

**VILLAGE OF DOLTON, ILLINOIS**

**MONTHLY FINANCIAL REPORT**

**MAY 31, 2021**

**VILLAGE OF DOLTON, ILLINOIS  
TABLE OF CONTENTS  
PERIOD ENDED MAY 31, 2021**

---

|   | <u>Page(s)</u> |
|---|----------------|
| FUND FINANCIAL STATEMENTS   |                |
| Balance Sheet-All Governmental Funds  | 1-2            |
| Statement of Detailed Revenue, Expenditures and Changes in<br>Fund Balance-All Governmental Funds   | 3-4            |
| Balance Sheet-General Fund  | 5-6            |
| Statement of Detailed Revenue, Expenditures and Changes in<br>Fund Balance-General Fund             | 7-15           |
| Balance Sheet-Enterprise Fund-Water Fund  | 16-17          |
| Statement of Revenue, Expense and Changes in Net Position<br>Enterprise Fund-Water Fund             | 18-19          |
| Balance Sheet-Enterprise Fund-Sewer Fund  | 20             |
| Statement of Revenue, Expense and Changes in Net Position<br>Enterprise Fund-Sewer Fund             | 21             |
| Balance Sheet-Enterprise Fund-Melanie Fitness Center  | 22             |
| Statement of Revenue, Expense and Changes in Net Position<br>Enterprise Fund-Melanie Fitness Center | 23             |
| Balance Sheet-Combining Special Revenue Funds   | 24-25          |
| Statement of Revenues, Expenditures and Changes In<br>Fund Balance-Combining Special Revenue Funds  | 26-29          |
| Balance Sheet-Combining Debt Service Funds  | 30             |
| Statement of Revenues, Expenditures and Changes In<br>Fund Balance-Combining Debt Service Funds     | 31             |

**VILLAGE OF DOLTON, ILLINOIS  
TABLE OF CONTENTS  
PERIOD ENDED MAY 31, 2021**

---

|   | <u>Page(s)</u> |
|---|----------------|
| SUPPLEMENTARY INFORMATION   |                |
| Balance Sheet-Debt Service Funds  | 32             |
| Statement of Revenues, Expenditures and Changes In<br>Fund Balance-Debt Service Funds | 33             |
| As A Percent of Budget-General Fund   | 34             |
| General Fund By Department  | 35             |
| Cash Balances   | 36-38          |
| Long-Term Debt Funding Status   | 39             |
| Utility Aged Trial Balance by District  | 40             |

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**AS OF MAY 31, 2021**

|                                      | General<br>Fund               | Special<br>Revenue Funds      | Debt<br>Service Funds         | Total                          |
|--------------------------------------|-------------------------------|-------------------------------|-------------------------------|--------------------------------|
| <b>ASSETS</b>                        |                               |                               |                               |                                |
| Cash and cash equivalents            | \$ 5,736,729.82               | \$ 4,635,912.20               | \$ 1,620,682.90               | \$ 11,993,324.92               |
| Restricted cash                      | 1,191,107.96                  | -                             | -                             | 1,191,107.96                   |
| Receivables                          |                               |                               |                               |                                |
| Property taxes-net                   | 5,549,801.37                  | -                             | 4,053,507.24                  | 9,603,308.61                   |
| Refuse                               | 701,619.23                    | -                             | -                             | 701,619.23                     |
| Other taxes                          | 926,489.90                    | -                             | -                             | 926,489.90                     |
| Other                                | 448,838.32                    | 68,668.80                     | -                             | 517,507.12                     |
| Due from other funds                 | 2,490,250.49                  | 4,229,543.80                  | -                             | 6,719,794.29                   |
| 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                        | 500,604.15                    | -                             | -                             | 500,604.15                     |
| <b>Total assets</b>                  | <b><u>\$17,795,130.39</u></b> | <b><u>\$ 8,934,124.80</u></b> | <b><u>\$ 5,674,190.14</u></b> | <b><u>\$ 32,403,445.33</u></b> |
| <b>LIABILITIES</b>                   |                               |                               |                               |                                |
| Accounts payable                     | 719,110.22                    | 364,526.78                    | -                             | 1,083,637.00                   |
| Accrued salaries payable             | 436,367.57                    | -                             | -                             | 436,367.57                     |
| Due to other funds                   | 5,415,802.59                  | 700,865.25                    | 11,648.05                     | 6,128,315.89                   |
| Due to pension funds                 | 310,327.63                    | -                             | -                             | 310,327.63                     |
| Unclaimed property checks            | 25,662.72                     | -                             | -                             | 25,662.72                      |
| Utility overpayments                 | 116,865.43                    | -                             | -                             | 116,865.43                     |
| Payroll withholdings                 | 15,711.70                     | -                             | -                             | 15,711.70                      |
| Sales tax incentive payable          | 95,053.19                     | -                             | -                             | 95,053.19                      |
| Deposits payable                     | 78,725.00                     | 71,396.57                     | -                             | 150,121.57                     |
| Red light fees payable               | 92,629.91                     | -                             | -                             | 92,629.91                      |
| Retro payable                        | 159,622.41                    | -                             | -                             | 159,622.41                     |
| Property taxes-allowance             | 516,686.00                    | -                             | 377,382.00                    | 894,068.00                     |
| Liability insurance payable          | -                             | -                             | -                             | -                              |
| Due to other agencies                | 23,179.00                     | -                             | -                             | 23,179.00                      |
| Other liabilities                    | 6,030.06                      | -                             | -                             | 6,030.06                       |
| <b>Total liabilities</b>             | <b><u>8,011,773.43</u></b>    | <b><u>1,136,788.60</u></b>    | <b><u>389,030.05</u></b>      | <b><u>9,537,592.08</u></b>     |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS (CONTINUED)**  
**AS OF MAY 31, 2021**

|   | General<br>Fund        | Special<br>Revenue Funds | Debt<br>Service Funds  | Total                   |
|---|------------------------|--------------------------|------------------------|-------------------------|
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                  |                        |                          |                        |                         |
| Property taxes levied<br>for subsequent year                          | \$ 5,033,115.37        | \$ -                     | \$ 3,676,125.24        | \$ 8,709,240.61         |
| Grants  | 10,813.22              | 1,017,249.20             | -                      | 1,028,062.42            |
| Total deferred inflows of resources                                   | <u>5,043,928.59</u>    | <u>1,017,249.20</u>      | <u>3,676,125.24</u>    | <u>9,737,303.03</u>     |
| <b>FUND BALANCES</b>  |                        |                          |                        |                         |
| Nonspendable  |                        |                          |                        |                         |
| Prepaid items   | 500,604.15             | -                        | -                      | 500,604.15              |
| Advances from other funds   | 2,490,250.49           | -                        | -                      | 2,490,250.49            |
| Land held for resale  | 245,712.00             | -                        | -                      | 245,712.00              |
| Inventories   | 3,977.15               | -                        | -                      | 3,977.15                |
| Restricted  |                        |                          |                        |                         |
| Street maintenance  | -                      | 3,893,541.93             | -                      | 3,893,541.93            |
| Economic development  | -                      | 3,361,759.04             | -                      | 3,361,759.04            |
| Grants  | 625,722.52             | -                        | -                      | 625,722.52              |
| Capital improvement   | 394,602.75             | -                        | -                      | 394,602.75              |
| Public safety   | 8,201.88               | 213,314.16               | -                      | 221,516.04              |
| Tort liability  | 93,272.47              | -                        | -                      | 93,272.47               |
| Debt service  | 69,308.34              | -                        | 1,609,034.85           | 1,678,343.19            |
| Unassigned (deficit)  | 307,776.62             | (688,528.13)             | -                      | (380,751.51)            |
| Total fund balances (deficit)   | <u>4,739,428.37</u>    | <u>6,780,087.00</u>      | <u>1,609,034.85</u>    | <u>13,128,550.22</u>    |
| Total liabilities, deferred inflows of<br>resources and fund balances | <u>\$17,795,130.39</u> | <u>\$ 8,934,124.80</u>   | <u>\$ 5,674,190.14</u> | <u>\$ 32,403,445.33</u> |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE PERIOD ENDED MAY 31, 2021**

|                                   | General<br>Fund   | Special<br>Revenue Funds | Debt<br>Service Fund | Total             |
|-----------------------------------|-------------------|--------------------------|----------------------|-------------------|
| <b>REVENUES</b>                   |                   |                          |                      |                   |
| Property taxes-net                | \$ 276,133.28     | \$ -                     | \$ 142,246.03        | \$ 418,379.31     |
| Property taxes-pension            | #REF!             | 192,817.55               | -                    | #REF!             |
| Property taxes-tort               | 66,299.50         | -                        | -                    | 66,299.50         |
| Other taxes                       | 537,398.43        | 76,272.79                | -                    | 613,671.22        |
| <b>Total taxes</b>                | <b>#REF!</b>      | <b>269,090.34</b>        | <b>142,246.03</b>    | <b>#REF!</b>      |
| <b>Intergovernmental</b>          |                   |                          |                      |                   |
| State income tax                  | 389,597.42        | -                        | -                    | 389,597.42        |
| Personal property replacement tax | 90,379.72         | -                        | -                    | 90,379.72         |
| Local motor fuel tax              | 1,903.94          | -                        | -                    | 1,903.94          |
| 911 service surcharge             | 925.75            | -                        | -                    | 925.75            |
| Grants                            | 104,166.06        | -                        | -                    | 104,166.06        |
| <b>Total intergovernmental</b>    | <b>586,972.89</b> | <b>-</b>                 | <b>-</b>             | <b>586,972.89</b> |
| Licenses                          | 189,949.08        | -                        | -                    | 189,949.08        |
| Permits                           | 36,632.18         | -                        | -                    | 36,632.18         |
| Charge for services               | 177,949.12        | -                        | -                    | 177,949.12        |
| Fines and forfeitures             | 292,295.42        | -                        | -                    | 292,295.42        |
| Interest income                   | 59.25             | 97.24                    | 5.97                 | 162.46            |
| Other                             | 25,862.88         | -                        | -                    | 25,862.88         |
| <b>Total revenues</b>             | <b>#REF!</b>      | <b>269,187.58</b>        | <b>142,252.00</b>    | <b>#REF!</b>      |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES (CONTINUED)**  
**FOR THE PERIOD ENDED MAY 31, 2021**

|   | General<br>Fund     | Special<br>Revenue Funds | Debt<br>Service Fund   | Total               |
|---|---------------------|--------------------------|------------------------|---------------------|
| <b>EXPENDITURES</b>                                       |                     |                          |                        |                     |
| Administrative compensation                               | \$ 43,345.00        | \$ -                     | \$ -                   | \$ 43,345.00        |
| General administration                                    | 321,187.20          | -                        | -                      | 321,187.20          |
| Media center  | 10,386.23           | -                        | -                      | 10,386.23           |
| Village Clerk   | 6,445.00            | -                        | -                      | 6,445.00            |
| Police department   | 487,527.89          | 71,923.02                | -                      | 559,450.91          |
| Fire department   | 249,625.51          | 41,805.22                | -                      | 291,430.73          |
| Finance department  | -                   | -                        | -                      | -                   |
| Public works department                                   | 158,882.30          | -                        | -                      | 158,882.30          |
| Property preservation engineer department                 | 7,744.56            | -                        | -                      | 7,744.56            |
| Property acquisition department                           | -                   | -                        | -                      | -                   |
| Permits & licenses department                             | 14,352.62           | -                        | -                      | 14,352.62           |
| Housing department  | 35,010.84           | -                        | -                      | 35,010.84           |
| Sanitation department                                     | -                   | -                        | -                      | -                   |
| Board and commissions department                          | -                   | -                        | -                      | -                   |
| Street maintenance  | -                   | 8,668.00                 | -                      | 8,668.00            |
| Economic development                                      | -                   | 7,354.90                 | -                      | 7,354.90            |
| Debt Service  | -                   | -                        | -                      | -                   |
|   | <u>1,334,507.15</u> | <u>129,751.14</u>        | <u>-</u>               | <u>1,464,258.29</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>#REF!</u>        | <u>139,436.44</u>        | <u>142,252.00</u>      | <u>#REF!</u>        |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                     |                          |                        |                     |
| Bond proceeds   | -                   | -                        | -                      | -                   |
| Capital lease proceeds                                    | -                   | -                        | -                      | -                   |
| Sale of fixed assets                                      | -                   | -                        | -                      | -                   |
| Sale of property  | -                   | -                        | -                      | -                   |
| City of Chicago payment                                   | -                   | -                        | -                      | -                   |
| Sale of foreclosed property                               | -                   | -                        | -                      | -                   |
| Transfers in  | -                   | -                        | -                      | -                   |
| Transfers out   | -                   | -                        | -                      | -                   |
|   | <u>-</u>            | <u>-</u>                 | <u>-</u>               | <u>-</u>            |
| Total other financing sources (uses)                      | <u>-</u>            | <u>-</u>                 | <u>-</u>               | <u>-</u>            |
| Net change in fund balances                               | <u>#REF!</u>        | <u>139,436.44</u>        | <u>142,252.00</u>      | <u>#REF!</u>        |
| Fund balances (deficit) at beginning of year              | 3,884,383.49        | 6,640,650.56             | 1,466,782.85           | 11,991,816.90       |
| Fund balances (deficit) at end of year                    | <u>#REF!</u>        | <u>\$ 6,780,087.00</u>   | <u>\$ 1,609,034.85</u> | <u>#REF!</u>        |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND**  
**AS OF MAY 31, 2021**

|   | Current Year<br>Actual  | Prior Year<br>Actual    |
|---|-------------------------|-------------------------|
| <b>ASSETS</b>                             |                         |                         |
| Cash and cash equivalents                 | \$ 5,736,729.82         | \$ 4,445,858.28         |
| Restricted cash                           | 1,191,107.96            | 1,533,333.65            |
| Receivables                               |                         |                         |
| Property taxes-net                        | 5,549,801.37            | 5,549,801.37            |
| Refuse                                    | 701,619.23              | 762,559.27              |
| Other taxes                               | 926,489.90              | 926,489.90              |
| Other                                     | 448,838.32              | 448,838.32              |
| Due from other funds                      | 2,490,250.49            | 1,942,433.98            |
| 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                             | 500,604.15              | 500,604.15              |
|   | <u>\$ 17,795,130.39</u> | <u>\$ 16,359,608.07</u> |
| <b>LIABILITIES</b>                        |                         |                         |
| Accounts payable                          | 719,110.22              | 731,606.21              |
| Accrued salaries payable                  | 436,367.57              | 436,367.57              |
| Due to other funds                        | 5,415,802.59            | 6,797,159.90            |
| Due to pension funds                      | 310,327.63              | 349,614.08              |
| Unclaimed property checks                 | 25,662.72               | 25,662.72               |
| Utility overpayments                      | 116,865.43              | 115,964.71              |
| Payroll withholdings                      | 15,711.70               | 17,034.38               |
| Sales tax incentive payable               | 95,053.19               | 95,053.19               |
| Escrow deposits                           | 78,725.00               | 84,725.00               |
| Red light fees payable                    | 92,629.91               | 92,629.91               |
| Retro payable                             | 159,622.41              | 159,622.41              |
| Property taxes-allowance                  | 516,686.00              | 516,686.00              |
| Liability insurance payable               | -                       | -                       |
| Due to other agencies                     | 23,179.00               | -                       |
| Other liabilities                         | 6,030.06                | 6,030.06                |
|   | <u>8,011,773.43</u>     | <u>9,428,156.14</u>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>      |                         |                         |
| Property taxes levied for subsequent year | 5,033,115.37            | 5,033,115.37            |
| Grants                                    | 10,813.22               | 60,813.22               |
|   | <u>5,043,928.59</u>     | <u>5,093,928.59</u>     |

*Amounts UNAUDITED updated through May 31, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND (CONTINUED)**  
**AS OF MAY 31, 2021**

|   | Current Year<br>Actual | Prior Year<br>Actual |
|---|------------------------|----------------------|
| <b>FUND BALANCES</b>  |                        |                      |
| Nonspendable  |                        |                      |
| Prepaid items   | \$ 500,604.15          | \$ 500,604.15        |
| Advances from other funds   | 2,490,250.49           | 1,942,433.98         |
| Land held for resale  | 245,712.00             | 245,712.00           |
| Inventories   | 3,977.15               | 3,977.15             |
| Restricted  |                        |                      |
| Grants  | 625,722.52             | 17,305.76            |
| Capital improvement   | 394,602.75             | 444,077.75           |
| Public safety   | 8,201.88               | 19,444.62            |
| Tort liability  | 93,272.47              | -                    |
| Debt service  | 69,308.34              | 1,052,505.52         |
| Unassigned (deficit)  | 307,776.62             | (2,388,537.59)       |
| <br>Total fund balances (deficit)   | <br>4,739,428.37       | <br>1,837,523.34     |
| <br>Total liabilities, deferred inflows of<br>resources and fund balances | <br>\$ 17,795,130.39   | <br>\$ 16,359,608.07 |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND  
FOR THE PERIOD ENDED MAY 31, 2021

|  | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|--|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>REVENUES</b>                        |                                  |                       |                      |                             |
| Property taxes-net                     | \$ 276,133.28                    | \$ -                  | 0.00%                | \$ 86,067.82                |
| Property taxes-tort                    | 66,299.50                        | -                     | 0.00%                | 22,399.49                   |
| Other taxes                            |                                  |                       |                      |                             |
| Cannabis tax                           | 2,652.74                         | -                     | 0.00%                | 1,090.98                    |
| Home rule sales tax                    | 69,797.19                        | -                     | 0.00%                | 55,876.54                   |
| Hotel tax                              | -                                | -                     | 0.00%                | 3,750.00                    |
| Sales tax                              | 178,322.39                       | -                     | 0.00%                | 156,181.08                  |
| Simplified municipal telecom tax       | 19,688.38                        | -                     | 0.00%                | 20,441.95                   |
| Transfer tax                           | 27,350.00                        | -                     | 0.00%                | 14,663.25                   |
| Utilities tax                          | 192,277.10                       | -                     | 0.00%                | 153,935.92                  |
| Video gaming tax                       | 42,998.24                        | -                     | 0.00%                | 27,348.11                   |
| Other taxes                            | 4,312.39                         | -                     | 0.00%                | 1,066.57                    |
| Total taxes                            | <u>879,831.21</u>                | <u>-</u>              | <u>0.00%</u>         | <u>542,821.71</u>           |
| Intergovernmental                      |                                  |                       |                      |                             |
| State income tax                       | 389,597.42                       | -                     | 0.00%                | 233,429.61                  |
| Personal property replacement tax      | 90,379.72                        | -                     | 0.00%                | 34,674.59                   |
| Local motor fuel tax                   | 1,903.94                         | -                     | 0.00%                | 2,206.96                    |
| 911 service surcharge                  | 925.75                           | -                     | 0.00%                | 925.75                      |
| Grants                                 |                                  |                       |                      |                             |
| Census 2020                            | -                                | -                     | 0.00%                | 6,553.00                    |
| Comed region green grant               | -                                | -                     | 0.00%                | -                           |
| Community development block grant      | -                                | -                     | 0.00%                | -                           |
| COVID-19                               | -                                | -                     | 0.00%                | -                           |
| Cares Act FFCRA social security credit | 4,166.06                         | -                     | 0.00%                | 12,982.68                   |
| Firefighters small tools               | -                                | -                     | 0.00%                | -                           |
| Firefighters assistances               | -                                | -                     | 0.00%                | -                           |
| Grass cutting                          | -                                | -                     | 0.00%                | -                           |
| Illinois public risk fund              | -                                | -                     | 0.00%                | -                           |
| JAG                                    | -                                | -                     | 0.00%                | -                           |
| Grants-other                           | 100,000.00                       | -                     | 0.00%                | -                           |
| Total intergovernmental                | <u>586,972.89</u>                | <u>-</u>              | <u>0.00%</u>         | <u>290,772.59</u>           |
| Licenses                               |                                  |                       |                      |                             |
| Rental                                 | 4,850.00                         | -                     | 0.00%                | 4,800.00                    |
| Vehicle                                | 40,445.00                        | -                     | 0.00%                | 1,030.00                    |
| Business                               | 17,470.00                        | -                     | 0.00%                | 2,600.00                    |
| Animal                                 | 795.00                           | -                     | 0.00%                | -                           |
| Cable franchise                        | 62,707.45                        | -                     | 0.00%                | 59,740.84                   |
| Contractors                            | 26,600.00                        | -                     | 0.00%                | 13,150.00                   |
| Other licenses                         | 7,560.00                         | -                     | 0.00%                | 31,280.00                   |
| Liquor                                 | 7,211.63                         | -                     | 0.00%                | 15,200.00                   |
| Inspection fees                        | 18,510.00                        | -                     | 0.00%                | 14,873.10                   |
| Fire fees                              | 3,800.00                         | -                     | 0.00%                | 4,900.00                    |
| Total licenses                         | <u>189,949.08</u>                | <u>-</u>              | <u>0.00%</u>         | <u>147,573.94</u>           |
| Permits                                |                                  |                       |                      |                             |
| Building                               | 35,822.18                        | -                     | 0.00%                | 5,868.00                    |
| Other permits                          | 810.00                           | -                     | 0.00%                | 2,565.00                    |
| Total permits                          | <u>36,632.18</u>                 | <u>-</u>              | <u>0.00%</u>         | <u>8,433.00</u>             |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED MAY 31, 2021

|                                    | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|------------------------------------|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>REVENUES (Continued)</b>        |                                  |                       |                      |                             |
| Charge for services                |                                  |                       |                      |                             |
| Utilities charges                  | \$ 177,949.12                    | \$ -                  | 0.00%                | \$ 177,346.67               |
| Utilities penalties                | -                                | -                     | 0.00%                | 200.00                      |
| Special police services            | -                                | -                     | 0.00%                | 125.64                      |
| Total charge for services          | <u>177,949.12</u>                | <u>-</u>              | <u>0.00%</u>         | <u>177,672.31</u>           |
| Fines and forfeitures              |                                  |                       |                      |                             |
| Red light fees                     | 169,551.25                       | -                     | 0.00%                | 104,085.00                  |
| Towing fees                        | 15,700.00                        | -                     | 0.00%                | 10,500.00                   |
| Court fines                        | 1,025.00                         | -                     | 0.00%                | 1,090.00                    |
| Parking fines                      | 10,325.00                        | -                     | 0.00%                | 1,735.00                    |
| Overweight truck fines             | -                                | -                     | 0.00%                | -                           |
| Housing fines                      | 29,075.75                        | -                     | 0.00%                | 20,701.00                   |
| Municipal collections              | 46,115.93                        | -                     | 0.00%                | 29,870.17                   |
| Local debt recovery collections    | 19,267.49                        | -                     | 0.00%                | 55,886.25                   |
| Other fines                        | 735.00                           | -                     | 0.00%                | 4,115.00                    |
| Fire recovery program              | -                                | -                     | 0.00%                | -                           |
| Forfeiture income                  | 500.00                           | -                     | 0.00%                | -                           |
| Total fines and forfeitures        | <u>292,295.42</u>                | <u>-</u>              | <u>0.00%</u>         | <u>227,982.42</u>           |
| Interest income                    | <u>59.25</u>                     | <u>-</u>              | <u>0.00%</u>         | <u>1,065.29</u>             |
| Other                              |                                  |                       |                      |                             |
| Escrow forfeiture                  | 4,000.00                         | -                     | 0.00%                | 5,500.00                    |
| Sponsorships                       | -                                | -                     | 0.00%                | -                           |
| Sponsorships-Ardagh                | -                                | -                     | 0.00%                | -                           |
| Rental income                      | 3,041.76                         | -                     | 0.00%                | 1,520.88                    |
| Village property rental            | -                                | -                     | 0.00%                | -                           |
| Retiree insurance contribution     | 2,523.27                         | -                     | 0.00%                | 4,380.77                    |
| Insurance reimbursement            | -                                | -                     | 0.00%                | -                           |
| Employee insurance reimbursement   | -                                | -                     | 0.00%                | -                           |
| Workers compensation reimbursement | 5,752.95                         | -                     | 0.00%                | 4,034.24                    |
| TIF #3 Indulux reimbursement       | 7,354.90                         | -                     | 0.00%                | 7,140.68                    |
| Motor fuel tax reimbursement       | -                                | -                     | 0.00%                | -                           |
| Miscellaneous                      | 3,190.00                         | -                     | 0.00%                | 7,291.73                    |
| Total other                        | <u>25,862.88</u>                 | <u>-</u>              | <u>0.00%</u>         | <u>29,868.30</u>            |
| Total revenues                     | <u>2,189,552.03</u>              | <u>-</u>              | <u>0.00%</u>         | <u>1,426,189.56</u>         |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED MAY 31, 2021**

|  | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|--|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>EXPENDITURES</b>                      |                                  |                       |                      |                             |
| Administrative compensation              |                                  |                       |                      |                             |
| Salaries                                 | \$ 11,251.00                     | \$ -                  | 0.00%                | \$ 11,250.99                |
| Salaries-elected official allowance      | 9,333.36                         | -                     | 0.00%                | 9,333.36                    |
| FICA tax                                 | 1,574.67                         | -                     | 0.00%                | 1,574.67                    |
| IMRF contribution                        | 191.34                           | -                     | 0.00%                | 328.79                      |
| Medical insurance                        | 20,994.63                        | -                     | 0.00%                | 19,503.28                   |
| Total administrative compensation        | 43,345.00                        | -                     | 0.00%                | 41,991.09                   |
| General administration                   |                                  |                       |                      |                             |
| Salaries                                 | 19,747.20                        | -                     | 0.00%                | 23,037.60                   |
| FICA tax                                 | 1,749.89                         | -                     | 0.00%                | 1,662.04                    |
| IMRF contribution                        | 206.25                           | -                     | 0.00%                | 395.64                      |
| Medical insurance                        | 10,558.98                        | -                     | 0.00%                | 10,794.02                   |
| Medical insurance-retirees               | 25,918.61                        | -                     | 0.00%                | 24,738.69                   |
| Life insurance                           | -                                | -                     | 0.00%                | -                           |
| Unemployment compensation                | -                                | -                     | 0.00%                | -                           |
| Worker's compensation                    | -                                | -                     | 0.00%                | 114,344.75                  |
| Membership dues                          | 1,000.00                         | -                     | 0.00%                | -                           |
| Training                                 | -                                | -                     | 0.00%                | -                           |
| Janitorial services                      | 84.00                            | -                     | 0.00%                | -                           |
| Credit card expenditures                 | -                                | -                     | 0.00%                | -                           |
| Bank fees                                | 9,224.38                         | -                     | 0.00%                | 5,165.65                    |
| Municipal collection of Amercia fees     | 19,509.04                        | -                     | 0.00%                | 21,619.99                   |
| Red light service fees                   | 73,333.65                        | -                     | 0.00%                | 52,282.53                   |
| Postage & mailing                        | 76.46                            | -                     | 0.00%                | -                           |
| Printing                                 | -                                | -                     | 0.00%                | -                           |
| Publishing                               | -                                | -                     | 0.00%                | -                           |
| Newspaper public outreach                | -                                | -                     | 0.00%                | -                           |
| Office supplies                          | 189.73                           | -                     | 0.00%                | -                           |
| Operating supplies                       | -                                | -                     | 0.00%                | -                           |
| Court reporting & filing fees            | -                                | -                     | 0.00%                | -                           |
| Legal fees                               | 760.00                           | -                     | 0.00%                | -                           |
| Auditing                                 | -                                | -                     | 0.00%                | -                           |
| Medical services & drug testing          | -                                | -                     | 0.00%                | -                           |
| Settlements                              | -                                | -                     | 0.00%                | -                           |
| Telephone                                | 21,657.49                        | -                     | 0.00%                | 20,843.30                   |
| Utilities                                | 296.15                           | -                     | 0.00%                | 329.97                      |
| Powering safe communities                | -                                | -                     | 0.00%                | -                           |
| Liability insurance                      | -                                | -                     | 0.00%                | 59,756.54                   |
| Maintenance services building & grounds  | 694.94                           | -                     | 0.00%                | 266.20                      |
| Maintenance services equipment           | -                                | -                     | 0.00%                | -                           |
| Maintenance services vehicle             | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies buildings & grounds | -                                | -                     | 0.00%                | 28.50                       |
| Other professional services              | 2,175.95                         | -                     | 0.00%                | -                           |
| Other contractual services               | 111,958.67                       | -                     | 0.00%                | 110,708.67                  |
| Special events & activities              | 13,345.57                        | -                     | 0.00%                | -                           |
| Senior services                          | -                                | -                     | 0.00%                | -                           |
| Coronavirus expenditures                 | 3,884.80                         | -                     | 0.00%                | 368.59                      |
| Grants                                   |                                  |                       |                      |                             |
| Census expenditures                      | -                                | -                     | 0.00%                | -                           |
| CDBG expenditures                        | -                                | -                     | 0.00%                | -                           |
| Ardagh expenditures                      | -                                | -                     | 0.00%                | -                           |
| IPRF expenditures                        | -                                | -                     | 0.00%                | -                           |
| Other miscellaneous expenses             | 4,815.44                         | -                     | 0.00%                | 727.93                      |
| Total general administration             | 321,187.20                       | -                     | 0.00%                | 447,070.61                  |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED MAY 31, 2021

|  | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|--|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>EXPENDITURES (Continued)</b>          |                                  |                       |                      |                             |
| Media center                             |                                  |                       |                      |                             |
| Salaries                                 | \$ 1,404.45                      | \$ -                  | 0.00%                | \$ -                        |
| FICA tax                                 | 107.45                           | -                     | 0.00%                | -                           |
| IMRF contribution                        | -                                | -                     | 0.00%                | -                           |
| Medical insurance                        | -                                | -                     | 0.00%                | -                           |
| Publishing                               | -                                | -                     | 0.00%                | -                           |
| Office supplies                          | -                                | -                     | 0.00%                | -                           |
| Operating supplies                       | -                                | -                     | 0.00%                | -                           |
| Other professional services              | 8,874.33                         | -                     | 0.00%                | -                           |
| Other miscellaneous expenses             | -                                | -                     | 0.00%                | -                           |
| Coronavirus expenditures                 | -                                | -                     | 0.00%                | -                           |
| Capital outlay                           |                                  |                       |                      |                             |
| Equipment                                | -                                | -                     | 0.00%                | -                           |
| Total media center                       | <u>10,386.23</u>                 | <u>-</u>              | <u>0.00%</u>         | <u>-</u>                    |
| Village Clerk                            |                                  |                       |                      |                             |
| Salaries                                 | 250.00                           | -                     | 0.00%                | -                           |
| Publishing                               | -                                | -                     | 0.00%                | -                           |
| Office supplies                          | -                                | -                     | 0.00%                | -                           |
| Other professional services              | -                                | -                     | 0.00%                | -                           |
| Capital outlay                           |                                  |                       |                      |                             |
| Equipment                                | 6,195.00                         | -                     | 0.00%                | -                           |
| Total Village Clerk                      | <u>6,445.00</u>                  | <u>-</u>              | <u>0.00%</u>         | <u>-</u>                    |
| Police department                        |                                  |                       |                      |                             |
| Salaries                                 | 205,101.70                       | -                     | 0.00%                | 271,464.03                  |
| Salaries overtime                        | 29,005.07                        | -                     | 0.00%                | 13,689.88                   |
| Salaries crossing guards                 | 1,170.00                         | -                     | 0.00%                | 405.00                      |
| Salaries management                      | 97,654.06                        | -                     | 0.00%                | 64,554.06                   |
| FICA tax                                 | 7,442.52                         | -                     | 0.00%                | 7,706.15                    |
| IMRF contribution                        | 333.27                           | -                     | 0.00%                | 611.04                      |
| Pension contribution                     | -                                | -                     | 0.00%                | -                           |
| Medical insurance                        | 136,962.07                       | -                     | 0.00%                | 132,780.13                  |
| Uniform allowance                        | 143.00                           | -                     | 0.00%                | -                           |
| Dues                                     | -                                | -                     | 0.00%                | -                           |
| Organization memberships                 | -                                | -                     | 0.00%                | -                           |
| Training                                 | -                                | -                     | 0.00%                | 4,750.00                    |
| Public education                         | -                                | -                     | 0.00%                | -                           |
| Janitorial services                      | -                                | -                     | 0.00%                | -                           |
| Postage & mailing                        | -                                | -                     | 0.00%                | -                           |
| Publishing                               | -                                | -                     | 0.00%                | -                           |
| Office supplies                          | 711.69                           | -                     | 0.00%                | -                           |
| Operating supplies                       | -                                | -                     | 0.00%                | 24.66                       |
| Radio & dispatch                         | -                                | -                     | 0.00%                | -                           |
| Automotive fuel                          | -                                | -                     | 0.00%                | 1,307.40                    |
| Traveling expenses                       | -                                | -                     | 0.00%                | -                           |
| Telephone                                | 16.34                            | -                     | 0.00%                | -                           |
| Lease payment                            | -                                | -                     | 0.00%                | -                           |
| Maintenance services building & grounds  | 33.94                            | -                     | 0.00%                | -                           |
| Maintenance services equipment           | -                                | -                     | 0.00%                | -                           |
| Maintenance services vehicle             | 442.66                           | -                     | 0.00%                | 778.87                      |
| Maintenance supplies buildings & grounds | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies equipment           | -                                | -                     | 0.00%                | 149.89                      |
| Maintenance supplies vehicles            | -                                | -                     | 0.00%                | -                           |
| Other professional services              | 2,384.09                         | -                     | 0.00%                | 705.00                      |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED MAY 31, 2021

|  | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|--|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>EXPENDITURES (Continued)</b>          |                                  |                       |                      |                             |
| Police department (Continued)            |                                  |                       |                      |                             |
| Other contractual services               | \$ 2,950.00                      | \$ -                  | 0.00%                | \$ 942.40                   |
| Other miscellaneous expenses             | 1,193.66                         | -                     | 0.00%                | -                           |
| Coronavirus expenditures                 | 1,983.82                         | -                     | 0.00%                | 13,454.20                   |
| Grants                                   |                                  |                       |                      |                             |
| Forfeiture purchases                     | -                                | -                     | 0.00%                | -                           |
| IPRF expenditures                        | -                                | -                     | 0.00%                | -                           |
| JAG grant related expenditures           | -                                | -                     | 0.00%                | -                           |
| Informant payments                       | -                                | -                     | 0.00%                | -                           |
| Capital outlay                           |                                  |                       |                      |                             |
| Equipment                                | -                                | -                     | 0.00%                | -                           |
| Vehicle                                  | -                                | -                     | 0.00%                | -                           |
|  | <u>487,527.89</u>                | <u>-</u>              | <u>0.00%</u>         | <u>513,322.71</u>           |
| Total police department                  |                                  |                       |                      |                             |
| Fire department                          |                                  |                       |                      |                             |
| Salaries                                 | 110,693.20                       | -                     | 0.00%                | 126,243.20                  |
| Salaries overtime                        | 49,202.21                        | -                     | 0.00%                | 25,608.45                   |
| Salaries management                      | 9,039.36                         | -                     | 0.00%                | 9,231.68                    |
| Salaries retro                           | -                                | -                     | 0.00%                | -                           |
| FICA tax                                 | 2,908.15                         | -                     | 0.00%                | 2,806.10                    |
| IMRF contribution                        | -                                | -                     | 0.00%                | -                           |
| Pension contribution                     | -                                | -                     | 0.00%                | -                           |
| Medical insurance                        | 72,080.83                        | -                     | 0.00%                | 71,307.32                   |
| Uniform allowance                        | -                                | -                     | 0.00%                | -                           |
| Dues                                     | -                                | -                     | 0.00%                | -                           |
| Organization memberships                 | -                                | -                     | 0.00%                | -                           |
| Training                                 | -                                | -                     | 0.00%                | -                           |
| Public education                         | -                                | -                     | 0.00%                | -                           |
| Janitorial services                      | -                                | -                     | 0.00%                | -                           |
| Publishing                               | -                                | -                     | 0.00%                | -                           |
| Office supplies                          | 69.88                            | -                     | 0.00%                | -                           |
| Operating supplies                       | -                                | -                     | 0.00%                | -                           |
| Operating supplies EMS                   | -                                | -                     | 0.00%                | -                           |
| Postage & mailing                        | -                                | -                     | 0.00%                | -                           |
| Radio & dispatch                         | -                                | -                     | 0.00%                | -                           |
| Automotive fuel                          | -                                | -                     | 0.00%                | 817.13                      |
| Traveling expenses                       | -                                | -                     | 0.00%                | -                           |
| Legal fees                               | -                                | -                     | 0.00%                | -                           |
| Telephone                                | -                                | -                     | 0.00%                | -                           |
| Utilities                                | 671.40                           | -                     | 0.00%                | 706.44                      |
| Maintenance services building & grounds  | 3,659.81                         | -                     | 0.00%                | 127.78                      |
| Maintenance services equipment           | 56.35                            | -                     | 0.00%                | 42.96                       |
| Maintenance services vehicle             | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies buildings & grounds | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies equipment           | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies vehicles            | -                                | -                     | 0.00%                | 1,516.84                    |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED MAY 31, 2021

|  | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|--|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>EXPENDITURES (Continued)</b>          |                                  |                       |                      |                             |
| Fire department (continued)              |                                  |                       |                      |                             |
| Other professional services              | \$ 1,244.32                      | \$ -                  | 0.00%                | \$ -                        |
| Other contractual services               | -                                | -                     | 0.00%                | -                           |
| Coronavirus expenditures                 | -                                | -                     | 0.00%                | -                           |
| Miscellaneous 2% account purchases       | -                                | -                     | 0.00%                | -                           |
| Grants:                                  |                                  |                       |                      |                             |
| Grant purchases                          | -                                | -                     | 0.00%                | -                           |
| Firefighters small tools grant           | -                                | -                     | 0.00%                | -                           |
| Firefighters assistances                 | -                                | -                     | 0.00%                | -                           |
| Other miscellaneous expenses             | -                                | -                     | 0.00%                | 30.00                       |
| Lease payment                            | -                                | -                     | 0.00%                | -                           |
| Capital outlay                           |                                  |                       |                      |                             |
| Equipment                                | -                                | -                     | 0.00%                | -                           |
| Vehicles                                 | -                                | -                     | 0.00%                | -                           |
| Total fire department                    | <u>249,625.51</u>                | <u>-</u>              | <u>0.00%</u>         | <u>238,437.90</u>           |
| Finance department                       |                                  |                       |                      |                             |
| Salaries                                 | -                                | -                     | 0.00%                | -                           |
| FICA tax                                 | -                                | -                     | 0.00%                | -                           |
| IMRF contribution                        | -                                | -                     | 0.00%                | -                           |
| Medical insurance                        | -                                | -                     | 0.00%                | -                           |
| Organization memberships                 | -                                | -                     | 0.00%                | -                           |
| Training                                 | -                                | -                     | 0.00%                | -                           |
| Office supplies                          | -                                | -                     | 0.00%                | -                           |
| Other professional services              | -                                | -                     | 0.00%                | -                           |
| Grants:                                  |                                  |                       |                      |                             |
| COVID-19 grant                           | -                                | -                     | 0.00%                | -                           |
| Total finance department                 | <u>-</u>                         | <u>-</u>              | <u>0.00%</u>         | <u>-</u>                    |
| Public works department                  |                                  |                       |                      |                             |
| Salaries                                 | 38,210.23                        | -                     | 0.00%                | 48,378.06                   |
| Salaries overtime                        | 1,107.94                         | -                     | 0.00%                | 456.65                      |
| Salaries management                      | 3,589.48                         | -                     | 0.00%                | 4,792.48                    |
| FICA tax                                 | 3,575.62                         | -                     | 0.00%                | 3,591.50                    |
| IMRF contribution                        | 432.03                           | -                     | 0.00%                | 1,324.13                    |
| Medical insurance                        | 32,247.85                        | -                     | 0.00%                | 24,817.73                   |
| Uniform allowance                        | 12,900.00                        | -                     | 0.00%                | -                           |
| Dues                                     | -                                | -                     | 0.00%                | -                           |
| Organization memberships                 | -                                | -                     | 0.00%                | -                           |
| Training                                 | -                                | -                     | 0.00%                | -                           |
| Public education                         | -                                | -                     | 0.00%                | -                           |
| Postage & mailing                        | -                                | -                     | 0.00%                | -                           |
| Office supplies                          | -                                | -                     | 0.00%                | -                           |
| Operating supplies                       | -                                | -                     | 0.00%                | -                           |
| Radio & dispatch                         | -                                | -                     | 0.00%                | -                           |
| Automotive fuel                          | -                                | -                     | 0.00%                | 326.85                      |
| Equipment rentals                        | -                                | -                     | 0.00%                | -                           |
| Telephone                                | -                                | -                     | 0.00%                | -                           |
| Utilities                                | 258.35                           | -                     | 0.00%                | 534.60                      |
| Maintenance services building & grounds  | 4,156.67                         | -                     | 0.00%                | 346.25                      |
| Maintenance services equipment           | 1,735.60                         | -                     | 0.00%                | 1,382.66                    |
| Maintenance services vehicle             | 844.26                           | -                     | 0.00%                | 343.34                      |
| Maintenance services sidewalks           | -                                | -                     | 0.00%                | -                           |
| Maintenance services other               | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies buildings & grounds | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies equipment           | -                                | -                     | 0.00%                | -                           |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED MAY 31, 2021

|   | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|---|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>EXPENDITURES (Continued)</b>                 |                                  |                       |                      |                             |
| Public works department (continued)             |                                  |                       |                      |                             |
| Maintenance supplies vehicles                   | \$ -                             | \$ -                  | 0.00%                | \$ -                        |
| Maintenance supplies street repair              | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies street lighting            | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies signs                      | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies other                      | -                                | -                     | 0.00%                | -                           |
| Janitorial supplies                             | -                                | -                     | 0.00%                | -                           |
| Other professional services                     | 1,604.32                         | -                     | 0.00%                | 149.00                      |
| Other contractual services                      | -                                | -                     | 0.00%                | -                           |
| Coronavirus expenditures                        | 25.98                            | -                     | 0.00%                | -                           |
| Tree maintenance                                | -                                | -                     | 0.00%                | -                           |
| Village hall expenses                           | -                                | -                     | 0.00%                | -                           |
| Street lighting                                 | -                                | -                     | 0.00%                | -                           |
| Other miscellaneous expenses                    | -                                | -                     | 0.00%                | -                           |
| Lease payment                                   | 39,934.04                        | -                     | 0.00%                | 39,934.04                   |
| Grants  |                                  |                       |                      |                             |
| IPRF expenditures                               | -                                | -                     | 0.00%                | -                           |
| Capital outlay                                  |                                  |                       |                      |                             |
| Equipment                                       | 18,259.93                        | -                     | 0.00%                | -                           |
| Vehicles  | -                                | -                     | 0.00%                | -                           |
| Total public works department                   | <u>158,882.30</u>                | <u>-</u>              | <u>0.00%</u>         | <u>126,377.29</u>           |
| Property preservation engineer department       |                                  |                       |                      |                             |
| Salaries  | 5,846.40                         | -                     | 0.00%                | 5,769.60                    |
| FICA tax  | 430.52                           | -                     | 0.00%                | 424.66                      |
| IMRF contribution                               | 55.54                            | -                     | 0.00%                | 102.12                      |
| Medical insurance                               | 1,412.10                         | -                     | 0.00%                | 1,400.27                    |
| Other miscellaneous expenses                    | -                                | -                     | 0.00%                | -                           |
| Total property preservation engineer department | <u>7,744.56</u>                  | <u>-</u>              | <u>0.00%</u>         | <u>7,696.65</u>             |
| Property acquisition department                 |                                  |                       |                      |                             |
| Other contracted services                       | -                                | -                     | 0.00%                | -                           |
| Other miscellaneous expenses                    | -                                | -                     | 0.00%                | -                           |
| Total property acquisition department           | <u>-</u>                         | <u>-</u>              | <u>0.00%</u>         | <u>-</u>                    |
| Permits & licenses department                   |                                  |                       |                      |                             |
| Salaries  | 5,860.80                         | -                     | 0.00%                | 3,460.80                    |
| FICA tax  | 397.76                           | -                     | 0.00%                | 248.04                      |
| IMRF contribution                               | 55.68                            | -                     | 0.00%                | 61.26                       |
| Medical insurance                               | 3,915.43                         | -                     | 0.00%                | 4,252.51                    |
| Seminars  | -                                | -                     | 0.00%                | -                           |
| Postage & mailing                               | -                                | -                     | 0.00%                | -                           |
| Printing  | -                                | -                     | 0.00%                | -                           |
| Office supplies                                 | 628.63                           | -                     | 0.00%                | -                           |
| Operating supplies                              | -                                | -                     | 0.00%                | -                           |
| Engineering services                            | -                                | -                     | 0.00%                | -                           |
| Coronavirus expenditures                        | -                                | -                     | 0.00%                | -                           |
| Other professional services                     | -                                | -                     | 0.00%                | -                           |
| Other contractual services                      | 3,494.32                         | -                     | 0.00%                | -                           |
| Other miscellaneous expenses                    | -                                | -                     | 0.00%                | -                           |
| Capital outlay                                  |                                  |                       |                      |                             |
| Equipment                                       | -                                | -                     | 0.00%                | -                           |
| Total permits & licenses department             | <u>14,352.62</u>                 | <u>-</u>              | <u>0.00%</u>         | <u>8,022.61</u>             |

*Amounts UNAUDITED updated through May 31, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED MAY 31, 2021

| <b>EXPENDITURES (Continued)</b>               | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|---|----------------------------------|-----------------------|----------------------|-----------------------------|
| Housing department                            |                                  |                       |                      |                             |
| Salaries                                      | 22,578.88                        | -                     | 0.00%                | 21,821.60                   |
| FICA tax                                      | 1,705.95                         | -                     | 0.00%                | 1,576.24                    |
| IMRF contribution                             | 146.36                           | -                     | 0.00%                | 308.72                      |
| Medical insurance                             | 4,047.84                         | -                     | 0.00%                | 3,588.69                    |
| Dues  | -                                | -                     | 0.00%                | -                           |
| Seminars                                      | -                                | -                     | 0.00%                | -                           |
| Postage & mailing                             | -                                | -                     | 0.00%                | -                           |
| Printing                                      | -                                | -                     | 0.00%                | -                           |
| Office supplies                               | 72.77                            | -                     | 0.00%                | -                           |
| Automotive fuel                               | -                                | -                     | 0.00%                | 326.85                      |
| Coronavirus expenditures                      | 221.72                           | -                     | 0.00%                | -                           |
| Lease payment                                 | -                                | -                     | 0.00%                | -                           |
| Maintenance services vehicle                  | -                                | -                     | 0.00%                | -                           |
| Other professional services                   | -                                | -                     | 0.00%                | -                           |
| Other contractual services                    | 1,244.32                         | -                     | 0.00%                | -                           |
| Board ups                                     | 1,283.00                         | -                     | 0.00%                | 3,574.00                    |
| Lawn care                                     | 3,710.00                         | -                     | 0.00%                | -                           |
| Other miscellaneous expenses                  | -                                | -                     | 0.00%                | -                           |
| Capital outlay                                |                                  |                       |                      |                             |
| Equipment                                     | -                                | -                     | 0.00%                | -                           |
| <b>Total housing department</b>               | <b>35,010.84</b>                 | <b>-</b>              | <b>0.00%</b>         | <b>31,196.10</b>            |
| Sanitation department                         |                                  |                       |                      |                             |
| Contract collection                           | \$ -                             | \$ -                  | 0.00%                | \$ 136,849.29               |
| Bad debt expense                              | -                                | -                     | 0.00%                | -                           |
| <b>Total sanitation department</b>            | <b>-</b>                         | <b>-</b>              | <b>0.00%</b>         | <b>136,849.29</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>0.00%</b>         | <b>-</b>                    |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED MAY 31, 2021

|   | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|---|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>EXPENDITURES (Continued)</b>                           |                                  |                       |                      |                             |
| Debt Service  |                                  |                       |                      |                             |
| Principal   | -                                | -                     | 0.00%                | -                           |
| Interest  | -                                | -                     | 0.00%                | -                           |
| Total debt service  | -                                | -                     | 0.00%                | -                           |
| Total expenditures  | 1,334,507.15                     | -                     | 0.00%                | 1,550,964.25                |
| Excess (deficiency) of revenues over (under) expenditures | 855,044.88                       | -                     |                      | (124,774.69)                |
| <b>OTHER FINANCING SOURCES (USES)</b>                     |                                  |                       |                      |                             |
| Bond proceeds   | -                                | -                     | 0.00%                | -                           |
| Capital lease proceeds                                    | -                                | -                     | 0.00%                | -                           |
| Sale of fixed assets                                      | -                                | -                     | 0.00%                | -                           |
| Sale of property  | -                                | -                     | 0.00%                | -                           |
| City of Chicago payment                                   | -                                | -                     | 0.00%                | -                           |
| Sale of foreclosed property                               | -                                | -                     | 0.00%                | -                           |
| Transfers in  | -                                | -                     | 0.00%                | -                           |
| Transfers out special revenue funds                       | -                                | -                     | 0.00%                | (240,339.56)                |
| Transfers out debt service                                | -                                | -                     | 0.00%                | -                           |
| Transfers out   | -                                | -                     | 0.00%                | -                           |
| Total other financing sources (uses)                      | -                                | -                     | 0.00%                | (240,339.56)                |
| Net change in fund balance                                | 855,044.88                       | \$ -                  |                      | (365,114.25)                |
| Fund balance (deficit) at beginning of year               | 3,884,383.49                     |                       |                      | 2,202,637.59                |
| Fund balance (deficit) at end of year                     | <u>\$ 4,739,428.37</u>           |                       |                      | <u>\$ 1,837,523.34</u>      |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF MAY 31, 2021**

|                                       | Current Year<br>Actual | Prior Year<br>Actual |
|---------------------------------------|------------------------|----------------------|
| <b>ASSETS</b>                         |                        |                      |
| Current Assets                        |                        |                      |
| Cash and cash equivalents             | \$ 1,981,227.15        | \$ 1,400,904.25      |
| Accounts receivable                   |                        |                      |
| Customers                             | 4,648,964.51           | 4,370,450.72         |
| Less: allowance for doubtful accounts | (856,619.34)           | (856,619.34)         |
| Due from other funds                  | 1,186,258.79           | 2,117,886.72         |
| Prepaid items                         | 13,938.31              | 13,938.31            |
| <b>Total current assets</b>           | <b>6,973,769.42</b>    | <b>7,046,560.66</b>  |
| Noncurrent Assets                     |                        |                      |
| Capital assets                        |                        |                      |
| Depreciable                           | 1,776,160.91           | 1,776,160.91         |
| Less: accumulated depreciation        | (1,749,447.29)         | (1,749,447.29)       |
| Net pension asset-IMRF                | 458,815.00             | 458,815.00           |
| <b>Total noncurrent assets</b>        | <b>485,528.62</b>      | <b>485,528.62</b>    |
| <b>Total assets</b>                   | <b>7,459,298.04</b>    | <b>7,532,089.28</b>  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |                        |                      |
| Deferred outflow-OPEB                 | 3,875.00               | 3,875.00             |
| Deferred outflow-IMRF                 | 21,692.00              | 21,692.00            |
| <b>Total deferred outflows</b>        | <b>25,567.00</b>       | <b>25,567.00</b>     |
| <b>LIABILITIES</b>                    |                        |                      |
| Current Liabilities                   |                        |                      |
| Accounts payable                      | 63,401.06              | 27,005.69            |
| Accrued salaries payable              | 23,919.03              | 23,919.03            |
| Accrued compensated absences          | 28,889.00              | 28,889.00            |
| OPEB liability                        | 75,714.00              | 75,714.00            |
| Due to other funds                    | -                      | -                    |
| <b>Total current liabilities</b>      | <b>191,923.09</b>      | <b>155,527.72</b>    |
| Noncurrent Liabilities                |                        |                      |
| Tenant deposits                       | 21,975.00              | 19,225.00            |
| Capital lease liability               | 29,849.06              | 29,849.06            |
| City of Chicago payable               | 7,160,029.88           | 7,842,501.93         |
| <b>Total noncurrent liabilities</b>   | <b>7,211,853.94</b>    | <b>7,891,575.99</b>  |
| <b>Total liabilities</b>              | <b>7,403,777.03</b>    | <b>8,047,103.71</b>  |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF MAY 31, 2021**

---

|                                      | Current Year<br>Actual      | Prior Year<br>Actual        |
|--------------------------------------|-----------------------------|-----------------------------|
|                                      | <u>                    </u> | <u>                    </u> |
| <b>DEFERRED INFLOWS OF RESOURCES</b> |                             |                             |
| Deferred inflow-IMRF                 | 195,645.00                  | 195,645.00                  |
|                                      | <u>                    </u> | <u>                    </u> |
| <b>NET POSITION</b>                  |                             |                             |
| Investment in capital assets         | 26,714                      | 26,714                      |
| Unrestricted (deficit)               | (141,270.61)                | (711,806.05)                |
|                                      | <u>                    </u> | <u>                    </u> |
| Total net position                   | \$ (114,556.99)             | \$ (685,092.43)             |
|                                      | <u>                    </u> | <u>                    </u> |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-WATER FUND**  
**FOR THE PERIOD ENDED MAY 31, 2021**

|   | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|---|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>OPERATING REVENUES</b>                     |                                  |                       |                      |                             |
| Utility charges                               | \$ 429,400.91                    | \$ -                  | 0.00%                | \$ 387,145.08               |
| Utility penalties                             | 2,578.89                         | -                     | 0.00%                | (615.30)                    |
| Grants  |                                  |                       |                      |                             |
| COVID-19                                      | -                                | -                     | 0.00%                | -                           |
| Illinois public risk fund                     | -                                | -                     | 0.00%                | -                           |
| Other income                                  | 7,050.00                         | -                     | 0.00%                | 2,700.00                    |
| <b>Total revenues</b>                         | <b>439,029.80</b>                | <b>-</b>              | <b>0.00%</b>         | <b>389,229.78</b>           |
| <b>OPERATING EXPENSES</b>                     |                                  |                       |                      |                             |
| Operations                                    |                                  |                       |                      |                             |
| Salaries                                      | 40,298.42                        | -                     | 0.00%                | 32,071.34                   |
| Salaries overtime                             | -                                | -                     | 0.00%                | -                           |
| Salaries management                           | -                                | -                     | 0.00%                | -                           |
| FICA tax                                      | 3,356.23                         | -                     | 0.00%                | 2,461.70                    |
| IMRF contribution                             | 434.36                           | -                     | 0.00%                | 316.63                      |
| Medical insurance                             | 23,003.01                        | -                     | 0.00%                | 15,217.75                   |
| Uniform allowance                             | 1,500.00                         | -                     | 0.00%                | -                           |
| OPEB expense                                  | -                                | -                     | 0.00%                | -                           |
| Training                                      | -                                | -                     | 0.00%                | -                           |
| Purchase of water                             | -                                | -                     | 0.00%                | -                           |
| Bank fees                                     | 1,487.43                         | -                     | 0.00%                | 675.28                      |
| Postage & mailing                             | -                                | -                     | 0.00%                | 4,724.05                    |
| Office supplies                               | -                                | -                     | 0.00%                | -                           |
| Operating supplies                            | 14,804.45                        | -                     | 0.00%                | 4,028.34                    |
| Automotive fuel                               | -                                | -                     | 0.00%                | 326.85                      |
| Auditing                                      | -                                | -                     | 0.00%                | -                           |
| Utilities                                     | 130.00                           | -                     | 0.00%                | 108.35                      |
| Liability insurance                           | -                                | -                     | 0.00%                | 11,530.31                   |
| Coronavirus expenses                          | -                                | -                     | 0.00%                | -                           |
| Lease payments                                | -                                | -                     | 0.00%                | -                           |
| Maintenance services building & grounds       | 3,968.50                         | -                     | 0.00%                | -                           |
| Maintenance services equipment                | -                                | -                     | 0.00%                | -                           |
| Maintenance services other                    | -                                | -                     | 0.00%                | -                           |
| Maintenance services utility system           | -                                | -                     | 0.00%                | -                           |
| Maintenance services vehicles                 | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies building                 | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies equipment                | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies utility system           | -                                | -                     | 0.00%                | -                           |
| Maintenance supplies vehicles                 | -                                | -                     | 0.00%                | -                           |
| Other professional services                   | -                                | -                     | 0.00%                | -                           |
| Other contracted services                     | 1,244.32                         | -                     | 0.00%                | -                           |
| Other miscellaneous expenses                  | -                                | -                     | 0.00%                | -                           |
| Capital outlay                                |                                  |                       |                      |                             |
| Vehicle                                       | -                                | -                     | 0.00%                | -                           |
| Grants  |                                  |                       |                      |                             |
| IPRF expenses                                 | -                                | -                     | 0.00%                | -                           |
| Bad debt expense                              | -                                | -                     | 0.00%                | -                           |
| <b>Operating expenses before depreciation</b> | <b>90,226.72</b>                 | <b>-</b>              | <b>0.00%</b>         | <b>71,460.60</b>            |
| Depreciation                                  | -                                | -                     | 0.00%                | -                           |
| <b>Total operating expenses</b>               | <b>90,226.72</b>                 | <b>-</b>              | <b>0.00%</b>         | <b>71,460.60</b>            |
| Operating income (loss)                       | 348,803.08                       | -                     |                      | 317,769.18                  |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-WATER FUND (CONTINUED)**  
**FOR THE PERIOD ENDED MAY 31, 2021**

|  | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|--|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>NONOPERATING REVENUE (EXPENSES)</b>     |                                  |                       |                      |                             |
| Interest income                            | \$ -                             | \$ -                  | 0.00%                | \$ -                        |
| Transfer in                                | -                                | -                     | 0.00%                | -                           |
| Principal repayment                        | -                                | -                     | 0.00%                | -                           |
| Interest expense                           | -                                | -                     | 0.00%                | -                           |
| IMRF pension                               | -                                | -                     | 0.00%                | -                           |
| <br>Total nonoperating revenues (expenses) | <br>-                            | <br>-                 | <br>0.00%            | <br>-                       |
| <br>Change in net position                 | <br>348,803.08                   | <br><u>\$ -</u>       |                      | <br>317,769.18              |
| <br>Net position at beginning of year      | <br><u>(463,360.07)</u>          |                       |                      | <br><u>(1,002,861.61)</u>   |
| <br>Net position at end of year            | <br><u>\$ (114,556.99)</u>       |                       |                      | <br><u>\$ (685,092.43)</u>  |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-SEWER FUND**  
**AS OF MAY 31, 2021**

|                                       | Current Year<br>Actual | Prior Year<br>Actual   |
|---------------------------------------|------------------------|------------------------|
| <b>ASSETS</b>                         |                        |                        |
| Current Assets                        |                        |                        |
| Cash and cash equivalents             | \$ 1,838,891.61        | \$ 885,297.08          |
| Accounts receivable                   |                        |                        |
| Customers                             | 675,296.55             | 648,729.63             |
| Less: allowance for doubtful accounts | (127,097.03)           | (127,097.03)           |
| Due from other funds                  | -                      | -                      |
| Prepaid items                         | 4,087.92               | 4,087.92               |
|                                       | <u>2,391,179.05</u>    | <u>1,411,017.60</u>    |
| Total current assets                  |                        |                        |
| Noncurrent Assets                     |                        |                        |
| Net pension asset-IMRF                | 125,551.00             | 125,551.00             |
|                                       | <u>125,551.00</u>      | <u>125,551.00</u>      |
| Total noncurrent assets               |                        |                        |
|                                       | <u>2,516,730.05</u>    | <u>1,536,568.60</u>    |
| Total assets                          |                        |                        |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |                        |                        |
| Deferred outflow-OPEB                 | 2,171.00               | 2,171.00               |
| Deferred outflow-IMRF                 | 5,936.00               | 5,936.00               |
|                                       | <u>8,107.00</u>        | <u>8,107.00</u>        |
| Total deferred outflows               |                        |                        |
| <b>LIABILITIES</b>                    |                        |                        |
| Current Liabilities                   |                        |                        |
| Accounts payable                      | 5,872.20               | 7,100.61               |
| Accrued salaries payable              | 8,138.70               | 8,138.70               |
| Accrued compensated absences          | -                      | -                      |
| OPEB liability                        | 42,426.00              | 42,426.00              |
| Due to other funds                    | 749,911.55             | 332,149.24             |
|                                       | <u>806,348.45</u>      | <u>389,814.55</u>      |
| Total current liabilities             |                        |                        |
|                                       | <u>806,348.45</u>      | <u>389,814.55</u>      |
| Total liabilities                     |                        |                        |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                        |                        |
| Deferred inflow-IMRF                  | 53,537.00              | 53,537.00              |
| <b>NET POSITION</b>                   |                        |                        |
| Unrestricted (deficit)                | 1,664,951.60           | 1,101,324.05           |
|                                       | <u>1,664,951.60</u>    | <u>1,101,324.05</u>    |
| Total net position                    |                        |                        |
|                                       | <u>\$ 1,664,951.60</u> | <u>\$ 1,101,324.05</u> |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-SEWER FUND**  
**FOR THE PERIOD ENDED MAY 31, 2021**

|   | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|---|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>OPERATING REVENUES</b>                     |                                  |                       |                      |                             |
| Utility charges                               | \$ 82,067.79                     | \$ -                  | 0.00%                | \$ 84,283.23                |
| Utility penalties                             | -                                | -                     | 0.00%                | -                           |
| Other income                                  | -                                | -                     | 0.00%                | -                           |
| <b>Total revenues</b>                         | <b>82,067.79</b>                 | <b>-</b>              | <b>0.00%</b>         | <b>84,283.23</b>            |
| <b>OPERATING EXPENSES</b>                     |                                  |                       |                      |                             |
| Operations                                    |                                  |                       |                      |                             |
| Salaries                                      | 13,719.87                        | -                     | 0.00%                | 11,491.55                   |
| Salaries overtime                             | -                                | -                     | 0.00%                | -                           |
| Salaries management                           | -                                | -                     | 0.00%                | -                           |
| FICA tax                                      | 1,191.88                         | -                     | 0.00%                | 964.33                      |
| IMRF contribution                             | 165.68                           | -                     | 0.00%                | -                           |
| Medical insurance                             | 6,820.29                         | -                     | 0.00%                | 6,220.13                    |
| Uniform allowance                             | -                                | -                     | 0.00%                | -                           |
| OPEB expense                                  | -                                | -                     | 0.00%                | -                           |
| Bank fees                                     | 957.90                           | -                     | 0.00%                | 365.96                      |
| Automotive fuel                               | -                                | -                     | 0.00%                | 163.44                      |
| Auditing                                      | -                                | -                     | 0.00%                | -                           |
| Liability insurance                           | -                                | -                     | 0.00%                | 3,713.15                    |
| Other professional services                   | 1,244.32                         | -                     | 0.00%                | -                           |
| Sewer main breaks                             | -                                | -                     | 0.00%                | -                           |
| Coronavirus expenses                          | -                                | -                     | 0.00%                | -                           |
| Other miscellaneous expenses                  | -                                | -                     | 0.00%                | -                           |
| Capital outlay                                |                                  |                       |                      |                             |
| Vehicles                                      | -                                | -                     | 0.00%                | -                           |
| Bad debt expense                              | -                                | -                     | 0.00%                | -                           |
| <b>Total operating expenses</b>               | <b>24,099.94</b>                 | <b>-</b>              | <b>0.00%</b>         | <b>22,918.56</b>            |
| Operating income (loss)                       | 57,967.85                        | -                     |                      | 61,364.67                   |
| <b>NONOPERATING REVENUE (EXPENSES)</b>        |                                  |                       |                      |                             |
| Interest income                               | -                                | -                     | 0.00%                | -                           |
| IMRF pension                                  | -                                | -                     | 0.00%                | -                           |
| <b>Total nonoperating revenues (expenses)</b> | <b>-</b>                         | <b>-</b>              | <b>0.00%</b>         | <b>-</b>                    |
| Change in net position                        | 57,967.85                        | \$ -                  |                      | 61,364.67                   |
| Net position at beginning of year             | 1,606,983.75                     |                       |                      | 1,039,959.38                |
| Net position at end of year                   | \$ 1,664,951.60                  |                       |                      | \$ 1,101,324.05             |

*Amounts UNAUDITED updated through May 31, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**AS OF MAY 31, 2021**

|                                       | Current Year<br>Actual | Prior Year<br>Actual |
|---------------------------------------|------------------------|----------------------|
| <b>ASSETS</b>                         |                        |                      |
| Current Assets                        |                        |                      |
| Cash and cash equivalents             | \$ 2,499.90            | \$ 3,243.41          |
| Due from other funds                  | -                      | -                    |
| Total current assets                  | <u>2,499.90</u>        | <u>3,243.41</u>      |
| Noncurrent Assets                     |                        |                      |
| Capital assets                        |                        |                      |
| Depreciable                           | 3,935,731.45           | 3,935,731.45         |
| Less: accumulated depreciation        | (2,327,063.39)         | (2,327,063.39)       |
| Construction in progress              | -                      | -                    |
| Net pension asset-IMRF                | <u>50,089.00</u>       | <u>50,089.00</u>     |
| Total noncurrent assets               | <u>1,658,757.06</u>    | <u>1,658,757.06</u>  |
| Total assets                          | <u>1,661,256.96</u>    | <u>1,662,000.47</u>  |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |                        |                      |
| Deferred outflow-OPEB                 | 517.00                 | 517.00               |
| Deferred outflow-IMRF                 | <u>2,368.00</u>        | <u>2,368.00</u>      |
| Total deferred outflows               | <u>2,885.00</u>        | <u>2,885.00</u>      |
| <b>LIABILITIES</b>                    |                        |                      |
| Current Liabilities                   |                        |                      |
| Accounts payable                      | 3,898.23               | 5,576.67             |
| Accrued salaries payable              | 3,470.67               | 3,470.67             |
| Accrued compensated absences          | -                      | -                    |
| OPEB liability                        | 10,103.00              | 10,103.00            |
| Security deposit                      | 1,000.00               | 1,000.00             |
| Due to other funds                    | <u>1,027,825.64</u>    | <u>937,044.98</u>    |
| Total current liabilities             | <u>1,046,297.54</u>    | <u>957,195.32</u>    |
| Total liabilities                     | <u>1,046,297.54</u>    | <u>957,195.32</u>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                        |                      |
| Deferred inflow-IMRF                  | <u>21,358.00</u>       | <u>21,358.00</u>     |
| <b>NET POSITION</b>                   |                        |                      |
| Investment in capital assets          | 1,608,668.06           | 1,608,668.06         |
| Unrestricted (deficit)                | <u>(1,012,181.64)</u>  | <u>(922,335.91)</u>  |
| Total net position                    | <u>\$ 596,486.42</u>   | <u>\$ 686,332.15</u> |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**FOR THE PERIOD ENDED MAY 31, 2021**

|   | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|---|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>OPERATING REVENUES</b>               |                                  |                       |                      |                             |
| Membership fees                         | \$ 45.66                         | \$ -                  | 0.00%                | \$ 1,384.97                 |
| Rental income                           | 600.00                           | -                     | 0.00%                | -                           |
| Other income                            | -                                | -                     | 0.00%                | -                           |
| Total revenues                          | <u>645.66</u>                    | <u>-</u>              | <u>0.00%</u>         | <u>1,384.97</u>             |
| <b>OPERATING EXPENSES</b>               |                                  |                       |                      |                             |
| Operations                              |                                  |                       |                      |                             |
| Salaries                                | 972.00                           | -                     | 0.00%                | 3,256.88                    |
| FICA tax                                | 74.36                            | -                     | 0.00%                | 286.86                      |
| IMRF contribution                       | -                                | -                     | 0.00%                | 9.03                        |
| Medical insurance                       | 31.41                            | -                     | 0.00%                | 1,312.85                    |
| OPEB expense                            | -                                | -                     | 0.00%                | -                           |
| Training                                | -                                | -                     | 0.00%                | -                           |
| Advertising                             | -                                | -                     | 0.00%                | -                           |
| Bank fees                               | -                                | -                     | 0.00%                | -                           |
| Credit card fees                        | 162.86                           | -                     | 0.00%                | 282.74                      |
| Postage & mailing                       | -                                | -                     | 0.00%                | -                           |
| Office supplies                         | -                                | -                     | 0.00%                | -                           |
| Operating supplies                      | -                                | -                     | 0.00%                | 28.68                       |
| Utilities                               | -                                | -                     | 0.00%                | 289.15                      |
| Equipment                               | -                                | -                     | 0.00%                | -                           |
| Maintenance services building & grounds | -                                | -                     | 0.00%                | -                           |
| Maintenance equipment                   | -                                | -                     | 0.00%                | -                           |
| Janitor supplies                        | -                                | -                     | 0.00%                | -                           |
| Other professional services             | 2,690.54                         | -                     | 0.00%                | 882.00                      |
| Miscellaneous expenses                  | -                                | -                     | 0.00%                | -                           |
| Bad debt expense                        | -                                | -                     | 0.00%                | -                           |
| Operating expenses before depreciation  | <u>3,931.17</u>                  | <u>-</u>              | <u>0.00%</u>         | <u>6,348.19</u>             |
| Depreciation                            | <u>-</u>                         | <u>-</u>              | <u>0.00%</u>         | <u>-</u>                    |
| Total operating expenses                | <u>3,931.17</u>                  | <u>-</u>              | <u>0.00%</u>         | <u>6,348.19</u>             |
| Operating income (loss)                 | (3,285.51)                       | -                     |                      | (4,963.22)                  |
| <b>NONOPERATING REVENUE (EXPENSES)</b>  |                                  |                       |                      |                             |
| Interest income                         | -                                | -                     | 0.00%                | -                           |
| IMRF pension                            | -                                | -                     | 0.00%                | -                           |
| Total nonoperating revenues (expenses)  | <u>-</u>                         | <u>-</u>              | <u>0.00%</u>         | <u>-</u>                    |
| Change in net position                  | (3,285.51)                       | <u>\$ -</u>           |                      | (4,963.22)                  |
| Net position at beginning of year       | <u>599,771.93</u>                |                       |                      | <u>691,295.37</u>           |
| Net position at end of year             | <u>\$ 596,486.42</u>             |                       |                      | <u>\$ 686,332.15</u>        |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**AS OF MAY 31, 2021**

|  | Motor Fuel<br>Tax      | TIF I I-94<br>Sibley   | TIF II Sibley<br>Woodlawn | TIF III<br>Indulux   | TIF IV 300<br>W. Sibley |
|--|------------------------|------------------------|---------------------------|----------------------|-------------------------|
| <b>ASSETS</b>  |                        |                        |                           |                      |                         |
| Cash and cash equivalents  | \$ 3,305,425.55        | \$ 343,806.88          | \$ 359,668.71             | \$ 338,317.06        | \$ -                    |
| Receivables other taxes  | 68,668.80              | -                      | -                         | -                    | -                       |
| Due from other funds   | 1,549,327.03           | 2,522,656.77           | -                         | 157,560.00           | -                       |
| Total assets   | <u>\$ 4,923,421.38</u> | <u>\$ 2,866,463.65</u> | <u>\$ 359,668.71</u>      | <u>\$ 495,877.06</u> | <u>\$ -</u>             |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b> |                        |                        |                           |                      |                         |
| <b>Liabilities:</b>  |                        |                        |                           |                      |                         |
| Accounts payable   | 12,630.25              | 290.83                 | 350,290.83                | 290.84               | 425.00                  |
| Forfeiture deposit   | -                      | -                      | -                         | -                    | -                       |
| Due to other funds   | -                      | -                      | 672,374.76                | -                    | 25,106.25               |
| Total liabilities  | <u>12,630.25</u>       | <u>290.83</u>          | <u>1,022,665.59</u>       | <u>290.84</u>        | <u>25,531.25</u>        |
| <b>Deferred inflows of resources</b>                               |                        |                        |                           |                      |                         |
| Property taxes   | -                      | -                      | -                         | -                    | -                       |
| Illinois capital program   | 1,017,249.20           | -                      | -                         | -                    | -                       |
| Total deferred inflows of resources                                | <u>1,017,249.20</u>    | <u>-</u>               | <u>-</u>                  | <u>-</u>             | <u>-</u>                |
| <b>Fund balances:</b>  |                        |                        |                           |                      |                         |
| Restricted   |                        |                        |                           |                      |                         |
| Street maintenance   | 3,893,541.93           | -                      | -                         | -                    | -                       |
| Economic development   | -                      | 2,866,172.82           | -                         | 495,586.22           | -                       |
| Public safety  | -                      | -                      | -                         | -                    | -                       |
| Unassigned (deficit)   | -                      | -                      | (662,996.88)              | -                    | (25,531.25)             |
| Total fund balances (deficits)                                     | <u>3,893,541.93</u>    | <u>2,866,172.82</u>    | <u>(662,996.88)</u>       | <u>495,586.22</u>    | <u>(25,531.25)</u>      |
| Total liabilities, deferred inflows of resources and fund balance  | <u>\$ 4,923,421.38</u> | <u>\$ 2,866,463.65</u> | <u>\$ 359,668.71</u>      | <u>\$ 495,877.06</u> | <u>\$ -</u>             |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS (CONTINUED)**  
**AS OF MAY 31, 2021**

|  | Police<br>Pension<br>Contribution | Firefighters<br>Pension<br>Contribution | Federal<br>Forfeiture | State<br>Forfeiture  | Foreign<br>Fire<br>Tax | Total                  |
|--|-----------------------------------|---|-----------------------|----------------------|------------------------|------------------------|
| <b>ASSETS</b>  |                                   |   |                       |                      |                        |                        |
| Cash and cash equivalents  | \$ -                              | \$ -                                    | \$ 26,072.70          | \$ 232,828.03        | \$ 29,793.27           | \$ 4,635,912.20        |
| Receivables other taxes  | -                                 | -                                       | -                     | -                    | -                      | 68,668.80              |
| Due from other funds   | -                                 | -                                       | -                     | -                    | -                      | 4,229,543.80           |
| <b>Total assets</b>  | <b>\$ -</b>                       | <b>\$ -</b>                             | <b>\$ 26,072.70</b>   | <b>\$ 232,828.03</b> | <b>\$ 29,793.27</b>    | <b>\$ 8,934,124.80</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>       |                                   |   |                       |                      |                        |                        |
| <b>Liabilities:</b>  |                                   |   |                       |                      |                        |                        |
| Accounts payable   | -                                 | -                                       | -                     | 599.03               | -                      | 364,526.78             |
| Forfeiture deposit   | -                                 | -                                       | -                     | 71,396.57            | -                      | 71,396.57              |
| Due to other funds   | -                                 | -                                       | (58.00)               | 3,442.24             | -                      | 700,865.25             |
| <b>Total liabilities</b>   | <b>-</b>                          | <b>-</b>                                | <b>(58.00)</b>        | <b>75,437.84</b>     | <b>-</b>               | <b>1,136,788.60</b>    |
| <b>Deferred inflows of resources</b>                                     |                                   |   |                       |                      |                        |                        |
| Property taxes   | -                                 | -                                       | -                     | -                    | -                      | -                      |
| Illinois capital program   | -                                 | -                                       | -                     | -                    | -                      | 1,017,249.20           |
| <b>Total deferred inflows of resources</b>                               | <b>-</b>                          | <b>-</b>                                | <b>-</b>              | <b>-</b>             | <b>-</b>               | <b>1,017,249.20</b>    |
| <b>Fund balances:</b>  |                                   |   |                       |                      |                        |                        |
| <b>Restricted</b>  |                                   |   |                       |                      |                        |                        |
| Street maintenance   | -                                 | -                                       | -                     | -                    | -                      | 3,893,541.93           |
| Economic development   | -                                 | -                                       | -                     | -                    | -                      | 3,361,759.04           |
| Public safety  | -                                 | -                                       | 26,130.70             | 157,390.19           | 29,793.27              | 213,314.16             |
| Unassigned (deficit)   | -                                 | -                                       | -                     | -                    | -                      | (688,528.13)           |
| <b>Total fund balances (deficits)</b>                                    | <b>-</b>                          | <b>-</b>                                | <b>26,130.70</b>      | <b>157,390.19</b>    | <b>29,793.27</b>       | <b>6,780,087.00</b>    |
| <b>Total liabilities, deferred inflows of resources and fund balance</b> | <b>\$ -</b>                       | <b>\$ -</b>                             | <b>\$ 26,072.70</b>   | <b>\$ 232,828.03</b> | <b>\$ 29,793.27</b>    | <b>\$ 8,934,124.80</b> |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE PERIOD ENDED MAY 31, 2021**

|                                     | <u>Motor Fuel<br/>Tax</u> | <u>TIF I I-94<br/>Sibley</u> | <u>TIF II Sibley<br/>Woodlawn</u> | <u>TIF III<br/>Indulux</u> | <u>TIF IV 300<br/>W. Sibley</u> |
|-------------------------------------|---------------------------|------------------------------|-----------------------------------|----------------------------|---------------------------------|
| <b>REVENUES</b>                     |                           |                              |                                   |                            |                                 |
| Property tax-net                    | \$ -                      | \$ -                         | \$ 79,276.04                      | \$ 0.01                    | \$ -                            |
| Motor fuel tax allotments           | 76,272.79                 | -                            | -                                 | -                          | -                               |
| Forfeiture Income                   | -                         | -                            | -                                 | -                          | -                               |
| Foreign fire tax                    | -                         | -                            | -                                 | -                          | -                               |
| Illinois rebuild grant              | -                         | -                            | -                                 | -                          | -                               |
| Interest income                     | 97.24                     | -                            | -                                 | -                          | -                               |
| Miscellaneous revenues              | -                         | -                            | -                                 | -                          | -                               |
|                                     | <u>76,370.03</u>          | <u>-</u>                     | <u>79,276.04</u>                  | <u>0.01</u>                | <u>-</u>                        |
| <b>Total revenues</b>               |                           |                              |                                   |                            |                                 |
|                                     | <u>76,370.03</u>          | <u>-</u>                     | <u>79,276.04</u>                  | <u>0.01</u>                | <u>-</u>                        |
| <b>EXPENDITURES</b>                 |                           |                              |                                   |                            |                                 |
| Current                             |                           |                              |                                   |                            |                                 |
| Pension contribution                | -                         | -                            | -                                 | -                          | -                               |
| Maintenance service traffic signals | 8,668.00                  | -                            | -                                 | -                          | -                               |
| Maintenance supplies street         | -                         | -                            | -                                 | -                          | -                               |
| Legal fees                          | -                         | -                            | -                                 | -                          | -                               |
| Utilities                           | -                         | -                            | -                                 | -                          | -                               |
| General maintenance-public works    | -                         | -                            | -                                 | -                          | -                               |
| Project engineering                 | -                         | -                            | -                                 | -                          | -                               |
| Street scarification                | -                         | -                            | -                                 | -                          | -                               |
| Other professional services         | -                         | -                            | -                                 | 7,354.90                   | -                               |
| Lease payments                      | -                         | -                            | -                                 | -                          | -                               |
| Maintenance services-building       | -                         | -                            | -                                 | -                          | -                               |
| Maintenance services-equipment      | -                         | -                            | -                                 | -                          | -                               |
| Maintenance services-vehicle        | -                         | -                            | -                                 | -                          | -                               |
| Telephone                           | -                         | -                            | -                                 | -                          | -                               |
| Travel expenses                     | -                         | -                            | -                                 | -                          | -                               |
| Training                            | -                         | -                            | -                                 | -                          | -                               |
| Radio/dispatch                      | -                         | -                            | -                                 | -                          | -                               |
| Public education                    | -                         | -                            | -                                 | -                          | -                               |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
SPECIAL REVENUE FUNDS  
FOR THE PERIOD ENDED MAY 31, 2021

|  | Motor Fuel<br>Tax             | TIF I I-94<br>Sibley          | TIF II Sibley<br>Woodlawn     | TIF III<br>Indulux          | TIF IV 300<br>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   |                               |                               |                               |                             |                              |
| Salt building construction                                   | -                             | -                             | -                             | -                           | -                            |
| New equipment  | -                             | -                             | -                             | -                           | -                            |
| Vehicles   | -                             | -                             | -                             | -                           | -                            |
| Total expenditures   | <u>8,668.00</u>               | <u>-</u>                      | <u>-</u>                      | <u>7,354.90</u>             | <u>-</u>                     |
| Excess (deficiency) of revenues<br>over (under) expenditures | 67,702.03                     | -                             | 79,276.04                     | (7,354.89)                  | -                            |
| <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>                     |
| Net changes in fund balances                                 | 67,702.03                     | -                             | 79,276.04                     | (7,354.89)                  | -                            |
| Fund balances at beginning of year                           | <u>3,825,839.90</u>           | <u>2,866,172.82</u>           | <u>(742,272.92)</u>           | <u>502,941.11</u>           | <u>(25,531.25)</u>           |
| Fund balances at end of year                                 | <u><u>\$ 3,893,541.93</u></u> | <u><u>\$ 2,866,172.82</u></u> | <u><u>\$ (662,996.88)</u></u> | <u><u>\$ 495,586.22</u></u> | <u><u>\$ (25,531.25)</u></u> |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
 SPECIAL REVENUE FUNDS  
 FOR THE PERIOD ENDED MAY 31, 2021

|                                     | Police<br>Pension<br>Contribution | Firefighters<br>Pension<br>Contribution | Federal<br>Forfeiture | State<br>Forfeiture | Foreign<br>Fire<br>Tax | Total             |
|-------------------------------------|-----------------------------------|---|-----------------------|---------------------|------------------------|-------------------|
| <b>REVENUES</b>                     |                                   |   |                       |                     |                        |                   |
| Property tax-net                    | \$ 71,736.28                      | \$ 41,805.22                            | \$ -                  | \$ -                | \$ -                   | \$ 192,817.55     |
| Motor fuel tax allotments           | -                                 | -                                       | -                     | -                   | -                      | 76,272.79         |
| Forfeiture Income                   | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Foreign fire tax                    | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Illinois rebuild grant              | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Interest income                     | -                                 | -                                       | -                     | -                   | -                      | 97.24             |
| Miscellaneous revenues              | -                                 | -                                       | -                     | -                   | -                      | -                 |
| <b>Total revenues</b>               | <b>71,736.28</b>                  | <b>41,805.22</b>                        | <b>-</b>              | <b>-</b>            | <b>-</b>               | <b>269,187.58</b> |
| <b>EXPENDITURES</b>                 |                                   |   |                       |                     |                        |                   |
| Current                             |                                   |   |                       |                     |                        |                   |
| Pension contribution                | 71,736.28                         | 41,805.22                               | -                     | -                   | -                      | 113,541.50        |
| Maintenance service traffic signals | -                                 | -                                       | -                     | -                   | -                      | 8,668.00          |
| Maintenance supplies street         | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Legal fees                          | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Utilities                           | -                                 | -                                       | -                     | -                   | -                      | -                 |
| General maintenance-public works    | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Project engineering                 | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Street scarification                | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Other professional services         | -                                 | -                                       | -                     | -                   | -                      | 7,354.90          |
| Lease payments                      | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Maintenance services-building       | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Maintenance services-equipment      | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Maintenance services-vehicle        | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Telephone                           | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Travel expenses                     | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Training                            | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Radio/dispatch                      | -                                 | -                                       | -                     | -                   | -                      | -                 |
| Public education                    | -                                 | -                                       | -                     | -                   | -                      | -                 |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE PERIOD ENDED MAY 31, 2021**

|  | Police<br>Pension<br>Contribution | Firefighters<br>Pension<br>Contribution | Federal<br>Forfeiture | State<br>Forfeiture  | Foreign<br>Fire<br>Tax | Total                  |
|--|-----------------------------------|---|-----------------------|----------------------|------------------------|------------------------|
| <b>EXPENDITURES (Continued)</b>                              |                                   |   |                       |                      |                        |                        |
| Current (Continued)  |                                   |   |                       |                      |                        |                        |
| Other contracted services                                    | -                                 | -                                       | -                     | 186.74               | -                      | 186.74                 |
| 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   |                                   |   |                       |                      |                        |                        |
| Salt building construction                                   | -                                 | -                                       | -                     | -                    | -                      | -                      |
| New equipment  | -                                 | -                                       | -                     | -                    | -                      | -                      |
| Vehicles   | -                                 | -                                       | -                     | -                    | -                      | -                      |
| <b>Total expenditures</b>                                    | <b>71,736.28</b>                  | <b>41,805.22</b>                        | <b>-</b>              | <b>186.74</b>        | <b>-</b>               | <b>129,751.14</b>      |
| Excess (deficiency) of revenues<br>over (under) expenditures | -                                 | -                                       | -                     | (186.74)             | -                      | 139,436.44             |
| <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>               | <b>-</b>               |
| Net changes in fund balances                                 | -                                 | -                                       | -                     | (186.74)             | -                      | 139,436.44             |
| Fund balances at beginning of year                           | -                                 | -                                       | 26,130.70             | 157,576.93           | 29,793.27              | 6,640,650.56           |
| Fund balances at end of year                                 | <b>\$ -</b>                       | <b>\$ -</b>                             | <b>\$ 26,130.70</b>   | <b>\$ 157,390.19</b> | <b>\$ 29,793.27</b>    | <b>\$ 6,780,087.00</b> |

*Amounts UNAUDITED updated through May 31, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF MAY 31, 2021**

|   | 2009A<br>Series        | 2009B<br>Series      | 2009C<br>Series        | Homewood<br>Disposal<br>2019 Series | Total                  |
|---|------------------------|----------------------|------------------------|-------------------------------------|------------------------|
| <b>ASSETS</b>   |                        |                      |                        |                                     |                        |
| Cash and cash equivalents   | \$ 586,536.99          | \$ 426,852.75        | \$ 593,275.16          | \$ 14,018.00                        | \$ 1,620,682.90        |
| 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>\$ 1,713,006.65</b> | <b>\$ 917,732.48</b> | <b>\$ 1,737,580.25</b> | <b>\$ 1,305,870.76</b>              | <b>\$ 5,674,190.14</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>       |                        |                      |                        |                                     |                        |
| <b>Liabilities:</b>   |                        |                      |                        |                                     |                        |
| Accounts payable  | -                      | -                    | -                      | -                                   | -                      |
| Property taxes-allowance  | 104,874.46             | 45,700.96            | 106,534.94             | 120,271.64                          | 377,382.00             |
| Due to other funds  | 333.33                 | 1,616.66             | 333.34                 | 9,364.72                            | 11,648.05              |
| <b>Total liabilities</b>  | <b>105,207.79</b>      | <b>47,317.62</b>     | <b>106,868.28</b>      | <b>129,636.36</b>                   | <b>389,030.05</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  | 586,203.66             | 425,236.09           | 592,941.82             | 4,653.28                            | 1,609,034.85           |
| Unassigned (deficit)  | -                      | -                    | -                      | -                                   | -                      |
| <b>Total fund balances (deficits)</b>                                     | <b>586,203.66</b>      | <b>425,236.09</b>    | <b>592,941.82</b>      | <b>4,653.28</b>                     | <b>1,609,034.85</b>    |
| <b>Total liabilities, deferred inflows of resources and fund balances</b> | <b>\$ 1,713,006.65</b> | <b>\$ 917,732.48</b> | <b>\$ 1,737,580.25</b> | <b>\$ 1,305,870.76</b>              | <b>\$ 5,674,190.14</b> |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED MAY 31, 2021**

|  | 2009A<br>Series             | 2009B<br>Series             | 2009C<br>Series             | Homewood<br>Disposal<br>2019 Series | Total                         |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|-------------------------------|
| <b>REVENUES</b>  |                             |                             |                             |                                     |                               |
| Property taxes-net   | \$ 55,869.24                | \$ 24,442.98                | \$ 57,350.92                | \$ 4,582.89                         | \$ 142,246.03                 |
| Interest income  | 2.45                        | 1.05                        | 2.47                        | -                                   | 5.97                          |
| Other income   | -                           | -                           | -                           | -                                   | -                             |
| Total revenues   | <u>55,871.69</u>            | <u>24,444.03</u>            | <u>57,353.39</u>            | <u>4,582.89</u>                     | <u>142,252.00</u>             |
| <b>EXPENDITURES</b>  |                             |                             |                             |                                     |                               |
| Debt service   |                             |                             |                             |                                     |                               |
| Principal  | -                           | -                           | -                           | -                                   | -                             |
| Interest paid  | -                           | -                           | -                           | -                                   | -                             |
| Other fees   | -                           | -                           | -                           | -                                   | -                             |
| Total expenditures   | <u>-</u>                    | <u>-</u>                    | <u>-</u>                    | <u>-</u>                            | <u>-</u>                      |
| Excess (deficiency) of revenues<br>over (under) expenditures | 55,871.69                   | 24,444.03                   | 57,353.39                   | 4,582.89                            | 142,252.00                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                             |                             |                             |                                     |                               |
| Transfers in   | -                           | -                           | -                           | -                                   | -                             |
| Transfers out  | -                           | -                           | -                           | -                                   | -                             |
| Total other financing sources (uses)                         | <u>-</u>                    | <u>-</u>                    | <u>-</u>                    | <u>-</u>                            | <u>-</u>                      |
| Net changes in fund balances                                 | 55,871.69                   | 24,444.03                   | 57,353.39                   | 4,582.89                            | 142,252.00                    |
| Fund balances at beginning of year                           | <u>530,331.97</u>           | <u>400,792.06</u>           | <u>535,588.43</u>           | <u>70.39</u>                        | <u>1,466,782.85</u>           |
| Fund balances at end of year                                 | <u><u>\$ 586,203.66</u></u> | <u><u>\$ 425,236.09</u></u> | <u><u>\$ 592,941.82</u></u> | <u><u>\$ 4,653.28</u></u>           | <u><u>\$ 1,609,034.85</u></u> |

*Amounts UNAUDITED updated through May 31, 2021*

## Supplementary Information

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF MAY 31, 2021**

|  | <u>Current Year<br/>Actual</u> | <u>Prior Year<br/>Actual</u> |
|--|--------------------------------|------------------------------|
| <b>ASSETS</b>  |                                |                              |
| Cash and cash equivalents  | \$ 1,620,682.90                | \$ 1,357,657.58              |
| Property taxes receivable-net  | 4,053,507.24                   | 4,053,507.24                 |
| Due from other funds   | -                              | -                            |
| Total assets   | <u>\$ 5,674,190.14</u>         | <u>\$ 5,411,164.82</u>       |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCE</b> |                                |                              |
| <b>Liabilities:</b>  |                                |                              |
| Accounts payable   | -                              | -                            |
| Property taxes-allowance   | 377,382.00                     | 377,382.00                   |
| Due to other funds   | 11,648.05                      | 1,000.00                     |
| Total liabilities  | <u>389,030.05</u>              | <u>378,382.00</u>            |
| <b>Deferred inflows of resources</b>                                   |                                |                              |
| Property taxes   | <u>3,676,125.24</u>            | <u>3,676,125.24</u>          |
| <b>Fund balance:</b>   |                                |                              |
| Restricted for debt service  | 1,602,217.78                   | 1,356,657.58                 |
| Unassigned   | -                              | -                            |
| Total fund balance   | <u>1,602,217.78</u>            | <u>1,356,657.58</u>          |
| Total liabilities, deferred inflows of<br>resources and fund balance   | <u>\$ 5,667,373.07</u>         | <u>\$ 5,411,164.82</u>       |

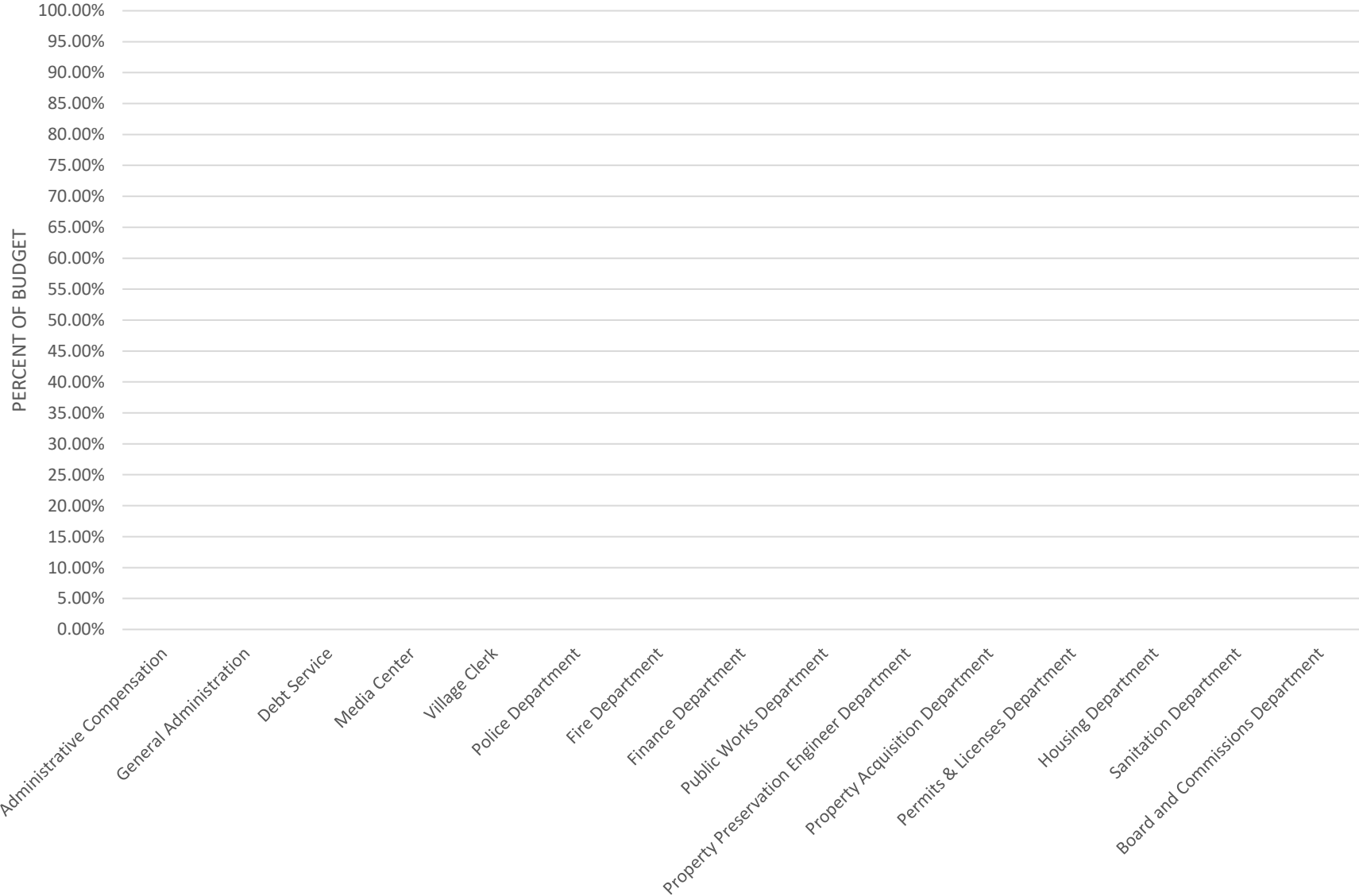
*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED MAY 31, 2021**

|  | Fiscal Year<br>To Date<br>Actual | Fiscal Year<br>Budget | Percent of<br>Budget | Prior Year<br>May<br>Actual |
|--|----------------------------------|-----------------------|----------------------|-----------------------------|
| <b>REVENUES</b>  |                                  |                       |                      |                             |
| Property taxes-net   | \$ 142,246.03                    | \$ -                  | 0.00%                | \$ 36,502.58                |
| Interest income  | 5.97                             | -                     | 0.00%                | 122.41                      |
| Other income   | -                                | -                     | 0.00%                | -                           |
| <b>Total revenues</b>  | <b>142,252.00</b>                | <b>-</b>              | <b>0.00%</b>         | <b>36,624.99</b>            |
| <b>EXPENDITURES</b>  |                                  |                       |                      |                             |
| Debt service   |                                  |                       |                      |                             |
| Principal  | -                                | -                     | 0.00%                | -                           |
| Interest paid  | -                                | -                     | 0.00%                | -                           |
| Other fees   | -                                | -                     | 0.00%                | -                           |
| <b>Total expenditures</b>                                    | <b>-</b>                         | <b>-</b>              | <b>0.00%</b>         | <b>-</b>                    |
| Excess (deficiency) of revenues<br>over (under) expenditures | 142,252.00                       | -                     |                      | 36,624.99                   |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                  |                       |                      |                             |
| Transfers in   | -                                | -                     | 0.00%                | -                           |
| Transfer out   | -                                | -                     | 0.00%                | -                           |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>                         | <b>-</b>              | <b>0.00%</b>         | <b>-</b>                    |
| Net changes in fund balances                                 | 142,252.00                       | <u>\$ -</u>           |                      | 36,624.99                   |
| Fund balances (deficits) at beginning of year                | <u>1,459,965.78</u>              |                       |                      | <u>1,320,032.59</u>         |
| Fund balances at end of year                                 | <u>\$ 1,602,217.78</u>           |                       |                      | <u>\$ 1,356,657.58</u>      |

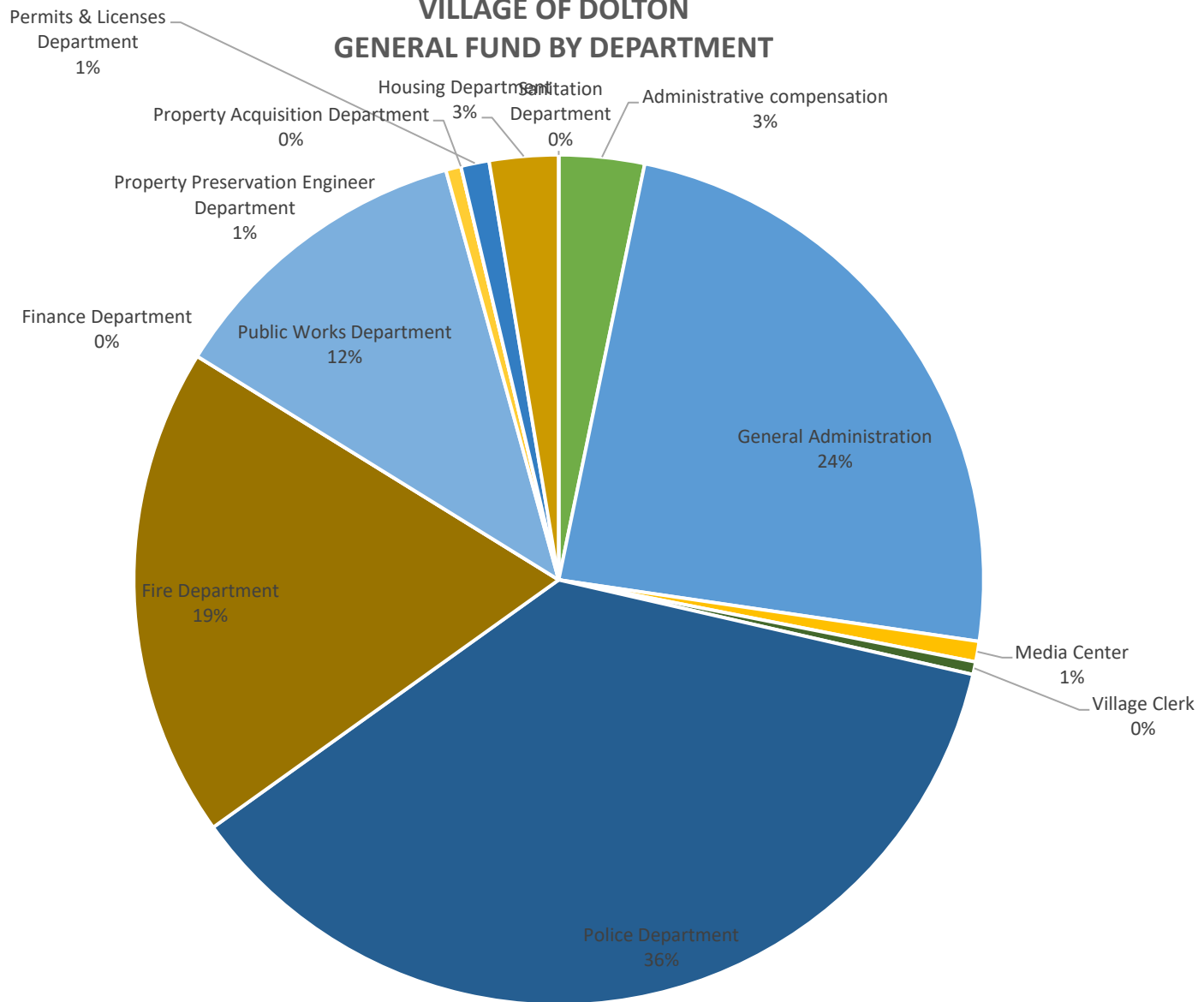
*Amounts UNAUDITED updated through May 31, 2021*

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



*Amounts UNAUDITED updated through May 31, 2021*

## VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES**  
**AS OF MAY 31, 2021**

|                                      | Current Year<br>Actual |
|--------------------------------------|------------------------|
| <b>General Fund - Unrestricted</b>   |                        |
| Accounts payable                     | \$ 1,404,715.09        |
| Local debt recovery                  | 12,261.45              |
| Bond payments commingled account     | 1,023,304.95           |
| Clerks account                       | 1,040,964.04           |
| Clerks ub unapplied cash             | 116,865.43             |
| Petty cash                           | 16.85                  |
| Payroll checking                     | 58,560.40              |
| Corp IPTIP cash                      | 2,080,041.61           |
| Total General Fund - Unrestricted    | \$ 5,736,729.82        |
| <br><b>General Fund - Restricted</b> |                        |
| Capital projects installment         | 394,602.75             |
| Narcint account                      | 8,201.88               |
| Cook County COVID-19 grant           | 625,722.52             |
| Cash at paying agent                 | 69,308.34              |
| Lease agreement holding              | -                      |
| City of Chicago-tort liability       | 93,272.47              |
| Total General Fund - Restricted      | \$ 1,191,107.96        |
| <br><b>Enterprise Fund</b>           |                        |
| <b>Water</b>                         |                        |
| Cash at paying agent                 | 6,829.66               |
| Clerk's account                      | 185,222.98             |
| Clerk's account-credit card          | -                      |
| Water fund checking account          | 1,788,674.51           |
| Petty cash                           | 500.00                 |
| Total Water                          | \$ 1,981,227.15        |
| <br><b>Sewer</b>                     |                        |
| Clerk's account                      | 199,138.17             |
| Sewer                                | 1,639,753.44           |
| Total Sewer                          | \$ 1,838,891.61        |
| <br><b>Melanie Fitness Center</b>    |                        |
| Cash                                 | 2,499.90               |
| Total Melanie Fitness Center         | \$ 2,499.90            |

*Amounts UNAUDITED updated through May 31, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES (CONTINUED)**  
**AS OF MAY 31, 2021**

---

|                                  | Current Year<br>Actual |
|----------------------------------|------------------------|
| <b>Special Revenue</b>           |                        |
| Motor Fuel Tax                   | 3,305,425.55           |
| TIF I I-94 Sibley                | 343,806.88             |
| TIF II Sibley Woodlawn           | 359,668.71             |
| TIF III Indulux                  | 338,317.06             |
| TIF IV 300 W. Sibley             | -                      |
| Police Pension Contribution      | -                      |
| Firefighter Pension Contribution | -                      |
| <b>Federal Forfeiture</b>        |                        |
| Justice account                  | -                      |
| Treasury account                 | 26,072.70              |
|                                  | 26,072.70              |
| Total Federal Forfeiture         | \$ 26,072.70           |
| State Forfeiture                 | 8,114.12               |
| State Forfeiture Holding         | 224,713.91             |
| Foreign Fire Tax                 | 29,793.27              |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES (CONTINUED)**  
**AS OF MAY 31, 2021**

---

|                                  | <u>Current Year<br/>Actual</u> |
|----------------------------------|--------------------------------|
| <b>Debt Service</b>              |                                |
| <b>2009A</b>                     |                                |
| Bond payments commingled account | -                              |
| Escrowed bank account            | <u>586,536.99</u>              |
| Total 2009A                      | <u>586,536.99</u>              |
| <b>2009B</b>                     |                                |
| Bond payments commingled account | 174,072.65                     |
| Escrowed bank account            | <u>252,780.10</u>              |
| Total 2009B                      | <u>426,852.75</u>              |
| <b>2009C</b>                     |                                |
| Bond payments commingled account | -                              |
| Escrowed bank account            | <u>593,275.16</u>              |
| Total 2009C                      | <u>593,275.16</u>              |
| <b>Homewood Disposal Bonds</b>   |                                |
| Bond payments commingled account | -                              |
| Escrowed bank account            | <u>14,018.00</u>               |
| Total Homewood Disposal Bonds    | <u>14,018.00</u>               |
| Total Debt Service               | <u><u>\$ 1,620,682.90</u></u>  |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**LONG-TERM DEBT FUNDING STATUS**  
**AS OF MAY 31, 2021**

|                                      | City of<br>Chicago     | 2009A<br>Series        | 2009B<br>Series      | 2009C<br>Series        | Homewood<br>Disposal<br>2020<br>Series | Total                  |
|--------------------------------------|------------------------|------------------------|----------------------|------------------------|--|------------------------|
| <b>Payment</b>                       |                        |                        |                      |                        |  |                        |
| June interest                        | \$ -                   | \$ 132,500.00          | \$ 159,667.50        | \$ 115,400.00          | \$ 14,000.00                           | \$ 421,567.50          |
| December interest                    | 429,601.79             | 132,500.00             | 159,667.50           | 115,400.00             | 14,000.00                              | 851,169.29             |
| December principal                   | 723,420.38             | 1,000,000.00           | 250,000.00           | 1,000,000.00           | 1,400,000.00                           | 4,373,420.38           |
| Total fiscal year payment            | <u>\$ 1,153,022.17</u> | <u>\$ 1,265,000.00</u> | <u>\$ 569,335.00</u> | <u>\$ 1,230,800.00</u> | <u>\$ 1,428,000.00</u>                 | <u>\$ 5,646,157.17</u> |
| Amount paid                          | -                      | -                      | -                    | -                      | -                                      | -                      |
| Amount due at December 1st           | <u>1,153,022.17</u>    | <u>1,265,000.00</u>    | <u>569,335.00</u>    | <u>1,230,800.00</u>    | <u>1,428,000.00</u>                    | <u>5,646,157.17</u>    |
| Water fund checking account          | 1,788,674.51           | -                      | -                    | -                      | -                                      | 1,788,674.51           |
| General fund restricted cash account | 93,272.47              | -                      | -                    | -                      | -                                      | 93,272.47              |
| Water fund checking account          | <u>1,881,946.98</u>    | <u>-</u>               | <u>-</u>             | <u>-</u>               | <u>-</u>                               | <u>1,881,946.98</u>    |
| Debt service balances                | <u>-</u>               | <u>586,536.99</u>      | <u>426,852.75</u>    | <u>593,275.16</u>      | <u>14,018.00</u>                       | <u>1,620,682.90</u>    |
| General fund-reserve cash            | <u>-</u>               | <u>-</u>               | <u>-</u>             | <u>-</u>               | <u>-</u>                               | <u>1,023,304.95</u>    |
| Unfunded (overfunded) balance        | <u>\$ (728,924.81)</u> | <u>\$ 678,463.01</u>   | <u>\$ 142,482.25</u> | <u>\$ 637,524.84</u>   | <u>\$ 1,413,982.00</u>                 | <u>\$ 1,120,222.34</u> |
| % Funded                             | 163.22%                | 46.37%                 | 74.97%               | 48.20%                 | 0.98%                                  | 80.16%                 |

*Amounts UNAUDITED updated through May 31, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**UTILITY AGED TRIAL BALANCE BY DISTRICT**  
**AS OF JUNE 25, 2021**

|              | 0-60 Days            | 61-90 Days           | 91-120 Days          | 121-150 Days        | 151-365 Days         | Over 365 Days          | Total Accounts<br>Receivable |
|--------------|----------------------|----------------------|----------------------|---------------------|----------------------|------------------------|------------------------------|
| District 1   | \$ 312,501.83        | \$ (554.91)          | \$ 115,787.13        | \$ -                | \$ 132,896.13        | \$ 178,783.36          | \$ 739,413.54                |
| District 2   | (38,918.26)          | 195,915.22           | -                    | 1,775.99            | 240,496.73           | 209,968.03             | 609,237.71                   |
| District 3   | 258,586.17           | -                    | 112,213.84           | 1,055.39            | 122,491.53           | 263,698.82             | 758,045.75                   |
| District 4   | 90,500.57            | 11,645.27            | 10,586.06            | 26,347.55           | 93,510.09            | 625,615.67             | 858,205.21                   |
| District 6-8 | 27,524.00            | 7,647.28             | 3,213.99             | 1,721.58            | 41,245.24            | 70,927.25              | 152,279.34                   |
|              | <u>\$ 650,194.31</u> | <u>\$ 214,652.86</u> | <u>\$ 241,801.02</u> | <u>\$ 30,900.51</u> | <u>\$ 630,639.72</u> | <u>\$ 1,348,993.13</u> | <u>\$ 3,117,181.55</u>       |

*Amounts UNAUDITED updated through May 31, 2021*