

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

APRIL 30, 2020

VILLAGE OF DOLTON, ILLINOIS
TABLE OF CONTENTS
PERIOD ENDED APRIL 30, 2020

	<u>Page(s)</u>
FUND FINANCIAL STATEMENTS	
Balance Sheet-General Fund	1-2
Statement of Detailed Revenue, Expenditures and Changes in Fund Balance-General Fund	3-11
Balance Sheet-Enterprise Fund-Water Fund	12-13
Statement of Revenue, Expense and Changes in Net Position Enterprise Fund-Water Fund	14-15
Balance Sheet-Enterprise Fund-Sewer Fund	16
Statement of Revenue, Expense and Changes in Net Position Enterprise Fund-Sewer Fund	17
Balance Sheet-Enterprise Fund-Melanie Fitness Center	18
Statement of Revenue, Expense and Changes in Net Position Enterprise Fund-Melanie Fitness Center	19
Balance Sheet-Special Revenue Fund Motor Fuel Tax	20
Statement of Revenues, Expenditures and Changes In Fund Balance-Special Revenue Fund Motor Fuel Tax	21
Balance Sheet-Special Revenue Fund TIF I I-94 Sibley	22
Statement of Revenues, Expenditures and Changes In Fund Balance-Special Revenue Fund TIF I I-94 Sibley	23
Balance Sheet-Special Revenue Fund TIF II Sibley Woodlawn	24
Statement of Revenues, Expenditures and Changes In Fund Balance-Special Revenue Fund TIF II Sibley Woodlawn	25
Balance Sheet-Special Revenue Fund TIF III Indulux	26
Statement of Revenues, Expenditures and Changes In Fund Balance-Special Revenue Fund TIF III Indulux	27
Balance Sheet-Debt Service Funds	28
Statement of Revenues, Expenditures and Changes In Fund Balance-Debt Service Funds	29

**VILLAGE OF DOLTON, ILLINOIS
TABLE OF CONTENTS
PERIOD ENDED APRIL 30, 2020**

	<u>Page(s)</u>
SUPPLEMENTARY INFORMATION	
As A Percent of Budget-General Fund	30
General Fund By Department	31
Cash Balances	32-34
Long-Term Debt Funding Status	35
Utility Aged Trial Balance by District	36

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 4,451,852.41	\$ 3,775,566.88
Restricted cash	721,416.69	1,460,540.54
Receivables		
Property taxes-net	5,549,801.37	6,335,112.30
Refuse	741,346.58	641,090.73
Other taxes	926,489.90	1,229,221.89
Other	448,838.32	167,227.88
Due from other funds	1,929,978.29	2,016,292.30
Due from other governmental agencies		
Park district	300,000.00	300,000.00
Less: allowance for uncollectible	(300,000.00)	(300,000.00)
Inventories	3,977.15	28,336.30
Land held for resale	245,712.00	245,712.00
Prepaid items	67,573.00	72,679.66
	<u>\$ 15,086,985.71</u>	<u>\$ 15,971,780.48</u>
LIABILITIES		
Accounts payable	1,337,763.84	717,863.16
Accrued salaries payable	436,367.57	356,277.75
Due to other funds	6,601,012.55	7,369,047.26
Due to pension funds	325,549.63	325,549.63
Unclaimed property checks	25,662.72	26,492.09
Utility overpayments	88,971.32	42,925.96
Payroll withholdings	11,733.44	10,154.62
Sales tax incentive payable	-	100,684.73
Escrow deposits	77,725.00	78,500.00
Red light fees payable	92,629.91	262,198.98
Retro payable	-	122,868.17
Tax anticipation warrants payable	-	-
Liability insurance payable	101,578.30	101,578.30
Property taxes-allowance	516,686.00	-
Other liabilities	6,030.06	6,030.06
	<u>9,621,710.34</u>	<u>9,520,170.71</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	5,033,115.37	6,335,112.30
Grants	72,940.74	22,940.74
	<u>5,106,056.11</u>	<u>6,358,053.04</u>

Amounts UNAUDITED updated through August 31, 2020

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

	Current Year Actual	Prior Year Actual
FUND BALANCES		
Nonspendable		
Prepaid items	\$ 67,573.00	\$ 72,679.66
Restricted		
Grants	17,305.76	17,305.76
Capital improvement	444,077.75	573,077.75
Public safety	260,033.18	226,251.60
Tort liability	-	594,187.18
Unassigned (deficit)	(429,770.43)	(1,389,945.22)
 Total fund balances (deficit)	 359,219.26	 93,556.73
 Total liabilities, deferred inflows of resources and fund balances	 \$ 15,086,985.71	 \$ 15,971,780.48

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

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
REVENUES					
Property taxes-net	\$ -	\$ 5,314,701.32	\$ 4,862,000.00	109.31%	\$ 4,579,423.86
Property taxes-pension	-	2,580,705.88	2,311,920.00	111.63%	1,695,950.69
Property taxes-tort	-	1,224,640.61	1,094,400.00	111.90%	594,187.18
Other taxes					
Cannabis tax	-	3,788.74	-	0.00%	-
Home rule sales tax	(7,633.02)	798,168.74	802,000.00	99.52%	767,579.93
Hotel tax	-	-	7,200.00	0.00%	7,200.00
Sales tax	(7,286.19)	2,217,924.82	2,191,000.00	101.23%	2,109,138.49
Simplified municipal telecom tax	(1,744.42)	265,160.01	322,000.00	82.35%	315,200.56
Transfer tax	(100.00)	242,106.16	295,000.00	82.07%	267,557.50
Utilities tax	49,520.50	1,385,344.44	1,391,000.00	99.59%	1,406,895.19
Video gaming tax	(31,303.30)	248,114.79	298,000.00	83.26%	272,414.83
Other taxes	(20.67)	84,996.36	83,400.00	101.91%	119,729.14
Total taxes	1,432.90	14,365,651.87	13,657,920.00	105.18%	12,135,277.37
Intergovernmental					
State income tax	(232,126.01)	2,277,295.76	2,267,000.00	100.45%	2,393,806.18
Personal property replacement tax	(28,618.38)	254,016.44	212,000.00	119.82%	232,058.16
Local motor fuel tax	-	39,052.44	39,000.00	100.13%	41,083.05
911 service surcharge	-	10,183.25	13,600.00	74.88%	13,463.65
Grants	-	-	-	0.00%	63,265.98
Illinois public risk fund	-	44,979.00	24,000.00	187.41%	-
Community development block grant	200,000.00	200,000.00	200,000.00	100.00%	-
Grass cutting	-	46,419.00	31,500.00	147.36%	-
JAG	-	-	20,150.00	0.00%	-
Total intergovernmental	(60,744.39)	2,871,945.89	2,807,250.00	102.30%	2,743,677.02
Licenses					
Rental	(50.00)	43,875.00	52,000.00	84.38%	53,480.00
Vehicle	(600.00)	328,350.00	272,000.00	120.72%	303,772.50
Business	-	22,310.46	270,000.00	8.26%	14,342.00
Animal	-	3,395.00	3,690.00	92.01%	3,765.00
Cable franchise	-	266,047.10	228,000.00	116.69%	232,652.46
Illinois bell franchise	-	-	21,800.00	0.00%	5,455.74
Contractors	(525.00)	113,150.00	51,100.00	221.43%	52,350.00
Other licenses	-	394,836.47	45,000.00	877.41%	45,985.00
Liquor	1,700.00	68,203.65	43,300.00	157.51%	42,446.32
Inspection fees	-	160,151.92	199,000.00	80.48%	180,309.99
Fire fees	-	20,200.00	24,000.00	84.17%	15,100.00
Total licenses	525.00	1,420,519.60	1,209,890.00	117.41%	949,659.01
Permits					
Building	-	67,190.97	250,000.00	26.88%	242,432.04
Other permits	(750.00)	44,119.54	3,750.00	1176.52%	2,440.00
Total permits	(750.00)	111,310.51	253,750.00	43.87%	244,872.04
Charge for services					
Utilities charges	(34,009.13)	1,836,750.04	1,945,000.00	94.43%	1,649,503.87
Utilities penalties	-	338.60	-	0.00%	1,630.00
Special police services	-	55,809.59	55,000.00	101.47%	63,477.58
Total charge for services	(34,009.13)	1,892,898.23	2,000,000.00	94.64%	1,714,611.45

Amounts UNAUDITED updated through August 31, 2020

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

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
REVENUES (Continued)					
Fines and forfeitures					
Red light fees	\$ 388,601.06	\$ 861,531.59	\$ 477,000.00	180.61%	\$ 968,875.18
Towing fees	(500.00)	97,450.00	170,000.00	57.32%	95,200.00
Court fines	(15.00)	27,838.33	100,000.00	27.84%	47,309.09
Parking fines	(425.00)	89,763.51	50,000.00	179.53%	114,506.60
Overweight truck fines	-	2,050.00	150,000.00	1.37%	3,720.00
Housing fines	-	350,942.00	200,000.00	175.47%	382,577.75
Municipal collections	-	733,779.02	412,000.00	178.10%	824,197.24
Local debt recovery collections	-	684,541.68	378,200.00	181.00%	756,453.82
Other fines	-	69,872.50	100,000.00	69.87%	122,001.60
Fire recovery program	-	-	75,000.00	0.00%	-
Forfeiture income	-	28,235.37	26,975.00	104.67%	123,570.96
Total fines and forfeitures	<u>387,661.06</u>	<u>2,946,004.00</u>	<u>2,139,175.00</u>	<u>137.72%</u>	<u>3,438,412.24</u>
Interest income	<u>-</u>	<u>16,574.03</u>	<u>18,100.00</u>	<u>91.57%</u>	<u>17,752.52</u>
Other					
Escrow forfeiture	(2,000.00)	25,000.00	106,050.00	23.57%	79,500.00
Sponsorships	-	11,650.00	5,000.00	233.00%	4,600.00
Sponsorships-Ardagh	(50,000.00)	-	-	0.00%	-
Rental income	-	38,371.02	73,400.00	52.28%	74,956.67
Village property rental	-	-	20,000.00	0.00%	-
Retiree insurance contribution	(56,976.53)	-	-	0.00%	(225.00)
Workers compensation reimbursement	-	124,034.01	100,000.00	124.03%	107,632.85
TIF #3 Indulux reimbursement	-	84,024.32	84,100.00	99.91%	81,577.04
Motor fuel tax reimbursement	-	-	147,000.00	0.00%	-
Miscellaneous	(5,176.19)	216,343.65	180,000.00	120.19%	189,336.09
Total other	<u>(114,152.72)</u>	<u>499,423.00</u>	<u>715,550.00</u>	<u>69.80%</u>	<u>537,377.65</u>
Total revenues	<u>179,962.72</u>	<u>24,124,327.13</u>	<u>22,801,635.00</u>	<u>105.80%</u>	<u>21,781,639.30</u>

Amounts UNAUDITED updated through August 31, 2020

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

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 3,122.92	\$ 145,777.81	\$ 142,680.00	102.17%	\$ 143,909.66
Salaries-elected official allowance	-	112,000.32	112,000.00	100.00%	112,000.35
FICA tax	238.90	19,721.00	19,500.00	101.13%	19,576.64
IMRF contribution	117.38	3,122.62	2,200.00	141.94%	5,231.50
Medical insurance	-	117,736.91	145,000.00	81.20%	111,669.55
Total administrative compensation	<u>3,479.20</u>	<u>398,358.66</u>	<u>421,380.00</u>	<u>94.54%</u>	<u>392,387.70</u>
General administration					
Salaries	4,931.69	270,376.95	335,560.00	80.57%	259,901.84
FICA tax	325.51	18,997.83	26,000.00	73.07%	19,213.71
IMRF contribution	184.34	3,192.51	2,510.00	127.19%	5,921.72
Medical insurance	2,343.83	221,073.43	100,000.00	221.07%	151,718.23
Medical insurance-retirees	(56,976.53)	101,420.34	81,600.00	124.29%	22,301.91
Life insurance	-	-	-	0.00%	-
Unemployment compensation	14,884.41	80,076.40	93,000.00	86.10%	84,435.57
Worker's compensation	-	1,413,162.50	865,000.00	163.37%	823,935.00
Membership dues	-	8,786.89	22,000.00	39.94%	19,769.89
Training	-	1,020.00	1,000.00	102.00%	325.00
Janitorial services	224.00	2,062.74	-	0.00%	-
Credit card expenditures	-	42,193.42	-	0.00%	-
Bank fees	714.17	87,347.64	80,000.00	109.18%	80,038.68
Municipal collection of Amercia fees	-	394,153.56	175,000.00	225.23%	354,383.12
Red light service fees	171,508.53	638,853.00	465,000.00	137.39%	713,372.88
Postage & mailing	1,981.27	6,481.81	8,000.00	81.02%	5,242.36
Printing	-	1,537.00	2,000.00	76.85%	1,788.00
Publishing	-	1,754.92	5,000.00	35.10%	4,081.12
Newspaper public outreach	-	-	12,000.00	0.00%	-
Office supplies	851.38	12,893.75	7,000.00	184.20%	4,886.82
Operating supplies	-	43.76	500.00	8.75%	482.59
Court reporting & filing fees	-	77.56	-	0.00%	-
Legal fees	3,859.82	255,312.84	450,000.00	56.74%	375,534.34
Auditing	-	46,000.00	45,000.00	102.22%	125,691.31
Medical services & drug testing	-	9,763.00	6,886.00	141.78%	6,558.00
Settlements	-	599.56	20,000.00	3.00%	20,811.48
Telephone	6,001.66	212,084.63	200,000.00	106.04%	171,243.15
Utilities	591.02	35,127.22	132,000.00	26.61%	92,522.94
Powering safe communities	-	7,291.94	-	0.00%	-
Liability insurance	-	1,038,963.12	881,000.00	117.93%	1,097,972.47
Maintenance services building & grounds	383.42	15,970.25	16,000.00	99.81%	16,197.35
Maintenance services equipment	-	9,101.80	7,500.00	121.36%	7,115.67
Maintenance services vehicle	-	3,665.15	-	0.00%	-
Maintenance supplies buildings & grounds	-	8,068.79	1,000.00	806.88%	622.48
Other professional services	5,242.47	50,569.47	134,115.00	37.71%	119,337.08
Other contractual services	10,438.14	764,410.25	760,000.00	100.58%	738,088.76
Special events & activities	-	18,852.30	5,000.00	377.05%	4,070.67
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	743.76	923.76	-	0.00%	-
City of Chicago payment	-	-	1,154,000.00	0.00%	-
Grants					
CDBG expenditures	258,399.58	282,701.50	200,000.00	141.35%	-
IPRF expenditures	-	-	10,000.00	0.00%	-
Other miscellaneous expenses	21,780.08	88,759.08	230,000.00	38.59%	206,761.10
Total general administration	<u>448,412.55</u>	<u>6,153,670.67</u>	<u>6,533,671.00</u>	<u>94.18%</u>	<u>5,534,325.24</u>

Amounts UNAUDITED updated through August 31, 2020

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

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ -	\$ 10,545.00	\$ 11,700.00	90.13%	\$ 27,996.89
FICA tax	-	806.73	895.00	90.14%	2,070.53
IMRF contribution	-	-	265.00	0.00%	881.89
Medical insurance	-	-	3,400.00	0.00%	3,363.55
Publishing	-	-	-	0.00%	-
Office supplies	290.44	327.43	-	0.00%	12.99
Operating supplies	-	-	-	0.00%	-
Other professional services	1,350.00	25,795.50	40,000.00	64.49%	16,575.00
Other miscellaneous expenses	-	147.60	-	0.00%	-
Coronavirus expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	1,388.69	9,526.72	-	0.00%	-
Total media center	3,029.13	47,148.98	56,260.00	83.81%	50,900.85
Village Clerk					
Salaries	-	250.00	3,000.00	8.33%	3,000.00
Publishing	-	-	20,000.00	0.00%	-
Office supplies	61.74	61.74	-	0.00%	-
Other professional services	-	358.00	900.00	39.78%	900.00
Capital outlay					
Equipment	-	367.29	-	0.00%	-
Total Village Clerk	61.74	1,037.03	23,900.00	4.34%	3,900.00
Police department					
Salaries	44,298.48	3,317,104.24	3,310,000.00	100.21%	3,098,955.16
Salaries overtime	(8,357.50)	522,023.66	464,000.00	112.51%	423,097.26
Salaries crossing guards	(2,402.54)	115,432.21	140,790.00	81.99%	125,953.50
Salaries management	3,563.24	842,374.45	1,009,000.00	83.49%	757,736.68
FICA tax	3,234.76	117,823.27	107,000.00	110.12%	104,204.77
IMRF contribution	(170.86)	8,287.34	12,605.00	65.75%	18,719.18
Pension contribution	-	1,661,312.23	1,459,200.00	113.85%	981,173.58
Medical insurance	-	554,625.67	610,000.00	90.92%	706,708.78
Uniform allowance	528.00	71,694.76	33,400.00	214.65%	30,832.73
Dues	-	-	500.00	0.00%	360.00
Organization memberships	-	1,740.00	4,000.00	43.50%	3,740.00
Training	-	1,599.00	25,000.00	6.40%	2,266.60
Public education	-	159.00	500.00	31.80%	254.95
Janitorial services	1,400.00	16,101.40	1,500.00	1073.43%	13,729.10
Postage & mailing	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	501.39	9,611.64	12,000.00	80.10%	10,769.07
Operating supplies	-	8,677.03	10,000.00	86.77%	20,327.56
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	11,255.89	85,960.11	78,000.00	110.21%	70,685.92
Traveling expenses	-	-	1,000.00	0.00%	87.00
Telephone	1,759.42	18,311.88	27,000.00	67.82%	4,508.96
Maintenance services building & grounds	60.00	17,321.15	15,000.00	115.47%	11,117.47
Maintenance services equipment	-	227.50	4,500.00	5.06%	450.00
Maintenance services vehicle	3,891.72	105,689.48	100,000.00	105.69%	100,812.18
Maintenance supplies buildings & grounds	-	862.52	1,000.00	86.25%	75.93
Maintenance supplies equipment	5.98	4,430.44	3,000.00	147.68%	2,062.69
Maintenance supplies vehicles	1,500.00	12,357.12	1,500.00	823.81%	4,215.68
Other professional services	4,966.83	93,249.17	36,000.00	259.03%	32,311.00

Amounts UNAUDITED updated through August 31, 2020

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

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Other contractual services	\$ 3,312.35	\$ 50,767.91	\$ 45,000.00	112.82%	\$ 59,463.52
Other miscellaneous expenses	1,691.15	36,258.94	60,000.00	60.43%	57,210.91
Coronavirus expenditures	12,038.26	21,415.94	-	0.00%	-
Grants					
Forfeiture purchases	1,061.11	46,410.61	80,000.00	58.01%	71,013.22
IPRF expenditures	-	-	10,000.00	0.00%	-
JAG grant related expenditures	-	13,689.00	20,150.00	67.94%	-
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	388,309.79	177,000.00	219.38%	45,402.76
Vehicle	-	-	-	0.00%	-
Total police department	84,137.68	8,143,827.46	7,858,645.00	103.63%	6,758,246.16
Fire department					
Salaries	5,376.47	1,762,297.29	1,834,000.00	96.09%	1,654,586.71
Salaries overtime	(742.68)	414,021.01	546,000.00	75.83%	522,980.39
Salaries management	(1,065.98)	120,882.90	150,000.00	80.59%	156,881.51
Salaries retro	-	8,534.00	150,000.00	5.69%	122,868.17
FICA tax	(30.45)	41,975.78	38,100.00	110.17%	42,494.26
IMRF contribution	(13.34)	10.00	765.00	1.31%	808.65
Pension contribution	-	919,393.65	852,720.00	107.82%	714,777.11
Medical insurance	-	368,210.33	363,000.00	101.44%	356,568.01
Uniform allowance	-	13,957.00	16,200.00	86.15%	14,731.75
Dues	-	-	-	0.00%	-
Organization memberships	-	2,339.25	6,180.00	37.85%	5,625.08
Training	-	12,102.50	18,750.00	64.55%	3,688.45
Public education	-	-	2,000.00	0.00%	1,510.00
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	11.57	7,248.46	4,500.00	161.08%	14,628.53
Operating supplies	2,102.60	2,567.11	20,000.00	12.84%	19,058.04
Operating supplies EMS	-	-	50,000.00	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	7,034.98	53,685.85	54,000.00	99.42%	44,179.00
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	10,000.00	0.00%	-
Telephone	227.07	2,281.18	15,725.00	14.51%	1,310.01
Utilities	-	3,983.10	30,000.00	13.28%	-
Maintenance services building & grounds	-	21,568.04	20,000.00	107.84%	22,536.80
Maintenance services equipment	234.00	13,702.06	20,000.00	68.51%	11,403.85
Maintenance services vehicle	-	38,378.47	30,000.00	127.93%	27,959.80
Maintenance supplies buildings & grounds	8,776.38	11,463.57	-	0.00%	7,320.94
Maintenance supplies equipment	1,343.15	9,870.23	2,000.00	493.51%	2,981.85
Maintenance supplies vehicles	333.64	10,521.55	10,000.00	105.22%	5,598.06

Amounts UNAUDITED updated through August 31, 2020

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

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Other professional services	\$ 3,738.64	\$ 22,601.67	\$ 15,000.00	150.68%	\$ 13,844.12
Other contractual services	-	100.00	-	0.00%	84,578.78
Coronavirus expenditures	(368.21)	1,426.16	-	0.00%	-
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grant purchases	-	14,201.21	30,000.00	47.34%	28,752.35
Other miscellaneous expenses	(748.27)	6,930.20	2,000.00	346.51%	28,518.49
Lease payment	49,718.25	183,969.71	135,000.00	136.27%	-
Capital outlay					
Equipment	-	-	-	0.00%	49,718.25
Vehicles	-	-	-	0.00%	-
Total fire department	<u>75,927.82</u>	<u>4,068,222.28</u>	<u>4,425,940.00</u>	<u>91.92%</u>	<u>3,959,908.96</u>
Finance department					
Salaries	-	-	80,000.00	0.00%	32,178.46
FICA tax	-	-	6,120.00	0.00%	2,083.16
IMRF contribution	-	-	680.00	0.00%	925.69
Medical insurance	-	-	30,000.00	0.00%	4,524.08
Organization memberships	-	-	500.00	0.00%	-
Training	-	-	5,000.00	0.00%	-
Office supplies	-	-	500.00	0.00%	120.51
Other professional services	18,690.96	245,960.28	152,000.00	161.82%	-
Total finance department	<u>18,690.96</u>	<u>245,960.28</u>	<u>274,800.00</u>	<u>89.51%</u>	<u>39,831.90</u>
Public works department					
Salaries	9,446.13	678,281.33	718,000.00	94.47%	562,094.88
Salaries overtime	(926.17)	69,688.83	37,800.00	184.36%	60,500.89
Salaries management	1,454.37	68,056.11	113,600.00	59.91%	55,912.99
FICA tax	(1,059.62)	61,449.24	65,000.00	94.54%	62,445.90
IMRF contribution	277.56	11,925.93	7,100.00	167.97%	16,573.96
Medical insurance	-	148,640.71	176,000.00	84.45%	118,999.35
Uniform allowance	-	16,486.61	40,000.00	41.22%	37,447.94
Dues	-	100.00	100.00	100.00%	100.00
Organization memberships	-	-	-	0.00%	-
Training	(2,260.00)	726.00	2,500.00	29.04%	2,249.00
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	476.86	4,300.08	2,500.00	172.00%	2,358.73
Operating supplies	-	-	10,000.00	0.00%	142.45
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	7,064.40	40,126.98	35,000.00	114.65%	17,671.44
Equipment rentals	282.09	7,231.85	6,000.00	120.53%	5,735.77
Telephone	-	-	-	0.00%	-
Utilities	1,027.09	13,585.96	19,100.00	71.13%	6,748.39
Maintenance services building & grounds	1,239.00	65,313.41	71,250.00	91.67%	56,344.70
Maintenance services equipment	3,177.50	87,739.24	72,000.00	121.86%	60,574.44
Maintenance services vehicle	7,014.82	92,538.50	80,000.00	115.67%	86,318.11
Maintenance services sidewalks	-	64,255.00	84,500.00	76.04%	84,500.00
Maintenance services other	-	9,631.87	10,000.00	96.32%	9,153.76
Maintenance supplies buildings & grounds	-	25.98	1,000.00	2.60%	879.57
Maintenance supplies equipment	-	-	3,500.00	0.00%	3,108.51
Maintenance supplies vehicles	150.00	1,326.94	3,500.00	37.91%	3,147.61
Maintenance supplies street repair	-	-	-	0.00%	-
Maintenance supplies street lighting	-	24,415.82	25,000.00	97.66%	13,101.29
Maintenance supplies signs	-	9,106.00	2,500.00	364.24%	2,166.20

Amounts UNAUDITED updated through August 31, 2020

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

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Maintenance supplies other	\$ -	\$ 618.00	\$ -	0.00%	\$ -
Janitorial supplies	-	-	-	0.00%	-
Other professional services	2,488.64	24,980.24	57,000.00	43.82%	54,811.07
Other contractual services	-	-	-	0.00%	1,000.00
Coronavirus expenditures	149.95	951.22	-	0.00%	-
Tree maintenance	-	154,065.00	75,000.00	205.42%	16,545.00
Village hall expenses	-	1,387.14	5,000.00	27.74%	1,776.53
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	-	8,146.31	-	0.00%	260.99
Lease payment	-	-	80,000.00	0.00%	-
Grants					
IPRF expenditures	-	8,543.42	-	0.00%	-
Capital outlay					
Equipment	-	172,975.04	-	0.00%	-
Vehicle	-	-	-	0.00%	-
Total public works department	30,002.62	1,846,618.76	1,802,950.00	102.42%	1,342,669.47
Property preservation engineer department					
Salaries	3,709.03	75,828.67	75,100.00	100.97%	37,319.10
FICA tax	273.00	5,653.39	5,800.00	97.47%	2,952.90
IMRF contribution	65.65	917.51	640.00	143.36%	1,263.51
Medical insurance	-	5,976.25	5,700.00	104.85%	5,744.64
Other miscellaneous expenses	-	-	-	0.00%	159.91
Total property preservation engineer department	4,047.68	88,375.82	87,240.00	101.30%	47,440.06
Property acquisition department					
Other contracted services	-	-	100,000.00	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	-	-	100,000.00	0.00%	-
Permits & licenses department					
Salaries	(2,640.07)	68,906.77	160,000.00	43.07%	109,811.93
FICA tax	(205.37)	4,917.21	12,300.00	39.98%	8,228.26
IMRF contribution	12.76	686.16	770.00	89.11%	1,577.31
Medical insurance	-	17,694.53	19,300.00	91.68%	13,227.58
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	1,000.00	0.00%	530.99
Office supplies	-	1,130.67	675.00	167.51%	657.77
Engineering services	-	-	2,000.00	0.00%	1,185.00
Other professional services	-	-	-	0.00%	-
Other contractual services	3,190.96	50,757.40	50,500.00	100.51%	50,690.35
Other miscellaneous expenses	-	-	-	0.00%	28.42
Capital outlay					
Equipment	-	-	1,000.00	0.00%	349.00
Total permits & licenses department	358.28	144,092.74	247,545.00	58.21%	186,286.61

Amounts UNAUDITED updated through August 31, 2020

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

Housing department					
Salaries	6,978.90	281,243.48	260,000.00	108.17%	211,276.16
FICA tax	505.90	20,848.30	20,000.00	104.24%	15,502.63
IMRF contribution	130.35	2,699.47	2,100.00	128.55%	4,868.58
Medical insurance	(3.43)	18,776.19	35,000.00	53.65%	31,471.03
Dues	-	-	4,500.00	0.00%	4,500.00
Seminars	-	-	1,000.00	0.00%	-
Postage & mailing	914.16	8,858.35	24,000.00	36.91%	22,087.11
Printing	-	1,704.00	2,000.00	85.20%	1,423.00
Office supplies	-	961.00	2,500.00	38.44%	643.58
Automotive fuel	2,813.95	21,474.17	19,500.00	110.12%	17,671.40
Maintenance services vehicle	-	3,687.15	6,000.00	61.45%	4,355.45
Other professional services	-	450.00	-	0.00%	-
Other contractual services	2,488.64	17,301.55	40,500.00	42.72%	24,726.92
Board ups	540.00	54,315.00	55,000.00	98.75%	52,447.00
Lawn care	-	141,000.00	66,000.00	213.64%	62,802.00
Other miscellaneous expenses	-	5,162.33	3,000.00	172.08%	1,844.45
Capital outlay					
Equipment	-	77,315.28	2,000.00	3865.76%	1,168.73
Total housing department	14,368.47	655,796.27	543,100.00	120.75%	456,788.04
Sanitation department					
Contract collection	\$ -	\$ 1,685,279.49	\$ 1,706,000.00	98.79%	\$ 1,621,748.07
Bad debt expense	(31,111.04)	(31,111.04)	-	0.00%	31,430.68
Total sanitation department	(31,111.04)	1,654,168.45	1,706,000.00	96.96%	1,653,178.75
Board and commissions department					
Other professional services	-	-	6,200.00	0.00%	5,845.00
Other miscellaneous expenses	-	-	-	0.00%	-
Total board and commissions department	-	-	6,200.00	0.00%	5,845.00

Amounts UNAUDITED updated through August 31, 2020

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

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
EXPENDITURES (Continued)					
Debt Service					
Principal	-	-	-	0.00%	-
Interest	-	-	-	0.00%	12,553.69
Total debt service	-	-	-	0.00%	12,553.69
Total expenditures	651,405.09	23,447,277.40	24,087,631.00	97.34%	20,444,262.43
Excess (deficiency) of revenues over (under) expenditures	(471,442.37)	677,049.73	(1,285,996.00)		1,337,376.87
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	1,400,000.00	1,400,000.00	100.00%	1,300,000.00
Capital lease proceeds	(33,165.62)	336,569.38	-	0.00%	-
Sale of fixed assets	-	-	-	0.00%	-
Sale of property	-	68,500.00	-	0.00%	-
Sale of foreclosed property	-	-	400,000.00	0.00%	-
Transfers in	-	-	-	0.00%	885,901.59
Transfers out-debt service	(440,594.45)	(440,594.45)	-	0.00%	-
Transfers out	-	(1,775,862.13)	-	0.00%	-
Total other financing sources (uses)	(473,760.07)	(411,387.20)	1,800,000.00	-22.85%	2,185,901.59
Net change in fund balance	(945,202.44)	265,662.53	514,004.00		3,523,278.46
Fund balance (deficit) at beginning of year	-	93,556.73	-		(3,429,721.73)
Fund balance (deficit) at end of year	<u>\$ (945,202.44)</u>	<u>\$ 359,219.26</u>	<u>\$ 514,004.00</u>		<u>\$ 93,556.73</u>

Amounts UNAUDITED updated through August 31, 2020

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,358,731.03	\$ 540,501.95
Accounts receivable		
Customers	4,350,989.66	3,898,798.67
Less: allowance for doubtful accounts	(856,619.34)	(725,076.70)
Due from other funds	2,121,443.73	2,411,663.69
Total current assets	6,974,545.08	6,125,887.61
Noncurrent Assets		
Capital assets		
Depreciable	1,776,160.91	1,742,995.29
Less: accumulated depreciation	(1,749,447.29)	(1,742,995.29)
Net pension asset-IMRF	458,815.00	101,406.00
Total noncurrent assets	485,528.62	101,406.00
Total assets	7,460,073.70	6,227,293.61
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	2,547.00	2,547.00
Deferred outflow-IMRF	21,692.00	290,632.00
Total deferred outflows	24,239.00	293,179.00
LIABILITIES		
Current Liabilities		
Accounts payable	301,908.94	281,282.68
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	-	-
Total current liabilities	433,761.13	415,985.55
Noncurrent Liabilities		
Tenant deposits	19,075.00	16,150.00
Capital lease liability	33,165.62	-
City of Chicago payable	7,842,501.93	8,486,343.49
Total noncurrent liabilities	7,894,742.55	8,502,493.49
Total liabilities	8,328,503.68	8,918,479.04

Amounts UNAUDITED updated through August 31, 2020

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

	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>195,645.00</u>	<u>73,261.00</u>
NET POSITION		
Investment in capital assets	26,714	-
Unrestricted (deficit)	<u>(1,066,549.60)</u>	<u>(2,471,267.43)</u>
Total net position	<u>\$ (1,039,835.98)</u>	<u>\$ (2,471,267.43)</u>

Amounts UNAUDITED updated through August 31, 2020

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

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
OPERATING REVENUES					
Utility charges	\$ (373,994.68)	\$ 4,862,583.65	\$ 5,000,000.00	97.25%	\$ 4,788,313.65
Utility penalties	(1,007.15)	26,742.28	5,500.00	486.22%	5,218.69
Property taxes-tort	-	-	-	0.00%	-
Grants					
Illinois public risk fund	-	2,100.00	-	0.00%	-
Other income	(225.00)	134,740.71	145,900.00	92.35%	138,112.48
Total revenues	(375,226.83)	5,026,166.64	5,151,400.00	97.57%	4,931,644.82
OPERATING EXPENSES					
Operations					
Salaries	(3,282.49)	536,820.87	540,000.00	99.41%	560,229.67
Salaries overtime	-	-	8,100.00	0.00%	8,205.74
Salaries management	-	-	75,000.00	0.00%	-
FICA tax	215.42	38,889.43	47,000.00	82.74%	34,982.01
IMRF contribution	216.39	4,864.21	5,300.00	91.78%	9,903.68
Medical insurance	-	87,962.93	171,500.00	51.29%	99,164.47
Uniform allowance	-	1,000.00	2,870.00	34.84%	1,700.00
OPEB expense	-	-	-	0.00%	1,789.00
Training	-	96.00	2,000.00	4.80%	825.00
Purchase of water	14,012.19	3,504,912.24	3,703,000.00	94.65%	3,858,906.72
Bank fees	-	7,156.35	9,500.00	75.33%	9,019.27
Postage & mailing	-	11,692.97	8,400.00	139.20%	7,184.18
Office supplies	26.99	7,487.28	4,000.00	187.18%	5,771.35
Operating supplies	1,134.02	34,609.83	4,000.00	865.25%	4,162.95
Automotive fuel	448.24	14,295.38	21,500.00	66.49%	17,671.44
Auditing	4,815.97	61,636.94	5,000.00	1232.74%	41,931.06
Utilities	2,592.11	38,889.48	36,400.00	106.84%	21,620.06
Liability insurance	-	144,241.08	179,000.00	80.58%	114,876.97
Maintenance services building & grounds	355.50	57,233.72	47,000.00	121.77%	39,570.21
Maintenance services equipment	-	-	-	0.00%	917.50
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	-	24,816.50	14,500.00	171.15%	13,538.15
Maintenance services vehicles	-	3,349.28	2,000.00	167.46%	1,430.68
Maintenance supplies building	-	-	-	0.00%	272.23
Maintenance supplies utility system	1,220.00	56,899.75	142,500.00	39.93%	122,006.96
Maintenance supplies vehicles	-	-	-	0.00%	13.76
Other contracted services	2,488.64	17,031.08	14,800.00	115.07%	22,460.39
Other miscellaneous expenses	-	15,143.85	25,000.00	60.58%	25,538.00
Vehicle	(33,165.62)	18,377.90	20,000.00	91.89%	-
Grants					
IPRF expenses	-	2,100.00	-	0.00%	-
Bad debt expense	131,542.64	131,542.64	-	0.00%	45,875.22
Operating expenses before depreciation	122,620.00	4,821,049.71	5,088,370.00	94.75%	5,069,566.67
Depreciation	6,452.00	6,452.00	-	0.00%	-
Total operating expenses	129,072.00	4,827,501.71	5,088,370.00	94.87%	5,069,566.67
Operating income (loss)	(246,154.83)	198,664.93	63,030.00		(137,921.85)

Amounts UNAUDITED updated through August 31, 2020

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

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	350.00	0.00%	353.99
Transfer in	-	1,775,862.13	-	0.00%	-
Interest expense	-	(509,180.61)	-	0.00%	-
IMRF pension	(33,915.00)	(33,915.00)	-	0.00%	164,442.00
Total nonoperating revenues (expenses)	(33,915.00)	1,232,766.52	350.00	352219.01%	164,795.99
Change in net position	(280,069.83)	1,431,431.45	63,380.00		26,874.14
Net position at beginning of year	-	(2,471,267.43)	-		(2,498,141.57)
Net position at end of year	<u>\$ (280,069.83)</u>	<u>\$ (1,039,835.98)</u>	<u>\$ 63,380.00</u>		<u>\$ (2,471,267.43)</u>

Amounts UNAUDITED updated through August 31, 2020

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 820,959.09	\$ 457,529.66
Accounts receivable		
Customers	644,952.70	567,997.67
Less: allowance for doubtful accounts	(127,097.03)	(116,840.09)
Due from other funds	-	-
 Total current assets	 <u>1,338,814.76</u>	 <u>908,687.24</u>
Noncurrent Assets		
Net pension asset-IMRF	<u>125,551.00</u>	<u>42,666.00</u>
 Total noncurrent assets	 <u>125,551.00</u>	 <u>42,666.00</u>
 Total assets	 <u>1,464,365.76</u>	 <u>951,353.24</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	1,217.00	1,217.00
Deferred outflow-IMRF	<u>5,936.00</u>	<u>122,280.00</u>
 Total deferred outflows	 <u>7,153.00</u>	 <u>123,497.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	4,294.90	515.00
Accrued salaries payable	8,138.70	11,000.66
Accrued compensated absences	-	20,185.20
OPEB liability	40,141.00	40,141.00
Due to other funds	<u>328,204.70</u>	<u>436,711.58</u>
 Total current liabilities	 <u>380,779.30</u>	 <u>508,553.44</u>
 Total liabilities	 <u>380,779.30</u>	 <u>508,553.44</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>53,537.00</u>	<u>30,824.00</u>
NET POSITION		
Unrestricted (deficit)	<u>1,037,202.46</u>	<u>535,472.80</u>
 Total net position	 <u>\$ 1,037,202.46</u>	 <u>\$ 535,472.80</u>

Amounts UNAUDITED updated through August 31, 2020

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

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
OPERATING REVENUES					
Utility charges	\$ (37,616.06)	\$ 893,756.08	\$ 950,350.00	94.04%	\$ 930,557.12
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Total revenues	(37,616.06)	893,756.08	950,350.00	94.04%	930,557.12
OPERATING EXPENSES					
Operations					
Salaries	(23,145.46)	182,411.94	227,000.00	80.36%	243,199.29
Salaries overtime	(127.19)	(127.19)	8,100.00	-1.57%	8,106.89
Salaries management	-	-	24,400.00	0.00%	-
FICA tax	136.27	14,458.87	19,200.00	75.31%	11,612.15
IMRF contribution	89.22	1,331.25	2,200.00	60.51%	4,167.45
Medical insurance	-	49,289.55	48,500.00	101.63%	47,364.47
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	-	0.00%	854.00
Bank fees	-	2,168.55	2,900.00	74.78%	2,733.04
Automotive fuel	224.15	7,148.26	10,000.00	71.48%	8,835.73
Auditing	465.07	5,952.15	6,000.00	99.20%	3,367.01
Liability insurance	-	42,303.96	54,000.00	78.34%	28,914.61
Other professional services	2,488.64	18,394.08	15,000.00	122.63%	14,933.33
Other miscellaneous expenses	-	2,266.06	22,000.00	10.30%	21,089.86
Bad debt expense	10,256.94	10,256.94	-	0.00%	18,477.47
Total operating expenses	(9,612.36)	335,854.42	439,300.00	76.45%	413,655.30
Operating income (loss)	(28,003.70)	557,901.66	511,050.00		516,901.82
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	353.61
IMRF pension	(56,172.00)	(56,172.00)	-	0.00%	84,788.00
Total nonoperating revenues (expenses)	(56,172.00)	(56,172.00)	-	0.00%	85,141.61
Change in net position	(84,175.70)	501,729.66	511,050.00		602,043.43
Net position at beginning of year	-	535,472.80	-		(66,570.63)
Net position at end of year	<u>\$ (84,175.70)</u>	<u>\$ 1,037,202.46</u>	<u>\$ 511,050.00</u>		<u>\$ 535,472.80</u>

Amounts UNAUDITED updated through August 31, 2020

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,141.18	\$ 5,433.33
Due from other funds	-	-
Total current assets	<u>2,141.18</u>	<u>5,433.33</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,886,831.88
Less: accumulated depreciation	(2,327,063.39)	(2,243,752.44)
Construction in progress	-	20,000.00
Net pension asset-IMRF	<u>50,089.00</u>	<u>7,628.00</u>
Total noncurrent assets	<u>1,658,757.06</u>	<u>1,670,707.44</u>
Total assets	<u>1,660,898.24</u>	<u>1,676,140.77</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	134.00	134.00
Deferred outflow-IMRF	<u>2,368.00</u>	<u>21,862.00</u>
Total deferred outflows	<u>2,502.00</u>	<u>21,996.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	6,992.37	37,346.74
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>929,563.83</u>	<u>623,400.49</u>
Total current liabilities	<u>946,660.87</u>	<u>669,628.31</u>
Total liabilities	<u>946,660.87</u>	<u>669,628.31</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>21,358.00</u>	<u>5,511.00</u>
NET POSITION		
Investment in capital assets	1,608,668.06	1,643,079.44
Unrestricted (deficit)	<u>(913,286.69)</u>	<u>(620,081.98)</u>
Total net position	<u>\$ 695,381.37</u>	<u>\$ 1,022,997.46</u>

Amounts UNAUDITED updated through August 31, 2020

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

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
OPERATING REVENUES					
Membership fees	\$ (9,418.65)	\$ 76,125.67	\$ 58,000.00	131.25%	\$ 52,332.29
Rental income	-	5,500.00	-	0.00%	-
Other income	-	-	-	0.00%	-
Total revenues	(9,418.65)	81,625.67	58,000.00	140.73%	52,332.29
OPERATING EXPENSES					
Operations					
Salaries	(391.06)	115,060.62	107,400.00	107.13%	68,326.80
FICA tax	15.28	8,667.22	8,191.00	105.81%	5,069.19
IMRF contribution	(2.63)	531.35	270.00	196.80%	744.66
Medical insurance	-	11,737.62	5,500.00	213.41%	5,232.14
OPEB expense	-	-	-	0.00%	95.00
Training	-	-	-	0.00%	-
Advertising	-	403.08	5,000.00	8.06%	-
Bank fees	-	-	-	0.00%	3,344.19
Credit card fees	-	5,092.12	4,900.00	103.92%	1,049.55
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	608.90	1,000.00	60.89%	769.31
Operating supplies	-	4,810.94	15,000.00	32.07%	13,246.03
Utilities	-	20,924.90	84,120.00	24.88%	55,722.97
Equipment	-	1,201.00	30,000.00	4.00%	7,411.58
Maintenance services building & grounds	-	74.15	5,000.00	1.48%	-
Maintenance equipment	-	9,181.29	10,000.00	91.81%	8,784.97
Janitor supplies	-	2,720.81	12,000.00	22.67%	3,378.83
Other professional services	744.08	147,568.75	150,000.00	98.38%	123,979.62
Miscellaneous expenses	-	4,468.06	1,000.00	446.81%	2,695.67
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	365.67	333,050.81	439,381.00	75.80%	299,850.51
Depreciation	83,310.95	83,310.95	-	0.00%	82,065.02
Total operating expenses	83,676.62	416,361.76	439,381.00	94.76%	381,915.53
Operating income (loss)	(93,095.27)	(334,736.09)	(381,381.00)		(329,583.24)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	3.00	0.00%	2.38
IMRF pension	7,120.00	7,120.00	-	0.00%	3,025.00
Total nonoperating revenues (expenses)	7,120.00	7,120.00	3.00	237333.33%	3,027.38
Change in net position	(85,975.27)	(327,616.09)	(381,378.00)		(326,555.86)
Net position at beginning of year	-	1,022,997.46	-		1,349,553.32
Net position at end of year	<u>\$ (85,975.27)</u>	<u>\$ 695,381.37</u>	<u>\$ (381,378.00)</u>		<u>\$ 1,022,997.46</u>

Amounts UNAUDITED updated through August 31, 2020

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
SPECIAL REVENUE FUND TIF 11-94 SIBLEY
AS OF APRIL 30, 2020

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 343,806.88	\$ 343,806.88
Receivables other taxes	-	-
Due from other funds	2,522,821.77	2,523,081.77
Total assets	\$ 2,866,628.65	\$ 2,866,888.65
LIABILITIES		
Accounts payable	30.00	-
Due to other funds	-	-
Total liabilities	30.00	-
FUND BALANCES		
Restricted		
Economic development	2,866,598.65	2,866,888.65
Unassigned (deficit)	-	-
Total fund balances (deficits)	2,866,598.65	2,866,888.65
Total liabilities and fund balances	\$ 2,866,628.65	\$ 2,866,888.65

Amounts UNAUDITED updated through August 31, 2020

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND TIF I I-94 SIBLEY
FOR THE YEAR ENDED APRIL 30, 2020

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
REVENUES					
Property taxes-net	\$ -	\$ -	\$ -	0.00%	\$ -
Interest income	-	-	605.00	0.00%	576.39
Total revenues	-	-	605.00	0.00%	576.39
EXPENDITURES					
Current					
Other professional services	-	290.00	480.00	60.42%	480.00
Total Expenditures	-	290.00	480.00	60.42%	480.00
Excess (Deficiency) of Revenues over (under) Expenditures	-	(290.00)	125.00		96.39
Fund balances at beginning of year	-	2,866,888.65	-		2,866,792.26
Fund balances (deficits) at end of year	\$ -	\$ 2,866,598.65	\$ 125.00		\$ 2,866,888.65

Amounts UNAUDITED updated through August 31, 2020

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
SPECIAL REVENUE FUND TIF II SIBLEY WOODLAWN
AS OF APRIL 30, 2020

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
ASSETS		
Cash and cash equivalents	\$ 78,892.50	\$ 47,889.79
Total assets	<u>\$ 78,892.50</u>	<u>\$ 47,889.79</u>
LIABILITIES		
Accounts payable	823,696.67	1,014,666.67
Due to other funds	<u>672,209.76</u>	<u>672,159.76</u>
Total liabilities	<u>1,495,906.43</u>	<u>1,686,826.43</u>
FUND BALANCES		
Restricted		
Economic development	-	-
Unassigned (deficit)	<u>(1,417,013.93)</u>	<u>(1,638,936.64)</u>
Total fund balances (deficits)	<u>(1,417,013.93)</u>	<u>(1,638,936.64)</u>
Total liabilities and fund balances	<u>\$ 78,892.50</u>	<u>\$ 47,889.79</u>

Amounts UNAUDITED updated through August 31, 2020

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND TIF II SIBLEY WOODLAWN
FOR THE PERIOD ENDED APRIL 30, 2020

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
REVENUES					
Property taxes-net	\$ -	\$ 572,212.71	\$ 561,200.00	101.96%	\$ 534,474.27
Interest income	-	-	120.00	0.00%	114.27
Total revenues	-	572,212.71	561,320.00	101.94%	534,588.54
EXPENDITURES					
Current					
Other professional services	-	350,290.00	350,480.00	99.95%	350,480.00
Total Expenditures	-	350,290.00	350,480.00	99.95%	350,480.00
Excess (Deficiency) of Revenues over (under) Expenditures	-	221,922.71	210,840.00		184,108.54
Fund balances (deficits) at beginning of year	-	(1,638,936.64)	-		(1,823,045.18)
Fund balances (deficits) at end of year	\$ -	\$ (1,417,013.93)	\$ 210,840.00		\$ (1,638,936.64)

Amounts UNAUDITED updated through August 31, 2020

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
SPECIAL REVENUE FUND TIF III INDULUX
AS OF APRIL 30, 2020

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 261,359.09	\$ 211,218.99
Receivables other taxes	-	-
Due from other funds	251,624.94	335,699.26
Total assets	<u>\$ 512,984.03</u>	<u>\$ 546,918.25</u>
LIABILITIES		
Accounts payable	30.00	-
Total liabilities	<u>30.00</u>	<u>-</u>
FUND BALANCES		
Restricted		
Economic development	512,954.03	546,918.25
Unassigned (deficit)	-	-
Total fund balances (deficits)	<u>512,954.03</u>	<u>546,918.25</u>
Total liabilities and fund balances	<u>\$ 512,984.03</u>	<u>\$ 546,918.25</u>

Amounts UNAUDITED updated through August 31, 2020

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND TIF III INDULUX
FOR THE YEAR ENDED APRIL 30, 2020

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
REVENUES					
Property taxes-net	\$ -	\$ 50,350.10	\$ 43,100.00	116.82%	\$ 50,638.90
Interest income	-	-	275.00	0.00%	258.97
Total revenues	-	50,350.10	43,375.00	116.08%	50,897.87
EXPENDITURES					
Current					
Other professional services	-	84,314.32	84,600.00	99.66%	82,057.04
Total Expenditures	-	84,314.32	84,600.00	99.66%	82,057.04
Excess (Deficiency) of Revenues over (under) Expenditures	-	(33,964.22)	(41,225.00)		(31,159.17)
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	0.00%	(885,901.59)
Total other financing sources (uses)	-	-	-	0.00%	(885,901.59)
Net change in fund balance	-	(33,964.22)	(41,225.00)		(917,060.76)
Fund balances at beginning of year	-	546,918.25	-		1,463,979.01
Fund balances (deficits) at end of year	<u>\$ -</u>	<u>\$ 512,954.03</u>	<u>\$ (41,225.00)</u>		<u>\$ 546,918.25</u>

Amounts UNAUDITED updated through August 31, 2020

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 1,321,032.59	\$ 1,363,521.87
Property taxes receivable-net	4,053,507.24	3,549,986.75
Due from other funds	-	-
Total assets	<u>\$ 5,374,539.83</u>	<u>\$ 4,913,508.62</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	1,000.00	-
Property taxes-allowance	377,382.00	-
Due to other funds	-	284,020.47
Total liabilities	<u>378,382.00</u>	<u>284,020.47</u>
Deferred inflows of resources		
Property taxes	<u>3,676,125.24</u>	<u>3,549,986.75</u>
Fund balance:		
Restricted for debt service	1,320,032.59	1,079,501.40
Unassigned	-	-
Total fund balance	<u>1,320,032.59</u>	<u>1,079,501.40</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,374,539.83</u>	<u>\$ 4,913,508.62</u>

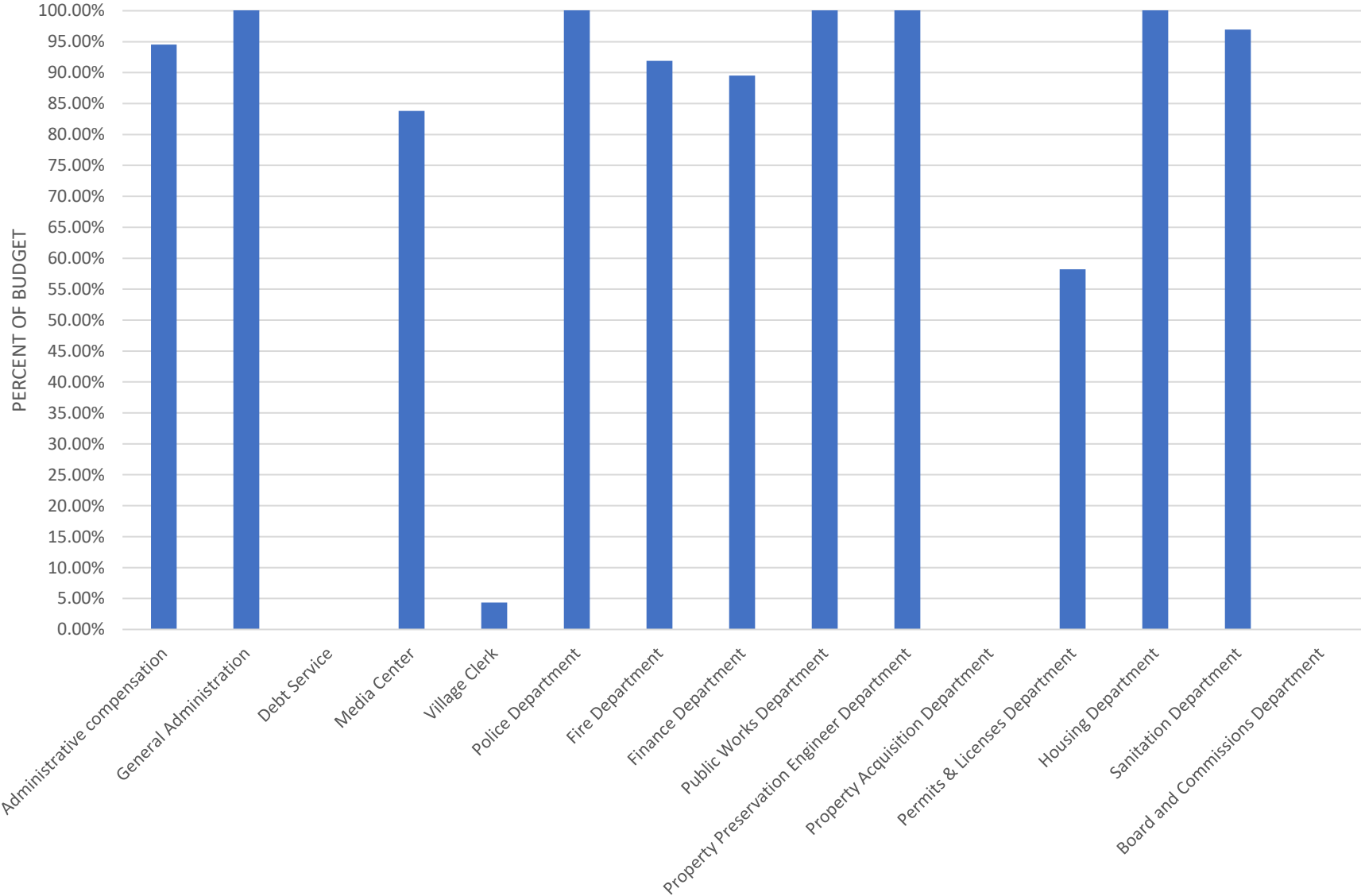
VILLAGE OF DOLTON, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED APRIL 30, 2020

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
REVENUES					
Property taxes-net	\$ 5,138.53	\$ 3,417,905.85	\$ 3,926,143.00	87.06%	\$ 4,350,172.89
Interest income	151.83	15,458.24	2,737.00	564.79%	2,706.99
Other income	-	109,418.15	110,000.00	99.47%	101,280.37
Total revenues	<u>5,290.36</u>	<u>3,542,782.24</u>	<u>4,038,880.00</u>	<u>87.72%</u>	<u>4,454,160.25</u>
EXPENDITURES					
Debt service					
Principal	-	2,670,000.00	2,840,000.00	94.01%	3,835,000.00
Interest	-	1,036,212.16	1,060,491.00	97.71%	1,169,298.00
Other fees	-	36,633.34	31,700.00	115.56%	31,700.00
Total expenditures	<u>-</u>	<u>3,742,845.50</u>	<u>3,932,191.00</u>	<u>95.18%</u>	<u>5,035,998.00</u>
Excess (Deficiency) of Revenues over (under) Expenditures	5,290.36	(200,063.26)	106,689.00		(581,837.75)
OTHER FINANCING SOURCES (USES)					
Transfer in	<u>440,594.45</u>	<u>440,594.45</u>	<u>-</u>	<u>0.00%</u>	<u>0.00</u>
Total Other Financing Sources (Uses)	<u>440,594.45</u>	<u>440,594.45</u>	<u>-</u>	<u>0.00%</u>	<u>0.00</u>
Net changes in fund balances	445,884.81	240,531.19	106,689.00		(581,837.75)
Fund balances (deficits) at beginning of year	<u>-</u>	<u>1,079,501.40</u>	<u>-</u>		<u>1,661,339.15</u>
Fund balances at end of year	<u>\$ 445,884.81</u>	<u>\$ 1,320,032.59</u>	<u>\$ 106,689.00</u>		<u>\$ 1,079,501.40</u>

Amounts UNAUDITED updated through August 31, 2020

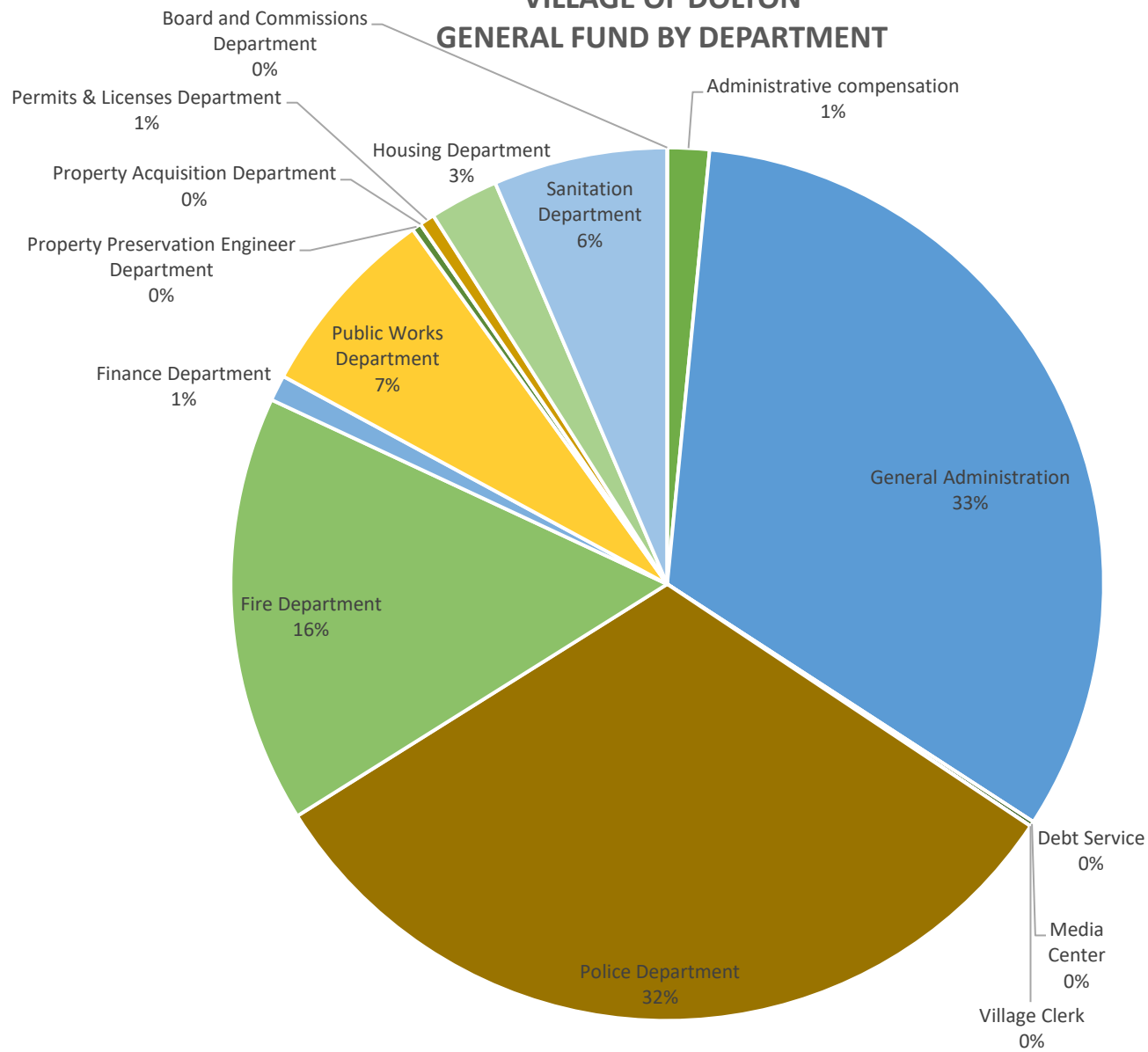
Supplementary Information

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through August 31, 2020

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through August 31, 2020

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES
AS OF APRIL 30, 2020

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 1,240,080.64
Local debt recovery	33,135.28
Bond payments commingled account	1,022,771.94
Dorchester	4,051.38
Clerks account	630,705.25
Clerks ub unapplied cash	88,971.32
Petty cash	16.85
Payroll checking	58,176.02
Corp IPTIP cash	1,373,943.73
Total General Fund - Unrestricted	\$ 4,451,852.41

General Fund - Restricted	
Capital projects installment	444,077.75
Narcint account	8,201.88
JAG	11,117.73
City of Chicago-tort liability	-
Federal forfeiture cash	9,637.94
State forfeiture cash	59,487.51
Fire department 2% fund	18,145.77
Federal holding cash	153,317.34
Grants	17,305.76
911 account	125.01
Total General Fund - Restricted	\$ 721,416.69

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

	Current Year Actual
Enterprise Fund	
Water	
Clerk's account	-
Clerk's account-credit card	-
Water fund checking account	1,358,231.03
Petty cash	500.00
Total Water	\$ 1,358,731.03
 Sewer	
Clerk's account	-
Sewer	820,959.09
Total Sewer	\$ 820,959.09
 Melanie Fitness Center	
Cash	2,141.18
Total Melanie Fitness Center	\$ 2,141.18
 Special Revenue	
Motor Fuel Tax	1,894,872.86
TIF #1	343,806.88
TIF #2	78,892.50
TIF #3	261,359.09

Amounts UNAUDITED updated through August 31, 2020

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

	Current Year Actual
Debt Service	
2004C	
Bond payments commingled account	-
Total 2004C	-
2004D	
Bond payments commingled account	-
Total 2004D	-
2009A	
Bond payments commingled account	-
Escrowed bank account	167,351.00
Total 2009A	167,351.00
2009B	
Bond payments commingled account	141,963.94
Escrowed bank account	182,295.91
Total 2009B	324,259.85
2009C	
Bond payments commingled account	-
Escrowed bank account	734,129.49
Total 2009C	734,129.49
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	95,292.25
Total Homewood Disposal Bonds	95,292.25
Total Debt Service	\$ 1,321,032.59

Amounts UNAUDITED updated through August 31, 2020

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

	City of Chicago	2004C Series	2004D Series	2009A Series	2009B Series	2009C Series	Homewood 2018 & 2019 Series	Total
Payment								
June interest	\$ -	\$ 5,565.00	\$ 6,325.00	\$ 151,800.00	\$ 166,377.50	\$ 170,994.25	\$ 19,500.00	\$ 520,561.75
December interest	-	5,565.00	6,325.00	151,800.00	166,377.50	170,994.75	38,867.00	539,929.25
December principal	1,153,022.17	265,000.00	220,000.00	-	-	1,055,000.00	1,300,000.00	3,993,022.17
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 276,130.00</u>	<u>\$ 232,650.00</u>	<u>\$ 303,600.00</u>	<u>\$ 332,755.00</u>	<u>\$ 1,396,989.00</u>	<u>\$ 1,358,367.00</u>	<u>\$ 5,053,513.17</u>
Amount paid	1,153,022.17	276,130.00	232,650.00	303,600.00	332,755.00	1,396,989.00	1,358,367.00	5,053,513.17
Amount due at December 1st	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Water fund checking account	1,358,231.03	-	-	-	-	-	-	1,358,231.03
General fund restricted cash account	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Water fund checking account	<u>1,358,231.03</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,358,231.03</u>
Debt service balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>167,351.00</u>	<u>324,259.85</u>	<u>734,129.49</u>	<u>95,292.25</u>	<u>1,321,032.59</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,022,771.94</u>
Unfunded (overfunded) balance	<u><u>\$(1,358,231.03)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (167,351.00)</u></u>	<u><u>\$ (324,259.85)</u></u>	<u><u>\$ (734,129.49)</u></u>	<u><u>\$ (95,292.25)</u></u>	<u><u>\$(3,702,035.56)</u></u>
% Funded	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Amounts UNAUDITED updated through August 31, 2020

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF MAY 21, 2020

	0 Days	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Total Accounts Receivable
District 1	\$ 9.96	\$ (18,236.05)	\$ 114,594.08	\$ 1,537.67	\$ 2,057.80	\$ 641,458.26	\$ 741,421.72
District 2	44.16	234,390.03	858.20	20,727.40	129,259.29	710,939.31	1,096,218.39
District 3	(5.73)	(32,414.42)	77.33	198,699.74	2,177.38	756,672.89	925,207.19
District 4	-	114,959.98	14,499.38	624.84	10,594.98	824,876.99	965,556.17
District 6-8	(41.88)	9,574.00	4,754.02	4,210.96	3,159.79	149,169.19	170,826.08
	<u>\$ 6.51</u>	<u>\$ 308,273.54</u>	<u>\$ 134,783.01</u>	<u>\$ 225,800.61</u>	<u>\$ 147,249.24</u>	<u>\$ 3,083,116.64</u>	<u>\$ 3,899,229.55</u>

Amounts UNAUDITED updated through August 31, 2020