

**VILLAGE OF DOLTON, ILLINOIS**

**MONTHLY FINANCIAL REPORT**

**AUGUST 31, 2020**

**VILLAGE OF DOLTON, ILLINOIS  
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**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**AS OF AUGUST 31, 2020**

	General Fund	Special Revenue Funds	Debt Service Funds	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,807,307.52	\$ 3,451,659.71	\$ 2,313,791.80	\$ 11,572,759.03
Restricted cash	778,246.99	-	-	778,246.99
Receivables				
Property taxes-net	5,549,801.37	-	4,053,507.24	9,603,308.61
Refuse	544,709.75	-	-	544,709.75
Other taxes	926,489.90	-	-	926,489.90
Other	448,838.32	68,668.80	-	517,507.12
Due from other funds	1,917,085.60	4,578,610.25	-	6,495,695.85
Due from other governmental agencies				
Park district	300,000.00	-	-	300,000.00
Less: allowance for uncollectible	(300,000.00)	-	-	(300,000.00)
Inventories	3,977.15	-	-	3,977.15
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	67,573.00	-	-	67,573.00
	<u>\$16,289,741.60</u>	<u>\$ 8,098,938.76</u>	<u>\$ 6,367,299.04</u>	<u>\$ 30,755,979.40</u>
<b>LIABILITIES</b>				
Accounts payable	994,983.67	1,184,121.62	2,675.00	2,181,780.29
Accrued salaries payable	436,367.57	-	-	436,367.57
Due to other funds	6,650,824.46	685,802.26	(48,423.55)	7,288,203.17
Due to pension funds	325,549.63	-	-	325,549.63
Unclaimed property checks	25,662.72	-	-	25,662.72
Utility overpayments	158,443.04	-	-	158,443.04
Payroll withholdings	17,170.34	-	-	17,170.34
Sales tax incentive payable	-	-	-	-
Escrow deposits	56,725.00	-	-	56,725.00
Red light fees payable	92,629.91	-	-	92,629.91
Retro payable	-	-	-	-
Property taxes-allowance	516,686.00	-	377,382.00	894,068.00
Liability insurance payable	101,578.30	-	-	101,578.30
Other liabilities	6,030.06	-	-	6,030.06
	<u>9,382,650.70</u>	<u>1,869,923.88</u>	<u>331,633.45</u>	<u>11,584,208.03</u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS (CONTINUED)**  
**AS OF AUGUST 31, 2020**

	General Fund	Special Revenue Funds	Debt Service Funds	Total
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for subsequent year	\$ 5,033,115.37	\$ -	\$ 3,676,125.24	\$ 8,709,240.61
Grants	22,940.74	-	-	22,940.74
 Total deferred inflows of resources	 5,056,056.11	 -	 3,676,125.24	 8,732,181.35
<b>FUND BALANCES</b>				
Nonspendable				
Prepaid items	67,573.00	-	-	67,573.00
Restricted				
Street maintenance	-	4,250,314.72	-	4,250,314.72
Economic development	-	3,379,203.65	-	3,379,203.65
Public safety	259,784.18	-	-	259,784.18
Grants	17,305.76	-	-	17,305.76
Capital improvement	444,077.75	-	-	444,077.75
Tort liability	57,079.30	-	-	57,079.30
Debt service	-	-	2,359,540.35	2,359,540.35
Unassigned (deficit)	1,005,214.80	(1,400,503.49)	-	(395,288.69)
 Total fund balances (deficit)	 1,851,034.79	 6,229,014.88	 2,359,540.35	 10,439,590.02
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$16,289,741.60</u>	 <u>\$ 8,098,938.76</u>	 <u>\$ 6,367,299.04</u>	 <u>\$ 30,755,979.40</u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
<b>REVENUES</b>				
Property taxes-net	\$ 1,111,470.61	\$ 1,255,682.26	\$ 2,477,049.86	\$ 4,844,202.73
Property taxes-pension	-	-	-	-
Property taxes-tort	263,571.96	-	-	263,571.96
Other taxes	1,787,568.27	247,433.82	55,455	2,090,456.66
<b>Total taxes</b>	<b>3,162,610.84</b>	<b>1,503,116.08</b>	<b>2,532,504.43</b>	<b>7,198,231.35</b>
<b>Intergovernmental</b>				
State income tax	921,533.05	-	-	921,533.05
Personal property replacement tax	97,322.44	-	-	97,322.44
Local motor fuel tax	10,871.18	-	-	10,871.18
911 service surcharge	3,703.00	-	-	3,703.00
Grants	213,694.00	508,624.60	-	722,318.60
<b>Total intergovernmental</b>	<b>1,247,123.67</b>	<b>508,624.60</b>	<b>-</b>	<b>1,755,748.27</b>
Licenses	703,606.57	-	-	703,606.57
Permits	110,890.29	-	-	110,890.29
Charge for services	429,373.17	-	-	429,373.17
Fines and forfeitures	839,141.37	-	-	839,141.37
Interest income	2,428.97	2,695.63	139.17	5,263.77
Other	176,926.59	-	55,454.57	232,381.16
<b>Total revenues</b>	<b>6,672,101.47</b>	<b>2,014,436.31</b>	<b>2,588,098.17</b>	<b>11,274,635.95</b>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES (CONTINUED)**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
<b>EXPENDITURES</b>				
Administrative compensation	\$ 145,024.33	\$ -	\$ -	\$ 145,024.33
General administration	1,612,863.68	-	2,675.00	1,615,538.68
Media center	11,548.57	-	-	11,548.57
Village Clerk	98.42	-	-	98.42
Police department	1,962,407.70	560,489.88	-	2,522,897.58
Fire department	1,080,952.84	326,905.75	-	1,407,858.59
Finance department	56,508.94	-	-	56,508.94
Public works department	403,264.08	-	-	403,264.08
Property preservation engineer department	29,670.25	-	-	29,670.25
Property acquisition department	-	-	-	-
Permits & licenses department	34,902.66	-	-	34,902.66
Housing department	122,998.00	-	-	122,998.00
Sanitation department	561,716.22	-	-	561,716.22
Board and commissions department	-	-	-	-
Street maintenance	-	66,961.59	-	66,961.59
Economic development	-	352,125.22	-	352,125.22
Debt Service	-	-	1,490,460.84	1,490,460.84
	<u>6,021,955.69</u>	<u>1,306,482.44</u>	<u>1,493,135.84</u>	<u>8,821,573.97</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>650,145.78</u>	<u>707,953.87</u>	<u>1,094,962.33</u>	<u>2,453,061.98</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	841,669.75	-	-	841,669.75
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	-	-	-	-
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>841,669.75</u>	<u>-</u>	<u>-</u>	<u>841,669.75</u>
Total other financing sources (uses)				
Net change in fund balances	1,491,815.53	707,953.87	1,094,962.33	3,294,731.73
Fund balances (deficit) at beginning of year	359,219.26	5,521,061.01	1,320,032.59	7,200,312.86
Fund balances (deficit) at end of year	<u>\$ 1,851,034.79</u>	<u>\$ 6,229,014.88</u>	<u>\$ 2,414,994.92</u>	<u>\$10,495,044.59</u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND**  
**AS OF AUGUST 31, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Cash and cash equivalents	\$ 5,807,307.52	\$ 3,674,697.09
Restricted cash	778,246.99	1,458,642.90
Receivables		
Property taxes-net	5,549,801.37	6,335,112.30
Refuse	544,709.75	680,464.19
Other taxes	926,489.90	1,229,221.89
Other	448,838.32	165,222.70
Due from other funds	1,917,085.60	2,120,459.22
Due from other governmental agencies		
Park district	300,000.00	300,000.00
Less: allowance for uncollectible	(300,000.00)	(300,000.00)
Inventories	3,977.15	28,336.30
Land held for resale	245,712.00	245,712.00
Prepaid items	67,573.00	72,679.66
	<u>\$ 16,289,741.60</u>	<u>\$ 16,010,548.25</u>
<b>LIABILITIES</b>		
Accounts payable	994,983.67	460,482.15
Accrued salaries payable	436,367.57	356,277.75
Due to other funds	6,650,824.46	6,158,981.57
Due to pension funds	325,549.63	325,549.63
Unclaimed property checks	25,662.72	26,273.60
Utility overpayments	158,443.04	82,784.18
Payroll withholdings	17,170.34	7,439.62
Sales tax incentive payable	-	100,684.73
Escrow deposits	56,725.00	110,500.00
Red light fees payable	92,629.91	262,198.98
Retro payable	-	122,868.17
Property taxes-allowance	516,686.00	-
Liability insurance payable	101,578.30	101,578.30
Other liabilities	6,030.06	6,030.06
	<u>9,382,650.70</u>	<u>8,121,648.74</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property taxes levied for subsequent year	5,033,115.37	6,335,112.30
Grants	22,940.74	22,940.74
	<u>5,056,056.11</u>	<u>6,358,053.04</u>

*Amounts UNAUDITED updated through August 31, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND (CONTINUED)**  
**AS OF AUGUST 31, 2020**

	Current Year Actual	Prior Year Actual
<b>FUND BALANCES</b>		
Nonspendable		
Prepaid items	\$ 67,573.00	\$ 72,679.66
Restricted		
Grants	17,305.76	17,305.76
Capital improvement	444,077.75	573,077.75
Public safety	259,784.18	274,072.21
Tort liability	57,079.30	594,187.18
Unassigned (deficit)	1,005,214.80	(476.09)
 Total fund balances (deficit)	 1,851,034.79	 1,530,846.47
 Total liabilities, deferred inflows of resources and fund balances	 \$ 16,289,741.60	 \$ 16,010,548.25

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>REVENUES</b>					
Property taxes-net	\$ 1,002,983.27	\$ 1,111,470.61	\$ 4,861,212.00	22.86%	\$ 749,869.34
Property taxes-pension	-	-	-	0.00%	847,191.89
Property taxes-tort	237,290.98	263,571.96	1,026,000.00	25.69%	153,732.46
Other taxes					
Cannabis tax	1,288.37	4,354.44	5,000.00	87.09%	-
Home rule sales tax	84,626.35	267,592.80	681,700.00	39.25%	207,284.00
Hotel tax	-	3,750.00	7,200.00	52.08%	-
Sales tax	226,910.88	765,572.23	1,862,000.00	41.12%	550,172.57
Simplified municipal telecom tax	20,814.95	85,071.03	260,000.00	32.72%	66,281.24
Transfer tax	21,902.00	77,354.75	266,000.00	29.08%	67,880.00
Utilities tax	117,157.62	507,351.61	1,611,000.00	31.49%	310,573.81
Video gaming tax	(247,312.30)	41,348.11	238,000.00	17.37%	98,538.47
Other taxes	8,283.75	35,173.30	48,000.00	73.28%	13,338.65
<b>Total taxes</b>	<b>1,473,945.87</b>	<b>3,162,610.84</b>	<b>10,866,112.00</b>	<b>29.11%</b>	<b>3,064,862.43</b>
Intergovernmental					
State income tax	313,913.83	921,533.05	2,154,000.00	42.78%	827,287.63
Personal property replacement tax	26,621.83	97,322.44	201,000.00	48.42%	100,677.92
Local motor fuel tax	2,839.21	10,871.18	39,000.00	27.87%	11,971.19
911 service surcharge	925.75	3,703.00	10,000.00	37.03%	1,851.50
Grants					
Census 2020	-	6,553.00	-	0.00%	-
Comed region green grant	5,000.00	5,000.00	-	0.00%	-
Community development block grant	-	200,000.00	200,000.00	100.00%	-
COVID-19	-	-	77,000.00	0.00%	-
Firefighters small tools	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Grass cutting	-	2,141.00	42,000.00	5.10%	33,713.00
Illinois public risk fund	-	-	-	0.00%	-
JAG	-	-	20,000.00	0.00%	-
<b>Total intergovernmental</b>	<b>349,300.62</b>	<b>1,247,123.67</b>	<b>3,049,000.00</b>	<b>40.90%</b>	<b>975,501.24</b>
Licenses					
Rental	1,400.00	15,950.00	45,000.00	35.44%	8,475.00
Vehicle	15,720.00	253,110.00	294,000.00	86.09%	272,367.50
Business	1,450.00	10,860.00	270,000.00	4.02%	11,785.46
Animal	165.00	3,675.00	3,690.00	99.59%	3,030.00
Cable franchise	57,499.28	120,810.12	240,000.00	50.34%	68,929.56
Illinois bell franchise	-	-	-	0.00%	-
Contractors	19,940.00	81,640.00	80,000.00	102.05%	32,200.00
Other licenses	6,895.00	72,963.00	45,000.00	162.14%	152,064.30
Liquor	3,551.79	34,808.35	44,000.00	79.11%	37,251.76
Inspection fees	23,875.00	100,690.10	140,000.00	71.92%	44,599.82
Fire fees	500.00	9,100.00	9,000.00	101.11%	13,050.00
<b>Total licenses</b>	<b>130,996.07</b>	<b>703,606.57</b>	<b>1,170,690.00</b>	<b>60.10%</b>	<b>643,753.40</b>
Permits					
Building	44,510.33	106,255.29	50,000.00	212.51%	27,560.37
Other permits	680.00	4,635.00	20,000.00	23.18%	9,965.84
<b>Total permits</b>	<b>45,190.33</b>	<b>110,890.29</b>	<b>70,000.00</b>	<b>158.41%</b>	<b>37,526.21</b>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>REVENUES (Continued)</b>					
Charge for services					
Utilities charges	\$ 146,271.74	\$ 429,047.53	\$ 1,745,000.00	24.59%	\$ 430,206.59
Utilities penalties	-	200.00	500.00	40.00%	-
Special police services	-	125.64	55,000.00	0.23%	1,834.95
Total charge for services	<u>146,271.74</u>	<u>429,373.17</u>	<u>1,800,500.00</u>	<u>23.85%</u>	<u>432,041.54</u>
Fines and forfeitures					
Red light fees	106,435.00	376,269.25	405,000.00	92.91%	670.00
Towing fees	14,200.00	54,900.00	90,000.00	61.00%	32,200.00
Court fines	2,165.00	8,360.00	20,000.00	41.80%	4,600.00
Parking fines	19,025.00	35,969.00	60,000.00	59.95%	22,070.00
Overweight truck fines	480.00	540.00	50,000.00	1.08%	1,930.00
Housing fines	28,681.00	89,565.58	300,000.00	29.86%	78,174.25
Municipal collections	61,432.36	137,793.17	350,000.00	39.37%	297,856.68
Local debt recovery collections	10,258.96	113,591.87	321,000.00	35.39%	484,618.28
Other fines	7,015.00	22,152.50	50,000.00	44.31%	20,225.00
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	-	-	-	0.00%	-
Total fines and forfeitures	<u>249,692.32</u>	<u>839,141.37</u>	<u>1,646,000.00</u>	<u>50.98%</u>	<u>942,344.21</u>
Interest income	<u>336.51</u>	<u>2,428.97</u>	<u>10,000.00</u>	<u>24.29%</u>	<u>5,909.50</u>
Other					
Escrow forfeiture	19,000.00	36,500.00	42,000.00	86.90%	(26,500.00)
Sponsorships	-	-	15,000.00	0.00%	-
Sponsorships-Ardagh	50,000.00	50,000.00	-	0.00%	-
Rental income	-	4,587.64	40,000.00	11.47%	5,290.00
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	27,607.30	37,844.91	-	0.00%	16,158.18
Insurance reimbursement	-	-	10,000.00	0.00%	-
Workers compensation reimbursement	-	6,051.36	120,000.00	5.04%	33,370.47
TIF #3 Indulux reimbursement	7,140.68	28,562.72	87,000.00	32.83%	20,798.10
Motor fuel tax reimbursement	-	-	147,000.00	0.00%	-
Miscellaneous	1,200.00	13,379.96	30,000.00	44.60%	88,705.96
Total other	<u>104,947.98</u>	<u>176,926.59</u>	<u>491,000.00</u>	<u>36.03%</u>	<u>137,822.71</u>
Total revenues	<u>2,500,681.44</u>	<u>6,672,101.47</u>	<u>19,103,302.00</u>	<u>34.93%</u>	<u>6,239,761.24</u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>EXPENDITURES</b>					
Administrative compensation					
Salaries	\$ 12,813.81	\$ 48,834.46	\$ 142,680.00	34.23%	\$ 33,734.97
Salaries-elected official allowance	9,333.36	37,333.44	112,000.00	33.33%	28,000.08
FICA tax	1,694.22	6,591.71	19,500.00	33.80%	4,724.01
IMRF contribution	356.45	1,375.08	3,000.00	45.84%	606.69
Medical insurance	10,727.82	50,889.64	145,000.00	35.10%	35,324.30
<b>Total administrative compensation</b>	<b>34,925.66</b>	<b>145,024.33</b>	<b>422,180.00</b>	<b>34.35%</b>	<b>102,390.05</b>
General administration					
Salaries	19,842.68	94,515.64	310,000.00	30.49%	52,068.46
FICA tax	1,459.86	6,998.48	29,000.00	24.13%	4,143.21
IMRF contribution	326.12	1,575.86	9,000.00	17.51%	344.11
Medical insurance	4,669.76	25,441.77	157,000.00	16.20%	53,834.10
Medical insurance-retirees	12,346.29	61,219.28	110,000.00	55.65%	55,489.07
Life insurance	-	-	-	0.00%	-
Unemployment compensation	21,763.00	21,763.00	112,000.00	19.43%	50.97
Worker's compensation	-	228,689.50	1,100,000.00	20.79%	270,292.00
Membership dues	375.00	13,711.00	15,000.00	91.41%	1,000.00
Training	-	-	1,000.00	0.00%	-
Janitorial services	845.60	1,572.90	18,000.00	8.74%	-
Credit card expenditures	-	-	-	0.00%	26,064.29
Bank fees	3,604.12	23,300.26	100,000.00	23.30%	21,548.83
Municipal collection of Amercia fees	21,933.99	86,125.98	157,500.00	54.68%	227,887.61
Red light service fees	50,425.59	172,498.14	200,000.00	86.25%	-
Postage & mailing	5,287.58	6,541.69	8,000.00	81.77%	295.35
Printing	52.00	187.00	2,000.00	9.35%	429.00
Publishing	-	-	5,000.00	0.00%	-
Newspaper public outreach	-	-	5,000.00	0.00%	-
Office supplies	133.95	593.08	10,000.00	5.93%	1,727.22
Operating supplies	-	-	500.00	0.00%	43.76
Court reporting & filing fees	-	-	-	0.00%	-
Legal fees	21,738.00	49,708.74	400,000.00	12.43%	56,384.52
Auditing	1,500.00	1,500.00	50,000.00	3.00%	-
Medical services & drug testing	230.00	468.00	10,000.00	4.68%	1,316.00
Settlements	-	-	5,000.00	0.00%	599.56
Telephone	28,837.66	98,832.67	180,000.00	54.91%	46,137.77
Utilities	545.79	3,878.51	35,000.00	11.08%	6,348.27
Powering safe communities	-	-	-	0.00%	-
Liability insurance	267,625.45	346,094.33	1,100,000.00	31.46%	85,405.96
Maintenance services building & grounds	(35.28)	1,622.85	16,000.00	10.14%	1,169.58
Maintenance services equipment	-	197.50	15,000.00	1.32%	9,101.80
Maintenance services vehicle	-	-	10,000.00	0.00%	1,725.00
Maintenance supplies buildings & grounds	521.00	549.50	-	0.00%	68.79
Other professional services	1,191.44	7,354.82	50,000.00	14.71%	23,341.82
Other contractual services	62,792.00	300,533.24	780,000.00	38.53%	236,760.79
Special events & activities	-	-	20,000.00	0.00%	5,200.00
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	1,157.20	1,626.66	10,000.00	16.27%	-
City of Chicago payment	-	-	1,026,000.00	0.00%	-
Grants					
Census expenditures	199.06	364.06	-	0.00%	-
CDBG expenditures	42.27	3,869.77	200,000.00	1.93%	8,004.00
Ardagh expenditures	1,530.10	44,429.79	-	0.00%	-
IPRF expenditures	-	-	-	0.00%	-
Other miscellaneous expenses	4,294.39	7,099.66	180,000.00	3.94%	16,657.57
<b>Total general administration</b>	<b>535,234.62</b>	<b>1,612,863.68</b>	<b>6,436,000.00</b>	<b>25.06%</b>	<b>1,213,439.41</b>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED AUGUST 31, 2020

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>EXPENDITURES (Continued)</b>					
Media center					
Salaries	\$ 1,844.40	\$ 3,359.40	\$ 10,000.00	33.59%	\$ 2,910.00
FICA tax	141.09	256.98	1,000.00	25.70%	222.62
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	119.99	888.50	1,000.00	88.85%	26.99
Operating supplies	-	-	-	0.00%	-
Other professional services	2,687.50	6,187.50	30,000.00	20.63%	3,622.50
Other miscellaneous expenses	2.99	856.19	-	0.00%	-
Coronavirus expenditures	-	-	2,500.00	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
<b>Total media center</b>	<b>4,795.97</b>	<b>11,548.57</b>	<b>44,500.00</b>	<b>25.95%</b>	<b>6,782.11</b>
Village Clerk					
Salaries	-	-	3,000.00	0.00%	250.00
Publishing	-	-	10,000.00	0.00%	-
Office supplies	98.42	98.42	-	0.00%	-
Other professional services	-	-	900.00	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
<b>Total Village Clerk</b>	<b>98.42</b>	<b>98.42</b>	<b>13,900.00</b>	<b>0.71%</b>	<b>250.00</b>
Police department					
Salaries	201,588.31	999,456.41	3,088,000.00	32.37%	685,240.99
Salaries overtime	34,574.94	108,102.95	560,000.00	19.30%	116,824.06
Salaries crossing guards	-	405.00	50,000.00	0.81%	25,701.00
Salaries management	91,175.95	372,700.78	1,120,000.00	33.28%	196,060.62
FICA tax	7,289.05	32,255.29	130,000.00	24.81%	24,853.87
IMRF contribution	645.54	2,762.91	11,000.00	25.12%	3,561.73
Pension contribution	-	-	-	0.00%	565,932.79
Medical insurance	64,708.30	318,976.48	718,000.00	44.43%	143,081.11
Uniform allowance	4,500.00	4,500.00	40,000.00	11.25%	1,632.00
Dues	-	-	500.00	0.00%	-
Organization memberships	-	-	4,000.00	0.00%	-
Training	249.00	9,173.00	2,000.00	458.65%	50.00
Public education	-	-	500.00	0.00%	159.00
Janitorial services	1,386.00	4,065.60	18,000.00	22.59%	1,248.80
Postage & mailing	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	441.89	1,745.16	10,000.00	17.45%	329.54
Operating supplies	-	535.10	10,000.00	5.35%	566.85
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	5,874.17	15,742.32	78,000.00	20.18%	19,252.46
Traveling expenses	352.25	352.25	-	0.00%	-
Telephone	1,432.82	5,643.04	15,000.00	37.62%	8,376.55
Lease payment	-	-	50,000.00	0.00%	-
Maintenance services building & grounds	-	2,088.37	15,000.00	13.92%	4,676.91
Maintenance services equipment	-	-	4,500.00	0.00%	-
Maintenance services vehicle	9,939.32	19,040.88	80,000.00	23.80%	15,862.57
Maintenance supplies buildings & grounds	-	-	1,000.00	0.00%	67.89
Maintenance supplies equipment	-	351.01	5,000.00	7.02%	192.86
Maintenance supplies vehicles	1,810.00	4,810.00	10,000.00	48.10%	-
Other professional services	1,300.82	11,503.32	40,000.00	28.76%	11,295.17

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>EXPENDITURES (Continued)</b>					
Police department (Continued)					
Other contractual services	\$ 1,151.11	\$ 14,376.68	\$ 45,000.00	31.95%	\$ 14,498.60
Other miscellaneous expenses	1,941.81	4,938.64	40,000.00	12.35%	4,888.00
Coronavirus expenditures	4,948.16	18,303.36	10,000.00	183.03%	-
Grants					
Forfeiture purchases	-	614.15	-	0.00%	2,397.30
IPRF expenditures	-	-	-	0.00%	-
JAG grant related expenditures	9,965.00	9,965.00	20,000.00	49.83%	-
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	22,752.92
Vehicle	-	-	-	0.00%	-
<b>Total police department</b>	<b>445,274.44</b>	<b>1,962,407.70</b>	<b>6,175,500.00</b>	<b>31.78%</b>	<b>1,869,503.59</b>
Fire department					
Salaries	107,558.40	626,491.11	1,600,000.00	39.16%	393,794.57
Salaries overtime	45,609.44	179,951.52	546,000.00	32.96%	94,228.39
Salaries management	8,000.80	37,234.48	125,000.00	29.79%	30,007.30
Salaries retro	-	-	-	0.00%	-
FICA tax	2,742.35	14,134.93	40,000.00	35.34%	9,207.35
IMRF contribution	-	-	-	0.00%	23.34
Pension contribution	-	-	-	0.00%	281,259.10
Medical insurance	36,200.08	175,305.46	380,000.00	46.13%	92,345.00
Uniform allowance	-	-	20,000.00	0.00%	6,686.50
Dues	-	-	-	0.00%	-
Organization memberships	8,760.50	8,760.50	6,180.00	141.76%	-
Training	-	-	18,750.00	0.00%	2,157.50
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	50.00	78.79	4,500.00	1.75%	1,298.52
Operating supplies	-	44.34	10,000.00	0.44%	-
Operating supplies EMS	-	-	10,000.00	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	2,826.00	3,201.00	-	0.00%	-
Automotive fuel	3,671.35	9,838.94	54,000.00	18.22%	12,032.89
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	228.08	682.22	5,000.00	13.64%	-
Utilities	-	3,712.95	10,000.00	37.13%	99.46
Maintenance services building & grounds	-	1,327.36	20,000.00	6.64%	3,036.14
Maintenance services equipment	1,175.56	1,529.52	15,000.00	10.20%	125.15
Maintenance services vehicle	7,581.97	7,581.97	30,000.00	25.27%	10,537.25
Maintenance supplies buildings & grounds	160.95	160.95	-	0.00%	614.61
Maintenance supplies equipment	1,422.06	1,422.06	2,000.00	71.10%	7,321.73
Maintenance supplies vehicles	87.95	1,651.07	-	0.00%	-

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED AUGUST 31, 2020

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>EXPENDITURES (Continued)</b>					
Fire department (continued)					
Other professional services	\$ 5,366.82	\$ 7,299.96	\$ 10,000.00	73.00%	\$ 4,783.88
Other contractual services	-	-	100.00	0.00%	-
Coronavirus expenditures	-	414.20	10,000.00	4.14%	-
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grants:					
Grant purchases	-	-	-	0.00%	-
Firefighters small tools grant	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Other miscellaneous expenses	99.51	129.51	2,500.00	5.18%	2,195.71
Lease payment	-	-	50,000.00	0.00%	49,718.25
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Total fire department	<u>231,541.82</u>	<u>1,080,952.84</u>	<u>3,277,030.00</u>	<u>32.99%</u>	<u>1,001,472.64</u>
Finance department					
Salaries	-	-	50,000.00	0.00%	-
FICA tax	-	-	4,000.00	0.00%	-
IMRF contribution	-	-	1,000.00	0.00%	-
Medical insurance	-	-	35,000.00	0.00%	-
Organization memberships	-	-	500.00	0.00%	-
Training	-	-	2,500.00	0.00%	-
Office supplies	-	-	500.00	0.00%	-
Other professional services	<u>18,758.99</u>	<u>56,508.94</u>	<u>250,000.00</u>	<u>22.60%</u>	<u>48,085.01</u>
Total finance department	<u>18,758.99</u>	<u>56,508.94</u>	<u>343,500.00</u>	<u>16.45%</u>	<u>48,085.01</u>
Public works department					
Salaries	34,854.05	177,496.75	540,000.00	32.87%	128,483.48
Salaries overtime	3,478.48	7,110.94	80,000.00	8.89%	8,411.85
Salaries management	3,697.06	18,279.90	60,000.00	30.47%	12,637.45
FICA tax	3,607.90	14,741.95	55,000.00	26.80%	16,378.24
IMRF contribution	832.39	4,192.77	12,000.00	34.94%	1,037.10
Medical insurance	15,607.13	69,546.59	150,000.00	46.36%	36,965.88
Uniform allowance	12,300.00	12,300.00	40,000.00	30.75%	16,082.58
Dues	-	-	500.00	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	2,500.00	0.00%	200.00
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	72.66	3,000.00	2.42%	632.86
Operating supplies	16.98	16.98	10,000.00	0.17%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	1,468.53	4,130.75	35,000.00	11.80%	12,339.37
Equipment rentals	170.24	1,204.56	6,000.00	20.08%	581.19
Telephone	-	-	-	0.00%	-
Utilities	672.17	3,095.53	15,000.00	20.64%	1,009.53
Maintenance services building & grounds	5,879.52	12,854.66	72,000.00	17.85%	20,703.16
Maintenance services equipment	5,767.90	15,434.29	75,000.00	20.58%	14,370.26
Maintenance services vehicle	1,013.70	11,818.61	80,000.00	14.77%	9,966.86
Maintenance services sidewalks	-	-	70,000.00	0.00%	16,925.00
Maintenance services other	1,680.11	1,680.11	10,000.00	16.80%	116.25
Maintenance supplies buildings & grounds	-	-	1,000.00	0.00%	-
Maintenance supplies equipment	-	-	3,500.00	0.00%	-
Maintenance supplies vehicles	-	-	3,500.00	0.00%	-
Maintenance supplies street repair	-	-	-	0.00%	-

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED AUGUST 31, 2020

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>EXPENDITURES (Continued)</b>					
Public works department (continued)					
Maintenance supplies street lighting	\$ -	\$ -	\$ 25,000.00	0.00%	\$ 825.48
Maintenance supplies signs	441.25	441.25	2,500.00	17.65%	1,740.00
Maintenance supplies other	-	-	-	0.00%	-
Janitorial supplies	-	-	1,200.00	0.00%	-
Other professional services	837.82	3,217.96	32,000.00	10.06%	5,179.88
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	3,120.80	3,548.80	10,000.00	35.49%	-
Tree maintenance	1,175.00	1,175.00	100,000.00	1.18%	5,890.00
Village hall expenses	-	-	-	0.00%	1,060.18
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	-	350.00	-	0.00%	5,000.00
Lease payment	-	39,934.04	40,000.00	99.84%	-
Grants					
IPRF expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	619.98	-	0.00%	39,934.04
Vehicles	-	-	100,000.00	0.00%	-
Total public works department	<u>96,621.03</u>	<u>403,264.08</u>	<u>1,634,700.00</u>	<u>24.67%</u>	<u>356,470.64</u>
Property preservation engineer department					
Salaries	5,481.12	24,232.32	74,000.00	32.75%	14,423.64
FICA tax	402.59	1,786.91	6,000.00	29.78%	1,066.16
IMRF contribution	97.01	428.88	1,500.00	28.59%	122.60
Medical insurance	628.23	3,222.14	7,500.00	42.96%	998.37
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	<u>6,608.95</u>	<u>29,670.25</u>	<u>89,000.00</u>	<u>33.34%</u>	<u>16,610.77</u>
Property acquisition department					
Other contracted services	-	-	100,000.00	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	<u>-</u>	<u>-</u>	<u>100,000.00</u>	<u>0.00%</u>	<u>-</u>
Permits & licenses department					
Salaries	5,562.72	20,309.28	75,000.00	27.08%	33,391.52
FICA tax	373.00	1,415.14	6,000.00	23.59%	2,315.93
IMRF contribution	98.46	359.48	1,500.00	23.97%	205.77
Medical insurance	1,848.25	9,912.78	30,000.00	33.04%	2,215.84
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	158.00	158.00	1,050.00	15.05%	-
Office supplies	126.02	126.02	2,000.00	6.30%	15.19
Engineering services	-	-	2,000.00	0.00%	-
Coronavirus expenditures	-	-	5,000.00	0.00%	-
Other professional services	-	-	-	0.00%	-
Other contractual services	688.82	2,621.96	45,000.00	5.83%	8,301.88
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
Total permits & licenses department	<u>8,855.27</u>	<u>34,902.66</u>	<u>168,550.00</u>	<u>20.71%</u>	<u>46,446.13</u>

*Amounts UNAUDITED updated through August 31, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED AUGUST 31, 2020

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>EXPENDITURES (Continued)</b>					
Housing department					
Salaries	15,799.39	79,059.70	245,000.00	32.27%	49,881.08
FICA tax	1,153.77	5,754.48	25,000.00	23.02%	3,640.65
IMRF contribution	239.63	1,188.78	5,000.00	23.78%	396.82
Medical insurance	1,817.67	8,446.50	60,000.00	14.08%	5,832.40
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	1,000.00	0.00%	-
Postage & mailing	-	914.16	10,000.00	9.14%	1,800.97
Printing	-	772.00	2,100.00	36.76%	630.00
Office supplies	-	30.62	2,500.00	1.22%	216.24
Automotive fuel	1,468.53	3,935.55	20,000.00	19.68%	4,813.08
Coronavirus expenditures	-	19.25	2,500.00	0.77%	-
Lease payment	-	-	20,000.00	0.00%	-
Maintenance services vehicle	-	-	11,000.00	0.00%	1,171.96
Other professional services	-	-	-	0.00%	-
Other contractual services	688.82	2,621.96	15,000.00	17.48%	4,858.35
Board ups	5,895.00	20,255.00	45,000.00	45.01%	13,101.00
Lawn care	-	-	25,000.00	0.00%	43,630.00
Other miscellaneous expenses	-	-	6,000.00	0.00%	60.00
Capital outlay					
Equipment	-	-	-	0.00%	8,532.35
<b>Total housing department</b>	<b>27,062.81</b>	<b>122,998.00</b>	<b>500,100.00</b>	<b>24.59%</b>	<b>138,564.90</b>
Sanitation department					
Contract collection	\$ 138,859.54	\$ 561,716.22	\$ 1,757,180.00	31.97%	\$ 412,617.55
Bad debt expense	-	-	-	0.00%	-
<b>Total sanitation department</b>	<b>138,859.54</b>	<b>561,716.22</b>	<b>1,757,180.00</b>	<b>31.97%</b>	<b>412,617.55</b>
Board and commissions department					
Other professional services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
<b>Total board and commissions department</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
 STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 GENERAL FUND (CONTINUED)  
 FOR THE PERIOD ENDED AUGUST 31, 2020

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>EXPENDITURES (Continued)</b>					
Debt Service					
Principal	-	-	-	0.00%	-
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	1,548,637.52	6,021,955.69	20,962,140.00	28.73%	5,212,632.80
Excess (deficiency) of revenues over (under) expenditures	952,043.92	650,145.78	(1,858,838.00)		1,027,128.44
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond proceeds	138,859.54	841,669.75	1,400,000.00	60.12%	410,161.30
Capital lease proceeds	-	-	100,000.00	0.00%	-
Sale of fixed assets	-	-	-	0.00%	-
Sale of property	-	-	-	0.00%	-
Sale of foreclosed property	-	-	400,000.00	0.00%	-
Transfers in	-	-	-	0.00%	-
Transfers out	-	-	-	0.00%	-
Total other financing sources (uses)	138,859.54	841,669.75	1,900,000.00	44.30%	410,161.30
Net change in fund balance	<u>\$ 1,090,903.46</u>	1,491,815.53	<u>\$ 41,162.00</u>		1,437,289.74
Fund balance (deficit) at beginning of year		359,219.26			93,556.73
Fund balance (deficit) at end of year		<u>\$ 1,851,034.79</u>			<u>\$ 1,530,846.47</u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF AUGUST 31, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 1,358,731.03	\$ 1,537,847.33
Accounts receivable		
Customers	4,154,686.41	4,044,877.11
Less: allowance for doubtful accounts	(856,619.34)	(725,076.70)
Due from other funds	2,072,214.21	1,292,218.26
<b>Total current assets</b>	<b>6,729,012.31</b>	<b>6,149,866.00</b>
Noncurrent Assets		
Capital assets		
Depreciable	1,776,160.91	1,742,995.29
Less: accumulated depreciation	(1,749,447.29)	(1,742,995.29)
Net pension asset-IMRF	458,815.00	101,406.00
<b>Total noncurrent assets</b>	<b>485,528.62</b>	<b>101,406.00</b>
<b>Total assets</b>	<b>7,214,540.93</b>	<b>6,251,272.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-OPEB	2,547.00	2,547.00
Deferred outflow-IMRF	21,692.00	290,632.00
<b>Total deferred outflows</b>	<b>24,239.00</b>	<b>293,179.00</b>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	81,195.00	23,587.26
Accrued salaries payable	23,919.03	26,769.71
Accrued compensated absences	23,891.16	23,891.16
OPEB liability	84,042.00	84,042.00
Due to other funds	-	-
<b>Total current liabilities</b>	<b>213,047.19</b>	<b>158,290.13</b>
Noncurrent Liabilities		
Tenant deposits	20,000.00	16,825.00
Capital lease liability	33,165.62	-
City of Chicago payable	7,842,501.93	8,486,343.49
<b>Total noncurrent liabilities</b>	<b>7,895,667.55</b>	<b>8,503,168.49</b>
<b>Total liabilities</b>	<b>8,108,714.74</b>	<b>8,661,458.62</b>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF AUGUST 31, 2020**

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	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	<u>195,645.00</u>	<u>73,261.00</u>
<b>NET POSITION</b>		
Investment in capital assets	26,714	-
Unrestricted (deficit)	<u>(1,092,293.43)</u>	<u>(2,190,268.62)</u>
Total net position	<u>\$ (1,065,579.81)</u>	<u>\$ (2,190,268.62)</u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-WATER FUND**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>OPERATING REVENUES</b>					
Utility charges	\$ 310,594.77	\$ 1,201,798.83	\$ 5,250,000.00	22.89%	\$ 1,073,837.29
Utility penalties	(152.78)	(768.08)	30,000.00	-2.56%	(36.92)
Grants					
COVID-19	-	-	5,000.00	0.00%	-
Illinois public risk fund	-	-	-	0.00%	-
Other income	14,264.00	32,189.00	131,310.00	24.51%	24,939.00
<b>Total revenues</b>	<b>324,705.99</b>	<b>1,233,219.75</b>	<b>5,416,310.00</b>	<b>22.77%</b>	<b>1,098,739.37</b>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	31,493.02	133,501.39	540,000.00	24.72%	120,960.04
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	110,000.00	0.00%	-
FICA tax	2,685.15	10,396.33	60,000.00	17.33%	6,451.60
IMRF contribution	698.60	2,194.46	15,000.00	14.63%	944.84
Medical insurance	8,112.16	40,913.21	110,000.00	37.19%	31,402.70
Uniform allowance	2,800.00	2,800.00	3,000.00	93.33%	1,000.00
OPEB expense	-	-	2,000.00	0.00%	-
Training	-	-	2,000.00	0.00%	-
Purchase of water	234,897.04	934,132.05	3,814,090.00	24.49%	539,511.16
Bank fees	2,895.02	4,688.10	9,500.00	49.35%	1,841.63
Postage & mailing	-	6,148.39	15,000.00	40.99%	2,636.49
Office supplies	180.80	490.67	10,000.00	4.91%	4,931.04
Operating supplies	12,214.06	29,523.12	20,000.00	147.62%	6,829.76
Automotive fuel	1,468.53	3,935.55	21,500.00	18.30%	-
Auditing	-	-	-	0.00%	10,881.12
Utilities	8,463.70	15,855.62	36,400.00	43.56%	215.99
Liability insurance	-	-	200,000.00	0.00%	36,060.27
Coronavirus expenses	1,082.56	3,682.56	5,000.00	73.65%	-
Lease payments	-	-	15,000.00	0.00%	-
Maintenance services building & grounds	36,795.99	40,424.71	47,000.00	86.01%	12,081.00
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	-	910.00	14,500.00	6.28%	4,058.50
Maintenance services vehicles	-	102.75	3,000.00	3.43%	-
Maintenance supplies building	-	-	-	0.00%	-
Maintenance supplies utility system	7,002.45	12,082.45	100,000.00	12.08%	17,836.21
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	4,833.50	14,560.26	80,000.00	18.20%	-
Other contracted services	688.82	2,621.96	20,000.00	13.11%	3,888.88
Other miscellaneous expenses	-	-	25,000.00	0.00%	10,521.10
Capital outlay					
Vehicle	-	-	30,000.00	0.00%	5,688.23
Grants					
IPRF expenses	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
<b>Total operating expenses</b>	<b>356,311.40</b>	<b>1,258,963.58</b>	<b>5,327,990.00</b>	<b>23.63%</b>	<b>817,740.56</b>
Operating income (loss)	(31,605.41)	(25,743.83)	88,320.00		280,998.81

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-WATER FUND (CONTINUED)**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	-	-	1,026,000.00	0.00%	-
Principal repayment	-	-	(682,473.00)	0.00%	-
Interest expense	-	-	(470,550.00)	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	(127,023.00)	0.00%	-
Change in net position	<u>\$ (31,605.41)</u>	(25,743.83)	<u>\$ (38,703.00)</u>		280,998.81
Net position at beginning of year		(1,039,835.98)			(2,471,267.43)
Net position at end of year		<u>\$ (1,065,579.81)</u>			<u>\$ (2,190,268.62)</u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-SEWER FUND**  
**AS OF AUGUST 31, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 1,021,700.70	\$ 736,827.38
Accounts receivable		
Customers	593,868.88	603,587.65
Less: allowance for doubtful accounts	(127,097.03)	(116,840.09)
Due from other funds	-	-
	<u>1,488,472.55</u>	<u>1,223,574.94</u>
Total current assets		
Noncurrent Assets		
Net pension asset-IMRF	125,551.00	42,666.00
	<u>125,551.00</u>	<u>42,666.00</u>
Total noncurrent assets		
	<u>125,551.00</u>	<u>42,666.00</u>
Total assets		
	<u>1,614,023.55</u>	<u>1,266,240.94</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-OPEB	1,217.00	1,217.00
Deferred outflow-IMRF	5,936.00	122,280.00
	<u>7,153.00</u>	<u>123,497.00</u>
Total deferred outflows		
	<u>7,153.00</u>	<u>123,497.00</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	5,767.19	1,713.58
Accrued salaries payable	8,138.70	11,000.66
Accrued compensated absences	-	20,185.20
OPEB liability	40,141.00	40,141.00
Due to other funds	330,789.18	641,722.72
	<u>384,836.07</u>	<u>714,763.16</u>
Total current liabilities		
	<u>384,836.07</u>	<u>714,763.16</u>
Total liabilities		
	<u>384,836.07</u>	<u>714,763.16</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	53,537.00	30,824.00
	<u>53,537.00</u>	<u>30,824.00</u>
<b>NET POSITION</b>		
Unrestricted (deficit)	1,182,803.48	644,150.78
	<u>1,182,803.48</u>	<u>644,150.78</u>
Total net position		
	<u>\$ 1,182,803.48</u>	<u>\$ 644,150.78</u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-SEWER FUND**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>OPERATING REVENUES</b>					
Utility charges	\$ 57,166.75	\$ 234,702.20	\$ 964,250.00	24.34%	\$ 207,756.91
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
<b>Total revenues</b>	<u>57,166.75</u>	<u>234,702.20</u>	<u>964,250.00</u>	<u>24.34%</u>	<u>207,756.91</u>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	14,009.91	58,328.64	180,000.00	32.40%	66,304.43
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	20,000.00	0.00%	-
FICA tax	1,202.65	4,681.21	18,000.00	26.01%	2,736.73
IMRF contribution	321.04	798.65	5,000.00	15.97%	595.75
Medical insurance	3,048.38	15,504.29	55,000.00	28.19%	13,289.98
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	1,000.00	0.00%	-
Bank fees	2,388.79	2,932.37	3,100.00	94.59%	558.07
Automotive fuel	734.35	1,968.01	10,000.00	19.68%	-
Auditing	-	-	-	0.00%	1,050.74
Liability insurance	-	-	56,700.00	0.00%	10,575.99
Other professional services	1,155.58	4,028.01	40,000.00	10.07%	2,488.88
Sewer main breaks	-	-	3,500.00	0.00%	-
Coronavirus expenses	-	-	15,000.00	0.00%	-
Other miscellaneous expenses	-	860.00	22,000.00	3.91%	1,478.36
Capital outlay					
Vehicles	-	-	30,000.00	0.00%	-
Bad debt expense	-	-	-	0.00%	-
<b>Total operating expenses</b>	<u>22,860.70</u>	<u>89,101.18</u>	<u>479,300.00</u>	<u>18.59%</u>	<u>99,078.93</u>
Operating income (loss)	34,306.05	145,601.02	484,950.00		108,677.98
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
<b>Total nonoperating revenues (expenses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Change in net position	<u>\$ 34,306.05</u>	145,601.02	<u>\$ 484,950.00</u>		108,677.98
Net position at beginning of year		<u>1,037,202.46</u>			<u>535,472.80</u>
Net position at end of year		<u>\$ 1,182,803.48</u>			<u>\$ 644,150.78</u>

*Amounts UNAUDITED updated through August 31, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**AS OF AUGUST 31, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 2,288.68	\$ 3,616.10
Due from other funds	-	-
Total current assets	<u>2,288.68</u>	<u>3,616.10</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,886,831.88
Less: accumulated depreciation	(2,327,063.39)	(2,243,752.44)
Construction in progress	-	20,000.00
Net pension asset-IMRF	<u>50,089.00</u>	<u>7,628.00</u>
Total noncurrent assets	<u>1,658,757.06</u>	<u>1,670,707.44</u>
Total assets	<u>1,661,045.74</u>	<u>1,674,323.54</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-OPEB	134.00	134.00
Deferred outflow-IMRF	<u>2,368.00</u>	<u>21,862.00</u>
Total deferred outflows	<u>2,502.00</u>	<u>21,996.00</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	2,374.98	7,097.78
Accrued salaries payable	3,470.67	3,247.08
Accrued compensated absences	1,200.00	1,200.00
OPEB liability	4,434.00	4,434.00
Security deposit	1,000.00	-
Due to other funds	<u>948,917.71</u>	<u>705,978.52</u>
Total current liabilities	<u>961,397.36</u>	<u>721,957.38</u>
Total liabilities	<u>961,397.36</u>	<u>721,957.38</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	<u>21,358.00</u>	<u>5,511.00</u>
<b>NET POSITION</b>		
Investment in capital assets	1,608,668.06	1,643,079.44
Unrestricted (deficit)	<u>(927,875.68)</u>	<u>(674,228.28)</u>
Total net position	<u>\$ 680,792.38</u>	<u>\$ 968,851.16</u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>OPERATING REVENUES</b>					
Membership fees	\$ 467.74	\$ 2,750.04	\$ 25,000.00	11.00%	\$ 9,326.62
Rental income	950.00	1,400.00	10,000.00	14.00%	-
Other income	-	-	-	0.00%	-
<b>Total revenues</b>	<b>1,417.74</b>	<b>4,150.04</b>	<b>35,000.00</b>	<b>11.86%</b>	<b>9,326.62</b>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	1,710.22	9,808.65	25,000.00	39.23%	15,739.41
FICA tax	130.82	741.98	2,000.00	37.10%	1,164.77
IMRF contribution	-	9.03	500.00	1.81%	61.20
Medical insurance	-	(273.30)	5,000.00	-5.47%	1,292.61
OPEB expense	-	-	50.00	0.00%	-
Training	-	-	-	0.00%	-
Advertising	-	-	500.00	0.00%	403.08
Bank fees	-	-	-	0.00%	-
Credit card fees	182.86	1,065.14	2,750.00	38.73%	1,152.40
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	500.00	0.00%	52.14
Operating supplies	-	28.68	2,500.00	1.15%	529.38
Utilities	276.48	3,169.21	30,000.00	10.56%	3,598.92
Equipment	-	-	1,500.00	0.00%	-
Maintenance services building & grounds	-	-	-	0.00%	-
Maintenance equipment	-	-	5,000.00	0.00%	5,161.83
Janitor supplies	-	-	-	0.00%	-
Other professional services	767.82	3,740.96	10,000.00	37.41%	31,668.53
Miscellaneous expenses	448.68	448.68	2,500.00	17.95%	2,648.65
Bad debt expense	-	-	-	0.00%	-
<b>Operating expenses before depreciation</b>	<b>3,516.88</b>	<b>18,739.03</b>	<b>87,800.00</b>	<b>21.34%</b>	<b>63,472.92</b>
Depreciation	-	-	-	0.00%	-
<b>Total operating expenses</b>	<b>3,516.88</b>	<b>18,739.03</b>	<b>87,800.00</b>	<b>21.34%</b>	<b>63,472.92</b>
Operating income (loss)	(2,099.14)	(14,588.99)	(52,800.00)		(54,146.30)
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
<b>Total nonoperating revenues (expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
<b>Change in net position</b>	<b>\$ (2,099.14)</b>	<b>(14,588.99)</b>	<b>\$ (52,800.00)</b>		<b>(54,146.30)</b>
Net position at beginning of year		695,381.37			1,022,997.46
Net position at end of year		<u>\$ 680,792.38</u>			<u>\$ 968,851.16</u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**AS OF AUGUST 31, 2020**

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,399,314.61	\$ 343,806.88	\$ 418,965.44	\$ 289,572.78	\$ -
Receivables other taxes	68,668.80	-	-	-	-
Due from other funds	1,832,786.26	2,522,791.77	-	223,032.22	-
Total assets	<u>\$ 4,300,769.67</u>	<u>\$ 2,866,598.65</u>	<u>\$ 418,965.44</u>	<u>\$ 512,605.00</u>	<u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
<b>Liabilities:</b>					
Accounts payable	50,454.95	-	1,133,666.67	-	-
Due to other funds	-	-	672,239.76	-	13,562.50
Total liabilities	<u>50,454.95</u>	<u>-</u>	<u>1,805,906.43</u>	<u>-</u>	<u>13,562.50</u>
<b>Deferred inflows of resources</b>					
Property taxes	-	-	-	-	-
<b>Fund balances:</b>					
Restricted					
Street maintenance	4,250,314.72	-	-	-	-
Economic development	-	2,866,598.65	-	512,605.00	-
Public safety	-	-	-	-	-
Unassigned (deficit)	-	-	(1,386,940.99)	-	(13,562.50)
Total fund balances (deficits)	<u>4,250,314.72</u>	<u>2,866,598.65</u>	<u>(1,386,940.99)</u>	<u>512,605.00</u>	<u>(13,562.50)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,300,769.67</u>	<u>\$ 2,866,598.65</u>	<u>\$ 418,965.44</u>	<u>\$ 512,605.00</u>	<u>\$ -</u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS (CONTINUED)**  
**AS OF AUGUST 31, 2020**

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,451,659.71
Receivables other taxes	-	-	-	-	-	68,668.80
Due from other funds	-	-	-	-	-	4,578,610.25
<b>Total assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,098,938.76</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>						
<b>Liabilities:</b>						
Accounts payable	-	-	-	-	-	1,184,121.62
Due to other funds	-	-	-	-	-	685,802.26
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,869,923.88</b>
<b>Deferred inflows of resources</b>						
Property taxes	-	-	-	-	-	-
<b>Fund balances:</b>						
Restricted						
Street maintenance	-	-	-	-	-	4,250,314.72
Economic development	-	-	-	-	-	3,379,203.65
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	(1,400,503.49)
<b>Total fund balances (deficits)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,229,014.88</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,098,938.76</b>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
<b>REVENUES</b>					
Property tax-net	\$ -	\$ -	\$ 340,072.94	\$ 28,213.69	\$ -
Motor fuel tax allotments	247,433.82	-	-	-	-
Forfeiture Income	-	-	-	-	-
Foreign fire tax	-	-	-	-	-
Illinois rebuild grant	508,624.60	-	-	-	-
Interest income	2,695.63	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
<b>Total revenues</b>	<b>758,754.05</b>	<b>-</b>	<b>340,072.94</b>	<b>28,213.69</b>	<b>-</b>
<b>EXPENDITURES</b>					
Current					
Pension contribution	-	-	-	-	-
Maintenance service traffic signals	18,435.22	-	-	-	-
Maintenance supplies street	7,283.56	-	-	-	-
Utilities	41,242.81	-	-	-	-
General maintenance-public works	-	-	-	-	-
Project engineering	-	-	-	-	-
Street scarification	-	-	-	-	-
Other professional services	-	-	310,000.00	28,562.72	13,562.50
Lease payments	-	-	-	-	-
Maintenance services-building	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-
Telephone	-	-	-	-	-
Travel expenses	-	-	-	-	-
Training	-	-	-	-	-
Radio/dispatch	-	-	-	-	-
Public education	-	-	-	-	-

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
<b>EXPENDITURES (Continued)</b>					
Current (Continued)					
Other contracted services	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-
Organization memberships	-	-	-	-	-
Other contractual services	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-
Office supplies	-	-	-	-	-
Operating supplies	-	-	-	-	-
Capital outlay					
New equipment	-	-	-	-	-
Vehicles	-	-	-	-	-
	<u>66,961.59</u>	<u>-</u>	<u>310,000.00</u>	<u>28,562.72</u>	<u>13,562.50</u>
Total expenditures	66,961.59	-	310,000.00	28,562.72	13,562.50
Excess (deficiency) of revenues over (under) expenditures	691,792.46	-	30,072.94	(349.03)	(13,562.50)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	-	-	-	-
Net changes in fund balances	691,792.46	-	30,072.94	(349.03)	(13,562.50)
Fund balances at beginning of year	<u>3,558,522.26</u>	<u>2,866,598.65</u>	<u>(1,417,013.93)</u>	<u>512,954.03</u>	<u>-</u>
Fund balances at end of year	<u><u>\$4,250,314.72</u></u>	<u><u>\$2,866,598.65</u></u>	<u><u>\$(1,386,940.99)</u></u>	<u><u>\$512,605.00</u></u>	<u><u>\$ (13,562.50)</u></u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
 SPECIAL REVENUE FUNDS  
 FOR THE PERIOD ENDED AUGUST 31, 2020

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
<b>REVENUES</b>						
Property tax-net	\$ 560,489.88	\$ 326,905.75	\$ -	\$ -	\$ -	\$ 1,255,682.26
Motor fuel tax allotments	-	-	-	-	-	247,433.82
Forfeiture Income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	508,624.60
Interest income	-	-	-	-	-	2,695.63
Miscellaneous revenues	-	-	-	-	-	-
<b>Total revenues</b>	<b>560,489.88</b>	<b>326,905.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,014,436.31</b>
<b>EXPENDITURES</b>						
Current						
Pension contribution	560,489.88	326,905.75	-	-	-	887,395.63
Maintenance service traffic signals	-	-	-	-	-	18,435.22
Maintenance supplies street	-	-	-	-	-	7,283.56
Utilities	-	-	-	-	-	41,242.81
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	-	-	352,125.22
Lease payments	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Radio/dispatch	-	-	-	-	-	-
Public education	-	-	-	-	-	-

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
SPECIAL REVENUE FUNDS  
FOR THE PERIOD ENDED AUGUST 31, 2020

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
<b>EXPENDITURES (Continued)</b>						
Current (Continued)						
Other contracted services	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-	-
Organization memberships	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-
Capital outlay						
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
Total expenditures	<u>560,489.88</u>	<u>326,905.75</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,306,482.44</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	707,953.87
<b>OTHER FINANCING SOURCES (USES)</b>						
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	-	-	-	-	-	707,953.87
Fund balances at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,521,061.01</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,229,014.88</u>

*Amounts UNAUDITED updated through August 31, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF AUGUST 31, 2020**

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 827,736.55	\$ 417,893.22	\$ 906,254.28	\$ 161,907.75	\$ 2,313,791.80
Property taxes receivable-net	1,126,469.66	490,879.73	1,144,305.09	1,291,852.76	4,053,507.24
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,954,206.21</b>	<b>\$ 908,772.95</b>	<b>\$ 2,050,559.37</b>	<b>\$ 1,453,760.51</b>	<b>\$ 6,367,299.04</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	475.00	475.00	475.00	1,250.00	2,675.00
Property taxes-allowance	104,874.46	45,700.96	106,534.94	120,271.64	377,382.00
Due to other funds	2,722.39	(54,442.01)	3,296.07	-	(48,423.55)
<b>Total liabilities</b>	<b>108,071.85</b>	<b>(8,266.05)</b>	<b>110,306.01</b>	<b>121,521.64</b>	<b>331,633.45</b>
<b>Deferred inflows of resources</b>					
Property taxes	1,021,595.20	445,178.77	1,037,770.15	1,171,581.12	3,676,125.24
<b>Fund balance:</b>					
Restricted					
Debt service	824,539.16	471,860.23	902,483.21	160,657.75	2,359,540.35
Unassigned (deficit)	-	-	-	-	-
<b>Total fund balances (deficits)</b>	<b>824,539.16</b>	<b>471,860.23</b>	<b>902,483.21</b>	<b>160,657.75</b>	<b>2,359,540.35</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 1,954,206.21</b>	<b>\$ 908,772.95</b>	<b>\$ 2,050,559.37</b>	<b>\$ 1,453,760.51</b>	<b>\$ 6,367,299.04</b>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
<b>REVENUES</b>					
Property taxes-net	\$ 809,776.74	\$ 259,311.18	\$ 313,325.36	\$ 1,094,636.58	\$ 2,477,049.86
Interest income	19.75	20.46	86.70	12.26	139.17
Other income	-	55,454.57	-	-	55,454.57
<b>Total revenues</b>	<b>809,796.49</b>	<b>314,786.21</b>	<b>313,412.06</b>	<b>1,094,648.84</b>	<b>2,532,643.60</b>
<b>EXPENDITURES</b>					
Debt service					
Principal	-	-	-	1,000,000.00	1,000,000.00
Interest paid	151,800.00	166,377.50	144,250.00	28,033.34	490,460.84
Other fees	475.00	475.00	475.00	1,250.00	2,675.00
<b>Total expenditures</b>	<b>152,275.00</b>	<b>166,852.50</b>	<b>144,725.00</b>	<b>1,029,283.34</b>	<b>1,493,135.84</b>
Excess (deficiency) of revenues over (under) expenditures	657,521.49	147,933.71	168,687.06	65,365.50	1,039,507.76
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	657,521.49	147,933.71	168,687.06	65,365.50	1,039,507.76
Fund balances at beginning of year	167,017.67	323,926.52	733,796.15	95,292.25	1,320,032.59
Fund balances at end of year	<u>\$ 824,539.16</u>	<u>\$ 471,860.23</u>	<u>\$ 902,483.21</u>	<u>\$ 160,657.75</u>	<u>\$ 2,359,540.35</u>

*Amounts UNAUDITED updated through August 31, 2020*

## Supplementary Information

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF AUGUST 31, 2020**

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,313,791.80	\$ 2,041,956.29
Property taxes receivable-net	4,053,507.24	3,549,986.75
Due from other funds	-	-
Total assets	<u>\$ 6,367,299.04</u>	<u>\$ 5,591,943.04</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	2,675.00	2,400.00
Property taxes-allowance	377,382.00	-
Due to other funds	<u>(48,423.55)</u>	<u>100,598.22</u>
Total liabilities	<u>331,633.45</u>	<u>102,998.22</u>
<b>Deferred inflows of resources</b>		
Property taxes	<u>3,676,125.24</u>	<u>3,549,986.75</u>
<b>Fund balance:</b>		
Restricted for debt service	2,359,540.35	1,938,958.07
Unassigned	<u>-</u>	<u>-</u>
Total fund balance	<u>2,359,540.35</u>	<u>1,938,958.07</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 6,367,299.04</u>	<u>\$ 5,591,943.04</u>

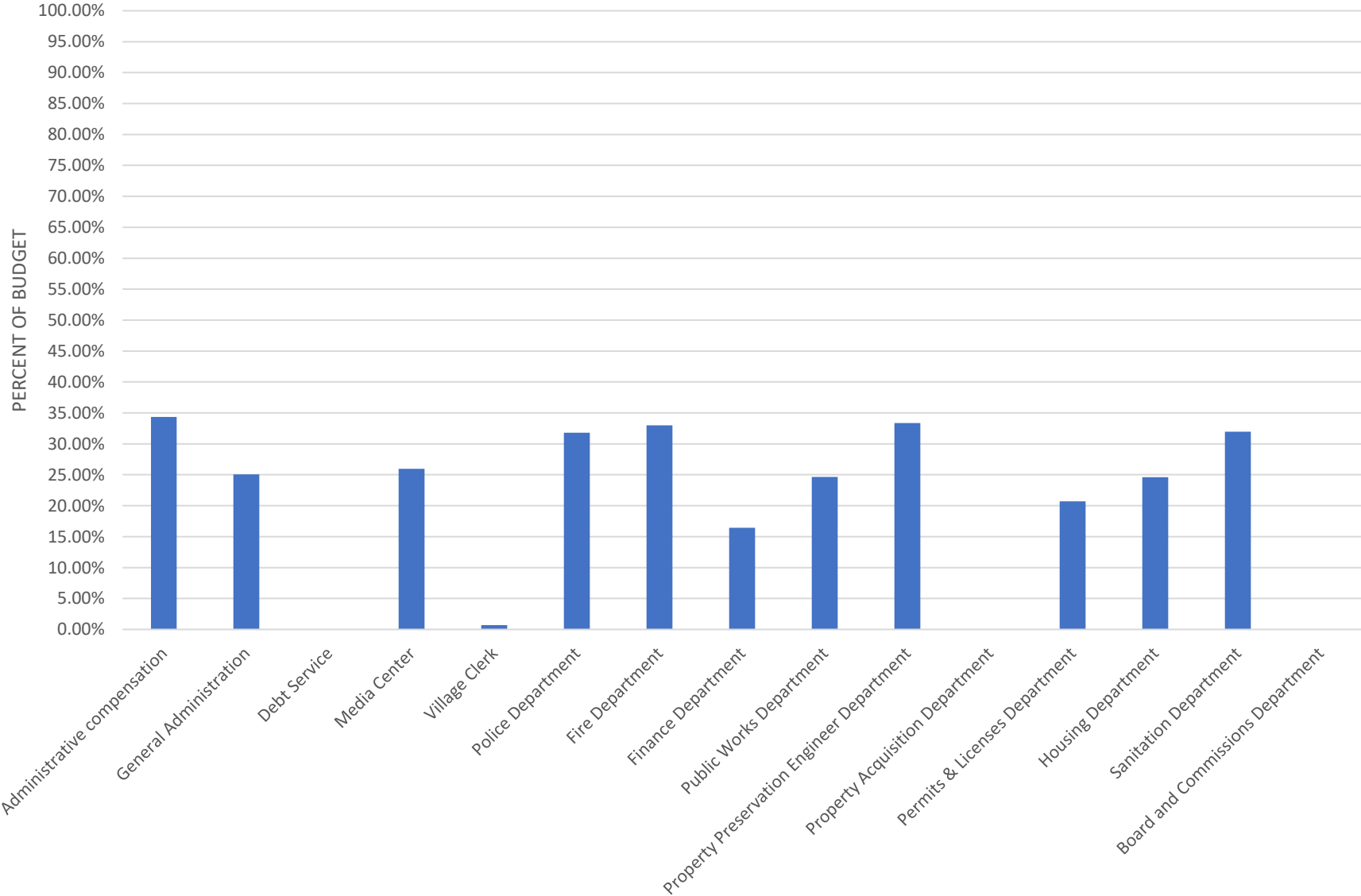
*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED AUGUST 31, 2020**

	August Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year August Actual
<b>REVENUES</b>					
Property taxes-net	\$ 853,797.93	\$ 2,477,049.86	\$ 4,016,673.00	61.67%	\$ 1,312,294.71
Interest income	6.46	139.17	15,768.00	0.88%	4,476.98
Other income	55,454.57	55,454.57	110,000.00	50.41%	54,621.73
Total revenues	<u>909,258.96</u>	<u>2,532,643.60</u>	<u>4,142,441.00</u>	<u>61.14%</u>	<u>1,371,393.42</u>
<b>EXPENDITURES</b>					
Debt service					
Principal	320,000.00	1,000,000.00	3,585,000.00	27.89%	-
Interest paid	1,200.00	490,460.84	987,855.00	49.65%	509,536.75
Other fees	2,675.00	2,675.00	46,000.00	5.82%	2,400.00
Total expenditures	<u>323,875.00</u>	<u>1,493,135.84</u>	<u>4,618,855.00</u>	<u>32.33%</u>	<u>511,936.75</u>
Excess (deficiency) of revenues over (under) expenditures	585,383.96	1,039,507.76	(476,414.00)		859,456.67
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	-	-	-	0.00%	-
Transfer out	-	-	-	0.00%	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Net changes in fund balances	<u>\$ 585,383.96</u>	1,039,507.76	<u>\$ (476,414.00)</u>		859,456.67
Fund balances (deficits) at beginning of year		<u>1,320,032.59</u>			<u>1,079,501.40</u>
Fund balances at end of year		<u>\$ 2,359,540.35</u>			<u>\$ 1,938,958.07</u>

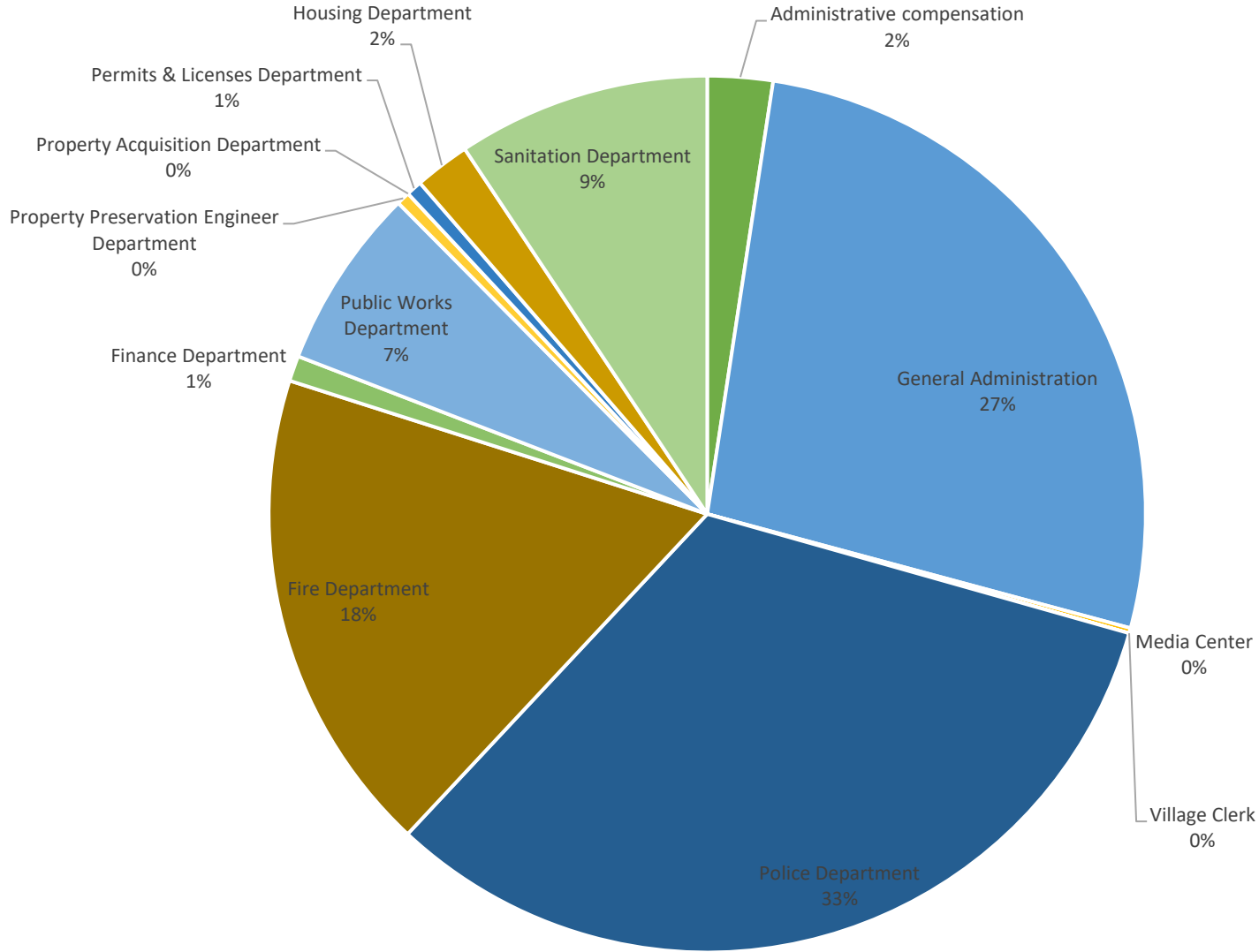
*Amounts UNAUDITED updated through August 31, 2020*

# VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



*Amounts UNAUDITED updated through August 31, 2020*

## VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES**  
**AS OF AUGUST 31, 2020**

	Current Year Actual
<b>General Fund - Unrestricted</b>	
Accounts payable	\$ 1,537,189.80
Local debt recovery	2,000.00
Bond payments commingled account	1,028,802.96
Dorchester	4,051.38
Clerks account	619,538.63
Clerks ub unapplied cash	158,443.04
Petty cash	16.85
Payroll checking	38,476.29
Corp IPTIP cash	2,418,788.57
Total General Fund - Unrestricted	\$ 5,807,307.52
 <b>General Fund - Restricted</b>	
Capital projects installment	444,077.75
Narcint account	8,201.88
JAG	11,117.73
City of Chicago-tort liability	57,079.30
Federal forfeiture cash	9,637.94
State forfeiture cash	59,238.51
Fire department 2% fund	18,145.77
Federal holding cash	153,317.34
Grants	17,305.76
911 account	125.01
Total General Fund - Restricted	\$ 778,246.99

*Amounts UNAUDITED updated through August 31, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES (CONTINUED)**  
**AS OF AUGUST 31, 2020**

	Current Year Actual
<b>Enterprise Fund</b>	
<b>Water</b>	
Clerk's account	-
Clerk's account-credit card	-
Water fund checking account	1,358,231.03
Petty cash	500.00
Total Water	\$ 1,358,731.03
 <b>Sewer</b>	
Clerk's account	200,741.61
Sewer	820,959.09
Total Sewer	\$ 1,021,700.70
 <b>Melanie Fitness Center</b>	
Cash	2,288.68
Total Melanie Fitness Center	\$ 2,288.68
 <b>Special Revenue</b>	
Motor Fuel Tax	2,399,314.61
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	418,965.44
TIF III Indulux	289,572.78
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
Federal Forfeiture	-
State Forfeiture	-
Foreign Fire Tax	-

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES (CONTINUED)**  
**AS OF AUGUST 31, 2020**

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	<u>Current Year Actual</u>
<b>Debt Service</b>	
<b>2009A</b>	
Bond payments commingled account	-
Escrowed bank account	<u>827,736.55</u>
Total 2009A	<u>827,736.55</u>
<b>2009B</b>	
Bond payments commingled account	141,963.94
Escrowed bank account	<u>275,929.28</u>
Total 2009B	<u>417,893.22</u>
<b>2009C</b>	
Bond payments commingled account	-
Escrowed bank account	<u>906,254.28</u>
Total 2009C	<u>906,254.28</u>
<b>Homewood Disposal Bonds</b>	
Bond payments commingled account	-
Escrowed bank account	<u>161,907.75</u>
Total Homewood Disposal Bonds	<u>161,907.75</u>
Total Debt Service	<u><u>\$ 2,313,791.80</u></u>

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**LONG-TERM DEBT FUNDING STATUS**  
**AS OF AUGUST 31, 2020**

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
<b>Payment</b>						
June interest	\$ -	\$ 151,800.00	\$ 166,377.50	\$ 144,250.00	\$ 21,000.00	\$ 483,427.50
December interest	470,550.12	151,800.00	166,377.50	144,250.00	42,000.00	974,977.62
December principal	682,472.05	965,000.00	220,000.00	1,000,000.00	1,400,000.00	4,267,472.05
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,268,600.00</u>	<u>\$ 552,755.00</u>	<u>\$ 1,288,500.00</u>	<u>\$ 1,463,000.00</u>	<u>\$ 5,725,877.17</u>
Amount paid	-	151,800.00	166,377.50	144,250.00	1,028,033.34	1,490,460.84
Amount due at December 1st	<u>1,153,022.17</u>	<u>1,116,800.00</u>	<u>386,377.50</u>	<u>1,144,250.00</u>	<u>434,966.66</u>	<u>4,235,416.33</u>
Water fund checking account	1,358,231.03	-	-	-	-	1,358,231.03
General fund restricted cash account	<u>57,079.30</u>	-	-	-	-	<u>57,079.30</u>
Water fund checking account	<u>1,415,310.33</u>	-	-	-	-	<u>1,415,310.33</u>
Debt service balances	<u>-</u>	<u>827,736.55</u>	<u>417,893.22</u>	<u>906,254.28</u>	<u>161,907.75</u>	<u>2,313,791.80</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,028,802.96</u>
Unfunded (overfunded) balance	<u>\$ (262,288.16)</u>	<u>\$ 289,063.45</u>	<u>\$ (31,515.72)</u>	<u>\$ 237,995.72</u>	<u>\$ 273,058.91</u>	<u>\$ (522,488.76)</u>
% Funded	122.75%	74.12%	108.16%	79.20%	37.22%	112.34%

*Amounts UNAUDITED updated through August 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**UTILITY AGED TRIAL BALANCE BY DISTRICT**  
**AS OF SEPTEMBER 25, 2020**

	0 Days	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Total Accounts Receivable
District 1	\$ 363,344.20	\$ (18,237.24)	\$ 888.78	\$ 440.79	\$ 117,618.27	\$ 604,128.75	\$ 1,068,183.55
District 2	(88.76)	(33,966.39)	259,275.33	2,096.57	191.19	721,681.74	949,189.68
District 3	(255.77)	366,270.80	1,225.03	682.53	612.13	771,588.37	1,140,123.09
District 4	-	27,704.41	-	15,672.81	-	861,074.33	904,451.55
District 6-8	(0.85)	29,075.33	31,406.74	3,959.31	-	148,773.97	213,214.50
	<u>\$ 362,998.82</u>	<u>\$ 370,846.91</u>	<u>\$ 292,795.88</u>	<u>\$ 22,852.01</u>	<u>\$ 118,421.59</u>	<u>\$ 3,107,247.16</u>	<u>\$ 4,275,162.37</u>

*Amounts UNAUDITED updated through August 31, 2020*