings & grounds	115,441.75	119,707.60	-	0.00%	-
Maintenance supplies equipment	850.24	1,991.24	-	0.00%	-
Maintenance supplies vehicles	-	-	-	0.00%	-

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Other professional services	\$ 42,302.65	\$ 54,379.93	\$ -	0.00%	\$ 23,052.00
Other contractual services	20.00	20.00	-	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	13,477.60	14,073.75	-	0.00%	2,853.33
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	627,538.00
Building	-	-	-	0.00%	80,000.00
Total fire department	429,312.58	1,548,815.08	-	0.00%	2,018,898.14
Finance department					
Salaries	6,923.08	38,423.08	-	0.00%	-
FICA tax	495.98	2,771.20	-	0.00%	-
IMRF contribution	61.62	341.99	-	0.00%	-
Medical insurance	1,214.15	6,070.75	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Other professional services	16,865.10	87,182.54	-	0.00%	59,162.65
Grants:					
COVID-19 grant	-	-	-	0.00%	-
Total finance department	25,559.93	134,789.56	-	0.00%	59,162.65
Public works department					
Salaries	54,531.46	313,538.01	-	0.00%	262,765.67
Salaries overtime	8,386.19	36,487.17	-	0.00%	21,930.71
Salaries management	3,923.08	21,576.90	-	0.00%	17,574.05
FICA tax	4,870.35	27,779.22	-	0.00%	23,079.41
IMRF contribution	587.13	3,056.61	-	0.00%	2,952.71
Medical insurance	14,329.27	75,279.01	-	0.00%	85,810.87
Uniform allowance	175.00	19,025.00	-	0.00%	12,900.00
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Public education	-	-	-	0.00%	-
Janitorial services	-	-	-	0.00%	165.00
Postage & mailing	-	-	-	0.00%	-
Office supplies	21.96	320.46	-	0.00%	1,574.54
Operating supplies	338.47	418.47	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	3,768.78	14,057.03	-	0.00%	7,171.93
Equipment rentals	823.46	2,062.04	-	0.00%	232.50
Telephone	-	-	-	0.00%	-
Utilities	866.79	8,306.92	-	0.00%	5,748.18
Maintenance services building & grounds	23,317.09	96,654.29	-	0.00%	38,511.33
Maintenance services equipment	11,106.91	34,442.39	-	0.00%	9,404.99
Maintenance services vehicle	26,935.56	85,887.53	-	0.00%	31,066.44

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Maintenance services sidewalks	\$ 68,900.00	\$ 260,604.20	\$ -	0.00%	\$ -
Maintenance services streets	29,530.00	131,030.00	-	0.00%	-
Maintenance services other	-	-	-	0.00%	1,080.00
Maintenance supplies buildings & grounds	8,139.34	29,411.15	-	0.00%	510.42
Maintenance supplies equipment	5,976.02	14,753.28	-	0.00%	44.94
Maintenance supplies vehicles	229.27	3,612.07	-	0.00%	1,656.15
Maintenance supplies street repair	-	197.20	-	0.00%	-
Maintenance supplies street lighting	-	-	-	0.00%	268.26
Maintenance supplies signs	970.00	970.00	-	0.00%	14,563.40
Maintenance supplies other	-	-	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Other professional services	2,044.32	15,661.60	-	0.00%	7,754.00
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	78.45
Tree maintenance	-	-	-	0.00%	-
Hauling disposal services	-	-	-	0.00%	50,718.75
Village hall expenses	-	-	-	0.00%	-
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	562.31	6,184.81	-	0.00%	492.16
Grants					
IPRF expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	22,259.93
Vehicles	-	-	-	0.00%	40,936.00
Total public works department	<u>270,332.76</u>	<u>1,201,315.36</u>	<u>-</u>	<u>0.00%</u>	<u>661,250.79</u>
Property preservation engineer department					
Salaries	6,576.67	34,289.36	-	0.00%	32,155.20
FICA tax	484.76	2,423.86	-	0.00%	2,376.23
IMRF contribution	58.54	292.72	-	0.00%	305.47
Medical insurance	664.49	3,322.45	-	0.00%	3,799.30
Maintenance services vehicles	-	-	-	0.00%	-
Other professional services	600.00	1,895.00	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	<u>8,384.46</u>	<u>42,223.39</u>	<u>-</u>	<u>0.00%</u>	<u>38,636.20</u>
Property acquisition department					
Other contracted services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Permits & licenses department					
Salaries	2,400.00	17,338.71	-	0.00%	32,234.40
FICA tax	183.60	1,214.63	-	0.00%	2,212.97
IMRF contribution	21.36	154.29	-	0.00%	306.24
Medical insurance	391.21	10,680.62	-	0.00%	7,559.23
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	-	0.00%	900.74
Office supplies	-	109.45	-	0.00%	1,014.13

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Permits & licenses department (continued)					
Operating supplies	\$ -	\$ 176.00	\$ -	0.00%	\$ -
Engineering services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Other professional services	2,370.00	10,920.00	-	0.00%	-
Other contractual services	1,244.32	6,221.60	-	0.00%	17,466.00
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total permits & licenses department	6,610.49	46,815.30	-	0.00%	61,693.71
Housing department					
Salaries	25,269.57	153,804.87	-	0.00%	129,369.47
FICA tax	1,777.52	11,066.01	-	0.00%	9,741.24
IMRF contribution	187.06	1,145.02	-	0.00%	832.48
Medical insurance	3,969.33	20,898.09	-	0.00%	12,612.12
Dues	-	-	-	0.00%	-
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	784.00	-	0.00%	831.00
Office supplies	-	-	-	0.00%	770.94
Automotive fuel	2,901.69	12,587.71	-	0.00%	7,171.93
Coronavirus expenditures	-	-	-	0.00%	648.08
Maintenance services vehicle	-	5,356.36	-	0.00%	1,937.13
Other professional services	-	-	-	0.00%	-
Other contractual services	1,244.32	6,221.60	-	0.00%	6,666.00
Board ups	1,650.00	5,177.50	-	0.00%	11,380.00
Lawn care	15,215.00	31,885.00	-	0.00%	22,565.00
Other miscellaneous expenses	395.00	2,642.86	-	0.00%	1,172.00
Capital outlay					
Equipment	-	-	-	0.00%	-
Total housing department	52,609.49	251,569.02	-	0.00%	205,697.39
Sanitation department					
Contract collection	159,284.00	603,274.24	-	0.00%	603,721.34
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	159,284.00	603,274.24	-	0.00%	603,721.34
Board and commissions department					
Other professional services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total board and commissions department	-	-	-	0.00%	-

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Debt Service					
General administration lease payments	\$ -	\$ 3,374.25	\$ -	0.00%	\$ -
Media center lease payments	-	10,562.02	-	0.00%	-
Police department lease payments	757.00	110,007.98	-	0.00%	59,063.85
Fire department lease payments	-	52,226.94	-	0.00%	-
Public works department lease payments	4,352.96	46,094.87	-	0.00%	39,934.04
Housing department lease payments	-	10,244.49	-	0.00%	10,244.49
	<u>5,109.96</u>	<u>232,510.55</u>	<u>-</u>	<u>0.00%</u>	<u>109,242.38</u>
Total debt service					
	<u>5,109.96</u>	<u>232,510.55</u>	<u>-</u>	<u>0.00%</u>	<u>109,242.38</u>
Total expenditures	<u>2,453,735.76</u>	<u>10,816,020.25</u>	<u>-</u>	<u>0.00%</u>	<u>8,514,070.53</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,291,064.03)</u>	<u>(2,818,362.63)</u>	<u>-</u>		<u>(350,241.62)</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	0.00%	-
Capital lease proceeds	-	-	-	0.00%	595,573.90
Sale of fixed assets	-	15,000.00	-	0.00%	6,800.00
Sale of property	-	5,000.00	-	0.00%	-
City of Chicago payment	-	(63,429.71)	-	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%	-
	<u>-</u>	<u>(43,429.71)</u>	<u>-</u>	<u>0.00%</u>	<u>602,373.90</u>
Total other financing sources (uses)					
	<u>-</u>	<u>(43,429.71)</u>	<u>-</u>	<u>0.00%</u>	<u>602,373.90</u>
Net change in fund balance	<u>\$ (1,291,064.03)</u>	<u>(2,861,792.34)</u>	<u>\$ -</u>		<u>252,132.28</u>
Fund balance at beginning of year		<u>6,116,932.00</u>			<u>4,120,965.06</u>
Fund balance at end of year		<u>\$ 3,255,139.66</u>			<u>\$ 4,373,097.34</u>

Amounts UNAUDITED updated through September 30, 2022

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

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,918,550.97	\$ 1,816,916.52
Accounts receivable		
Customers	3,847,307.83	4,689,938.93
Less: allowance for doubtful accounts	(741,131.71)	(890,657.28)
Due from other funds	(114,961.66)	873,791.27
Prepaid items	-	40,117.86
	<u>4,909,765.43</u>	<u>6,530,107.30</u>
Noncurrent Assets		
Capital assets		
Depreciable	1,776,160.91	1,776,160.91
Less: accumulated depreciation	(1,771,558.49)	(1,760,502.49)
Net pension asset-IMRF	<u>986,928.00</u>	<u>687,874.00</u>
	<u>991,530.42</u>	<u>703,532.42</u>
	<u>5,901,295.85</u>	<u>7,233,639.72</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	33,340.00	33,340.00
Deferred outflow-IMRF	<u>1,468.00</u>	<u>3,419.00</u>
	<u>34,808.00</u>	<u>36,759.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	134,689.70	49,254.51
Accrued salaries payable	44,104.94	32,237.18
Accrued compensated absences	21,412.00	21,412.00
Liability insurance payable	19,175.28	-
Workers compensation payable	-	-
OPEB liability	<u>117,822.00</u>	<u>117,822.00</u>
	<u>337,203.92</u>	<u>220,725.69</u>

Amounts UNAUDITED updated through September 30, 2022

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

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
LIABILITIES (Continued)		
Noncurrent Liabilities		
Tenant deposits	24,275.00	22,350.00
Capital lease liability	13,532.75	18,971.52
City of Chicago payable	<u>6,436,609.50</u>	<u>7,160,029.88</u>
Total noncurrent liabilities	<u>6,474,417.25</u>	<u>7,201,351.40</u>
Total liabilities	<u>6,811,621.17</u>	<u>7,422,077.09</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>512,776.00</u>	<u>359,739.00</u>
NET POSITION		
Investment in capital assets	(8,930.33)	(3,313.10)
Unrestricted (deficit)	<u>(1,379,362.99)</u>	<u>(508,104.27)</u>
Total net position	<u><u>\$ (1,388,293.32)</u></u>	<u><u>\$ (511,417.37)</u></u>

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
OPERATING REVENUES					
Utility charges	\$ 382,824.02	\$ 2,085,647.07	\$ -	0.00%	\$ 2,068,298.36
Utility penalties	(30.32)	(345.62)	-	0.00%	13,155.68
Other income	(5,312.55)	(15,504.23)	-	0.00%	31,789.00
Total revenues	377,481.15	2,069,797.22	-	0.00%	2,113,243.04
OPERATING EXPENSES					
Operations					
Salaries	47,148.77	265,882.49	-	0.00%	258,575.15
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	3,473.37	19,972.69	-	0.00%	19,156.92
IMRF contribution	406.13	2,097.08	-	0.00%	2,409.60
Medical insurance	7,787.71	41,263.01	-	0.00%	78,302.10
Uniform allowance	-	1,900.00	-	0.00%	1,500.00
OPEB expense	-	-	-	0.00%	-
Workers compensation	(1,462.53)	16,829.97	-	0.00%	36,066.00
Training	-	-	-	0.00%	840.00
Purchase of water	349,988.02	1,287,432.64	-	0.00%	1,274,268.76
Bank fees	1,855.97	5,553.18	-	0.00%	7,317.59
Postage & mailing	-	6,360.92	-	0.00%	-
Office supplies	109.49	222.99	-	0.00%	1,562.22
Operating supplies	-	24,574.27	-	0.00%	23,686.86
Automotive fuel	2,901.69	12,587.71	-	0.00%	7,171.93
Auditing	-	-	-	0.00%	-
Utilities	5,419.78	28,343.42	-	0.00%	20,182.97
Liability insurance	-	-	-	0.00%	56,677.25
Coronavirus expenses	-	-	-	0.00%	173.04
Lease payments	-	1,390.89	-	0.00%	1,390.89
Maintenance services building & grounds	4,747.50	25,920.73	-	0.00%	66,030.04
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	1,243.68	2,527.36	-	0.00%	2,633.00
Maintenance services vehicles	-	158.69	-	0.00%	1,176.40
Maintenance supplies building	-	5,153.28	-	0.00%	583.50
Maintenance supplies equipment	-	-	-	0.00%	-
Maintenance supplies utility system	4,543.08	26,412.02	-	0.00%	16,943.37
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	105,219.08	136,539.74	-	0.00%	19,812.48
Other contracted services	1,244.32	6,221.60	-	0.00%	6,666.00
Other miscellaneous expenses	-	2,615.00	-	0.00%	4,881.78
Capital outlay					
Vehicle	-	-	-	0.00%	-
Building	-	-	-	0.00%	40,000.00
Grants	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	534,626.06	1,919,959.68	-	0.00%	1,948,007.85
Depreciation	-	-	-	0.00%	-
Total operating expenses	534,626.06	1,919,959.68	-	0.00%	1,948,007.85
Operating income (loss)	(157,144.91)	149,837.54	-		165,235.19

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
NONOPERATING REVENUE (EXPENSES)					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	-	63,429.71	-	0.00%	-
Principal repayment	-	-	-	0.00%	-
Interest expense	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	63,429.71	-	0.00%	-
Change in net position	<u>\$ (157,144.91)</u>	213,267.25	<u>\$ -</u>		165,235.19
Net position at beginning of year		<u>(1,601,560.57)</u>			<u>(676,652.56)</u>
Net position at end of year		<u>\$ (1,388,293.32)</u>			<u>\$ (511,417.37)</u>

Amounts UNAUDITED updated through September 30, 2022

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,521,628.84	\$ 1,748,762.78
Accounts receivable		
Customers	636,197.82	682,958.18
Less: allowance for doubtful accounts	(120,136.97)	(130,413.14)
Due from other funds	-	-
Prepaid items	-	14,048.70
	<u>2,037,689.69</u>	<u>2,315,356.52</u>
Total current assets		
Noncurrent Assets		
Capital assets		
Depreciable	67,467.10	-
Less: accumulated depreciation	(8,798.00)	-
Net pension asset-IMRF	437,765.00	2,153,433.00
	<u>496,434.10</u>	<u>2,153,433.00</u>
Total noncurrent assets		
	<u>496,434.10</u>	<u>2,153,433.00</u>
Total assets	<u>2,534,123.79</u>	<u>4,468,789.52</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	11,417.00	11,417.00
Deferred outflow-IMRF	651.00	10,704.00
	<u>12,068.00</u>	<u>22,121.00</u>
Total deferred outflows		
	<u>12,068.00</u>	<u>22,121.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	70,848.18	9,190.08
Accrued salaries payable	19,102.71	11,222.43
Accrued compensated absences	-	-
Liability insurance payable	6,413.08	-
Workers compensation payable	1,782.84	-
OPEB liability	40,347.00	40,347.00
Due to other funds	239,224.27	639,059.11
	<u>377,718.08</u>	<u>699,818.62</u>
Total current liabilities		
	<u>377,718.08</u>	<u>699,818.62</u>
Total liabilities		
	<u>377,718.08</u>	<u>699,818.62</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	227,448.00	1,126,185.00
	<u>227,448.00</u>	<u>1,126,185.00</u>
NET POSITION		
Investment in capital assets	58,669.10	-
Unrestricted (deficit)	1,882,356.61	2,664,906.90
	<u>1,941,025.71</u>	<u>2,664,906.90</u>
Total net position	<u>\$ 1,941,025.71</u>	<u>\$ 2,664,906.90</u>

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
OPERATING REVENUES					
Utility charges	\$ 75,773.22	\$ 436,324.33	\$ -	0.00%	\$ 411,434.37
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Infrastructure grant	-	-	-	0.00%	-
	<u>75,773.22</u>	<u>436,324.33</u>	<u>-</u>	<u>0.00%</u>	<u>411,434.37</u>
OPERATING EXPENSES					
Operations					
Salaries	22,280.31	123,514.23	-	0.00%	104,556.79
Salaries overtime	-	-	-	0.00%	-
Salaries management	-	-	-	0.00%	-
FICA tax	1,623.58	9,233.06	-	0.00%	7,693.14
IMRF contribution	195.79	1,018.98	-	0.00%	984.22
Medical insurance	4,776.32	25,092.78	-	0.00%	28,577.47
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	-	0.00%	-
Workers compensation	3,284.40	18,895.44	-	0.00%	12,062.00
Bank fees	1,049.28	5,553.18	-	0.00%	5,047.70
Automotive fuel	1,450.84	6,293.86	-	0.00%	3,586.13
Auditing	-	-	-	0.00%	-
Liability insurance	-	-	-	0.00%	17,711.65
Other professional services	1,663.95	9,833.82	-	0.00%	9,350.79
Sewer main breaks	61,099.50	144,639.63	-	0.00%	-
Concrete repair-sewer	1,275.00	1,275.00	-	0.00%	-
Coronavirus expenses	-	-	-	0.00%	-
Infrastructure improvement	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	1,000.00
Capital outlay					
Vehicles	-	-	-	0.00%	41,000.00
Bad debt expense	-	-	-	0.00%	-
	<u>98,698.97</u>	<u>345,349.98</u>	<u>-</u>	<u>0.00%</u>	<u>231,569.89</u>
Operating income (loss)	(22,925.75)	90,974.35	-		179,864.48
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ (22,925.75)</u>	<u>90,974.35</u>	<u>\$ -</u>		<u>179,864.48</u>
Net position at beginning of year		<u>1,850,051.36</u>			<u>2,485,042.42</u>
Net position at end of year		<u>\$ 1,941,025.71</u>			<u>\$ 2,664,906.90</u>

Amounts UNAUDITED updated through September 30, 2022

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

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,638.18	\$ 4,292.32
Total current assets	<u>2,638.18</u>	<u>4,292.32</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,935,731.45
Less: accumulated depreciation	(2,493,638.41)	(2,409,128.41)
Net pension asset-IMRF	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>1,442,093.04</u>	<u>1,526,603.04</u>
Total assets	<u>1,444,731.22</u>	<u>1,530,895.36</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	46,580.42	5,376.71
Accrued salaries payable	-	779.92
OPEB liability	-	-
Security deposit	1,000.00	1,000.00
Due to other funds	<u>1,139,225.67</u>	<u>1,057,351.89</u>
Total current liabilities	<u>1,186,806.09</u>	<u>1,064,508.52</u>
Total liabilities	<u>1,186,806.09</u>	<u>1,064,508.52</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>-</u>	<u>-</u>
NET POSITION		
Investment in capital assets	1,442,093.04	1,526,603.04
Unrestricted (deficit)	<u>(1,184,167.91)</u>	<u>(1,060,216.20)</u>
Total net position	<u>257,925.13</u>	<u>466,386.84</u>

Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ -	\$ -	0.00%	\$ 45.66
Rental income	-	2,400.00	-	0.00%	3,000.00
Other income	-	-	-	0.00%	-
Total revenues	<u>-</u>	<u>2,400.00</u>	<u>-</u>	<u>0.00%</u>	<u>3,045.66</u>
OPERATING EXPENSES					
Operations					
Salaries	856.10	3,852.46	-	0.00%	5,706.00
FICA tax	-	-	-	0.00%	436.52
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	227.80	1,078.24	-	0.00%	933.30
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Operating supplies	-	-	-	0.00%	384.69
Utilities	365.23	5,662.56	-	0.00%	10,760.29
Equipment	44,192.50	44,192.50	-	0.00%	-
Maintenance services building & grounds	-	-	-	0.00%	596.79
Maintenance equipment	-	-	-	0.00%	-
Janitor supplies	-	-	-	0.00%	-
Other professional services	1,331.22	7,777.05	-	0.00%	15,674.50
Miscellaneous expenses	-	92.42	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	<u>46,972.85</u>	<u>62,655.23</u>	<u>-</u>	<u>0.00%</u>	<u>34,523.50</u>
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Total operating expenses	<u>46,972.85</u>	<u>62,655.23</u>	<u>-</u>	<u>0.00%</u>	<u>34,523.50</u>
Operating income (loss)	(46,972.85)	(60,255.23)	-		(31,477.84)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Change in net position	<u>\$ (46,972.85)</u>	<u>(60,255.23)</u>	<u>\$ -</u>		<u>(31,477.84)</u>
Net position at beginning of year		<u>318,180.36</u>			<u>497,864.68</u>
Net position at end of year		<u>\$ 257,925.13</u>			<u>\$ 466,386.84</u>

Amounts UNAUDITED updated through September 30, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2022

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
ASSETS						
Cash and cash equivalents	\$ 4,579,660.07	\$ 343,806.88	\$ 507,079.83	\$ 440,967.71	\$ -	\$ 2,435,914.77
Property taxes receivable	-	-	-	-	-	-
Receivables other taxes	77,692.81	-	-	-	-	-
Due from other funds	-	2,522,365.94	-	37,604.91	-	-
Total assets	<u>\$ 4,657,352.88</u>	<u>\$ 2,866,172.82</u>	<u>\$ 507,079.83</u>	<u>\$ 478,572.62</u>	<u>\$ -</u>	<u>\$ 2,435,914.77</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	199,015.08	-	-	-	-	131,110.00
Forfeiture deposit	-	-	-	-	-	-
Property taxes-allowance	-	-	-	-	-	-
Due to other funds	317,271.01	-	-	-	32,975.00	(39,000.00)
Total liabilities	<u>516,286.09</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,975.00</u>	<u>92,110.00</u>
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Grants	-	-	-	-	-	2,343,804.77
Illinois capital program	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,343,804.77</u>
Fund balances:						
Restricted						
Street maintenance	4,141,066.79	-	-	-	-	-
Economic development	-	2,866,172.82	507,079.83	478,572.62	-	-
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	(32,975.00)	-
Total fund balances (deficits)	<u>4,141,066.79</u>	<u>2,866,172.82</u>	<u>507,079.83</u>	<u>478,572.62</u>	<u>(32,975.00)</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,657,352.88</u>	<u>\$ 2,866,172.82</u>	<u>\$ 507,079.83</u>	<u>\$ 478,572.62</u>	<u>\$ -</u>	<u>\$ 2,435,914.77</u>

Amounts UNAUDITED updated through September 30, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
AS OF SEPTEMBER 30, 2022

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 25,992.70	\$ 219,313.45	\$ 38,744.46	\$ 8,591,479.87
Property taxes receivable	1,134,218.02	676,350.51	-	-	-	-	-	1,810,568.53
Receivables other taxes	-	-	-	-	-	-	-	77,692.81
Due from other funds	-	-	19,800.00	25,020.00	-	112,782.46	-	2,717,573.31
	<u>-</u>	<u>-</u>	<u>19,800.00</u>	<u>25,020.00</u>	<u>-</u>	<u>112,782.46</u>	<u>-</u>	<u>2,717,573.31</u>
Total assets	<u>\$ 1,134,218.02</u>	<u>\$ 676,350.51</u>	<u>\$ 19,800.00</u>	<u>\$ 25,020.00</u>	<u>\$ 25,992.70</u>	<u>\$ 332,095.91</u>	<u>\$ 38,744.46</u>	<u>\$ 13,197,314.52</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	-	-	-	-	490.00	-	330,615.08
Forfeiture deposit	-	-	-	-	-	77,431.86	-	77,431.86
Property taxes-allowance	150,700.00	89,864.00	-	-	-	-	-	240,564.00
Due to other funds	-	-	-	-	-	-	-	311,246.01
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>311,246.01</u>
Total liabilities	<u>150,700.00</u>	<u>89,864.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,921.86</u>	<u>-</u>	<u>959,856.95</u>
Deferred inflows of resources								
Property taxes	983,518.02	586,486.51	-	-	-	-	-	1,570,004.53
Grants	-	-	-	-	-	-	-	2,343,804.77
Illinois capital program	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>983,518.02</u>	<u>586,486.51</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,913,809.30</u>
Fund balances:								
Restricted								
Street maintenance	-	-	-	-	-	-	-	4,141,066.79
Economic development	-	-	-	-	-	-	-	3,851,825.27
Public safety	-	-	-	25,020.00	25,992.70	254,174.05	38,744.46	343,931.21
Unassigned (deficit)	-	-	19,800.00	-	-	-	-	(13,175.00)
	<u>-</u>	<u>-</u>	<u>19,800.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,175.00)</u>
Total fund balances (deficits)	<u>-</u>	<u>-</u>	<u>19,800.00</u>	<u>25,020.00</u>	<u>25,992.70</u>	<u>254,174.05</u>	<u>38,744.46</u>	<u>8,323,648.27</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 1,134,218.02</u>	<u>\$ 676,350.51</u>	<u>\$ 19,800.00</u>	<u>\$ 25,020.00</u>	<u>\$ 25,992.70</u>	<u>\$ 332,095.91</u>	<u>\$ 38,744.46</u>	<u>\$ 13,197,314.52</u>

Amounts UNAUDITED updated through September 30, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED SEPTEMBER 30, 2022

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
REVENUES						
Property tax-net	\$ -	\$ -	\$ 26,114.48	\$ 26,735.60	\$ -	\$ -
Motor fuel tax allotments	391,168.61	-	-	-	-	-
Forfeiture income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	254,312.30	-	-	-	-	-
Grant income	-	-	-	-	-	292,049.98
Rental income	-	-	-	-	-	-
Interest income	30,920.09	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
	<u>676,401.00</u>	<u>-</u>	<u>26,114.48</u>	<u>26,735.60</u>	<u>-</u>	<u>292,049.98</u>
Total revenues						
EXPENDITURES						
Current						
Pension contribution	-	-	-	-	-	-
Maintenance service traffic signals	116,602.44	-	-	-	-	-
Maintenance supplies street	15,253.99	-	-	-	-	-
Legal fees	-	-	-	-	-	-
Utilities	65,064.78	-	-	-	-	-
General maintenance-public works	-	-	-	-	-	-
Project engineering	36,879.00	-	-	-	-	-
Street scarification	23,750.00	-	-	-	-	-
Other professional services	-	-	-	37,877.75	-	232,049.98
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	-	-	-	-	-	60,000.00
Informant/line up expenditures	-	-	-	-	-	-

Amounts UNAUDITED updated through September 30, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED SEPTEMBER 30, 2022

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
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	147,865.00	-	-	-	-	-
Hauling disposal services	-	-	-	-	-	-
Capital outlay						
Salt building construction	-	-	-	-	-	-
New infrastructure	48,214.67	-	-	-	-	-
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Total expenditures	<u>463,991.69</u>	<u>-</u>	<u>-</u>	<u>37,877.75</u>	<u>-</u>	<u>292,049.98</u>
Excess (deficiency) of revenues over (under) expenditures	212,409.31	-	26,114.48	(11,142.15)	-	-
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	212,409.31	-	26,114.48	(11,142.15)	-	-
Fund balances (deficit) at beginning of year	<u>3,928,657.48</u>	<u>2,866,172.82</u>	<u>480,965.35</u>	<u>489,714.77</u>	<u>(32,975.00)</u>	<u>-</u>
Fund balances (deficit) at end of year	<u>\$ 4,141,066.79</u>	<u>\$ 2,866,172.82</u>	<u>\$ 507,079.83</u>	<u>\$ 478,572.62</u>	<u>\$ (32,975.00)</u>	<u>\$ -</u>

Amounts UNAUDITED updated through September 30, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED SEPTEMBER 30, 2022

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES								
Property tax-net	\$ 78,171.65	\$ 45,577.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,598.80
Motor fuel tax allotments	-	-	-	-	-	-	-	391,168.61
Forfeiture income	-	-	-	-	-	142,170.96	-	142,170.96
Foreign fire tax	-	-	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-	-	254,312.30
Grant income	-	-	-	-	-	-	-	292,049.98
Rental income	-	-	10,800.00	-	-	-	-	10,800.00
Interest income	-	-	-	-	-	-	-	30,920.09
Miscellaneous revenues	-	-	-	130.00	-	-	-	130.00
	<u>78,171.65</u>	<u>45,577.07</u>	<u>10,800.00</u>	<u>130.00</u>	<u>-</u>	<u>142,170.96</u>	<u>-</u>	<u>1,298,150.74</u>
Total revenues								
EXPENDITURES								
Current								
Pension contribution	78,171.65	45,577.07	-	-	-	-	-	123,748.72
Maintenance service traffic signals	-	-	-	-	-	-	-	116,602.44
Maintenance supplies street	-	-	-	-	-	-	-	15,253.99
Legal fees	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	65,064.78
General maintenance-public works	-	-	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-	-	36,879.00
Street scarification	-	-	-	-	-	-	-	23,750.00
Other professional services	-	-	-	-	-	-	-	269,927.73
Lease payments	-	-	-	-	-	-	-	7,986.81
Maintenance services-building	-	-	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Bank fees	-	-	-	-	20.00	-	-	20.00
Public education	-	-	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	2,500.00	-	2,500.00
Other miscellaneous expenses	-	-	-	-	-	-	-	60,000.00
Informant/line up expenditures	-	-	-	-	-	-	-	-

Amounts UNAUDITED updated through September 30, 2022

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED SEPTEMBER 30, 2022

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
EXPENDITURES (Continued)								
Current (Continued)								
Coronavirus expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Organization memberships	-	-	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-	-	-
Sidewalk maintenance	-	-	-	-	-	-	-	2,375.00
Tree maintenance	-	-	-	-	-	-	-	147,865.00
Hauling disposal services	-	-	-	-	-	-	-	-
Capital outlay								
Salt building construction	-	-	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-	-	48,214.67
New equipment	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-
Total expenditures	<u>78,171.65</u>	<u>45,577.07</u>	<u>-</u>	<u>-</u>	<u>20.00</u>	<u>2,500.00</u>	<u>-</u>	<u>920,188.14</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	10,800.00	130.00	(20.00)	139,670.96	-	377,962.60
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	-	-	10,800.00	130.00	(20.00)	139,670.96	-	377,962.60
Fund balances at beginning of year	<u>-</u>	<u>-</u>	<u>9,000.00</u>	<u>24,890.00</u>	<u>26,012.70</u>	<u>114,503.09</u>	<u>38,744.46</u>	<u>7,945,685.67</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,800.00</u>	<u>\$ 25,020.00</u>	<u>\$ 25,992.70</u>	<u>\$ 254,174.05</u>	<u>\$ 38,744.46</u>	<u>\$ 8,323,648.27</u>

Amounts UNAUDITED updated through September 30, 2022

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 549,385.44	\$ 293,401.15	\$ 553,213.82	\$ 79,132.55	\$ 1,475,132.96
Property taxes receivable-net	973,894.49	461,336.91	934,601.92	1,138,782.97	3,508,616.29
Due from other funds	-	-	-	-	-
Total assets	\$ 1,523,279.93	\$ 754,738.06	\$ 1,487,815.74	\$ 1,217,915.52	\$ 4,983,749.25
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	808.34	1,283.33	333.33	1,500.00	3,925.00
Property taxes-allowance	129,398.24	61,296.36	124,177.56	151,306.45	466,178.61
Due to other funds	1,141.67	(35,362.63)	1,141.67	25,000.00	(8,079.29)
Total liabilities	131,348.25	27,217.06	125,652.56	177,806.45	462,024.32
Deferred inflows of resources					
Property taxes	844,496.25	400,040.55	810,424.36	987,476.52	3,042,437.68
Fund balance:					
Restricted					
Debt service	547,435.43	327,480.45	551,738.82	52,632.55	1,479,287.25
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	547,435.43	327,480.45	551,738.82	52,632.55	1,479,287.25
Total liabilities, deferred inflows of resources and fund balances	\$ 1,523,279.93	\$ 754,738.06	\$ 1,487,815.74	\$ 1,217,915.52	\$ 4,983,749.25

Amounts UNAUDITED updated through September 30, 2022

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2021 Series	Total
REVENUES					
Property taxes-net	\$ 62,124.34	\$ 27,122.54	\$ 59,209.07	\$ 27,087.08	\$ 175,543.03
Interest income	1,744.95	487.44	1,752.11	358.05	4,342.55
Other income	-	38,262.62	-	-	38,262.62
Total revenues	63,869.29	65,872.60	60,961.18	27,445.13	218,148.20
EXPENDITURES					
Debt service					
Principal	-	-	-	-	-
Interest paid	111,250.00	152,042.50	86,550.00	25,000.00	374,842.50
Other fees	1,141.68	1,616.66	666.66	1,500.00	4,925.00
Total expenditures	112,391.68	153,659.16	87,216.66	26,500.00	379,767.50
Excess (deficiency) of revenues over (under) expenditures	(48,522.39)	(87,786.56)	(26,255.48)	945.13	(161,619.30)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net changes in fund balances	(48,522.39)	(87,786.56)	(26,255.48)	945.13	(161,619.30)
Fund balances at beginning of year	595,957.82	415,267.01	577,994.30	51,687.42	1,640,906.55
Fund balances at end of year	<u>\$ 547,435.43</u>	<u>\$ 327,480.45</u>	<u>\$ 551,738.82</u>	<u>\$ 52,632.55</u>	<u>\$ 1,479,287.25</u>

Amounts UNAUDITED updated through September 30, 2022

Supplementary Information

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 1,475,132.96	\$ 2,411,865.16
Property taxes receivable-net	3,508,616.29	3,769,848.83
Due from other funds	-	-
Total assets	<u>\$ 4,983,749.25</u>	<u>\$ 6,181,713.99</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	3,925.00	1,900.00
Property taxes-allowance	466,178.61	486,059.00
Due to other funds	<u>(8,079.29)</u>	<u>11,648.05</u>
Total liabilities	<u>462,024.32</u>	<u>499,607.05</u>
Deferred inflows of resources		
Property taxes	<u>3,042,437.68</u>	<u>3,283,789.83</u>
Fund balance:		
Restricted for debt service	1,479,287.25	2,398,317.11
Unassigned	<u>-</u>	<u>-</u>
Total fund balance	<u>1,479,287.25</u>	<u>2,398,317.11</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,983,749.25</u>	<u>\$ 6,181,713.99</u>

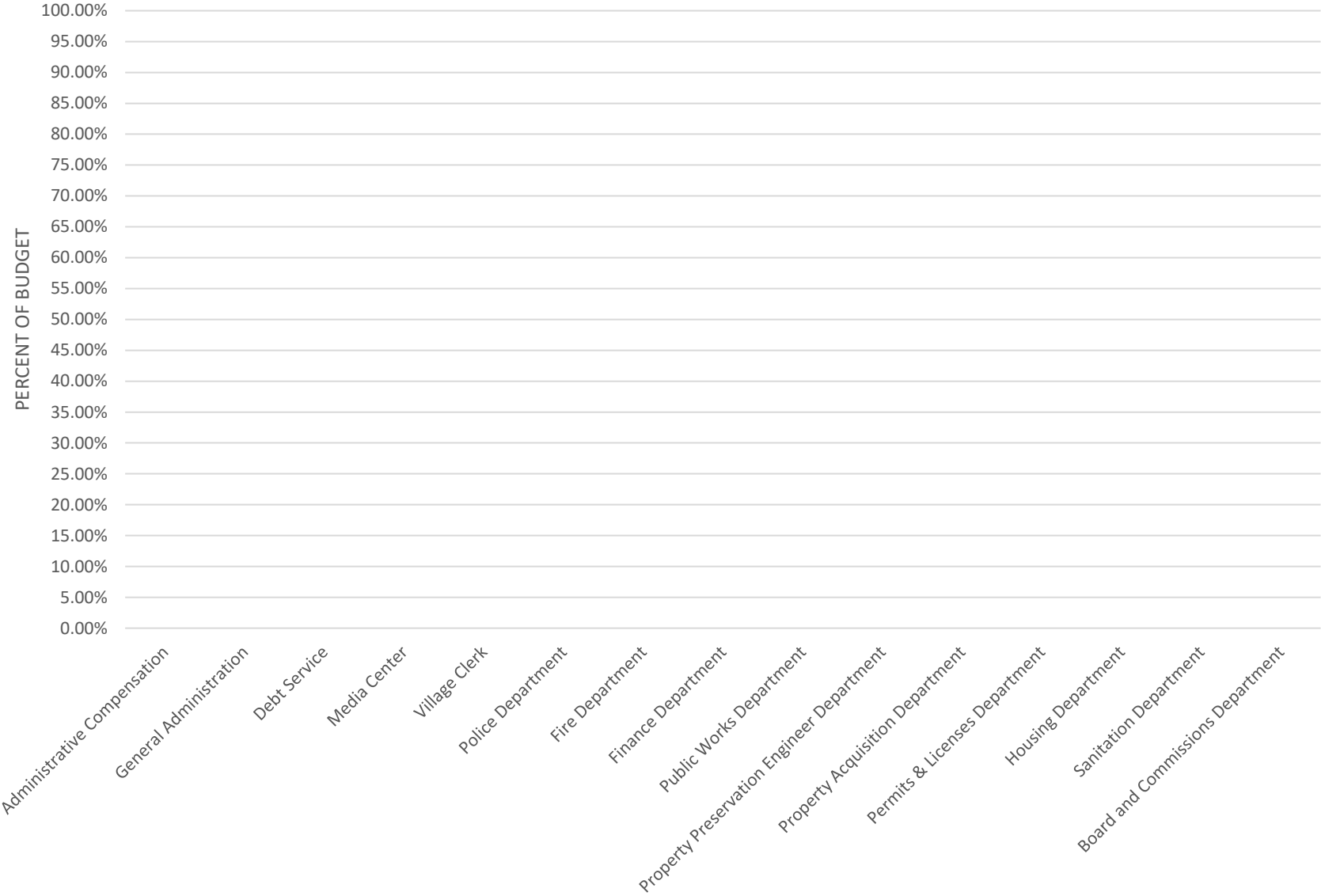
Amounts UNAUDITED updated through September 30, 2022

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
REVENUES					
Property taxes-net	\$ -	\$ 175,543.03	\$ -	0.00%	\$ 1,305,067.99
Interest income	2,087.43	4,342.55	-	0.00%	28.93
Other income	-	38,262.62	-	0.00%	52,698.25
Total revenues	2,087.43	218,148.20	-	0.00%	1,357,795.17
EXPENDITURES					
Debt service					
Principal	-	-	-	0.00%	-
Interest paid	-	374,842.50	-	0.00%	421,567.50
Other fees	3,925.00	4,925.00	-	0.00%	6,900.00
Total expenditures	3,925.00	379,767.50	-	0.00%	428,467.50
Excess (deficiency) of revenues over (under) expenditures	(1,837.57)	(161,619.30)	-		929,327.67
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	0.00%	-
Transfer out	-	-	-	0.00%	-
Total other financing sources (uses)	-	-	-	0.00%	-
Net changes in fund balances	<u>\$ (1,837.57)</u>	<u>(161,619.30)</u>	<u>\$ 52,634.20</u>		929,327.67
Fund balances at beginning of year		<u>1,640,906.55</u>			<u>1,468,989.44</u>
Fund balances at end of year		<u>\$ 1,479,287.25</u>			<u>\$ 2,398,317.11</u>

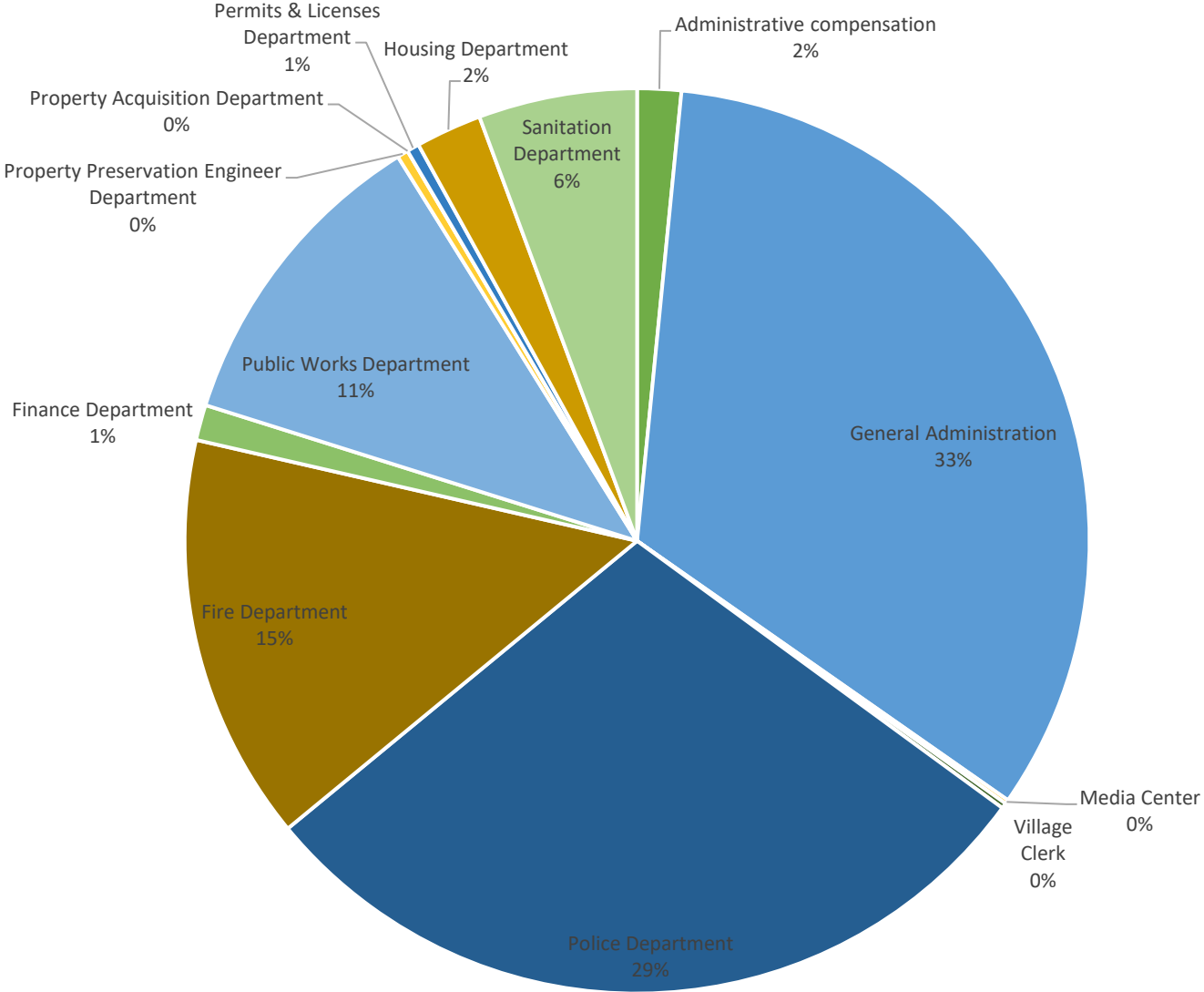
Amounts UNAUDITED updated through September 30, 2022

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through September 30, 2022

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through September 30, 2022

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

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 347,828.16
Local debt recovery	5,575.84
Bond payments commingled account	1,509,265.69
Clerks account	829,981.19
Petty cash	16.85
Payroll checking	70,728.54
Corp IPTIP cash	563,580.27
Total General Fund - Unrestricted	\$ 3,326,976.54
 General Fund - Restricted	
Capital projects installment	180,406.05
Narcint account	8,201.88
Cook County COVID-19 grant	578,292.52
Homewood Disposal bond proceeds	-
Lease agreement holding	-
City of Chicago-tort liability	-
Total General Fund - Restricted	\$ 766,900.45
 Enterprise Fund	
Water	
Cash at paying agent	-
Water fund checking account	1,918,050.97
Petty cash	500.00
Total Water	\$ 1,918,550.97
 Sewer	
Sewer	1,521,628.84
Total Sewer	\$ 1,521,628.84
 Melanie Fitness Center	
Cash	2,638.18
Total Melanie Fitness Center	\$ 2,638.18

Amounts UNAUDITED updated through September 30, 2022

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

	Current Year Actual
Special Revenue	
Motor Fuel Tax	4,579,660.07
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	507,079.83
TIF III Indulux	440,967.71
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
American Rescue Plan	2,435,914.77
Federal Forfeiture	
Justice account	-
Treasury account	25,992.70
Total Federal Forfeiture	\$ 25,992.70
State Forfeiture	
State Forfeiture	38,832.63
State Forfeiture Holding	180,480.82
Total State Forfeiture	\$ 219,313.45
Foreign Fire Tax	38,744.46

Amounts UNAUDITED updated through September 30, 2022

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

	Current Year Actual
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	<u>549,385.44</u>
Total 2009A	<u>549,385.44</u>
2009B	
Bond payments commingled account	149,083.33
Escrowed bank account	<u>144,317.82</u>
Total 2009B	<u>293,401.15</u>
2009C	
Bond payments commingled account	-
Escrowed bank account	<u>553,213.82</u>
Total 2009C	<u>553,213.82</u>
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	<u>79,132.55</u>
Total Homewood Disposal Bonds	<u>79,132.55</u>
Total Debt Service	<u><u>\$ 1,475,132.96</u></u>

Amounts UNAUDITED updated through September 30, 2022

VILLAGE OF DOLTON, ILLINOIS
LONG-TERM DEBT FUNDING STATUS
AS OF SEPTEMBER 30, 2022

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2021 Series	Total
Payment						
June interest	\$ -	\$ 111,250.00	\$ 152,042.50	\$ 86,550.00	\$ 25,000.00	\$ 374,842.50
December interest	386,196.57	111,250.00	152,042.50	86,550.00	25,000.00	761,039.07
Interest savings	-	-	-	-	-	-
December principal	766,825.60	1,000,000.00	275,000.00	1,000,000.00	1,275,000.00	4,316,825.60
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,222,500.00</u>	<u>\$ 579,085.00</u>	<u>\$ 1,173,100.00</u>	<u>\$ 1,325,000.00</u>	<u>\$ 5,452,707.17</u>
Amount paid	-	111,250.00	152,042.50	86,550.00	25,000.00	374,842.50
Amount due at December 1st	<u>1,153,022.17</u>	<u>1,111,250.00</u>	<u>427,042.50</u>	<u>1,086,550.00</u>	<u>1,300,000.00</u>	<u>5,077,864.67</u>
Water fund checking account	1,918,050.97	-	-	-	-	1,918,050.97
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>1,918,050.97</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,918,050.97</u>
Debt service balances	<u>-</u>	<u>549,385.44</u>	<u>293,401.15</u>	<u>553,213.82</u>	<u>79,132.55</u>	<u>1,475,132.96</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,509,265.69</u>
Unfunded (overfunded) balance	<u>\$ (765,028.80)</u>	<u>\$ 561,864.56</u>	<u>\$ 133,641.35</u>	<u>\$ 533,336.18</u>	<u>\$ 1,220,867.45</u>	<u>\$ 175,415.05</u>
% Funded	166.35%	49.44%	68.71%	50.91%	6.09%	96.55%

Amounts UNAUDITED updated through September 30, 2022

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF SEPTEMBER 30, 2022

	0 Days	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	Over 151 Days	Total Accounts Receivable
District 1								
Residential	\$ 283,488.07	\$ 1,629.98	\$ 413.97	\$ 121,570.59	\$ 164.77	\$ 32.17	\$ 1,019,822.10	\$ 1,427,121.65
Multi-family	24,851.35	-	-	5,995.64	-	-	45,866.11	76,713.10
Commercial	1,161.50	-	-	-	-	-	-	1,161.50
Industrial	1,309.55	-	-	330.15	-	-	23,325.85	24,965.55
Total district 1	310,810.47	1,629.98	413.97	127,896.38	164.77	32.17	1,089,014.06	1,529,961.80
District 2								
Residential	(46,449.52)	6,145.18	212,681.58	625.84	823.43	131,241.12	767,640.24	1,072,707.87
Multi-family	(306.37)	1,205.96	10,597.79	-	-	6,851.18	72,096.75	90,445.31
Commercial	-	-	139.01	-	-	139.01	1,080.71	1,358.73
Industrial	(167.86)	-	198.03	-	-	-	802.82	832.99
Total district 2	(46,923.75)	7,351.14	223,616.41	625.84	823.43	138,231.31	841,620.52	1,165,344.90
District 3								
Residential	(24,908.99)	267,298.66	510.31	1,875.79	166,268.86	566.38	818,409.96	1,230,020.97
Multi-family	590.58	21,603.03	-	-	14,384.14	-	32,981.84	69,559.59
Commercial	-	-	-	-	-	-	-	-
Industrial	-	-	-	-	-	-	-	-
Total district 3	(24,318.41)	288,901.69	510.31	1,875.79	180,653.00	566.38	851,391.80	1,299,580.56
District 4								
Residential	17.51	7.85	7.34	7.34	7.34	7.34	-	54.72
Multi-family	-	-	-	-	-	-	-	-
Commercial	19,110.13	7,462.83	6,601.70	4,867.11	6,416.68	2,816.97	142,368.29	189,643.71
Industrial	128,686.29	49,039.02	167.54	139.46	159.28	202.24	50,693.88	229,087.71
Total district 4	147,813.93	56,509.70	6,776.58	5,013.91	6,583.30	3,026.55	193,062.17	418,786.14
District 6-8								
Residential	626.43	276.70	219.90	219.90	219.90	219.90	44,902.20	46,684.93
Multi-family	549.39	22.80	24.20	23.60	23.40	2.73	-	646.12
Commercial	22,477.66	8,578.23	4,963.74	3,396.39	3,731.64	3,196.11	138,049.08	184,392.85
Industrial	-	-	-	-	-	-	-	-
Total district 6-8	23,653.48	8,877.73	5,207.84	3,639.89	3,974.94	3,418.74	182,951.28	231,723.90
	\$ 411,035.72	\$ 363,270.24	\$ 236,525.11	\$ 139,051.81	\$ 192,199.44	\$ 145,275.15	\$ 3,158,039.83	\$ 4,645,397.30

Amounts UNAUDITED updated through September 30, 2022