

**VILLAGE OF DOLTON, ILLINOIS**

**MONTHLY FINANCIAL REPORT**

**DECEMBER 31, 2018**

**VILLAGE OF DOLTON, ILLINOIS**  
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**PERIOD ENDED DECEMBER 31, 2018**

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**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND**  
**AS OF DECEMBER 31, 2018**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Cash and cash equivalents	\$ (4,691,927.66)	\$ (1,496,514.94)
Restricted cash	834,591.01	865,397.91
Receivables		
Property taxes-net	4,686,242.02	4,686,242.02
Refuse	729,884.84	743,794.59
Loans	-	634.93
Other taxes	1,051,174.63	1,051,174.63
Other	882,265.29	879,445.54
Due from other funds	3,903,268.80	1,025,244.92
Due from other governmental agencies		
Park district	300,000.00	300,000.00
Less: allowance for uncollectible	(300,000.00)	(300,000.00)
Inventories	16,629.03	16,629.03
Land held for resale	245,712.00	245,712.00
Prepaid items	67,931.66	67,931.66
	<u>\$ 7,725,771.62</u>	<u>\$ 8,085,692.29</u>
<b>LIABILITIES</b>		
Accounts payable	352,997.60	352,997.60
Accrued salaries payable	339,489.98	339,489.98
Due to other funds	6,337,296.66	6,421,880.54
Due to pension funds	325,549.63	325,549.63
Unclaimed property checks	19,644.34	21,709.29
Utility overpayments	87,297.35	86,916.74
Payroll withholdings	17,906.10	14,351.69
Sales tax incentive payable	116,074.11	116,074.11
Escrow deposits	83,000.00	94,500.00
Red light fees payable	116,811.26	116,811.26
Tax anticipation warrants payable	-	855,555.80
Liability insurance payable	55,472.61	55,472.61
Other liabilities	6,072.30	6,003.06
	<u>7,857,611.94</u>	<u>8,807,312.31</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property taxes levied for subsequent year	4,686,242.02	4,686,242.02
Grants	28,877.22	28,877.22
	<u>4,715,119.24</u>	<u>4,715,119.24</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND**  
**AS OF DECEMBER 31, 2018**

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	Current Year Actual	Prior Year Actual
<b>FUND BALANCES</b>		
Nonspendable		
Prepaid items	\$ 67,931.66	\$ 67,931.66
Restricted		
Grants	17,305.76	17,294.15
Capital improvement	573,077.75	572,116.99
Public safety	244,207.50	275,986.77
Unassigned (deficit)	(5,749,482.23)	(6,370,068.83)
Total fund balances (deficit)	(4,846,959.56)	(5,436,739.26)
Total liabilities, deferred inflows of resources and fund balances	\$ 7,725,771.62	\$ 8,085,692.29

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED DECEMBER 31, 2018**

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>REVENUES</b>					
Property taxes-net	\$ 353,811.50	\$ 1,977,811.78	\$ 4,503,718.20	43.92%	\$ 3,627,701.71
Property taxes-pension	-	920,360.49	-	0.00%	1,178,476.57
Other taxes					
Home rule sales tax	130,861.34	519,990.99	680,000.00	76.47%	692,602.44
Hotel tax	-	3,600.00	7,200.00	50.00%	3,600.00
Sales tax	346,189.01	1,368,804.72	1,900,000.00	72.04%	1,896,930.28
Simplified municipal telecom tax	54,824.59	227,458.39	350,000.00	64.99%	335,145.59
Transfer tax	20,213.00	186,502.00	200,000.00	93.25%	222,985.66
Utilities tax	264,043.72	886,301.18	1,320,000.00	67.14%	1,330,157.72
Video gaming tax	15,651.19	173,037.73	150,000.00	115.36%	221,260.29
Other taxes	3,438.19	54,437.73	20,000.00	272.19%	61,637.90
Total taxes	<u>1,189,032.54</u>	<u>6,318,305.01</u>	<u>9,130,918.20</u>	<u>69.20%</u>	<u>9,570,498.16</u>
Intergovernmental					
State income tax	290,898.05	1,462,022.73	2,000,000.00	73.10%	2,092,991.96
Personal property replacement tax	7,917.55	125,604.00	225,000.00	55.82%	216,551.61
Local motor fuel tax	3,505.52	27,908.71	47,000.00	59.38%	50,022.02
911 service surcharge	886.80	8,574.70	9,660.00	88.77%	9,741.62
Grants	13,407.00	37,615.00	-	0.00%	282,681.78
Total intergovernmental	<u>316,614.92</u>	<u>1,661,725.14</u>	<u>2,281,660.00</u>	<u>72.83%</u>	<u>2,651,988.99</u>
Licenses					
Rental	1,155.00	16,445.00	60,000.00	27.41%	55,320.00
Vehicle	3,690.00	290,520.00	339,207.00	85.65%	339,536.50
Business	100.00	12,457.00	90,000.00	13.84%	105,584.99
Animal	45.00	3,675.00	5,000.00	73.50%	5,175.00
Cable franchise	-	176,332.34	220,000.00	80.15%	240,055.32
Illinois bell franchise	-	5,455.74	21,822.96	25.00%	21,822.96
Contractors	1,250.00	37,100.00	45,000.00	82.44%	54,950.00
Other licenses	620.00	37,065.00	2,500.00	1482.60%	6,435.00
Liquor	403.94	23,903.94	15,000.00	159.36%	32,205.00
Inspection fees	7,639.05	99,492.20	100,000.00	99.49%	161,895.40
Fire fees	100.00	14,900.00	9,400.00	158.51%	6,670.00
Total licenses	<u>15,002.99</u>	<u>717,346.22</u>	<u>907,929.96</u>	<u>79.01%</u>	<u>1,029,650.17</u>
Permits					
Building	15,607.60	183,794.86	250,000.00	73.52%	242,241.87
Other permits	215.00	1,295.00	3,750.00	34.53%	1,232.36
Total permits	<u>15,822.60</u>	<u>185,089.86</u>	<u>253,750.00</u>	<u>72.94%</u>	<u>243,474.23</u>
Charge for services					
Utilities charges	105,805.15	1,109,291.04	1,452,534.00	76.37%	1,746,812.77
Utilities penalties	-	1,150.00	-	0.00%	1,440.00
Special police services	8,652.04	148,687.11	50,000.00	297.37%	114,463.55
Total charge for services	<u>114,457.19</u>	<u>1,259,128.15</u>	<u>1,502,534.00</u>	<u>83.80%</u>	<u>1,862,716.32</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED DECEMBER 31, 2018

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>REVENUES (Continued)</b>					
Fines and forfeitures					
Red light fees	\$ 145,979.75	\$ 348,569.77	\$ 500,000.00	69.71%	\$ 1,124,495.33
Towing fees	4,500.00	75,300.00	170,000.00	44.29%	168,850.00
Court fines	1,850.00	31,989.54	100,000.00	31.99%	105,191.41
Parking fines	9,700.00	82,109.50	50,000.00	164.22%	77,609.33
Overweight truck fines	500.00	500.00	-	0.00%	-
Housing fines	28,640.00	275,801.75	200,000.00	137.90%	254,421.30
Municipal collections	38,302.53	258,242.65	127,000.00	203.34%	395,554.72
Local debt recovery collections	18,929.59	547,658.04	350,000.00	156.47%	404,937.10
Other fines	7,660.00	75,092.50	100,000.00	75.09%	109,662.00
Forfeiture income	980.59	20,746.05	50,000.00	41.49%	30,664.81
Total fines and forfeitures	<u>257,042.46</u>	<u>1,716,009.80</u>	<u>1,647,000.00</u>	<u>104.19%</u>	<u>2,671,386.00</u>
Interest income	<u>3,346.84</u>	<u>13,930.61</u>	<u>4,000.00</u>	<u>348.27%</u>	<u>7,467.65</u>
Other					
Escrow forfeiture	71,000.00	71,000.00	-	0.00%	76,450.00
Sponsorships	-	4,600.00	5,000.00	92.00%	17,920.00
BAB rebate	-	-	104,000.00	0.00%	-
Rental income	4,430.00	41,382.70	50,538.00	81.88%	87,547.55
Retiree insurance contribution	5,256.30	26,415.50	55,000.00	48.03%	-
Employee medical contribution	-	-	374,759.52	0.00%	-
Employee IMRF contribution	-	-	120,048.36	0.00%	-
Workers compensation reimbursement	8,244.34	55,041.06	25,000.00	220.16%	127,271.02
Miscellaneous	4,256.16	140,472.50	150,000.00	93.65%	480,596.69
Total other	<u>93,186.80</u>	<u>338,911.76</u>	<u>884,345.88</u>	<u>38.32%</u>	<u>789,785.26</u>
Total revenues	<u>2,004,506.34</u>	<u>12,210,446.55</u>	<u>16,612,138.04</u>	<u>73.50%</u>	<u>18,826,966.78</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED DECEMBER 31, 2018**

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>EXPENDITURES</b>					
Administrative compensation					
Salaries	\$ 5,302.73	\$ 93,842.14	\$ 142,680.00	65.77%	\$ 140,781.47
Salaries-elected official allowance	18,666.72	74,666.91	112,000.00	66.67%	110,483.65
FICA tax	1,833.62	12,890.62	19,483.02	66.16%	21,694.90
IMRF contribution	677.68	4,787.62	7,234.92	66.17%	10,041.55
Medical insurance	9,274.28	74,194.24	111,291.36	66.67%	111,760.36
Total administrative compensation	<u>35,755.03</u>	<u>260,381.53</u>	<u>392,689.30</u>	<u>66.31%</u>	<u>394,761.93</u>
General administration					
Salaries	17,014.80	202,008.40	194,000.00	104.13%	369,039.56
FICA tax	1,241.05	14,929.50	15,340.70	97.32%	29,296.03
IMRF contribution	454.32	5,770.10	8,276.22	69.72%	12,289.93
Medical insurance	3,827.67	112,945.87	105,626.71	106.93%	173,534.28
Medical insurance-retirees	4,174.99	32,225.89	110,651.04	29.12%	13,123.13
Life insurance	-	-	-	0.00%	-
Unemployment compensation	11,263.00	28,815.57	150,000.00	19.21%	55,764.41
Worker's compensation	67,574.00	532,167.00	753,900.00	70.59%	714,078.00
Membership dues	1,750.00	4,441.89	22,000.00	20.19%	28,712.89
Training	-	325.00	6,000.00	5.42%	2,259.00
Janitorial services	-	-	5,000.00	0.00%	2,532.00
Bank fees	15,542.44	59,059.34	60,000.00	98.43%	687,711.67
Postage & mailing	13.81	325.34	1,000.00	32.53%	4,776.20
Printing	-	1,703.00	2,500.00	68.12%	2,094.36
Publishing	-	36.50	-	0.00%	-
Office supplies	-	2,568.46	7,000.00	36.69%	6,553.91
Operating supplies	-	285.45	-	0.00%	119.82
Court reporting & filing fee	-	-	-	0.00%	-
Legal fees	16,640.24	200,667.75	300,000.00	66.89%	324,139.42
Auditing	8,208.75	103,880.00	100,000.00	103.88%	122,744.50
Medical services & drug testing	589.00	2,594.00	10,000.00	25.94%	7,741.00
Settlements	9,784.71	9,809.71	9,500.00	103.26%	17,643.73
Telephone	13,513.58	104,448.25	200,000.00	52.22%	187,619.45
Utilities	25,653.78	207,657.35	200,000.00	103.83%	15,495.10
Liability insurance	57,057.22	713,572.26	959,500.00	74.37%	1,044,009.44
Maintenance services building & grounds	295.00	9,371.20	5,000.00	187.42%	4,991.22
Maintenance services equipment	-	4,775.68	5,000.00	95.51%	13,343.23
Maintenance supplies buildings & grounds	-	622.48	-	0.00%	-
Other professional services	21,388.50	105,829.84	250,000.00	42.33%	233,555.44
Other contractual services	63,682.95	539,338.76	762,600.00	70.72%	783,670.64
Special events & activities	-	3,970.67	10,000.00	39.71%	15,871.51
Senior services	-	-	-	0.00%	80.00
Other miscellaneous expenses	6,853.84	164,401.27	150,000.00	109.60%	558,142.70
Total general administration	<u>346,523.65</u>	<u>3,168,546.53</u>	<u>4,402,894.67</u>	<u>71.97%</u>	<u>5,430,932.57</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
 STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 GENERAL FUND (CONTINUED)  
 FOR THE PERIOD ENDED DECEMBER 31, 2018

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>EXPENDITURES (Continued)</b>					
Media center					
Salaries	\$ -	\$ 29,911.68	\$ -	0.00%	\$ 47,941.17
FICA tax	-	2,209.60	-	0.00%	3,763.37
IMRF contribution	-	942.20	-	0.00%	2,130.67
Medical insurance	635.78	3,363.55	-	0.00%	5,308.97
Publishing	-	-	-	0.00%	-
Office supplies	-	12.99	-	0.00%	148.47
Operating supplies	-	-	-	0.00%	-
Other professional services	500.00	1,725.00	50,000.00	3.45%	5,240.00
Capital outlay					
Equipment	-	-	-	0.00%	2,159.23
<b>Total media center</b>	<b>1,135.78</b>	<b>38,165.02</b>	<b>50,000.00</b>	<b>76.33%</b>	<b>66,691.88</b>
Village Clerk					
Salaries	500.00	2,000.00	3,000.00	66.67%	3,000.00
Publishing	-	-	20,000.00	0.00%	-
Office supplies	-	-	-	0.00%	-
Other professional services	-	900.00	3,750.00	24.00%	2,366.07
<b>Total Village Clerk</b>	<b>500.00</b>	<b>2,900.00</b>	<b>26,750.00</b>	<b>10.84%</b>	<b>5,366.07</b>
Police department					
Salaries	351,560.22	1,996,631.67	2,949,402.49	67.70%	3,006,274.95
Salaries overtime	52,944.44	279,786.64	675,205.00	41.44%	675,205.15
Salaries crossing guards	17,636.25	75,813.25	147,840.00	51.28%	114,716.95
Salaries management	86,385.98	497,055.34	816,080.48	60.91%	947,836.83
FICA tax	12,334.48	65,665.08	101,995.74	64.38%	110,940.98
IMRF contribution	2,526.89	14,326.01	20,441.68	70.08%	26,989.23
Pension contribution	-	526,458.00	-	0.00%	721,564.12
Medical insurance	55,244.92	481,016.25	700,458.80	68.67%	699,157.55
Uniform allowance	15,100.00	30,785.00	31,600.00	97.42%	33,215.17
Dues	-	50.00	1,500.00	3.33%	1,250.00
Organization memberships	-	2,740.00	8,000.00	34.25%	2,550.00
Training	-	6,651.60	25,000.00	26.61%	26,974.00
Public education	-	254.95	4,000.00	6.37%	450.00
Janitorial services	1,400.00	6,894.30	18,200.00	37.88%	11,492.25
Postage & mailing	-	-	2,000.00	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	515.69	7,978.46	10,000.00	79.78%	15,622.24
Operating supplies	3,795.07	16,044.01	17,000.00	94.38%	23,750.28
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	5,468.40	50,259.32	75,000.00	67.01%	73,052.94
Traveling expenses	-	-	3,000.00	0.00%	1,420.91
Maintenance services building & grounds	14.96	6,810.98	1,000.00	681.10%	8,514.21
Maintenance services equipment	-	-	4,500.00	0.00%	3,490.00
Maintenance services vehicle	16,817.61	84,610.18	80,000.00	105.76%	174,325.20
Maintenance supplies buildings & grounds	-	75.93	2,000.00	3.80%	286.73
Maintenance supplies equipment	218.49	2,277.14	2,000.00	113.86%	2,710.90
Maintenance supplies vehicles	-	1,215.68	3,000.00	40.52%	14,658.73
Other professional services	2,732.15	20,471.11	76,800.00	26.66%	45,815.22

*Amounts UNAUDITED updated through December 31, 2018*



**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED DECEMBER 31, 2018**

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>EXPENDITURES (Continued)</b>					
Police department (Continued)					
Other contractual services	\$ -	\$ 28,030.19	\$ 100,000.00	28.03%	\$ 28,347.55
Other miscellaneous expenses	2,076.10	27,452.04	30,000.00	91.51%	58,696.45
Forfeiture purchases	19,000.78	42,387.32	-	0.00%	80,376.50
Informant payments	-	-	6,000.00	0.00%	-
Capital outlay					
Equipment	-	5,279.01	30,000.00	17.60%	28,205.00
Vehicle	-	-	-	0.00%	-
Total police department	<u>645,772.43</u>	<u>4,277,019.46</u>	<u>5,942,024.19</u>	<u>71.98%</u>	<u>6,937,890.04</u>
Fire department					
Salaries	177,344.80	1,076,487.37	1,546,012.74	69.63%	1,518,848.86
Salaries overtime	55,133.66	368,066.62	469,128.00	78.46%	469,128.06
Salaries management	16,797.31	102,571.95	148,588.65	69.03%	183,247.13
FICA tax	4,585.35	28,078.69	33,784.22	83.11%	40,310.80
IMRF contribution	129.72	734.26	1,111.35	66.07%	720.53
Pension contribution	-	393,902.49	-	0.00%	456,912.45
Medical insurance	25,818.00	235,127.16	392,126.52	59.96%	353,759.46
Uniform allowance	6,023.00	12,981.25	15,000.00	86.54%	17,493.91
Dues	-	-	-	0.00%	-
Organization memberships	215.00	4,785.08	2,597.50	184.22%	6,604.24
Training	690.00	1,740.95	18,750.00	9.29%	8,240.00
Public education	-	1,510.00	3,000.00	50.33%	4,000.00
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	611.33	4,500.00	13.59%	4,820.73
Operating supplies	46.57	3,646.15	25,000.00	14.58%	15,263.09
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	3,417.76	31,412.22	47,700.00	65.85%	45,658.53
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	10,000.00	0.00%	2,637.50
Maintenance services building & grounds	455.00	4,148.58	50,520.00	8.21%	6,286.61
Maintenance services equipment	5,035.34	7,599.49	-	0.00%	34,528.27
Maintenance services vehicle	2,613.37	18,832.77	-	0.00%	27,222.45
Maintenance supplies buildings & grounds	-	222.50	-	0.00%	-
Maintenance supplies equipment	-	990.00	-	0.00%	5,905.21
Maintenance supplies vehicles	-	2,813.50	-	0.00%	5,249.90
Other professional services	1,560.00	11,360.00	40,588.80	27.99%	20,875.76
Other contractual services	-	93.14	134,250.46	0.07%	85,178.78
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grant purchases	2,806.48	19,825.36	-	0.00%	-
Other miscellaneous expenses	1,157.45	4,522.31	8,500.00	53.20%	11,896.03
Capital outlay					
Equipment	-	-	-	0.00%	98,400.00
Vehicles	-	-	-	0.00%	28,488.00
Total fire department	<u>303,828.81</u>	<u>2,332,063.17</u>	<u>2,951,158.24</u>	<u>79.02%</u>	<u>3,451,676.30</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED DECEMBER 31, 2018**

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>EXPENDITURES (Continued)</b>					
Finance department					
Salaries	\$ 2,115.20	\$ 34,372.00	\$ 95,000.00	36.18%	\$ 54,923.71
FICA tax	147.23	2,436.71	7,267.50	33.53%	5,560.52
IMRF contribution	66.63	1,082.73	2,992.50	36.18%	2,520.00
Medical insurance	928.85	5,608.81	26,033.52	21.54%	4,026.71
Organization memberships	-	300.00	500.00	60.00%	300.00
Training	-	150.00	500.00	30.00%	150.00
Office supplies	-	42.99	500.00	8.60%	929.41
<b>Total finance department</b>	<b>3,257.91</b>	<b>43,993.24</b>	<b>132,793.52</b>	<b>33.13%</b>	<b>68,410.35</b>
Public works department					
Salaries	70,522.21	377,283.53	787,924.00	47.88%	808,761.97
Salaries overtime	6,443.30	14,673.95	50,000.00	29.35%	83,750.85
Salaries management	4,269.60	46,151.21	70,000.00	65.93%	156,635.53
FICA tax	8,444.89	35,851.98	68,495.35	52.34%	80,608.26
IMRF contribution	3,674.47	14,230.37	28,979.03	49.11%	45,673.33
Medical insurance	14,403.87	133,764.98	247,322.28	54.09%	229,709.49
Uniform allowance	2,007.27	29,881.49	40,000.00	74.70%	37,225.54
Dues	-	-	600.00	0.00%	100.00
Organization memberships	-	-	-	0.00%	-
Training	336.00	2,076.00	1,500.00	138.40%	713.00
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	1,760.74	5,000.00	35.21%	4,131.03
Operating supplies	-	142.45	10,000.00	1.42%	4,940.84
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	3,417.74	31,412.02	75,000.00	41.88%	51,859.46
Equipment rentals	4,284.36	4,943.84	5,000.00	98.88%	5,532.32
Telephone	-	-	-	0.00%	-
Utilities	128.06	997.27	3,000.00	33.24%	3,564.75
Maintenance services building & grounds	1,614.04	39,193.89	75,000.00	52.26%	69,099.93
Maintenance services equipment	1,121.53	34,043.79	65,000.00	52.38%	80,711.87
Maintenance services vehicle	3,728.38	59,164.53	80,000.00	73.96%	101,037.18
Maintenance services sidewalks	-	55,425.00	-	0.00%	83,725.00
Maintenance services other	-	5,892.62	3,500.00	168.36%	8,687.20
Maintenance supplies buildings & grounds	-	322.36	-	0.00%	524.03
Maintenance supplies equipment	-	3,108.51	-	0.00%	9,276.80
Maintenance supplies vehicles	-	502.57	10,000.00	5.03%	10,691.85
Maintenance supplies street repair	-	-	-	0.00%	-
Maintenance supplies street lighting	3,722.25	7,486.31	25,000.00	29.95%	3,144.33
Maintenance supplies signs	-	1,042.10	10,000.00	10.42%	1,353.80
Janitorial supplies	-	-	1,200.00	0.00%	-
Other professional services	2,730.50	52,085.74	65,000.00	80.13%	73,068.81
Other contractual services	-	960.00	-	0.00%	17,580.00
Tree maintenance	1,295.00	12,465.00	10,000.00	124.65%	7,750.00
Village hall expenses	-	3,367.20	-	0.00%	4,353.28
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	101.00	101.00	-	0.00%	1,738.03
Capital outlay					
Equipment	-	21,928.00	-	0.00%	21,928.00
Vehicle	-	-	-	0.00%	-
<b>Total public works department</b>	<b>132,244.47</b>	<b>990,258.45</b>	<b>1,737,520.66</b>	<b>56.99%</b>	<b>2,007,876.48</b>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED DECEMBER 31, 2018**

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>EXPENDITURES (Continued)</b>					
PPE department					
Salaries	\$ -	\$ 40,110.80	\$ -	0.00%	\$ 72,772.21
FICA tax	-	2,952.90	-	0.00%	3,574.81
IMRF contribution	-	1,263.51	-	0.00%	3,312.11
Medical insurance	-	5,744.64	-	0.00%	13,481.06
Other miscellaneous expenses	-	159.91	-	0.00%	-
Total ppe department	-	50,231.76	-	0.00%	93,140.19
Building department					
Salaries	12,120.00	72,151.00	94,306.92	76.51%	87,847.89
FICA tax	907.66	5,396.44	7,214.48	74.80%	7,130.09
IMRF contribution	263.85	1,421.30	2,086.15	68.13%	2,743.36
Medical insurance	930.45	8,715.91	18,005.04	48.41%	14,370.18
Seminars	-	-	1,500.00	0.00%	-
Postage & mailing	-	-	6,000.00	0.00%	-
Printing	-	530.99	400.00	132.75%	36.00
Office supplies	-	310.09	-	0.00%	315.97
Other professional services	-	2,800.00	-	0.00%	14,000.00
Other contractual services	4,227.25	33,594.50	1,000.00	3359.45%	14,644.37
Other miscellaneous expenses	-	185.16	9,000.00	2.06%	1,357.40
Capital outlay	-	-	-	-	-
Equipment	-	349.00	1,000.00	34.90%	-
Total building department	18,449.21	125,454.39	140,512.59	89.28%	142,445.26
Housing department					
Salaries	24,834.80	142,166.76	214,891.54	66.16%	214,173.48
FICA tax	1,822.51	10,411.95	14,817.28	70.27%	16,768.91
IMRF contribution	798.04	4,541.21	6,769.08	67.09%	8,655.06
Medical insurance	1,865.73	23,073.81	41,655.00	55.39%	37,284.28
Dues	-	4,500.00	4,500.00	100.00%	4,500.00
Seminars	-	-	1,000.00	0.00%	230.00
Postage & mailing	-	11,669.53	15,238.82	76.58%	19,185.69
Printing	135.00	1,727.00	744.00	232.12%	1,766.00
Office supplies	-	487.79	2,500.00	19.51%	1,061.84
Automotive fuel	1,367.10	12,564.80	15,000.00	83.77%	18,263.15
Maintenance services vehicle	-	1,857.41	6,000.00	30.96%	5,793.57
Other professional services	-	-	-	0.00%	-
Other contractual services	1,400.00	25,141.00	25,000.00	100.56%	42,430.88
Board ups	-	16,651.00	15,000.00	111.01%	17,212.00
Lawn care	5,960.00	62,802.00	85,000.00	73.88%	82,520.00
Other miscellaneous expenses	-	336.62	3,000.00	11.22%	3,092.43
Capital outlay	-	-	-	-	-
Equipment	-	1,168.73	-	0.00%	-
Total housing department	38,183.18	319,099.61	451,115.72	70.74%	472,937.29

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED DECEMBER 31, 2018

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>EXPENDITURES (Continued)</b>					
Sanitation department					
Contract collection	\$ 406,795.03	\$ 1,115,327.73	\$ 1,680,000.00	66.39%	\$ 1,684,835.55
Bad debt expense	-	-	-	0.00%	(21,844.08)
Total sanitation department	<u>406,795.03</u>	<u>1,115,327.73</u>	<u>1,680,000.00</u>	<u>66.39%</u>	<u>1,662,991.47</u>
Board and commissions department					
Other professional services	-	-	5,000.00	0.00%	5,578.11
Other miscellaneous expenses	-	-	-	0.00%	-
Total board and commissions department	<u>-</u>	<u>-</u>	<u>5,000.00</u>	<u>0.00%</u>	<u>5,578.11</u>
Debt Service					
Principal	-	-	855,555.54	0.00%	-
Interest	-	12,553.69	28,000.00	44.83%	67,902.48
Total debt service	<u>-</u>	<u>12,553.69</u>	<u>883,555.54</u>	<u>1.42%</u>	<u>67,902.48</u>
Total expenditures	<u>1,932,445.50</u>	<u>12,735,994.58</u>	<u>18,796,014.43</u>	<u>67.76%</u>	<u>20,808,600.42</u>
Excess (deficiency) of revenues over (under) expenditures	<u>72,060.84</u>	<u>(525,548.03)</u>	<u>(2,183,876.39)</u>		<u>(1,981,633.64)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond proceeds	406,795.03	1,115,327.73	900,000.00	123.93%	1,300,000.00
Sale of fixed assets	-	-	600,000.00	0.00%	-
Transfers in	-	-	-	0.00%	655,302.94
Transfers out	-	-	-	0.00%	(2,548,246.59)
Total other financing sources (uses)	<u>406,795.03</u>	<u>1,115,327.73</u>	<u>1,500,000.00</u>	<u>74.36%</u>	<u>(592,943.65)</u>
Net change in fund balance	478,855.87	589,779.70	(683,876.39)		(2,574,577.29)
Fund balance (deficit) at beginning of year	-	(5,436,739.26)	-		(2,862,161.97)
Fund balance (deficit) at end of year	<u>\$ 478,855.87</u>	<u>\$ (4,846,959.56)</u>	<u>\$ (683,876.39)</u>		<u>\$ (5,436,739.26)</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF DECEMBER 31, 2018**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 5,739,519.86	\$ 4,582,530.67
Accounts receivable		
Customers	3,692,076.28	3,458,816.04
Less: allowance for doubtful accounts	(679,201.48)	(679,201.48)
Due from other funds	-	-
<b>Total current assets</b>	<b>8,752,394.66</b>	<b>7,362,145.23</b>
Noncurrent Assets		
Capital assets		
Depreciable	1,742,995.29	1,742,995.29
Less: accumulated depreciation	(1,742,995.29)	(1,742,995.29)
Net pension asset-IMRF	326,628.00	326,628.00
<b>Total noncurrent assets</b>	<b>326,628.00</b>	<b>326,628.00</b>
<b>Total assets</b>	<b>9,079,022.66</b>	<b>7,688,773.23</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-IMRF	60,803.00	60,803.00
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	6,863,332.70	7,360,321.65
Accrued salaries payable	15,696.87	15,696.87
Accrued compensated absences	17,206.10	17,206.10
Due to other funds	1,326,401.07	-
<b>Total current liabilities</b>	<b>8,222,636.74</b>	<b>7,393,224.62</b>
Noncurrent Liabilities		
Tenant deposits	14,350.00	12,325.00
City of Chicago payable	1,365,490.20	1,365,490.20
<b>Total noncurrent liabilities</b>	<b>1,379,840.20</b>	<b>1,377,815.20</b>
<b>Total liabilities</b>	<b>9,602,476.94</b>	<b>8,771,039.82</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	233,096.00	233,096.00
<b>NET POSITION</b>		
Investment in capital assets	-	-
Unrestricted (deficit)	(695,747.28)	(1,254,559.59)
<b>Total net position</b>	<b>\$ (695,747.28)</b>	<b>\$ (1,254,559.59)</b>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-WATER FUND**  
**FOR THE PERIOD ENDED DECEMBER 31, 2018**

	December	Fiscal Year To Date	Fiscal Year	Percent of	Prior Year
	Actual	Actual	Budget	Budget	Actual
<b>OPERATING REVENUES</b>					
Utility charges	\$ (11,167.67)	\$ 3,293,834.79	\$5,000,000.00	65.88%	\$ 5,129,337.38
Utility penalties	(13.08)	3,275.36	-	0.00%	39,714.82
Other income	7,650.00	89,884.00	75,000.00	119.85%	112,999.50
Total revenues	<u>(3,530.75)</u>	<u>3,386,994.15</u>	<u>5,075,000.00</u>	<u>66.74%</u>	<u>5,282,051.70</u>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	69,222.09	352,407.96	433,630.62	81.27%	241,339.00
Salaries overtime	-	2,250.95	10,000.00	22.51%	5,470.30
FICA tax	3,514.59	23,665.90	33,172.74	71.34%	21,712.45
IMRF contribution	1,328.61	9,502.90	12,367.86	76.84%	10,142.38
Medical insurance	4,781.62	43,684.75	122,045.06	35.79%	50,663.91
Uniform allowance	-	1,700.00	-	0.00%	-
Training	-	425.00	7,800.00	5.45%	1,500.00
Purchase of water	504,292.98	2,227,874.86	4,320,000.00	51.57%	4,988,895.25
Postage & mailing	559.04	5,328.09	14,500.00	36.75%	17,769.99
Office supplies	-	1,671.69	4,000.00	41.79%	3,433.76
Operating supplies	-	3,692.09	-	0.00%	769.00
Utilities	104.85	10,658.44	7,500.00	142.11%	17,416.45
Maintenance services building & grounds	-	21,858.95	30,266.00	72.22%	25,029.04
Maintenance services equipment	-	412.50	-	0.00%	164.97
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	1,144.92	11,568.15	5,000.00	231.36%	6,220.00
Maintenance services vehicles	-	1,214.36	-	0.00%	599.95
Maintenance supplies building	-	272.23	-	0.00%	-
Maintenance supplies utility system	8,574.46	70,541.78	18,204.30	387.50%	62,103.22
Maintenance supplies vehicles	-	13.76	-	0.00%	-
Other contracted services	5,093.05	16,656.30	19,379.98	85.95%	19,007.92
Other miscellaneous expenses	-	23,135.17	9,683.68	238.91%	7,867.19
Bad debt expense	-	-	-	0.00%	99,654.00
Total operating expenses	<u>598,616.21</u>	<u>2,828,535.83</u>	<u>5,047,550.24</u>	<u>56.04%</u>	<u>5,579,758.78</u>
Operating income (loss)	(602,146.96)	558,458.32	27,449.76		(297,707.08)
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	175.53	353.99	-	0.00%	-
IMRF pension	-	-	-	0.00%	(102,007.00)
Total nonoperating revenues (expenses)	<u>175.53</u>	<u>353.99</u>	<u>-</u>	<u>0.00%</u>	<u>(102,007.00)</u>
Change in net position	(601,971.43)	558,812.31	27,449.76		(399,714.08)
Net position at beginning of year	-	(1,254,559.59)	-		(854,845.51)
Net position at end of year	<u>\$ (601,971.43)</u>	<u>\$ (695,747.28)</u>	<u>\$ 27,449.76</u>		<u>\$ (1,254,559.59)</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-SEWER FUND**  
**AS OF DECEMBER 31, 2018**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 1,040,920.75	\$ 373,110.12
Accounts receivable		
Customers	541,310.97	500,583.81
Less: allowance for doubtful accounts	(98,362.62)	(98,362.62)
Due from other funds	-	-
 Total current assets	<u>1,483,869.10</u>	<u>775,331.31</u>
Noncurrent Assets		
Net pension asset-IMRF	<u>104,410.00</u>	<u>104,410.00</u>
 Total noncurrent assets	<u>104,410.00</u>	<u>104,410.00</u>
 Total assets	<u>1,588,279.10</u>	<u>879,741.31</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-IMRF	<u>19,436.00</u>	<u>19,436.00</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	-	-
Accrued salaries payable	3,055.06	3,055.06
Accrued compensated absences	6,969.33	6,969.33
Due to other funds	<u>210,756.85</u>	-
 Total current liabilities	<u>220,781.24</u>	<u>10,024.39</u>
 Total liabilities	<u>220,781.24</u>	<u>10,024.39</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	<u>74,512.00</u>	<u>74,512.00</u>
<b>NET POSITION</b>		
Unrestricted (deficit)	<u>1,312,421.86</u>	<u>814,640.92</u>
 Total net position	<u>\$ 1,312,421.86</u>	<u>\$ 814,640.92</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-SEWER FUND**  
**FOR THE PERIOD ENDED DECEMBER 31, 2018**

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>OPERATING REVENUES</b>					
Utility charges	\$ 65,281.05	\$ 652,096.18	\$ 800,000.00	81.51%	\$ 913,712.95
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	(52.96)
<b>Total revenues</b>	<b>65,281.05</b>	<b>652,096.18</b>	<b>800,000.00</b>	<b>81.51%</b>	<b>913,659.99</b>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	24,239.26	125,383.10	43,925.65	285.44%	70,393.17
Salaries overtime	-	2,127.12	2,500.00	85.08%	1,211.62
FICA tax	694.07	7,764.26	3,360.31	231.06%	5,871.23
IMRF contribution	296.04	3,728.15	1,383.66	269.44%	3,241.53
Medical insurance	759.32	6,942.32	9,002.52	77.12%	10,460.78
Uniform allowance	-	-	-	0.00%	-
Other miscellaneous expenses	2,683.90	8,723.90	30,000.00	29.08%	29,899.80
Bad debt expense	-	-	-	0.00%	51,841.56
<b>Total operating expenses</b>	<b>28,672.59</b>	<b>154,668.85</b>	<b>90,172.14</b>	<b>171.53%</b>	<b>172,919.69</b>
<b>Operating income (loss)</b>	<b>36,608.46</b>	<b>497,427.33</b>	<b>709,827.86</b>		<b>740,740.30</b>
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	186.33	353.61	-	0.00%	-
IMRF pension	-	-	-	0.00%	11,241.00
<b>Total nonoperating revenues (expenses)</b>	<b>186.33</b>	<b>353.61</b>	<b>-</b>	<b>0.00%</b>	<b>11,241.00</b>
<b>Change in net position</b>	<b>36,794.79</b>	<b>497,780.94</b>	<b>709,827.86</b>		<b>751,981.30</b>
<b>Net position at beginning of year</b>	<b>-</b>	<b>814,640.92</b>	<b>-</b>		<b>62,659.62</b>
<b>Net position at end of year</b>	<b>\$ 36,794.79</b>	<b>\$ 1,312,421.86</b>	<b>\$ 709,827.86</b>		<b>\$ 814,640.92</b>

*Amounts UNAUDITED updated through December 31, 2018*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**AS OF DECEMBER 31, 2018**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 3,773.27	\$ 1,449.02
Due from other funds	-	-
Total current assets	<u>3,773.27</u>	<u>1,449.02</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,886,831.88	3,886,831.88
Less: accumulated depreciation	(2,161,687.42)	(2,161,687.42)
Net pension asset-IMRF	<u>44,347.00</u>	<u>44,347.00</u>
Total noncurrent assets	<u>1,769,491.46</u>	<u>1,769,491.46</u>
Total assets	<u>1,773,264.73</u>	<u>1,770,940.48</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-IMRF	<u>8,255.00</u>	<u>8,255.00</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	16,104.79	16,104.79
Accrued salaries payable	2,919.21	2,919.21
Accrued compensated absences	1,200.00	1,200.00
Due to other funds	<u>531,418.72</u>	<u>373,565.16</u>
Total current liabilities	<u>551,642.72</u>	<u>393,789.16</u>
Total liabilities	<u>551,642.72</u>	<u>393,789.16</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	<u>31,648.00</u>	<u>31,648.00</u>
<b>NET POSITION</b>		
Investment in capital assets	1,725,144.46	1,725,144.46
Unrestricted (deficit)	<u>(526,915.45)</u>	<u>(371,386.14)</u>
Total net position	<u>\$ 1,198,229.01</u>	<u>\$ 1,353,758.32</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**FOR THE PERIOD ENDED DECEMBER 31, 2018**

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>OPERATING REVENUES</b>					
Membership fees	\$ 9,791.96	\$ 37,228.04	\$ 110,000.00	33.84%	\$ 130,844.53
Other income	-	-	-	0.00%	-
Total revenues	<u>9,791.96</u>	<u>37,228.04</u>	<u>110,000.00</u>	<u>33.84%</u>	<u>130,844.53</u>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	8,592.95	44,317.34	64,560.00	68.65%	64,480.56
FICA tax	637.73	3,285.57	4,176.90	78.66%	5,105.43
IMRF contribution	151.20	680.40	1,641.12	41.46%	1,377.25
Medical insurance	347.21	3,496.32	7,400.40	47.25%	6,455.54
Training	-	-	-	0.00%	-
Advertising	-	-	5,000.00	0.00%	-
Bank fees	1,086.68	1,856.62	-	0.00%	395.75
Credit card fees	-	1,049.55	3,000.00	34.99%	4,193.46
Postage & mailing	-	-	-	0.00%	-
Office supplies	132.55	806.13	2,000.00	40.31%	2,446.38
Operating supplies	1,820.23	12,544.03	9,000.00	139.38%	7,273.75
Utilities	2,059.55	20,393.00	75,000.00	27.19%	33,909.56
Equipment	-	4,151.53	5,000.00	83.03%	1,014.94
Maintenance equipment	2,384.27	3,829.51	1,000.00	382.95%	6,060.11
Janitor supplies	-	3,183.33	4,000.00	79.58%	3,279.53
Other professional services	9,973.97	89,115.99	150,000.00	59.41%	158,380.17
Miscellaneous expenses	-	4,050.41	8,000.00	50.63%	12,220.64
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	<u>27,186.34</u>	<u>192,759.73</u>	<u>339,778.42</u>	<u>56.73%</u>	<u>306,593.07</u>
Depreciation	-	-	-	0.00%	82,065.02
Total operating expenses	<u>27,186.34</u>	<u>192,759.73</u>	<u>339,778.42</u>	<u>56.73%</u>	<u>388,658.09</u>
Operating income (loss)	(17,394.38)	(155,531.69)	(229,778.42)		(257,813.56)
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	0.16	2.38	-	0.00%	4.02
IMRF pension	-	-	-	0.00%	8,061.00
Total nonoperating revenues (expenses)	<u>0.16</u>	<u>2.38</u>	<u>-</u>	<u>0.00%</u>	<u>8,065.02</u>
Change in net position	(17,394.22)	(155,529.31)	(229,778.42)		(249,748.54)
Net position at beginning of year	-	1,353,758.32	-		1,603,506.86
Net position at end of year	<u>\$ (17,394.22)</u>	<u>\$ 1,198,229.01</u>	<u>\$ (229,778.42)</u>		<u>\$ 1,353,758.32</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**SPECIAL REVENUE FUND-MOTOR FUEL TAX**  
**AS OF DECEMBER 31, 2018**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Cash and cash equivalents	\$ 834,307.04	\$ 425,811.85
Receivables other taxes	53,003.39	53,003.39
Due from other funds	2,510,077.00	2,594,660.88
Total assets	<u>\$ 3,397,387.43</u>	<u>\$ 3,073,476.12</u>
<b>LIABILITIES</b>		
Accounts payable	68,794.83	68,794.83
Due to other funds	-	-
Total liabilities	<u>68,794.83</u>	<u>68,794.83</u>
<b>FUND BALANCES</b>		
Restricted		
Street maintenance	3,328,592.60	3,004,681.29
Unassigned (deficit)	-	-
Total fund balances (deficits)	<u>3,328,592.60</u>	<u>3,004,681.29</u>
Total liabilities and fund balances	<u>\$ 3,397,387.43</u>	<u>\$ 3,073,476.12</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUND MOTOR FUEL TAX**  
**FOR THE PERIOD ENDED DECEMBER 31, 2018**

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>REVENUES</b>					
Motor fuel tax allotments	\$ 107,694.03	\$ 399,588.78	\$ 600,000.00	66.60%	\$ 591,165.84
Interest income	4,348.56	8,906.41	-	0.00%	6,157.86
Total revenues	<u>112,042.59</u>	<u>408,495.19</u>	<u>600,000.00</u>	<u>68.08%</u>	<u>597,323.70</u>
<b>EXPENDITURES</b>					
Current					
Maintenance service traffic signals	2,825.09	33,330.67	100,000.00	33.33%	70,285.75
Maintenance supplies street	2,968.15	51,253.21	100,000.00	51.25%	388,826.67
Street scarification	-	-	-	0.00%	-
Other professional services	-	-	-	0.00%	-
Total Expenditures	<u>5,793.24</u>	<u>84,583.88</u>	<u>200,000.00</u>	<u>42.29%</u>	<u>459,112.42</u>
Excess (Deficiency) of Revenues over (under) Expenditures	106,249.35	323,911.31	400,000.00		138,211.28
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	-	-	-	0.00%	-
Transfer out	-	-	-	0.00%	(655,302.94)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>(655,302.94)</u>
Net changes in fund balances	106,249.35	323,911.31	400,000.00		(517,091.66)
Fund balances at beginning of year	<u>-</u>	<u>3,004,681.29</u>	<u>-</u>		<u>3,521,772.95</u>
Fund balances at end of year	<u>\$ 106,249.35</u>	<u>\$ 3,328,592.60</u>	<u>\$ 400,000.00</u>		<u>\$ 3,004,681.29</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**SPECIAL REVENUE FUND TIF 11-94 SIBLEY**  
**AS OF DECEMBER 31, 2018**

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	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Cash and cash equivalents	\$ 343,806.88	\$ 343,230.49
Receivables other taxes	-	-
Due from other funds	2,523,561.77	2,523,561.77
Total assets	\$ 2,867,368.65	\$ 2,866,792.26
<b>LIABILITIES</b>		
Accounts payable	-	-
Due to other funds	-	-
Total liabilities	-	-
<b>FUND BALANCES</b>		
Restricted		
Economic development	2,867,368.65	2,866,792.26
Unassigned (deficit)	-	-
Total fund balances (deficits)	2,867,368.65	2,866,792.26
Total liabilities and fund balances	\$ 2,867,368.65	\$ 2,866,792.26

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUND TIF I I-94 SIBLEY**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>REVENUES</b>					
Property taxes-net	\$ (72.91)	\$ -	\$ -	0.00%	\$ -
Interest income	289.46	576.39	-	0.00%	856.92
Total revenues	216.55	576.39	-	0.00%	856.92
<b>EXPENDITURES</b>					
Current					
Other professional services	-	-	-	0.00%	809.94
Total Expenditures	-	-	-	0.00%	809.94
Excess (Deficiency) of Revenues over (under) Expenditures	216.55	576.39	-		46.98
Fund balances at beginning of year	-	2,866,792.26	-		2,866,745.28
Fund balances (deficits) at end of year	\$ 216.55	\$ 2,867,368.65	\$ -		\$ 2,866,792.26

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**SPECIAL REVENUE FUND TIF II SIBLEY WOODLAWN**  
**AS OF DECEMBER 31, 2018**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Cash and cash equivalents	\$ 71,518.21	\$ 26,301.25
Due from other funds	-	-
 Total assets	<u>\$ 71,518.21</u>	<u>\$ 26,301.25</u>
<b>LIABILITIES</b>		
Accounts payable	1,197,666.67	1,197,666.67
Due to other funds	<u>677,104.76</u>	<u>651,679.76</u>
 Total liabilities	<u>1,874,771.43</u>	<u>1,849,346.43</u>
<b>FUND BALANCES</b>		
Restricted		
Economic development	-	-
Unassigned (deficit)	<u>(1,803,253.22)</u>	<u>(1,823,045.18)</u>
 Total fund balances (deficits)	<u>(1,803,253.22)</u>	<u>(1,823,045.18)</u>
 Total liabilities and fund balances	<u>\$ 71,518.21</u>	<u>\$ 26,301.25</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUND TIF II SIBLEY WOODLAWN**  
**FOR THE PERIOD ENDED DECEMBER 31, 2018**

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>REVENUES</b>					
Property taxes-net	\$ -	\$ 295,102.69	\$ 197,244.18	149.61%	\$ 197,244.18
Interest income	45.05	114.27	330.75	34.55%	330.75
Total revenues	45.05	295,216.96	197,574.93	149.42%	197,574.93
<b>EXPENDITURES</b>					
Current					
Other professional services	(264,575.00)	275,425.00	350,000.00	78.69%	350,497.56
Total Expenditures	(264,575.00)	275,425.00	350,000.00	78.69%	350,497.56
Excess (Deficiency) of Revenues over (under) Expenditures	264,620.05	19,791.96	(152,425.07)		(152,922.63)
Fund balances (deficits) at beginning of year	-	(1,823,045.18)	-		(1,670,122.55)
Fund balances (deficits) at end of year	<u>\$ 264,620.05</u>	<u>\$ (1,803,253.22)</u>	<u>\$ (152,425.07)</u>		<u>\$ (1,823,045.18)</u>

*Amounts UNAUDITED updated through December 31, 2018*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**SPECIAL REVENUE FUND TIF III INDULUX**  
**AS OF DECEMBER 31, 2018**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Cash and cash equivalents	\$ 211,218.99	\$ 160,321.12
Receivables other taxes	-	-
Due from other funds	1,303,657.89	1,303,657.89
	<u>1,303,657.89</u>	<u>1,303,657.89</u>
Total assets	<u>\$ 1,514,876.88</u>	<u>\$ 1,463,979.01</u>
<b>LIABILITIES</b>		
Accounts payable	-	-
Due to other funds	-	-
	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>		
Restricted		
Economic development	1,514,876.88	1,463,979.01
Unassigned (deficit)	-	-
	<u>1,514,876.88</u>	<u>1,463,979.01</u>
Total fund balances (deficits)	<u>1,514,876.88</u>	<u>1,463,979.01</u>
Total liabilities and fund balances	<u>\$ 1,514,876.88</u>	<u>\$ 1,463,979.01</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUND TIF III INDULUX**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>REVENUES</b>					
Property taxes-net	\$ (64.15)	\$ 50,638.90	\$ 93,000.00	54.45%	\$ 62,326.31
Interest income	170.68	258.97	-	0.00%	240.71
Total revenues	<u>106.53</u>	<u>50,897.87</u>	<u>93,000.00</u>	<u>54.73%</u>	<u>62,567.02</u>
<b>EXPENDITURES</b>					
Current					
Other professional services	-	-	-	0.00%	482.50
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>482.50</u>
Excess (Deficiency) of Revenues over (under) Expenditures	106.53	50,897.87	93,000.00		62,084.52
Fund balances at beginning of year	<u>-</u>	<u>1,463,979.01</u>	<u>-</u>		<u>1,401,894.49</u>
Fund balances (deficits) at end of year	<u>\$ 106.53</u>	<u>\$ 1,514,876.88</u>	<u>\$ 93,000.00</u>		<u>\$ 1,463,979.01</u>

*Amounts UNAUDITED updated through December 31, 2018*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF DECEMBER 31, 2018**

	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,110,931.20	\$ 1,661,339.15
Property taxes receivable-net	3,864,901.67	3,864,901.67
Due from other funds	<u>(1,157,587.40)</u>	<u>-</u>
Total assets	<u>\$ 3,818,245.47</u>	<u>\$ 5,526,240.82</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources</b>		
Property taxes	<u>3,864,901.67</u>	<u>3,864,901.67</u>
<b>Fund balance:</b>		
Restricted for debt service	-	1,661,339.15
Unassigned	<u>(46,656.20)</u>	<u>-</u>
Total fund balance	<u>(46,656.20)</u>	<u>1,661,339.15</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 3,818,245.47</u>	<u>\$ 5,526,240.82</u>

*Amounts UNAUDITED updated through December 31, 2018*

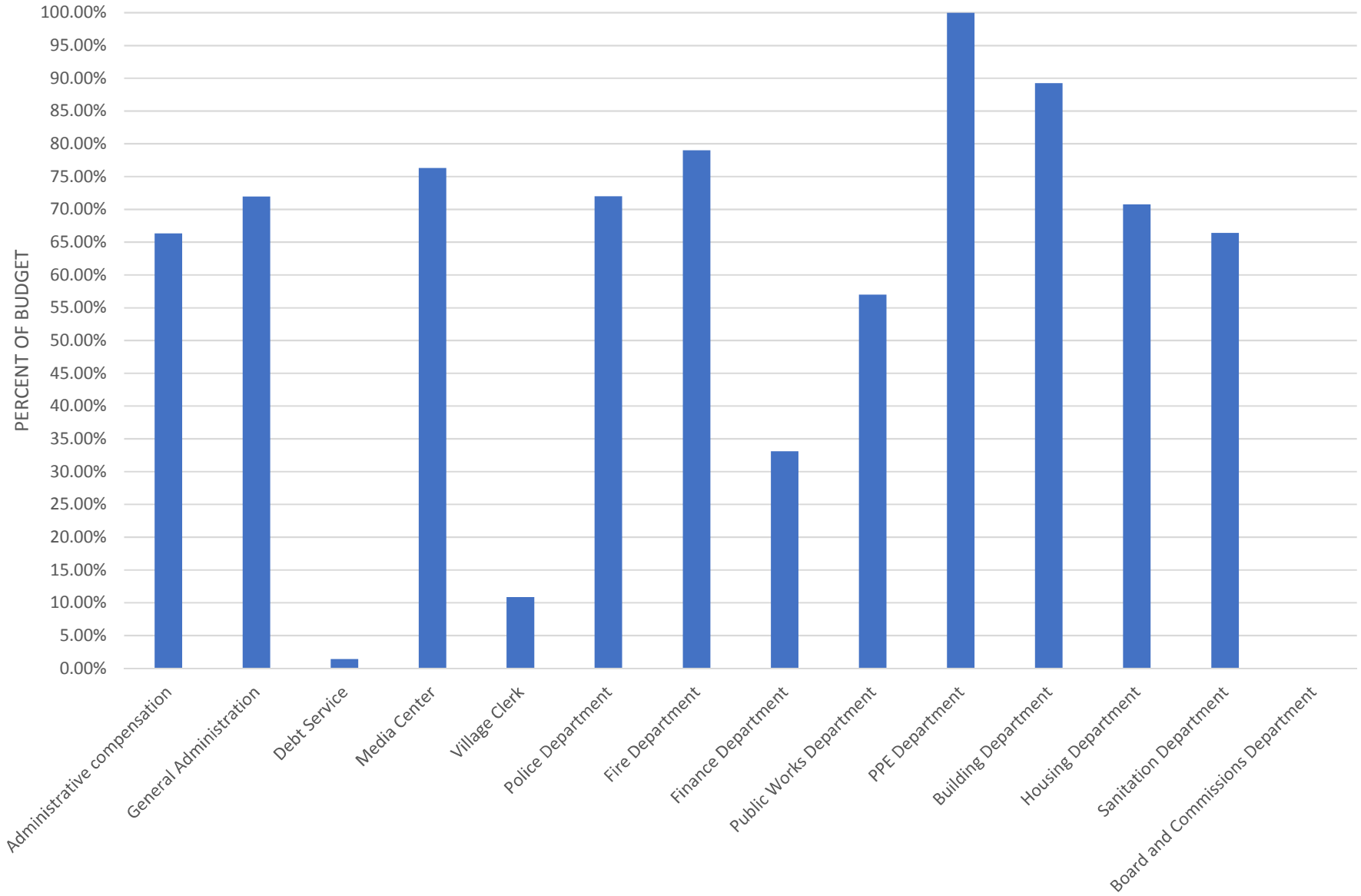
**VILLAGE OF DOLTON, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED DECEMBER 31, 2018**

	December Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year Actual
<b>REVENUES</b>					
Property taxes-net	\$ (306,623.54)	\$ 3,045,359.78	\$ 5,124,271.00	59.43%	\$ 5,045,330.05
Interest income	-	1,212.50	-	0.00%	3,484.50
Other income	54,621.73	101,280.37	-	0.00%	108,602.90
Total revenues	<u>(252,001.81)</u>	<u>3,147,852.65</u>	<u>5,124,271.00</u>	<u>61.43%</u>	<u>5,157,417.45</u>
<b>EXPENDITURES</b>					
Debt service					
Principal	-	3,665,000.00	3,665,000.00	100.00%	3,600,000.00
Interest	16,250.00	1,159,548.00	1,111,608.50	104.31%	1,307,598.16
Other fees	1,000.00	31,300.00	1,000.00	3130.00%	26,700.00
Total expenditures	<u>17,250.00</u>	<u>4,855,848.00</u>	<u>4,777,608.50</u>	<u>101.64%</u>	<u>4,934,298.16</u>
Excess (Deficiency) of Revenues over (under) Expenditures	(269,251.81)	(1,707,995.35)	346,662.50		223,119.29
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	<u>(0.00)</u>	<u>(0.00)</u>	<u>-</u>	<u>0.00%</u>	<u>1,972,792.03</u>
Total Other Financing Sources (Uses)	<u>(0.00)</u>	<u>(0.00)</u>	<u>-</u>	<u>0.00%</u>	<u>1,972,792.03</u>
Net changes in fund balances	(269,251.81)	(1,707,995.35)	346,662.50		2,195,911.32
Fund balances (deficits) at beginning of year	-	1,661,339.15	-		(534,572.17)
Fund balances at end of year	<u>\$ (269,251.81)</u>	<u>\$ (46,656.20)</u>	<u>\$ 346,662.50</u>		<u>\$ 1,661,339.15</u>

*Amounts UNAUDITED updated through December 31, 2018*

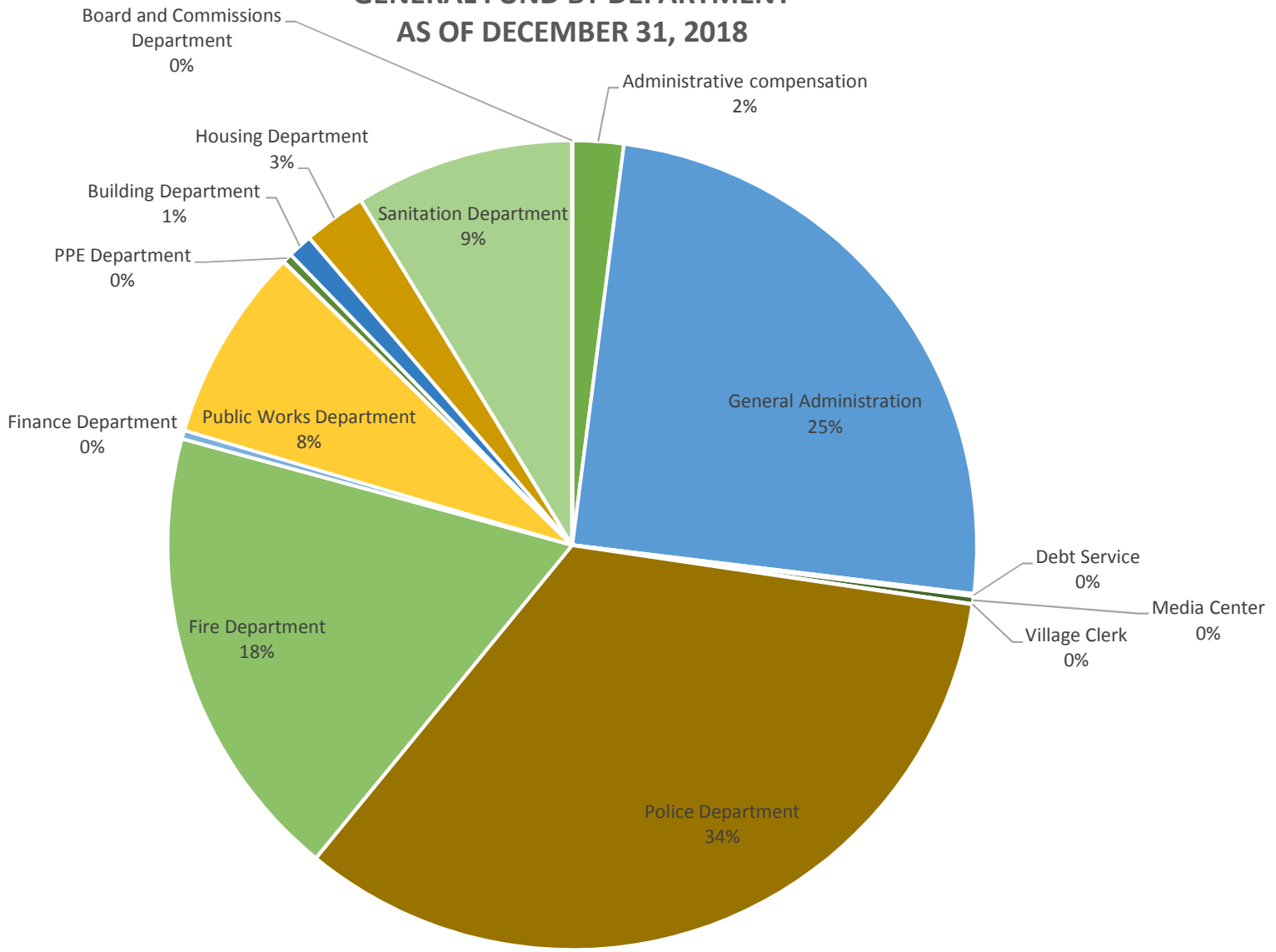
## Supplementary Information

# VILLAGE OF DOLTON DECEMBER AS A PERCENT OF BUDGET



Amounts UNAUDITED updated through December 31, 2018

**VILLAGE OF DOLTON  
GENERAL FUND BY DEPARTMENT  
AS OF DECEMBER 31, 2018**



Amounts UNAUDITED updated through December 31, 2018