

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

NOVEMBER 30, 2023

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ (4,478,125.79)	\$ 7,140,436.88	\$ 1,103,904.58	\$ 3,766,215.67
Restricted cash	1,023,487.33	-	-	1,023,487.33
Receivables				
Property taxes-net	4,233,979.00	2,155,925.00	3,093,604.34	9,483,508.34
Refuse	1,209,735.88	-	-	1,209,735.88
Other taxes	1,601,736.07	-	-	1,601,736.07
Other	381,051.83	76,122.38	-	457,174.21
Due from other funds	4,865,000.63	2,740,620.53	-	7,605,621.16
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	73,545.18	-	-	73,545.18
Inventories	5,622.00	-	-	5,622.00
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	-	-	-	-
Total assets	<u>\$ 9,161,744.13</u>	<u>\$ 12,113,104.79</u>	<u>\$ 4,197,508.92</u>	<u>\$ 25,472,357.84</u>
LIABILITIES				
Accounts payable	1,738,257.08	939,074.45	-	2,677,331.53
Accrued salaries payable	780,012.95	-	-	780,012.95
Due to other funds	2,263,189.02	610,476.25	2,302,873.00	5,176,538.27
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	40,166.41	-	-	40,166.41
Payroll withholdings	151,464.24	-	-	151,464.24
Sales tax incentive payable	-	-	-	-
Deposits payable	74,225.00	62,497.40	-	136,722.40
Red light fees payable	120,751.03	-	-	120,751.03
Retro payable	652,419.19	-	-	652,419.19
Property taxes-allowance	489,730.00	249,369.00	357,760.00	1,096,859.00
Liability insurance payable	124,285.04	-	-	124,285.04
Due to other agencies	-	-	-	-
Workers compensation payable	250,210.69	-	-	250,210.69
Tax anticipation warrants payable	426,348.30	-	-	426,348.30
Other liabilities	290,207.44	-	(279,940.58)	10,266.86
Total liabilities	<u>7,711,594.02</u>	<u>1,861,417.10</u>	<u>2,380,692.42</u>	<u>11,953,703.54</u>

Amounts UNAUDITED updated through December 31, 2023

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	\$ 3,744,249.00	\$ 1,906,556.00	\$ 2,735,268.00	\$ 8,386,073.00
Grants	10,813.22	1,468,402.91	-	1,479,216.13
Total deferred inflows of resources	<u>3,755,062.22</u>	<u>3,374,958.91</u>	<u>2,735,268.00</u>	<u>9,865,289.13</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Advances from other funds	4,865,000.63	-	-	4,865,000.63
Land held for resale	245,712.00	-	-	245,712.00
Inventories	5,622.00	-	-	5,622.00
Restricted				
Street maintenance	-	1,710,348.03	-	1,710,348.03
Economic development	-	4,712,897.22	-	4,712,897.22
Grants	578,292.52	-	-	578,292.52
Capital improvement	-	-	-	-
Public safety	8,201.88	337,398.26	-	345,600.14
Tort liability	258,274.60	-	-	258,274.60
Debt service	104,767.28	-	160,212.19	264,979.47
Unassigned (deficit)	<u>(8,370,783.02)</u>	<u>116,085.27</u>	<u>(1,078,663.69)</u>	<u>(9,333,361.44)</u>
Total fund balances (deficit)	<u>(2,304,912.11)</u>	<u>6,876,728.78</u>	<u>(918,451.50)</u>	<u>3,653,365.17</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,161,744.13</u>	<u>\$ 12,113,104.79</u>	<u>\$ 4,197,508.92</u>	<u>\$ 25,472,357.84</u>

Amounts UNAUDITED updated through December 31, 2023

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 2,407,264.74	\$ 287,428.48	\$ 1,284,544.64	\$ 3,979,237.86
Property taxes-pension	-	141,293.23	-	141,293.23
Property taxes-tort	477,761.31	-	-	477,761.31
Other taxes	4,016,942.97	638,825.32	47,413.33	4,703,181.62
Total taxes	6,901,969.02	1,067,547.03	1,331,957.97	9,301,474.02
Intergovernmental				
State income tax	2,300,675.11	-	-	2,300,675.11
Personal property replacement tax	436,413.44	-	-	436,413.44
Local motor fuel tax	10,293.22	-	-	10,293.22
911 service surcharge	28,051.49	-	-	28,051.49
Intergovernmental revenue contributions	30,820.24	-	-	30,820.24
Grants	87,079.00	621,584.17	-	708,663.17
Total intergovernmental	2,893,332.50	621,584.17	-	3,514,916.67
Licenses	863,366.29	-	-	863,366.29
Permits	533,598.39	-	-	533,598.39
Charge for services	1,341,581.07	-	-	1,341,581.07
Fines and forfeitures	2,002,392.45	500.00	-	2,002,892.45
Interest income	21,739.41	98,689.95	57,551.34	177,980.70
Other	422,941.90	32,855.00	-	455,796.90
Total revenues	14,980,921.03	1,821,176.15	1,389,509.31	18,191,606.49

Amounts UNAUDITED updated through December 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 NOVEMBER 30, 2023

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 283,910.15	\$ 1,500.00	\$ -	\$ 285,410.15
General administration	5,213,771.92	478,299.05	38,425.00	5,730,495.97
Media center	87,889.38	-	-	87,889.38
Village Clerk	32,453.75	-	-	32,453.75
Police department	6,373,880.87	109,639.70	-	6,483,520.57
Fire department	2,397,367.58	60,947.07	-	2,458,314.65
Finance department	276,661.19	-	-	276,661.19
Public works department	2,134,367.47	-	-	2,134,367.47
Property preservation engineer department	116,586.24	-	-	116,586.24
Property acquisition department	-	-	-	-
Permits & licenses department	58,459.44	-	-	58,459.44
Housing department	402,179.55	-	-	402,179.55
Sanitation department	1,036,635.23	-	-	1,036,635.23
Board and commissions department	-	-	-	-
Street maintenance	-	1,763,310.66	-	1,763,310.66
Economic development	-	71,658.71	-	71,658.71
Debt Service	840,927.24	-	3,842,453.70	4,683,380.94
	<u>19,255,090.01</u>	<u>2,485,355.19</u>	<u>3,880,878.70</u>	<u>25,621,323.90</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(4,274,168.98)</u>	<u>(664,179.04)</u>	<u>(2,491,369.39)</u>	<u>(7,429,717.41)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	29,620.00	-	-	29,620.00
City of Chicago payment	(376,518.02)	-	-	(376,518.02)
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>(346,898.02)</u>	<u>-</u>	<u>-</u>	<u>(346,898.02)</u>
Total other financing sources (uses)				
Net change in fund balances	(4,621,067.00)	(664,179.04)	(2,491,369.39)	(7,776,615.43)
Fund balances at beginning of year	<u>2,316,154.89</u>	<u>7,540,907.82</u>	<u>1,572,917.89</u>	<u>11,429,980.60</u>
Fund balances at end of year	<u>\$ (2,304,912.11)</u>	<u>\$ 6,876,728.78</u>	<u>\$ (918,451.50)</u>	<u>\$ 3,653,365.17</u>

Amounts UNAUDITED updated through December 31, 2023

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ (4,478,125.79)	\$ 1,504,454.53
Restricted cash	1,023,487.33	1,597,097.37
Receivables		
Property taxes-net	4,233,979.00	4,069,629.09
Refuse	1,209,735.88	1,212,594.13
Other taxes	1,601,736.07	1,742,419.80
Other	381,051.83	342,228.83
Due from other funds	4,865,000.63	4,168,948.63
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	73,545.18	27,314.82
Inventories	5,622.00	8,383.65
Land held for resale	245,712.00	245,712.00
Prepaid items	-	-
Total assets	<u>\$ 9,161,744.13</u>	<u>\$ 14,918,782.85</u>
LIABILITIES		
Accounts payable	1,738,257.08	1,881,045.83
Accrued salaries payable	780,012.95	590,380.15
Due to other funds	2,263,189.02	2,584,076.35
Due to pension funds	310,327.63	310,327.63
Unclaimed property checks	40,166.41	40,166.41
Payroll withholdings	151,464.24	96,393.04
Sales tax incentive payable	-	-
Escrow deposits	74,225.00	80,725.00
Red light fees payable	120,751.03	103,691.91
Retro payable	652,419.19	-
Property taxes-allowance	489,730.00	540,718.00
Liability insurance payable	124,285.04	99,008.03
Due to other agencies	-	-
Workers compensation payable	250,210.69	(41,995.02)
Tax anticipation warrants payable	426,348.30	2,905,865.52
Other liabilities	290,207.44	292,057.35
Total liabilities	<u>7,711,594.02</u>	<u>9,482,460.20</u>

Amounts UNAUDITED updated through December 31, 2023

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

	Current Year Actual	Prior Year Actual
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	\$ 3,744,249.00	\$ 3,528,911.09
Grants	10,813.22	10,813.22
Total deferred inflows of resources	<u>3,755,062.22</u>	<u>3,539,724.31</u>
FUND BALANCES		
Nonspendable		
Prepaid items	-	-
Advances from other funds	4,865,000.63	4,168,948.63
Land held for resale	245,712.00	245,712.00
Inventories	5,622.00	8,383.65
Restricted		
Grants	578,292.52	578,292.52
Capital improvement	-	-
Public safety	8,201.88	8,201.88
Tort liability	258,274.60	810,212.94
Debt service	104,767.28	19,983.98
Unassigned (deficit)	<u>(8,370,783.02)</u>	<u>(3,943,137.26)</u>
Total fund balances	<u>(2,304,912.11)</u>	<u>1,896,598.34</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,161,744.13</u>	<u>\$ 14,918,782.85</u>

Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
REVENUES					
Property taxes-net	\$ 2,064,500.59	\$ 2,407,264.74	\$ -	0.00%	\$ 627,521.38
Property taxes-tort	409,151.11	477,761.31	-	0.00%	175,082.85
Other taxes					
Cannabis tax	2,622.20	21,302.48	-	0.00%	22,591.36
Home rule sales tax	93,354.93	763,743.52	-	0.00%	784,047.67
Hotel tax	-	7,350.00	-	0.00%	3,750.00
Sales tax	228,034.96	1,793,719.97	-	0.00%	1,773,883.66
Simplified municipal telecom tax	20,397.71	164,627.44	-	0.00%	164,362.07
Transfer tax	10,655.00	130,521.14	-	0.00%	224,006.62
Utilities tax	97,222.59	847,105.44	-	0.00%	1,024,176.65
Video gaming tax	21,914.74	248,634.13	-	0.00%	206,474.71
Other taxes	4,584.46	39,938.85	-	0.00%	46,880.62
Total taxes	<u>2,952,438.29</u>	<u>6,901,969.02</u>	<u>-</u>	<u>0.00%</u>	<u>5,052,777.59</u>
Intergovernmental					
State income tax	196,500.51	2,300,675.11	-	0.00%	2,340,506.58
Personal property replacement tax	32,219.82	436,413.44	-	0.00%	535,109.56
Local motor fuel tax	703.92	10,293.22	-	0.00%	19,662.25
911 service surcharge	1,019.82	28,051.49	-	0.00%	10,492.30
Intergovernmental revenue contributions	3,852.53	30,820.24	-	0.00%	30,820.24
Grants	-	87,079.00	-	0.00%	2,500.00
Total intergovernmental	<u>234,296.60</u>	<u>2,893,332.50</u>	<u>-</u>	<u>0.00%</u>	<u>2,939,090.93</u>
Licenses					
Rental	4,300.00	51,117.50	-	0.00%	29,730.00
Vehicle	1,517.50	233,060.01	-	0.00%	254,073.53
Business	6,270.00	58,206.33	-	0.00%	44,035.00
Animal	-	2,710.00	-	0.00%	3,625.00
Cable franchise	1,922.24	173,542.51	-	0.00%	192,965.29
Contractors	9,450.00	126,725.00	-	0.00%	119,875.00
Other licenses	550.00	49,734.00	-	0.00%	26,375.00
Liquor	2,200.00	18,657.75	-	0.00%	17,287.31
Inspection fees	56,358.90	149,613.19	-	0.00%	70,695.00
Fire fees	-	-	-	0.00%	-
Total licenses	<u>82,568.64</u>	<u>863,366.29</u>	<u>-</u>	<u>0.00%</u>	<u>758,661.13</u>
Permits					
Building	\$ 62,921.57	533,248.39	-	0.00%	403,166.11
Other permits	-	350.00	-	0.00%	200.00
Total permits	<u>62,921.57</u>	<u>533,598.39</u>	<u>-</u>	<u>0.00%</u>	<u>403,366.11</u>
Charge for services					
Utilities charges residential	309,185.07	1,333,914.97	-	0.00%	1,239,279.15
Utilities charges commercial	1,027.60	6,986.62	-	0.00%	14,098.17
Utilities charges industrial	-	(131.52)	-	0.00%	(578.80)
Utilities penalties	-	-	-	0.00%	-
Other service charges	-	560.00	-	0.00%	-
Special police services	-	251.00	-	0.00%	7,442.57
Total charge for services	<u>310,212.67</u>	<u>1,341,581.07</u>	<u>-</u>	<u>0.00%</u>	<u>1,260,241.09</u>

Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
REVENUES (Continued)					
Fines and forfeitures					
Red light fees	\$ 172,087.14	\$ 1,260,822.80	\$ -	0.00%	\$ 1,136,857.06
Towing fees	6,000.00	28,510.00	-	0.00%	45,530.00
Court fines	3,560.00	36,883.94	-	0.00%	23,809.32
Parking fines	10,940.00	114,725.00	-	0.00%	45,160.00
Overweight truck fines	50.00	300.00	-	0.00%	1,450.00
Housing fines	37,977.50	396,042.22	-	0.00%	365,164.15
Municipal collections	3,870.01	67,553.90	-	0.00%	63,327.49
Local debt recovery collections	7,994.55	86,777.09	-	0.00%	102,106.72
Other fines	120.00	10,777.50	-	0.00%	2,600.00
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	-	-	-	0.00%	2,211.85
Total fines and forfeitures	<u>242,599.20</u>	<u>2,002,392.45</u>	<u>-</u>	<u>0.00%</u>	<u>1,788,216.59</u>
Interest income	<u>1,138.25</u>	<u>21,739.41</u>	<u>-</u>	<u>0.00%</u>	<u>16,002.46</u>
Other					
Escrow forfeiture	3,000.00	56,500.00	-	0.00%	86,500.00
Sponsorships	-	-	-	0.00%	2,025.00
Rental income	-	11,771.16	-	0.00%	26,246.16
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	-	-	-	0.00%	-
Insurance reimbursement	-	1,139.93	-	0.00%	1,303.88
Employee insurance reimbursement	-	-	-	0.00%	-
Workers compensation reimbursement	20,986.94	106,776.78	-	0.00%	144,426.77
TIF #3 Indulux reimbursement	7,802.82	62,422.56	-	0.00%	60,604.40
Motor fuel tax reimbursement	-	-	-	0.00%	-
Miscellaneous	<u>1,745.44</u>	<u>184,331.47</u>	<u>-</u>	<u>0.00%</u>	<u>28,031.11</u>
Total other	<u>33,535.20</u>	<u>422,941.90</u>	<u>-</u>	<u>0.00%</u>	<u>349,137.32</u>
Total revenues	<u>3,919,710.42</u>	<u>14,980,921.03</u>	<u>-</u>	<u>0.00%</u>	<u>12,567,493.22</u>

Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 16,877.24	\$ 101,263.43	\$ -	0.00%	\$ 101,263.43
Salaries-elected official allowance	9,333.36	74,666.88	-	0.00%	74,666.89
FICA tax	2,005.13	13,458.73	-	0.00%	13,458.73
IMRF contribution	1,871.51	12,438.47	-	0.00%	1,565.82
Medical insurance	17,176.66	82,082.64	-	0.00%	79,038.00
	<u>47,263.90</u>	<u>283,910.15</u>	<u>-</u>	<u>0.00%</u>	<u>269,992.87</u>
Total administrative compensation					
General administration					
Salaries administration	23,653.79	149,308.72	-	0.00%	148,554.11
Salaries human resources	10,384.62	62,313.33	-	0.00%	53,307.70
Salaries development & grants	-	-	-	0.00%	0.32
Salaries customer service	4,020.00	22,375.50	-	0.00%	26,088.76
Salaries youth program	-	-	-	0.00%	-
FICA tax	1,949.99	11,987.69	-	0.00%	12,471.03
IMRF contribution	1,606.58	9,978.17	-	0.00%	981.70
Medical insurance	36,845.88	84,412.45	-	0.00%	49,308.91
Medical insurance-retirees	23,800.37	185,272.70	-	0.00%	103,447.17
Uniform allowance	-	265.00	-	0.00%	1,120.00
Unemployment compensation	-	12,488.17	-	0.00%	33,447.50
Worker's compensation	131,319.41	765,694.19	-	0.00%	148,342.36
Membership dues	1,750.00	3,939.17	-	0.00%	5,373.17
Training	-	1,030.00	-	0.00%	1,856.84
Janitorial services	-	-	-	0.00%	39,847.48
Bank fees	8,286.01	114,195.17	-	0.00%	84,507.38
Municipal collection of Amercia fees	3,160.01	33,170.86	-	0.00%	41,419.61
Red light service fees	66,077.39	484,921.89	-	0.00%	437,699.71
Fire service fees	-	-	-	0.00%	-
Postage & mailing	1,050.27	6,693.41	-	0.00%	14,017.96
Printing	-	3,744.24	-	0.00%	16,272.69
Publishing	-	1,126.51	-	0.00%	3,953.80
Office supplies	357.01	5,342.91	-	0.00%	7,399.54
Operating supplies	-	6,799.50	-	0.00%	6,500.61
Traveling expenses	-	5,817.62	-	0.00%	121.85
Legal fees	97,630.15	222,182.66	-	0.00%	361,744.90
Auditing	-	-	-	0.00%	5,000.00
Medical services & drug testing	-	5,761.35	-	0.00%	12,511.00
Settlements	-	-	-	0.00%	95,450.36
Telephone	73,786.26	541,715.32	-	0.00%	443,989.05
Utilities	2,322.53	6,143.96	-	0.00%	9,174.36
Liability insurance	422,095.98	1,746,648.10	-	0.00%	1,048,568.51
Maintenance services building & grounds	-	574.01	-	0.00%	3,387.80
Maintenance services equipment	-	1,700.63	-	0.00%	849.00
Maintenance services vehicle	-	8,800.00	-	0.00%	310.00
Maintenance supplies buildings & grounds	538.68	9,585.25	-	0.00%	10,834.03
Other professional services	37,844.48	78,157.84	-	0.00%	418,033.03
Other contractual services	117,450.26	529,301.17	-	0.00%	482,384.32
Special events & activities	956.94	37,110.26	-	0.00%	-
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Grants	-	15,854.00	-	0.00%	51,064.51
Other miscellaneous expenses	(34,239.73)	39,360.17	-	0.00%	208,261.24
Capital outlay					
Equipment	-	-	-	0.00%	3,707.85
Building	-	-	-	0.00%	664.34
	<u>1,032,646.88</u>	<u>5,213,771.92</u>	<u>-</u>	<u>0.00%</u>	<u>4,391,974.50</u>
Total general administration					

Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ 11,019.60	\$ 63,253.26	\$ -	0.00%	\$ 75,857.15
FICA tax	824.39	4,726.97	-	0.00%	4,828.45
IMRF contribution	4,119.48	10,985.28	-	0.00%	1,036.60
Medical insurance	1,616.58	8,923.87	-	0.00%	9,959.69
Uniform allowance	-	-	-	0.00%	150.00
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	14,528.31
Operating supplies	-	-	-	0.00%	66.32
Lease payments	-	-	-	0.00%	-
Other professional services	-	-	-	0.00%	6,599.00
Other miscellaneous expenses	-	-	-	0.00%	382.52
Coronavirus expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total media center	17,580.05	87,889.38	-	0.00%	113,408.04
Village Clerk					
Salaries	-	17,365.27	-	0.00%	24,230.59
FICA tax	-	1,205.89	-	0.00%	1,696.78
IMRF contribution	-	1,239.87	-	0.00%	215.64
Medical insurance	(930.00)	4,158.60	-	0.00%	5,348.59
Training	-	620.00	-	0.00%	865.28
Publishing	-	-	-	0.00%	-
Office supplies	-	667.87	-	0.00%	2,303.12
Other professional services	-	-	-	0.00%	-
Other contractual services	7,166.25	7,166.25	-	0.00%	-
Special events & activities	-	-	-	0.00%	-
Other miscellaneous expenses	-	30.00	-	0.00%	275.00
Coronavirus expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total Village Clerk	6,236.25	32,453.75	-	0.00%	34,935.00
Police department					
Salaries chief & deputy chief	17,909.83	169,874.24	-	0.00%	146,565.48
Salaries patrol	356,648.82	2,220,977.28	-	0.00%	1,744,608.02
Salaries lieutenants & sergeants	78,646.54	531,490.57	-	0.00%	496,238.70
Salaries records clerk	52,732.79	310,621.35	-	0.00%	309,116.70
Salaries crossing guards	12,531.25	67,191.50	-	0.00%	63,411.00
Salaries part timeofficers	8,730.00	52,390.00	-	0.00%	55,115.00
Salaries overtime	197,390.06	1,222,174.77	-	0.00%	897,233.83
Salaries administrative assist	4,624.82	28,152.73	-	0.00%	27,994.28
Salaries inspector/commander	15,577.18	88,602.88	-	0.00%	76,153.50
FICA tax	16,995.94	105,077.17	-	0.00%	99,999.26
IMRF contribution	4,925.75	35,525.05	-	0.00%	11,732.20
Medical insurance	157,514.49	700,024.99	-	0.00%	560,066.69
Uniform allowance	-	34,595.45	-	0.00%	47,099.58
Dues	-	-	-	0.00%	-
Organization memberships	240.00	680.00	-	0.00%	5,701.00
Training	4,721.00	9,981.00	-	0.00%	14,300.00
Public education	-	-	-	0.00%	1,355.17
Janitorial services	-	-	-	0.00%	17,626.00
Postage & mailing	-	-	-	0.00%	1,461.50
Publishing	-	-	-	0.00%	-
Office supplies	604.42	6,303.20	-	0.00%	11,887.93

Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Operating supplies	\$ 6,960.16	\$ 11,159.84	\$ -	0.00%	\$ 19,321.93
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	18,152.14	81,535.35	-	0.00%	83,588.94
Traveling expenses	-	2,921.67	-	0.00%	-
Telephone	2,884.15	14,191.82	-	0.00%	16,930.76
Maintenance services building & grounds	697.00	45,534.35	-	0.00%	19,237.30
Maintenance services equipment	-	-	-	0.00%	10,388.86
Maintenance services vehicle	13,022.27	67,811.36	-	0.00%	79,811.16
Maintenance supplies buildings & grounds	511.95	1,716.79	-	0.00%	118,920.24
Maintenance supplies equipment	-	463.60	-	0.00%	4,238.92
Maintenance supplies vehicles	3,664.26	10,884.63	-	0.00%	41,147.25
Other professional services	26,117.32	70,212.44	-	0.00%	54,280.02
Other contractual services	48,813.00	116,989.94	-	0.00%	113,398.44
Other miscellaneous expenses	(43,410.94)	363,076.90	-	0.00%	54,949.65
Coronavirus expenditures	-	-	-	0.00%	-
Grant purchases	3,720.00	3,720.00	-	0.00%	503.00
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	26,712.00
Vehicles	-	-	-	0.00%	-
Building	-	-	-	0.00%	-
Total police department	1,010,924.20	6,373,880.87	-	0.00%	5,231,094.31
Fire department					
Salaries chief & deputy chief	21,923.05	119,230.64	-	0.00%	83,999.83
Salaries captain	34,547.46	207,284.71	-	0.00%	209,592.42
Salaries lieutenants	31,300.89	187,805.38	-	0.00%	170,022.97
Salaries engineers	76,224.31	457,345.89	-	0.00%	400,934.97
Salaries firefighters	29,583.12	180,461.66	-	0.00%	230,453.38
Salaries overtime	70,340.44	556,071.10	-	0.00%	571,830.60
Salaries inspector	4,038.43	18,307.57	-	0.00%	3,461.54
Salaries clerical	-	-	-	0.00%	-
Salaries esda	10,272.69	47,776.14	-	0.00%	49,311.96
Salaries retro	-	-	-	0.00%	-
FICA tax	5,282.74	32,745.15	-	0.00%	29,779.31
IMRF contribution	357.00	357.00	-	0.00%	-
Medical insurance	87,934.86	377,621.32	-	0.00%	324,649.72
Medical evaluations	-	-	-	0.00%	-
Uniform allowance	-	10,800.00	-	0.00%	14,969.25
Dues	-	-	-	0.00%	-
Organization memberships	710.00	2,528.00	-	0.00%	2,068.00
Training	3,900.00	7,070.00	-	0.00%	11,200.00
Public education	-	-	-	0.00%	-
Janitorial supplies	-	164.92	-	0.00%	657.31
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	245.80
Operating supplies	-	15,581.32	-	0.00%	11,828.37
Operating supplies EMS	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	11,345.18	50,959.75	-	0.00%	51,122.71
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	-	988.09	-	0.00%	933.16
Utilities	701.41	4,367.56	-	0.00%	10,684.36

Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Maintenance services building & grounds	\$ -	\$ 2,756.00	\$ -	0.00%	\$ 65,964.94
Maintenance services equipment	7,900.99	25,045.60	-	0.00%	62,865.59
Maintenance services vehicle	6,213.28	19,034.12	-	0.00%	30,170.77
Maintenance supplies buildings & grounds	228.75	3,380.46	-	0.00%	130,983.15
Maintenance supplies equipment	-	18,737.51	-	0.00%	2,220.84
Maintenance supplies vehicles	-	7,995.74	-	0.00%	69.98
Other professional services	4,451.64	11,917.56	-	0.00%	59,282.89
Other contractual services	16,198.93	30,660.39	-	0.00%	13,702.33
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	374.00	374.00	-	0.00%	14,696.20
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Building	-	-	-	0.00%	-
Total fire department	423,829.17	2,397,367.58	-	0.00%	2,557,702.35
Finance department					
Salaries	11,538.44	69,230.59	-	0.00%	62,653.85
FICA tax	849.21	5,028.29	-	0.00%	4,523.96
IMRF contribution	823.85	4,943.05	-	0.00%	557.66
Medical insurance	2,838.08	11,766.70	-	0.00%	9,831.96
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Other professional services	51,654.53	185,692.56	-	0.00%	137,727.34
Grants:					
COVID-19 grant	-	-	-	0.00%	-
Total finance department	67,704.11	276,661.19	-	0.00%	215,294.77
Public works department					
Salaries superintendent	6,923.01	41,538.29	-	0.00%	35,307.65
Salaries supervisors	3,461.57	15,000.00	-	0.00%	3,346.18
Salaries foreman	17,390.88	85,459.01	-	0.00%	72,744.11
Salaries operator	-	-	-	0.00%	-
Salaries mechanic	12,955.73	75,325.61	-	0.00%	70,461.55
Salaries drivers	25,075.77	167,838.14	-	0.00%	137,890.99
Salaries laborer	45,850.01	285,515.80	-	0.00%	206,870.95
Salaries clerical	5,500.80	31,107.25	-	0.00%	25,918.68
Salaries overtime	26,657.90	153,241.53	-	0.00%	69,670.94
FICA tax	10,609.50	64,099.48	-	0.00%	45,975.03
IMRF contribution	10,476.62	71,030.21	-	0.00%	5,197.80
Medical insurance	40,611.17	177,449.52	-	0.00%	128,674.30
Uniform allowance	-	10,480.00	-	0.00%	19,200.00
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	6,750.00
Public education	-	-	-	0.00%	-
Janitorial services	-	-	-	0.00%	-

Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Contract collection	\$ -	\$ 20,031.19	\$ -	0.00%	\$ -
Postage & mailing	-	-	-	0.00%	-
Office supplies	942.07	2,968.28	-	0.00%	2,651.04
Operating supplies	4,235.96	6,789.28	-	0.00%	6,194.38
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	4,538.10	20,425.34	-	0.00%	22,207.96
Equipment rentals	-	1,717.03	-	0.00%	3,177.95
Telephone	179.30	179.30	-	0.00%	-
Utilities	2,219.04	6,057.89	-	0.00%	12,484.77
Maintenance services building & grounds	5,596.30	166,782.04	-	0.00%	134,377.44
Maintenance services equipment	1,446.03	9,318.40	-	0.00%	77,485.31
Maintenance services vehicle	4,056.60	105,718.62	-	0.00%	160,816.78
Maintenance services sidewalks	-	156,900.00	-	0.00%	298,904.20
Maintenance services streets	-	16,937.25	-	0.00%	160,560.00
Maintenance services other	-	44.00	-	0.00%	-
Maintenance supplies buildings & grounds	524.65	25,238.84	-	0.00%	59,963.37
Maintenance supplies equipment	4,396.00	34,631.15	-	0.00%	24,121.60
Maintenance supplies vehicles	917.36	8,325.43	-	0.00%	8,228.79
Maintenance supplies street repair	-	-	-	0.00%	197.20
Maintenance supplies street lighting	-	-	-	0.00%	-
Maintenance supplies signs	155.00	1,306.60	-	0.00%	3,966.15
Maintenance supplies other	-	191.88	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Other professional services	27,488.64	337,031.60	-	0.00%	20,701.06
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Tree maintenance	26,800.00	26,800.00	-	0.00%	-
Hauling disposal services	-	-	-	0.00%	-
Village hall expenses	-	-	-	0.00%	-
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	171.30	1,670.01	-	0.00%	6,579.39
Grants	-	-	-	0.00%	-
Capital outlay					
Building	-	-	-	0.00%	-
Equipment	-	7,218.50	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Total public works department	289,179.31	2,134,367.47	-	0.00%	1,830,625.57
Property preservation engineer department					
Salaries	10,961.54	67,013.15	-	0.00%	61,611.38
FICA tax	1,014.11	6,636.26	-	0.00%	4,787.04
IMRF contribution	963.89	6,966.69	-	0.00%	564.30
Medical insurance	1,581.30	6,342.64	-	0.00%	5,211.10
Maintenance services building & grounds	-	-	-	0.00%	-
Maintenance services vehicles	-	-	-	0.00%	-
Other professional services	5,002.50	29,627.50	-	0.00%	4,430.00
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	19,523.34	116,586.24	-	0.00%	76,603.82
Property acquisition department					
Other contracted services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	-	-	-	0.00%	-

Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
EXPENDITURES (Continued)					
Permits & licenses department					
Salaries	\$ -	\$ 9,663.75	\$ -	0.00%	\$ 29,449.38
FICA tax	-	506.77	-	0.00%	2,106.20
IMRF contribution	-	689.99	-	0.00%	258.00
Medical insurance	3,328.44	14,349.75	-	0.00%	15,964.02
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	109.45
Operating supplies	-	-	-	0.00%	176.00
Engineering services	-	3,620.25	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Other professional services	300.00	10,080.00	-	0.00%	16,980.00
Other contractual services	2,488.64	19,548.93	-	0.00%	9,954.56
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total permits & licenses department	6,117.08	58,459.44	-	0.00%	74,997.61
Housing department					
Salaries housing manager	3,999.68	41,499.68	-	0.00%	38,076.75
Salaries clerical	14,158.18	66,106.75	-	0.00%	62,492.84
Salaries code enforcement director	4,730.74	25,230.61	-	0.00%	33,923.07
Salaries code enforcers	19,930.50	118,858.70	-	0.00%	114,581.95
FICA tax	3,178.55	18,400.00	-	0.00%	17,935.49
IMRF contribution	4,963.34	22,543.87	-	0.00%	1,880.59
Medical insurance	5,748.94	58,364.98	-	0.00%	34,037.36
Dues	-	-	-	0.00%	-
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	-	0.00%	1,188.00
Office supplies	-	2,302.99	-	0.00%	2,776.43
Automotive fuel	4,538.10	20,383.92	-	0.00%	20,449.11
Coronavirus expenditures	-	-	-	0.00%	-
Maintenance services vehicle	-	21.96	-	0.00%	7,538.05
Other professional services	-	-	-	0.00%	2,697.00
Other contractual services	2,488.64	12,291.98	-	0.00%	9,954.56
Board ups	-	14,763.54	-	0.00%	11,399.00
Lawn care	-	(465.00)	-	0.00%	31,885.00
Other miscellaneous expenses	207.69	1,875.57	-	0.00%	4,099.82
Capital outlay					
Equipment	-	-	-	0.00%	-
Total housing department	63,944.36	402,179.55	-	0.00%	394,915.02
Sanitation department					
Contract collection	169,515.64	1,036,635.23	-	0.00%	1,074,484.34
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	169,515.64	1,036,635.23	-	0.00%	1,074,484.34
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 December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
EXPENDITURES (Continued)					
Debt Service					
General administration lease payments	\$ (13,935.49)	\$ 107,743.55	\$ -	0.00%	\$ 4,299.00
General administration interest payments	637.00	2,655.00	-	0.00%	-
Media center lease payments	-	-	-	0.00%	2,467.15
Police department lease payments	48,293.97	437,115.24	-	0.00%	223,030.87
Police department interest payments	1,133.24	2,883.24	-	0.00%	-
Fire department lease payments	(573.81)	79,246.05	-	0.00%	52,226.94
Fire department interest payments	75.00	298.00	-	0.00%	-
Public works department lease payments	(20,153.62)	181,352.24	-	0.00%	69,620.71
Public works department interest payments	15,054.43	19,389.43	-	0.00%	-
Housing department lease payments	-	10,244.49	-	0.00%	10,244.49
	<u>30,530.72</u>	<u>840,927.24</u>	<u>-</u>	<u>0.00%</u>	<u>361,889.16</u>
Total debt service					
	<u>3,184,995.01</u>	<u>19,255,090.01</u>	<u>-</u>	<u>0.00%</u>	<u>16,627,917.36</u>
Total expenditures					
Excess (deficiency) of revenues over (under) expenditures	<u>734,715.41</u>	<u>(4,274,168.98)</u>	<u>-</u>		<u>(4,060,424.14)</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	-	-	0.00%	-
Capital lease proceeds	-	-	-	0.00%	-
Sale of fixed assets	-	-	-	0.00%	15,000.00
Sale of property	5,000.00	29,620.00	-	0.00%	5,000.00
City of Chicago payment	-	(376,518.02)	-	0.00%	(63,429.71)
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>5,000.00</u>	<u>(346,898.02)</u>	<u>-</u>	<u>0.00%</u>	<u>(43,429.71)</u>
Total other financing sources (uses)					
Net change in fund balance	<u>\$ 739,715.41</u>	<u>(4,621,067.00)</u>	<u>\$ -</u>		<u>(4,103,853.85)</u>
Fund balance at beginning of year		<u>2,316,154.89</u>			<u>6,000,452.19</u>
Fund balance (deficit) at end of year		<u>\$ (2,304,912.11)</u>			<u>\$ 1,896,598.34</u>

Amounts UNAUDITED updated through December 31, 2023

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,500.00	\$ 1,918,550.97
Accounts receivable		
Customers	3,790,129.80	3,958,265.98
Less: allowance for doubtful accounts	(741,131.71)	(741,131.71)
Due from other funds	-	-
Prepaid items	-	-
	3,051,498.09	5,135,685.24
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		
	4,785,626.51	6,869,813.66
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	(573,091.73)	1,414,105.60
Accrued salaries payable	44,849.79	44,104.94
Accrued compensated absences	17,019.16	17,019.16
Liability insurance payable	22,683.25	19,175.28
Workers compensation payable	5,330.75	5,330.75
OPEB liability	117,822.00	117,822.00
Due to other funds	1,303,908.91	382,784.81
	938,522.13	2,000,342.54
Total current liabilities		

Amounts UNAUDITED updated through December 31, 2023

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

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
LIABILITIES (Continued)		
Noncurrent Liabilities		
Tenant deposits	27,200.00	25,000.00
Capital lease liability	7,044.26	13,279.31
City of Chicago payable	<u>4,856,948.76</u>	<u>5,669,783.90</u>
Total noncurrent liabilities	<u>4,891,193.02</u>	<u>5,708,063.21</u>
Total liabilities	<u>5,829,715.15</u>	<u>7,708,405.75</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>868,316.00</u>	<u>868,316.00</u>
NET POSITION		
Investment in capital assets	55,857.16	49,622.11
Unrestricted (deficit)	<u>(1,932,435.80)</u>	<u>(1,720,704.20)</u>
Total net position	<u><u>\$ (1,876,578.64)</u></u>	<u><u>\$ (1,671,082.09)</u></u>

Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
OPERATING REVENUES					
Utility charges residential	\$ 375,657.94	\$ 2,000,521.13	\$ -	0.00%	\$ 1,816,659.60
Utility charges commercial	32,042.83	301,967.77	-	0.00%	371,224.97
Utility charges industrial	180,442.85	1,179,932.70	-	0.00%	1,135,945.41
Utility penalties	14,158.84	18,538.52	-	0.00%	(403.47)
Other income	(5,123.23)	7,624.27	-	0.00%	7,725.00
	<u>597,179.23</u>	<u>3,508,584.39</u>	<u>-</u>	<u>0.00%</u>	<u>3,331,151.51</u>
OPERATING EXPENSES					
Operations					
Salaries management	7,730.77	42,923.04	-	0.00%	32,949.52
Salaries public works allocation	47,938.65	283,809.14	-	0.00%	208,378.31
Salaries meter readers	12,418.12	63,031.95	-	0.00%	79,176.91
Salaries clerks	20,527.41	117,657.59	-	0.00%	115,914.66
FICA tax	6,426.20	35,929.64	-	0.00%	32,478.11
IMRF contribution	5,910.97	35,511.07	-	0.00%	3,549.50
Medical insurance	16,730.85	73,632.19	-	0.00%	68,345.49
Uniform allowance	-	326.00	-	0.00%	1,900.00
OPEB expense	-	-	-	0.00%	-
Workers compensation	7,380.04	22,512.28	-	0.00%	22,652.78
Training	-	-	-	0.00%	-
Purchase of water	(369,340.74)	1,716,952.17	-	0.00%	2,198,101.60
Bank fees	-	6,588.14	-	0.00%	8,184.28
Postage & mailing	813.49	5,149.63	-	0.00%	6,360.92
Office supplies	-	535.19	-	0.00%	1,109.49
Operating supplies	-	27,705.19	-	0.00%	29,561.92
Automotive fuel	4,538.10	20,383.92	-	0.00%	20,449.11
Auditing	-	-	-	0.00%	-
Utilities	7,528.64	23,760.01	-	0.00%	39,676.68
Liability insurance	-	-	-	0.00%	189,731.64
Lease payments	-	-	-	0.00%	1,390.89
Maintenance services building & grounds	42,506.76	937,882.98	-	0.00%	185,928.33
Maintenance services equipment	-	426.60	-	0.00%	-
Maintenance services other	-	-	-	0.00%	1,009.07
Maintenance services utility system	3,485.00	85,170.53	-	0.00%	3,816.36
Maintenance services vehicles	-	-	-	0.00%	572.18
Maintenance supplies building	-	320.00	-	0.00%	5,153.28
Maintenance supplies equipment	-	-	-	0.00%	87.52
Maintenance supplies utility system	14,751.71	269,597.75	-	0.00%	39,311.91
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	17,194.48	108,838.15	-	0.00%	153,910.29
Other contracted services	2,488.64	9,954.56	-	0.00%	9,954.56
Other miscellaneous expenses	-	2,258.77	-	0.00%	2,615.00
Capital outlay					
Vehicle	-	-	-	0.00%	-
Building	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
	<u>(150,970.91)</u>	<u>3,890,856.49</u>	<u>-</u>	<u>0.00%</u>	<u>3,462,270.31</u>
Operating expenses before depreciation					
Depreciation	-	-	-	0.00%	-
	<u>(150,970.91)</u>	<u>3,890,856.49</u>	<u>-</u>	<u>0.00%</u>	<u>3,462,270.31</u>
Total operating expenses					
Operating income (loss)	748,150.14	(382,272.10)	-		(131,118.80)

Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
NONOPERATING REVENUE (EXPENSES)					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	-	376,518.02	-	0.00%	63,429.71
Principal repayment	-	-	-	0.00%	-
Interest expense	(340,187.03)	(340,781.64)	-	0.00%	(386,196.57)
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>(340,187.03)</u>	<u>35,736.38</u>	<u>-</u>	<u>0.00%</u>	<u>(322,766.86)</u>
Change in net position	<u>\$ 407,963.11</u>	<u>(346,535.72)</u>	<u>\$ -</u>		<u>(453,885.66)</u>
Net position at beginning of year		<u>(1,530,042.92)</u>			<u>(1,217,196.43)</u>
Net position at end of year		<u>\$ (1,876,578.64)</u>			<u>\$ (1,671,082.09)</u>

Amounts UNAUDITED updated through December 31, 2023

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 338,641.74	\$ 1,442,451.55
Accounts receivable		
Customers	624,751.58	661,354.27
Less: allowance for doubtful accounts	(120,136.97)	(120,136.97)
Due from other funds	-	-
Prepaid items	-	-
	<u>843,256.35</u>	<u>1,983,668.85</u>
Total current assets		
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>1,641,643.45</u>	<u>2,782,055.95</u>
Total assets		
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		
LIABILITIES		
Current Liabilities		
Accounts payable	86,857.79	409,040.26
Accrued salaries payable	26,384.49	19,102.71
Accrued compensated absences	-	-
Liability insurance payable	8,963.24	6,413.08
Workers compensation payable	1,782.84	1,782.84
OPEB liability	40,347.00	40,347.00
Due to other funds	(115,901.65)	163,040.90
	<u>48,433.71</u>	<u>639,726.79</u>
Total current liabilities		
	<u>48,433.71</u>	<u>639,726.79</u>
Total liabilities		
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	385,936.00	385,936.00
	<u>385,936.00</u>	<u>385,936.00</u>
Total deferred inflows		
NET POSITION		
Investment in capital assets	55,586.10	55,586.10
Unrestricted (deficit)	1,164,209.64	1,713,329.06
	<u>1,219,795.74</u>	<u>1,768,915.16</u>
Total net position		
	<u>\$ 1,219,795.74</u>	<u>\$ 1,768,915.16</u>

Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
OPERATING REVENUES					
Utility charges residential	\$ 79,510.98	\$ 360,528.88	\$ -	0.00%	\$ 368,552.92
Utility charges commercial	11,224.16	85,037.71	-	0.00%	112,803.35
Utility charges industrial	33,770.99	216,010.69	-	0.00%	226,744.65
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Infrastructure grant	-	-	-	0.00%	-
Total revenues	124,506.13	661,577.28	-	0.00%	708,100.92
OPERATING EXPENSES					
Operations					
Salaries public works allocation	47,938.65	281,168.35	-	0.00%	207,104.99
Salaries management	-	-	-	0.00%	-
FICA tax	3,536.65	20,338.89	-	0.00%	15,345.92
IMRF contribution	3,492.23	21,736.10	-	0.00%	1,747.22
Medical insurance	13,536.05	58,993.40	-	0.00%	42,845.09
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	-	0.00%	-
Workers compensation	6,492.91	19,754.88	-	0.00%	21,114.87
Bank fees	-	6,588.14	-	0.00%	8,184.82
Automotive fuel	2,269.04	16,598.19	-	0.00%	10,224.56
Auditing	-	-	-	0.00%	-
Liability insurance	-	-	-	0.00%	78,186.90
Other professional services	3,773.88	16,267.86	-	0.00%	14,824.43
Sewer main breaks	250.00	56,601.40	-	0.00%	184,099.59
Concrete repair-sewer	4,750.00	134,626.83	-	0.00%	348,060.00
Infrastructure improvement	-	-	-	0.00%	-
Other miscellaneous expenses	-	2,000.00	-	0.00%	-
Capital outlay					
Vehicles	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	86,039.41	634,674.04	-	0.00%	931,738.39
Depreciation	-	-	-	0.00%	-
Total operating expenses	86,039.41	634,674.04	-	0.00%	931,738.39
Operating income (loss)	38,466.72	26,903.24	-		(223,637.47)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ 38,466.72</u>	26,903.24	<u>\$ -</u>		(223,637.47)
Net position at beginning of year		<u>1,192,892.50</u>			<u>1,992,552.63</u>
Net position at end of year		<u>\$ 1,219,795.74</u>			<u>\$ 1,768,915.16</u>

Amounts UNAUDITED updated through December 31, 2023

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,013.84	\$ 2,065.54
Total current assets	<u>1,013.84</u>	<u>2,065.54</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>1,443,106.88</u>	<u>1,444,158.58</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	15,193.67	46,895.92
Accrued salaries payable	-	-
OPEB liability	-	-
Security deposit	1,000.00	1,000.00
Due to other funds	<u>1,241,075.63</u>	<u>1,155,317.07</u>
Total current liabilities	<u>1,257,269.30</u>	<u>1,203,212.99</u>
Total liabilities	<u>1,257,269.30</u>	<u>1,203,212.99</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>(1,256,255.46)</u>	<u>(1,201,147.45)</u>
Total net position	<u>185,837.58</u>	<u>240,945.59</u>

Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ -	\$ -	0.00%	\$ -
Rental income	-	-	-	0.00%	2,400.00
Other income	-	-	-	0.00%	-
Total revenues	-	-	-	0.00%	2,400.00
OPERATING EXPENSES					
Operations					
Salaries	-	-	-	0.00%	6,848.81
FICA tax	-	-	-	0.00%	-
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
OPEB expense	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Advertising	-	-	-	0.00%	-
Bank fees	-	74.00	-	0.00%	-
Credit card fees	-	226.68	-	0.00%	1,650.88
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Operating supplies	-	-	-	0.00%	-
Utilities	2,650.50	5,901.09	-	0.00%	9,018.15
Equipment	-	-	-	0.00%	44,192.50
Maintenance services building & grounds	177.06	177.06	-	0.00%	6,322.00
Maintenance equipment	-	-	-	0.00%	-
Janitor supplies	-	-	-	0.00%	-
Other professional services	2,488.64	39,140.56	-	0.00%	11,510.01
Miscellaneous expenses	-	-	-	0.00%	92.42
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	5,316.20	45,519.39	-	0.00%	79,634.77
Depreciation	-	-	-	0.00%	-
Total operating expenses	5,316.20	45,519.39	-	0.00%	79,634.77
Operating income (loss)	(5,316.20)	(45,519.39)	-		(77,234.77)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ (5,316.20)</u>	(45,519.39)	<u>\$ -</u>		(77,234.77)
Net position at beginning of year		<u>231,356.97</u>			<u>318,180.36</u>
Net position at end of year		<u>\$ 185,837.58</u>			<u>\$ 240,945.59</u>

Amounts UNAUDITED updated through December 31, 2023

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
ASSETS						
Cash and cash equivalents	\$ 2,408,603.49	\$ 343,806.88	\$ 1,734,667.30	\$ 542,142.67	\$ -	\$ 1,734,171.81
Property taxes receivable	-	-	-	-	-	-
Receivables other taxes	76,122.38	-	-	-	-	-
Due from other funds	-	2,521,922.60	-	(74.99)	-	112,237.92
Total assets	<u>\$ 2,484,725.87</u>	<u>\$ 2,865,729.48</u>	<u>\$ 1,734,667.30</u>	<u>\$ 542,067.68</u>	<u>\$ -</u>	<u>\$ 1,846,409.73</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	435,649.04	-	350,000.00	-	-	132,640.41
Forfeiture deposit	-	-	-	-	-	-
Property taxes-allowance	-	-	-	-	-	-
Due to other funds	338,728.80	-	443.33	79,123.91	36,050.00	136,431.14
Total liabilities	<u>774,377.84</u>	<u>-</u>	<u>350,443.33</u>	<u>79,123.91</u>	<u>36,050.00</u>	<u>269,071.55</u>
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Grants	-	-	-	-	-	1,468,402.91
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,468,402.91</u>
Fund balances:						
Restricted						
Street maintenance	1,710,348.03	-	-	-	-	-
Economic development	-	2,865,729.48	1,384,223.97	462,943.77	-	-
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	(36,050.00)	108,935.27
Total fund balances (deficits)	<u>1,710,348.03</u>	<u>2,865,729.48</u>	<u>1,384,223.97</u>	<u>462,943.77</u>	<u>(36,050.00)</u>	<u>108,935.27</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 2,484,725.87</u>	<u>\$ 2,865,729.48</u>	<u>\$ 1,734,667.30</u>	<u>\$ 542,067.68</u>	<u>\$ -</u>	<u>\$ 1,846,409.73</u>

Amounts UNAUDITED updated through December 31, 2023

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

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 25,883.70	\$ 338,079.95	\$ 13,081.08	\$ 7,140,436.88
Property taxes receivable	1,396,807.00	759,118.00	-	-	-	-	-	2,155,925.00
Receivables other taxes	-	-	-	-	-	-	-	76,122.38
Due from other funds	-	-	43,200.00	63,335.00	-	-	-	2,740,620.53
Total assets	\$ 1,396,807.00	\$ 759,118.00	\$ 43,200.00	\$ 63,335.00	\$ 25,883.70	\$ 338,079.95	\$ 13,081.08	\$ 12,113,104.79
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	-	-	-	-	20,785.00	-	939,074.45
Forfeiture deposit	-	-	-	-	-	62,497.40	-	62,497.40
Property taxes-allowance	161,564.00	87,805.00	-	-	-	-	-	249,369.00
Due to other funds	-	-	-	-	-	19,699.07	-	610,476.25
Total liabilities	161,564.00	87,805.00	-	-	-	102,981.47	-	1,861,417.10
Deferred inflows of resources								
Property taxes	1,235,243.00	671,313.00	-	-	-	-	-	1,906,556.00
Grants	-	-	-	-	-	-	-	1,468,402.91
Total deferred inflows of resources	1,235,243.00	671,313.00	-	-	-	-	-	3,374,958.91
Fund balances:								
Restricted								
Street maintenance	-	-	-	-	-	-	-	1,710,348.03
Economic development	-	-	-	-	-	-	-	4,712,897.22
Public safety	-	-	-	63,335.00	25,883.70	235,098.48	13,081.08	337,398.26
Unassigned (deficit)	-	-	43,200.00	-	-	-	-	116,085.27
Total fund balances (deficits)	-	-	43,200.00	63,335.00	25,883.70	235,098.48	13,081.08	6,876,728.78
Total liabilities, deferred inflows of resources and fund balance	\$ 1,396,807.00	\$ 759,118.00	\$ 43,200.00	\$ 63,335.00	\$ 25,883.70	\$ 338,079.95	\$ 13,081.08	\$ 12,113,104.79

Amounts UNAUDITED updated through December 31, 2023

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
REVENUES						
Property tax-net	\$ -	\$ -	\$ 219,598.90	\$ 67,829.58	\$ -	\$ -
Motor fuel tax allotments	638,825.32	-	-	-	-	-
Forfeiture income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-
Grant income	-	-	-	-	-	621,584.17
Rental income	-	-	-	-	-	-
Interest income	98,689.95	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	737,515.27	-	219,598.90	67,829.58	-	621,584.17
EXPENDITURES						
Current						
Pension contribution	-	-	-	-	-	-
Maintenance service traffic signals	406,394.59	-	-	-	-	-
Maintenance supplies street	69,443.41	-	-	-	-	-
Legal fees	-	-	-	-	-	-
Utilities	201,046.49	-	-	-	-	-
General maintenance-public works	-	-	-	-	-	-
Project engineering	59,914.80	-	-	-	-	-
Street scarification	258,290.06	-	-	-	-	-
Other professional services	-	75.00	75.00	62,497.55	-	478,299.05
Lease payments	7,986.81	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Organization membership	-	-	-	-	-	-
Training	-	-	-	-	-	-
Bank fees	-	-	-	-	-	-
Public education	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	9,011.16
Informant/line up expenditures	-	-	-	-	-	-

Amounts UNAUDITED updated through December 31, 2023

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley	American Rescue Plan Fund
EXPENDITURES (Continued)						
Current (Continued)						
Coronavirus expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Organization memberships	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-
Sidewalk maintenance	3,364.50	-	-	-	-	-
Tree maintenance	756,870.00	-	-	-	-	-
Hauling disposal services	-	-	-	-	-	-
Capital outlay						
Salt building construction	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Total expenditures	<u>1,763,310.66</u>	<u>75.00</u>	<u>75.00</u>	<u>62,497.55</u>	<u>-</u>	<u>487,310.21</u>
Excess (deficiency) of revenues over (under) expenditures	(1,025,795.39)	(75.00)	219,523.90	5,332.03	-	134,273.96
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	(1,025,795.39)	(75.00)	219,523.90	5,332.03	-	134,273.96
Fund balances (deficit) at beginning of year	<u>2,736,143.42</u>	<u>2,865,804.48</u>	<u>1,164,700.07</u>	<u>457,611.74</u>	<u>(36,050.00)</u>	<u>(25,338.69)</u>
Fund balances (deficit) at end of year	<u>\$ 1,710,348.03</u>	<u>\$ 2,865,729.48</u>	<u>\$ 1,384,223.97</u>	<u>\$ 462,943.77</u>	<u>\$ (36,050.00)</u>	<u>\$ 108,935.27</u>

Amounts UNAUDITED updated through December 31, 2023

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

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES								
Property tax-net	\$ 88,788.70	\$ 52,504.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 428,721.71
Motor fuel tax allotments	-	-	-	-	-	-	-	638,825.32
Forfeiture income	-	-	-	-	-	500.00	-	500.00
Foreign fire tax	-	-	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-	-	-
Grant income	-	-	-	-	-	-	-	621,584.17
Rental income	-	-	7,200.00	-	-	-	-	7,200.00
Interest income	-	-	-	-	-	-	-	98,689.95
Miscellaneous revenues	-	-	-	25,655.00	-	-	-	25,655.00
	<u>88,788.70</u>	<u>52,504.53</u>	<u>7,200.00</u>	<u>25,655.00</u>	<u>-</u>	<u>500.00</u>	<u>-</u>	<u>1,821,176.15</u>
EXPENDITURES								
Current								
Pension contribution	88,788.70	52,504.53	-	-	-	-	-	141,293.23
Maintenance service traffic signals	-	-	-	-	-	-	-	406,394.59
Maintenance supplies street	-	-	-	-	-	-	-	69,443.41
Legal fees	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	489.40	201,535.89
General maintenance-public works	-	-	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-	-	59,914.80
Street scarification	-	-	-	-	-	-	-	258,290.06
Other professional services	-	-	-	-	-	-	-	540,946.60
Lease payments	-	-	-	-	-	-	-	7,986.81
Maintenance services-building	-	-	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-	-	-
Organization membership	-	-	-	1,500.00	-	-	-	1,500.00
Training	-	-	-	-	-	-	-	-
Bank fees	-	-	-	-	66.00	-	-	66.00
Public education	-	-	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-	3,170.85	12,182.01
Informant/line up expenditures	-	-	-	-	-	-	-	-

Amounts UNAUDITED updated through December 31, 2023

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

	Police Pension Contribution	Firefighters Pension Contribution	Special Income Fund	Public Safety Fund	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
EXPENDITURES (Continued)								
Current (Continued)								
Coronavirus expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Organization memberships	-	-	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-	-	3,887.11	3,887.11
Maintenance supplies-equipment	-	-	-	-	-	-	44.00	44.00
Maintenance supplies-vehicles	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	851.18	851.18
Operating supplies	-	-	-	-	-	-	-	-
Sidewalk maintenance	-	-	-	-	-	-	-	3,364.50
Tree maintenance	-	-	-	-	-	-	-	756,870.00
Hauling disposal services	-	-	-	-	-	-	-	-
Capital outlay								
Salt building construction	-	-	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-	-	-
New equipment	-	-	-	-	-	20,785.00	-	20,785.00
Vehicles	-	-	-	-	-	-	-	-
Total expenditures	<u>88,788.70</u>	<u>52,504.53</u>	<u>-</u>	<u>1,500.00</u>	<u>66.00</u>	<u>20,785.00</u>	<u>8,442.54</u>	<u>2,485,355.19</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	7,200.00	24,155.00	(66.00)	(20,285.00)	(8,442.54)	(664,179.04)
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	-	-	7,200.00	24,155.00	(66.00)	(20,285.00)	(8,442.54)	(664,179.04)
Fund balances at beginning of year	<u>-</u>	<u>-</u>	<u>36,000.00</u>	<u>39,180.00</u>	<u>25,949.70</u>	<u>255,383.48</u>	<u>21,523.62</u>	<u>7,540,907.82</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,200.00</u>	<u>\$ 63,335.00</u>	<u>\$ 25,883.70</u>	<u>\$ 235,098.48</u>	<u>\$ 13,081.08</u>	<u>\$ 6,876,728.78</u>

Amounts UNAUDITED updated through December 31, 2023

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 445,847.86	\$ 226,683.31	\$ 431,373.41	\$ 0.00	\$ 1,103,904.58
Property taxes receivable-net	930,383.00	463,026.00	879,348.00	820,847.34	3,093,604.34
Receivables-other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ 1,376,230.86	\$ 689,709.31	\$ 1,310,721.41	\$ 820,847.34	\$ 4,197,508.92
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	-	-	-	(279,940.58)	(279,940.58)
Due to other funds	548,645.99	66,471.12	519,643.14	1,168,112.75	2,302,873.00
Total liabilities	656,259.99	120,028.12	621,354.14	983,050.17	2,380,692.42
Deferred inflows of resources					
Property taxes	822,769.00	409,469.00	777,637.00	725,393.00	2,735,268.00
Fund balance:					
Restricted					
Debt service	-	160,212.19	-	-	160,212.19
Unassigned (deficit)	(102,798.13)	-	(88,269.73)	(887,595.83)	(1,078,663.69)
Total fund balances (deficits)	(102,798.13)	160,212.19	(88,269.73)	(887,595.83)	(918,451.50)
Total liabilities, deferred inflows of resources and fund balances	\$ 1,376,230.86	\$ 689,709.31	\$ 1,310,721.41	\$ 820,847.34	\$ 4,197,508.92

Amounts UNAUDITED updated through December 31, 2023

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2021 Series	Total
REVENUES					
Property taxes-net	\$ 507,518.36	\$ 256,589.72	\$ 488,281.57	\$ 32,154.99	\$ 1,284,544.64
Interest income	16,676.34	5,687.36	16,337.81	18,849.83	57,551.34
Other income	-	47,413.33	-	-	47,413.33
Total revenues	<u>524,194.70</u>	<u>309,690.41</u>	<u>504,619.38</u>	<u>51,004.82</u>	<u>1,389,509.31</u>
EXPENDITURES					
Debt service					
Principal	1,000,000.00	300,000.00	1,000,000.00	927,935.00	3,227,935.00
Interest paid	180,000.00	287,310.00	115,400.00	31,808.70	614,518.70
Other fees	1,758.34	333.33	333.33	36,000.00	38,425.00
Total expenditures	<u>1,181,758.34</u>	<u>587,643.33</u>	<u>1,115,733.33</u>	<u>995,743.70</u>	<u>3,880,878.70</u>
Excess (deficiency) of revenues over (under) expenditures	(657,563.64)	(277,952.92)	(611,113.95)	(944,738.88)	(2,491,369.39)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(657,563.64)	(277,952.92)	(611,113.95)	(944,738.88)	(2,491,369.39)
Fund balances at beginning of year	<u>554,765.51</u>	<u>438,165.11</u>	<u>522,844.22</u>	<u>57,143.05</u>	<u>1,572,917.89</u>
Fund balances at end of year	<u>\$ (102,798.13)</u>	<u>\$ 160,212.19</u>	<u>\$ (88,269.73)</u>	<u>\$ (887,595.83)</u>	<u>\$ (918,451.50)</u>

Amounts UNAUDITED updated through December 31, 2023

Supplementary Information

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

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
ASSETS		
Cash and cash equivalents	\$ 1,103,904.58	\$ 416,750.86
Property taxes receivable-net	3,093,604.34	3,508,616.29
Receivables-other	-	888,921.44
Due from other funds	-	-
	<u> </u>	<u> </u>
Total assets	<u>\$ 4,197,508.92</u>	<u>\$ 4,814,288.59</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	(279,940.58)	-
Due to other funds	2,302,873.00	2,410,451.82
	<u> </u>	<u> </u>
Total liabilities	<u>2,380,692.42</u>	<u>2,876,630.43</u>
 Deferred inflows of resources		
Property taxes	2,735,268.00	3,042,437.68
	<u> </u>	<u> </u>
 Fund balance:		
Restricted for debt service	-	-
Unassigned	(918,451.50)	(1,104,779.52)
	<u> </u>	<u> </u>
Total fund balance	<u>(918,451.50)</u>	<u>(1,104,779.52)</u>
 Total liabilities, deferred inflows of resources and fund balance	 <u>\$ 4,197,508.92</u>	 <u>\$ 4,814,288.59</u>

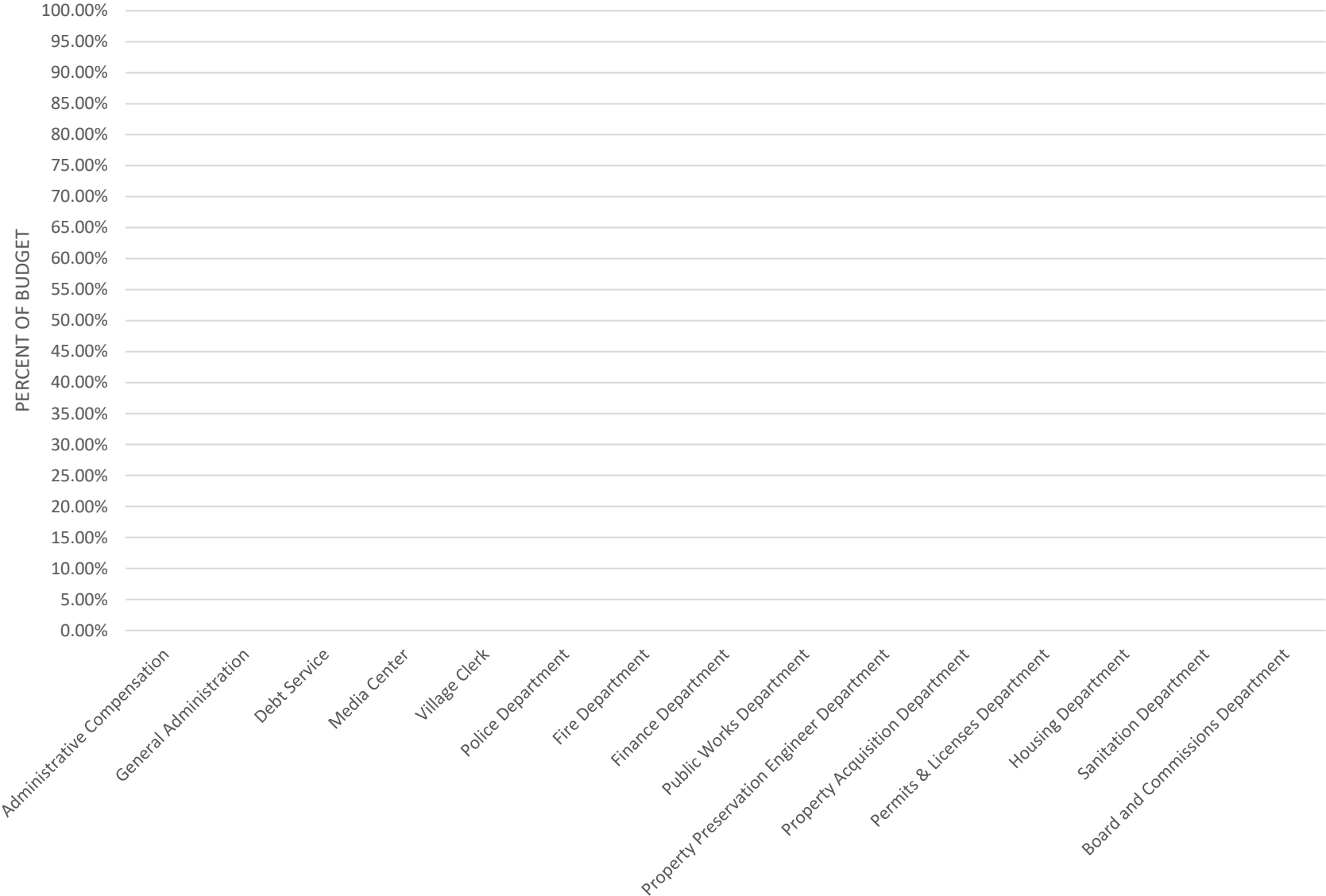
Amounts UNAUDITED updated through December 31, 2023

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

	November Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year November Actual
REVENUES					
Property taxes-net	\$ 788,702.67	\$ 1,284,544.64	\$ -	0.00%	\$ 1,477,841.31
Interest income	5,365.00	57,551.34	-	0.00%	13,315.09
Other income	-	47,413.33	-	0.00%	68,267.53
Total revenues	794,067.67	1,389,509.31	-	0.00%	1,559,423.93
EXPENDITURES					
Debt service					
Principal	3,227,935.00	3,227,935.00	-	0.00%	3,550,000.00
Interest paid	309,913.70	614,518.70	-	0.00%	750,185.00
Other fees	-	38,425.00	-	0.00%	4,925.00
Total expenditures	3,537,848.70	3,880,878.70	-	0.00%	4,305,110.00
Excess (deficiency) of revenues over (under) expenditures	(2,743,781.03)	(2,491,369.39)	-		(2,745,686.07)
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>\$ (2,743,781.03)</u>	<u>(2,491,369.39)</u>	<u>\$ -</u>		<u>(2,745,686.07)</u>
Fund balances at beginning of year		<u>1,572,917.89</u>			<u>1,640,906.55</u>
Fund balances at end of year		<u>\$ (918,451.50)</u>			<u>\$ (1,104,779.52)</u>

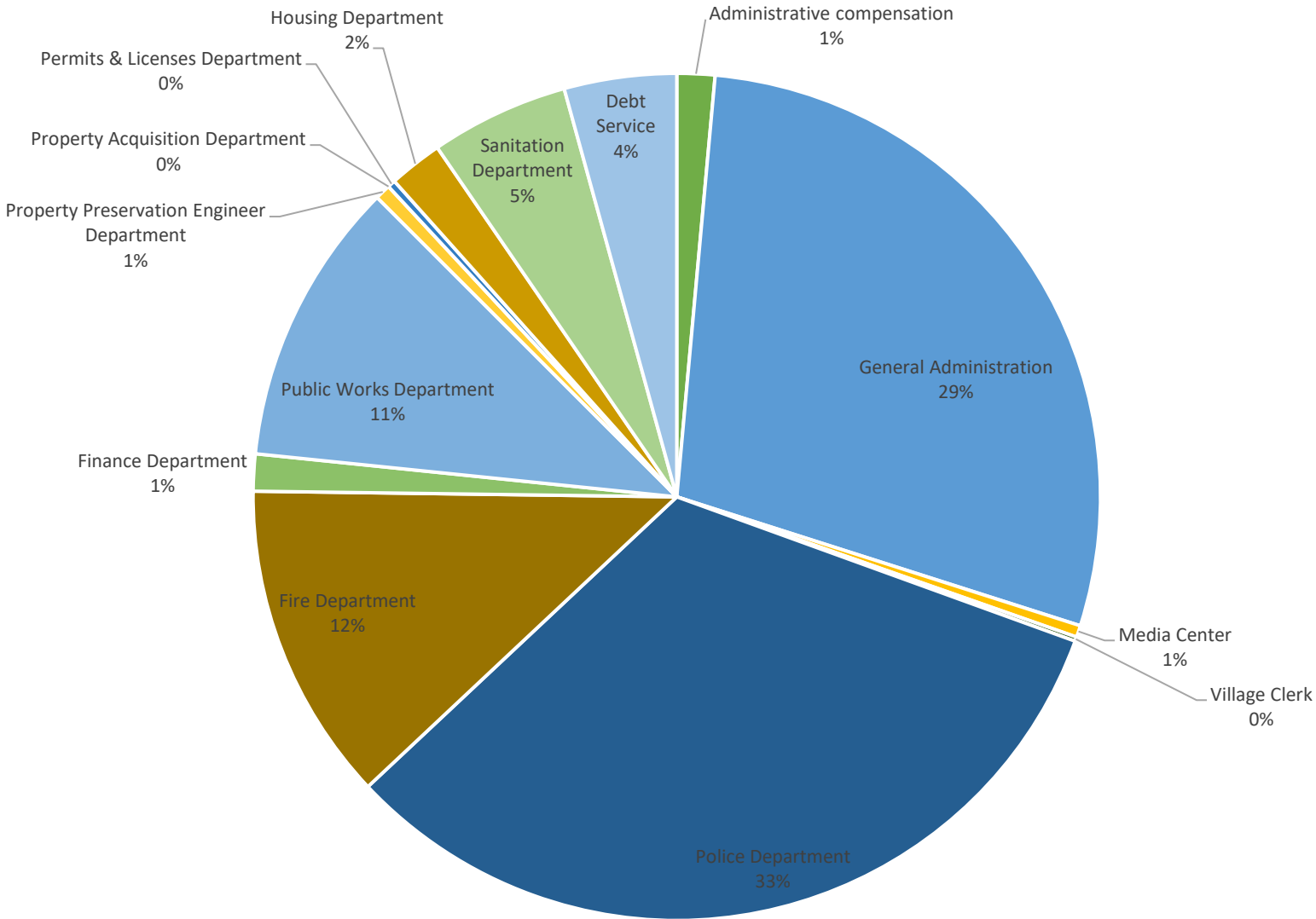
Amounts UNAUDITED updated through December 31, 2023

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through December 31, 2023

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through December 31, 2023

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

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ (5,007,155.16)
Local debt recovery	3,315.23
Bond payments commingled account	2,000.00
Clerks account	299,467.47
Petty cash	16.85
Payroll checking	1,375.13
Corp IPTIP cash	22,554.81
Cook County Bridge loan	200,299.88
	\$ (4,478,125.79)
 General Fund - Restricted	
Capital projects installment	73,951.05
Narcint account	8,201.88
Cook County COVID-19 grant	578,292.52
Cash at paying agent	19,983.98
Homewood Disposal bond proceeds	84,783.30
Cash at CCMSI	258,274.60
Lease agreement holding	-
City of Chicago-tort liability	-
	\$ 1,023,487.33
 Enterprise Fund	
Water	
Cash at paying agent	-
Water fund checking account	2,000.00
Petty cash	500.00
	\$ 2,500.00
 Sewer	
Sewer	338,641.74
	\$ 338,641.74
 Melanie Fitness Center	
Cash	1,013.84
	\$ 1,013.84

Amounts UNAUDITED updated through December 31, 2023

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

	Current Year Actual
Special Revenue	
Motor Fuel Tax	2,408,603.49
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	1,734,667.30
TIF III Indulux	542,142.67
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
American Rescue Plan	1,734,171.81
Federal Forfeiture	
Justice account	-
Treasury account	25,883.70
Total Federal Forfeiture	\$ 25,883.70
State Forfeiture	
State Forfeiture	158,089.13
State Forfeiture Holding	179,990.82
Total State Forfeiture	\$ 338,079.95
Foreign Fire Tax	13,081.08

Amounts UNAUDITED updated through December 31, 2023

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

	Current Year Actual
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	445,847.86
Total 2009A	445,847.86
2009B	
Bond payments commingled account	-
Escrowed bank account	226,683.31
Total 2009B	226,683.31
2009C	
Bond payments commingled account	-
Escrowed bank account	431,373.41
Total 2009C	431,373.41
Homewood Disposal Bonds	
Bond payments commingled account	0.00
Escrowed bank account	-
Total Homewood Disposal Bonds	0.00
Total Debt Service	\$ 1,103,904.58

Amounts UNAUDITED updated through December 31, 2023

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

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2022 Series	Total
Payment						
June interest	\$ -	\$ 90,000.00	\$ 143,655.00	\$ 57,700.00	\$ -	\$ 291,355.00
December interest	340,187.03	90,000.00	143,655.00	57,700.00	-	631,542.03
December 2021 interest	-	-	-	-	13,250.00	13,250.00
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>\$ 941,185.00</u>	<u>\$ 4,976,917.17</u>
Amount paid	-	1,180,000.00	587,310.00	1,115,400.00	959,743.70	3,842,453.70
Amount due at December 1st	<u>1,153,022.17</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,558.70)</u>	<u>1,134,463.47</u>
Water fund checking account	2,000.00	-	-	-	-	2,000.00
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>2,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000.00</u>
Debt service balances	<u>-</u>	<u>445,847.86</u>	<u>226,683.31</u>	<u>431,373.41</u>	<u>0.00</u>	<u>1,103,904.58</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000.00</u>
Unfunded (overfunded) balance	<u>\$ 1,151,022.17</u>	<u>\$ (445,847.86)</u>	<u>\$ (226,683.31)</u>	<u>\$ (431,373.41)</u>	<u>\$ (18,558.70)</u>	<u>\$ 26,558.89</u>
% Funded	0.17%	0.00%	0.00%	0.00%	0.00%	97.66%

Amounts UNAUDITED updated through December 31, 2023

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

	0 Days	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	Over 151 Days	Total Accounts Receivable
District 1								
Residential	\$ 273,949.26	\$ 935.18	\$ 5,352.00	\$ 146,679.35	\$ 150.42	\$ 78.28	\$ 1,026,356.86	\$ 1,453,501.35
Multi-family	32,751.49	-	136.69	8,980.57	-	-	55,960.20	97,828.95
Commercial	(26.12)	-	4.84	-	-	-	-	(21.28)
Industrial	3,825.27	-	6.04	371.82	-	-	24,923.72	29,126.85
Total district 1	310,499.90	935.18	5,499.57	156,031.74	150.42	78.28	1,107,240.78	1,580,435.87
District 2								
Residential	(106,996.37)	4,223.86	265,850.52	40.00	148.12	142,704.93	796,414.58	1,102,385.64
Multi-family	(32.96)	303.25	17,824.70	-	551.04	8,914.95	81,899.59	109,460.57
Commercial	-	1.35	147.11	-	-	145.76	1,785.66	2,079.88
Industrial	-	-	8.33	-	-	-	802.82	811.15
Total district 2	(107,029.33)	4,528.46	283,830.66	40.00	699.16	151,765.64	880,902.65	1,214,737.24
District 3								
Residential	(69,505.46)	349,448.63	4,442.32	61.67	202,219.46	-	819,135.92	1,305,802.54
Multi-family	(3,913.44)	20,211.04	109.53	-	6,199.86	-	45,643.64	68,250.63
Commercial	-	231.35	-	-	71.10	-	142.20	444.65
Industrial	-	-	-	-	-	-	-	-
Total district 3	(73,418.90)	369,891.02	4,551.85	61.67	208,490.42	-	864,921.76	1,374,497.82
District 4								
Residential	133.40	301.82	99.72	43.63	-	-	-	578.57
Multi-family	-	-	-	-	-	-	-	-
Commercial	250.53	15,378.84	9,059.24	9,842.29	240.67	3,385.83	106,250.45	144,407.85
Industrial	14,714.19	201.38	233.12	-	-	-	48,318.79	63,467.48
Total district 4	15,098.12	15,882.04	9,392.08	9,885.92	240.67	3,385.83	154,569.24	208,453.90
District 6-8								
Residential	(31.93)	523.76	91.16	49.86	49.86	-	35,623.33	36,306.04
Multi-family	(255.62)	51.20	-	-	-	-	-	(204.42)
Commercial	22,438.33	18,088.79	6,602.88	5,282.07	4,447.48	5,526.58	158,162.93	220,549.06
Industrial	-	-	-	-	-	-	-	-
Total district 6-8	22,150.78	18,663.75	6,694.04	5,331.93	4,497.34	5,526.58	193,786.26	256,650.68
	\$ 167,300.57	\$ 409,900.45	\$ 309,968.20	\$ 171,351.26	\$ 214,078.01	\$ 160,756.33	\$ 3,201,420.69	\$ 4,634,775.51

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