

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

SEPTEMBER 30, 2023

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ (2,447,541.90)	\$ 7,195,623.82	\$ 1,433,887.53	\$ 6,181,969.45
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	1,230,404.28	-	-	1,230,404.28
Other taxes	1,601,736.07	-	-	1,601,736.07
Other	381,051.83	76,122.38	-	457,174.21
Due from other funds	1,989,291.09	2,617,667.60	-	4,606,958.69
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	58,135.06	-	-	58,135.06
Inventories	5,622.00	-	-	5,622.00
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	-	-	-	-
Total assets	\$ 8,280,518.73	\$ 12,045,338.80	\$ 4,527,491.87	\$ 24,853,349.40
LIABILITIES				
Accounts payable	795,141.75	1,230,756.73	14,425.00	2,040,323.48
Accrued salaries payable	780,012.95	-	-	780,012.95
Due to other funds	2,617,667.60	568,387.46	194,784.37	3,380,839.43
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	40,166.41	-	-	40,166.41
Payroll withholdings	139,269.15	-	-	139,269.15
Sales tax incentive payable	-	-	-	-
Deposits payable	116,725.00	62,497.40	-	179,222.40
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	13,790.62	-	-	13,790.62
Tax anticipation warrants payable	-	-	-	-
Other liabilities	290,207.44	-	(279,940.58)	10,266.86
Total liabilities	6,490,493.81	2,111,010.59	287,028.79	8,888,533.19

Amounts UNAUDITED updated through September 30, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
AS OF SEPTEMBER 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	1,628,602.91	-	1,639,416.13
 Total deferred inflows of resources	 <u>3,755,062.22</u>	 <u>3,535,158.91</u>	 <u>2,735,268.00</u>	 <u>10,025,489.13</u>
 FUND BALANCES				
Nonspendable				
Prepaid items	-	-	-	-
Advances from other funds	1,989,291.09	-	-	1,989,291.09
Land held for resale	245,712.00	-	-	245,712.00
Inventories	5,622.00	-	-	5,622.00
Restricted				
Street maintenance	-	1,595,828.87	-	1,595,828.87
Economic development	-	4,466,324.44	-	4,466,324.44
Grants	578,292.52	-	-	578,292.52
Capital improvement	-	-	-	-
Public safety	8,201.88	358,804.68	-	367,006.56
Tort liability	216,916.57	-	-	216,916.57
Debt service	104,767.28	-	1,505,195.08	1,609,962.36
Unassigned (deficit)	<u>(5,113,840.64)</u>	<u>(21,788.69)</u>	<u>-</u>	<u>(5,135,629.33)</u>
 Total fund balances (deficit)	 <u>(1,965,037.30)</u>	 <u>6,399,169.30</u>	 <u>1,505,195.08</u>	 <u>5,939,327.08</u>
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 8,280,518.73</u>	 <u>\$ 12,045,338.80</u>	 <u>\$ 4,527,491.87</u>	 <u>\$ 24,853,349.40</u>

Amounts UNAUDITED updated through September 30, 2023

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 342,728.66	\$ 17,447.24	\$ 186,005.56	\$ 546,181.46
Property taxes-pension	-	141,293.23	-	141,293.23
Property taxes-tort	68,610.20	-	-	68,610.20
Other taxes	2,529,281.25	389,940.40	47,413.33	2,966,634.98
Total taxes	2,940,620.11	548,680.87	233,418.89	3,722,719.87
Intergovernmental				
State income tax	1,482,780.26	-	-	1,482,780.26
Personal property replacement tax	300,376.20	-	-	300,376.20
Local motor fuel tax	7,956.92	-	-	7,956.92
911 service surcharge	23,837.92	-	-	23,837.92
Intergovernmental revenue contributions	15,410.12	-	-	15,410.12
Grants	87,079.00	461,384.17	-	548,463.17
Total intergovernmental	1,917,440.42	461,384.17	-	2,378,824.59
Licenses	619,400.57	-	-	619,400.57
Permits	334,291.48	-	-	334,291.48
Charge for services	824,464.78	-	-	824,464.78
Fines and forfeitures	1,249,093.75	500.00	-	1,249,593.75
Interest income	16,293.92	64,428.97	41,888.30	122,611.19
Other	250,026.61	20,490.00	-	270,516.61
Total revenues	8,151,631.64	1,095,484.01	275,307.19	9,522,422.84

Amounts UNAUDITED updated through September 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 SEPTEMBER 30, 2023

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 179,273.79	\$ -	\$ -	\$ 179,273.79
General administration	3,012,795.75	461,384.17	38,425.00	3,512,604.92
Media center	50,372.01	-	-	50,372.01
Village Clerk	21,953.44	-	-	21,953.44
Police department	4,096,719.08	88,843.70	-	4,185,562.78
Fire department	1,476,663.75	53,071.65	-	1,529,735.40
Finance department	163,047.18	-	-	163,047.18
Public works department	1,551,450.72	-	-	1,551,450.72
Property preservation engineer department	68,322.97	-	-	68,322.97
Property acquisition department	-	-	-	-
Permits & licenses department	43,974.83	-	-	43,974.83
Housing department	244,625.85	-	-	244,625.85
Sanitation department	511,577.52	-	-	511,577.52
Board and commissions department	-	-	-	-
Street maintenance	-	1,594,683.92	-	1,594,683.92
Economic development	-	39,239.09	-	39,239.09
Debt Service	660,348.92	-	304,605.00	964,953.92
	<u>12,081,125.81</u>	<u>2,237,222.53</u>	<u>343,030.00</u>	<u>14,661,378.34</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(3,929,494.17)</u>	<u>(1,141,738.52)</u>	<u>(67,722.81)</u>	<u>(5,138,955.50)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	24,820.00	-	-	24,820.00
City of Chicago payment	(376,518.02)	-	-	(376,518.02)
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>(351,698.02)</u>	<u>-</u>	<u>-</u>	<u>(351,698.02)</u>
Total other financing sources (uses)				
Net change in fund balances	(4,281,192.19)	(1,141,738.52)	(67,722.81)	(5,490,653.52)
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>\$ (1,965,037.30)</u>	<u>\$ 6,399,169.30</u>	<u>\$ 1,505,195.08</u>	<u>\$ 5,939,327.08</u>

Amounts UNAUDITED updated through September 30, 2023

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ (2,447,541.90)	\$ 3,278,495.68
Restricted cash	982,129.30	1,099,692.04
Receivables		
Property taxes-net	4,233,979.00	4,069,629.09
Refuse	1,230,404.28	1,150,406.79
Other taxes	1,601,736.07	1,742,419.80
Other	381,051.83	342,228.83
Due from other funds	1,989,291.09	1,765,810.66
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	58,135.06	19,583.23
Inventories	5,622.00	8,383.65
Land held for resale	245,712.00	245,712.00
Prepaid items	-	-
Total assets	<u>\$ 8,280,518.73</u>	<u>\$ 13,722,361.77</u>
LIABILITIES		
Accounts payable	795,141.75	1,600,921.40
Accrued salaries payable	780,012.95	590,380.15
Due to other funds	2,617,667.60	2,570,655.94
Due to pension funds	310,327.63	310,327.63
Unclaimed property checks	40,166.41	40,166.41
Payroll withholdings	139,269.15	65,186.98
Sales tax incentive payable	-	-
Escrow deposits	116,725.00	95,725.00
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	13,790.62	92,962.74
Tax anticipation warrants payable	-	-
Other liabilities	290,207.44	293,450.69
Total liabilities	<u>6,490,493.81</u>	<u>6,403,194.88</u>

Amounts UNAUDITED updated through September 30, 2023

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND (CONTINUED)
AS OF SEPTEMBER 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	1,989,291.09	1,765,810.66
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	312,807.61
Debt service	104,767.28	19,983.98
Unassigned (deficit)	<u>(5,113,840.64)</u>	<u>840,250.28</u>
Total fund balances	<u>(1,965,037.30)</u>	<u>3,779,442.58</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,280,518.73</u>	<u>\$ 13,722,361.77</u>

Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
REVENUES					
Property taxes-net	\$ -	\$ 342,728.66	\$ -	0.00%	\$ 275,614.32
Property taxes-tort	-	68,610.20	-	0.00%	61,833.60
Other taxes					
Cannabis tax	2,548.71	13,384.27	-	0.00%	14,634.69
Home rule sales tax	97,910.39	479,958.39	-	0.00%	483,182.46
Hotel tax	-	7,350.00	-	0.00%	3,750.00
Sales tax	211,861.46	1,113,069.54	-	0.00%	1,103,527.68
Simplified municipal telecom tax	20,301.57	104,006.40	-	0.00%	97,020.09
Transfer tax	9,400.00	83,051.64	-	0.00%	156,209.12
Utilities tax	84,471.65	544,992.24	-	0.00%	658,263.28
Video gaming tax	21,643.27	155,819.24	-	0.00%	140,758.38
Other taxes	1,687.99	27,649.53	-	0.00%	29,604.56
Total taxes	449,825.04	2,940,620.11	-	0.00%	3,024,398.18
Intergovernmental					
State income tax	192,081.77	1,482,780.26	-	0.00%	1,579,661.77
Personal property replacement tax	-	300,376.20	-	0.00%	312,149.17
Local motor fuel tax	1,570.43	7,956.92	-	0.00%	13,625.45
911 service surcharge	925.75	23,837.92	-	0.00%	7,715.05
Intergovernmental revenue contributions	-	15,410.12	-	0.00%	19,262.65
Grants	-	87,079.00	-	0.00%	2,500.00
Total intergovernmental	194,577.95	1,917,440.42	-	0.00%	1,934,914.09
Licenses					
Rental	4,980.00	39,217.50	-	0.00%	23,560.00
Vehicle	8,015.00	221,577.51	-	0.00%	243,533.53
Business	4,401.33	47,101.33	-	0.00%	35,285.00
Animal	60.00	2,650.00	-	0.00%	3,470.00
Cable franchise	1,922.24	117,603.49	-	0.00%	131,718.56
Contractors	10,500.00	92,425.00	-	0.00%	96,250.00
Other licenses	3,805.00	28,509.00	-	0.00%	19,960.00
Liquor	3,457.75	14,707.75	-	0.00%	16,850.00
Inspection fees	9,760.00	55,608.99	-	0.00%	58,580.00
Fire fees	-	-	-	0.00%	-
Total licenses	46,901.32	619,400.57	-	0.00%	629,207.09
Permits					
Building	\$ 48,880.04	334,091.48	-	0.00%	270,370.45
Other permits	-	200.00	-	0.00%	110.00
Total permits	48,880.04	334,291.48	-	0.00%	270,480.45
Charge for services					
Utilities charges residential	112,747.76	818,703.88	-	0.00%	755,867.88
Utilities charges commercial	871.92	5,232.42	-	0.00%	11,516.78
Utilities charges industrial	-	(131.52)	-	0.00%	(613.97)
Utilities penalties	-	-	-	0.00%	-
Other service charges	-	560.00	-	0.00%	-
Special police services	-	100.00	-	0.00%	4,577.57
Total charge for services	113,619.68	824,464.78	-	0.00%	771,348.26

Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
REVENUES (Continued)					
Fines and forfeitures					
Red light fees	\$ 158,655.00	\$ 745,250.00	\$ -	0.00%	\$ 651,835.63
Towing fees	2,500.00	16,010.00	-	0.00%	37,420.00
Court fines	5,910.00	20,028.94	-	0.00%	13,569.32
Parking fines	36,195.00	71,445.00	-	0.00%	30,565.00
Overweight truck fines	250.00	250.00	-	0.00%	1,000.00
Housing fines	43,573.75	271,606.75	-	0.00%	258,697.65
Municipal collections	1,957.85	54,630.57	-	0.00%	50,195.28
Local debt recovery collections	-	61,022.49	-	0.00%	88,972.29
Other fines	6,050.00	8,850.00	-	0.00%	1,450.00
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	-	-	-	0.00%	2,011.85
Total fines and forfeitures	255,091.60	1,249,093.75	-	0.00%	1,135,717.02
Interest income	2,195.37	16,293.92	-	0.00%	8,672.93
Other					
Escrow forfeiture	-	20,500.00	-	0.00%	51,500.00
Sponsorships	-	-	-	0.00%	1,875.00
Rental income	3,041.76	8,729.40	-	0.00%	7,854.40
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	-	-	-	0.00%	-
Insurance reimbursement	-	404.44	-	0.00%	724.31
Employee insurance reimbursement	-	-	-	0.00%	-
Workers compensation reimbursement	11,779.22	55,970.14	-	0.00%	98,666.44
TIF #3 Indulux reimbursement	7,802.82	39,014.10	-	0.00%	37,877.75
Motor fuel tax reimbursement	-	-	-	0.00%	-
Miscellaneous	18,388.30	125,408.53	-	0.00%	18,736.57
Total other	41,012.10	250,026.61	-	0.00%	217,234.47
Total revenues	1,152,103.10	8,151,631.64	-	0.00%	7,991,972.49

Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 11,251.49	\$ 61,883.21	\$ -	0.00%	\$ 61,883.21
Salaries-elected official allowance	9,333.36	46,666.80	-	0.00%	46,666.81
FICA tax	1,574.75	8,195.57	-	0.00%	8,304.13
IMRF contribution	1,469.81	7,627.36	-	0.00%	966.12
Medical insurance	18,142.71	54,900.85	-	0.00%	49,167.23
	<u>41,772.12</u>	<u>179,273.79</u>	<u>-</u>	<u>0.00%</u>	<u>166,987.50</u>
Total administrative compensation					
General administration					
Salaries administration	15,769.20	94,116.55	-	0.00%	88,671.36
Salaries human resources	6,923.08	38,082.56	-	0.00%	32,576.93
Salaries development & grants	-	-	-	0.00%	0.32
Salaries customer service	1,932.00	13,059.50	-	0.00%	16,863.76
Salaries youth program	-	-	-	0.00%	-
FICA tax	1,218.73	7,490.69	-	0.00%	7,043.42
IMRF contribution	1,071.00	6,229.59	-	0.00%	297.38
Medical insurance	14,192.03	38,032.91	-	0.00%	32,180.31
Medical insurance-retirees	47,755.16	136,153.93	-	0.00%	62,000.47
Uniform allowance	105.00	265.00	-	0.00%	1,120.00
Unemployment compensation	-	12,488.17	-	0.00%	-
Worker's compensation	66,255.28	249,083.96	-	0.00%	149,281.82
Membership dues	-	1,225.00	-	0.00%	595.00
Training	-	-	-	0.00%	635.00
Janitorial services	-	-	-	0.00%	29,347.48
Bank fees	11,364.42	55,016.13	-	0.00%	54,112.97
Municipal collection of Amercia fees	1,782.85	22,585.95	-	0.00%	34,942.74
Red light service fees	57,784.72	281,638.61	-	0.00%	252,969.96
Fire service fees	-	-	-	0.00%	-
Postage & mailing	884.14	5,510.45	-	0.00%	5,278.60
Printing	-	1,829.36	-	0.00%	9,293.98
Publishing	-	1,126.51	-	0.00%	1,826.80
Office supplies	2,154.44	2,500.45	-	0.00%	2,173.66
Operating supplies	77.95	1,467.57	-	0.00%	1,296.92
Traveling expenses	-	-	-	0.00%	-
Legal fees	4,672.50	84,693.76	-	0.00%	145,355.84
Auditing	-	-	-	0.00%	5,000.00
Medical services & drug testing	340.00	405.00	-	0.00%	5,836.00
Settlements	-	-	-	0.00%	-
Telephone	78,847.54	390,095.70	-	0.00%	259,591.56
Utilities	40.17	2,239.81	-	0.00%	2,551.78
Liability insurance	-	1,041,817.81	-	0.00%	701,990.93
Maintenance services building & grounds	-	574.01	-	0.00%	641.16
Maintenance services equipment	-	-	-	0.00%	849.00
Maintenance services vehicle	-	8,800.00	-	0.00%	310.00
Maintenance supplies buildings & grounds	608.65	8,564.36	-	0.00%	4,368.27
Other professional services	2,270.48	36,984.77	-	0.00%	325,315.55
Other contractual services	58,725.13	353,125.78	-	0.00%	305,651.83
Special events & activities	(504.13)	32,464.69	-	0.00%	-
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Grants	5,039.50	11,910.50	-	0.00%	49,430.76
Other miscellaneous expenses	962.75	73,216.67	-	0.00%	160,101.41
Capital outlay					
Equipment	-	-	-	0.00%	3,374.72
Building	-	-	-	0.00%	664.34
	<u>380,272.59</u>	<u>3,012,795.75</u>	<u>-</u>	<u>0.00%</u>	<u>2,753,542.03</u>
Total general administration					

Amounts UNAUDITED updated through September 30, 2023

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

EXPENDITURES (Continued)	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
Media center					
Salaries	\$ 5,596.41	\$ 39,290.86	\$ -	0.00%	\$ 38,345.33
FICA tax	409.50	2,949.70	-	0.00%	2,847.20
IMRF contribution	1,373.16	1,373.16	-	0.00%	518.30
Medical insurance	1,687.14	6,758.29	-	0.00%	5,910.96
Uniform allowance	-	-	-	0.00%	150.00
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	8,612.68
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	<u>9,066.21</u>	<u>50,372.01</u>	<u>-</u>	<u>0.00%</u>	<u>63,365.99</u>
Village Clerk					
Salaries	2,692.28	14,807.58	-	0.00%	14,807.58
FICA tax	185.67	1,030.52	-	0.00%	1,036.82
IMRF contribution	192.22	1,057.25	-	0.00%	131.78
Medical insurance	1,623.10	4,360.22	-	0.00%	3,322.45
Training	-	-	-	0.00%	245.28
Publishing	-	-	-	0.00%	-
Office supplies	17.66	667.87	-	0.00%	559.07
Other professional services	-	-	-	0.00%	-
Other contractual services	-	-	-	0.00%	-
Special events & activities	-	-	-	0.00%	-
Other miscellaneous expenses	30.00	30.00	-	0.00%	275.00
Coronavirus expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total Village Clerk	<u>4,740.93</u>	<u>21,953.44</u>	<u>-</u>	<u>0.00%</u>	<u>20,377.98</u>
Police department					
Salaries chief & deputy chief	21,254.22	117,917.49	-	0.00%	90,308.48
Salaries patrol	247,088.50	1,371,531.67	-	0.00%	1,021,479.33
Salaries lieutenants & sergeants	54,791.53	342,212.04	-	0.00%	304,543.72
Salaries records clerk	33,125.39	188,378.45	-	0.00%	183,457.52
Salaries crossing guards	8,209.00	36,303.25	-	0.00%	31,344.25
Salaries part timeofficers	5,445.00	32,340.00	-	0.00%	35,605.00
Salaries overtime	147,854.19	779,606.97	-	0.00%	470,586.23
Salaries administrative assist	3,230.64	17,379.12	-	0.00%	16,893.76
Salaries inspector/commander	8,846.10	55,333.47	-	0.00%	46,538.24
FICA tax	11,657.04	64,927.05	-	0.00%	62,016.36
IMRF contribution	3,974.27	23,078.93	-	0.00%	7,080.21
Medical insurance	164,933.76	487,235.09	-	0.00%	335,893.92
Uniform allowance	-	20,867.20	-	0.00%	26,608.38
Dues	-	-	-	0.00%	-
Organization memberships	-	440.00	-	0.00%	5,201.00
Training	825.00	5,260.00	-	0.00%	14,045.00
Public education	-	-	-	0.00%	-
Janitorial services	-	-	-	0.00%	13,132.00
Postage & mailing	-	-	-	0.00%	1,461.50
Publishing	-	-	-	0.00%	-
Office supplies	945.70	1,539.18	-	0.00%	7,379.12

Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Operating supplies	\$ 637.98	\$ 3,969.41	\$ -	0.00%	\$ 15,349.14
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	5,843.24	46,042.03	-	0.00%	51,500.92
Traveling expenses	-	1,450.33	-	0.00%	-
Telephone	1,357.32	11,299.48	-	0.00%	10,767.15
Maintenance services building & grounds	259.00	43,258.96	-	0.00%	17,237.97
Maintenance services equipment	-	-	-	0.00%	8,988.86
Maintenance services vehicle	-	48,787.62	-	0.00%	58,352.31
Maintenance supplies buildings & grounds	-	1,117.44	-	0.00%	118,522.06
Maintenance supplies equipment	-	255.99	-	0.00%	4,178.95
Maintenance supplies vehicles	-	3,130.62	-	0.00%	17,215.78
Other professional services	5,094.32	31,562.76	-	0.00%	40,842.87
Other contractual services	1,325.41	68,176.94	-	0.00%	67,067.39
Other miscellaneous expenses	48,004.26	293,317.59	-	0.00%	19,478.39
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	774,701.87	4,096,719.08	-	0.00%	3,103,578.81
Fire department					
Salaries chief & deputy chief	14,615.37	68,076.86	-	0.00%	54,769.13
Salaries captain	23,031.63	126,673.98	-	0.00%	126,674.00
Salaries lieutenants	20,867.27	114,769.96	-	0.00%	101,869.00
Salaries engineers	50,816.20	279,489.15	-	0.00%	244,075.61
Salaries firefighters	19,312.64	108,164.54	-	0.00%	136,214.73
Salaries overtime	58,327.52	360,888.99	-	0.00%	335,609.90
Salaries inspector	2,692.29	9,557.63	-	0.00%	-
Salaries clerical	-	-	-	0.00%	-
Salaries esda	5,108.46	22,831.53	-	0.00%	22,894.95
Salaries retro	-	-	-	0.00%	-
FICA tax	3,510.41	19,913.13	-	0.00%	17,868.02
IMRF contribution	-	-	-	0.00%	-
Medical insurance	88,905.99	250,096.45	-	0.00%	208,204.06
Medical evaluations	-	-	-	0.00%	-
Uniform allowance	-	5,400.00	-	0.00%	7,442.75
Dues	-	-	-	0.00%	-
Organization memberships	1,818.00	1,818.00	-	0.00%	250.00
Training	-	-	-	0.00%	6,075.00
Public education	-	-	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	245.80
Operating supplies	1,474.50	6,534.67	-	0.00%	3,901.45
Operating supplies EMS	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	3,652.03	28,776.28	-	0.00%	31,469.25
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	34.51	988.09	-	0.00%	933.16
Utilities	-	1,285.03	-	0.00%	4,870.90

Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Maintenance services building & grounds	\$ -	\$ 2,756.00	\$ -	0.00%	\$ 24,056.33
Maintenance services equipment	-	15,829.20	-	0.00%	6,792.04
Maintenance services vehicle	-	9,777.84	-	0.00%	24,426.48
Maintenance supplies buildings & grounds	-	2,507.17	-	0.00%	119,707.60
Maintenance supplies equipment	16,195.72	16,465.45	-	0.00%	1,991.24
Maintenance supplies vehicles	6,517.74	7,995.74	-	0.00%	-
Other professional services	1,244.32	6,221.60	-	0.00%	54,379.93
Other contractual services	7,324.71	9,846.46	-	0.00%	20.00
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%	14,073.75
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Building	-	-	-	0.00%	-
Total fire department	325,449.31	1,476,663.75	-	0.00%	1,548,815.08
Finance department					
Salaries	7,692.29	42,307.58	-	0.00%	38,423.08
FICA tax	554.99	3,069.13	-	0.00%	2,771.20
IMRF contribution	549.23	3,020.75	-	0.00%	341.99
Medical insurance	2,979.38	7,960.64	-	0.00%	6,070.75
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	-
Other professional services	22,081.69	106,689.08	-	0.00%	87,182.54
Grants:					
COVID-19 grant	-	-	-	0.00%	-
Total finance department	33,857.58	163,047.18	-	0.00%	134,789.56
Public works department					
Salaries superintendent	4,615.37	25,384.55	-	0.00%	21,576.90
Salaries supervisors	2,307.69	6,923.06	-	0.00%	-
Salaries foreman	8,893.42	44,880.29	-	0.00%	45,084.30
Salaries operator	-	-	-	0.00%	-
Salaries mechanic	8,698.56	44,920.85	-	0.00%	42,792.09
Salaries drivers	22,850.71	103,733.35	-	0.00%	76,099.43
Salaries laborer	39,660.57	179,387.61	-	0.00%	131,558.15
Salaries clerical	3,667.20	18,272.05	-	0.00%	18,004.04
Salaries overtime	32,415.82	102,474.24	-	0.00%	36,487.17
FICA tax	8,948.87	39,902.65	-	0.00%	27,779.22
IMRF contribution	15,944.26	44,693.29	-	0.00%	3,056.61
Medical insurance	41,366.60	120,111.11	-	0.00%	75,279.01
Uniform allowance	-	10,480.00	-	0.00%	19,025.00
Dues	-	-	-	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	-	0.00%	-
Public education	-	-	-	0.00%	-
Janitorial services	-	-	-	0.00%	-

Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Contract collection	\$ -	\$ 20,031.19	\$ -	0.00%	\$ -
Postage & mailing	-	-	-	0.00%	-
Office supplies	2,775.00	2,825.91	-	0.00%	320.46
Operating supplies	-	2,553.32	-	0.00%	418.47
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	1,460.81	11,551.92	-	0.00%	14,057.03
Equipment rentals	239.11	1,476.93	-	0.00%	2,062.04
Telephone	-	-	-	0.00%	-
Utilities	741.45	3,056.74	-	0.00%	8,306.92
Maintenance services building & grounds	23,760.00	140,736.19	-	0.00%	96,654.29
Maintenance services equipment	592.43	5,106.86	-	0.00%	34,442.39
Maintenance services vehicle	18,204.80	95,162.61	-	0.00%	85,887.53
Maintenance services sidewalks	-	156,900.00	-	0.00%	260,604.20
Maintenance services streets	-	16,937.25	-	0.00%	131,030.00
Maintenance services other	-	44.00	-	0.00%	-
Maintenance supplies buildings & grounds	747.91	17,195.68	-	0.00%	29,411.15
Maintenance supplies equipment	720.15	30,421.42	-	0.00%	14,753.28
Maintenance supplies vehicles	2,884.13	7,320.49	-	0.00%	3,612.07
Maintenance supplies street repair	-	-	-	0.00%	197.20
Maintenance supplies street lighting	-	-	-	0.00%	-
Maintenance supplies signs	517.45	1,151.60	-	0.00%	970.00
Maintenance supplies other	-	191.88	-	0.00%	-
Janitorial supplies	-	-	-	0.00%	-
Other professional services	90,029.32	289,377.64	-	0.00%	15,661.60
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	28.50	1,027.54	-	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	332,070.13	1,551,450.72	-	0.00%	1,201,702.94
Property preservation engineer department					
Salaries	7,429.57	41,436.23	-	0.00%	34,289.36
FICA tax	643.30	3,835.16	-	0.00%	2,423.86
IMRF contribution	617.77	4,300.20	-	0.00%	292.72
Medical insurance	1,623.10	4,276.38	-	0.00%	3,322.45
Maintenance services building & grounds	-	-	-	0.00%	-
Maintenance services vehicles	-	-	-	0.00%	-
Other professional services	4,206.25	14,475.00	-	0.00%	1,895.00
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	14,519.99	68,322.97	-	0.00%	42,223.39
Property acquisition department					
Other contracted services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	-	-	-	0.00%	-

Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Permits & licenses department					
Salaries	\$ 2,148.75	\$ 8,370.00	\$ -	0.00%	\$ 17,338.71
FICA tax	106.59	438.03	-	0.00%	1,214.63
IMRF contribution	153.42	597.62	-	0.00%	154.29
Medical insurance	3,248.13	9,133.71	-	0.00%	10,680.62
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	-	0.00%	-
Office supplies	-	-	-	0.00%	109.45
Operating supplies	-	-	-	0.00%	176.00
Engineering services	-	799.50	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Other professional services	-	8,820.00	-	0.00%	10,920.00
Other contractual services	1,244.32	15,815.97	-	0.00%	6,221.60
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total permits & licenses department	6,901.21	43,974.83	-	0.00%	46,815.30
Housing department					
Salaries housing manager	5,000.00	27,500.00	-	0.00%	23,269.12
Salaries clerical	8,483.67	34,985.37	-	0.00%	40,945.26
Salaries code enforcement director	3,153.83	14,192.22	-	0.00%	20,730.77
Salaries code enforcers	13,315.50	72,166.70	-	0.00%	68,859.72
FICA tax	2,176.33	10,859.05	-	0.00%	11,066.01
IMRF contribution	3,543.89	10,572.09	-	0.00%	1,145.02
Medical insurance	18,443.69	45,858.95	-	0.00%	20,898.09
Dues	-	-	-	0.00%	-
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	-	0.00%	784.00
Office supplies	-	911.99	-	0.00%	-
Automotive fuel	1,460.81	11,510.50	-	0.00%	12,587.71
Coronavirus expenditures	-	-	-	0.00%	-
Maintenance services vehicle	-	21.96	-	0.00%	5,356.36
Other professional services	-	-	-	0.00%	-
Other contractual services	1,244.32	8,559.02	-	0.00%	6,221.60
Board ups	185.00	6,629.00	-	0.00%	5,177.50
Lawn care	-	(465.00)	-	0.00%	31,885.00
Other miscellaneous expenses	639.00	1,324.00	-	0.00%	2,642.86
Capital outlay					
Equipment	-	-	-	0.00%	-
Total housing department	57,646.04	244,625.85	-	0.00%	251,569.02
Sanitation department					
Contract collection	165,424.22	511,577.52	-	0.00%	603,274.24
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	165,424.22	511,577.52	-	0.00%	603,274.24
Board and commissions department					
Other professional services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total board and commissions department	-	-	-	0.00%	-

Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Debt Service					
General administration lease payments	\$ 14,171.80	\$ 90,256.87	\$ -	0.00%	\$ 3,374.25
General administration interest payments	674.00	1,358.00	-	0.00%	-
Media center lease payments	-	-	-	0.00%	2,467.15
Police department lease payments	8,293.25	342,178.94	-	0.00%	118,102.85
Police department interest payments	374.00	752.00	-	0.00%	-
Fire department lease payments	1,767.69	74,334.79	-	0.00%	52,226.94
Fire department interest payments	81.00	162.00	-	0.00%	-
Public works department lease payments	31,122.34	137,964.83	-	0.00%	46,094.87
Public works department interest payments	1,880.00	3,097.00	-	0.00%	-
Housing department lease payments	-	10,244.49	-	0.00%	10,244.49
	<u>58,364.08</u>	<u>660,348.92</u>	<u>-</u>	<u>0.00%</u>	<u>232,510.55</u>
Total debt service					
	<u>2,204,786.28</u>	<u>12,081,125.81</u>	<u>-</u>	<u>0.00%</u>	<u>10,169,552.39</u>
Total expenditures					
Excess (deficiency) of revenues over (under) expenditures	<u>(1,052,683.18)</u>	<u>(3,929,494.17)</u>	<u>-</u>		<u>(2,177,579.90)</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	25,000.00	24,820.00	-	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>25,000.00</u>	<u>(351,698.02)</u>	<u>-</u>	<u>0.00%</u>	<u>(43,429.71)</u>
Total other financing sources (uses)					
Net change in fund balance	<u>\$ (1,027,683.18)</u>	<u>(4,281,192.19)</u>	<u>\$ -</u>		<u>(2,221,009.61)</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>\$ (1,965,037.30)</u>			<u>\$ 3,779,442.58</u>

Amounts UNAUDITED updated through September 30, 2023

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

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,114,248.83	\$ 1,918,550.97
Accounts receivable		
Customers	4,005,719.83	3,842,558.31
Less: allowance for doubtful accounts	(741,131.71)	(741,131.71)
Due from other funds	-	-
Prepaid items	-	-
	<u>4,378,836.95</u>	<u>5,019,977.57</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>6,112,965.37</u>	<u>6,754,105.99</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	802,062.96	143,038.59
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>(78,309.90)</u>	<u>197,783.48</u>
	<u>931,458.01</u>	<u>544,274.20</u>
Total current liabilities		

Amounts UNAUDITED updated through September 30, 2023

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

	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
LIABILITIES (Continued)		
Noncurrent Liabilities		
Tenant deposits	26,600.00	24,275.00
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>5,703,428.16</u>	<u>6,474,163.81</u>
Total liabilities	<u>6,634,886.17</u>	<u>7,018,438.01</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>(1,410,267.96)</u>	<u>(1,146,444.13)</u>
Total net position	<u><u>\$ (1,354,410.80)</u></u>	<u><u>\$ (1,096,822.02)</u></u>

Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
OPERATING REVENUES					
Utility charges residential	\$ 174,208.46	\$ 1,304,983.11	\$ -	0.00%	\$ 1,138,805.47
Utility charges commercial	8,536.11	216,007.19	-	0.00%	209,571.14
Utility charges industrial	81,336.96	841,579.98	-	0.00%	715,484.92
Utility penalties	(63.75)	(215.96)	-	0.00%	(345.62)
Other income	(1,214.93)	2,868.10	-	0.00%	5,175.00
	<u>262,802.85</u>	<u>2,365,222.42</u>	<u>-</u>	<u>0.00%</u>	<u>2,068,690.91</u>
OPERATING EXPENSES					
Operations					
Salaries management	3,461.54	19,038.47	-	0.00%	20,834.14
Salaries public works allocation	38,182.23	171,514.10	-	0.00%	123,514.21
Salaries meter readers	5,935.17	32,189.49	-	0.00%	48,574.41
Salaries clerks	13,174.99	69,556.48	-	0.00%	72,959.73
FICA tax	4,512.02	20,782.13	-	0.00%	19,972.69
IMRF contribution	5,419.08	20,795.14	-	0.00%	2,097.08
Medical insurance	17,402.52	49,809.02	-	0.00%	41,263.01
Uniform allowance	326.00	326.00	-	0.00%	1,900.00
OPEB expense	-	-	-	0.00%	-
Workers compensation	5,169.45	5,169.45	-	0.00%	17,260.40
Training	-	-	-	0.00%	-
Purchase of water	-	1,081,067.18	-	0.00%	1,287,432.64
Bank fees	1,671.15	6,588.13	-	0.00%	5,553.18
Postage & mailing	-	2,971.50	-	0.00%	6,360.92
Office supplies	463.00	508.20	-	0.00%	222.99
Operating supplies	-	24,863.72	-	0.00%	24,574.27
Automotive fuel	1,460.81	11,510.50	-	0.00%	12,587.71
Auditing	-	-	-	0.00%	-
Utilities	4,699.67	12,353.23	-	0.00%	28,343.42
Liability insurance	-	-	-	0.00%	91,356.10
Lease payments	-	-	-	0.00%	1,390.89
Maintenance services building & grounds	738,364.00	870,403.70	-	0.00%	25,920.73
Maintenance services equipment	-	426.60	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	25,083.00	54,361.37	-	0.00%	2,527.36
Maintenance services vehicles	-	-	-	0.00%	158.69
Maintenance supplies building	-	320.00	-	0.00%	5,153.28
Maintenance supplies equipment	-	-	-	0.00%	-
Maintenance supplies utility system	-	39,678.20	-	0.00%	26,412.02
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	12,814.64	63,074.35	-	0.00%	136,539.74
Other contracted services	1,244.32	6,221.60	-	0.00%	6,221.60
Other miscellaneous expenses	598.50	1,985.15	-	0.00%	2,615.00
Capital outlay					
Vehicle	-	-	-	0.00%	-
Building	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
	<u>879,982.09</u>	<u>2,565,513.71</u>	<u>-</u>	<u>0.00%</u>	<u>2,011,746.21</u>
Operating expenses before depreciation					
Depreciation	-	-	-	0.00%	-
	<u>879,982.09</u>	<u>2,565,513.71</u>	<u>-</u>	<u>0.00%</u>	<u>2,011,746.21</u>
Total operating expenses					
Operating income (loss)	(617,179.24)	(200,291.29)	-		56,944.70

Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
NONOPERATING REVENUE (EXPENSES)					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	-	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	\$ (617,179.24)	175,632.12	\$ -		120,374.41
Net position at beginning of year		(1,530,042.92)			(1,217,196.43)
Net position at end of year		\$ (1,354,410.80)			\$ (1,096,822.02)

Amounts UNAUDITED updated through September 30, 2023

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 441,350.00	\$ 1,521,628.84
Accounts receivable		
Customers	659,080.18	635,155.27
Less: allowance for doubtful accounts	(120,136.97)	(120,136.97)
Due from other funds	-	-
Prepaid items	-	-
	<u>980,293.21</u>	<u>2,036,647.14</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>1,778,680.31</u>	<u>2,835,034.24</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	88,633.93	72,256.66
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	67,452.05	276,022.16
	<u>233,563.55</u>	<u>415,924.45</u>
Total current liabilities		
	<u>233,563.55</u>	<u>415,924.45</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)	1,116,116.66	1,990,109.69
	<u>1,171,702.76</u>	<u>2,045,695.79</u>
Total net position		
	<u>\$ 1,171,702.76</u>	<u>\$ 2,045,695.79</u>

Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
OPERATING REVENUES					
Utility charges residential	\$ 29,750.30	\$ 224,838.28	\$ -	0.00%	\$ 223,196.97
Utility charges commercial	4,850.65	60,169.01	-	0.00%	70,007.82
Utility charges industrial	15,309.06	152,692.24	-	0.00%	142,652.82
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Infrastructure grant	-	-	-	0.00%	-
Total revenues	49,910.01	437,699.53	-	0.00%	435,857.61
OPERATING EXPENSES					
Operations					
Salaries public works allocation	38,182.23	171,484.98	-	0.00%	123,514.23
Salaries management	-	-	-	0.00%	-
FICA tax	2,802.50	12,273.26	-	0.00%	9,233.06
IMRF contribution	3,952.09	12,956.97	-	0.00%	1,018.98
Medical insurance	13,835.80	39,881.56	-	0.00%	25,092.78
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	-	0.00%	-
Workers compensation	4,745.48	4,745.48	-	0.00%	15,657.21
Bank fees	1,671.15	6,588.13	-	0.00%	5,553.18
Automotive fuel	7,136.61	12,161.48	-	0.00%	6,293.86
Auditing	-	-	-	0.00%	-
Liability insurance	-	-	-	0.00%	40,602.70
Other professional services	1,793.74	10,569.18	-	0.00%	9,833.82
Sewer main breaks	-	56,351.40	-	0.00%	144,639.63
Concrete repair-sewer	-	129,876.83	-	0.00%	1,275.00
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	74,119.60	458,889.27	-	0.00%	382,714.45
Depreciation	-	-	-	0.00%	-
Total operating expenses	74,119.60	458,889.27	-	0.00%	382,714.45
Operating income (loss)	(24,209.59)	(21,189.74)	-		53,143.16
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ (24,209.59)</u>	<u>(21,189.74)</u>	<u>\$ -</u>		53,143.16
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>\$ 1,171,702.76</u>			<u>\$ 2,045,695.79</u>

Amounts UNAUDITED updated through September 30, 2023

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,013.84	\$ 2,703.12
Total current assets	<u>1,013.84</u>	<u>2,703.12</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>1,444,796.16</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	12,731.67	46,580.42
Accrued salaries payable	-	-
OPEB liability	-	-
Security deposit	1,000.00	1,000.00
Due to other funds	<u>1,236,977.11</u>	<u>1,139,225.67</u>
Total current liabilities	<u>1,250,708.78</u>	<u>1,186,806.09</u>
Total liabilities	<u>1,250,708.78</u>	<u>1,186,806.09</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>(1,249,694.94)</u>	<u>(1,184,102.97)</u>
Total net position	<u>192,398.10</u>	<u>257,990.07</u>

Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ -	\$ -	0.00%	\$ -
Rental income	-	-	-	0.00%	2,400.00
Other income	-	-	-	0.00%	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>2,400.00</u>
OPERATING EXPENSES					
Operations					
Salaries	-	-	-	0.00%	3,852.46
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	(0.20)	226.68	-	0.00%	1,013.30
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	10,430.32	35,407.60	-	0.00%	7,777.05
Miscellaneous expenses	-	-	-	0.00%	92.42
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	<u>10,430.12</u>	<u>38,958.87</u>	<u>-</u>	<u>0.00%</u>	<u>62,590.29</u>
Depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Total operating expenses	<u>10,430.12</u>	<u>38,958.87</u>	<u>-</u>	<u>0.00%</u>	<u>62,590.29</u>
Operating income (loss)	(10,430.12)	(38,958.87)	-		(60,190.29)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Change in net position	<u>\$ (10,430.12)</u>	<u>(38,958.87)</u>	<u>\$ -</u>		<u>(60,190.29)</u>
Net position at beginning of year		<u>231,356.97</u>			<u>318,180.36</u>
Net position at end of year		<u>\$ 192,398.10</u>			<u>\$ 257,990.07</u>

Amounts UNAUDITED updated through September 30, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 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	\$ 2,539,795.29	\$ 343,806.88	\$ 1,515,068.40	\$ 491,760.33	\$ -	\$ 1,920,261.77
Property taxes receivable	-	-	-	-	-	-
Receivables other taxes	76,122.38	-	-	-	-	-
Due from other funds	-	2,521,997.60	-	-	-	-
Total assets	\$ 2,615,917.67	\$ 2,865,804.48	\$ 1,515,068.40	\$ 491,760.33	\$ -	\$ 1,920,261.77
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	725,855.29	75.00	350,075.00	74.99	-	154,676.45
Forfeiture deposit	-	-	-	-	-	-
Property taxes-allowance	-	-	-	-	-	-
Due to other funds	294,233.51	-	368.33	55,715.45	36,050.00	162,321.10
Total liabilities	1,020,088.80	75.00	350,443.33	55,790.44	36,050.00	316,997.55
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Grants	-	-	-	-	-	1,628,602.91
Total deferred inflows of resources	-	-	-	-	-	1,628,602.91
Fund balances:						
Restricted						
Street maintenance	1,595,828.87	-	-	-	-	-
Economic development	-	2,865,729.48	1,164,625.07	435,969.89	-	-
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	(36,050.00)	(25,338.69)
Total fund balances (deficits)	1,595,828.87	2,865,729.48	1,164,625.07	435,969.89	(36,050.00)	(25,338.69)
Total liabilities, deferred inflows of resources and fund balance	\$ 2,615,917.67	\$ 2,865,804.48	\$ 1,515,068.40	\$ 491,760.33	\$ -	\$ 1,920,261.77

Amounts UNAUDITED updated through September 30, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
AS OF SEPTEMBER 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	\$ -	\$ -	\$ -	\$ -	\$ 25,894.70	\$ 338,079.95	\$ 20,956.50	\$ 7,195,623.82
Property taxes receivable	1,396,807.00	759,118.00	-	-	-	-	-	2,155,925.00
Receivables other taxes	-	-	-	-	-	-	-	76,122.38
Due from other funds	-	-	39,600.00	56,070.00	-	-	-	2,617,667.60
Total assets	\$ 1,396,807.00	\$ 759,118.00	\$ 39,600.00	\$ 56,070.00	\$ 25,894.70	\$ 338,079.95	\$ 20,956.50	\$ 12,045,338.80
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE								
Liabilities:								
Accounts payable	-	-	-	-	-	-	-	1,230,756.73
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	-	568,387.46
Total liabilities	161,564.00	87,805.00	-	-	-	82,196.47	-	2,111,010.59
Deferred inflows of resources								
Property taxes	1,235,243.00	671,313.00	-	-	-	-	-	1,906,556.00
Grants	-	-	-	-	-	-	-	1,628,602.91
Total deferred inflows of resources	1,235,243.00	671,313.00	-	-	-	-	-	3,535,158.91
Fund balances:								
Restricted								
Street maintenance	-	-	-	-	-	-	-	1,595,828.87
Economic development	-	-	-	-	-	-	-	4,466,324.44
Public safety	-	-	-	56,070.00	25,894.70	255,883.48	20,956.50	358,804.68
Unassigned (deficit)	-	-	39,600.00	-	-	-	-	(21,788.69)
Total fund balances (deficits)	-	-	39,600.00	56,070.00	25,894.70	255,883.48	20,956.50	6,399,169.30
Total liabilities, deferred inflows of resources and fund balance	\$ 1,396,807.00	\$ 759,118.00	\$ 39,600.00	\$ 56,070.00	\$ 25,894.70	\$ 338,079.95	\$ 20,956.50	\$ 12,045,338.80

Amounts UNAUDITED updated through September 30, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED SEPTEMBER 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	\$ -	\$ -	\$ -	\$ 17,447.24	\$ -	\$ -
Motor fuel tax allotments	389,940.40	-	-	-	-	-
Forfeiture income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-
Grant income	-	-	-	-	-	461,384.17
Rental income	-	-	-	-	-	-
Interest income	64,428.97	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	454,369.37	-	-	17,447.24	-	461,384.17
EXPENDITURES						
Current						
Pension contribution	-	-	-	-	-	-
Maintenance service traffic signals	393,070.87	-	-	-	-	-
Maintenance supplies street	10,958.25	-	-	-	-	-
Legal fees	-	-	-	-	-	-
Utilities	145,813.63	-	-	-	-	-
General maintenance-public works	-	-	-	-	-	-
Project engineering	21,914.80	-	-	-	-	-
Street scarification	258,290.06	-	-	-	-	-
Other professional services	-	75.00	75.00	39,089.09	-	461,384.17
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	-	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-	-

Amounts UNAUDITED updated through September 30, 2023

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED SEPTEMBER 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	753,285.00	-	-	-	-	-
Hauling disposal services	-	-	-	-	-	-
Capital outlay						
Salt building construction	-	-	-	-	-	-
New infrastructure	-	-	-	-	-	-
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Total expenditures	<u>1,594,683.92</u>	<u>75.00</u>	<u>75.00</u>	<u>39,089.09</u>	<u>-</u>	<u>461,384.17</u>
Excess (deficiency) of revenues over (under) expenditures	(1,140,314.55)	(75.00)	(75.00)	(21,641.85)	-	-
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	(1,140,314.55)	(75.00)	(75.00)	(21,641.85)	-	-
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>\$ 1,595,828.87</u>	<u>\$ 2,865,729.48</u>	<u>\$ 1,164,625.07</u>	<u>\$ 435,969.89</u>	<u>\$ (36,050.00)</u>	<u>\$ (25,338.69)</u>

Amounts UNAUDITED updated through September 30, 2023

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED SEPTEMBER 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,740.47
Motor fuel tax allotments	-	-	-	-	-	-	-	389,940.40
Forfeiture income	-	-	-	-	-	500.00	-	500.00
Foreign fire tax	-	-	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-	-	-
Grant income	-	-	-	-	-	-	-	461,384.17
Rental income	-	-	3,600.00	-	-	-	-	3,600.00
Interest income	-	-	-	-	-	-	-	64,428.97
Miscellaneous revenues	-	-	-	16,890.00	-	-	-	16,890.00
Total revenues	88,788.70	52,504.53	3,600.00	16,890.00	-	500.00	-	1,095,484.01
EXPENDITURES								
Current								
Pension contribution	88,788.70	52,504.53	-	-	-	-	-	141,293.23
Maintenance service traffic signals	-	-	-	-	-	-	-	393,070.87
Maintenance supplies street	-	-	-	-	-	-	-	10,958.25
Legal fees	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	97.88	145,911.51
General maintenance-public works	-	-	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-	-	21,914.80
Street scarification	-	-	-	-	-	-	-	258,290.06
Other professional services	-	-	-	-	-	-	-	500,623.26
Lease payments	-	-	-	-	-	-	-	7,986.81
Maintenance services-building	-	-	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-	-	-
Organization membership	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Bank fees	-	-	-	-	55.00	-	-	55.00
Public education	-	-	-	-	-	-	-	-
Other contracted services	-	-	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-	50.00	50.00
Informant/line up expenditures	-	-	-	-	-	-	-	-

Amounts UNAUDITED updated through September 30, 2023

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED SEPTEMBER 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	-	-	-	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-	-	44.00	44.00
Maintenance supplies-vehicles	-	-	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-	375.24	375.24
Operating supplies	-	-	-	-	-	-	-	-
Sidewalk maintenance	-	-	-	-	-	-	-	3,364.50
Tree maintenance	-	-	-	-	-	-	-	753,285.00
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>-</u>	<u>55.00</u>	<u>-</u>	<u>567.12</u>	<u>2,237,222.53</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	3,600.00	16,890.00	(55.00)	500.00	(567.12)	(1,141,738.52)
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	-	-	3,600.00	16,890.00	(55.00)	500.00	(567.12)	(1,141,738.52)
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>\$ 39,600.00</u>	<u>\$ 56,070.00</u>	<u>\$ 25,894.70</u>	<u>\$ 255,883.48</u>	<u>\$ 20,956.50</u>	<u>\$ 6,399,169.30</u>

Amounts UNAUDITED updated through September 30, 2023

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 539,616.74	\$ 328,750.28	\$ 533,941.86	\$ 31,578.65	\$ 1,433,887.53
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	\$ 1,469,999.74	\$ 791,776.28	\$ 1,413,289.86	\$ 852,425.99	\$ 4,527,491.87
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	2,425.00	-	-	12,000.00	14,425.00
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	333.34	(47,080.00)	333.33	241,197.70	194,784.37
Total liabilities	110,372.34	6,477.00	102,044.33	68,135.12	287,028.79
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	536,858.40	375,830.28	533,608.53	58,897.87	1,505,195.08
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	536,858.40	375,830.28	533,608.53	58,897.87	1,505,195.08
Total liabilities, deferred inflows of resources and fund balances	\$ 1,469,999.74	\$ 791,776.28	\$ 1,413,289.86	\$ 852,425.99	\$ 4,527,491.87

Amounts UNAUDITED updated through September 30, 2023

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2021 Series	Total
REVENUES					
Property taxes-net	\$ 64,004.09	\$ 30,631.85	\$ 59,214.63	\$ 32,154.99	\$ 186,005.56
Interest income	9,847.14	3,608.32	9,583.01	18,849.83	41,888.30
Other income	-	47,413.33	-	-	47,413.33
Total revenues	<u>73,851.23</u>	<u>81,653.50</u>	<u>68,797.64</u>	<u>51,004.82</u>	<u>275,307.19</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	(17,907.11)	(62,334.83)	10,764.31	1,754.82	(67,722.81)
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	(17,907.11)	(62,334.83)	10,764.31	1,754.82	(67,722.81)
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>\$ 536,858.40</u>	<u>\$ 375,830.28</u>	<u>\$ 533,608.53</u>	<u>\$ 58,897.87</u>	<u>\$ 1,505,195.08</u>

Amounts UNAUDITED updated through September 30, 2023

Supplementary Information

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

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
ASSETS		
Cash and cash equivalents	\$ 1,433,887.53	\$ 1,475,161.28
Property taxes receivable-net	3,093,604.34	3,508,616.29
Receivables-other	-	-
Due from other funds	-	-
Total assets	<u>\$ 4,527,491.87</u>	<u>\$ 4,983,777.57</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	14,425.00	3,925.00
Property taxes-allowance	357,760.00	466,178.61
Due to Homewood Disposal	(279,940.58)	-
Due to other funds	194,784.37	(8,079.29)
Total liabilities	<u>287,028.79</u>	<u>462,024.32</u>
Deferred inflows of resources		
Property taxes	2,735,268.00	3,042,437.68
Fund balance:		
Restricted for debt service	1,505,195.08	1,479,315.57
Unassigned	-	-
Total fund balance	<u>1,505,195.08</u>	<u>1,479,315.57</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,527,491.87</u>	<u>\$ 4,983,777.57</u>

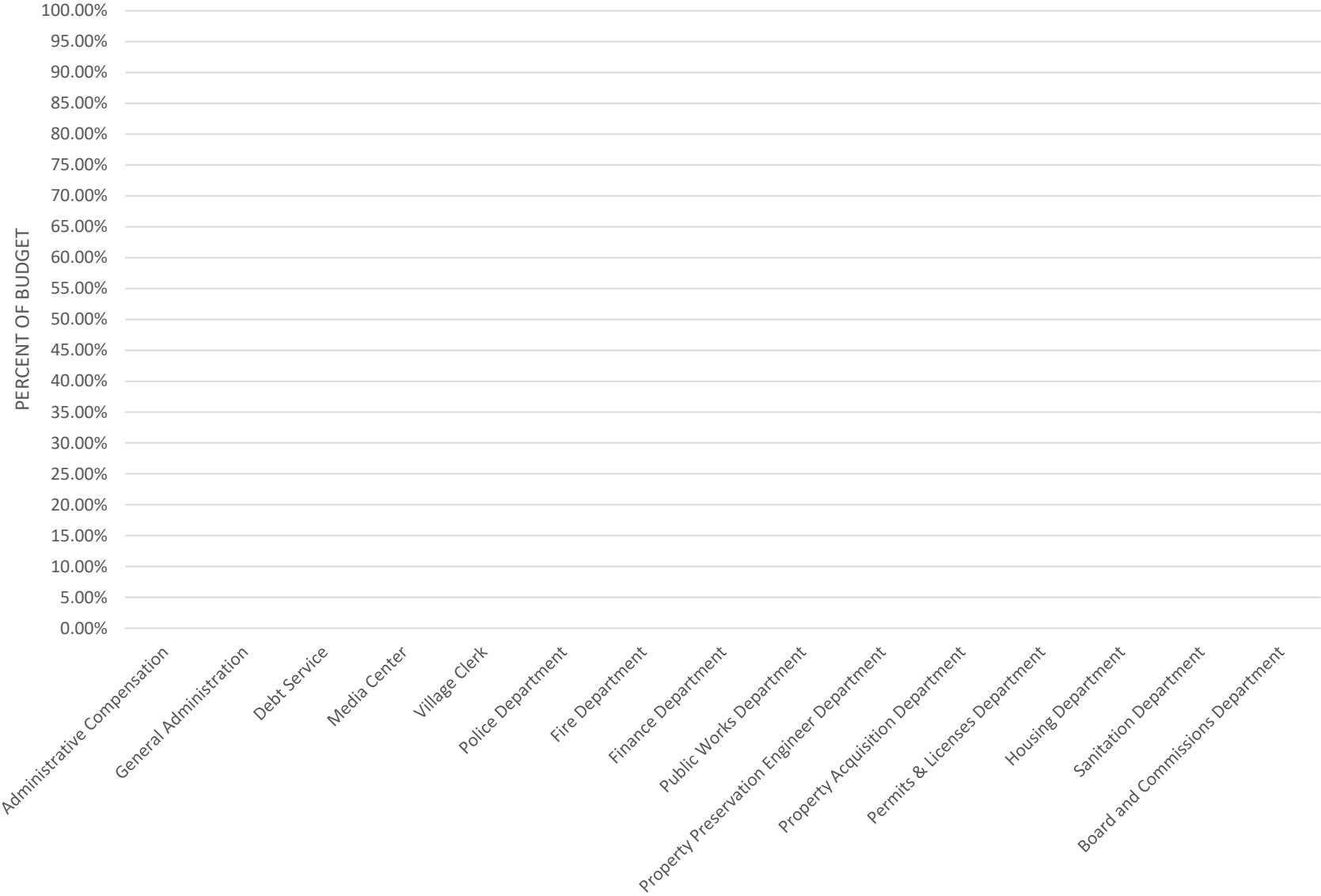
Amounts UNAUDITED updated through September 30, 2023

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
REVENUES					
Property taxes-net	\$ -	\$ 186,005.56	\$ -	0.00%	\$ 175,543.03
Interest income	4,972.60	41,888.30	-	0.00%	4,370.87
Other income	-	47,413.33	-	0.00%	38,262.62
Total revenues	4,972.60	275,307.19	-	0.00%	218,176.52
EXPENDITURES					
Debt service					
Principal	-	-	-	0.00%	-
Interest paid	-	304,605.00	-	0.00%	374,842.50
Other fees	13,425.00	38,425.00	-	0.00%	4,925.00
Total expenditures	13,425.00	343,030.00	-	0.00%	379,767.50
Excess (deficiency) of revenues over (under) expenditures	(8,452.40)	(67,722.81)	-		(161,590.98)
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>\$ (8,452.40)</u>	<u>(67,722.81)</u>	<u>\$ -</u>		<u>(161,590.98)</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>\$ 1,505,195.08</u>			<u>\$ 1,479,315.57</u>

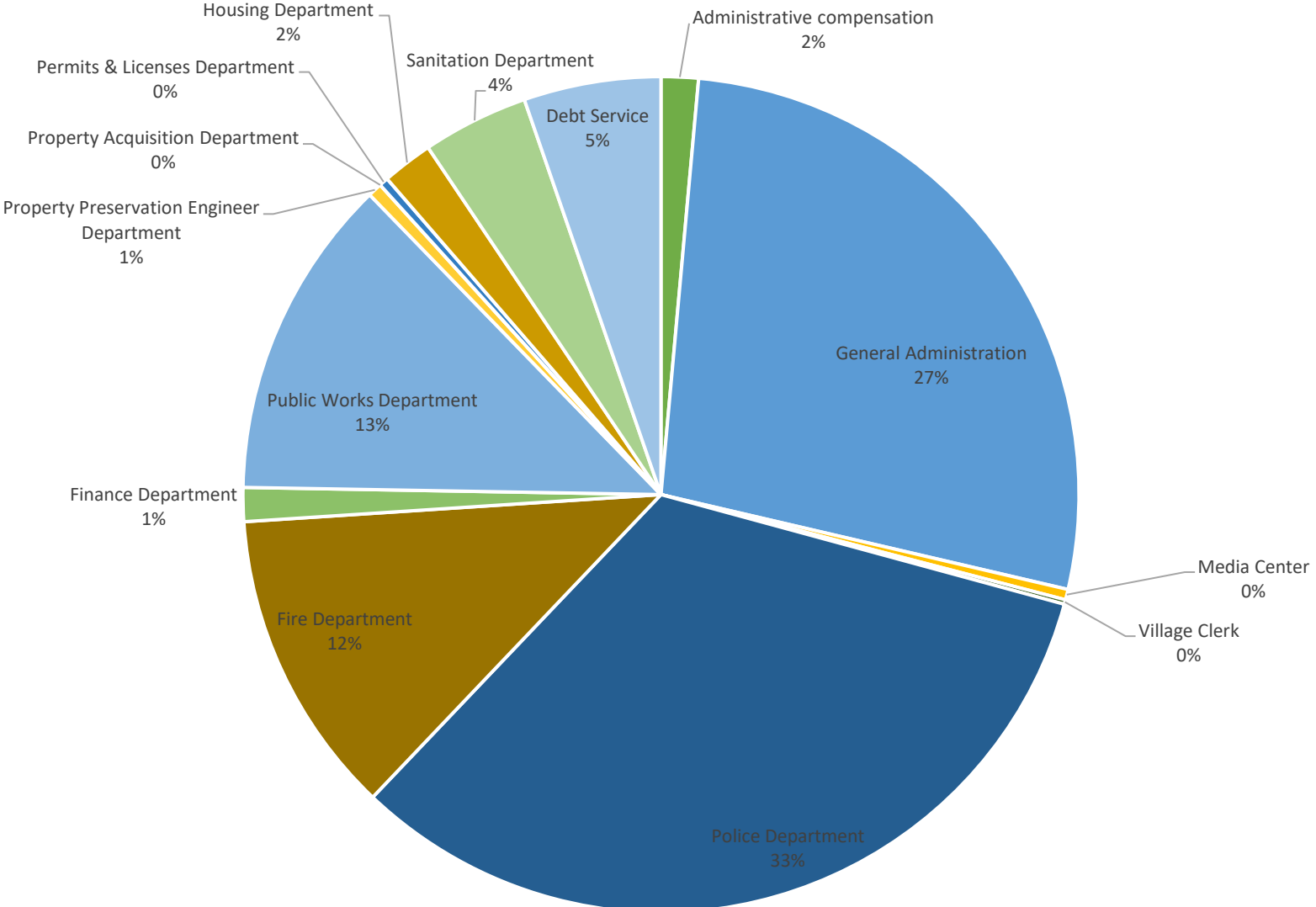
Amounts UNAUDITED updated through September 30, 2023

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through September 30, 2023

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through September 30, 2023

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

	Current Year Actual
Special Revenue	
Motor Fuel Tax	2,539,795.29
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	1,515,068.40
TIF III Indulux	491,760.33
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
American Rescue Plan	1,920,261.77
Federal Forfeiture	
Justice account	-
Treasury account	25,894.70
Total Federal Forfeiture	\$ 25,894.70
State Forfeiture	
State Forfeiture	158,089.13
State Forfeiture Holding	179,990.82
Total State Forfeiture	\$ 338,079.95
Foreign Fire Tax	20,956.50

Amounts UNAUDITED updated through September 30, 2023

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

	Current Year Actual
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	539,616.74
Total 2009A	539,616.74
 2009B	
Bond payments commingled account	166,215.16
Escrowed bank account	162,535.12
Total 2009B	328,750.28
 2009C	
Bond payments commingled account	-
Escrowed bank account	533,941.86
Total 2009C	533,941.86
 Homewood Disposal Bonds	
Bond payments commingled account	31,578.65
Escrowed bank account	-
Total Homewood Disposal Bonds	31,578.65
Total Debt Service	\$ 1,433,887.53

Amounts UNAUDITED updated through September 30, 2023

VILLAGE OF DOLTON, ILLINOIS
LONG-TERM DEBT FUNDING STATUS
AS OF SEPTEMBER 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	1,113,748.83	-	-	-	-	1,113,748.83
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>1,113,748.83</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,113,748.83</u>
Debt service balances	<u>-</u>	<u>539,616.74</u>	<u>328,750.28</u>	<u>533,941.86</u>	<u>31,578.65</u>	<u>1,433,887.53</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,283,461.63</u>
Unfunded (overfunded) balance	<u>\$ 39,273.34</u>	<u>\$ 550,383.26</u>	<u>\$ 114,904.72</u>	<u>\$ 523,758.14</u>	<u>\$ 896,356.35</u>	<u>\$ 841,214.18</u>
% Funded	96.59%	49.51%	74.10%	50.48%	3.40%	82.00%

Amounts UNAUDITED updated through September 30, 2023

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF SEPTEMBER 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	\$ 352,996.30	\$ 150.42	\$ 78.28	\$ 133,361.01	\$ 40.00	\$ 855.08	\$ 1,056,605.00	\$ 1,544,086.09
Multi-family	22,599.30	-	-	10,730.19	-	-	56,919.05	90,248.54
Commercial	1,005.17	-	-	-	-	-	-	1,005.17
Industrial	8,850.59	-	-	1,068.97	-	-	24,571.79	34,491.35
Total district 1	<u>385,451.36</u>	<u>150.42</u>	<u>78.28</u>	<u>145,160.17</u>	<u>40.00</u>	<u>855.08</u>	<u>1,138,095.84</u>	<u>1,669,831.15</u>
District 2								
Residential	(88,632.80)	104.00	246,259.63	-	56.12	136,936.32	813,644.39	1,108,367.66
Multi-family	(15.81)	913.22	20,938.67	-	-	14,276.85	77,929.18	114,042.11
Commercial	-	-	145.76	-	-	142.31	1,643.35	1,931.42
Industrial	(221.17)	-	222.24	-	-	-	802.82	803.89
Total district 2	<u>(88,869.78)</u>	<u>1,017.22</u>	<u>267,566.30</u>	<u>-</u>	<u>56.12</u>	<u>151,355.48</u>	<u>894,019.74</u>	<u>1,225,145.08</u>
District 3								
Residential	(74,599.04)	338,333.79	40.00	952.55	161,974.73	106.01	901,147.41	1,327,955.45
Multi-family	(4,504.36)	19,520.51	-	-	7,327.02	-	42,464.41	64,807.58
Commercial	-	71.10	-	-	71.10	-	71.10	213.30
Industrial	-	-	-	-	-	-	-	-
Total district 3	<u>(79,103.40)</u>	<u>357,925.40</u>	<u>40.00</u>	<u>952.55</u>	<u>169,372.85</u>	<u>106.01</u>	<u>943,682.92</u>	<u>1,392,976.33</u>
District 4								
Residential	99.72	356.95	397.93	70.39	-	-	-	924.99
Multi-family	-	-	-	-	-	-	-	-
Commercial	15,103.67	1,001.08	3,439.23	117.69	3,533.99	3,787.97	164,360.97	191,344.60
Industrial	39,313.78	79,495.57	6.70	-	-	-	48,318.79	167,134.84
Total district 4	<u>54,517.17</u>	<u>80,853.60</u>	<u>3,843.86</u>	<u>188.08</u>	<u>3,533.99</u>	<u>3,787.97</u>	<u>212,679.76</u>	<u>359,404.43</u>
District 6-8								
Residential	540.08	295.54	194.32	-	-	-	35,623.33	36,653.27
Multi-family	35.32	-	-	-	-	-	-	35.32
Commercial	22,396.84	15,297.49	21,598.89	5,253.78	3,932.90	3,411.99	149,425.07	221,316.96
Industrial	-	-	-	-	-	-	-	-
Total district 6-8	<u>22,972.24</u>	<u>15,593.03</u>	<u>21,793.21</u>	<u>5,253.78</u>	<u>3,932.90</u>	<u>3,411.99</u>	<u>185,048.40</u>	<u>258,005.55</u>
	<u>\$ 294,967.59</u>	<u>\$ 455,539.67</u>	<u>\$ 293,321.65</u>	<u>\$ 151,554.58</u>	<u>\$ 176,935.86</u>	<u>\$ 159,516.53</u>	<u>\$ 3,373,526.66</u>	<u>\$ 4,905,362.54</u>

Amounts UNAUDITED updated through September 30, 2023