

**VILLAGE OF DOLTON, ILLINOIS**

**MONTHLY FINANCIAL REPORT**

**OCTOBER 31, 2020**

**VILLAGE OF DOLTON, ILLINOIS  
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**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**AS OF OCTOBER 31, 2020**

	General Fund	Special Revenue Funds	Debt Service Funds	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,864,972.67	\$ 3,605,038.34	\$ 2,502,053.44	\$ 11,972,064.45
Restricted cash	452,279.63	-	-	452,279.63
Receivables				
Property taxes-net	5,549,801.37	-	4,053,507.24	9,603,308.61
Refuse	552,377.41	-	-	552,377.41
Other taxes	926,489.90	-	-	926,489.90
Other	448,838.32	68,668.80	-	517,507.12
Due from other funds	2,015,961.25	4,494,319.26	-	6,510,280.51
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>\$16,127,982.70</u>	<u>\$ 8,168,026.40</u>	<u>\$ 6,555,560.68</u>	<u>\$ 30,851,569.78</u>
<b>LIABILITIES</b>				
Accounts payable	657,869.43	871,603.00	-	1,529,472.43
Accrued salaries payable	436,367.57	-	-	436,367.57
Due to other funds	6,688,061.44	685,937.26	4,150.00	7,378,148.70
Due to pension funds	325,549.63	-	-	325,549.63
Unclaimed property checks	25,662.72	-	-	25,662.72
Utility overpayments	131,278.91	-	-	131,278.91
Payroll withholdings	17,159.13	-	-	17,159.13
Sales tax incentive payable	-	-	-	-
Deposits payable	75,225.00	41,988.72	-	117,213.72
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>9,074,098.10</u>	<u>1,599,528.98</u>	<u>381,532.00</u>	<u>11,055,159.08</u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS (CONTINUED)**  
**AS OF OCTOBER 31, 2020**

	General Fund	Special Revenue Funds	Debt Service Funds	Total
<b>DEFERRED INFLOWS OF RESOURCES</b>				
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	<u>5,056,056.11</u>	<u>508,624.60</u>	<u>3,676,125.24</u>	<u>9,240,805.95</u>
<b>FUND BALANCES</b>				
Nonspendable				
Prepaid items	67,573.00	-	-	67,573.00
Restricted				
Street maintenance	-	3,832,459.41	-	3,832,459.41
Economic development	-	3,372,667.68	-	3,372,667.68
Public safety	8,201.88	180,611.46	-	188,813.34
Grants	-	-	-	-
Capital improvement	444,077.75	-	-	444,077.75
Tort liability	-	-	-	-
Debt service	-	-	2,497,903.44	2,497,903.44
Unassigned (deficit)	1,477,975.86	(1,325,865.73)	-	152,110.13
Total fund balances (deficit)	<u>1,997,828.49</u>	<u>6,059,872.82</u>	<u>2,497,903.44</u>	<u>10,555,604.75</u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$16,127,982.70</u></u>	<u><u>\$ 8,168,026.40</u></u>	<u><u>\$ 6,555,560.68</u></u>	<u><u>\$ 30,851,569.78</u></u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
<b>REVENUES</b>				
Property taxes-net	\$ 1,734,226.26	\$ 1,411,722.53	\$ 2,751,366.97	\$ 5,897,315.76
Property taxes-pension	-	-	-	-
Property taxes-tort	414,148.72	-	-	414,148.72
Other taxes	2,860,767.10	401,512.24	55,455	3,317,733.91
 Total taxes	 5,009,142.08	 1,813,234.77	 2,806,821.54	 9,629,198.39
 Intergovernmental				
State income tax	1,356,968.86	-	-	1,356,968.86
Personal property replacement tax	131,071.48	-	-	131,071.48
Local motor fuel tax	16,146.91	-	-	16,146.91
911 service surcharge	5,554.50	-	-	5,554.50
Grants	213,694.00	-	-	213,694.00
 Total intergovernmental	 1,723,435.75	 -	 -	 1,723,435.75
 Licenses	 860,320.56	 -	 -	 860,320.56
Permits	177,351.80	-	-	177,351.80
Charge for services	733,861.29	-	-	733,861.29
Fines and forfeitures	1,348,001.65	-	-	1,348,001.65
Interest income	2,967.20	3,165.27	160.15	6,292.62
Other	213,505.40	-	-	213,505.40
 Total revenues	 10,068,585.73	 1,816,400.04	 2,806,981.69	 14,691,967.46

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES (CONTINUED)**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
<b>EXPENDITURES</b>				
Administrative compensation	\$ 210,259.94	\$ -	\$ -	\$ 210,259.94
General administration	2,592,725.67	-	3,150.00	2,595,875.67
Media center	19,801.49	-	-	19,801.49
Village Clerk	98.42	-	-	98.42
Police department	2,835,987.29	633,742.65	-	3,469,729.94
Fire department	1,528,380.21	386,633.20	-	1,915,013.41
Finance department	94,500.59	-	-	94,500.59
Public works department	593,313.97	-	-	593,313.97
Property preservation engineer department	43,425.24	-	-	43,425.24
Property acquisition department	-	-	-	-
Permits & licenses department	55,961.88	-	-	55,961.88
Housing department	201,042.25	-	-	201,042.25
Sanitation department	845,995.92	-	-	845,995.92
Board and commissions department	-	-	-	-
Street maintenance	-	130,740.36	-	130,740.36
Economic development	-	366,811.58	-	366,811.58
Debt Service	-	-	1,625,960.84	1,625,960.84
	<u>9,021,492.87</u>	<u>1,517,927.79</u>	<u>1,629,110.84</u>	<u>12,168,531.50</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>1,047,092.86</u>	<u>298,472.25</u>	<u>1,177,870.85</u>	<u>2,523,435.96</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	1,125,949.45	-	-	1,125,949.45
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	-	-	-	-
City of Chicago payment	(294,370.28)	-	-	(294,370.28)
Sale of foreclosed property	-	-	-	-
Transfers in	-	240,339.56	-	240,339.56
Transfers out	(240,339.56)	-	-	(240,339.56)
	<u>591,239.61</u>	<u>240,339.56</u>	<u>-</u>	<u>831,579.17</u>
Total other financing sources (uses)				
Net change in fund balances	1,638,332.47	538,811.81	1,177,870.85	3,355,015.13
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>\$ 1,997,828.49</u>	<u>\$ 6,059,872.82</u>	<u>\$ 2,497,903.44</u>	<u>\$10,555,604.75</u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND**  
**AS OF OCTOBER 31, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Cash and cash equivalents	\$ 5,864,972.67	\$ 4,197,288.85
Restricted cash	452,279.63	1,953,655.02
Receivables		
Property taxes-net	5,549,801.37	6,335,112.30
Refuse	552,377.41	726,735.35
Other taxes	926,489.90	1,229,221.89
Other	448,838.32	2,977.57
Due from other funds	2,015,961.25	2,073,595.87
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>\$ 16,127,982.70</u>	<u>\$ 16,865,314.81</u>
<b>LIABILITIES</b>		
Accounts payable	657,869.43	655,518.32
Accrued salaries payable	436,367.57	356,277.75
Due to other funds	6,688,061.44	6,964,387.16
Due to pension funds	325,549.63	325,549.63
Unclaimed property checks	25,662.72	26,273.60
Utility overpayments	131,278.91	(2,660.97)
Payroll withholdings	17,159.13	10,441.59
Sales tax incentive payable	-	-
Escrow deposits	75,225.00	70,325.00
Red light fees payable	92,629.91	187,124.47
Retro payable	-	3,635.16
Property taxes-allowance	516,686.00	-
Liability insurance payable	101,578.30	101,578.30
Other liabilities	6,030.06	6,030.06
	<u>9,074,098.10</u>	<u>8,704,480.07</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
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 October 31, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND (CONTINUED)**  
**AS OF OCTOBER 31, 2020**

	Current Year Actual	Prior Year Actual
<b>FUND BALANCES</b>		
Nonspendable		
Prepaid items	\$ 67,573.00	\$ 72,679.66
Restricted		
Grants	-	17,305.76
Capital improvement	444,077.75	573,077.75
Public safety	8,201.88	318,294.57
Tort liability	-	1,044,976.94
Unassigned (deficit)	1,477,975.86	(223,552.98)
 Total fund balances (deficit)	 1,997,828.49	 1,802,781.70
 Total liabilities, deferred inflows of resources and fund balances	 \$ 16,127,982.70	 \$ 16,865,314.81

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>REVENUES</b>					
Property taxes-net	\$ 622,755.65	\$ 1,734,226.26	\$ 4,861,212.00	35.67%	\$ 2,179,185.65
Property taxes-pension	-	-	-	0.00%	1,417,714.87
Property taxes-tort	150,576.76	414,148.72	1,026,000.00	40.37%	485,802.93
Other taxes					
Cannabis tax	1,142.22	7,242.60	5,000.00	144.85%	-
Home rule sales tax	91,150.55	447,629.10	681,700.00	65.66%	424,506.19
Hotel tax	-	3,750.00	7,200.00	52.08%	-
Sales tax	237,407.71	1,234,297.55	1,862,000.00	66.29%	1,114,840.44
Simplified municipal telecom tax	21,829.11	127,896.36	260,000.00	49.19%	134,145.59
Transfer tax	30,295.50	140,797.75	266,000.00	52.93%	142,092.50
Utilities tax	153,439.78	760,439.00	1,611,000.00	47.20%	589,627.52
Video gaming tax	53,105.94	95,454.05	238,000.00	40.11%	145,656.64
Other taxes	39.36	43,260.69	48,000.00	90.13%	55,896.89
<b>Total taxes</b>	<b>1,361,742.58</b>	<b>5,009,142.08</b>	<b>10,866,112.00</b>	<b>46.10%</b>	<b>6,689,469.22</b>
Intergovernmental					
State income tax	257,568.04	1,356,968.86	2,154,000.00	63.00%	1,366,498.31
Personal property replacement tax	33,749.04	131,071.48	201,000.00	65.21%	170,227.97
Local motor fuel tax	1,726.43	16,146.91	39,000.00	41.40%	22,710.57
911 service surcharge	925.75	5,554.50	10,000.00	55.55%	5,554.50
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%	35,068.00
Illinois public risk fund	-	-	-	0.00%	10,207.00
JAG	-	-	20,000.00	0.00%	-
<b>Total intergovernmental</b>	<b>293,969.26</b>	<b>1,723,435.75</b>	<b>3,049,000.00</b>	<b>56.52%</b>	<b>1,610,266.35</b>
Licenses					
Rental	1,300.00	19,350.00	45,000.00	43.00%	16,775.00
Vehicle	15,860.00	282,860.00	294,000.00	96.21%	304,742.50
Business	2,750.00	14,210.00	270,000.00	5.26%	16,635.46
Animal	30.00	3,795.00	3,690.00	102.85%	3,320.00
Cable franchise	-	122,595.12	240,000.00	51.08%	135,512.69
Illinois bell franchise	-	-	-	0.00%	-
Contractors	13,295.00	110,685.00	80,000.00	138.36%	71,025.00
Other licenses	14,179.00	96,600.00	45,000.00	214.67%	264,406.77
Liquor	3,200.37	42,508.72	44,000.00	96.61%	46,204.36
Inspection fees	24,247.00	156,616.72	140,000.00	111.87%	83,979.82
Fire fees	1,300.00	11,100.00	9,000.00	123.33%	16,600.00
<b>Total licenses</b>	<b>76,161.37</b>	<b>860,320.56</b>	<b>1,170,690.00</b>	<b>73.49%</b>	<b>959,201.60</b>
Permits					
Building	33,878.25	171,726.80	50,000.00	343.45%	46,040.17
Other permits	860.00	5,625.00	20,000.00	28.13%	30,523.54
<b>Total permits</b>	<b>34,738.25</b>	<b>177,351.80</b>	<b>70,000.00</b>	<b>253.36%</b>	<b>76,563.71</b>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
 STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 GENERAL FUND (CONTINUED)  
 FOR THE PERIOD ENDED OCTOBER 31, 2020

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>REVENUES (Continued)</b>					
Charge for services					
Utilities charges	\$ 1,913.96	\$ 731,742.80	\$ 1,745,000.00	41.93%	\$ 886,034.46
Utilities penalties	-	240.00	500.00	48.00%	-
Special police services	827.81	1,878.49	55,000.00	3.42%	11,341.68
Total charge for services	<u>2,741.77</u>	<u>733,861.29</u>	<u>1,800,500.00</u>	<u>40.76%</u>	<u>897,376.14</u>
Fines and forfeitures					
Red light fees	136,620.00	637,717.59	405,000.00	157.46%	(92,034.24)
Towing fees	12,000.00	80,100.00	90,000.00	89.00%	48,700.00
Court fines	2,870.00	13,290.00	20,000.00	66.45%	13,178.33
Parking fines	12,820.00	65,214.00	60,000.00	108.69%	51,240.00
Overweight truck fines	-	600.00	50,000.00	1.20%	1,930.00
Housing fines	30,915.50	144,356.08	300,000.00	48.12%	168,750.50
Municipal collections	47,695.75	242,173.18	350,000.00	69.19%	462,322.72
Local debt recovery collections	9,542.71	132,623.30	321,000.00	41.32%	575,247.87
Other fines	5,700.00	31,927.50	50,000.00	63.86%	38,942.50
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	-	-	-	0.00%	26,985.37
Total fines and forfeitures	<u>258,163.96</u>	<u>1,348,001.65</u>	<u>1,646,000.00</u>	<u>81.90%</u>	<u>1,295,263.05</u>
Interest income	248.75	2,967.20	10,000.00	29.67%	10,063.52
Other					
Escrow forfeiture	(500.00)	28,500.00	42,000.00	67.86%	16,400.00
Sponsorships	-	-	15,000.00	0.00%	-
Sponsorships-Ardagh	-	50,000.00	-	0.00%	-
Rental income	1,720.88	7,829.40	40,000.00	19.57%	10,507.50
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	2,517.83	42,245.48	-	0.00%	-
Insurance reimbursement	-	-	10,000.00	0.00%	-
Workers compensation reimbursement	-	6,051.36	120,000.00	5.04%	97,811.45
TIF #3 Indulux reimbursement	7,140.68	42,844.08	87,000.00	49.25%	41,596.20
Motor fuel tax reimbursement	-	-	147,000.00	0.00%	-
Miscellaneous	9,130.00	36,035.08	30,000.00	120.12%	113,218.22
Total other	<u>20,009.39</u>	<u>213,505.40</u>	<u>491,000.00</u>	<u>43.48%</u>	<u>279,533.37</u>
Total revenues	<u>2,047,775.33</u>	<u>10,068,585.73</u>	<u>19,103,302.00</u>	<u>52.71%</u>	<u>11,817,736.96</u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>EXPENDITURES</b>					
Administrative compensation					
Salaries	\$ 11,250.99	\$ 71,336.44	\$ 142,680.00	50.00%	\$ 71,318.44
Salaries-elected official allowance	9,333.36	56,000.16	112,000.00	50.00%	56,000.16
FICA tax	1,574.67	9,741.05	19,500.00	49.95%	9,741.05
IMRF contribution	328.79	2,032.66	3,000.00	67.76%	1,222.00
Medical insurance	9,930.72	71,149.63	145,000.00	49.07%	68,217.06
<b>Total administrative compensation</b>	<b>32,418.53</b>	<b>210,259.94</b>	<b>422,180.00</b>	<b>49.80%</b>	<b>206,498.71</b>
General administration					
Salaries	19,640.69	134,876.33	310,000.00	43.51%	121,547.66
FICA tax	1,464.52	9,989.98	29,000.00	34.45%	7,967.38
IMRF contribution	364.23	2,344.13	9,000.00	26.05%	854.78
Medical insurance	5,194.87	36,940.28	157,000.00	23.53%	102,108.56
Medical insurance-retirees	11,331.21	84,503.44	110,000.00	76.82%	74,149.39
Life insurance	-	-	-	0.00%	-
Unemployment compensation	-	21,763.00	112,000.00	19.43%	16,796.00
Worker's compensation	-	228,689.50	1,100,000.00	20.79%	473,011.00
Membership dues	-	14,752.89	15,000.00	98.35%	1,050.00
Training	-	-	1,000.00	0.00%	620.00
Janitorial services	28.00	2,003.40	18,000.00	11.13%	907.74
Credit card expenditures	-	-	-	0.00%	39,673.52
Bank fees	7,712.99	36,209.38	100,000.00	36.21%	43,027.30
Municipal collection of Amercia fees	17,737.99	121,022.71	157,500.00	76.84%	304,041.73
Red light service fees	65,919.21	300,863.74	200,000.00	150.43%	123,728.98
Postage & mailing	-	6,567.47	8,000.00	82.09%	1,812.68
Printing	-	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	315.70	1,340.52	10,000.00	13.41%	3,286.64
Operating supplies	-	-	500.00	0.00%	43.76
Court reporting & filing fees	-	-	-	0.00%	77.56
Legal fees	29,726.29	83,828.78	400,000.00	20.96%	90,027.78
Auditing	40,000.00	41,500.00	50,000.00	83.00%	38,000.00
Medical services & drug testing	398.00	2,117.00	10,000.00	21.17%	7,528.00
Settlements	-	-	5,000.00	0.00%	599.56
Telephone	26,906.54	138,482.77	180,000.00	76.93%	81,149.16
Utilities	3,146.81	10,162.79	35,000.00	29.04%	14,391.60
Powering safe communities	-	-	-	0.00%	7,291.94
Liability insurance	105,888.23	670,712.80	1,100,000.00	60.97%	555,563.88
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	102.99	102.99	10,000.00	1.03%	3,506.55
Maintenance supplies buildings & grounds	-	549.50	-	0.00%	68.79
Other professional services	27,648.64	35,508.96	50,000.00	71.02%	24,062.20
Other contractual services	62,792.00	426,117.24	780,000.00	54.63%	425,136.79
Special events & activities	-	450.00	20,000.00	2.25%	11,583.48
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	39.98	1,788.77	10,000.00	17.89%	-
Grants					
Census expenditures	-	1,127.63	-	0.00%	-
CDBG expenditures	20,367.53	24,237.30	200,000.00	12.12%	14,577.34
Ardagh expenditures	66.20	44,936.94	-	0.00%	-
IPRF expenditures	-	-	-	0.00%	-
Other miscellaneous expenses	589.23	107,138.08	180,000.00	59.52%	38,996.00
<b>Total general administration</b>	<b>447,381.85</b>	<b>2,592,725.67</b>	<b>5,410,000.00</b>	<b>47.92%</b>	<b>2,647,067.96</b>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
 STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 GENERAL FUND (CONTINUED)  
 FOR THE PERIOD ENDED OCTOBER 31, 2020

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>EXPENDITURES (Continued)</b>					
Media center					
Salaries	\$ 770.70	\$ 4,964.25	\$ 10,000.00	49.64%	\$ 7,200.00
FICA tax	58.96	379.74	1,000.00	37.97%	550.82
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	21.32	949.82	1,000.00	94.98%	26.99
Operating supplies	-	-	-	0.00%	-
Other professional services	3,250.00	12,537.50	30,000.00	41.79%	11,375.50
Other miscellaneous expenses	-	856.19	-	0.00%	147.60
Coronavirus expenditures	-	113.99	2,500.00	4.56%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
<b>Total media center</b>	<b>4,100.98</b>	<b>19,801.49</b>	<b>44,500.00</b>	<b>44.50%</b>	<b>19,300.91</b>
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%	358.00
Capital outlay					
Equipment	-	-	-	0.00%	367.29
<b>Total Village Clerk</b>	<b>-</b>	<b>98.42</b>	<b>13,900.00</b>	<b>0.71%</b>	<b>975.29</b>
Police department					
Salaries	206,195.77	1,415,602.56	3,088,000.00	45.84%	1,549,838.49
Salaries overtime	22,984.85	162,256.54	560,000.00	28.97%	327,976.09
Salaries crossing guards	1,339.00	2,719.00	50,000.00	5.44%	55,119.50
Salaries management	100,934.36	571,674.52	1,120,000.00	51.04%	414,403.03
FICA tax	7,615.13	47,439.29	130,000.00	36.49%	57,480.90
IMRF contribution	629.91	3,994.46	11,000.00	36.31%	4,546.10
Pension contribution	-	-	-	0.00%	926,784.24
Medical insurance	61,466.83	441,363.91	718,000.00	61.47%	337,233.13
Uniform allowance	9,800.00	16,188.95	40,000.00	40.47%	22,971.50
Dues	-	-	500.00	0.00%	-
Organization memberships	-	240.00	4,000.00	6.00%	240.00
Training	3,135.00	12,308.00	2,000.00	615.40%	760.00
Public education	-	-	500.00	0.00%	159.00
Janitorial services	1,372.00	6,823.60	18,000.00	37.91%	6,185.20
Postage & mailing	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	572.24	2,670.40	10,000.00	26.70%	4,169.85
Operating supplies	372.00	937.54	10,000.00	9.38%	6,446.30
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	6,055.01	28,297.09	78,000.00	36.28%	40,131.19
Traveling expenses	976.50	1,328.75	-	0.00%	-
Telephone	3,902.15	11,116.49	15,000.00	74.11%	10,716.84
Lease payment	-	-	50,000.00	0.00%	-
Maintenance services building & grounds	-	2,219.54	15,000.00	14.80%	13,314.68
Maintenance services equipment	64.00	64.00	4,500.00	1.42%	-
Maintenance services vehicle	4,925.50	28,695.92	80,000.00	35.87%	59,989.94
Maintenance supplies buildings & grounds	-	-	1,000.00	0.00%	67.89
Maintenance supplies equipment	-	594.73	5,000.00	11.89%	1,470.95
Maintenance supplies vehicles	1,500.00	7,810.00	10,000.00	78.10%	-
Other professional services	5,555.40	18,054.72	40,000.00	45.14%	26,658.83

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>EXPENDITURES (Continued)</b>					
Police department (Continued)					
Other contractual services	\$ 2,373.08	\$ 17,483.05	\$ 45,000.00	38.85%	\$ 19,064.08
Other miscellaneous expenses	1,152.00	6,445.27	40,000.00	16.11%	15,893.95
Coronavirus expenditures	41.97	18,758.56	10,000.00	187.59%	-
Grants					
Forfeiture purchases	50.00	935.40	-	0.00%	26,480.27
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	<u>443,012.70</u>	<u>2,835,987.29</u>	<u>6,175,500.00</u>	<u>45.92%</u>	<u>4,255,743.32</u>
Fire department					
Salaries	105,586.40	840,283.35	1,600,000.00	52.52%	850,509.79
Salaries overtime	45,468.92	288,760.52	546,000.00	52.89%	209,809.80
Salaries management	9,231.68	55,697.84	125,000.00	44.56%	61,942.96
Salaries retro	-	-	-	0.00%	1,772.97
FICA tax	2,836.82	20,144.33	40,000.00	50.36%	21,451.21
IMRF contribution	-	-	-	0.00%	23.34
Pension contribution	-	-	-	0.00%	490,930.63
Medical insurance	34,603.09	248,515.93	380,000.00	65.40%	216,935.79
Uniform allowance	108.00	4,908.00	20,000.00	24.54%	6,893.50
Dues	-	-	-	0.00%	-
Organization memberships	-	8,760.50	6,180.00	141.76%	-
Training	-	-	18,750.00	0.00%	3,297.50
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	78.79	4,500.00	1.75%	1,985.35
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	60.00	3,961.00	-	0.00%	-
Automotive fuel	3,784.37	17,685.65	54,000.00	32.75%	25,055.29
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	228.08	910.30	5,000.00	18.21%	-
Utilities	-	9,069.60	10,000.00	90.70%	101.56
Maintenance services building & grounds	69.92	2,132.66	20,000.00	10.66%	5,983.39
Maintenance services equipment	2,950.63	4,516.53	15,000.00	30.11%	4,226.98
Maintenance services vehicle	296.17	8,699.90	30,000.00	29.00%	19,084.78
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 October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>EXPENDITURES (Continued)</b>					
Fire department (continued)					
Other professional services	\$ 1,421.36	\$ 8,721.32	\$ 10,000.00	87.21%	\$ 8,322.11
Other contractual services	-	-	100.00	0.00%	-
Coronavirus expenditures	1,711.86	2,126.06	10,000.00	21.26%	-
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%	1,935.11
Lease payment	-	-	50,000.00	0.00%	49,718.25
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Total fire department	<u>208,357.30</u>	<u>1,528,380.21</u>	<u>3,277,030.00</u>	<u>46.64%</u>	<u>1,989,596.27</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>19,613.35</u>	<u>94,500.59</u>	<u>250,000.00</u>	<u>37.80%</u>	<u>106,722.80</u>
Total finance department	<u>19,613.35</u>	<u>94,500.59</u>	<u>343,500.00</u>	<u>27.51%</u>	<u>106,722.80</u>
Public works department					
Salaries	37,385.95	252,797.48	540,000.00	46.81%	311,371.72
Salaries overtime	1,603.36	9,924.38	80,000.00	12.41%	29,492.79
Salaries management	4,107.84	26,495.58	60,000.00	44.16%	29,411.13
FICA tax	3,110.19	20,972.71	55,000.00	38.13%	39,348.98
IMRF contribution	750.41	5,688.47	12,000.00	47.40%	2,650.75
Medical insurance	13,986.75	98,408.16	150,000.00	65.61%	87,468.20
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	2,500.00	3.84%	322.00
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	161.00	906.86	3,000.00	30.23%	1,396.80
Operating supplies	-	16.98	10,000.00	0.17%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	1,513.73	7,269.42	35,000.00	20.77%	23,469.50
Equipment rentals	116.25	1,723.55	6,000.00	28.73%	5,712.24
Telephone	-	-	-	0.00%	-
Utilities	1,020.20	5,321.62	15,000.00	35.48%	2,284.70
Maintenance services building & grounds	1,492.12	20,354.47	72,000.00	28.27%	36,622.21
Maintenance services equipment	9,356.43	38,269.70	75,000.00	51.03%	49,568.97
Maintenance services vehicle	8,238.70	23,451.45	80,000.00	29.31%	32,819.15
Maintenance services sidewalks	11,825.00	11,825.00	70,000.00	16.89%	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	3,500.00	6.69%	727.25
Maintenance supplies street repair	-	-	-	0.00%	-

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED OCTOBER 31, 2020

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>EXPENDITURES (Continued)</b>					
Public works department (continued)					
Maintenance supplies street lighting	\$ -	\$ -	\$ 25,000.00	0.00%	\$ 14,096.31
Maintenance supplies signs	-	441.25	2,500.00	17.65%	2,143.45
Maintenance supplies other	-	-	-	0.00%	618.00
Janitorial supplies	-	-	1,200.00	0.00%	-
Other professional services	1,126.98	4,642.94	32,000.00	14.51%	8,883.52
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	62.22	3,611.02	10,000.00	36.11%	-
Tree maintenance	2,870.00	5,340.00	100,000.00	5.34%	50,015.00
Village hall expenses	-	-	-	0.00%	1,022.12
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	638.80	988.80	-	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%	40,750.04
Vehicles	-	-	100,000.00	0.00%	-
<b>Total public works department</b>	<b>99,365.93</b>	<b>593,313.97</b>	<b>1,634,700.00</b>	<b>36.29%</b>	<b>811,339.97</b>
Property preservation engineer department					
Salaries	5,769.60	35,771.52	74,000.00	48.34%	34,617.24
FICA tax	424.66	2,636.23	6,000.00	43.94%	2,566.29
IMRF contribution	102.12	633.12	1,500.00	42.21%	294.24
Medical insurance	565.41	4,384.37	7,500.00	58.46%	3,384.75
Other miscellaneous expenses	-	-	-	0.00%	-
<b>Total property preservation engineer department</b>	<b>6,861.79</b>	<b>43,425.24</b>	<b>89,000.00</b>	<b>48.79%</b>	<b>40,862.52</b>
Property acquisition department					
Other contracted services	-	-	100,000.00	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
<b>Total property acquisition department</b>	<b>-</b>	<b>-</b>	<b>100,000.00</b>	<b>0.00%</b>	<b>-</b>
Permits & licenses department					
Salaries	5,500.80	31,990.88	75,000.00	42.65%	49,051.64
FICA tax	378.16	2,213.62	6,000.00	36.89%	3,458.51
IMRF contribution	109.40	578.28	1,500.00	38.55%	338.89
Medical insurance	1,557.03	13,172.45	30,000.00	43.91%	8,483.32
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	158.00	1,050.00	15.05%	-
Office supplies	852.03	1,146.69	2,000.00	57.33%	687.56
Engineering services	-	-	2,000.00	0.00%	-
Coronavirus expenditures	680.00	680.00	5,000.00	13.60%	-
Other professional services	-	-	-	0.00%	-
Other contractual services	1,500.00	5,771.96	45,000.00	12.83%	19,271.77
Other miscellaneous expenses	250.00	250.00	-	0.00%	-
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
<b>Total permits &amp; licenses department</b>	<b>10,827.42</b>	<b>55,961.88</b>	<b>168,550.00</b>	<b>33.20%</b>	<b>81,291.69</b>

*Amounts UNAUDITED updated through October 31, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED OCTOBER 31, 2020

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>EXPENDITURES (Continued)</b>					
Housing department					
Salaries	21,584.95	122,570.91	245,000.00	50.03%	123,623.68
FICA tax	1,599.82	8,971.94	25,000.00	35.89%	9,091.27
IMRF contribution	232.98	1,682.34	5,000.00	33.65%	948.08
Medical insurance	1,737.51	11,907.45	60,000.00	19.85%	13,181.29
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	1,000.00	0.00%	-
Postage & mailing	914.16	1,828.32	10,000.00	18.28%	4,661.19
Printing	47.00	819.00	2,100.00	39.00%	1,047.00
Office supplies	260.39	291.01	2,500.00	11.64%	766.89
Automotive fuel	1,513.73	7,074.22	20,000.00	35.37%	10,022.03
Coronavirus expenditures	-	19.25	2,500.00	0.77%	-
Lease payment	-	-	20,000.00	0.00%	-
Maintenance services vehicle	65.33	2,373.35	11,000.00	21.58%	3,687.15
Other professional services	-	-	-	0.00%	-
Other contractual services	-	2,621.96	15,000.00	17.48%	7,346.99
Board ups	3,394.00	26,394.50	45,000.00	58.65%	22,714.00
Lawn care	13,285.00	13,285.00	25,000.00	53.14%	123,025.00
Other miscellaneous expenses	1,203.00	1,203.00	6,000.00	20.05%	1,571.66
Capital outlay					
Equipment	-	-	-	0.00%	58,280.78
Total housing department	<u>45,837.87</u>	<u>201,042.25</u>	<u>500,100.00</u>	<u>40.20%</u>	<u>379,967.01</u>
Sanitation department					
Contract collection	\$ 144,187.96	\$ 845,995.92	\$ 1,757,180.00	48.15%	\$ 836,850.28
Bad debt expense	-	-	-	0.00%	(31,111.04)
Total sanitation department	<u>144,187.96</u>	<u>845,995.92</u>	<u>1,757,180.00</u>	<u>48.15%</u>	<u>805,739.24</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 October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
 STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
 GENERAL FUND (CONTINUED)  
 FOR THE PERIOD ENDED OCTOBER 31, 2020

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>EXPENDITURES (Continued)</b>					
Debt Service					
Principal	-	-	-	0.00%	-
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	1,461,965.68	9,021,492.87	19,936,140.00	45.25%	11,345,105.69
Excess (deficiency) of revenues over (under) expenditures	585,809.65	1,047,092.86	(832,838.00)		472,631.27
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond proceeds	144,187.96	1,125,949.45	1,400,000.00	80.42%	831,524.32
Capital lease proceeds	-	-	100,000.00	0.00%	336,569.38
Sale of fixed assets	-	-	-	0.00%	-
Sale of property	-	-	-	0.00%	68,500.00
City of Chicago payment	(294,370.28)	(294,370.28)	(1,026,000.00)	28.69%	-
Sale of foreclosed property	-	-	400,000.00	0.00%	-
Transfers in	-	-	-	0.00%	-
Transfers out special revenue funds	(240,339.56)	(240,339.56)	-	0.00%	-
Transfers out	-	-	-	0.00%	-
Total other financing sources (uses)	(390,521.88)	591,239.61	874,000.00	67.65%	1,236,593.70
Net change in fund balance	<u>\$ 195,287.77</u>	1,638,332.47	<u>\$ 41,162.00</u>		1,709,224.97
Fund balance (deficit) at beginning of year		359,496.02			93,556.73
Fund balance (deficit) at end of year		<u>\$ 1,997,828.49</u>			<u>\$ 1,802,781.70</u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF OCTOBER 31, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 1,802,215.27	\$ 661,401.79
Accounts receivable		
Customers	4,319,765.45	5,153,659.58
Less: allowance for doubtful accounts	(856,619.34)	(856,619.34)
Due from other funds	2,193,742.18	2,143,203.54
<b>Total current assets</b>	<b>7,459,103.56</b>	<b>7,101,645.57</b>
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
<b>Total noncurrent assets</b>	<b>485,528.62</b>	<b>134,571.62</b>
<b>Total assets</b>	<b>7,944,632.18</b>	<b>7,236,217.19</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-OPEB	2,547.00	2,547.00
Deferred outflow-IMRF	21,692.00	290,632.00
<b>Total deferred outflows</b>	<b>24,239.00</b>	<b>293,179.00</b>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	350,328.77	24,860.53
Accrued salaries payable	23,919.03	26,769.71
Accrued compensated absences	23,891.16	23,891.16
OPEB liability	84,042.00	84,042.00
Due to other funds	-	-
<b>Total current liabilities</b>	<b>482,180.96</b>	<b>159,563.40</b>
Noncurrent Liabilities		
Tenant deposits	20,675.00	17,600.00
Capital lease liability	33,165.62	33,165.62
City of Chicago payable	7,842,501.93	8,486,343.49
<b>Total noncurrent liabilities</b>	<b>7,896,342.55</b>	<b>8,537,109.11</b>
<b>Total liabilities</b>	<b>8,378,523.51</b>	<b>8,696,672.51</b>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF OCTOBER 31, 2020**

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	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	<u>195,645.00</u>	<u>73,261.00</u>
<b>NET POSITION</b>		
Investment in capital assets	26,714	33,166
Unrestricted (deficit)	<u>(632,010.95)</u>	<u>(1,273,702.94)</u>
Total net position	<u><u>\$ (605,297.33)</u></u>	<u><u>\$ (1,240,537.32)</u></u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-WATER FUND**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>OPERATING REVENUES</b>					
Utility charges	\$ 217,248.53	\$ 2,198,379.25	\$ 5,250,000.00	41.87%	\$ 3,273,080.66
Utility penalties	-	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	7,778.00	57,856.00	131,310.00	44.06%	56,389.00
	<u>225,026.53</u>	<u>2,258,191.35</u>	<u>5,416,310.00</u>		<u>3,333,566.20</u>
				41.69%	
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	36,269.32	207,127.37	540,000.00	38.36%	267,447.53
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	110,000.00	0.00%	-
FICA tax	2,632.21	15,729.75	60,000.00	26.22%	13,672.23
IMRF contribution	614.90	3,441.02	15,000.00	22.94%	2,269.00
Medical insurance	7,147.09	55,571.60	110,000.00	50.52%	60,999.97
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%	96.00
Purchase of water	298,634.83	1,532,379.00	3,814,090.00	40.18%	1,405,863.25
Bank fees	1,440.03	7,283.44	9,500.00	76.67%	3,274.27
Postage & mailing	-	6,148.39	15,000.00	40.99%	10,101.61
Office supplies	253.72	1,180.78	10,000.00	11.81%	4,824.19
Operating supplies	-	34,321.52	20,000.00	171.61%	9,166.30
Automotive fuel	1,513.73	7,074.22	21,500.00	32.90%	5,208.95
Auditing	-	-	-	0.00%	25,806.97
Utilities	3,475.94	23,575.93	36,400.00	64.77%	9,705.92
Liability insurance	69,181.86	69,181.86	200,000.00	34.59%	72,120.54
Coronavirus expenses	45.73	3,728.29	5,000.00	74.57%	-
Lease payments	-	-	15,000.00	0.00%	-
Maintenance services building & grounds	20,568.29	74,196.81	47,000.00	157.87%	27,385.59
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	570.20	1,480.20	14,500.00	10.21%	4,938.50
Maintenance services vehicles	-	188.68	3,000.00	6.29%	-
Maintenance supplies building	-	-	-	0.00%	-
Maintenance supplies equipment	-	2,850.00	-	0.00%	-
Maintenance supplies utility system	4,713.33	35,736.78	100,000.00	35.74%	23,715.10
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	11,953.63	31,249.30	80,000.00	39.06%	-
Other contracted services	-	2,621.96	20,000.00	13.11%	7,076.52
Other miscellaneous expenses	-	-	25,000.00	0.00%	10,932.78
Capital outlay					
Vehicle	-	-	30,000.00	0.00%	5,688.23
Grants					
IPRF expenses	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	131,542.64
	<u>459,014.81</u>	<u>2,117,866.90</u>	<u>5,327,990.00</u>		<u>2,102,836.09</u>
				39.75%	
Operating income (loss)	(233,988.28)	140,324.45	88,320.00		1,230,730.11

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-WATER FUND (CONTINUED)**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	294,370.28	294,370.28	1,026,000.00	28.69%	-
Principal repayment	-	-	(682,473.00)	0.00%	-
Interest expense	-	-	(470,550.00)	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>294,370.28</u>	<u>294,370.28</u>	<u>(127,023.00)</u>	<u>-231.75%</u>	<u>-</u>
Change in net position	<u>\$ 60,382.00</u>	434,694.73	<u>\$ (38,703.00)</u>		1,230,730.11
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>\$ (605,297.33)</u>			<u>\$ (1,240,537.32)</u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-SEWER FUND**  
**AS OF OCTOBER 31, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 1,137,562.92	\$ 659,755.14
Accounts receivable		
Customers	623,541.39	651,478.85
Less: allowance for doubtful accounts	(127,097.03)	(127,097.03)
Due from other funds	-	-
 Total current assets	 <u>1,634,007.28</u>	 <u>1,184,136.96</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>1,759,558.28</u>	 <u>1,226,802.96</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
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>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	4,734.10	7,444.63
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>354,868.62</u>	<u>427,343.73</u>
 Total current liabilities	 <u>407,882.42</u>	 <u>506,115.22</u>
 Total liabilities	 <u>407,882.42</u>	 <u>506,115.22</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	<u>53,537.00</u>	<u>30,824.00</u>
<b>NET POSITION</b>		
Unrestricted (deficit)	<u>1,305,291.86</u>	<u>813,360.74</u>
 Total net position	 <u>\$ 1,305,291.86</u>	 <u>\$ 813,360.74</u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-SEWER FUND**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>OPERATING REVENUES</b>					
Utility charges	\$ 41,144.30	\$ 420,775.13	\$ 964,250.00	43.64%	\$ 462,659.01
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
<b>Total revenues</b>	<b>41,144.30</b>	<b>420,775.13</b>	<b>964,250.00</b>	<b>43.64%</b>	<b>462,659.01</b>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	14,365.71	87,105.30	180,000.00	48.39%	112,176.78
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	20,000.00	0.00%	-
FICA tax	1,036.75	6,758.16	18,000.00	37.55%	2,736.73
IMRF contribution	250.13	1,297.21	5,000.00	25.94%	1,114.04
Medical insurance	2,723.92	21,142.43	55,000.00	38.44%	24,789.82
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	1,000.00	0.00%	-
Bank fees	915.00	4,612.23	3,100.00	148.78%	992.20
Automotive fuel	757.00	3,537.50	10,000.00	35.38%	2,604.60
Auditing	-	-	-	0.00%	2,492.10
Liability insurance	22,278.90	22,278.90	56,700.00	39.29%	21,151.98
Other professional services	488.02	4,973.32	40,000.00	12.43%	4,977.52
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
<b>Total operating expenses</b>	<b>42,815.43</b>	<b>152,565.05</b>	<b>479,300.00</b>	<b>31.83%</b>	<b>184,771.07</b>
Operating income (loss)	(1,671.13)	268,210.08	484,950.00		277,887.94
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
<b>Total nonoperating revenues (expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Change in net position	<u>\$ (1,671.13)</u>	268,210.08	<u>\$ 484,950.00</u>		277,887.94
Net position at beginning of year		<u>1,037,081.78</u>			<u>535,472.80</u>
Net position at end of year		<u>\$ 1,305,291.86</u>			<u>\$ 813,360.74</u>

*Amounts UNAUDITED updated through October 31, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**AS OF OCTOBER 31, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 2,313.08	\$ 4,349.61
Due from other funds	-	-
Total current assets	<u>2,313.08</u>	<u>4,349.61</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,935,731.45
Less: accumulated depreciation	(2,327,063.39)	(2,243,752.44)
Construction in progress	-	-
Net pension asset-IMRF	<u>50,089.00</u>	<u>7,628.00</u>
Total noncurrent assets	<u>1,658,757.06</u>	<u>1,699,607.01</u>
Total assets	<u>1,661,070.14</u>	<u>1,703,956.62</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
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>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	11,226.50	25,448.88
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>971,005.37</u>	<u>788,995.00</u>
Total current liabilities	<u>992,336.54</u>	<u>823,824.96</u>
Total liabilities	<u>992,336.54</u>	<u>823,824.96</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	<u>21,358.00</u>	<u>5,511.00</u>
<b>NET POSITION</b>		
Investment in capital assets	1,608,668.06	1,691,979.01
Unrestricted (deficit)	<u>(958,790.46)</u>	<u>(795,362.35)</u>
Total net position	<u>\$ 649,877.60</u>	<u>\$ 896,616.66</u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>OPERATING REVENUES</b>					
Membership fees	\$ (1,993.00)	\$ 500.04	\$ 25,000.00	2.00%	\$ 23,337.69
Rental income	500.00	1,900.00	10,000.00	19.00%	1,000.00
Other income	-	-	-	0.00%	-
Total revenues	<u>(1,493.00)</u>	<u>2,400.04</u>	<u>35,000.00</u>	<u>6.86%</u>	<u>24,337.69</u>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	864.00	12,382.87	25,000.00	49.53%	51,209.10
FICA tax	66.08	938.88	2,000.00	46.94%	3,819.06
IMRF contribution	-	9.03	500.00	1.81%	212.51
Medical insurance	-	(273.30)	5,000.00	-5.47%	8,156.09
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	1,540.74	2,750.00	56.03%	2,306.79
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	500.00	0.00%	416.93
Operating supplies	223.59	252.27	2,500.00	10.09%	1,065.15
Utilities	5,678.46	17,365.66	30,000.00	57.89%	9,605.50
Equipment	-	-	1,500.00	0.00%	-
Maintenance services building & grounds	-	-	-	0.00%	-
Maintenance equipment	-	-	5,000.00	0.00%	7,298.78
Janitor supplies	-	-	-	0.00%	-
Other professional services	3,295.67	15,238.98	10,000.00	152.39%	63,576.85
Miscellaneous expenses	-	448.68	2,500.00	17.95%	2,648.65
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	<u>10,365.60</u>	<u>47,903.81</u>	<u>87,800.00</u>	<u>54.56%</u>	<u>150,718.49</u>
Depreciation	-	-	-	0.00%	-
Total operating expenses	<u>10,365.60</u>	<u>47,903.81</u>	<u>87,800.00</u>	<u>54.56%</u>	<u>150,718.49</u>
Operating income (loss)	(11,858.60)	(45,503.77)	(52,800.00)		(126,380.80)
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ (11,858.60)</u>	<u>(45,503.77)</u>	<u>\$ (52,800.00)</u>		<u>(126,380.80)</u>
Net position at beginning of year		<u>695,381.37</u>			<u>1,022,997.46</u>
Net position at end of year		<u>\$ 649,877.60</u>			<u>\$ 896,616.66</u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**AS OF OCTOBER 31, 2020**

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,553,862.67	\$ 343,806.88	\$ 183,738.20	\$ 297,588.17	\$ -
Receivables other taxes	68,668.80	-	-	-	-
Due from other funds	1,763,046.63	2,522,656.77	-	208,615.86	-
Total assets	<u>\$ 4,385,578.10</u>	<u>\$ 2,866,463.65</u>	<u>\$ 183,738.20</u>	<u>\$ 506,204.03</u>	<u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
<b>Liabilities:</b>					
Accounts payable	44,494.09	-	823,666.67	-	-
Forfeiture deposit	-	-	-	-	-
Due to other funds	-	-	672,374.76	-	13,562.50
Total liabilities	<u>44,494.09</u>	<u>-</u>	<u>1,496,041.43</u>	<u>-</u>	<u>13,562.50</u>
<b>Deferred inflows of resources</b>					
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>
<b>Fund balances:</b>					
Restricted					
Street maintenance	3,832,459.41	-	-	-	-
Economic development	-	2,866,463.65	-	506,204.03	-
Public safety	-	-	-	-	-
Unassigned (deficit)	-	-	(1,312,303.23)	-	(13,562.50)
Total fund balances (deficits)	<u>3,832,459.41</u>	<u>2,866,463.65</u>	<u>(1,312,303.23)</u>	<u>506,204.03</u>	<u>(13,562.50)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,385,578.10</u>	<u>\$ 2,866,463.65</u>	<u>\$ 183,738.20</u>	<u>\$ 506,204.03</u>	<u>\$ -</u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS (CONTINUED)**  
**AS OF OCTOBER 31, 2020**

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ 9,637.94	\$ 202,040.62	\$ 14,363.86	\$ 3,605,038.34
Receivables other taxes	-	-	-	-	-	68,668.80
Due from other funds	-	-	-	-	-	4,494,319.26
<b>Total assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,637.94</b>	<b>\$ 202,040.62</b>	<b>\$ 14,363.86</b>	<b>\$ 8,168,026.40</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>						
<b>Liabilities:</b>						
Accounts payable	-	-	-	3,442.24	-	871,603.00
Forfeiture deposit	-	-	-	41,988.72	-	41,988.72
Due to other funds	-	-	-	-	-	685,937.26
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,430.96</b>	<b>-</b>	<b>1,599,528.98</b>
<b>Deferred inflows of resources</b>						
Property taxes	-	-	-	-	-	-
Illinois capital program	-	-	-	-	-	508,624.60
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>508,624.60</b>
<b>Fund balances:</b>						
<b>Restricted</b>						
Street maintenance	-	-	-	-	-	3,832,459.41
Economic development	-	-	-	-	-	3,372,667.68
Public safety	-	-	9,637.94	156,609.66	14,363.86	180,611.46
Unassigned (deficit)	-	-	-	-	-	(1,325,865.73)
<b>Total fund balances (deficits)</b>	<b>-</b>	<b>-</b>	<b>9,637.94</b>	<b>156,609.66</b>	<b>14,363.86</b>	<b>6,059,872.82</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,637.94</b>	<b>\$ 202,040.62</b>	<b>\$ 14,363.86</b>	<b>\$ 8,168,026.40</b>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
<b>REVENUES</b>					
Property tax-net	\$ -	\$ -	\$ 414,845.70	\$ 36,229.08	\$ -
Motor fuel tax allotments	401,512.24	-	-	-	-
Forfeiture Income	-	-	-	-	-
Foreign fire tax	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-
Interest income	3,165.27	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
<b>Total revenues</b>	<b>404,677.51</b>	<b>-</b>	<b>414,845.70</b>	<b>36,229.08</b>	<b>-</b>
<b>EXPENDITURES</b>					
Current					
Pension contribution	-	-	-	-	-
Maintenance service traffic signals	40,764.99	-	-	-	-
Maintenance supplies street	37,917.75	-	-	-	-
Utilities	52,057.62	-	-	-	-
General maintenance-public works	-	-	-	-	-
Project engineering	-	-	-	-	-
Street scarification	-	-	-	-	-
Other professional services	-	135.00	310,135.00	42,979.08	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 October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
SPECIAL REVENUE FUNDS  
FOR THE PERIOD ENDED OCTOBER 31, 2020

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
<b>EXPENDITURES (Continued)</b>					
Current (Continued)					
Other contracted services	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-
Organization memberships	-	-	-	-	-
Other contractual services	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-
Office supplies	-	-	-	-	-
Operating supplies	-	-	-	-	-
Capital outlay					
New equipment	-	-	-	-	-
Vehicles	-	-	-	-	-
	<u>130,740.36</u>	<u>135.00</u>	<u>310,135.00</u>	<u>42,979.08</u>	<u>13,562.50</u>
Total expenditures					
Excess (deficiency) of revenues over (under) expenditures	273,937.15	(135.00)	104,710.70	(6,750.00)	(13,562.50)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)					
Net changes in fund balances	273,937.15	(135.00)	104,710.70	(6,750.00)	(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>\$3,832,459.41</u></u>	<u><u>\$2,866,463.65</u></u>	<u><u>\$(1,312,303.23)</u></u>	<u><u>\$506,204.03</u></u>	<u><u>\$ (13,562.50)</u></u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
 SPECIAL REVENUE FUNDS  
 FOR THE PERIOD ENDED OCTOBER 31, 2020

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
<b>REVENUES</b>						
Property tax-net	\$ 577,796.46	\$ 382,851.29	\$ -	\$ -	\$ -	\$ 1,411,722.53
Motor fuel tax allotments	-	-	-	-	-	401,512.24
Forfeiture Income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	-
Interest income	-	-	-	-	-	3,165.27
Miscellaneous revenues	-	-	-	-	-	-
<b>Total revenues</b>	<b>577,796.46</b>	<b>382,851.29</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,816,400.04</b>
<b>EXPENDITURES</b>						
Current						
Pension contribution	577,796.46	382,851.29	-	-	-	960,647.75
Maintenance service traffic signals	-	-	-	-	-	40,764.99
Maintenance supplies street	-	-	-	-	-	37,917.75
Utilities	-	-	-	-	955.78	53,013.40
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	-	-	366,811.58
Lease payments	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	900.00	-	900.00
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Radio/dispatch	-	-	-	-	-	-
Public education	-	-	-	-	-	-

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
<b>EXPENDITURES (Continued)</b>						
Current (Continued)						
Other contracted services	-	-	-	2,542.24	-	2,542.24
Other miscellaneous expenses	-	-	-	-	105.00	105.00
Informant/line up expenditures	-	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-	-
Organization memberships	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	1,622.98	1,622.98
Maintenance supplies-equipment	-	-	-	-	533.01	533.01
Maintenance supplies-vehicles	-	-	-	-	8.88	8.88
Office supplies	-	-	-	-	-	-
Operating supplies	-	-	-	-	556.26	556.26
Capital outlay						
New equipment	-	-	-	52,503.95	-	52,503.95
Vehicles	-	-	-	-	-	-
<b>Total expenditures</b>	<b>577,796.46</b>	<b>382,851.29</b>	<b>-</b>	<b>55,946.19</b>	<b>3,781.91</b>	<b>1,517,927.79</b>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(55,946.19)	(3,781.91)	298,472.25
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in	-	-	9,637.94	212,555.85	18,145.77	240,339.56
Transfer out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>9,637.94</b>	<b>212,555.85</b>	<b>18,145.77</b>	<b>240,339.56</b>
Net changes in fund balances	-	-	9,637.94	156,609.66	14,363.86	538,811.81
Fund balances at beginning of year	-	-	-	-	-	5,521,061.01
Fund balances at end of year	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,637.94</b>	<b>\$ 156,609.66</b>	<b>\$ 14,363.86</b>	<b>\$ 6,059,872.82</b>

*Amounts UNAUDITED updated through October 31, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF OCTOBER 31, 2020**

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 902,477.93	\$ 506,514.39	\$ 985,517.88	\$ 107,543.24	\$ 2,502,053.44
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	<u>\$ 2,028,947.59</u>	<u>\$ 997,394.12</u>	<u>\$ 2,129,822.97</u>	<u>\$ 1,399,396.00</u>	<u>\$ 6,555,560.68</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	-	-	-	-	-
Property taxes-allowance	104,874.46	45,700.96	106,534.94	120,271.64	377,382.00
Due to other funds	808.33	1,283.33	808.34	1,250.00	4,150.00
Total liabilities	<u>105,682.79</u>	<u>46,984.29</u>	<u>107,343.28</u>	<u>121,521.64</u>	<u>381,532.00</u>
<b>Deferred inflows of resources</b>					
Property taxes	<u>1,021,595.20</u>	<u>445,178.77</u>	<u>1,037,770.15</u>	<u>1,171,581.12</u>	<u>3,676,125.24</u>
<b>Fund balance:</b>					
Restricted					
Debt service	901,669.60	505,231.06	984,709.54	106,293.24	2,497,903.44
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	<u>901,669.60</u>	<u>505,231.06</u>	<u>984,709.54</u>	<u>106,293.24</u>	<u>2,497,903.44</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,028,947.59</u>	<u>\$ 997,394.12</u>	<u>\$ 2,129,822.97</u>	<u>\$ 1,399,396.00</u>	<u>\$ 6,555,560.68</u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
<b>REVENUES</b>					
Property taxes-net	\$ 886,899.11	\$ 293,154.36	\$ 395,542.84	\$ 1,175,770.66	\$ 2,751,366.97
Interest income	27.82	23.11	95.55	13.67	160.15
Other income	-	55,454.57	-	-	55,454.57
<b>Total revenues</b>	<b>886,926.93</b>	<b>348,632.04</b>	<b>395,638.39</b>	<b>1,175,784.33</b>	<b>2,806,981.69</b>
<b>EXPENDITURES</b>					
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
<b>Total expenditures</b>	<b>152,275.00</b>	<b>167,327.50</b>	<b>144,725.00</b>	<b>1,164,783.34</b>	<b>1,629,110.84</b>
Excess (deficiency) of revenues over (under) expenditures	734,651.93	181,304.54	250,913.39	11,000.99	1,177,870.85
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	734,651.93	181,304.54	250,913.39	11,000.99	1,177,870.85
Fund balances at beginning of year	167,017.67	323,926.52	733,796.15	95,292.25	1,320,032.59
Fund balances at end of year	<u>\$ 901,669.60</u>	<u>\$ 505,231.06</u>	<u>\$ 984,709.54</u>	<u>\$ 106,293.24</u>	<u>\$ 2,497,903.44</u>

*Amounts UNAUDITED updated through October 31, 2020*

## Supplementary Information

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF OCTOBER 31, 2020**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,502,053.44	\$ 2,078,652.23
Property taxes receivable-net	4,053,507.24	3,549,986.75
Due from other funds	-	-
Total assets	<u>\$ 6,555,560.68</u>	<u>\$ 5,628,638.98</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	-	498,365.00
Property taxes-allowance	377,382.00	-
Due to other funds	4,150.00	185,097.38
Total liabilities	<u>381,532.00</u>	<u>683,462.38</u>
<b>Deferred inflows of resources</b>		
Property taxes	<u>3,676,125.24</u>	<u>3,549,986.75</u>
<b>Fund balance:</b>		
Restricted for debt service	2,497,903.44	1,395,189.85
Unassigned	-	-
Total fund balance	<u>2,497,903.44</u>	<u>1,395,189.85</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 6,555,560.68</u>	<u>\$ 5,628,638.98</u>

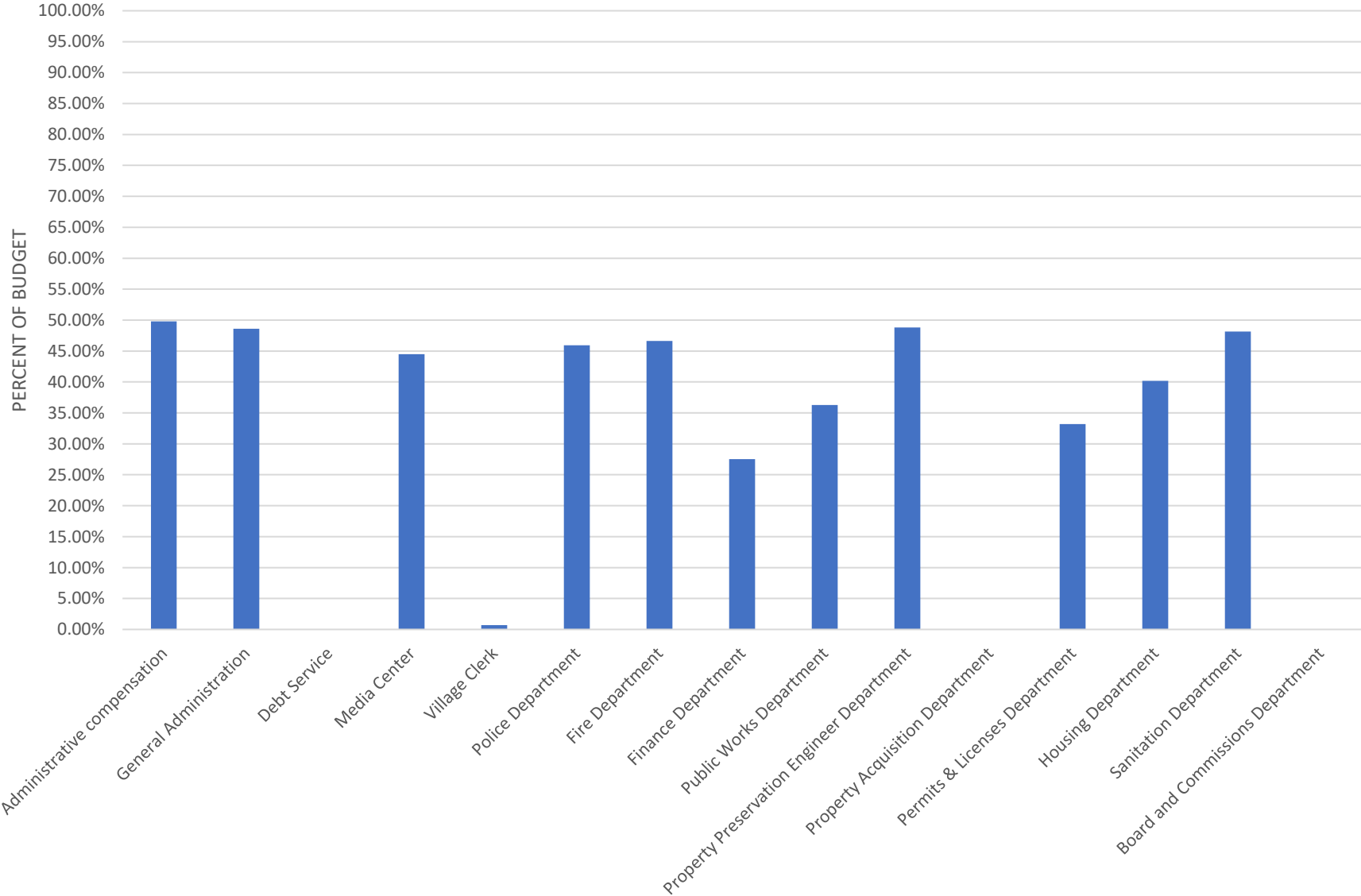
*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED OCTOBER 31, 2020**

	October Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year October Actual
<b>REVENUES</b>					
Property taxes-net	\$ 256,928.83	\$ 2,751,366.97	\$ 4,016,673.00	68.50%	\$ 2,428,548.63
Interest income	10.16	160.15	15,768.00	1.02%	10,491.50
Other income	-	55,454.57	110,000.00	50.41%	54,621.73
Total revenues	<u>256,938.99</u>	<u>2,806,981.69</u>	<u>4,142,441.00</u>	<u>67.76%</u>	<u>2,493,661.86</u>
<b>EXPENDITURES</b>					
Debt service					
Principal	-	1,135,000.00	3,585,000.00	31.66%	1,615,000.00
Interest paid	-	490,960.84	987,855.00	49.70%	527,673.41
Other fees	-	3,150.00	46,000.00	6.85%	35,300.00
Total expenditures	<u>-</u>	<u>1,629,110.84</u>	<u>4,618,855.00</u>	<u>35.27%</u>	<u>2,177,973.41</u>
Excess (deficiency) of revenues over (under) expenditures	256,938.99	1,177,870.85	(476,414.00)		315,688.45
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer in	-	-	-	0.00%	-
Transfer out	-	-	-	0.00%	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Net changes in fund balances	<u>\$ 256,938.99</u>	1,177,870.85	<u>\$ (476,414.00)</u>		315,688.45
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>\$ 2,497,903.44</u>			<u>\$ 1,395,189.85</u>

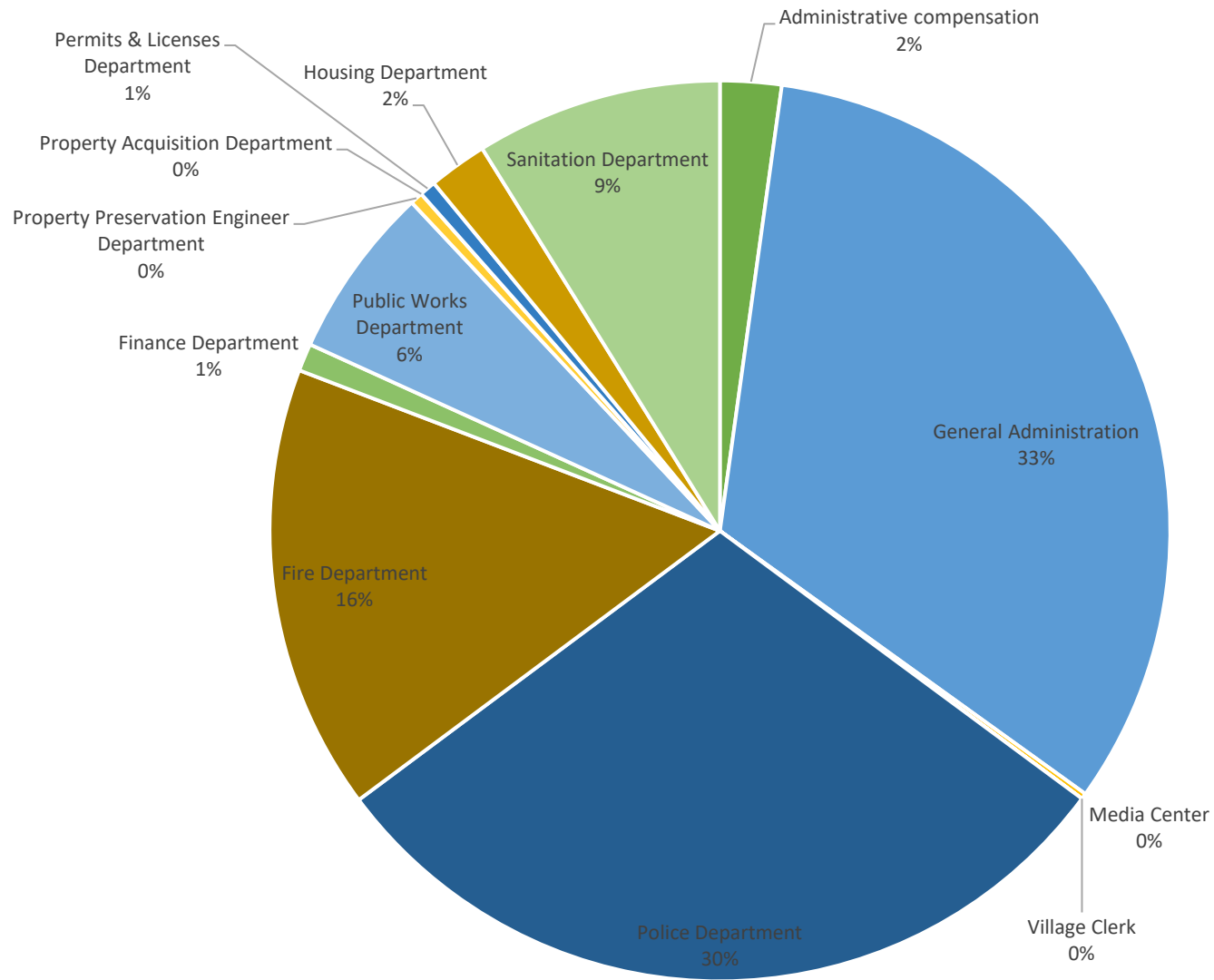
*Amounts UNAUDITED updated through October 31, 2020*

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



*Amounts UNAUDITED updated through October 31, 2020*

## VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES**  
**AS OF OCTOBER 31, 2020**

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	Current Year Actual
<b>General Fund - Unrestricted</b>	
Accounts payable	\$ 1,343,544.93
Local debt recovery	4,260.26
Bond payments commingled account	1,028,802.96
Dorchester	-
Clerks account	476,742.80
Clerks ub unapplied cash	131,278.91
Petty cash	16.85
Payroll checking	44,543.35
Corp IPTIP cash	2,835,782.61
Total General Fund - Unrestricted	\$ 5,864,972.67

<b>General Fund - Restricted</b>	
Capital projects installment	444,077.75
Narcint account	8,201.88
JAG	-
City of Chicago-tort liability	-
Federal forfeiture cash	-
State forfeiture cash	-
Fire department 2% fund	-
Federal holding cash	-
Grants	-
911 account	-
Total General Fund - Restricted	\$ 452,279.63

*Amounts UNAUDITED updated through October 31, 2020*



**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES (CONTINUED)**  
**AS OF OCTOBER 31, 2020**

	Current Year Actual
<b>Enterprise Fund</b>	
<b>Water</b>	
Clerk's account	3,795.45
Clerk's account-credit card	-
Water fund checking account	1,797,919.82
Petty cash	500.00
Total Water	\$ 1,802,215.27
<b>Sewer</b>	
Clerk's account	316,603.83
Sewer	820,959.09
Total Sewer	\$ 1,137,562.92
<b>Melanie Fitness Center</b>	
Cash	2,313.08
Total Melanie Fitness Center	\$ 2,313.08
<b>Special Revenue</b>	
Motor Fuel Tax	2,553,862.67
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	183,738.20
TIF III Indulux	297,588.17
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
Federal Forfeiture	9,637.94
State Forfeiture	6,734.56
State Forfeiture Holding	195,306.06
Foreign Fire Tax	14,363.86

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES (CONTINUED)**  
**AS OF OCTOBER 31, 2020**

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	<u>Current Year Actual</u>
<b>Debt Service</b>	
<b>2009A</b>	
Bond payments commingled account	-
Escrowed bank account	<u>902,477.93</u>
Total 2009A	<u>902,477.93</u>
<b>2009B</b>	
Bond payments commingled account	197,418.51
Escrowed bank account	<u>309,095.88</u>
Total 2009B	<u>506,514.39</u>
<b>2009C</b>	
Bond payments commingled account	-
Escrowed bank account	<u>985,517.88</u>
Total 2009C	<u>985,517.88</u>
<b>Homewood Disposal Bonds</b>	
Bond payments commingled account	-
Escrowed bank account	<u>107,543.24</u>
Total Homewood Disposal Bonds	<u>107,543.24</u>
Total Debt Service	<u><u>\$ 2,502,053.44</u></u>

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**LONG-TERM DEBT FUNDING STATUS**  
**AS OF OCTOBER 31, 2020**

	City of Chicago	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
<b>Payment</b>						
June interest	\$ -	\$ 151,800.00	\$ 166,377.50	\$ 144,250.00	\$ 21,000.00	\$ 483,427.50
December interest	470,550.12	151,800.00	166,377.50	144,250.00	42,000.00	974,977.62
December principal	682,472.05	965,000.00	220,000.00	1,000,000.00	1,400,000.00	4,267,472.05
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,268,600.00</u>	<u>\$ 552,755.00</u>	<u>\$ 1,288,500.00</u>	<u>\$ 1,463,000.00</u>	<u>\$ 5,725,877.17</u>
Amount paid	-	151,800.00	166,377.50	144,250.00	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	1,797,919.82	-	-	-	-	1,797,919.82
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>1,797,919.82</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,797,919.82</u>
Debt service balances	<u>-</u>	<u>902,477.93</u>	<u>506,514.39</u>	<u>985,517.88</u>	<u>107,543.24</u>	<u>2,502,053.44</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>\$ (644,897.65)</u>	<u>\$ 214,322.07</u>	<u>\$ (120,136.89)</u>	<u>\$ 158,732.12</u>	<u>\$ 191,923.42</u>	<u>\$(1,228,859.89)</u>
% Funded	155.93%	80.81%	131.09%	86.13%	35.91%	129.97%

*Amounts UNAUDITED updated through October 31, 2020*

**VILLAGE OF DOLTON, ILLINOIS**  
**UTILITY AGED TRIAL BALANCE BY DISTRICT**  
**AS OF NOVEMBER 25, 2020**

	0 Days	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Total Accounts Receivable
District 1	\$ (0.98)	\$ (715.97)	\$ (2,018.87)	\$ 124,767.81	\$ 924.96	\$ 638,979.98	\$ 761,936.93
District 2	(353.87)	357,329.09	(4,257.86)	(35,387.58)	157,595.19	654,174.16	1,129,099.13
District 3	(111.26)	509,360.89	(2,940.93)	151,666.25	763.76	685,309.31	1,344,048.02
District 4	-	366,196.79	(42.72)	11,296.06	-	874,498.07	1,251,948.20
District 6-8	-	29,934.72	(334.17)	10,606.81	23,935.53	146,791.34	210,934.23
	<u>\$ (466.11)</u>	<u>\$ 1,262,105.52</u>	<u>\$ (9,594.55)</u>	<u>\$ 262,949.35</u>	<u>\$ 183,219.44</u>	<u>\$ 2,999,752.86</u>	<u>\$ 4,697,966.51</u>

*Amounts UNAUDITED updated through October 31, 2020*