

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	\$ (6,991,986.52)	\$ 7,060,347.44	\$ 3,098,985.72	\$ 3,167,346.64
Restricted cash	982,129.30	-	-	982,129.30
Receivables				
Property taxes-net	4,233,979.00	2,155,925.00	3,093,604.34	9,483,508.34
Refuse	1,269,224.25	-	-	1,269,224.25
Other taxes	1,601,736.07	-	-	1,601,736.07
Other	381,051.83	76,122.38	-	457,174.21
Due from other funds	4,755,988.59	2,769,373.73	-	7,525,362.32
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	69,692.65	-	-	69,692.65
Inventories	5,622.00	-	-	5,622.00
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	-	-	-	-
Total assets	<u>\$ 6,553,149.17</u>	<u>\$ 12,061,768.55</u>	<u>\$ 6,192,590.06</u>	<u>\$ 24,807,507.78</u>
LIABILITIES				
Accounts payable	3,308,386.38	850,125.43	-	4,158,511.81
Accrued salaries payable	780,012.95	-	-	780,012.95
Due to other funds	2,291,942.22	512,718.28	1,554,173.11	4,358,833.61
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	40,166.41	-	-	40,166.41
Payroll withholdings	46,134.85	-	-	46,134.85
Sales tax incentive payable	-	-	-	-
Deposits payable	100,725.00	62,497.40	-	163,222.40
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	150,626.33	-	-	150,626.33
Tax anticipation warrants payable	(2,863,000.00)	-	-	(2,863,000.00)
Other liabilities	290,207.44	-	(279,940.58)	10,266.86
Total liabilities	<u>5,842,714.47</u>	<u>1,674,710.11</u>	<u>1,631,992.53</u>	<u>9,149,417.11</u>

Amounts UNAUDITED updated through November 30, 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	1,673,602.91	-	1,684,416.13
 Total deferred inflows of resources	 <u>3,755,062.22</u>	 <u>3,580,158.91</u>	 <u>2,735,268.00</u>	 <u>10,070,489.13</u>
FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Advances from other funds	4,755,988.59	-	-	4,755,988.59
Land held for resale	245,712.00	-	-	245,712.00
Inventories	5,622.00	-	-	5,622.00
Restricted				
Street maintenance	-	1,685,002.29	-	1,685,002.29
Economic development	-	4,625,283.55	-	4,625,283.55
Grants	578,292.52	-	-	578,292.52
Capital improvement	-	-	-	-
Public safety	8,201.88	354,223.26	-	362,425.14
Tort liability	216,916.57	-	-	216,916.57
Debt service	104,767.28	-	1,825,329.53	1,930,096.81
Unassigned (deficit)	<u>(8,960,128.36)</u>	<u>142,390.43</u>	<u>-</u>	<u>(8,817,737.93)</u>
 Total fund balances (deficit)	 <u>(3,044,627.52)</u>	 <u>6,806,899.53</u>	 <u>1,825,329.53</u>	 <u>5,587,601.54</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 6,553,149.17</u>	 <u>\$ 12,061,768.55</u>	 <u>\$ 6,192,590.06</u>	 <u>\$ 24,807,507.78</u>

Amounts UNAUDITED updated through November 30, 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	\$ 342,764.15	\$ 192,011.99	\$ 495,841.97	\$ 1,030,618.11
Property taxes-pension	-	141,293.23	-	141,293.23
Property taxes-tort	68,610.20	-	-	68,610.20
Other taxes	3,538,156.38	549,969.55	47,413.33	4,135,539.26
Total taxes	3,949,530.73	883,274.77	543,255.30	5,376,060.80
Intergovernmental				
State income tax	2,104,174.60	-	-	2,104,174.60
Personal property replacement tax	404,193.62	-	-	404,193.62
Local motor fuel tax	9,589.30	-	-	9,589.30
911 service surcharge	27,031.67	-	-	27,031.67
Intergovernmental revenue contributions	26,967.71	-	-	26,967.71
Grants	87,079.00	416,384.17	-	503,463.17
Total intergovernmental	2,659,035.90	416,384.17	-	3,075,420.07
Licenses	780,797.65	-	-	780,797.65
Permits	470,676.82	-	-	470,676.82
Charge for services	1,031,368.40	-	-	1,031,368.40
Fines and forfeitures	1,391,190.33	500.00	-	1,391,690.33
Interest income	20,601.16	87,627.92	52,186.34	160,415.42
Other	389,406.70	28,895.00	-	418,301.70
Total revenues	10,692,607.69	1,416,681.86	595,441.64	12,704,731.19

Amounts UNAUDITED updated through November 30, 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	\$ 236,646.25	\$ 1,500.00	\$ -	\$ 238,146.25
General administration	3,812,522.12	246,793.89	38,425.00	4,097,741.01
Media center	70,309.33	-	-	70,309.33
Village Clerk	26,217.50	-	-	26,217.50
Police department	5,362,956.67	88,854.70	-	5,451,811.37
Fire department	1,973,538.41	60,947.07	-	2,034,485.48
Finance department	208,957.08	-	-	208,957.08
Public works department	1,845,188.16	-	-	1,845,188.16
Property preservation engineer department	97,062.90	-	-	97,062.90
Property acquisition department	-	-	-	-
Permits & licenses department	52,342.36	-	-	52,342.36
Housing department	338,235.19	-	-	338,235.19
Sanitation department	867,119.59	-	-	867,119.59
Board and commissions department	-	-	-	-
Street maintenance	-	1,688,738.60	-	1,688,738.60
Economic development	-	63,855.89	-	63,855.89
Debt Service	810,396.52	-	304,605.00	1,115,001.52
	<u>15,701,492.08</u>	<u>2,150,690.15</u>	<u>343,030.00</u>	<u>18,195,212.23</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(5,008,884.39)</u>	<u>(734,008.29)</u>	<u>252,411.64</u>	<u>(5,490,481.04)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	24,620.00	-	-	24,620.00
City of Chicago payment	(376,518.02)	-	-	(376,518.02)
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>(351,898.02)</u>	<u>-</u>	<u>-</u>	<u>(351,898.02)</u>
Total other financing sources (uses)				
Net change in fund balances	(5,360,782.41)	(734,008.29)	252,411.64	(5,842,379.06)
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>\$ (3,044,627.52)</u>	<u>\$ 6,806,899.53</u>	<u>\$ 1,825,329.53</u>	<u>\$ 5,587,601.54</u>

Amounts UNAUDITED updated through November 30, 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	\$ (6,991,986.52)	\$ 6,747,583.82
Restricted cash	982,129.30	1,146,426.62
Receivables		
Property taxes-net	4,233,979.00	4,069,629.09
Refuse	1,269,224.25	1,199,370.07
Other taxes	1,601,736.07	1,742,419.80
Other	381,051.83	342,228.83
Due from other funds	4,755,988.59	1,848,468.90
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	69,692.65	23,435.76
Inventories	5,622.00	8,383.65
Land held for resale	245,712.00	245,712.00
Prepaid items	-	-
Total assets	<u>\$ 6,553,149.17</u>	<u>\$ 17,373,658.54</u>
LIABILITIES		
Accounts payable	3,308,386.38	3,008,603.78
Accrued salaries payable	780,012.95	590,380.15
Due to other funds	2,291,942.22	2,572,455.94
Due to pension funds	310,327.63	310,327.63
Unclaimed property checks	40,166.41	40,166.41
Payroll withholdings	46,134.85	80,799.58
Sales tax incentive payable	-	-
Escrow deposits	100,725.00	116,225.00
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	150,626.33	103,126.34
Tax anticipation warrants payable	(2,863,000.00)	2,836,000.00
Other liabilities	290,207.44	293,768.00
Total liabilities	<u>5,842,714.47</u>	<u>10,695,270.77</u>

Amounts UNAUDITED updated through November 30, 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	3,755,062.22	3,539,724.31
FUND BALANCES		
Nonspendable		
Prepaid items	-	-
Advances from other funds	4,755,988.59	1,848,468.90
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	216,916.57	359,542.19
Debt service	104,767.28	19,983.98
Unassigned (deficit)	(8,960,128.36)	70,078.34
Total fund balances	(3,044,627.52)	3,138,663.46
Total liabilities, deferred inflows of resources and fund balances	\$ 6,553,149.17	\$ 17,373,658.54

Amounts UNAUDITED updated through November 30, 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	\$ 35.49	\$ 342,764.15	\$ -	0.00%	\$ 275,614.32
Property taxes-tort	-	68,610.20	-	0.00%	61,833.60
Other taxes					
Cannabis tax	2,669.84	18,680.28	-	0.00%	17,176.19
Home rule sales tax	90,656.40	670,388.59	-	0.00%	583,247.03
Hotel tax	-	7,350.00	-	0.00%	3,750.00
Sales tax	219,335.62	1,565,685.01	-	0.00%	1,329,471.60
Simplified municipal telecom tax	19,330.34	144,229.73	-	0.00%	118,996.20
Transfer tax	11,630.00	119,866.14	-	0.00%	186,419.12
Utilities tax	87,027.97	749,882.85	-	0.00%	806,263.58
Video gaming tax	49,567.43	226,719.39	-	0.00%	162,538.10
Other taxes	3,263.82	35,354.39	-	0.00%	31,456.19
Total taxes	483,516.91	3,949,530.73	-	0.00%	3,576,765.93
Intergovernmental					
State income tax	250,101.02	2,104,174.60	-	0.00%	1,925,280.64
Personal property replacement tax	-	404,193.62	-	0.00%	480,106.87
Local motor fuel tax	947.27	9,589.30	-	0.00%	15,551.44
911 service surcharge	-	27,031.67	-	0.00%	8,640.80
Intergovernmental revenue contributions	3,852.53	26,967.71	-	0.00%	23,115.18
Grants	-	87,079.00	-	0.00%	2,500.00
Total intergovernmental	254,900.82	2,659,035.90	-	0.00%	2,455,194.93
Licenses					
Rental	3,450.00	46,817.50	-	0.00%	26,060.00
Vehicle	4,005.00	231,542.51	-	0.00%	247,623.53
Business	1,250.00	51,936.33	-	0.00%	35,985.00
Animal	-	2,710.00	-	0.00%	3,530.00
Cable franchise	52,094.54	171,620.27	-	0.00%	133,593.92
Contractors	12,950.00	117,275.00	-	0.00%	103,775.00
Other licenses	7,675.00	49,184.00	-	0.00%	21,325.00
Liquor	1,750.00	16,457.75	-	0.00%	16,850.00
Inspection fees	33,980.30	93,254.29	-	0.00%	64,815.00
Fire fees	-	-	-	0.00%	-
Total licenses	117,154.84	780,797.65	-	0.00%	653,557.45
Permits					
Building	\$ 72,493.89	470,326.82	-	0.00%	311,311.73
Other permits	125.00	350.00	-	0.00%	175.00
Total permits	72,618.89	470,676.82	-	0.00%	311,486.73
Charge for services					
Utilities charges residential	206,026.02	1,024,729.90	-	0.00%	936,794.95
Utilities charges commercial	726.60	5,959.02	-	0.00%	12,267.74
Utilities charges industrial	-	(131.52)	-	0.00%	(512.89)
Utilities penalties	-	-	-	0.00%	-
Other service charges	-	560.00	-	0.00%	-
Special police services	151.00	251.00	-	0.00%	4,577.57
Total charge for services	206,903.62	1,031,368.40	-	0.00%	953,127.37

Amounts UNAUDITED updated through November 30, 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	\$ (180,666.46)	\$ 720,132.74	\$ -	0.00%	\$ 783,160.63
Towing fees	2,500.00	22,510.00	-	0.00%	40,770.00
Court fines	4,230.00	33,323.94	-	0.00%	17,439.32
Parking fines	12,780.00	103,785.00	-	0.00%	34,340.00
Overweight truck fines	-	250.00	-	0.00%	1,050.00
Housing fines	37,242.97	358,064.72	-	0.00%	291,326.65
Municipal collections	4,692.94	63,683.89	-	0.00%	53,624.77
Local debt recovery collections	8,866.92	78,782.54	-	0.00%	92,965.47
Other fines	900.00	10,657.50	-	0.00%	1,450.00
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	-	-	-	0.00%	2,011.85
Total fines and forfeitures	(109,453.63)	1,391,190.33	-	0.00%	1,318,138.69
Interest income	1,898.41	20,601.16	-	0.00%	11,562.05
Other					
Escrow forfeiture	-	53,500.00	-	0.00%	38,500.00
Sponsorships	-	-	-	0.00%	1,875.00
Rental income	1,520.88	11,771.16	-	0.00%	7,854.40
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	-	-	-	0.00%	-
Insurance reimbursement	735.49	1,139.93	-	0.00%	1,270.88
Employee insurance reimbursement	-	-	-	0.00%	-
Workers compensation reimbursement	17,722.66	85,789.84	-	0.00%	106,381.40
TIF #3 Indulux reimbursement	7,802.82	54,619.74	-	0.00%	45,453.30
Motor fuel tax reimbursement	-	-	-	0.00%	-
Miscellaneous	18,118.72	182,586.03	-	0.00%	19,486.57
Total other	45,900.57	389,406.70	-	0.00%	220,821.55
Total revenues	1,073,440.43	10,692,607.69	-	0.00%	9,500,654.70

Amounts UNAUDITED updated through November 30, 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	\$ 11,251.49	\$ 84,386.19	\$ -	0.00%	\$ 69,750.10
Salaries-elected official allowance	9,333.36	65,333.52	-	0.00%	56,000.17
FICA tax	1,574.76	11,453.60	-	0.00%	9,619.91
IMRF contribution	1,469.80	10,566.96	-	0.00%	1,119.21
Medical insurance	-	64,905.98	-	0.00%	58,735.62
	<u>23,629.41</u>	<u>236,646.25</u>	<u>-</u>	<u>0.00%</u>	<u>195,225.01</u>
Total administrative compensation					
General administration					
Salaries administration	15,769.19	125,654.93	-	0.00%	105,213.05
Salaries human resources	6,923.08	51,928.71	-	0.00%	38,500.00
Salaries development & grants	-	-	-	0.00%	0.32
Salaries customer service	2,388.00	18,355.50	-	0.00%	19,496.26
Salaries youth program	-	-	-	0.00%	-
FICA tax	1,253.62	10,037.70	-	0.00%	8,246.82
IMRF contribution	1,071.00	8,371.59	-	0.00%	686.06
Medical insurance	2,079.46	47,566.57	-	0.00%	38,649.85
Medical insurance-retirees	(274.74)	161,472.33	-	0.00%	78,466.20
Uniform allowance	-	265.00	-	0.00%	1,120.00
Unemployment compensation	-	12,488.17	-	0.00%	-
Worker's compensation	58,115.84	634,374.78	-	0.00%	155,929.81
Membership dues	-	2,189.17	-	0.00%	595.00
Training	-	1,030.00	-	0.00%	1,565.00
Janitorial services	-	-	-	0.00%	39,847.48
Bank fees	39,416.89	105,909.16	-	0.00%	63,265.46
Municipal collection of Amercia fees	3,526.52	30,010.85	-	0.00%	37,041.35
Red light service fees	(294,216.09)	50,241.58	-	0.00%	303,457.58
Fire service fees	-	-	-	0.00%	-
Postage & mailing	-	5,643.14	-	0.00%	13,828.97
Printing	-	3,744.24	-	0.00%	14,789.03
Publishing	-	1,126.51	-	0.00%	2,189.80
Office supplies	-	4,985.90	-	0.00%	4,391.67
Operating supplies	-	6,799.50	-	0.00%	3,471.23
Traveling expenses	-	5,817.62	-	0.00%	-
Legal fees	-	124,552.51	-	0.00%	206,536.99
Auditing	-	-	-	0.00%	5,000.00
Medical services & drug testing	-	5,761.35	-	0.00%	12,511.00
Settlements	-	-	-	0.00%	-
Telephone	-	467,929.06	-	0.00%	321,182.12
Utilities	-	3,821.43	-	0.00%	2,766.73
Liability insurance	-	1,324,552.12	-	0.00%	935,104.34
Maintenance services building & grounds	-	574.01	-	0.00%	1,686.80
Maintenance services equipment	-	1,700.63	-	0.00%	849.00
Maintenance services vehicle	-	8,800.00	-	0.00%	310.00
Maintenance supplies buildings & grounds	-	9,046.57	-	0.00%	7,494.13
Other professional services	-	40,313.36	-	0.00%	375,252.95
Other contractual services	10,808.66	411,850.91	-	0.00%	364,705.51
Special events & activities	-	36,153.32	-	0.00%	-
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Grants	-	15,854.00	-	0.00%	49,430.76
Other miscellaneous expenses	-	73,599.90	-	0.00%	232,535.98
Capital outlay					
Equipment	-	-	-	0.00%	3,374.72
Building	-	-	-	0.00%	664.34
	<u>(153,138.57)</u>	<u>3,812,522.12</u>	<u>-</u>	<u>0.00%</u>	<u>3,450,156.31</u>
Total general administration					

Amounts UNAUDITED updated through November 30, 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	\$ 9,096.40	\$ 52,233.66	\$ -	0.00%	\$ 48,786.63
FICA tax	677.24	3,902.58	-	0.00%	3,627.60
IMRF contribution	2,746.32	6,865.80	-	0.00%	725.62
Medical insurance	(243.42)	7,307.29	-	0.00%	7,055.45
Uniform allowance	-	-	-	0.00%	150.00
Publishing	-	-	-	0.00%	2,950.00
Office supplies	-	-	-	0.00%	9,823.09
Operating supplies	-	-	-	0.00%	-
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	12,276.54	70,309.33	-	0.00%	80,099.91
Village Clerk					
Salaries	-	17,365.27	-	0.00%	17,499.87
FICA tax	-	1,205.89	-	0.00%	1,222.75
IMRF contribution	-	1,239.87	-	0.00%	155.74
Medical insurance	-	5,088.60	-	0.00%	3,960.79
Training	-	620.00	-	0.00%	865.28
Publishing	-	-	-	0.00%	-
Office supplies	-	667.87	-	0.00%	1,300.43
Other professional services	-	-	-	0.00%	-
Other contractual services	-	-	-	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	-	26,217.50	-	0.00%	25,279.86
Police department					
Salaries chief & deputy chief	12,792.69	151,964.41	-	0.00%	108,080.28
Salaries patrol	235,850.14	1,864,328.46	-	0.00%	1,225,057.68
Salaries lieutenants & sergeants	55,801.45	452,844.03	-	0.00%	359,195.75
Salaries records clerk	35,832.94	257,888.56	-	0.00%	219,737.24
Salaries crossing guards	8,799.25	54,660.25	-	0.00%	41,342.50
Salaries part timeofficers	5,440.00	43,660.00	-	0.00%	40,810.00
Salaries overtime	118,562.72	1,024,784.71	-	0.00%	593,581.19
Salaries administrative assist	3,071.99	23,527.91	-	0.00%	19,970.56
Salaries inspector/commander	8,846.11	73,025.70	-	0.00%	54,999.74
FICA tax	11,029.41	88,081.23	-	0.00%	72,902.65
IMRF contribution	3,235.56	30,599.30	-	0.00%	8,418.22
Medical insurance	(14,524.00)	542,510.50	-	0.00%	406,503.61
Uniform allowance	10,950.00	34,595.45	-	0.00%	27,766.13
Dues	-	-	-	0.00%	-
Organization memberships	-	440.00	-	0.00%	5,201.00
Training	-	5,260.00	-	0.00%	14,045.00
Public education	-	-	-	0.00%	-
Janitorial services	-	-	-	0.00%	17,626.00
Postage & mailing	-	-	-	0.00%	1,461.50
Publishing	-	-	-	0.00%	-
Office supplies	-	5,698.78	-	0.00%	8,148.34

Amounts UNAUDITED updated through November 30, 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	\$ -	\$ 4,199.68	\$ -	0.00%	\$ 17,816.14
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	-	63,383.21	-	0.00%	63,909.10
Traveling expenses	-	2,921.67	-	0.00%	-
Telephone	-	11,307.67	-	0.00%	11,877.96
Maintenance services building & grounds	-	44,837.35	-	0.00%	18,097.97
Maintenance services equipment	-	-	-	0.00%	10,388.86
Maintenance services vehicle	-	54,789.09	-	0.00%	67,974.41
Maintenance supplies buildings & grounds	-	1,204.84	-	0.00%	118,553.37
Maintenance supplies equipment	-	463.60	-	0.00%	4,238.92
Maintenance supplies vehicles	-	7,220.37	-	0.00%	28,106.67
Other professional services	3,724.00	44,095.12	-	0.00%	44,018.63
Other contractual services	-	68,176.94	-	0.00%	92,840.82
Other miscellaneous expenses	111,786.89	406,487.84	-	0.00%	35,506.75
Coronavirus expenditures	-	-	-	0.00%	-
Grant purchases	-	-	-	0.00%	503.00
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Building	-	-	-	0.00%	-
Total police department	611,199.15	5,362,956.67	-	0.00%	3,738,679.99
Fire department					
Salaries chief & deputy chief	14,615.37	97,307.59	-	0.00%	64,769.11
Salaries captain	23,031.63	172,737.25	-	0.00%	148,570.21
Salaries lieutenants	20,867.27	156,504.49	-	0.00%	117,854.81
Salaries engineers	50,816.22	381,121.58	-	0.00%	289,564.16
Salaries firefighters	21,701.82	150,878.54	-	0.00%	163,632.20
Salaries overtime	53,532.00	485,730.66	-	0.00%	405,115.72
Salaries inspector	2,692.28	14,269.14	-	0.00%	-
Salaries clerical	-	-	-	0.00%	-
Salaries esda	6,703.46	37,503.45	-	0.00%	33,063.12
Salaries retro	-	-	-	0.00%	-
FICA tax	3,666.54	27,462.41	-	0.00%	21,448.83
IMRF contribution	-	-	-	0.00%	-
Medical insurance	(6,541.18)	289,686.46	-	0.00%	247,829.01
Medical evaluations	-	-	-	0.00%	-
Uniform allowance	5,400.00	10,800.00	-	0.00%	7,478.75
Dues	-	-	-	0.00%	-
Organization memberships	-	1,818.00	-	0.00%	250.00
Training	-	3,170.00	-	0.00%	6,075.00
Public education	-	-	-	0.00%	-
Janitorial supplies	-	164.92	-	0.00%	51.27
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	245.80
Operating supplies	-	15,581.32	-	0.00%	6,621.42
Operating supplies EMS	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	-	39,614.57	-	0.00%	39,224.36
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	-	988.09	-	0.00%	933.16
Utilities	-	3,666.15	-	0.00%	8,381.34

Amounts UNAUDITED updated through November 30, 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%	\$ 59,877.61
Maintenance services equipment	830.49	17,144.61	-	0.00%	8,743.55
Maintenance services vehicle	-	12,820.84	-	0.00%	28,636.31
Maintenance supplies buildings & grounds	526.00	3,151.71	-	0.00%	129,827.20
Maintenance supplies equipment	-	18,737.51	-	0.00%	1,991.24
Maintenance supplies vehicles	-	7,995.74	-	0.00%	-
Other professional services	-	7,465.92	-	0.00%	55,624.25
Other contractual services	-	14,461.46	-	0.00%	1,425.00
Coronavirus expenditures	-	-	-	0.00%	-
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grants:					
Grant purchases	-	-	-	0.00%	-
Firefighters small tools grant	-	-	-	0.00%	-
Firefighters assistances	-	-	-	0.00%	-
Bunker gear	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	14,372.95
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Building	-	-	-	0.00%	-
Total fire department	<u>197,841.90</u>	<u>1,973,538.41</u>	<u>-</u>	<u>0.00%</u>	<u>1,861,606.38</u>
Finance department					
Salaries	7,692.28	57,692.15	-	0.00%	45,346.16
FICA tax	554.98	4,179.08	-	0.00%	3,267.18
IMRF contribution	549.22	4,119.20	-	0.00%	403.61
Medical insurance	(437.66)	8,928.62	-	0.00%	7,179.18
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Other professional services	-	134,038.03	-	0.00%	101,320.64
Grants:					
COVID-19 grant	-	-	-	0.00%	-
Total finance department	<u>8,358.82</u>	<u>208,957.08</u>	<u>-</u>	<u>0.00%</u>	<u>157,516.77</u>
Public works department					
Salaries superintendent	4,615.36	34,615.28	-	0.00%	25,499.96
Salaries supervisors	2,307.69	11,538.43	-	0.00%	-
Salaries foreman	11,593.92	68,068.13	-	0.00%	52,927.08
Salaries operator	-	-	-	0.00%	-
Salaries mechanic	8,751.19	62,369.88	-	0.00%	50,619.53
Salaries drivers	19,603.55	142,762.37	-	0.00%	92,237.40
Salaries laborer	29,983.31	239,665.79	-	0.00%	151,715.83
Salaries clerical	3,667.20	25,606.45	-	0.00%	19,743.54
Salaries overtime	10,417.57	126,583.63	-	0.00%	48,248.09
FICA tax	6,653.01	53,489.98	-	0.00%	32,837.92
IMRF contribution	7,825.95	60,553.59	-	0.00%	3,666.92
Medical insurance	(3,296.62)	136,838.35	-	0.00%	92,375.19
Uniform allowance	-	10,480.00	-	0.00%	19,200.00
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Public education	-	-	-	0.00%	-
Janitorial services	-	-	-	0.00%	-

Amounts UNAUDITED updated through November 30, 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)	2,026.21	-	0.00%	615.04
Operating supplies	-	2,553.32	-	0.00%	1,487.27
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	-	15,887.24	-	0.00%	17,159.08
Equipment rentals	240.10	1,717.03	-	0.00%	2,431.87
Telephone	-	-	-	0.00%	-
Utilities	-	3,838.85	-	0.00%	9,864.54
Maintenance services building & grounds	59.00	161,185.74	-	0.00%	111,784.20
Maintenance services equipment	-	7,872.37	-	0.00%	42,937.74
Maintenance services vehicle	-	101,662.02	-	0.00%	106,902.23
Maintenance services sidewalks	-	156,900.00	-	0.00%	280,104.20
Maintenance services streets	-	16,937.25	-	0.00%	131,030.00
Maintenance services other	-	44.00	-	0.00%	-
Maintenance supplies buildings & grounds	1,055.69	24,714.19	-	0.00%	40,265.16
Maintenance supplies equipment	(48.95)	30,235.15	-	0.00%	20,913.11
Maintenance supplies vehicles	29.99	7,408.07	-	0.00%	5,770.27
Maintenance supplies street repair	-	-	-	0.00%	197.20
Maintenance supplies street lighting	-	-	-	0.00%	-
Maintenance supplies signs	-	1,151.60	-	0.00%	3,493.65
Maintenance supplies other	-	191.88	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Other professional services	-	309,542.96	-	0.00%	16,905.92
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Tree maintenance	-	-	-	0.00%	-
Hauling disposal services	-	-	-	0.00%	-
Village hall expenses	-	-	-	0.00%	-
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	-	1,498.71	-	0.00%	6,572.39
Grants	-	-	-	0.00%	-
Capital outlay					
Building	-	-	-	0.00%	-
Equipment	-	7,218.50	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Total public works department	102,515.89	1,845,188.16	-	0.00%	1,387,505.33
Property preservation engineer department					
Salaries	7,307.69	56,051.61	-	0.00%	41,597.05
FICA tax	893.51	5,622.15	-	0.00%	3,058.91
IMRF contribution	851.30	6,002.80	-	0.00%	357.76
Medical insurance	(243.42)	4,761.34	-	0.00%	3,960.79
Maintenance services building & grounds	-	-	-	0.00%	-
Maintenance services vehicles	-	-	-	0.00%	-
Other professional services	4,537.50	24,625.00	-	0.00%	2,365.00
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	13,346.58	97,062.90	-	0.00%	51,339.51
Property acquisition department					
Other contracted services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	-	-	-	0.00%	-

Amounts UNAUDITED updated through November 30, 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%	\$ 19,648.71
FICA tax	-	506.77	-	0.00%	1,391.35
IMRF contribution	-	689.99	-	0.00%	174.85
Medical insurance	-	11,021.31	-	0.00%	12,370.44
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	660.00	9,780.00	-	0.00%	12,420.00
Other contractual services	-	17,060.29	-	0.00%	7,465.92
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total permits & licenses department	660.00	52,342.36	-	0.00%	53,756.72
Housing department					
Salaries housing manager	5,000.00	37,500.00	-	0.00%	27,499.87
Salaries clerical	8,481.60	51,948.57	-	0.00%	45,830.06
Salaries code enforcement director	3,153.83	20,499.87	-	0.00%	24,500.00
Salaries code enforcers	13,752.00	98,928.20	-	0.00%	81,004.50
FICA tax	2,209.57	15,221.45	-	0.00%	12,842.86
IMRF contribution	3,504.22	17,580.53	-	0.00%	1,340.65
Medical insurance	(1,304.00)	52,616.04	-	0.00%	24,827.49
Dues	-	-	-	0.00%	-
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	-	0.00%	1,188.00
Office supplies	-	2,302.99	-	0.00%	277.97
Automotive fuel	-	15,845.82	-	0.00%	15,689.76
Coronavirus expenditures	-	-	-	0.00%	-
Maintenance services vehicle	-	21.96	-	0.00%	5,570.37
Other professional services	-	-	-	0.00%	-
Other contractual services	-	9,803.34	-	0.00%	7,465.92
Board ups	-	14,763.54	-	0.00%	8,534.00
Lawn care	-	(465.00)	-	0.00%	31,885.00
Other miscellaneous expenses	-	1,667.88	-	0.00%	3,980.73
Capital outlay					
Equipment	-	-	-	0.00%	-
Total housing department	34,797.22	338,235.19	-	0.00%	292,437.18
Sanitation department					
Contract collection	-	867,119.59	-	0.00%	762,734.99
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	-	867,119.59	-	0.00%	762,734.99
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 November 30, 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	\$ 28,144.29	\$ 121,679.04	\$ -	0.00%	\$ 3,374.25
General administration interest payments	-	2,018.00	-	0.00%	-
Media center lease payments	-	-	-	0.00%	2,467.15
Police department lease payments	33,571.67	388,821.27	-	0.00%	145,819.39
Police department interest payments	-	1,750.00	-	0.00%	-
Fire department lease payments	3,697.38	79,819.86	-	0.00%	52,226.94
Fire department interest payments	-	223.00	-	0.00%	-
Public works department lease payments	42,004.26	201,505.86	-	0.00%	48,543.54
Public works department interest payments	-	4,335.00	-	0.00%	-
Housing department lease payments	-	10,244.49	-	0.00%	10,244.49
Total debt service	<u>107,417.60</u>	<u>810,396.52</u>	<u>-</u>	<u>0.00%</u>	<u>262,675.76</u>
Total expenditures	<u>958,904.54</u>	<u>15,701,492.08</u>	<u>-</u>	<u>0.00%</u>	<u>12,319,013.72</u>
Excess (deficiency) of revenues over (under) expenditures	<u>114,535.89</u>	<u>(5,008,884.39)</u>	<u>-</u>		<u>(2,818,359.02)</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	-	24,620.00	-	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%	-
Total other financing sources (uses)	<u>-</u>	<u>(351,898.02)</u>	<u>-</u>	<u>0.00%</u>	<u>(43,429.71)</u>
Net change in fund balance	<u>\$ 114,535.89</u>	<u>(5,360,782.41)</u>	<u>\$ -</u>		<u>(2,861,788.73)</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>\$ (3,044,627.52)</u>			<u>\$ 3,138,663.46</u>

Amounts UNAUDITED updated through November 30, 2023

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

	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,155,522.17	\$ 1,918,550.97
Accounts receivable		
Customers	4,156,215.44	3,927,123.72
Less: allowance for doubtful accounts	(741,131.71)	(741,131.71)
Due from other funds	-	-
Prepaid items	-	-
	<u>4,570,605.90</u>	<u>5,104,542.98</u>
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	<u>1,671,227.00</u>	<u>1,671,227.00</u>
	<u>1,734,128.42</u>	<u>1,734,128.42</u>
Total noncurrent assets		
	<u>6,304,734.32</u>	<u>6,838,671.40</u>
Total assets		
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	33,340.00	33,340.00
Deferred outflow-IMRF	<u>2,486.00</u>	<u>2,486.00</u>
	<u>35,826.00</u>	<u>35,826.00</u>
Total deferred outflows		
LIABILITIES		
Current Liabilities		
Accounts payable	(4,158.73)	206,955.32
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	<u>1,849,311.69</u>	<u>212,080.06</u>
	<u>2,052,857.91</u>	<u>622,487.51</u>
Total current liabilities		

Amounts UNAUDITED updated through November 30, 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	27,100.00	24,475.00
Capital lease liability	7,044.26	13,279.31
City of Chicago payable	<u>5,669,783.90</u>	<u>6,436,609.50</u>
Total noncurrent liabilities	<u>5,703,928.16</u>	<u>6,474,363.81</u>
Total liabilities	<u>7,756,786.07</u>	<u>7,096,851.32</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>(2,340,398.91)</u>	<u>(1,140,292.03)</u>
Total net position	<u><u>\$ (2,284,541.75)</u></u>	<u><u>\$ (1,090,669.92)</u></u>

Amounts UNAUDITED updated through November 30, 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	\$ 319,995.72	\$ 1,624,863.19	\$ -	0.00%	\$ 1,393,072.36
Utility charges commercial	53,917.75	269,924.94	-	0.00%	277,451.04
Utility charges industrial	157,909.87	999,489.85	-	0.00%	842,064.37
Utility penalties	4,595.64	4,379.68	-	0.00%	(345.62)
Other income	5,054.40	12,747.50	-	0.00%	6,000.00
	<u>541,473.38</u>	<u>2,911,405.16</u>	<u>-</u>	<u>0.00%</u>	<u>2,518,242.15</u>
OPERATING EXPENSES					
Operations					
Salaries management	8,076.90	35,192.27	-	0.00%	24,295.67
Salaries public works allocation	31,239.04	235,870.49	-	0.00%	147,877.79
Salaries meter readers	9,150.06	50,613.83	-	0.00%	57,410.00
Salaries clerks	13,870.74	97,130.18	-	0.00%	85,128.19
FICA tax	4,286.29	29,503.44	-	0.00%	23,478.12
IMRF contribution	4,345.05	29,600.10	-	0.00%	2,507.16
Medical insurance	(1,378.10)	56,901.34	-	0.00%	49,756.04
Uniform allowance	-	326.00	-	0.00%	1,900.00
OPEB expense	-	-	-	0.00%	-
Workers compensation	4,861.55	15,132.24	-	0.00%	19,046.79
Training	-	-	-	0.00%	-
Purchase of water	1,005,225.73	2,086,292.91	-	0.00%	1,596,665.05
Bank fees	(1,671.15)	6,588.14	-	0.00%	6,424.78
Postage & mailing	-	4,336.14	-	0.00%	6,360.92
Office supplies	-	535.19	-	0.00%	658.99
Operating supplies	-	27,705.19	-	0.00%	28,416.85
Automotive fuel	-	15,845.82	-	0.00%	15,689.76
Auditing	-	-	-	0.00%	-
Utilities	130.00	16,231.37	-	0.00%	33,455.81
Liability insurance	-	-	-	0.00%	109,627.32
Lease payments	-	-	-	0.00%	1,390.89
Maintenance services building & grounds	1,119.78	895,376.22	-	0.00%	50,928.33
Maintenance services equipment	-	426.60	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	-	81,685.53	-	0.00%	3,066.36
Maintenance services vehicles	-	-	-	0.00%	426.18
Maintenance supplies building	-	320.00	-	0.00%	5,153.28
Maintenance supplies equipment	-	-	-	0.00%	87.52
Maintenance supplies utility system	-	254,846.04	-	0.00%	32,430.02
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	-	91,643.67	-	0.00%	142,882.61
Other contracted services	-	7,465.92	-	0.00%	7,465.92
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>1,079,255.89</u>	<u>4,041,827.40</u>	<u>-</u>	<u>0.00%</u>	<u>2,455,145.35</u>
Operating expenses before depreciation					
Depreciation	-	-	-	0.00%	-
	<u>1,079,255.89</u>	<u>4,041,827.40</u>	<u>-</u>	<u>0.00%</u>	<u>2,455,145.35</u>
Total operating expenses					
Operating income (loss)	(537,782.51)	(1,130,422.24)	-		63,096.80

Amounts UNAUDITED updated through November 30, 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	-	(594.61)	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	375,923.41	-	0.00%	63,429.71
Change in net position	<u>\$ (537,782.51)</u>	<u>(754,498.83)</u>	<u>\$ -</u>		126,526.51
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>\$ (2,284,541.75)</u>			<u>\$ (1,090,669.92)</u>

Amounts UNAUDITED updated through November 30, 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	\$ 400,528.35	\$ 1,521,628.84
Accounts receivable		
Customers	690,777.53	653,278.55
Less: allowance for doubtful accounts	(120,136.97)	(120,136.97)
Due from other funds	-	-
Prepaid items	-	-
	<u>971,168.91</u>	<u>2,054,770.42</u>
Noncurrent Assets		
Capital assets		
Depreciable	67,467.10	67,467.10
Less: accumulated depreciation	(11,881.00)	(11,881.00)
Net pension asset-IMRF	742,801.00	742,801.00
	<u>798,387.10</u>	<u>798,387.10</u>
	<u>1,769,556.01</u>	<u>2,853,157.52</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	11,417.00	11,417.00
Deferred outflow-IMRF	1,105.00	1,105.00
	<u>12,522.00</u>	<u>12,522.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	61,194.03	414,898.34
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	76,141.39	232,665.08
	<u>214,812.99</u>	<u>715,209.05</u>
	<u>214,812.99</u>	<u>715,209.05</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	385,936.00	385,936.00
NET POSITION		
Investment in capital assets	55,586.10	55,586.10
Unrestricted (deficit)	1,125,742.92	1,708,948.37
	<u>\$ 1,181,329.02</u>	<u>\$ 1,764,534.47</u>

Amounts UNAUDITED updated through November 30, 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	\$ 56,179.62	\$ 281,017.90	\$ -	0.00%	\$ 275,864.89
Utility charges commercial	13,644.54	73,813.55	-	0.00%	88,314.65
Utility charges industrial	29,547.46	182,239.70	-	0.00%	167,968.61
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Infrastructure grant	-	-	-	0.00%	-
Total revenues	99,371.62	537,071.15	-	0.00%	532,148.15
OPERATING EXPENSES					
Operations					
Salaries public works allocation	30,313.26	233,229.70	-	0.00%	146,644.06
Salaries management	-	-	-	0.00%	-
FICA tax	2,217.53	16,802.24	-	0.00%	10,919.49
IMRF contribution	2,608.69	18,243.87	-	0.00%	1,222.48
Medical insurance	(1,098.86)	45,457.35	-	0.00%	30,791.40
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	-	0.00%	-
Workers compensation	4,160.72	13,261.97	-	0.00%	17,386.43
Bank fees	(1,671.15)	6,588.14	-	0.00%	6,424.78
Automotive fuel	-	14,329.15	-	0.00%	7,844.88
Auditing	-	-	-	0.00%	-
Liability insurance	-	-	-	0.00%	48,723.24
Other professional services	-	12,493.98	-	0.00%	11,429.92
Sewer main breaks	-	56,351.40	-	0.00%	162,054.63
Concrete repair-sewer	-	129,876.83	-	0.00%	316,725.00
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	36,530.19	548,634.63	-	0.00%	760,166.31
Depreciation	-	-	-	0.00%	-
Total operating expenses	36,530.19	548,634.63	-	0.00%	760,166.31
Operating income (loss)	62,841.43	(11,563.48)	-		(228,018.16)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ 62,841.43</u>	<u>(11,563.48)</u>	<u>\$ -</u>		<u>(228,018.16)</u>
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>\$ 1,181,329.02</u>			<u>\$ 1,764,534.47</u>

Amounts UNAUDITED updated through November 30, 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	\$ 2,540.26
Total current assets	<u>1,013.84</u>	<u>2,540.26</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>1,444,633.30</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	9,877.47	47,824.74
Accrued salaries payable	-	-
OPEB liability	-	-
Security deposit	1,000.00	1,000.00
Due to other funds	<u>1,241,075.63</u>	<u>1,140,081.77</u>
Total current liabilities	<u>1,251,953.10</u>	<u>1,188,906.51</u>
Total liabilities	<u>1,251,953.10</u>	<u>1,188,906.51</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>(1,250,939.26)</u>	<u>(1,186,366.25)</u>
Total net position	<u>191,153.78</u>	<u>255,726.79</u>

Amounts UNAUDITED updated through November 30, 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%	4,708.56
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%	1,176.16
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Operating supplies	-	-	-	0.00%	-
Utilities	-	3,250.59	-	0.00%	5,662.56
Equipment	-	-	-	0.00%	44,192.50
Maintenance services building & grounds	-	-	-	0.00%	-
Maintenance equipment	-	-	-	0.00%	-
Janitor supplies	-	-	-	0.00%	-
Other professional services	-	36,651.92	-	0.00%	9,021.37
Miscellaneous expenses	-	-	-	0.00%	92.42
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	-	40,203.19	-	0.00%	64,853.57
Depreciation	-	-	-	0.00%	-
Total operating expenses	-	40,203.19	-	0.00%	64,853.57
Operating income (loss)	-	(40,203.19)	-		(62,453.57)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	\$ -	(40,203.19)	\$ -		(62,453.57)
Net position at beginning of year		231,356.97			318,180.36
Net position at end of year		\$ 191,153.78			\$ 255,726.79

Amounts UNAUDITED updated through November 30, 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	\$ 2,308,685.69	\$ 343,806.88	\$ 1,655,694.12	\$ 525,699.36	\$ -	\$ 1,849,416.66
Property taxes receivable	-	-	-	-	-	-
Receivables other taxes	76,122.38	-	-	-	-	-
Due from other funds	-	2,521,922.60	-	(74.99)	-	144,951.12
Total assets	\$ 2,384,808.07	\$ 2,865,729.48	\$ 1,655,694.12	\$ 525,624.37	\$ -	\$ 1,994,367.78
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	361,076.98	-	350,000.00	-	-	139,048.45
Forfeiture deposit	-	-	-	-	-	-
Property taxes-allowance	-	-	-	-	-	-
Due to other funds	338,728.80	-	443.33	71,321.09	36,050.00	46,475.99
Total liabilities	699,805.78	-	350,443.33	71,321.09	36,050.00	185,524.44
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Grants	-	-	-	-	-	1,673,602.91
Total deferred inflows of resources	-	-	-	-	-	1,673,602.91
Fund balances:						
Restricted						
Street maintenance	1,685,002.29	-	-	-	-	-
Economic development	-	2,865,729.48	1,305,250.79	454,303.28	-	-
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	(36,050.00)	135,240.43
Total fund balances (deficits)	1,685,002.29	2,865,729.48	1,305,250.79	454,303.28	(36,050.00)	135,240.43
Total liabilities, deferred inflows of resources and fund balance	\$ 2,384,808.07	\$ 2,865,729.48	\$ 1,655,694.12	\$ 525,624.37	\$ -	\$ 1,994,367.78

Amounts UNAUDITED updated through November 30, 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	\$ 7,060,347.44
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	59,375.00	-	-	-	2,769,373.73
Total assets	\$ 1,396,807.00	\$ 759,118.00	\$ 43,200.00	\$ 59,375.00	\$ 25,883.70	\$ 338,079.95	\$ 13,081.08	\$ 12,061,768.55
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	-	-	-	-	-	-	850,125.43
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	-	512,718.28
Total liabilities	161,564.00	87,805.00	-	-	-	82,196.47	-	1,674,710.11
Deferred inflows of resources								
Property taxes	1,235,243.00	671,313.00	-	-	-	-	-	1,906,556.00
Grants	-	-	-	-	-	-	-	1,673,602.91
Total deferred inflows of resources	1,235,243.00	671,313.00	-	-	-	-	-	3,580,158.91
Fund balances:								
Restricted								
Street maintenance	-	-	-	-	-	-	-	1,685,002.29
Economic development	-	-	-	-	-	-	-	4,625,283.55
Public safety	-	-	-	59,375.00	25,883.70	255,883.48	13,081.08	354,223.26
Unassigned (deficit)	-	-	43,200.00	-	-	-	-	142,390.43
Total fund balances (deficits)	-	-	43,200.00	59,375.00	25,883.70	255,883.48	13,081.08	6,806,899.53
Total liabilities, deferred inflows of resources and fund balance	\$ 1,396,807.00	\$ 759,118.00	\$ 43,200.00	\$ 59,375.00	\$ 25,883.70	\$ 338,079.95	\$ 13,081.08	\$ 12,061,768.55

Amounts UNAUDITED updated through November 30, 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	\$ -	\$ -	\$ 140,625.72	\$ 51,386.27	\$ -	\$ -
Motor fuel tax allotments	549,969.55	-	-	-	-	-
Forfeiture income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-
Grant income	-	-	-	-	-	416,384.17
Rental income	-	-	-	-	-	-
Interest income	87,627.92	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	637,597.47	-	140,625.72	51,386.27	-	416,384.17
EXPENDITURES						
Current						
Pension contribution	-	-	-	-	-	-
Maintenance service traffic signals	399,939.43	-	-	-	-	-
Maintenance supplies street	34,045.36	-	-	-	-	-
Legal fees	-	-	-	-	-	-
Utilities	168,327.64	-	-	-	-	-
General maintenance-public works	-	-	-	-	-	-
Project engineering	59,914.80	-	-	-	-	-
Street scarification	258,290.06	-	-	-	-	-
Other professional services	-	75.00	75.00	54,694.73	-	246,793.89
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 November 30, 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>1,688,738.60</u>	<u>75.00</u>	<u>75.00</u>	<u>54,694.73</u>	<u>-</u>	<u>255,805.05</u>
Excess (deficiency) of revenues over (under) expenditures	(1,051,141.13)	(75.00)	140,550.72	(3,308.46)	-	160,579.12
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	(1,051,141.13)	(75.00)	140,550.72	(3,308.46)	-	160,579.12
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>\$ 1,685,002.29</u>	<u>\$ 2,865,729.48</u>	<u>\$ 1,305,250.79</u>	<u>\$ 454,303.28</u>	<u>\$ (36,050.00)</u>	<u>\$ 135,240.43</u>

Amounts UNAUDITED updated through November 30, 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333,305.22
Motor fuel tax allotments	-	-	-	-	-	-	-	549,969.55
Forfeiture income	-	-	-	-	-	500.00	-	500.00
Foreign fire tax	-	-	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-	-	-
Grant income	-	-	-	-	-	-	-	416,384.17
Rental income	-	-	7,200.00	-	-	-	-	7,200.00
Interest income	-	-	-	-	-	-	-	87,627.92
Miscellaneous revenues	-	-	-	21,695.00	-	-	-	21,695.00
Total revenues	88,788.70	52,504.53	7,200.00	21,695.00	-	500.00	-	1,416,681.86
EXPENDITURES								
Current								
Pension contribution	88,788.70	52,504.53	-	-	-	-	-	141,293.23
Maintenance service traffic signals	-	-	-	-	-	-	-	399,939.43
Maintenance supplies street	-	-	-	-	-	-	-	34,045.36
Legal fees	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	489.40	168,817.04
General maintenance-public works	-	-	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-	-	59,914.80
Street scarification	-	-	-	-	-	-	-	258,290.06
Other professional services	-	-	-	-	-	-	-	301,638.62
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 November 30, 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	-	-	-	-	-	-	-	-
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>-</u>	<u>8,442.54</u>	<u>2,150,690.15</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	7,200.00	20,195.00	(66.00)	500.00	(8,442.54)	(734,008.29)
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	20,195.00	(66.00)	500.00	(8,442.54)	(734,008.29)
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>\$ 59,375.00</u>	<u>\$ 25,883.70</u>	<u>\$ 255,883.48</u>	<u>\$ 13,081.08</u>	<u>\$ 6,806,899.53</u>

Amounts UNAUDITED updated through November 30, 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	\$ 1,210,325.86	\$ 675,244.99	\$ 1,181,836.22	\$ 31,578.65	\$ 3,098,985.72
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	\$ 2,140,708.86	\$ 1,138,270.99	\$ 2,061,184.22	\$ 852,425.99	\$ 6,192,590.06
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	232,686.28	519,643.14	253,197.70	1,554,173.11
Total liabilities	656,259.99	286,243.28	621,354.14	68,135.12	1,631,992.53
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	661,679.87	442,558.71	662,193.08	58,897.87	1,825,329.53
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	661,679.87	442,558.71	662,193.08	58,897.87	1,825,329.53
Total liabilities, deferred inflows of resources and fund balances	\$ 2,140,708.86	\$ 1,138,270.99	\$ 2,061,184.22	\$ 852,425.99	\$ 6,192,590.06

Amounts UNAUDITED updated through November 30, 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	\$ 184,329.95	\$ 96,006.18	\$ 183,350.85	\$ 32,154.99	\$ 495,841.97
Interest income	14,342.75	4,962.42	14,031.34	18,849.83	52,186.34
Other income	-	47,413.33	-	-	47,413.33
Total revenues	<u>198,672.70</u>	<u>148,381.93</u>	<u>197,382.19</u>	<u>51,004.82</u>	<u>595,441.64</u>
EXPENDITURES					
Debt service					
Principal	-	-	-	-	-
Interest paid	90,000.00	143,655.00	57,700.00	13,250.00	304,605.00
Other fees	1,758.34	333.33	333.33	36,000.00	38,425.00
Total expenditures	<u>91,758.34</u>	<u>143,988.33</u>	<u>58,033.33</u>	<u>49,250.00</u>	<u>343,030.00</u>
Excess (deficiency) of revenues over (under) expenditures	106,914.36	4,393.60	139,348.86	1,754.82	252,411.64
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	106,914.36	4,393.60	139,348.86	1,754.82	252,411.64
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>\$ 661,679.87</u>	<u>\$ 442,558.71</u>	<u>\$ 662,193.08</u>	<u>\$ 58,897.87</u>	<u>\$ 1,825,329.53</u>

Amounts UNAUDITED updated through November 30, 2023

Supplementary Information

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 3,098,985.72	\$ 1,477,379.51
Property taxes receivable-net	3,093,604.34	3,508,616.29
Receivables-other	-	-
Due from other funds	-	-
	\$ 6,192,590.06	\$ 4,985,995.80
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	-	3,925.00
Property taxes-allowance	357,760.00	466,178.61
Due to Homewood Disposal	(279,940.58)	-
Due to other funds	1,554,173.11	(8,079.29)
	1,631,992.53	462,024.32
Deferred inflows of resources		
Property taxes	2,735,268.00	3,042,437.68
Fund balance:		
Restricted for debt service	1,825,329.53	1,481,533.80
Unassigned	-	-
	1,825,329.53	1,481,533.80
Total liabilities, deferred inflows of resources and fund balance	\$ 6,192,590.06	\$ 4,985,995.80

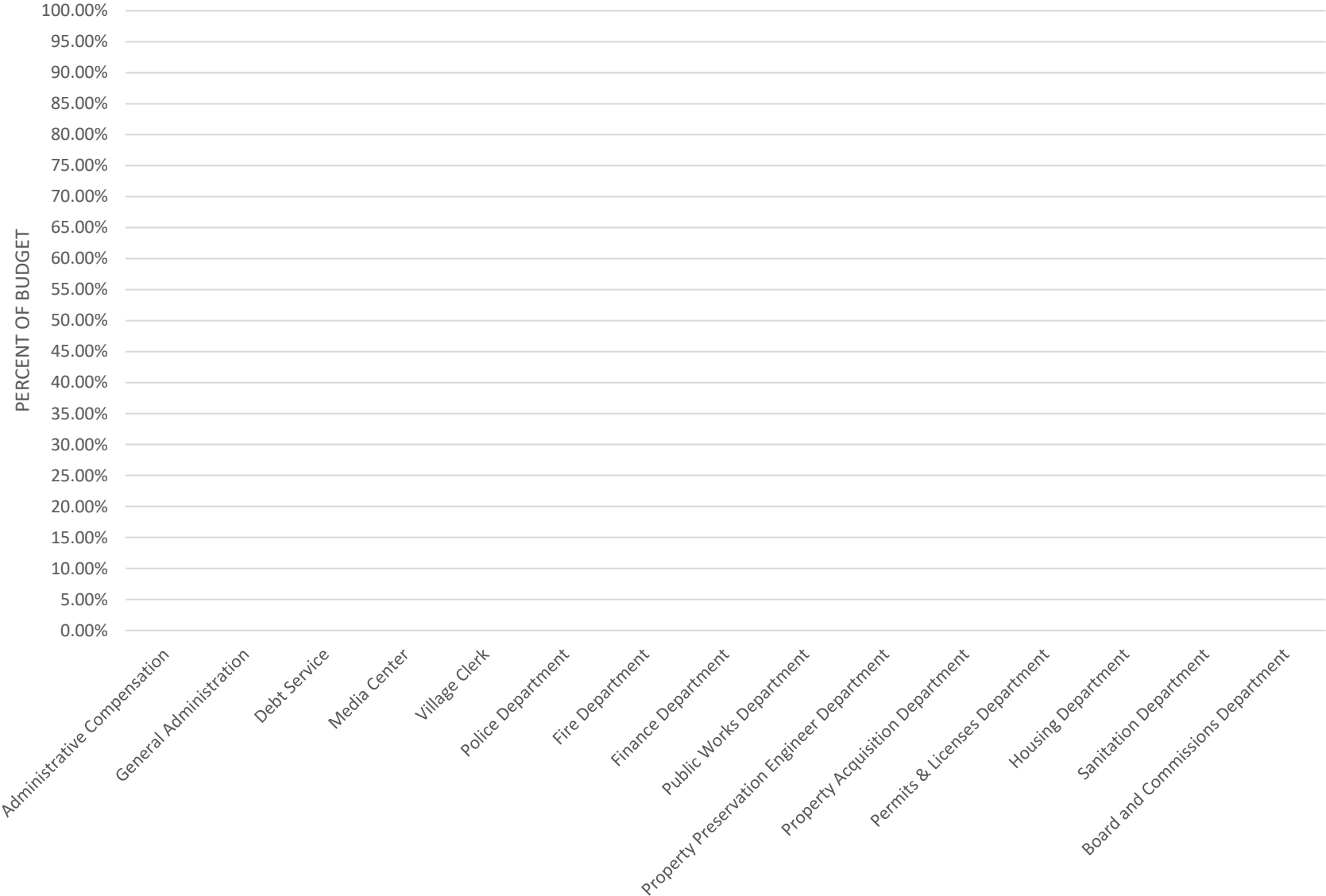
Amounts UNAUDITED updated through November 30, 2023

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	\$ 309,836.41	\$ 495,841.97	\$ -	0.00%	\$ 175,543.03
Interest income	5,259.83	52,186.34	-	0.00%	6,589.10
Other income	-	47,413.33	-	0.00%	38,262.62
Total revenues	315,096.24	595,441.64	-	0.00%	220,394.75
EXPENDITURES					
Debt service					
Principal	-	-	-	0.00%	-
Interest paid	-	304,605.00	-	0.00%	374,842.50
Other fees	-	38,425.00	-	0.00%	4,925.00
Total expenditures	-	343,030.00	-	0.00%	379,767.50
Excess (deficiency) of revenues over (under) expenditures	315,096.24	252,411.64	-		(159,372.75)
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>\$ 315,096.24</u>	252,411.64	<u>\$ -</u>		(159,372.75)
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>\$ 1,825,329.53</u>			<u>\$ 1,481,533.80</u>

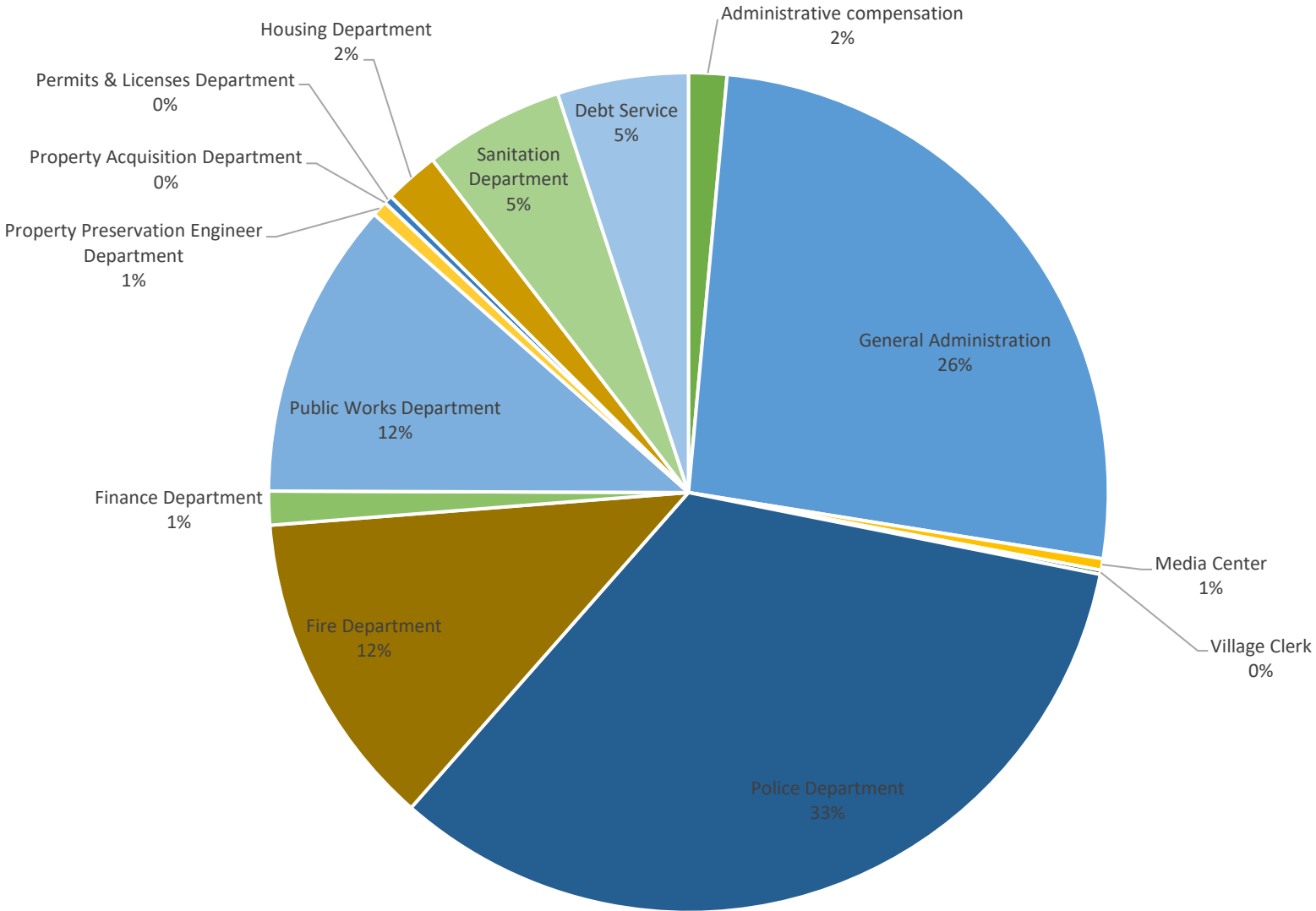
Amounts UNAUDITED updated through November 30, 2023

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through November 30, 2023

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through November 30, 2023

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

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ (5,129,729.81)
Local debt recovery	2,000.00
Bond payments commingled account	750,699.89
Clerks account	(550,245.49)
Petty cash	16.85
Payroll checking	1,375.13
Corp IPTIP cash	41,692.32
Cook County Bridge loan	(2,107,795.41)
	\$ (6,991,986.52)
 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	216,916.57
Lease agreement holding	-
City of Chicago-tort liability	-
	\$ 982,129.30
 Enterprise Fund	
Water	
Cash at paying agent	-
Water fund checking account	1,155,022.17
Petty cash	500.00
	\$ 1,155,522.17
 Sewer	
Sewer	400,528.35
	\$ 400,528.35
 Melanie Fitness Center	
Cash	1,013.84
	\$ 1,013.84

Amounts UNAUDITED updated through November 30, 2023

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

	Current Year Actual
Special Revenue	
Motor Fuel Tax	2,308,685.69
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	1,655,694.12
TIF III Indulux	525,699.36
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
American Rescue Plan	1,849,416.66
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 November 30, 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	1,210,325.86
Total 2009A	1,210,325.86
 2009B	
Bond payments commingled account	166,215.16
Escrowed bank account	509,029.83
Total 2009B	675,244.99
 2009C	
Bond payments commingled account	-
Escrowed bank account	1,181,836.22
Total 2009C	1,181,836.22
 Homewood Disposal Bonds	
Bond payments commingled account	31,578.65
Escrowed bank account	-
Total Homewood Disposal Bonds	31,578.65
Total Debt Service	\$ 3,098,985.72

Amounts UNAUDITED updated through November 30, 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	-	90,000.00	143,655.00	57,700.00	13,250.00	304,605.00
Amount due at December 1st	<u>1,153,022.17</u>	<u>1,090,000.00</u>	<u>443,655.00</u>	<u>1,057,700.00</u>	<u>927,935.00</u>	<u>4,672,312.17</u>
Water fund checking account	1,155,022.17	-	-	-	-	1,155,022.17
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>1,155,022.17</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,155,022.17</u>
Debt service balances	<u>-</u>	<u>1,210,325.86</u>	<u>675,244.99</u>	<u>1,181,836.22</u>	<u>31,578.65</u>	<u>3,098,985.72</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>750,699.89</u>
Unfunded (overfunded) balance	<u>\$ (2,000.00)</u>	<u>\$ (120,325.86)</u>	<u>\$ (231,589.99)</u>	<u>\$ (124,136.22)</u>	<u>\$ 896,356.35</u>	<u>\$ (332,395.61)</u>
% Funded	100.17%	111.04%	152.20%	111.74%	3.40%	107.11%

Amounts UNAUDITED updated through November 30, 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	\$ (58,047.39)	\$ 5,585.95	\$ 162,997.44	\$ 150.42	\$ 78.28	\$ 93,650.90	\$ 961,363.70	\$ 1,165,779.30
Multi-family	(1,200.37)	158.64	11,160.42	-	-	5,213.93	51,046.42	66,379.04
Commercial	(1.35)	20.35	167.12	-	-	-	-	186.12
Industrial	(3.75)	6.04	371.82	-	-	351.93	24,571.79	25,297.83
Total district 1	(59,252.86)	5,770.98	174,696.80	150.42	78.28	99,216.76	1,036,981.91	1,257,642.29
District 2								
Residential	(118,900.07)	324,278.12	181.85	148.12	162,286.95	-	833,481.68	1,201,476.65
Multi-family	207.97	19,639.05	-	551.04	14,734.03	-	82,873.42	118,005.51
Commercial	1.35	147.11	-	-	145.76	-	1,785.66	2,079.88
Industrial	(83.36)	478.44	-	-	-	-	802.82	1,197.90
Total district 2	(118,774.11)	344,542.72	181.85	699.16	177,166.74	-	918,943.58	1,322,759.94
District 3								
Residential	541,409.15	35,226.74	365.21	247,424.88	-	204.39	862,870.23	1,687,500.60
Multi-family	39,467.85	285.75	-	11,856.38	-	-	47,560.17	99,170.15
Commercial	231.35	-	-	71.10	-	-	142.20	444.65
Industrial	-	-	-	-	-	-	-	-
Total district 3	581,108.35	35,512.49	365.21	259,352.36	-	204.39	910,572.60	1,787,115.40
District 4								
Residential	301.82	99.72	43.63	-	-	-	-	445.17
Multi-family	-	-	-	-	-	-	-	-
Commercial	7,080.78	9,059.24	9,842.29	240.67	3,385.83	117.69	106,132.76	135,859.26
Industrial	136,600.01	240.97	7.85	-	-	-	48,318.79	185,167.62
Total district 4	143,982.61	9,399.93	9,893.77	240.67	3,385.83	117.69	154,451.55	321,472.05
District 6-8								
Residential	(194.74)	99.72	91.16	49.86	-	-	35,623.33	35,669.33
Multi-family	(858.91)	-	-	-	-	-	-	(858.91)
Commercial	34,044.44	9,129.14	7,264.28	4,876.44	5,732.30	4,070.31	154,229.88	219,346.79
Industrial	-	-	-	-	-	-	-	-
Total district 6-8	32,990.79	9,228.86	7,355.44	4,926.30	5,732.30	4,070.31	189,853.21	254,157.21
	\$ 580,054.78	\$ 404,454.98	\$ 192,493.07	\$ 265,368.91	\$ 186,363.15	\$ 103,609.15	\$ 3,210,802.85	\$ 4,943,146.89

Amounts UNAUDITED updated through November 30, 2023