

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

SEPTEMBER 30, 2020

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 6,656,340.67	\$ 3,226,892.54	\$ 2,195,690.90	\$ 12,078,924.11
Restricted cash	749,698.49	-	-	749,698.49
Receivables				
Property taxes-net	5,549,801.37	-	4,053,507.24	9,603,308.61
Refuse	684,623.43	-	-	684,623.43
Other taxes	926,489.90	-	-	926,489.90
Other	448,838.32	68,668.80	-	517,507.12
Due from other funds	1,923,980.16	4,521,014.62	-	6,444,994.78
Due from other governmental agencies				
Park district	300,000.00	-	-	300,000.00
Less: allowance for uncollectible	(300,000.00)	-	-	(300,000.00)
Inventories	3,977.15	-	-	3,977.15
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	67,573.00	-	-	67,573.00
	<u>\$17,257,034.49</u>	<u>\$ 7,816,575.96</u>	<u>\$ 6,249,198.14</u>	<u>\$ 31,322,808.59</u>
LIABILITIES				
Accounts payable	520,673.50	895,860.30	475.00	1,417,008.80
Accrued salaries payable	436,367.57	-	-	436,367.57
Due to other funds	6,698,297.46	685,802.26	(45,748.55)	7,338,351.17
Due to pension funds	325,549.63	-	-	325,549.63
Unclaimed property checks	25,662.72	-	-	25,662.72
Utility overpayments	1,592,389.01	-	-	1,592,389.01
Payroll withholdings	11,897.20	-	-	11,897.20
Sales tax incentive payable	-	-	-	-
Escrow deposits	66,725.00	-	-	66,725.00
Red light fees payable	92,629.91	-	-	92,629.91
Retro payable	-	-	-	-
Property taxes-allowance	516,686.00	-	377,382.00	894,068.00
Liability insurance payable	101,578.30	-	-	101,578.30
Other liabilities	6,030.06	-	-	6,030.06
	<u>10,394,486.36</u>	<u>1,581,662.56</u>	<u>332,108.45</u>	<u>12,308,257.37</u>

Amounts UNAUDITED updated through September 30, 2020

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	\$ 5,033,115.37	\$ -	\$ 3,676,125.24	\$ 8,709,240.61
Grants	22,940.74	508,624.60	-	531,565.34
 Total deferred inflows of resources	 5,056,056.11	 508,624.60	 3,676,125.24	 9,240,805.95
FUND BALANCES				
Nonspendable				
Prepaid items	67,573.00	-	-	67,573.00
Restricted				
Street maintenance	-	3,802,542.50	-	3,802,542.50
Economic development	-	3,376,888.74	-	3,376,888.74
Public safety	248,541.44	(52,503.95)	-	196,037.49
Grants	-	-	-	-
Capital improvement	444,077.75	-	-	444,077.75
Tort liability	57,079.30	-	-	57,079.30
Debt service	-	-	2,240,964.45	2,240,964.45
Unassigned (deficit)	989,220.53	(1,400,638.49)	-	(411,417.96)
 Total fund balances (deficit)	 1,806,492.02	 5,726,288.80	 2,240,964.45	 9,773,745.27
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$17,257,034.49</u>	 <u>\$ 7,816,575.96</u>	 <u>\$ 6,249,198.14</u>	 <u>\$ 31,322,808.59</u>

Amounts UNAUDITED updated through September 30, 2020

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 1,111,470.61	\$ 1,267,183.90	\$ 2,494,438.14	\$ 4,873,092.65
Property taxes-pension	-	-	-	-
Property taxes-tort	263,571.96	-	-	263,571.96
Other taxes	2,272,356.93	327,314.02	55,455	2,655,125.52
Total taxes	3,647,399.50	1,594,497.92	2,549,892.71	7,791,790.13
Intergovernmental				
State income tax	1,099,400.82	-	-	1,099,400.82
Personal property replacement tax	97,322.44	-	-	97,322.44
Local motor fuel tax	14,420.48	-	-	14,420.48
911 service surcharge	4,628.75	-	-	4,628.75
Grants	213,694.00	-	-	213,694.00
Total intergovernmental	1,429,466.49	-	-	1,429,466.49
Licenses	784,159.19	-	-	784,159.19
Permits	142,613.55	-	-	142,613.55
Charge for services	731,119.52	-	-	731,119.52
Fines and forfeitures	1,089,837.69	-	-	1,089,837.69
Interest income	2,718.45	2,952.49	149.99	5,820.93
Other	193,496.01	-	-	193,496.01
Total revenues	8,020,810.40	1,597,450.41	2,550,042.70	12,168,303.51

Amounts UNAUDITED updated through September 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 SEPTEMBER 30, 2020

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 177,841.41	\$ -	\$ -	\$ 177,841.41
General administration	2,145,343.82	-	3,150.00	2,148,493.82
Media center	15,700.51	-	-	15,700.51
Village Clerk	98.42	-	-	98.42
Police department	2,392,974.59	617,211.27	-	3,010,185.86
Fire department	1,316,071.61	329,094.18	-	1,645,165.79
Finance department	74,887.24	-	-	74,887.24
Public works department	493,948.04	-	-	493,948.04
Property preservation engineer department	36,563.45	-	-	36,563.45
Property acquisition department	-	-	-	-
Permits & licenses department	45,134.46	-	-	45,134.46
Housing department	155,204.38	-	-	155,204.38
Sanitation department	701,807.96	-	-	701,807.96
Board and commissions department	-	-	-	-
Street maintenance	-	86,246.27	-	86,246.27
Economic development	-	359,670.90	-	359,670.90
Debt Service	-	-	1,625,960.84	1,625,960.84
	<u>7,555,575.89</u>	<u>1,392,222.62</u>	<u>1,629,110.84</u>	<u>10,576,909.35</u>
Excess (deficiency) of revenues over (under) expenditures	<u>465,234.51</u>	<u>205,227.79</u>	<u>920,931.86</u>	<u>1,591,394.16</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	981,761.49	-	-	981,761.49
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	-	-	-	-
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>981,761.49</u>	<u>-</u>	<u>-</u>	<u>981,761.49</u>
Net change in fund balances	1,446,996.00	205,227.79	920,931.86	2,573,155.65
Fund balances (deficit) at beginning of year	359,496.02	5,521,061.01	1,320,032.59	7,200,589.62
Fund balances (deficit) at end of year	<u>\$ 1,806,492.02</u>	<u>\$ 5,726,288.80</u>	<u>\$ 2,240,964.45</u>	<u>\$ 9,773,745.27</u>

Amounts UNAUDITED updated through September 30, 2020

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 6,656,340.67	\$ 4,467,877.31
Restricted cash	749,698.49	1,868,658.48
Receivables		
Property taxes-net	5,549,801.37	6,335,112.30
Refuse	684,623.43	686,663.80
Other taxes	926,489.90	1,229,221.89
Other	448,838.32	2,977.57
Due from other funds	1,923,980.16	2,013,554.32
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>\$ 17,257,034.49</u>	<u>\$ 16,950,793.63</u>
LIABILITIES		
Accounts payable	520,673.50	521,400.32
Accrued salaries payable	436,367.57	356,277.75
Due to other funds	6,698,297.46	6,941,274.94
Due to pension funds	325,549.63	325,549.63
Unclaimed property checks	25,662.72	26,273.60
Utility overpayments	1,592,389.01	21,327.81
Payroll withholdings	11,897.20	15,594.14
Sales tax incentive payable	-	-
Escrow deposits	66,725.00	76,325.00
Red light fees payable	92,629.91	231,127.59
Retro payable	-	122,868.17
Property taxes-allowance	516,686.00	-
Liability insurance payable	101,578.30	101,578.30
Other liabilities	6,030.06	6,030.06
	<u>10,394,486.36</u>	<u>8,745,627.31</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	5,033,115.37	6,335,112.30
Grants	22,940.74	22,940.74
	<u>5,056,056.11</u>	<u>6,358,053.04</u>

Amounts UNAUDITED updated through September 30, 2020

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

	Current Year Actual	Prior Year Actual
FUND BALANCES		
Nonspendable		
Prepaid items	\$ 67,573.00	\$ 72,679.66
Restricted		
Grants	-	17,305.76
Capital improvement	444,077.75	573,077.75
Public safety	248,541.44	298,719.51
Tort liability	57,079.30	979,555.46
Unassigned (deficit)	989,220.53	(94,224.86)
 Total fund balances (deficit)	 1,806,492.02	 1,847,113.28
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 17,257,034.49</u>	 <u>\$ 16,950,793.63</u>

Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
REVENUES					
Property taxes-net	\$ -	\$ 1,111,470.61	\$ 4,861,212.00	22.86%	\$ 2,102,995.44
Property taxes-pension	-	-	-	0.00%	1,360,037.27
Property taxes-tort	-	263,571.96	1,026,000.00	25.69%	462,957.10
Other taxes					
Cannabis tax	1,745.94	6,100.38	5,000.00	122.01%	-
Home rule sales tax	88,885.75	356,478.55	681,700.00	52.29%	354,532.45
Hotel tax	-	3,750.00	7,200.00	52.08%	-
Sales tax	231,317.61	996,889.84	1,862,000.00	53.54%	929,299.53
Simplified municipal telecom tax	20,996.22	106,067.25	260,000.00	40.80%	111,203.44
Transfer tax	33,147.50	110,502.25	266,000.00	41.54%	130,544.50
Utilities tax	99,647.61	606,999.22	1,611,000.00	37.68%	496,736.77
Video gaming tax	1,000.00	42,348.11	238,000.00	17.79%	114,273.96
Other taxes	8,048.03	43,221.33	48,000.00	90.04%	19,158.97
Total taxes	484,788.66	3,647,399.50	10,866,112.00	33.57%	6,081,739.43
Intergovernmental					
State income tax	177,867.77	1,099,400.82	2,154,000.00	51.04%	1,120,704.95
Personal property replacement tax	-	97,322.44	201,000.00	48.42%	105,162.64
Local motor fuel tax	3,549.30	14,420.48	39,000.00	36.98%	20,366.76
911 service surcharge	925.75	4,628.75	10,000.00	46.29%	3,703.00
Grants					
Census 2020	-	6,553.00	-	0.00%	-
Comed region green grant	-	5,000.00	-	0.00%	-
Community development block grant	-	200,000.00	200,000.00	100.00%	-
COVID-19	-	-	77,000.00	0.00%	-
Firefighters small tools	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Grass cutting	-	2,141.00	42,000.00	5.10%	33,713.00
Illinois public risk fund	-	-	-	0.00%	-
JAG	-	-	20,000.00	0.00%	-
Total intergovernmental	182,342.82	1,429,466.49	3,049,000.00	46.88%	1,283,650.35
Licenses					
Rental	2,100.00	18,050.00	45,000.00	40.11%	15,575.00
Vehicle	13,890.00	267,000.00	294,000.00	90.82%	294,632.50
Business	600.00	11,460.00	270,000.00	4.24%	15,585.46
Animal	90.00	3,765.00	3,690.00	102.03%	3,305.00
Cable franchise	1,785.00	122,595.12	240,000.00	51.08%	130,942.69
Illinois bell franchise	-	-	-	0.00%	-
Contractors	15,750.00	97,390.00	80,000.00	121.74%	59,500.00
Other licenses	9,458.00	82,421.00	45,000.00	183.16%	230,858.37
Liquor	4,500.00	39,308.35	44,000.00	89.34%	44,400.42
Inspection fees	31,679.62	132,369.72	140,000.00	94.55%	70,159.82
Fire fees	700.00	9,800.00	9,000.00	108.89%	15,300.00
Total licenses	80,552.62	784,159.19	1,170,690.00	66.98%	880,259.26
Permits					
Building	31,593.26	137,848.55	50,000.00	275.70%	43,315.17
Other permits	130.00	4,765.00	20,000.00	23.83%	24,402.54
Total permits	31,723.26	142,613.55	70,000.00	203.73%	67,717.71

Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
REVENUES (Continued)					
Charge for services					
Utilities charges	\$ 300,781.31	\$ 729,828.84	\$ 1,745,000.00	41.82%	\$ 707,392.69
Utilities penalties	40.00	240.00	500.00	48.00%	-
Special police services	925.04	1,050.68	55,000.00	1.91%	1,834.95
Total charge for services	<u>301,746.35</u>	<u>731,119.52</u>	<u>1,800,500.00</u>	<u>40.61%</u>	<u>709,227.64</u>
Fines and forfeitures					
Red light fees	124,828.34	501,097.59	405,000.00	123.73%	(128,049.93)
Towing fees	13,200.00	68,100.00	90,000.00	75.67%	42,200.00
Court fines	2,060.00	10,420.00	20,000.00	52.10%	10,600.00
Parking fines	16,425.00	52,394.00	60,000.00	87.32%	42,125.00
Overweight truck fines	60.00	600.00	50,000.00	1.20%	1,930.00
Housing fines	23,875.00	113,440.58	300,000.00	37.81%	121,195.25
Municipal collections	56,684.26	194,477.43	350,000.00	55.56%	408,725.25
Local debt recovery collections	9,488.72	123,080.59	321,000.00	38.34%	551,613.51
Other fines	4,075.00	26,227.50	50,000.00	52.46%	34,525.00
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	-	-	-	0.00%	26,435.37
Total fines and forfeitures	<u>250,696.32</u>	<u>1,089,837.69</u>	<u>1,646,000.00</u>	<u>66.21%</u>	<u>1,111,299.45</u>
Interest income	<u>289.48</u>	<u>2,718.45</u>	<u>10,000.00</u>	<u>27.18%</u>	<u>8,689.38</u>
Other					
Escrow forfeiture	(7,500.00)	29,000.00	42,000.00	69.05%	15,400.00
Sponsorships	-	-	15,000.00	0.00%	-
Sponsorships-Ardagh	-	50,000.00	-	0.00%	-
Rental income	1,520.88	6,108.52	40,000.00	15.27%	7,862.50
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	1,882.74	39,727.65	-	0.00%	-
Insurance reimbursement	-	-	10,000.00	0.00%	-
Workers compensation reimbursement	-	6,051.36	120,000.00	5.04%	87,750.87
TIF #3 Indulux reimbursement	7,140.68	35,703.40	87,000.00	41.04%	34,663.50
Motor fuel tax reimbursement	-	-	147,000.00	0.00%	-
Miscellaneous	13,525.12	26,905.08	30,000.00	89.68%	98,648.15
Total other	<u>16,569.42</u>	<u>193,496.01</u>	<u>491,000.00</u>	<u>39.41%</u>	<u>244,325.02</u>
Total revenues	<u>1,348,708.93</u>	<u>8,020,810.40</u>	<u>19,103,302.00</u>	<u>41.99%</u>	<u>10,386,908.24</u>

Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 11,250.99	\$ 60,085.45	\$ 142,680.00	42.11%	\$ 60,067.45
Salaries-elected official allowance	9,333.36	46,666.80	112,000.00	41.67%	46,666.80
FICA tax	1,574.67	8,166.38	19,500.00	41.88%	8,166.38
IMRF contribution	328.79	1,703.87	3,000.00	56.80%	1,017.92
Medical insurance	10,329.27	61,218.91	145,000.00	42.22%	58,471.75
Total administrative compensation	<u>32,817.08</u>	<u>177,841.41</u>	<u>422,180.00</u>	<u>42.12%</u>	<u>174,390.30</u>
General administration					
Salaries	20,720.00	115,235.64	310,000.00	37.17%	102,837.18
FICA tax	1,526.98	8,525.46	29,000.00	29.40%	6,574.30
IMRF contribution	404.04	1,979.90	9,000.00	22.00%	709.01
Medical insurance	6,303.64	31,745.41	157,000.00	20.22%	89,680.72
Medical insurance-retirees	11,952.95	73,172.23	110,000.00	66.52%	65,877.61
Life insurance	-	-	-	0.00%	-
Unemployment compensation	-	21,763.00	112,000.00	19.43%	16,622.56
Worker's compensation	-	228,689.50	1,100,000.00	20.79%	405,438.00
Membership dues	1,041.89	14,752.89	15,000.00	98.35%	1,050.00
Training	-	-	1,000.00	0.00%	-
Janitorial services	402.50	1,975.40	18,000.00	10.97%	-
Credit card expenditures	-	-	-	0.00%	39,448.87
Bank fees	5,196.13	28,496.39	100,000.00	28.50%	36,654.84
Municipal collection of Amercia fees	17,158.74	103,284.72	157,500.00	65.58%	277,843.69
Red light service fees	62,446.39	234,944.53	200,000.00	117.47%	74,098.75
Postage & mailing	25.78	6,567.47	8,000.00	82.09%	661.13
Printing	90.00	277.00	2,000.00	13.85%	779.00
Publishing	-	-	5,000.00	0.00%	37.96
Newspaper public outreach	-	-	5,000.00	0.00%	-
Office supplies	431.74	1,024.82	10,000.00	10.25%	1,727.22
Operating supplies	-	-	500.00	0.00%	43.76
Court reporting & filing fees	-	-	-	0.00%	77.56
Legal fees	4,393.75	54,102.49	400,000.00	13.53%	86,201.28
Auditing	-	1,500.00	50,000.00	3.00%	-
Medical services & drug testing	1,251.00	1,719.00	10,000.00	17.19%	7,280.00
Settlements	-	-	5,000.00	0.00%	599.56
Telephone	12,743.56	111,576.23	180,000.00	61.99%	63,766.75
Utilities	3,137.47	7,015.98	35,000.00	20.05%	11,721.66
Powering safe communities	-	-	-	0.00%	7,291.94
Liability insurance	218,730.24	564,824.57	1,100,000.00	51.35%	426,731.78
Maintenance services building & grounds	-	1,622.85	16,000.00	10.14%	9,961.45
Maintenance services equipment	-	197.50	15,000.00	1.32%	9,101.80
Maintenance services vehicle	-	-	10,000.00	0.00%	3,506.55
Maintenance supplies buildings & grounds	-	549.50	-	0.00%	68.79
Other professional services	505.50	7,860.32	50,000.00	15.72%	21,376.76
Other contractual services	62,792.00	363,325.24	780,000.00	46.58%	347,469.46
Special events & activities	450.00	450.00	20,000.00	2.25%	7,300.00
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	122.13	1,748.79	10,000.00	17.49%	-
City of Chicago payment	-	-	1,026,000.00	0.00%	-
Grants					
Census expenditures	763.57	1,127.63	-	0.00%	-
CDBG expenditures	-	3,869.77	200,000.00	1.93%	14,577.34
Ardagh expenditures	440.95	44,870.74	-	0.00%	-
IPRF expenditures	-	-	-	0.00%	-
Other miscellaneous expenses	99,449.19	106,548.85	180,000.00	59.19%	35,695.98
Total general administration	<u>532,480.14</u>	<u>2,145,343.82</u>	<u>6,436,000.00</u>	<u>33.33%</u>	<u>2,172,813.26</u>

Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ 834.15	\$ 4,193.55	\$ 10,000.00	41.94%	\$ 6,240.00
FICA tax	63.80	320.78	1,000.00	32.08%	477.37
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	40.00	928.50	1,000.00	92.85%	26.99
Operating supplies	-	-	-	0.00%	-
Other professional services	3,100.00	9,287.50	30,000.00	30.96%	7,397.50
Other miscellaneous expenses	-	856.19	-	0.00%	147.60
Coronavirus expenditures	113.99	113.99	2,500.00	4.56%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total media center	4,151.94	15,700.51	44,500.00	35.28%	14,289.46
Village Clerk					
Salaries	-	-	3,000.00	0.00%	250.00
Publishing	-	-	10,000.00	0.00%	-
Office supplies	-	98.42	-	0.00%	-
Other professional services	-	-	900.00	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total Village Clerk	-	98.42	13,900.00	0.71%	250.00
Police department					
Salaries	209,950.38	1,209,406.79	3,088,000.00	39.16%	1,307,675.72
Salaries overtime	31,168.74	139,271.69	560,000.00	24.87%	278,549.27
Salaries crossing guards	975.00	1,380.00	50,000.00	2.76%	40,478.00
Salaries management	98,039.38	470,740.16	1,120,000.00	42.03%	353,004.37
FICA tax	7,568.87	39,824.16	130,000.00	30.63%	48,720.83
IMRF contribution	601.64	3,364.55	11,000.00	30.59%	4,262.89
Pension contribution	-	-	-	0.00%	889,672.10
Medical insurance	60,920.60	379,897.08	718,000.00	52.91%	287,454.99
Uniform allowance	1,888.95	6,388.95	40,000.00	15.97%	21,345.25
Dues	-	-	500.00	0.00%	-
Organization memberships	240.00	240.00	4,000.00	6.00%	240.00
Training	-	9,173.00	2,000.00	458.65%	340.00
Public education	-	-	500.00	0.00%	159.00
Janitorial services	1,386.00	5,451.60	18,000.00	30.29%	4,953.20
Postage & mailing	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	353.00	2,098.16	10,000.00	20.98%	1,960.25
Operating supplies	30.44	565.54	10,000.00	5.66%	6,080.30
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	6,499.76	22,242.08	78,000.00	28.52%	32,053.89
Traveling expenses	-	352.25	-	0.00%	-
Telephone	1,571.30	7,214.34	15,000.00	48.10%	10,716.84
Lease payment	-	-	50,000.00	0.00%	-
Maintenance services building & grounds	131.17	2,219.54	15,000.00	14.80%	12,654.54
Maintenance services equipment	-	-	4,500.00	0.00%	-
Maintenance services vehicle	4,729.54	23,770.42	80,000.00	29.71%	34,510.86
Maintenance supplies buildings & grounds	-	-	1,000.00	0.00%	67.89
Maintenance supplies equipment	243.72	594.73	5,000.00	11.89%	872.59
Maintenance supplies vehicles	1,500.00	6,310.00	10,000.00	63.10%	-
Other professional services	996.00	12,499.32	40,000.00	31.25%	21,482.06

Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Other contractual services	\$ 733.29	\$ 15,109.97	\$ 45,000.00	33.58%	\$ 18,846.60
Other miscellaneous expenses	354.63	5,293.27	40,000.00	13.23%	12,356.92
Coronavirus expenditures	413.23	18,716.59	10,000.00	187.17%	-
Grants					
Forfeiture purchases	271.25	885.40	-	0.00%	5,097.49
IPRF expenditures	-	-	-	0.00%	-
JAG grant related expenditures	-	9,965.00	20,000.00	49.83%	13,689.00
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	313,952.37
Vehicle	-	-	-	0.00%	-
Total police department	430,566.89	2,392,974.59	6,175,500.00	38.75%	3,721,197.22
Fire department					
Salaries	108,205.84	734,696.95	1,600,000.00	45.92%	717,889.64
Salaries overtime	63,340.08	243,291.60	546,000.00	44.56%	186,761.41
Salaries management	9,231.68	46,466.16	125,000.00	37.17%	52,711.28
Salaries retro	-	-	-	0.00%	-
FICA tax	3,172.58	17,307.51	40,000.00	43.27%	16,829.93
IMRF contribution	-	-	-	0.00%	23.34
Pension contribution	-	-	-	0.00%	470,365.17
Medical insurance	38,607.38	213,912.84	380,000.00	56.29%	187,074.57
Uniform allowance	4,800.00	4,800.00	20,000.00	24.00%	6,893.50
Dues	-	-	-	0.00%	-
Organization memberships	-	8,760.50	6,180.00	141.76%	-
Training	-	-	18,750.00	0.00%	2,157.50
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	78.79	4,500.00	1.75%	1,422.70
Operating supplies	-	44.34	10,000.00	0.44%	296.81
Operating supplies EMS	-	-	10,000.00	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	700.00	3,901.00	-	0.00%	-
Automotive fuel	4,062.34	13,901.28	54,000.00	25.74%	20,006.99
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	-	682.22	5,000.00	13.64%	-
Utilities	-	5,118.30	10,000.00	51.18%	50.78
Maintenance services building & grounds	735.38	2,062.74	20,000.00	10.31%	5,309.79
Maintenance services equipment	36.38	1,565.90	15,000.00	10.44%	4,179.48
Maintenance services vehicle	821.76	8,403.73	30,000.00	28.01%	10,795.55
Maintenance supplies buildings & grounds	-	160.95	-	0.00%	1,145.92
Maintenance supplies equipment	-	1,422.06	2,000.00	71.10%	7,646.58
Maintenance supplies vehicles	-	1,651.07	-	0.00%	526.65

Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Other professional services	\$ -	\$ 7,299.96	\$ 10,000.00	73.00%	\$ 7,077.79
Other contractual services	-	-	100.00	0.00%	-
Coronavirus expenditures	-	414.20	10,000.00	4.14%	-
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grants:					
Grant purchases	-	-	-	0.00%	-
Firefighters small tools grant	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Other miscellaneous expenses	-	129.51	2,500.00	5.18%	1,738.84
Lease payment	-	-	50,000.00	0.00%	49,718.25
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Total fire department	<u>233,713.42</u>	<u>1,316,071.61</u>	<u>3,277,030.00</u>	<u>40.16%</u>	<u>1,750,622.47</u>
Finance department					
Salaries	-	-	50,000.00	0.00%	-
FICA tax	-	-	4,000.00	0.00%	-
IMRF contribution	-	-	1,000.00	0.00%	-
Medical insurance	-	-	35,000.00	0.00%	-
Organization memberships	-	-	500.00	0.00%	-
Training	-	-	2,500.00	0.00%	-
Office supplies	-	-	500.00	0.00%	-
Other professional services	<u>18,378.30</u>	<u>74,887.24</u>	<u>250,000.00</u>	<u>29.95%</u>	<u>86,407.87</u>
Total finance department	<u>18,378.30</u>	<u>74,887.24</u>	<u>343,500.00</u>	<u>21.80%</u>	<u>86,407.87</u>
Public works department					
Salaries	37,914.78	215,411.53	540,000.00	39.89%	256,409.32
Salaries overtime	1,210.08	8,321.02	80,000.00	10.40%	24,972.95
Salaries management	4,107.84	22,387.74	60,000.00	37.31%	24,618.65
FICA tax	3,120.57	17,862.52	55,000.00	32.48%	32,875.31
IMRF contribution	745.29	4,938.06	12,000.00	41.15%	2,124.67
Medical insurance	14,874.82	84,421.41	150,000.00	56.28%	70,121.80
Uniform allowance	-	12,300.00	40,000.00	30.75%	16,082.58
Dues	-	-	500.00	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	96.00	96.00	2,500.00	3.84%	322.00
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	673.20	745.86	3,000.00	24.86%	968.23
Operating supplies	-	16.98	10,000.00	0.17%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	1,624.94	5,755.69	35,000.00	16.44%	21,084.25
Equipment rentals	402.74	1,607.30	6,000.00	26.79%	5,290.54
Telephone	-	-	-	0.00%	-
Utilities	1,205.89	4,301.42	15,000.00	28.68%	1,448.76
Maintenance services building & grounds	6,007.69	18,862.35	72,000.00	26.20%	32,670.61
Maintenance services equipment	13,478.98	28,913.27	75,000.00	38.55%	32,129.19
Maintenance services vehicle	3,394.14	15,212.75	80,000.00	19.02%	23,665.80
Maintenance services sidewalks	-	-	70,000.00	0.00%	16,925.00
Maintenance services other	-	1,680.11	10,000.00	16.80%	591.25
Maintenance supplies buildings & grounds	-	-	1,000.00	0.00%	-
Maintenance supplies equipment	-	-	3,500.00	0.00%	-
Maintenance supplies vehicles	234.00	234.00	3,500.00	6.69%	727.25
Maintenance supplies street repair	-	-	-	0.00%	-

Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Maintenance supplies street lighting	\$ -	\$ -	\$ 25,000.00	0.00%	\$ 11,792.00
Maintenance supplies signs	-	441.25	2,500.00	17.65%	1,740.00
Maintenance supplies other	-	-	-	0.00%	618.00
Janitorial supplies	-	-	1,200.00	0.00%	-
Other professional services	298.00	3,515.96	32,000.00	10.99%	6,944.20
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	3,548.80	10,000.00	35.49%	-
Tree maintenance	1,295.00	2,470.00	100,000.00	2.47%	11,970.00
Village hall expenses	-	-	-	0.00%	1,022.12
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	-	350.00	-	0.00%	7,546.31
Lease payment	-	39,934.04	40,000.00	99.84%	-
Grants					
IPRF expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	619.98	-	0.00%	39,934.04
Vehicles	-	-	100,000.00	0.00%	-
Total public works department	90,683.96	493,948.04	1,634,700.00	30.22%	644,594.83
Property preservation engineer department					
Salaries	5,769.60	30,001.92	74,000.00	40.54%	28,847.64
FICA tax	424.66	2,211.57	6,000.00	36.86%	2,139.81
IMRF contribution	102.12	531.00	1,500.00	35.40%	245.20
Medical insurance	596.82	3,818.96	7,500.00	50.92%	2,836.86
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	6,893.20	36,563.45	89,000.00	41.08%	34,069.51
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	6,180.80	26,490.08	75,000.00	35.32%	45,590.84
FICA tax	420.32	1,835.46	6,000.00	30.59%	3,209.63
IMRF contribution	109.40	468.88	1,500.00	31.26%	309.47
Medical insurance	1,702.64	11,615.42	30,000.00	38.72%	6,641.73
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	158.00	1,050.00	15.05%	-
Office supplies	168.64	294.66	2,000.00	14.73%	15.19
Engineering services	-	-	2,000.00	0.00%	-
Coronavirus expenditures	-	-	5,000.00	0.00%	-
Other professional services	-	-	-	0.00%	-
Other contractual services	1,650.00	4,271.96	45,000.00	9.49%	15,281.20
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
Total permits & licenses department	10,231.80	45,134.46	168,550.00	26.78%	71,048.06

Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Housing department					
Salaries	21,926.26	100,985.96	245,000.00	41.22%	101,088.08
FICA tax	1,617.64	7,372.12	25,000.00	29.49%	7,432.56
IMRF contribution	260.58	1,449.36	5,000.00	28.99%	795.95
Medical insurance	1,723.44	10,169.94	60,000.00	16.95%	11,875.28
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	1,000.00	0.00%	-
Postage & mailing	-	914.16	10,000.00	9.14%	3,747.03
Printing	-	772.00	2,100.00	36.76%	1,047.00
Office supplies	-	30.62	2,500.00	1.22%	272.71
Automotive fuel	1,624.94	5,560.49	20,000.00	27.80%	8,002.71
Coronavirus expenditures	-	19.25	2,500.00	0.77%	-
Lease payment	-	-	20,000.00	0.00%	-
Maintenance services vehicle	2,308.02	2,308.02	11,000.00	20.98%	2,687.40
Other professional services	-	-	-	0.00%	-
Other contractual services	-	2,621.96	15,000.00	17.48%	6,102.67
Board ups	2,745.50	23,000.50	45,000.00	51.11%	19,541.00
Lawn care	-	-	25,000.00	0.00%	103,990.00
Other miscellaneous expenses	-	-	6,000.00	0.00%	1,160.00
Capital outlay					
Equipment	-	-	-	0.00%	58,280.78
Total housing department	<u>32,206.38</u>	<u>155,204.38</u>	<u>500,100.00</u>	<u>31.03%</u>	<u>326,023.17</u>
Sanitation department					
Contract collection	\$ 140,091.74	\$ 701,807.96	\$ 1,757,180.00	39.94%	\$ 696,505.15
Bad debt expense	-	-	-	0.00%	(31,111.04)
Total sanitation department	<u>140,091.74</u>	<u>701,807.96</u>	<u>1,757,180.00</u>	<u>39.94%</u>	<u>665,394.11</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 September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
EXPENDITURES (Continued)					
Debt Service					
Principal	-	-	-	0.00%	-
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	1,532,214.85	7,555,575.89	20,962,140.00	36.04%	9,661,100.26
Excess (deficiency) of revenues over (under) expenditures	(183,505.92)	465,234.51	(1,858,838.00)		725,807.98
OTHER FINANCING SOURCES (USES)					
Bond proceeds	140,091.74	981,761.49	1,400,000.00	70.13%	691,179.19
Capital lease proceeds	-	-	100,000.00	0.00%	336,569.38
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)	140,091.74	981,761.49	1,900,000.00	51.67%	1,027,748.57
Net change in fund balance	<u>\$ (43,414.18)</u>	1,446,996.00	<u>\$ 41,162.00</u>		1,753,556.55
Fund balance (deficit) at beginning of year		359,496.02			93,556.73
Fund balance (deficit) at end of year		<u>\$ 1,806,492.02</u>			<u>\$ 1,847,113.28</u>

Amounts UNAUDITED updated through September 30, 2020

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,438,597.22	\$ 586,682.36
Accounts receivable		
Customers	4,345,848.67	4,994,638.87
Less: allowance for doubtful accounts	(856,619.34)	(856,619.34)
Due from other funds	2,177,282.84	2,101,743.02
Total current assets	7,105,109.39	6,826,444.91
Noncurrent Assets		
Capital assets		
Depreciable	1,776,160.91	1,776,160.91
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	134,571.62
Total assets	7,590,638.01	6,961,016.53
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	57,041.60	30,940.20
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	188,893.79	165,643.07
Noncurrent Liabilities		
Tenant deposits	20,350.00	17,350.00
Capital lease liability	33,165.62	33,165.62
City of Chicago payable	7,842,501.93	8,486,343.49
Total noncurrent liabilities	7,896,017.55	8,536,859.11
Total liabilities	8,084,911.34	8,702,502.18

Amounts UNAUDITED updated through September 30, 2020

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

	Current Year Actual	Prior Year Actual
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	195,645.00	73,261.00
NET POSITION		
Investment in capital assets	26,714	33,166
Unrestricted (deficit)	(692,392.95)	(1,554,733.27)
Total net position	\$ (665,679.33)	\$ (1,521,567.65)

Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
OPERATING REVENUES					
Utility charges	\$ 779,331.89	\$ 1,981,130.72	\$ 5,250,000.00	37.74%	\$ 2,633,930.98
Utility penalties	2,724.18	1,956.10	30,000.00	6.52%	4,096.54
Grants					
COVID-19	-	-	5,000.00	0.00%	-
Illinois public risk fund	-	-	-	0.00%	-
Other income	17,889.00	50,078.00	131,310.00	38.14%	41,089.00
Total revenues	799,945.07	2,033,164.82	5,416,310.00	37.54%	2,679,116.52
OPERATING EXPENSES					
Operations					
Salaries	37,356.66	170,858.05	540,000.00	31.64%	229,348.97
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	110,000.00	0.00%	-
FICA tax	2,701.21	13,097.54	60,000.00	21.83%	11,814.34
IMRF contribution	631.66	2,826.12	15,000.00	18.84%	1,962.02
Medical insurance	7,511.30	48,424.51	110,000.00	44.02%	60,150.26
Uniform allowance	-	2,800.00	3,000.00	93.33%	1,000.00
OPEB expense	-	-	2,000.00	0.00%	-
Training	-	-	2,000.00	0.00%	-
Purchase of water	299,612.12	1,233,744.17	3,814,090.00	32.35%	1,113,789.28
Bank fees	1,155.31	5,843.41	9,500.00	61.51%	2,761.65
Postage & mailing	-	6,148.39	15,000.00	40.99%	5,705.61
Office supplies	436.39	927.06	10,000.00	9.27%	4,824.19
Operating supplies	4,798.40	34,321.52	20,000.00	171.61%	9,166.30
Automotive fuel	1,624.94	5,560.49	21,500.00	25.86%	3,189.63
Auditing	-	-	-	0.00%	20,674.98
Utilities	4,244.37	20,099.99	36,400.00	55.22%	6,454.03
Liability insurance	-	-	200,000.00	0.00%	60,100.45
Coronavirus expenses	-	3,682.56	5,000.00	73.65%	-
Lease payments	-	-	15,000.00	0.00%	-
Maintenance services building & grounds	13,203.81	53,628.52	47,000.00	114.10%	18,166.27
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	-	910.00	14,500.00	6.28%	4,498.50
Maintenance services vehicles	85.93	188.68	3,000.00	6.29%	-
Maintenance supplies building	-	-	-	0.00%	-
Maintenance supplies equipment	2,850.00	2,850.00	-	0.00%	-
Maintenance supplies utility system	18,941.00	31,023.45	100,000.00	31.02%	22,226.09
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	4,735.41	19,295.67	80,000.00	24.12%	-
Other contracted services	-	2,621.96	20,000.00	13.11%	5,832.20
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%	131,542.64
Total operating expenses	399,888.51	1,658,852.09	5,327,990.00	31.13%	1,729,416.74
Operating income (loss)	400,056.56	374,312.73	88,320.00		949,699.78

Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
NONOPERATING REVENUE (EXPENSES)					
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>\$ 400,056.56</u>	374,312.73	<u>\$ (38,703.00)</u>		949,699.78
Net position at beginning of year		<u>(1,039,992.06)</u>			<u>(2,471,267.43)</u>
Net position at end of year		<u>\$ (665,679.33)</u>			<u>\$ (1,521,567.65)</u>

Amounts UNAUDITED updated through September 30, 2020

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,110,837.75	\$ 598,509.06
Accounts receivable		
Customers	628,958.85	643,290.41
Less: allowance for doubtful accounts	(127,097.03)	(127,097.03)
Due from other funds	-	-
Total current assets	1,612,699.57	1,114,702.44
Noncurrent Assets		
Net pension asset-IMRF	125,551.00	42,666.00
Total noncurrent assets	125,551.00	42,666.00
Total assets	1,738,250.57	1,157,368.44
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	1,217.00	1,217.00
Deferred outflow-IMRF	5,936.00	122,280.00
Total deferred outflows	7,153.00	123,497.00
LIABILITIES		
Current Liabilities		
Accounts payable	4,949.16	4,780.18
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	331,674.72	423,704.40
Total current liabilities	384,903.58	499,811.44
Total liabilities	384,903.58	499,811.44
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	53,537.00	30,824.00
NET POSITION		
Unrestricted (deficit)	1,306,962.99	750,230.00
Total net position	\$ 1,306,962.99	\$ 750,230.00

Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
OPERATING REVENUES					
Utility charges	\$ 144,928.63	\$ 379,630.83	\$ 964,250.00	39.37%	\$ 375,720.16
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Total revenues	<u>144,928.63</u>	<u>379,630.83</u>	<u>964,250.00</u>	<u>39.37%</u>	<u>375,720.16</u>
OPERATING EXPENSES					
Operations					
Salaries	14,410.95	72,739.59	180,000.00	40.41%	99,607.97
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	20,000.00	0.00%	-
FICA tax	1,040.20	5,721.41	18,000.00	31.79%	2,736.73
IMRF contribution	248.43	1,047.08	5,000.00	20.94%	1,000.04
Medical insurance	2,914.22	18,418.51	55,000.00	33.49%	20,094.78
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	1,000.00	0.00%	-
Bank fees	764.86	3,697.23	3,100.00	119.27%	836.86
Automotive fuel	812.49	2,780.50	10,000.00	27.81%	1,594.91
Auditing	-	-	-	0.00%	1,996.52
Liability insurance	-	-	56,700.00	0.00%	17,626.65
Other professional services	457.29	4,485.30	40,000.00	11.21%	3,733.20
Sewer main breaks	-	-	3,500.00	0.00%	-
Coronavirus expenses	-	-	15,000.00	0.00%	-
Other miscellaneous expenses	-	860.00	22,000.00	3.91%	1,478.36
Capital outlay					
Vehicles	-	-	30,000.00	0.00%	-
Bad debt expense	-	-	-	0.00%	10,256.94
Total operating expenses	<u>20,648.44</u>	<u>109,749.62</u>	<u>479,300.00</u>	<u>22.90%</u>	<u>160,962.96</u>
Operating income (loss)	124,280.19	269,881.21	484,950.00		214,757.20
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Change in net position	<u>\$ 124,280.19</u>	269,881.21	<u>\$ 484,950.00</u>		214,757.20
Net position at beginning of year		<u>1,037,081.78</u>			<u>535,472.80</u>
Net position at end of year		<u>\$ 1,306,962.99</u>			<u>\$ 750,230.00</u>

Amounts UNAUDITED updated through September 30, 2020

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,050.88	\$ 3,774.33
Due from other funds	-	-
Total current assets	<u>2,050.88</u>	<u>3,774.33</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>1,660,807.94</u>	<u>1,674,481.77</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	17,859.34	16,012.56
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	500.00
Due to other funds	<u>952,251.73</u>	<u>765,429.40</u>
Total current liabilities	<u>980,215.74</u>	<u>790,823.04</u>
Total liabilities	<u>980,215.74</u>	<u>790,823.04</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>(946,931.86)</u>	<u>(742,935.71)</u>
Total net position	<u>\$ 661,736.20</u>	<u>\$ 900,143.73</u>

Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
OPERATING REVENUES					
Membership fees	\$ (257.00)	\$ 2,493.04	\$ 25,000.00	9.97%	\$ 16,138.65
Rental income	-	1,400.00	10,000.00	14.00%	500.00
Other income	-	-	-	0.00%	-
Total revenues	(257.00)	3,893.04	35,000.00	11.12%	16,638.65
OPERATING EXPENSES					
Operations					
Salaries	1,710.22	11,518.87	25,000.00	46.08%	40,566.71
FICA tax	130.82	872.80	2,000.00	43.64%	3,021.38
IMRF contribution	-	9.03	500.00	1.81%	171.71
Medical insurance	-	(273.30)	5,000.00	-5.47%	4,790.06
OPEB expense	-	-	50.00	0.00%	-
Training	-	-	-	0.00%	-
Advertising	-	-	500.00	0.00%	403.08
Bank fees	-	-	-	0.00%	-
Credit card fees	237.80	1,302.94	2,750.00	47.38%	1,891.45
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	500.00	0.00%	52.14
Operating supplies	-	28.68	2,500.00	1.15%	553.45
Utilities	8,517.99	11,687.20	30,000.00	38.96%	8,698.35
Equipment	-	-	1,500.00	0.00%	13,950.00
Maintenance services building & grounds	-	-	-	0.00%	-
Maintenance equipment	-	-	5,000.00	0.00%	6,690.08
Janitor supplies	-	-	-	0.00%	-
Other professional services	8,202.35	11,943.31	10,000.00	119.43%	56,055.32
Miscellaneous expenses	-	448.68	2,500.00	17.95%	2,648.65
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	18,799.18	37,538.21	87,800.00	42.75%	139,492.38
Depreciation	-	-	-	0.00%	-
Total operating expenses	18,799.18	37,538.21	87,800.00	42.75%	139,492.38
Operating income (loss)	(19,056.18)	(33,645.17)	(52,800.00)		(122,853.73)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	\$ (19,056.18)	(33,645.17)	\$ (52,800.00)		(122,853.73)
Net position at beginning of year		695,381.37			1,022,997.46
Net position at end of year		\$ 661,736.20			\$ 900,143.73

Amounts UNAUDITED updated through September 30, 2020

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

	Motor Fuel Tax	TIF I 11-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
ASSETS					
Cash and cash equivalents	\$ 2,479,451.67	\$ 343,806.88	\$ 108,965.44	\$ 294,668.55	\$ -
Receivables other taxes	68,668.80	-	-	-	-
Due from other funds	1,782,331.31	2,522,791.77	-	215,891.54	-
Total assets	<u>\$ 4,330,451.78</u>	<u>\$ 2,866,598.65</u>	<u>\$ 108,965.44</u>	<u>\$ 510,560.09</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Liabilities:					
Accounts payable	19,284.68	135.00	823,801.67	135.00	-
Due to other funds	-	-	672,239.76	-	13,562.50
Total liabilities	<u>19,284.68</u>	<u>135.00</u>	<u>1,496,041.43</u>	<u>135.00</u>	<u>13,562.50</u>
Deferred inflows of resources					
Property taxes	-	-	-	-	-
Illinois capital program	508,624.60	-	-	-	-
Total deferred inflows of resources	<u>508,624.60</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted					
Street maintenance	3,802,542.50	-	-	-	-
Economic development	-	2,866,463.65	-	510,425.09	-
Public safety	-	-	-	-	-
Unassigned (deficit)	-	-	(1,387,075.99)	-	(13,562.50)
Total fund balances (deficits)	<u>3,802,542.50</u>	<u>2,866,463.65</u>	<u>(1,387,075.99)</u>	<u>510,425.09</u>	<u>(13,562.50)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,330,451.78</u>	<u>\$ 2,866,598.65</u>	<u>\$ 108,965.44</u>	<u>\$ 510,560.09</u>	<u>\$ -</u>

Amounts UNAUDITED updated through September 30, 2020

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,226,892.54
Receivables other taxes	-	-	-	-	-	68,668.80
Due from other funds	-	-	-	-	-	4,521,014.62
Total assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,816,575.96
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	-	-	-	52,503.95	-	895,860.30
Due to other funds	-	-	-	-	-	685,802.26
Total liabilities	-	-	-	52,503.95	-	1,581,662.56
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Illinois capital program	-	-	-	-	-	508,624.60
Total deferred inflows of resources	-	-	-	-	-	508,624.60
Fund balances:						
Restricted						
Street maintenance	-	-	-	-	-	3,802,542.50
Economic development	-	-	-	-	-	3,376,888.74
Public safety	-	-	-	(52,503.95)	-	(52,503.95)
Unassigned (deficit)	-	-	-	-	-	(1,400,638.49)
Total fund balances (deficits)	-	-	-	(52,503.95)	-	5,726,288.80
Total liabilities, deferred inflows of resources and fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,816,575.96

Amounts UNAUDITED updated through September 30, 2020

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
REVENUES					
Property tax-net	\$ -	\$ -	\$ 340,072.94	\$ 33,309.46	\$ -
Motor fuel tax allotments	327,314.02	-	-	-	-
Forfeiture Income	-	-	-	-	-
Foreign fire tax	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-
Interest income	2,952.49	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	330,266.51	-	340,072.94	33,309.46	-
EXPENDITURES					
Current					
Pension contribution	-	-	-	-	-
Maintenance service traffic signals	29,383.74	-	-	-	-
Maintenance supplies street	8,772.80	-	-	-	-
Utilities	48,089.73	-	-	-	-
General maintenance-public works	-	-	-	-	-
Project engineering	-	-	-	-	-
Street scarification	-	-	-	-	-
Other professional services	-	135.00	310,135.00	35,838.40	13,562.50
Lease payments	-	-	-	-	-
Maintenance services-building	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-
Telephone	-	-	-	-	-
Travel expenses	-	-	-	-	-
Training	-	-	-	-	-
Radio/dispatch	-	-	-	-	-
Public education	-	-	-	-	-

Amounts UNAUDITED updated through September 30, 2020

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
EXPENDITURES (Continued)					
Current (Continued)					
Other contracted services	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-
Organization memberships	-	-	-	-	-
Other contractual services	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-
Office supplies	-	-	-	-	-
Operating supplies	-	-	-	-	-
Capital outlay					
New equipment	-	-	-	-	-
Vehicles	-	-	-	-	-
Total expenditures	<u>86,246.27</u>	<u>135.00</u>	<u>310,135.00</u>	<u>35,838.40</u>	<u>13,562.50</u>
Excess (deficiency) of revenues over (under) expenditures	244,020.24	(135.00)	29,937.94	(2,528.94)	(13,562.50)
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	244,020.24	(135.00)	29,937.94	(2,528.94)	(13,562.50)
Fund balances at beginning of year	<u>3,558,522.26</u>	<u>2,866,598.65</u>	<u>(1,417,013.93)</u>	<u>512,954.03</u>	<u>-</u>
Fund balances at end of year	<u><u>\$3,802,542.50</u></u>	<u><u>\$2,866,463.65</u></u>	<u><u>\$(1,387,075.99)</u></u>	<u><u>\$510,425.09</u></u>	<u><u>\$ (13,562.50)</u></u>

Amounts UNAUDITED updated through September 30, 2020

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES						
Property tax-net	\$ 564,707.32	\$ 329,094.18	\$ -	\$ -	\$ -	\$ 1,267,183.90
Motor fuel tax allotments	-	-	-	-	-	327,314.02
Forfeiture Income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-
Interest income	-	-	-	-	-	2,952.49
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	564,707.32	329,094.18	-	-	-	1,597,450.41
EXPENDITURES						
Current						
Pension contribution	564,707.32	329,094.18	-	-	-	893,801.50
Maintenance service traffic signals	-	-	-	-	-	29,383.74
Maintenance supplies street	-	-	-	-	-	8,772.80
Utilities	-	-	-	-	-	48,089.73
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	-	-	359,670.90
Lease payments	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Radio/dispatch	-	-	-	-	-	-
Public education	-	-	-	-	-	-

Amounts UNAUDITED updated through September 30, 2020

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
EXPENDITURES (Continued)						
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	-	-	-	52,503.95	-	52,503.95
Vehicles	-	-	-	-	-	-
	<u>564,707.32</u>	<u>329,094.18</u>	<u>-</u>	<u>52,503.95</u>	<u>-</u>	<u>1,392,222.62</u>
Total expenditures						
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(52,503.95)	-	205,227.79
OTHER FINANCING SOURCES (USES)						
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	-	-	-	(52,503.95)	-	205,227.79
Fund balances at beginning of year	-	-	-	-	-	5,521,061.01
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (52,503.95)</u>	<u>\$ -</u>	<u>\$ 5,726,288.80</u>

Amounts UNAUDITED updated through September 30, 2020

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 835,642.57	\$ 420,827.12	\$ 911,523.20	\$ 27,698.01	\$ 2,195,690.90
Property taxes receivable-net	1,126,469.66	490,879.73	1,144,305.09	1,291,852.76	4,053,507.24
Due from other funds	-	-	-	-	-
Total assets	\$ 1,962,112.23	\$ 911,706.85	\$ 2,055,828.29	\$ 1,319,550.77	\$ 6,249,198.14
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	475.00	-	-	475.00
Property taxes-allowance	104,874.46	45,700.96	106,534.94	120,271.64	377,382.00
Due to other funds	3,197.39	(53,967.01)	3,771.07	1,250.00	(45,748.55)
Total liabilities	108,071.85	(7,791.05)	110,306.01	121,521.64	332,108.45
Deferred inflows of resources					
Property taxes	1,021,595.20	445,178.77	1,037,770.15	1,171,581.12	3,676,125.24
Fund balance:					
Restricted					
Debt service	832,445.18	474,319.13	907,752.13	26,448.01	2,240,964.45
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	832,445.18	474,319.13	907,752.13	26,448.01	2,240,964.45
Total liabilities, deferred inflows of resources and fund balances	\$ 1,962,112.23	\$ 911,706.85	\$ 2,055,828.29	\$ 1,319,550.77	\$ 6,249,198.14

Amounts UNAUDITED updated through September 30, 2020

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
REVENUES					
Property taxes-net	\$ 817,678.82	\$ 262,243.81	\$ 318,589.95	\$ 1,095,925.56	\$ 2,494,438.14
Interest income	23.69	21.73	91.03	13.54	149.99
Other income	-	55,454.57	-	-	55,454.57
Total revenues	<u>817,702.51</u>	<u>317,720.11</u>	<u>318,680.98</u>	<u>1,095,939.10</u>	<u>2,550,042.70</u>
EXPENDITURES					
Debt service					
Principal	-	-	-	1,135,000.00	1,135,000.00
Interest paid	151,800.00	166,377.50	144,250.00	28,533.34	490,960.84
Other fees	475.00	950.00	475.00	1,250.00	3,150.00
Total expenditures	<u>152,275.00</u>	<u>167,327.50</u>	<u>144,725.00</u>	<u>1,164,783.34</u>	<u>1,629,110.84</u>
Excess (deficiency) of revenues over (under) expenditures	665,427.51	150,392.61	173,955.98	(68,844.24)	920,931.86
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	665,427.51	150,392.61	173,955.98	(68,844.24)	920,931.86
Fund balances at beginning of year	<u>167,017.67</u>	<u>323,926.52</u>	<u>733,796.15</u>	<u>95,292.25</u>	<u>1,320,032.59</u>
Fund balances at end of year	<u><u>\$ 832,445.18</u></u>	<u><u>\$ 474,319.13</u></u>	<u><u>\$ 907,752.13</u></u>	<u><u>\$ 26,448.01</u></u>	<u><u>\$ 2,240,964.45</u></u>

Amounts UNAUDITED updated through September 30, 2020

Supplementary Information

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

	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
ASSETS		
Cash and cash equivalents	\$ 2,195,690.90	\$ 1,953,399.91
Property taxes receivable-net	4,053,507.24	3,549,986.75
Due from other funds	-	-
Total assets	<u>\$ 6,249,198.14</u>	<u>\$ 5,503,386.66</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	475.00	1,425.00
Property taxes-allowance	377,382.00	-
Due to other funds	<u>(45,748.55)</u>	<u>152,260.76</u>
Total liabilities	<u>332,108.45</u>	<u>153,685.76</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	2,240,964.45	1,799,714.15
Unassigned	-	-
Total fund balance	<u>2,240,964.45</u>	<u>1,799,714.15</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 6,249,198.14</u>	<u>\$ 5,503,386.66</u>

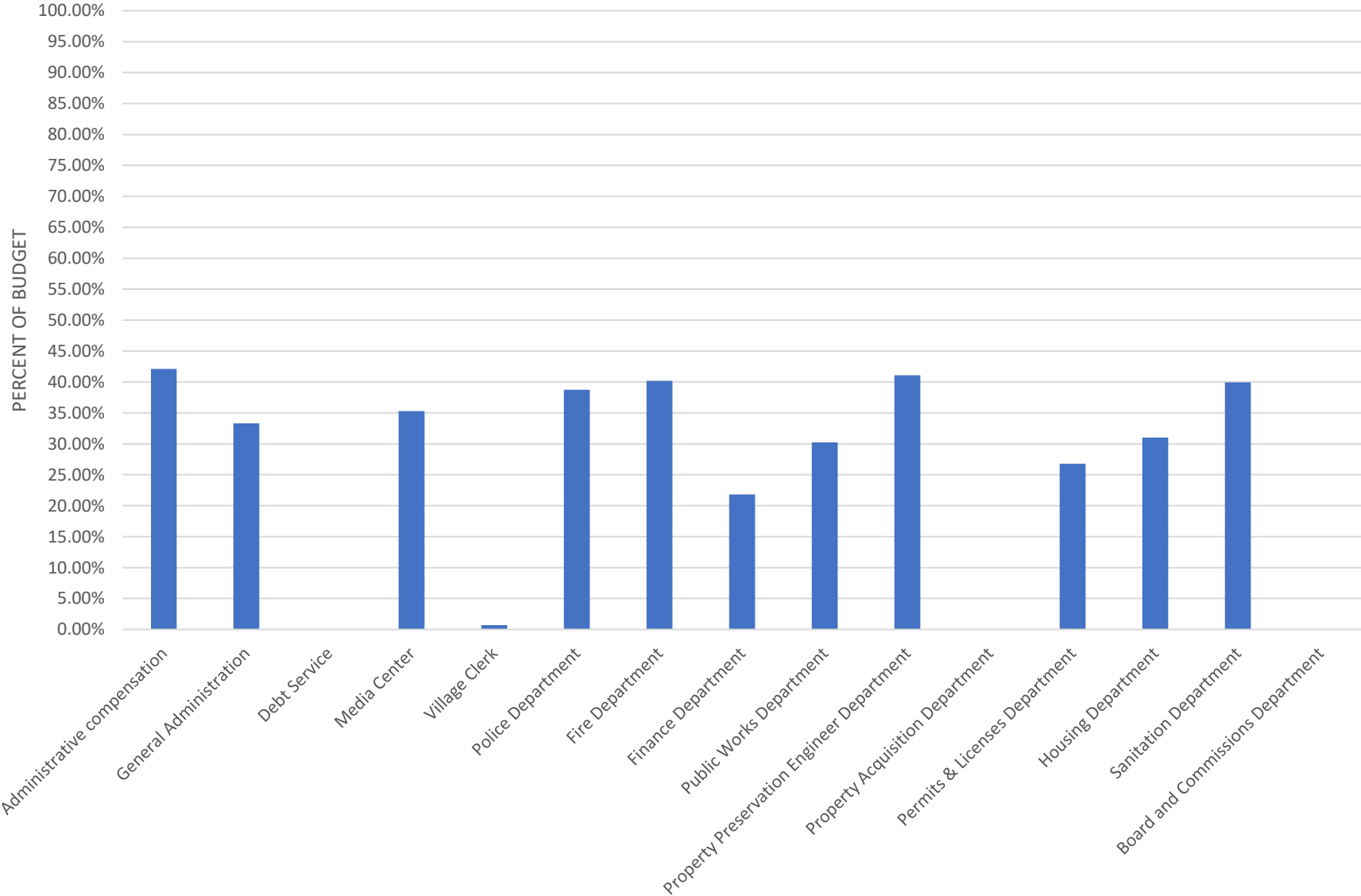
Amounts UNAUDITED updated through September 30, 2020

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

	September Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year September Actual
REVENUES					
Property taxes-net	\$ 17,388.28	\$ 2,494,438.14	\$ 4,016,673.00	62.10%	\$ 2,336,720.58
Interest income	10.82	149.99	15,768.00	0.95%	8,478.85
Other income	-	55,454.57	110,000.00	50.41%	54,621.73
Total revenues	<u>17,399.10</u>	<u>2,550,042.70</u>	<u>4,142,441.00</u>	<u>61.56%</u>	<u>2,399,821.16</u>
EXPENDITURES					
Debt service					
Principal	135,000.00	1,135,000.00	3,585,000.00	31.66%	1,130,000.00
Interest paid	500.00	490,960.84	987,855.00	49.70%	515,783.41
Other fees	475.00	3,150.00	46,000.00	6.85%	33,825.00
Total expenditures	<u>135,975.00</u>	<u>1,629,110.84</u>	<u>4,618,855.00</u>	<u>35.27%</u>	<u>1,679,608.41</u>
Excess (deficiency) of revenues over (under) expenditures	(118,575.90)	920,931.86	(476,414.00)		720,212.75
OTHER FINANCING SOURCES (USES)					
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>\$ (118,575.90)</u>	920,931.86	<u>\$ (476,414.00)</u>		720,212.75
Fund balances (deficits) at beginning of year		<u>1,320,032.59</u>			<u>1,079,501.40</u>
Fund balances at end of year		<u>\$ 2,240,964.45</u>			<u>\$ 1,799,714.15</u>

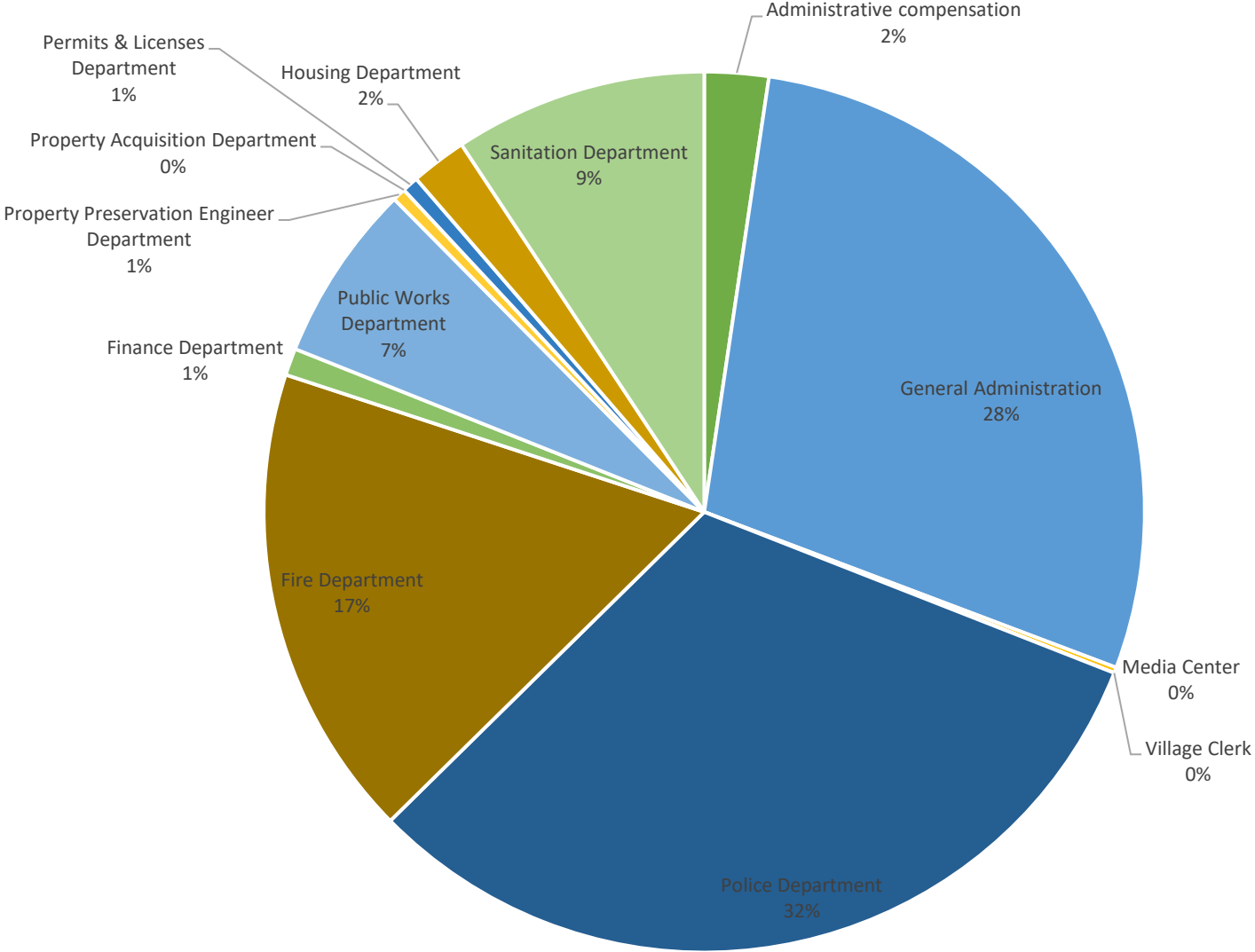
Amounts UNAUDITED updated through September 30, 2020

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through September 30, 2020

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through September 30, 2020

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

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 509,459.91
Local debt recovery	3,332.66
Bond payments commingled account	1,028,802.96
Dorchester	-
Clerks account	563,994.24
Clerks ub unapplied cash	1,592,389.01
Petty cash	16.85
Payroll checking	18,415.32
Corp IPTIP cash	2,939,929.72
Total General Fund - Unrestricted	\$ 6,656,340.67
 General Fund - Restricted	
Capital projects installment	444,077.75
Narcint account	8,201.88
JAG	-
City of Chicago-tort liability	57,079.30
Federal forfeiture cash	9,637.94
State forfeiture cash	59,238.51
Fire department 2% fund	18,145.77
Federal holding cash	153,317.34
Grants	-
911 account	-
Total General Fund - Restricted	\$ 749,698.49

Amounts UNAUDITED updated through September 30, 2020

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

	Current Year Actual
Enterprise Fund	
Water	
Clerk's account	79,866.19
Clerk's account-credit card	-
Water fund checking account	1,358,231.03
Petty cash	500.00
Total Water	\$ 1,438,597.22
 Sewer	
Clerk's account	289,878.66
Sewer	820,959.09
Total Sewer	\$ 1,110,837.75
 Melanie Fitness Center	
Cash	2,050.88
Total Melanie Fitness Center	\$ 2,050.88
 Special Revenue	
Motor Fuel Tax	2,479,451.67
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	108,965.44
TIF III Indulux	294,668.55
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
Federal Forfeiture	-
State Forfeiture	-
Foreign Fire Tax	-

Amounts UNAUDITED updated through September 30, 2020

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

	<u>Current Year Actual</u>
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	<u>835,642.57</u>
Total 2009A	<u>835,642.57</u>
2009B	
Bond payments commingled account	141,963.94
Escrowed bank account	<u>278,863.18</u>
Total 2009B	<u>420,827.12</u>
2009C	
Bond payments commingled account	-
Escrowed bank account	<u>911,523.20</u>
Total 2009C	<u>911,523.20</u>
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	<u>27,698.01</u>
Total Homewood Disposal Bonds	<u>27,698.01</u>
Total Debt Service	<u><u>\$ 2,195,690.90</u></u>

Amounts UNAUDITED updated through September 30, 2020

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

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
Payment						
June interest	\$ -	\$ 151,800.00	\$ 166,377.50	\$ 144,250.00	\$ 21,000.00	\$ 483,427.50
December interest	470,550.12	151,800.00	166,377.50	144,250.00	42,000.00	974,977.62
December principal	682,472.05	965,000.00	220,000.00	1,000,000.00	1,400,000.00	4,267,472.05
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,268,600.00</u>	<u>\$ 552,755.00</u>	<u>\$ 1,288,500.00</u>	<u>\$ 1,463,000.00</u>	<u>\$ 5,725,877.17</u>
Amount paid	-	151,800.00	166,377.50	144,250.00	1,163,533.34	1,625,960.84
Amount due at December 1st	<u>1,153,022.17</u>	<u>1,116,800.00</u>	<u>386,377.50</u>	<u>1,144,250.00</u>	<u>299,466.66</u>	<u>4,099,916.33</u>
Water fund checking account	1,358,231.03	-	-	-	-	1,358,231.03
General fund restricted cash account	<u>57,079.30</u>	-	-	-	-	<u>57,079.30</u>
Water fund checking account	<u>1,415,310.33</u>	-	-	-	-	<u>1,415,310.33</u>
Debt service balances	<u>-</u>	<u>835,642.57</u>	<u>420,827.12</u>	<u>911,523.20</u>	<u>27,698.01</u>	<u>2,195,690.90</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,028,802.96</u>
Unfunded (overfunded) balance	<u>\$ (262,288.16)</u>	<u>\$ 281,157.43</u>	<u>\$ (34,449.62)</u>	<u>\$ 232,726.80</u>	<u>\$ 271,768.65</u>	<u>\$ (539,887.86)</u>
% Funded	122.75%	74.82%	108.92%	79.66%	9.25%	113.17%

Amounts UNAUDITED updated through September 30, 2020

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF OCTOBER 23, 2020

	0 Days	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Total Accounts Receivable
District 1	\$ -	\$ 226,583.21	\$ (18,513.57)	\$ 1,015.67	\$ 85,595.54	\$ 587,507.47	\$ 882,188.32
District 2	70.00	(1,483,685.11)	(34,619.27)	220,616.21	2,096.57	680,959.15	(614,562.45)
District 3	-	(3,005.31)	203,377.76	385.30	682.53	719,870.15	921,310.43
District 4	-	(42.72)	12,205.85	-	14,721.56	861,067.53	887,952.22
District 6-8	-	(379.46)	15,323.14	24,995.00	3,229.18	145,894.29	189,062.15
	<u>\$ 70.00</u>	<u>\$ (1,260,529.39)</u>	<u>\$ 177,773.91</u>	<u>\$ 247,012.18</u>	<u>\$ 106,325.38</u>	<u>\$ 2,995,298.59</u>	<u>\$ 2,265,950.67</u>

Amounts UNAUDITED updated through September 30, 2020