

**VILLAGE OF DOLTON, ILLINOIS**

**MONTHLY FINANCIAL REPORT**

**JUNE 30, 2020**

**VILLAGE OF DOLTON, ILLINOIS  
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PERIOD ENDED JUNE 30, 2020**

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**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**AS OF JUNE 30, 2020**

	General Fund	Special Revenue Funds	Debt Service Funds	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,552,493.83	\$ 2,703,922.22	\$ 881,498.36	\$ 8,137,914.41
Restricted cash	785,256.05	-	-	785,256.05
Receivables				
Property taxes-net	-	-	-	-
Refuse	207,447.30	-	-	207,447.30
Other taxes	926,489.90	-	-	926,489.90
Other	151,794.36	68,668.80	-	220,463.16
Due from other funds	2,509,094.31	4,629,920.21	-	7,139,014.52
Due from other governmental agencies				
Park district	300,000.00	-	-	300,000.00
Less: allowance for uncollectible	(300,000.00)	-	-	(300,000.00)
Inventories	28,336.30	-	-	28,336.30
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	72,679.66	-	-	72,679.66
	<u>9,479,303.71</u>	<u>7,402,511.23</u>	<u>881,498.36</u>	<u>17,763,313.30</u>
Total assets	<u>\$ 9,479,303.71</u>	<u>\$ 7,402,511.23</u>	<u>\$ 881,498.36</u>	<u>\$ 17,763,313.30</u>
<b>LIABILITIES</b>				
Accounts payable	533,790.82	850,921.98	-	1,384,712.80
Accrued salaries payable	436,367.57	-	-	436,367.57
Due to other funds	6,669,838.75	678,302.26	400,208.55	7,748,349.56
Due to pension funds	325,549.63	-	-	325,549.63
Unclaimed property checks	26,273.60	-	-	26,273.60
Utility overpayments	164,875.00	-	-	164,875.00
Payroll withholdings	16,074.17	-	-	16,074.17
Sales tax incentive payable	-	-	-	-
Escrow deposits	76,725.00	-	-	76,725.00
Red light fees payable	262,198.98	-	-	262,198.98
Retro payable	-	-	-	-
Tax anticipation warrants payable	-	-	-	-
Liability insurance payable	101,578.30	-	-	101,578.30
Other liabilities	6,030.06	-	-	6,030.06
	<u>8,619,301.88</u>	<u>1,529,224.24</u>	<u>400,208.55</u>	<u>10,548,734.67</u>
Total liabilities	<u>8,619,301.88</u>	<u>1,529,224.24</u>	<u>400,208.55</u>	<u>10,548,734.67</u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS (CONTINUED)**  
**AS OF JUNE 30, 2020**

	General Fund	Special Revenue Funds	Debt Service Funds	Total
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes levied for subsequent year	\$ -	\$ -	\$ -	\$ -
Grants	22,940.74	-	-	22,940.74
<b>Total deferred inflows of resources</b>	<b>22,940.74</b>	<b>-</b>	<b>-</b>	<b>22,940.74</b>
<b>FUND BALANCES</b>				
Nonspendable				
Prepaid items	72,679.66	-	-	72,679.66
Restricted				
Street maintenance	-	3,931,091.69	-	3,931,091.69
Economic development	-	3,365,271.73	-	3,365,271.73
Public safety	270,674.73	-	-	270,674.73
Grants	17,305.76	-	-	17,305.76
Capital improvement	444,077.75	-	-	444,077.75
Tort liability	53,197.81	-	-	53,197.81
Debt service	-	-	612,380.59	612,380.59
Unassigned (deficit)	(20,874.62)	(1,423,076.43)	(131,090.78)	(1,575,041.83)
<b>Total fund balances (deficit)</b>	<b>837,061.09</b>	<b>5,873,286.99</b>	<b>481,289.81</b>	<b>7,191,637.89</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 9,479,303.71</b>	<b>\$ 7,402,511.23</b>	<b>\$ 881,498.36</b>	<b>\$ 17,763,313.30</b>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
<b>REVENUES</b>				
Property taxes-net	\$ 108,487.34	\$ 43,372.05	\$ 37,733.20	\$ 189,592.59
Property taxes-pension	-	-	-	-
Property taxes-tort	26,280.98	-	-	26,280.98
Other taxes	795,314.45	123,039.38	-	918,353.83
<b>Total taxes</b>	<b>930,082.77</b>	<b>166,411.43</b>	<b>37,733.20</b>	<b>1,134,227.40</b>
<b>Intergovernmental</b>				
State income tax	378,018.33	-	-	378,018.33
Personal property replacement tax	34,674.59	-	-	34,674.59
Local motor fuel tax	3,303.53	-	-	3,303.53
911 service surcharge	925.75	-	-	925.75
Grants	6,553.00	254,312.30	-	260,865.30
<b>Total intergovernmental</b>	<b>423,475.20</b>	<b>254,312.30</b>	<b>-</b>	<b>677,787.50</b>
Licenses	367,260.94	-	-	367,260.94
Permits	34,361.08	-	-	34,361.08
Charge for services	179,248.97	-	-	179,248.97
Fines and forfeitures	423,897.80	-	-	423,897.80
Interest income	1,675.22	1,951.10	129.05	3,755.37
Other	81,177.95	-	-	81,177.95
<b>Total revenues</b>	<b>2,441,179.93</b>	<b>422,674.83</b>	<b>37,862.25</b>	<b>2,901,717.01</b>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES (CONTINUED)**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
<b>EXPENDITURES</b>				
Administrative compensation	\$ 74,808.17	\$ -	\$ -	\$ 74,808.17
General administration	782,369.58	-	-	782,369.58
Media center	3,521.71	-	-	3,521.71
Village Clerk	-	-	-	-
Police department	930,512.28	27,363.77	-	957,876.05
Fire department	513,884.55	16,007.87	-	529,892.42
Finance department	17,774.04	-	-	17,774.04
Public works department	209,301.15	-	-	209,301.15
Property preservation engineer department	13,958.53	-	-	13,958.53
Property acquisition department	-	-	-	-
Permits & licenses department	14,767.73	-	-	14,767.73
Housing department	60,153.99	-	-	60,153.99
Sanitation department	274,274.00	-	-	274,274.00
Board and commissions department	-	-	-	-
Street maintenance	-	6,733.35	-	6,733.35
Economic development	-	20,343.86	-	20,343.86
Debt Service	-	-	483,427.50	483,427.50
	<u>2,895,325.73</u>	<u>70,448.85</u>	<u>483,427.50</u>	<u>3,449,202.08</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(454,145.80)</u>	<u>352,225.98</u>	<u>(445,565.25)</u>	<u>(547,485.07)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	546,275.57	-	-	546,275.57
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	-	-	-	-
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>546,275.57</u>	<u>-</u>	<u>-</u>	<u>546,275.57</u>
Net change in fund balances	92,129.77	352,225.98	(445,565.25)	(1,209.50)
Fund balances (deficit) at beginning of year	744,931.32	5,521,061.01	926,855.06	7,192,847.39
Fund balances (deficit) at end of year	<u>\$ 837,061.09</u>	<u>\$ 5,873,286.99</u>	<u>\$ 481,289.81</u>	<u>\$ 7,191,637.89</u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND**  
**AS OF JUNE 30, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Cash and cash equivalents	\$ 4,552,493.83	\$ 3,132,996.23
Restricted cash	785,256.05	1,459,235.54
Receivables		
Property taxes-net	-	6,335,112.30
Refuse	207,447.30	649,252.21
Other taxes	926,489.90	1,229,221.89
Other	151,794.36	165,222.70
Due from other funds	2,509,094.31	2,117,120.82
Due from other governmental agencies		
Park district	300,000.00	300,000.00
Less: allowance for uncollectible	(300,000.00)	(300,000.00)
Inventories	28,336.30	28,336.30
Land held for resale	245,712.00	245,712.00
Prepaid items	72,679.66	72,679.66
	<u>\$ 9,479,303.71</u>	<u>\$ 15,434,889.65</u>
<b>LIABILITIES</b>		
Accounts payable	533,790.82	524,146.07
Accrued salaries payable	436,367.57	356,277.75
Due to other funds	6,669,838.75	6,546,703.50
Due to pension funds	325,549.63	325,549.63
Unclaimed property checks	26,273.60	26,273.60
Utility overpayments	164,875.00	63,243.56
Payroll withholdings	16,074.17	17,065.31
Sales tax incentive payable	-	100,684.73
Escrow deposits	76,725.00	96,000.00
Red light fees payable	262,198.98	262,198.98
Retro payable	-	122,868.17
Tax anticipation warrants payable	-	-
Liability insurance payable	101,578.30	101,578.30
Other liabilities	6,030.06	6,030.06
	<u>8,619,301.88</u>	<u>8,548,619.66</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property taxes levied for subsequent year	-	6,335,112.30
Grants	22,940.74	22,940.74
	<u>22,940.74</u>	<u>6,358,053.04</u>

*Amounts UNAUDITED updated through June 30, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND (CONTINUED)**  
**AS OF JUNE 30, 2020**

	Current Year Actual	Prior Year Actual
<b>FUND BALANCES</b>		
Nonspendable		
Prepaid items	\$ 72,679.66	\$ 72,679.66
Restricted		
Grants	17,305.76	17,305.76
Capital improvement	444,077.75	573,077.75
Public safety	270,674.73	274,664.85
Tort liability	53,197.81	594,187.18
Unassigned (deficit)	(20,874.62)	(1,003,698.25)
 Total fund balances (deficit)	 837,061.09	 528,216.95
 Total liabilities, deferred inflows of resources and fund balances	 \$ 9,479,303.71	 \$ 15,434,889.65

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>REVENUES</b>					
Property taxes-net	\$ 17,399.75	\$ 108,487.34	\$ 4,861,212.00	2.23%	\$ 147,954.03
Property taxes-pension	(35,645.75)	-	-	0.00%	55,961.91
Property taxes-tort	3,881.49	26,280.98	1,026,000.00	2.56%	12,167.34
Other taxes					
Cannabis tax	845.03	1,936.01	5,000.00	38.72%	-
Home rule sales tax	61,408.71	117,285.25	681,700.00	17.20%	124,918.27
Hotel tax	-	3,750.00	7,200.00	52.08%	-
Sales tax	186,499.88	342,680.96	1,862,000.00	18.40%	349,967.15
Simplified municipal telecom tax	22,011.19	42,453.14	260,000.00	16.33%	44,197.56
Transfer tax	18,825.00	33,488.25	266,000.00	12.59%	43,050.00
Utilities tax	101,541.50	217,977.42	1,611,000.00	13.53%	222,753.17
Video gaming tax	(254,312.30)	27,348.11	238,000.00	11.49%	68,151.41
Other taxes	7,328.74	8,395.31	48,000.00	17.49%	4,342.39
<b>Total taxes</b>	<b>129,783.24</b>	<b>930,082.77</b>	<b>10,866,112.00</b>	<b>8.56%</b>	<b>1,073,463.23</b>
Intergovernmental					
State income tax	144,588.72	378,018.33	2,154,000.00	17.55%	610,144.34
Personal property replacement tax	-	34,674.59	201,000.00	17.25%	63,292.97
Local motor fuel tax	1,096.57	3,303.53	39,000.00	8.47%	5,702.08
911 service surcharge	-	925.75	10,000.00	9.26%	925.75
Grants					
Census 2020	-	6,553.00	-	0.00%	-
Community development block grant	-	-	200,000.00	0.00%	-
COVID-19	-	-	77,000.00	0.00%	-
Firefighters small tools	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Grass cutting	-	-	42,000.00	0.00%	8,928.00
Illinois public risk fund	-	-	-	0.00%	-
JAG	-	-	20,000.00	0.00%	-
<b>Total intergovernmental</b>	<b>145,685.29</b>	<b>423,475.20</b>	<b>3,049,000.00</b>	<b>13.89%</b>	<b>688,993.14</b>
Licenses					
Rental	5,750.00	10,550.00	45,000.00	23.44%	6,675.00
Vehicle	135,340.00	136,370.00	294,000.00	46.38%	207,602.50
Business	3,300.00	5,900.00	270,000.00	2.19%	7,770.00
Animal	1,740.00	1,740.00	3,690.00	47.15%	2,910.00
Cable franchise	-	59,740.84	240,000.00	24.89%	62,319.56
Illinois bell franchise	-	-	-	0.00%	-
Contractors	21,700.00	34,850.00	80,000.00	43.56%	21,900.00
Other licenses	15,550.00	46,830.00	45,000.00	104.07%	88,130.38
Liquor	6,450.00	21,650.00	44,000.00	49.20%	30,640.35
Inspection fees	28,157.00	43,030.10	140,000.00	30.74%	34,427.82
Fire fees	1,700.00	6,600.00	9,000.00	73.33%	9,050.00
<b>Total licenses</b>	<b>219,687.00</b>	<b>367,260.94</b>	<b>1,170,690.00</b>	<b>31.37%</b>	<b>471,425.61</b>
Permits					
Building	25,533.08	31,401.08	50,000.00	62.80%	25,872.37
Other permits	395.00	2,960.00	20,000.00	14.80%	2,785.00
<b>Total permits</b>	<b>25,928.08</b>	<b>34,361.08</b>	<b>70,000.00</b>	<b>49.09%</b>	<b>28,657.37</b>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>REVENUES (Continued)</b>					
Charge for services					
Utilities charges	\$ 1,576.66	\$ 178,923.33	\$ 1,745,000.00	10.25%	\$ 263,884.05
Utilities penalties	-	200.00	500.00	40.00%	-
Special police services	-	125.64	55,000.00	0.23%	1,834.95
Total charge for services	<u>1,576.66</u>	<u>179,248.97</u>	<u>1,800,500.00</u>	<u>9.96%</u>	<u>265,719.00</u>
Fines and forfeitures					
Red light fees	94,155.25	198,240.25	405,000.00	48.95%	200.00
Towing fees	10,200.00	20,700.00	90,000.00	23.00%	26,000.00
Court fines	2,895.00	3,985.00	20,000.00	19.93%	3,155.00
Parking fines	4,809.00	6,544.00	60,000.00	10.91%	15,630.00
Overweight truck fines	-	-	50,000.00	0.00%	1,430.00
Housing fines	22,195.58	42,896.58	300,000.00	14.30%	57,635.25
Municipal collections	21,218.56	51,088.73	350,000.00	14.60%	238,894.99
Local debt recovery collections	37,056.99	92,943.24	321,000.00	28.95%	386,984.57
Other fines	3,385.00	7,500.00	50,000.00	15.00%	13,430.00
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	-	-	-	0.00%	-
Total fines and forfeitures	<u>195,915.38</u>	<u>423,897.80</u>	<u>1,646,000.00</u>	<u>25.75%</u>	<u>743,359.81</u>
Interest income	<u>609.93</u>	<u>1,675.22</u>	<u>10,000.00</u>	<u>16.75%</u>	<u>3,739.67</u>
Other					
Escrow forfeiture	7,000.00	7,000.00	42,000.00	16.67%	(19,500.00)
Sponsorships	-	-	15,000.00	0.00%	-
Sponsorships-Ardagh	-	-	-	0.00%	-
Rental income	-	1,520.88	40,000.00	3.80%	2,645.00
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	3,051.85	7,432.62	-	0.00%	10,522.82
Insurance reimbursement	-	-	10,000.00	0.00%	-
Workers compensation reimbursement	2,017.12	6,051.36	120,000.00	5.04%	13,030.68
TIF #3 Indulux reimbursement	7,140.68	14,281.36	87,000.00	16.42%	13,865.40
Motor fuel tax reimbursement	-	-	147,000.00	0.00%	-
Miscellaneous	100.00	44,891.73	30,000.00	149.64%	38,978.70
Total other	<u>19,309.65</u>	<u>81,177.95</u>	<u>491,000.00</u>	<u>16.53%</u>	<u>59,542.60</u>
Total revenues	<u>738,495.23</u>	<u>2,441,179.93</u>	<u>19,103,302.00</u>	<u>12.78%</u>	<u>3,334,900.43</u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>EXPENDITURES</b>					
Administrative compensation					
Salaries	\$ 11,250.99	\$ 22,501.98	\$ 142,680.00	15.77%	\$ 22,483.98
Salaries-elected official allowance	9,333.36	18,666.72	112,000.00	16.67%	18,666.72
FICA tax	1,574.67	3,149.34	19,500.00	16.15%	3,149.34
IMRF contribution	328.79	657.58	3,000.00	21.92%	402.61
Medical insurance	10,329.27	29,832.55	145,000.00	20.57%	35,324.30
<b>Total administrative compensation</b>	<b>32,817.08</b>	<b>74,808.17</b>	<b>422,180.00</b>	<b>17.72%</b>	<b>80,026.95</b>
General administration					
Salaries	21,888.48	44,926.08	310,000.00	14.49%	32,483.55
FICA tax	1,558.62	3,220.66	29,000.00	11.11%	2,482.55
IMRF contribution	371.73	767.37	9,000.00	8.53%	212.50
Medical insurance	2,701.39	13,495.41	157,000.00	8.60%	30,919.35
Medical insurance-retirees	12,067.15	36,805.84	110,000.00	33.46%	55,489.07
Life insurance	-	-	-	0.00%	-
Unemployment compensation	-	-	112,000.00	0.00%	-
Worker's compensation	114,344.75	228,689.50	1,100,000.00	20.79%	202,719.00
Membership dues	1,000.00	1,000.00	15,000.00	6.67%	-
Training	-	-	1,000.00	0.00%	-
Janitorial services	399.00	399.00	18,000.00	2.22%	-
Credit card expenditures	-	-	-	0.00%	21,513.05
Bank fees	4,696.97	10,325.40	100,000.00	10.33%	12,692.88
Municipal collection of Amercia fees	21,218.56	42,838.55	157,500.00	27.20%	179,874.53
Red light service fees	40,347.38	92,629.91	200,000.00	46.31%	-
Postage & mailing	1,209.85	1,209.85	8,000.00	15.12%	184.57
Printing	135.00	135.00	2,000.00	6.75%	429.00
Publishing	-	-	5,000.00	0.00%	-
Newspaper public outreach	-	-	5,000.00	0.00%	-
Office supplies	234.29	234.29	10,000.00	2.34%	118.62
Operating supplies	-	-	500.00	0.00%	-
Court reporting & filing fees	-	-	-	0.00%	-
Legal fees	787.50	787.50	400,000.00	0.20%	6,728.36
Auditing	-	-	50,000.00	0.00%	-
Medical services & drug testing	79.00	79.00	10,000.00	0.79%	378.00
Settlements	-	-	5,000.00	0.00%	599.56
Telephone	23,711.63	44,554.93	180,000.00	24.75%	24,970.79
Utilities	2,576.92	2,906.89	35,000.00	8.31%	4,476.96
Powering safe communities	-	-	-	0.00%	-
Liability insurance	3,468.88	78,468.88	1,100,000.00	7.13%	100,951.38
Maintenance services building & grounds	1,124.54	1,390.74	16,000.00	8.69%	50.18
Maintenance services equipment	197.50	197.50	15,000.00	1.32%	9,101.80
Maintenance services vehicle	-	-	10,000.00	0.00%	-
Maintenance supplies buildings & grounds	-	28.50	-	0.00%	68.79
Other professional services	1,245.44	1,245.44	50,000.00	2.49%	17,196.34
Other contractual services	63,308.00	174,016.67	780,000.00	22.31%	172,916.67
Special events & activities	-	-	20,000.00	0.00%	5,200.00
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	100.87	469.46	10,000.00	4.69%	-
City of Chicago payment	-	-	1,026,000.00	0.00%	-
Grants					
Census expenditures	165.00	165.00	-	0.00%	-
CDBG expenditures	-	-	200,000.00	0.00%	4,333.50
IPRF expenditures	-	-	-	0.00%	-
Other miscellaneous expenses	914.28	1,382.21	180,000.00	0.77%	15,006.83
<b>Total general administration</b>	<b>319,852.73</b>	<b>782,369.58</b>	<b>6,436,000.00</b>	<b>12.16%</b>	<b>901,097.83</b>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED JUNE 30, 2020

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>EXPENDITURES (Continued)</b>					
Media center					
Salaries	\$ -	\$ -	\$ 10,000.00	0.00%	\$ 1,440.00
FICA tax	-	-	1,000.00	0.00%	110.16
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	768.51	768.51	1,000.00	76.85%	-
Operating supplies	-	-	-	0.00%	-
Other professional services	1,900.00	1,900.00	30,000.00	6.33%	2,272.50
Other miscellaneous expenses	853.20	853.20	-	0.00%	-
Coronavirus expenditures	-	-	2,500.00	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
<b>Total media center</b>	<b>3,521.71</b>	<b>3,521.71</b>	<b>44,500.00</b>	<b>7.91%</b>	<b>3,822.66</b>
Village Clerk					
Salaries	-	-	3,000.00	0.00%	250.00
Publishing	-	-	10,000.00	0.00%	-
Office supplies	-	-	-	0.00%	-
Other professional services	-	-	900.00	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
<b>Total Village Clerk</b>	<b>-</b>	<b>-</b>	<b>13,900.00</b>	<b>0.00%</b>	<b>250.00</b>
Police department					
Salaries	220,145.98	491,610.01	3,088,000.00	15.92%	465,691.45
Salaries overtime	21,888.97	35,578.85	560,000.00	6.35%	74,058.97
Salaries crossing guards	-	405.00	50,000.00	0.81%	24,183.00
Salaries management	83,074.23	147,628.29	1,120,000.00	13.18%	132,281.51
FICA tax	6,935.63	14,641.78	130,000.00	11.26%	17,575.90
IMRF contribution	622.25	1,233.29	11,000.00	11.21%	3,299.70
Pension contribution	(22,476.22)	-	-	0.00%	32,548.07
Medical insurance	60,527.52	193,307.65	718,000.00	26.92%	155,075.01
Uniform allowance	-	-	40,000.00	0.00%	1,509.00
Dues	-	-	500.00	0.00%	-
Organization memberships	-	-	4,000.00	0.00%	-
Training	100.00	4,850.00	2,000.00	242.50%	50.00
Public education	-	-	500.00	0.00%	159.00
Janitorial services	1,302.00	1,302.00	18,000.00	7.23%	1,248.80
Postage & mailing	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	1,243.28	1,243.28	10,000.00	12.43%	-
Operating supplies	502.22	526.88	10,000.00	5.27%	401.00
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	5,323.99	6,631.39	78,000.00	8.50%	7,928.85
Traveling expenses	-	-	-	0.00%	-
Telephone	2,423.73	2,423.73	15,000.00	16.16%	-
Lease payment	-	-	50,000.00	0.00%	-
Maintenance services building & grounds	577.69	577.69	15,000.00	3.85%	1,526.93
Maintenance services equipment	-	-	4,500.00	0.00%	-
Maintenance services vehicle	5,931.06	6,709.93	80,000.00	8.39%	11,180.57
Maintenance supplies buildings & grounds	-	-	1,000.00	0.00%	-
Maintenance supplies equipment	201.12	351.01	5,000.00	7.02%	192.86
Maintenance supplies vehicles	1,500.00	1,500.00	10,000.00	15.00%	-
Other professional services	2,984.32	3,689.32	40,000.00	9.22%	5,372.73

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>EXPENDITURES (Continued)</b>					
Police department (Continued)					
Other contractual services	\$ 516.00	\$ 1,458.40	\$ 45,000.00	3.24%	\$ 2,000.40
Other miscellaneous expenses	874.43	874.43	40,000.00	2.19%	1,938.00
Coronavirus expenditures	(99.00)	13,355.20	10,000.00	133.55%	-
Grants					
Forfeiture purchases	614.15	614.15	-	0.00%	1,618.00
IPRF expenditures	-	-	-	0.00%	-
JAG grant related expenditures	-	-	20,000.00	0.00%	-
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	22,752.92
Vehicle	-	-	-	0.00%	-
<b>Total police department</b>	<b>394,713.35</b>	<b>930,512.28</b>	<b>6,175,500.00</b>	<b>15.07%</b>	<b>962,592.67</b>
Fire department					
Salaries	180,830.91	307,074.11	1,600,000.00	19.19%	264,089.85
Salaries overtime	41,488.02	67,096.47	546,000.00	12.29%	63,444.43
Salaries management	8,000.80	17,232.48	125,000.00	13.79%	20,804.68
Salaries retro	-	-	-	0.00%	-
FICA tax	3,714.76	6,520.86	40,000.00	16.30%	6,253.68
IMRF contribution	-	-	-	0.00%	23.34
Pension contribution	(13,169.53)	-	-	0.00%	23,413.84
Medical insurance	33,655.26	104,931.54	380,000.00	27.61%	97,297.20
Uniform allowance	-	-	20,000.00	0.00%	6,532.50
Dues	-	-	-	0.00%	-
Organization memberships	-	-	6,180.00	0.00%	825.00
Training	-	-	18,750.00	0.00%	1,812.50
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	28.79	28.79	4,500.00	0.64%	1,202.55
Operating supplies	-	-	10,000.00	0.00%	-
Operating supplies EMS	-	-	10,000.00	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	375.00	375.00	-	0.00%	-
Automotive fuel	3,327.49	4,144.62	54,000.00	7.68%	4,955.60
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	454.14	454.14	5,000.00	9.08%	-
Utilities	-	1,428.55	10,000.00	14.29%	99.46
Maintenance services building & grounds	1,175.61	1,303.39	20,000.00	6.52%	2,308.06
Maintenance services equipment	-	42.96	15,000.00	0.29%	125.15
Maintenance services vehicle	-	-	30,000.00	0.00%	-
Maintenance supplies buildings & grounds	-	-	-	0.00%	614.61
Maintenance supplies equipment	-	-	2,000.00	0.00%	6,005.70
Maintenance supplies vehicles	46.28	1,563.12	-	0.00%	-

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>EXPENDITURES (Continued)</b>					
Fire department (continued)					
Other professional services	\$ 1,244.32	\$ 1,244.32	\$ 10,000.00	12.44%	\$ 1,314.44
Other contractual services	-	-	100.00	0.00%	-
Coronavirus expenditures	414.20	414.20	10,000.00	4.14%	-
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grants:					
Grant purchases	-	-	-	0.00%	-
Firefighters small tools grant	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Other miscellaneous expenses	-	30.00	2,500.00	1.20%	1,305.18
Lease payment	-	-	50,000.00	0.00%	49,718.25
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Total fire department	<u>261,586.05</u>	<u>513,884.55</u>	<u>3,277,030.00</u>	<u>15.68%</u>	<u>552,146.02</u>
Finance department					
Salaries	-	-	50,000.00	0.00%	-
FICA tax	-	-	4,000.00	0.00%	-
IMRF contribution	-	-	1,000.00	0.00%	-
Medical insurance	-	-	35,000.00	0.00%	-
Organization memberships	-	-	500.00	0.00%	-
Training	-	-	2,500.00	0.00%	-
Office supplies	-	-	500.00	0.00%	-
Other professional services	<u>17,774.04</u>	<u>17,774.04</u>	<u>250,000.00</u>	<u>7.11%</u>	<u>29,109.91</u>
Total finance department	<u>17,774.04</u>	<u>17,774.04</u>	<u>343,500.00</u>	<u>5.17%</u>	<u>29,109.91</u>
Public works department					
Salaries	40,126.39	88,504.45	540,000.00	16.39%	83,921.67
Salaries overtime	1,965.75	2,422.40	80,000.00	3.03%	4,973.45
Salaries management	4,244.77	9,037.25	60,000.00	15.06%	7,844.97
FICA tax	3,077.97	6,669.47	55,000.00	12.13%	10,893.40
IMRF contribution	988.70	2,312.83	12,000.00	19.27%	597.14
Medical insurance	14,407.65	39,225.38	150,000.00	26.15%	40,634.37
Uniform allowance	-	-	40,000.00	0.00%	15,199.52
Dues	-	-	500.00	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	2,500.00	0.00%	200.00
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	72.66	72.66	3,000.00	2.42%	71.70
Operating supplies	-	-	10,000.00	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	1,526.18	1,853.03	35,000.00	5.29%	4,955.51
Equipment rentals	116.25	116.25	6,000.00	1.94%	515.15
Telephone	-	-	-	0.00%	-
Utilities	1,001.81	1,536.41	15,000.00	10.24%	702.06
Maintenance services building & grounds	3,728.22	4,074.47	72,000.00	5.66%	19,078.72
Maintenance services equipment	2,573.05	3,955.71	75,000.00	5.27%	6,409.29
Maintenance services vehicle	6,653.16	6,996.50	80,000.00	8.75%	4,495.71
Maintenance services sidewalks	-	-	70,000.00	0.00%	-
Maintenance services other	-	-	10,000.00	0.00%	116.25
Maintenance supplies buildings & grounds	-	-	1,000.00	0.00%	-
Maintenance supplies equipment	-	-	3,500.00	0.00%	-
Maintenance supplies vehicles	-	-	3,500.00	0.00%	-
Maintenance supplies street repair	-	-	-	0.00%	-

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED JUNE 30, 2020

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>EXPENDITURES (Continued)</b>					
Public works department (continued)					
Maintenance supplies street lighting	\$ -	\$ -	\$ 25,000.00	0.00%	\$ 390.00
Maintenance supplies signs	-	-	2,500.00	0.00%	1,429.80
Maintenance supplies other	-	-	-	0.00%	-
Janitorial supplies	-	-	1,200.00	0.00%	-
Other professional services	1,393.32	1,542.32	32,000.00	4.82%	1,534.44
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	428.00	428.00	10,000.00	4.28%	-
Tree maintenance	-	-	100,000.00	0.00%	2,970.00
Village hall expenses	-	-	-	0.00%	1,060.18
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	5,000.00
Lease payment	-	39,934.04	40,000.00	99.84%	-
Grants					
IPRF expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	619.98	619.98	-	0.00%	39,934.04
Vehicles	-	-	100,000.00	0.00%	-
<b>Total public works department</b>	<b>82,923.86</b>	<b>209,301.15</b>	<b>1,634,700.00</b>	<b>12.80%</b>	<b>252,927.37</b>
Property preservation engineer department					
Salaries	5,192.64	10,962.24	74,000.00	14.81%	8,654.04
FICA tax	380.52	805.18	6,000.00	13.42%	639.68
IMRF contribution	91.90	194.02	1,500.00	12.93%	73.56
Medical insurance	596.82	1,997.09	7,500.00	26.63%	1,193.19
Other miscellaneous expenses	-	-	-	0.00%	-
<b>Total property preservation engineer department</b>	<b>6,261.88</b>	<b>13,958.53</b>	<b>89,000.00</b>	<b>15.68%</b>	<b>10,560.47</b>
Property acquisition department					
Other contracted services	-	-	100,000.00	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
<b>Total property acquisition department</b>	<b>-</b>	<b>-</b>	<b>100,000.00</b>	<b>0.00%</b>	<b>-</b>
Permits & licenses department					
Salaries	3,114.72	6,575.52	75,000.00	8.77%	22,581.52
FICA tax	221.56	469.60	6,000.00	7.83%	1,652.81
IMRF contribution	55.14	116.40	1,500.00	7.76%	132.22
Medical insurance	2,109.38	6,361.89	30,000.00	21.21%	2,423.32
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	1,050.00	0.00%	-
Office supplies	-	-	2,000.00	0.00%	-
Engineering services	-	-	2,000.00	0.00%	-
Coronavirus expenditures	-	-	5,000.00	0.00%	-
Other professional services	-	-	-	0.00%	-
Other contractual services	1,244.32	1,244.32	45,000.00	2.77%	3,820.19
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
<b>Total permits &amp; licenses department</b>	<b>6,745.12</b>	<b>14,767.73</b>	<b>168,550.00</b>	<b>8.76%</b>	<b>30,610.06</b>

*Amounts UNAUDITED updated through June 30, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED JUNE 30, 2020

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>EXPENDITURES (Continued)</b>					
Housing department					
Salaries	17,858.72	39,680.32	245,000.00	16.20%	31,971.94
FICA tax	1,275.48	2,851.72	25,000.00	11.41%	2,363.50
IMRF contribution	280.69	589.41	5,000.00	11.79%	257.18
Medical insurance	1,316.70	4,905.39	60,000.00	8.18%	6,456.76
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	1,000.00	0.00%	-
Postage & mailing	-	-	10,000.00	0.00%	914.16
Printing	575.00	575.00	2,100.00	27.38%	172.00
Office supplies	-	-	2,500.00	0.00%	-
Automotive fuel	1,330.98	1,657.83	20,000.00	8.29%	1,982.19
Coronavirus expenditures	-	-	2,500.00	0.00%	-
Lease payment	-	-	20,000.00	0.00%	-
Maintenance services vehicle	-	-	11,000.00	0.00%	1,049.28
Other professional services	-	-	-	0.00%	-
Other contractual services	1,244.32	1,244.32	15,000.00	8.30%	2,213.91
Board ups	5,076.00	8,650.00	45,000.00	19.22%	6,868.00
Lawn care	-	-	25,000.00	0.00%	14,315.00
Other miscellaneous expenses	-	-	6,000.00	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	8,532.35
Total housing department	<u>28,957.89</u>	<u>60,153.99</u>	<u>500,100.00</u>	<u>12.03%</u>	<u>77,096.27</u>
Sanitation department					
Contract collection	\$ 137,424.71	\$ 274,274.00	\$ 1,757,180.00	15.61%	\$ 141,326.33
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	<u>137,424.71</u>	<u>274,274.00</u>	<u>1,757,180.00</u>	<u>15.61%</u>	<u>141,326.33</u>
Board and commissions department					
Other professional services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total board and commissions department	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED JUNE 30, 2020

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>EXPENDITURES (Continued)</b>					
Debt Service					
Principal	-	-	-	0.00%	-
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	1,292,578.42	2,895,325.73	20,962,140.00	13.81%	3,041,566.54
Excess (deficiency) of revenues over (under) expenditures	(554,083.19)	(454,145.80)	(1,858,838.00)		293,333.89
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond proceeds	137,424.71	546,275.57	1,400,000.00	39.02%	141,326.33
Capital lease proceeds	-	-	100,000.00	0.00%	-
Sale of fixed assets	-	-	-	0.00%	-
Sale of property	-	-	-	0.00%	-
Sale of foreclosed property	-	-	400,000.00	0.00%	-
Transfers in	-	-	-	0.00%	-
Transfers out	-	-	-	0.00%	-
Total other financing sources (uses)	137,424.71	546,275.57	1,900,000.00	28.75%	141,326.33
Net change in fund balance	<u>\$ (416,658.48)</u>	92,129.77	<u>\$ 41,162.00</u>		434,660.22
Fund balance (deficit) at beginning of year		744,931.32			93,556.73
Fund balance (deficit) at end of year		<u>\$ 837,061.09</u>			<u>\$ 528,216.95</u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF JUNE 30, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 1,387,857.64	\$ 1,149,738.67
Accounts receivable		
Customers	4,469,078.35	4,037,986.69
Less: allowance for doubtful accounts	(725,076.70)	(725,076.70)
Due from other funds	2,039,918.54	1,658,934.77
<b>Total current assets</b>	<b>7,171,777.83</b>	<b>6,121,583.43</b>
Noncurrent Assets		
Capital assets		
Depreciable	1,742,995.29	1,742,995.29
Less: accumulated depreciation	(1,742,995.29)	(1,742,995.29)
Net pension asset-IMRF	101,406.00	101,406.00
<b>Total noncurrent assets</b>	<b>101,406.00</b>	<b>101,406.00</b>
<b>Total assets</b>	<b>7,273,183.83</b>	<b>6,222,989.43</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-OPEB	2,547.00	2,547.00
Deferred outflow-IMRF	290,632.00	290,632.00
<b>Total deferred outflows</b>	<b>293,179.00</b>	<b>293,179.00</b>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	42,409.49	37,992.75
Accrued salaries payable	23,919.03	26,769.71
Accrued compensated absences	23,891.16	23,891.16
OPEB liability	84,042.00	84,042.00
Due to other funds	-	-
<b>Total current liabilities</b>	<b>174,261.68</b>	<b>172,695.62</b>
Noncurrent Liabilities		
Tenant deposits	19,500.00	16,575.00
City of Chicago payable	7,842,501.93	8,486,343.49
<b>Total noncurrent liabilities</b>	<b>7,862,001.93</b>	<b>8,502,918.49</b>
<b>Total liabilities</b>	<b>8,036,263.61</b>	<b>8,675,614.11</b>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF JUNE 30, 2020**

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	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	<u>73,261.00</u>	<u>73,261.00</u>
<b>NET POSITION</b>		
Investment in capital assets	-	-
Unrestricted (deficit)	<u>(543,161.78)</u>	<u>(2,232,706.68)</u>
Total net position	<u>\$ (543,161.78)</u>	<u>\$ (2,232,706.68)</u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-WATER FUND**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>OPERATING REVENUES</b>					
Utility charges	\$ 2,752.06	\$ 389,897.14	\$ 5,250,000.00	7.43%	\$ 689,788.21
Utility penalties	-	(615.30)	30,000.00	-2.05%	(36.92)
Grants					
COVID-19	-	-	5,000.00	0.00%	-
Illinois public risk fund	-	-	-	0.00%	-
Other income	4,800.00	7,500.00	131,310.00	5.71%	14,239.00
<b>Total revenues</b>	<b>7,552.06</b>	<b>396,781.84</b>	<b>5,416,310.00</b>	<b>7.33%</b>	<b>703,990.29</b>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	27,095.78	59,167.12	540,000.00	10.96%	82,878.43
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	110,000.00	0.00%	-
FICA tax	2,069.68	4,531.38	60,000.00	7.55%	4,355.33
IMRF contribution	385.63	702.26	15,000.00	4.68%	672.53
Medical insurance	9,831.77	25,049.52	110,000.00	22.77%	32,722.34
Uniform allowance	-	-	3,000.00	0.00%	1,000.00
OPEB expense	-	-	2,000.00	0.00%	-
Training	-	-	2,000.00	0.00%	-
Purchase of water	281,184.29	281,184.29	3,814,090.00	7.37%	264,840.52
Bank fees	703.68	1,147.57	9,500.00	12.08%	1,050.08
Postage & mailing	1,424.34	6,148.39	15,000.00	40.99%	1,408.59
Office supplies	253.93	253.93	10,000.00	2.54%	4,820.32
Operating supplies	13,280.72	17,309.06	20,000.00	86.55%	4,191.43
Automotive fuel	1,330.98	1,657.83	21,500.00	7.71%	-
Auditing	4,579.71	4,579.71	-	0.00%	6,022.86
Utilities	3,855.97	3,964.32	36,400.00	10.89%	55.45
Liability insurance	-	-	200,000.00	0.00%	24,040.18
Coronavirus expenses	-	-	5,000.00	0.00%	-
Lease payments	-	-	15,000.00	0.00%	-
Maintenance services building & grounds	1,843.84	1,843.84	47,000.00	3.92%	9,027.00
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	-	-	14,500.00	0.00%	4,058.50
Maintenance services vehicles	102.75	102.75	3,000.00	3.43%	-
Maintenance supplies building	-	-	-	0.00%	-
Maintenance supplies utility system	5,080.00	5,080.00	100,000.00	5.08%	6,832.21
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	-	-	80,000.00	0.00%	-
Other contracted services	1,244.32	1,244.32	20,000.00	6.22%	1,244.44
Other miscellaneous expenses	-	-	25,000.00	0.00%	10,521.10
Capital outlay					
Vehicle	-	-	30,000.00	0.00%	5,688.23
Grants					
IPRF expenses	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
<b>Total operating expenses</b>	<b>354,267.39</b>	<b>413,966.29</b>	<b>5,327,990.00</b>	<b>7.77%</b>	<b>465,429.54</b>
Operating income (loss)	(346,715.33)	(17,184.45)	88,320.00		238,560.75

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-WATER FUND (CONTINUED)**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	-	-	1,026,000.00	0.00%	-
Principal repayment	-	-	(682,473.00)	0.00%	-
Interest expense	-	-	(470,550.00)	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	(127,023.00)	0.00%	-
Change in net position	<u>\$ (346,715.33)</u>	(17,184.45)	<u>\$ (38,703.00)</u>		238,560.75
Net position at beginning of year		<u>(525,977.33)</u>			<u>(2,471,267.43)</u>
Net position at end of year		<u>\$ (543,161.78)</u>			<u>\$ (2,232,706.68)</u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-SEWER FUND**  
**AS OF JUNE 30, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 1,047,935.76	\$ 670,300.96
Accounts receivable		
Customers	623,190.23	594,579.86
Less: allowance for doubtful accounts	(116,840.09)	(116,840.09)
Due from other funds	-	-
Total current assets	<u>1,554,285.90</u>	<u>1,148,040.73</u>
Noncurrent Assets		
Net pension asset-IMRF	<u>42,666.00</u>	<u>42,666.00</u>
Total noncurrent assets	<u>42,666.00</u>	<u>42,666.00</u>
Total assets	<u>1,596,951.90</u>	<u>1,190,706.73</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-OPEB	1,217.00	1,217.00
Deferred outflow-IMRF	<u>122,280.00</u>	<u>122,280.00</u>
Total deferred outflows	<u>123,497.00</u>	<u>123,497.00</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	6,147.25	1,478.36
Accrued salaries payable	8,138.70	11,000.66
Accrued compensated absences	20,185.20	20,185.20
OPEB liability	40,141.00	40,141.00
Due to other funds	<u>447,839.29</u>	<u>617,552.84</u>
Total current liabilities	<u>522,451.44</u>	<u>690,358.06</u>
Total liabilities	<u>522,451.44</u>	<u>690,358.06</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	<u>30,824.00</u>	<u>30,824.00</u>
<b>NET POSITION</b>		
Unrestricted (deficit)	<u>1,167,173.46</u>	<u>593,021.67</u>
Total net position	<u>\$ 1,167,173.46</u>	<u>\$ 593,021.67</u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-SEWER FUND**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>OPERATING REVENUES</b>					
Utility charges	\$ 444.20	\$ 84,727.43	\$ 964,250.00	8.79%	\$ 132,222.70
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
<b>Total revenues</b>	<b>444.20</b>	<b>84,727.43</b>	<b>964,250.00</b>	<b>8.79%</b>	<b>132,222.70</b>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	12,529.15	24,020.70	180,000.00	13.34%	48,006.72
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	20,000.00	0.00%	-
FICA tax	1,026.01	1,990.34	18,000.00	11.06%	2,202.38
IMRF contribution	128.42	128.42	5,000.00	2.57%	501.48
Medical insurance	3,374.12	9,594.25	55,000.00	17.44%	13,289.98
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	1,000.00	0.00%	-
Bank fees	213.32	347.89	3,100.00	11.22%	318.21
Automotive fuel	665.62	829.06	10,000.00	8.29%	-
Auditing	442.25	442.25	-	0.00%	581.60
Liability insurance	-	-	56,700.00	0.00%	7,050.66
Other professional services	1,244.32	1,244.32	40,000.00	3.11%	1,244.44
Sewer main breaks	-	-	3,500.00	0.00%	-
Coronavirus expenses	-	-	15,000.00	0.00%	-
Other miscellaneous expenses	-	-	22,000.00	0.00%	1,478.36
Capital outlay					
Vehicles	-	-	30,000.00	0.00%	-
Bad debt expense	-	-	-	0.00%	-
<b>Total operating expenses</b>	<b>19,623.21</b>	<b>38,597.23</b>	<b>479,300.00</b>	<b>8.05%</b>	<b>74,673.83</b>
Operating income (loss)	(19,179.01)	46,130.20	484,950.00		57,548.87
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
<b>Total nonoperating revenues (expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Change in net position	<u>\$ (19,179.01)</u>	46,130.20	<u>\$ 484,950.00</u>		57,548.87
Net position at beginning of year		<u>1,121,043.26</u>			<u>535,472.80</u>
Net position at end of year		<u>\$ 1,167,173.46</u>			<u>\$ 593,021.67</u>

*Amounts UNAUDITED updated through June 30, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**AS OF JUNE 30, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 4,308.00	\$ 7,430.45
Due from other funds	-	-
Total current assets	<u>4,308.00</u>	<u>7,430.45</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,886,831.88
Less: accumulated depreciation	(2,243,752.44)	(2,243,752.44)
Construction in progress	-	20,000.00
Net pension asset-IMRF	<u>7,628.00</u>	<u>7,628.00</u>
Total noncurrent assets	<u>1,699,607.01</u>	<u>1,670,707.44</u>
Total assets	<u>1,703,915.01</u>	<u>1,678,137.89</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-OPEB	134.00	134.00
Deferred outflow-IMRF	<u>21,862.00</u>	<u>21,862.00</u>
Total deferred outflows	<u>21,996.00</u>	<u>21,996.00</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	2,992.59	11,300.21
Accrued salaries payable	3,470.67	3,247.08
Accrued compensated absences	1,200.00	1,200.00
OPEB liability	4,434.00	4,434.00
Security deposit	1,000.00	-
Due to other funds	<u>935,327.29</u>	<u>680,585.58</u>
Total current liabilities	<u>948,424.55</u>	<u>700,766.87</u>
Total liabilities	<u>948,424.55</u>	<u>700,766.87</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	<u>5,511.00</u>	<u>5,511.00</u>
<b>NET POSITION</b>		
Investment in capital assets	1,691,979.01	1,643,079.44
Unrestricted (deficit)	<u>(920,003.55)</u>	<u>(649,223.42)</u>
Total net position	<u>\$ 771,975.46</u>	<u>\$ 993,856.02</u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>OPERATING REVENUES</b>					
Membership fees	\$ 897.33	\$ 2,282.30	\$ 25,000.00	9.13%	\$ 6,395.73
Rental income	450.00	450.00	10,000.00	4.50%	-
Other income	-	-	-	0.00%	-
<b>Total revenues</b>	<b>1,347.33</b>	<b>2,732.30</b>	<b>35,000.00</b>	<b>7.81%</b>	<b>6,395.73</b>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	1,674.22	5,533.10	25,000.00	22.13%	10,622.28
FICA tax	128.07	414.93	2,000.00	20.75%	786.41
IMRF contribution	-	9.03	500.00	1.81%	40.80
Medical insurance	(1,529.85)	(217.00)	5,000.00	-4.34%	1,472.27
OPEB expense	-	-	50.00	0.00%	-
Training	-	-	-	0.00%	-
Advertising	-	-	500.00	0.00%	403.08
Bank fees	-	-	-	0.00%	-
Credit card fees	282.74	565.48	2,750.00	20.56%	696.36
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	500.00	0.00%	-
Operating supplies	-	28.68	2,500.00	1.15%	154.38
Utilities	2,317.12	2,606.27	30,000.00	8.69%	2,979.81
Equipment	-	-	1,500.00	0.00%	-
Maintenance services building & grounds	-	-	-	0.00%	-
Maintenance equipment	-	-	5,000.00	0.00%	700.00
Janitor supplies	-	-	-	0.00%	-
Other professional services	1,323.32	2,205.32	10,000.00	22.05%	17,533.13
Miscellaneous expenses	-	-	2,500.00	0.00%	148.65
Bad debt expense	-	-	-	0.00%	-
<b>Operating expenses before depreciation</b>	<b>4,195.62</b>	<b>11,145.81</b>	<b>87,800.00</b>	<b>12.69%</b>	<b>35,537.17</b>
Depreciation	-	-	-	0.00%	-
<b>Total operating expenses</b>	<b>4,195.62</b>	<b>11,145.81</b>	<b>87,800.00</b>	<b>12.69%</b>	<b>35,537.17</b>
Operating income (loss)	(2,848.29)	(8,413.51)	(52,800.00)		(29,141.44)
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
<b>Total nonoperating revenues (expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Change in net position	<u>\$ (2,848.29)</u>	(8,413.51)	<u>\$ (52,800.00)</u>		(29,141.44)
Net position at beginning of year		<u>780,388.97</u>			<u>1,022,997.46</u>
Net position at end of year		<u>\$ 771,975.46</u>			<u>\$ 993,856.02</u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**AS OF JUNE 30, 2020**

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,019,863.34	\$ 343,806.88	\$ 78,892.50	\$ 261,359.50	\$ -
Receivables other taxes	68,668.80	-	-	-	-
Due from other funds	1,869,814.86	2,522,791.77	-	237,313.58	-
Total assets	<u>\$ 3,958,347.00</u>	<u>\$ 2,866,598.65</u>	<u>\$ 78,892.50</u>	<u>\$ 498,673.08</u>	<u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
<b>Liabilities:</b>					
Accounts payable	27,255.31	-	823,666.67	-	-
Due to other funds	-	-	672,239.76	-	6,062.50
Total liabilities	<u>27,255.31</u>	<u>-</u>	<u>1,495,906.43</u>	<u>-</u>	<u>6,062.50</u>
<b>Deferred inflows of resources</b>					
Property taxes	-	-	-	-	-
<b>Fund balances:</b>					
Restricted					
Street maintenance	3,931,091.69	-	-	-	-
Economic development	-	2,866,598.65	-	498,673.08	-
Public safety	-	-	-	-	-
Unassigned (deficit)	-	-	(1,417,013.93)	-	(6,062.50)
Total fund balances (deficits)	<u>3,931,091.69</u>	<u>2,866,598.65</u>	<u>(1,417,013.93)</u>	<u>498,673.08</u>	<u>(6,062.50)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 3,958,347.00</u>	<u>\$ 2,866,598.65</u>	<u>\$ 78,892.50</u>	<u>\$ 498,673.08</u>	<u>\$ -</u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS (CONTINUED)**  
**AS OF JUNE 30, 2020**

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,703,922.22
Receivables other taxes	-	-	-	-	-	68,668.80
Due from other funds	-	-	-	-	-	4,629,920.21
<b>Total assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,402,511.23</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>						
<b>Liabilities:</b>						
Accounts payable	-	-	-	-	-	850,921.98
Due to other funds	-	-	-	-	-	678,302.26
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,529,224.24</b>
<b>Deferred inflows of resources</b>						
Property taxes	-	-	-	-	-	-
<b>Fund balances:</b>						
Restricted						
Street maintenance	-	-	-	-	-	3,931,091.69
Economic development	-	-	-	-	-	3,365,271.73
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	(1,423,076.43)
<b>Total fund balances (deficits)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,873,286.99</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,402,511.23</b>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 SPECIAL REVENUE FUNDS  
 FOR THE PERIOD ENDED JUNE 30, 2020

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
<b>REVENUES</b>					
Property tax-net	\$ -	\$ -	\$ -	\$ 0.41	\$ -
Motor fuel tax allotments	123,039.38	-	-	-	-
Forfeiture Income	-	-	-	-	-
Foreign fire tax	-	-	-	-	-
Illinois rebuild grant	254,312.30	-	-	-	-
Interest income	1,951.10	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
<b>Total revenues</b>	<b>379,302.78</b>	<b>-</b>	<b>-</b>	<b>0.41</b>	<b>-</b>
<b>EXPENDITURES</b>					
Current					
Pension contribution	-	-	-	-	-
Maintenance service traffic signals	3,396.80	-	-	-	-
Maintenance supplies street	794.33	-	-	-	-
Utilities	2,542.22	-	-	-	-
General maintenance-public works	-	-	-	-	-
Project engineering	-	-	-	-	-
Street scarification	-	-	-	-	-
Other professional services	-	-	-	14,281.36	6,062.50
Lease payments	-	-	-	-	-
Maintenance services-building	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-
Telephone	-	-	-	-	-
Travel expenses	-	-	-	-	-
Training	-	-	-	-	-
Radio/dispatch	-	-	-	-	-
Public education	-	-	-	-	-

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
<b>EXPENDITURES (Continued)</b>					
Current (Continued)					
Other contracted services	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-
Organization memberships	-	-	-	-	-
Other contractual services	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-
Office supplies	-	-	-	-	-
Operating supplies	-	-	-	-	-
Capital outlay					
New equipment	-	-	-	-	-
Vehicles	-	-	-	-	-
	<u>6,733.35</u>	<u>-</u>	<u>-</u>	<u>14,281.36</u>	<u>6,062.50</u>
Total expenditures	6,733.35	-	-	14,281.36	6,062.50
Excess (deficiency) of revenues over (under) expenditures	372,569.43	-	-	(14,280.95)	(6,062.50)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	-	-	-	-
Net changes in fund balances	372,569.43	-	-	(14,280.95)	(6,062.50)
Fund balances at beginning of year	<u>3,558,522.26</u>	<u>2,866,598.65</u>	<u>(1,417,013.93)</u>	<u>512,954.03</u>	<u>-</u>
Fund balances at end of year	<u><u>\$3,931,091.69</u></u>	<u><u>\$2,866,598.65</u></u>	<u><u>\$(1,417,013.93)</u></u>	<u><u>\$498,673.08</u></u>	<u><u>\$ (6,062.50)</u></u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
 SPECIAL REVENUE FUNDS  
 FOR THE PERIOD ENDED JUNE 30, 2020

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
<b>REVENUES</b>						
Property tax-net	\$ 27,363.77	\$ 16,007.87	\$ -	\$ -	\$ -	\$ 43,372.05
Motor fuel tax allotments	-	-	-	-	-	123,039.38
Forfeiture Income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	254,312.30
Interest income	-	-	-	-	-	1,951.10
Miscellaneous revenues	-	-	-	-	-	-
<b>Total revenues</b>	<b>27,363.77</b>	<b>16,007.87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>422,674.83</b>
<b>EXPENDITURES</b>						
Current						
Pension contribution	27,363.77	16,007.87	-	-	-	43,371.64
Maintenance service traffic signals	-	-	-	-	-	3,396.80
Maintenance supplies street	-	-	-	-	-	794.33
Utilities	-	-	-	-	-	2,542.22
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	-	-	20,343.86
Lease payments	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Radio/dispatch	-	-	-	-	-	-
Public education	-	-	-	-	-	-

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
<b>EXPENDITURES (Continued)</b>						
Current (Continued)						
Other contracted services	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-	-
Organization memberships	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-
Capital outlay						
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
	<u>27,363.77</u>	<u>16,007.87</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,448.85</u>
Total expenditures						
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	352,225.98
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)						
Net changes in fund balances	-	-	-	-	-	352,225.98
Fund balances at beginning of year	-	-	-	-	-	5,521,061.01
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,873,286.99</u>

*Amounts UNAUDITED updated through June 30, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF JUNE 30, 2020**

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 21,644.48	\$ 164,554.58	\$ 617,875.03	\$ 77,424.27	\$ 881,498.36
Property taxes receivable-net	-	-	-	-	-
Due from other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 21,644.48</b>	<b>\$ 164,554.58</b>	<b>\$ 617,875.03</b>	<b>\$ 77,424.27</b>	<b>\$ 881,498.36</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	-	-	-	-	-
Due to other funds	152,735.26	1,012.56	244,460.73	2,000.00	400,208.55
<b>Total liabilities</b>	<b>152,735.26</b>	<b>1,012.56</b>	<b>244,460.73</b>	<b>2,000.00</b>	<b>400,208.55</b>
<b>Deferred inflows of resources</b>					
Property taxes	-	-	-	-	-
<b>Fund balance:</b>					
Restricted					
Debt service	-	163,542.02	373,414.30	75,424.27	612,380.59
Unassigned (deficit)	(131,090.78)	-	-	-	(131,090.78)
<b>Total fund balances (deficits)</b>	<b>(131,090.78)</b>	<b>163,542.02</b>	<b>373,414.30</b>	<b>75,424.27</b>	<b>481,289.81</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 21,644.48</b>	<b>\$ 164,554.58</b>	<b>\$ 617,875.03</b>	<b>\$ 77,424.27</b>	<b>\$ 881,498.36</b>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
<b>REVENUES</b>					
Property taxes-net	\$ 3,686.05	\$ 5,973.01	\$ 24,952.39	\$ 3,121.75	\$ 37,733.20
Interest income	18.37	19.99	80.42	10.27	129.05
Other income	-	-	-	-	-
Total revenues	<u>3,704.42</u>	<u>5,993.00</u>	<u>25,032.81</u>	<u>3,132.02</u>	<u>37,862.25</u>
<b>EXPENDITURES</b>					
Debt service					
Principal	-	-	-	-	-
Interest paid	151,800.00	166,377.50	144,250.00	21,000.00	483,427.50
Other fees	-	-	-	-	-
Total expenditures	<u>151,800.00</u>	<u>166,377.50</u>	<u>144,250.00</u>	<u>21,000.00</u>	<u>483,427.50</u>
Excess (deficiency) of revenues over (under) expenditures	(148,095.58)	(160,384.50)	(119,217.19)	(17,867.98)	(445,565.25)
<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	(148,095.58)	(160,384.50)	(119,217.19)	(17,867.98)	(445,565.25)
Fund balances at beginning of year	<u>17,004.80</u>	<u>323,926.52</u>	<u>492,631.49</u>	<u>93,292.25</u>	<u>926,855.06</u>
Fund balances at end of year	<u><u>\$ (131,090.78)</u></u>	<u><u>\$ 163,542.02</u></u>	<u><u>\$ 373,414.30</u></u>	<u><u>\$ 75,424.27</u></u>	<u><u>\$ 481,289.81</u></u>

*Amounts UNAUDITED updated through June 30, 2020*

## Supplementary Information

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF JUNE 30, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Cash and cash equivalents	\$ 881,498.36	\$ 925,961.33
Property taxes receivable-net	-	3,549,986.75
Due from other funds	-	-
Total assets	\$ 881,498.36	\$ 4,475,948.08
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	-	-
Due to other funds	400,208.55	146,822.64
Total liabilities	400,208.55	146,822.64
<b>Deferred inflows of resources</b>		
Property taxes	-	3,549,986.75
<b>Fund balance:</b>		
Restricted for debt service	481,289.81	779,138.69
Unassigned	-	-
Total fund balance	481,289.81	779,138.69
Total liabilities, deferred inflows of resources and fund balance	\$ 881,498.36	\$ 4,475,948.08

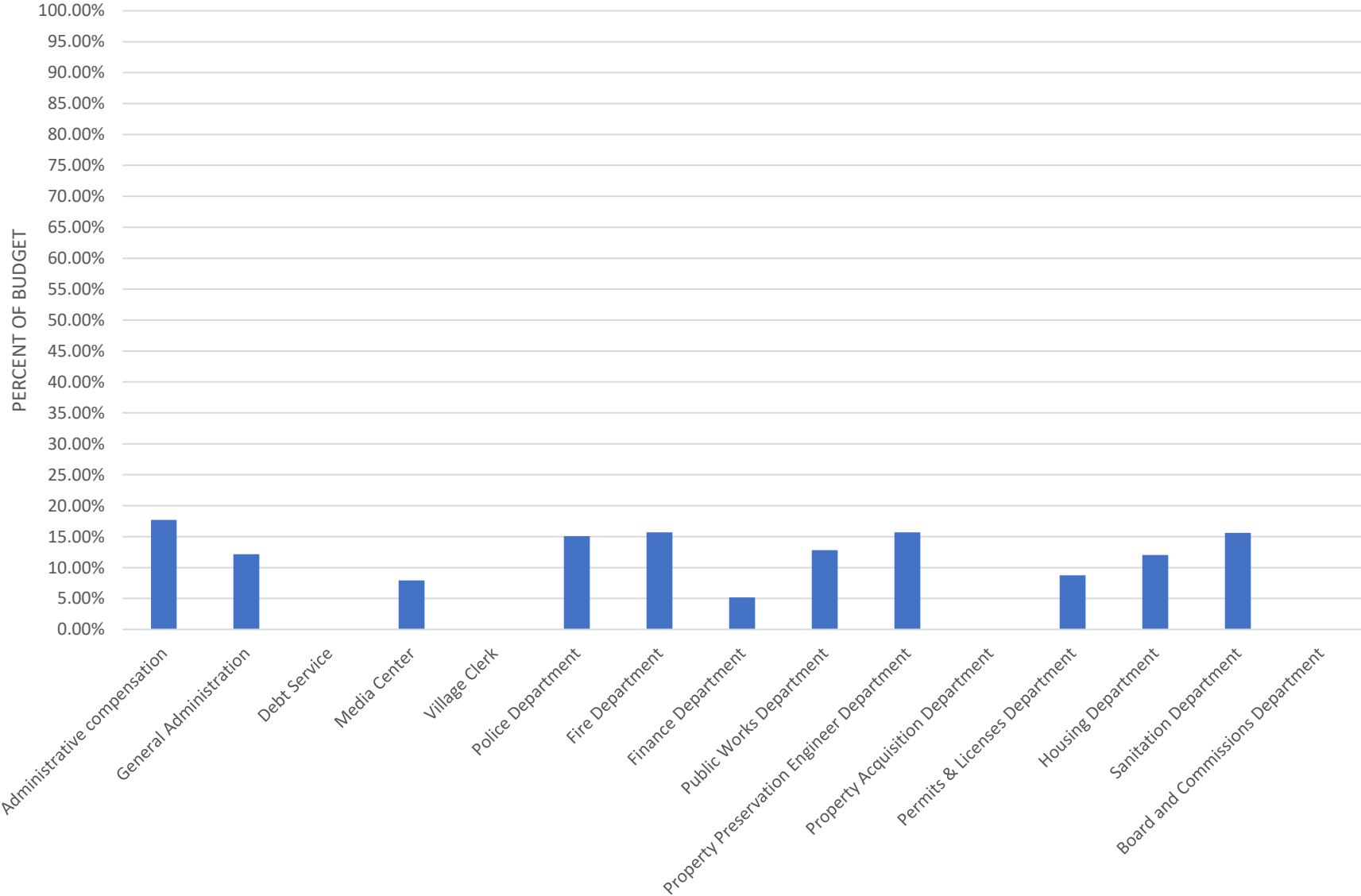
*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED JUNE 30, 2020**

	June Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year June Actual
<b>REVENUES</b>					
Property taxes-net	\$ 9,372.14	\$ 37,733.20	\$ 4,016,673.00	0.94%	\$ 151,108.74
Interest income	15.95	129.05	15,768.00	0.82%	3,443.57
Other income	-	-	110,000.00	0.00%	54,621.73
Total revenues	<u>9,388.09</u>	<u>37,862.25</u>	<u>4,142,441.00</u>	<u>0.91%</u>	<u>209,174.04</u>
<b>EXPENDITURES</b>					
Debt service					
Principal	-	-	3,585,000.00	0.00%	-
Interest paid	483,427.50	483,427.50	987,855.00	48.94%	509,536.75
Other fees	-	-	46,000.00	0.00%	-
Total expenditures	<u>483,427.50</u>	<u>483,427.50</u>	<u>4,618,855.00</u>	<u>10.47%</u>	<u>509,536.75</u>
Excess (deficiency) of revenues over (under) expenditures	(474,039.41)	(445,565.25)	(476,414.00)		(300,362.71)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	-	-	-	0.00%	-
Transfer out	-	-	-	0.00%	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Net changes in fund balances	<u>\$ (474,039.41)</u>	<u>(445,565.25)</u>	<u>\$ (476,414.00)</u>		<u>(300,362.71)</u>
Fund balances (deficits) at beginning of year		<u>926,855.06</u>			<u>1,079,501.40</u>
Fund balances at end of year		<u>\$ 481,289.81</u>			<u>\$ 779,138.69</u>

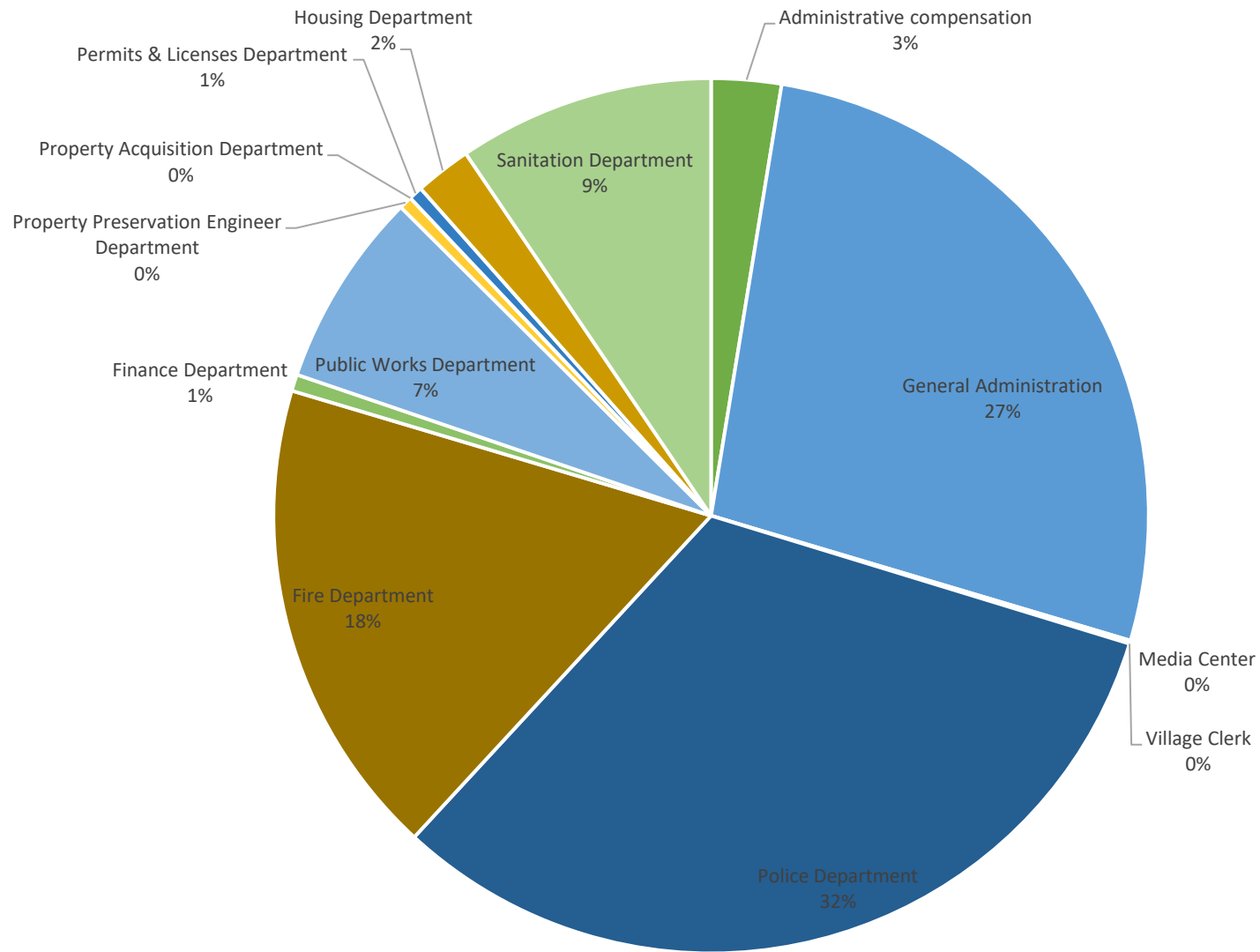
*Amounts UNAUDITED updated through June 30, 2020*

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



*Amounts UNAUDITED updated through June 30, 2020*

## VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES**  
**AS OF JUNE 30, 2020**

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	Current Year Actual
<b>General Fund - Unrestricted</b>	
Accounts payable	\$ 749,844.11
Local debt recovery	11,162.99
Bond payments commingled account	1,022,771.94
Dorchester	4,051.38
Clerks account	440,104.57
Clerks ub unapplied cash	265,767.00
Petty cash	16.85
Payroll checking	371,821.51
Corp IPTIP cash	1,686,953.48
Total General Fund - Unrestricted	\$ 4,552,493.83

<b>General Fund - Restricted</b>	
Capital projects installment	444,077.75
Narcint account	8,201.88
JAG	11,117.73
City of Chicago-tort liability	53,197.81
Federal forfeiture cash	9,637.94
State forfeiture cash	59,238.51
Fire department 2% fund	29,036.32
Federal holding cash	153,317.34
Grants	17,305.76
911 account	125.01
Total General Fund - Restricted	\$ 785,256.05



**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES (CONTINUED)**  
**AS OF JUNE 30, 2020**

	Current Year Actual
<b>Enterprise Fund</b>	
<b>Water</b>	
Clerk's account	29,126.61
Clerk's account-credit card	-
Water fund checking account	1,358,231.03
Petty cash	500.00
Total Water	\$ 1,387,857.64
 <b>Sewer</b>	
Clerk's account	226,976.67
Sewer	820,959.09
Total Sewer	\$ 1,047,935.76
 <b>Melanie Fitness Center</b>	
Cash	4,308.00
Total Melanie Fitness Center	\$ 4,308.00
 <b>Special Revenue</b>	
Motor Fuel Tax	2,019,863.34
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	78,892.50
TIF III Indulux	261,359.50
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
Federal Forfeiture	-
State Forfeiture	-
Foreign Fire Tax	-

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES (CONTINUED)**  
**AS OF JUNE 30, 2020**

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	<u>Current Year Actual</u>
<b>Debt Service</b>	
<b>2009A</b>	
Bond payments commingled account	-
Escrowed bank account	<u>21,644.48</u>
Total 2009A	<u>21,644.48</u>
<b>2009B</b>	
Bond payments commingled account	141,963.94
Escrowed bank account	<u>22,590.64</u>
Total 2009B	<u>164,554.58</u>
<b>2009C</b>	
Bond payments commingled account	-
Escrowed bank account	<u>617,875.03</u>
Total 2009C	<u>617,875.03</u>
<b>Homewood Disposal Bonds</b>	
Bond payments commingled account	-
Escrowed bank account	<u>77,424.27</u>
Total Homewood Disposal Bonds	<u>77,424.27</u>
Total Debt Service	<u><u>\$ 881,498.36</u></u>

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**LONG-TERM DEBT FUNDING STATUS**  
**AS OF JUNE 30, 2020**

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
<b>Payment</b>						
June interest	\$ -	\$ 151,800.00	\$ 166,377.50	\$ 144,250.00	\$ 21,000.00	\$ 483,427.50
December interest	470,550.12	151,800.00	166,377.50	144,250.00	42,000.00	974,977.62
December principal	682,472.05	965,000.00	220,000.00	1,000,000.00	1,400,000.00	4,267,472.05
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,268,600.00</u>	<u>\$ 552,755.00</u>	<u>\$ 1,288,500.00</u>	<u>\$ 1,463,000.00</u>	<u>\$ 5,725,877.17</u>
Amount paid	-	151,800.00	166,377.50	144,250.00	21,000.00	483,427.50
Amount due at December 1st	<u>1,153,022.17</u>	<u>1,116,800.00</u>	<u>386,377.50</u>	<u>1,144,250.00</u>	<u>1,442,000.00</u>	<u>5,242,449.67</u>
Water fund checking account	1,358,231.03	-	-	-	-	1,358,231.03
General fund restricted cash account	53,197.81	-	-	-	-	53,197.81
Water fund checking account	<u>1,411,428.84</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,411,428.84</u>
Debt service balances	<u>-</u>	<u>21,644.48</u>	<u>164,554.58</u>	<u>617,875.03</u>	<u>77,424.27</u>	<u>881,498.36</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,022,771.94</u>
Unfunded (overfunded) balance	<u>\$ (258,406.67)</u>	<u>\$ 1,095,155.52</u>	<u>\$ 221,822.92</u>	<u>\$ 526,374.97</u>	<u>\$ 1,364,575.73</u>	<u>\$ 1,926,750.53</u>
% Funded	122.41%	1.94%	42.59%	54.00%	5.37%	63.25%

*Amounts UNAUDITED updated through June 30, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**UTILITY AGED TRIAL BALANCE BY DISTRICT**  
**AS OF JULY 24, 2020**

	0 Days	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Total Accounts Receivable
District 1	\$ 862.85	\$ 346,179.40	\$ (3,428.85)	\$ (18,911.03)	\$ 371.41	\$ 686,973.91	\$ 1,012,047.69
District 2	424.97	(2,453.03)	(14,877.86)	116,319.17	482.19	749,749.75	849,645.19
District 3	253.53	(3,271.46)	205,256.97	(30,708.18)	-	795,487.99	967,018.85
District 4	-	166,331.34	-	25,664.38	6,480.68	831,889.78	1,030,366.18
District 6-8	-	17,402.31	(162.34)	337.27	3,796.46	151,407.99	172,781.69
	<u>\$ 1,541.35</u>	<u>\$ 524,188.56</u>	<u>\$ 186,787.92</u>	<u>\$ 92,701.61</u>	<u>\$ 11,130.74</u>	<u>\$ 3,215,509.42</u>	<u>\$ 4,031,859.60</u>

*Amounts UNAUDITED updated through June 30, 2020*