

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

JANUARY 31, 2021

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 3,353,700.40	\$ 3,878,098.83	\$ 179,910.62	\$ 7,411,709.85
Restricted cash	1,211,754.15	-	-	1,211,754.15
Receivables				
Property taxes-net	5,549,801.37	-	4,053,507.24	9,603,308.61
Refuse	708,036.02	-	-	708,036.02
Other taxes	926,489.90	-	-	926,489.90
Other	448,838.32	68,668.80	-	517,507.12
Due from other funds	2,920,737.60	4,312,783.09	-	7,233,520.69
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
Total assets	<u>\$15,436,619.91</u>	<u>\$ 8,259,550.72</u>	<u>\$ 4,233,417.86</u>	<u>\$ 27,929,588.49</u>
LIABILITIES				
Accounts payable	889,448.26	868,676.65	-	1,758,124.91
Accrued salaries payable	436,367.57	-	-	436,367.57
Due to other funds	6,085,446.43	686,879.50	501,052.65	7,273,378.58
Due to pension funds	286,262.73	-	-	286,262.73
Unclaimed property checks	25,662.72	-	-	25,662.72
Utility overpayments	166,219.64	-	-	166,219.64
Payroll withholdings	11,761.68	-	-	11,761.68
Sales tax incentive payable	-	-	-	-
Deposits payable	71,725.00	41,988.72	-	113,713.72
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
Total liabilities	<u>8,689,818.30</u>	<u>1,597,544.87</u>	<u>878,434.65</u>	<u>11,165,797.82</u>

Amounts UNAUDITED updated through January 31, 2021

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

	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	<u>5,056,056.11</u>	<u>508,624.60</u>	<u>3,676,125.24</u>	<u>9,240,805.95</u>
FUND BALANCES				
Nonspendable				
Prepaid items	67,573.00	-	-	67,573.00
Restricted				
Street maintenance	-	3,896,695.50	-	3,896,695.50
Economic development	-	3,358,751.83	-	3,358,751.83
Public safety	8,201.88	204,025.92	-	212,227.80
Grants	759,474.52	-	-	759,474.52
Capital improvement	444,077.75	-	-	444,077.75
Tort liability	-	-	-	-
Debt service	-	-	181,568.30	181,568.30
Unassigned (deficit)	411,418.35	(1,306,092.00)	(502,710.33)	(1,397,383.98)
Total fund balances (deficit)	<u>1,690,745.50</u>	<u>6,153,381.25</u>	<u>(321,142.03)</u>	<u>7,522,984.72</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$15,436,619.91</u>	<u>\$ 8,259,550.72</u>	<u>\$ 4,233,417.86</u>	<u>\$ 27,929,588.49</u>

Amounts UNAUDITED updated through January 31, 2021

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 1,780,967.66	\$ 1,472,303.54	\$ 2,811,127.98	\$ 6,064,399.18
Property taxes-pension	-	-	-	-
Property taxes-tort	438,436.94	-	-	438,436.94
Other taxes	4,335,686.96	658,565.69	109,389	5,103,641.43
Total taxes	6,555,091.56	2,130,869.23	2,920,516.76	11,606,477.55
Intergovernmental				
State income tax	1,930,582.00	-	-	1,930,582.00
Personal property replacement tax	181,348.49	-	-	181,348.49
Local motor fuel tax	22,927.81	-	-	22,927.81
911 service surcharge	7,406.00	-	-	7,406.00
Grants	1,014,559.28	-	-	1,014,559.28
Total intergovernmental	3,156,823.58	-	-	3,156,823.58
Licenses	1,036,232.03	-	-	1,036,232.03
Permits	248,396.16	-	-	248,396.16
Charge for services	1,338,314.77	-	-	1,338,314.77
Fines and forfeitures	2,117,662.81	-	-	2,117,662.81
Interest income	3,507.29	3,778.35	182.71	7,468.35
Other	317,193.48	2,500.00	-	319,693.48
Total revenues	14,773,221.68	2,137,147.58	2,920,699.47	19,831,068.73

Amounts UNAUDITED updated through January 31, 2021

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 308,558.88	\$ -	\$ -	\$ 308,558.88
General administration	3,986,945.52	-	3,150.00	3,990,095.52
Media center	26,901.89	-	-	26,901.89
Village Clerk	98.42	-	-	98.42
Police department	4,406,978.02	652,234.12	-	5,059,212.14
Fire department	2,213,149.75	413,328.78	-	2,626,478.53
Finance department	152,776.68	-	-	152,776.68
Public works department	1,023,739.53	-	-	1,023,739.53
Property preservation engineer department	67,214.09	-	-	67,214.09
Property acquisition department	-	-	-	-
Permits & licenses department	99,168.01	-	-	99,168.01
Housing department	329,490.87	-	-	329,490.87
Sanitation department	1,408,593.96	-	-	1,408,593.96
Board and commissions department	-	-	-	-
Street maintenance	-	291,156.16	-	291,156.16
Economic development	-	388,447.84	-	388,447.84
Debt Service	-	-	4,558,724.09	4,558,724.09
	<u>14,023,615.62</u>	<u>1,745,166.90</u>	<u>4,561,874.09</u>	<u>20,330,656.61</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>749,606.06</u>	<u>391,980.68</u>	<u>(1,641,174.62)</u>	<u>(499,587.88)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	1,266,930.02	-	-	1,266,930.02
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	-	-	-	-
City of Chicago payment	(444,947.04)	-	-	(444,947.04)
Sale of foreclosed property	-	-	-	-
Transfers in	-	240,339.56	-	240,339.56
Transfers out	(240,339.56)	-	-	(240,339.56)
	<u>581,643.42</u>	<u>240,339.56</u>	<u>-</u>	<u>821,982.98</u>
Total other financing sources (uses)				
Net change in fund balances	1,331,249.48	632,320.24	(1,641,174.62)	322,395.10
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>\$ 1,690,745.50</u>	<u>\$ 6,153,381.25</u>	<u>\$ (321,142.03)</u>	<u>\$ 7,522,984.72</u>

Amounts UNAUDITED updated through January 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 3,353,700.40	\$ 2,735,057.27
Restricted cash	1,211,754.15	770,362.21
Receivables		
Property taxes-net	5,549,801.37	6,335,112.30
Refuse	708,036.02	753,882.67
Other taxes	926,489.90	1,229,221.89
Other	448,838.32	2,977.57
Due from other funds	2,920,737.60	2,330,471.33
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	67,573.00
	<u> </u>	<u> </u>
Total assets	<u>\$ 15,436,619.91</u>	<u>\$ 14,498,706.54</u>
LIABILITIES		
Accounts payable	889,448.26	1,089,288.37
Accrued salaries payable	436,367.57	356,277.75
Due to other funds	6,085,446.43	6,846,123.79
Due to pension funds	286,262.73	325,549.63
Unclaimed property checks	25,662.72	23,917.60
Utility overpayments	166,219.64	45,254.30
Payroll withholdings	11,761.68	24,712.40
Sales tax incentive payable	-	-
Escrow deposits	71,725.00	68,725.00
Red light fees payable	92,629.91	-
Retro payable	-	-
Property taxes-allowance	516,686.00	-
Liability insurance payable	101,578.30	101,578.30
Other liabilities	6,030.06	6,030.06
	<u> </u>	<u> </u>
Total liabilities	<u>8,689,818.30</u>	<u>8,887,457.20</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	5,033,115.37	6,335,112.30
Grants	22,940.74	72,940.74
	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>5,056,056.11</u>	<u>6,408,053.04</u>

Amounts UNAUDITED updated through January 31, 2021

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

	Current Year Actual	Prior Year Actual
FUND BALANCES		
Nonspendable		
Prepaid items	\$ 67,573.00	\$ 67,573.00
Restricted		
Grants	759,474.52	17,305.76
Capital improvement	444,077.75	444,077.75
Public safety	8,201.88	308,978.70
Tort liability	-	-
Unassigned (deficit)	411,418.35	(1,634,738.91)
 Total fund balances (deficit)	 1,690,745.50	 (796,803.70)
 Total liabilities, deferred inflows of resources and fund balances	 \$ 15,436,619.91	 \$ 14,498,706.54

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
REVENUES					
Property taxes-net	\$ 31,731.80	\$ 1,780,967.66	\$ 4,861,212.00	36.64%	\$ 2,281,468.35
Property taxes-pension	-	-	-	0.00%	1,470,047.75
Property taxes-tort	11,234.66	438,436.94	1,026,000.00	42.73%	534,481.93
Other taxes					
Cannabis tax	2,559.42	12,207.89	5,000.00	244.16%	-
Home rule sales tax	75,244.47	687,854.81	681,700.00	100.90%	615,772.74
Hotel tax	-	3,750.00	7,200.00	52.08%	-
Sales tax	220,139.88	1,896,811.31	1,862,000.00	101.87%	1,646,295.04
Simplified municipal telecom tax	20,369.58	188,074.23	260,000.00	72.34%	200,881.58
Transfer tax	27,049.00	220,364.25	266,000.00	82.84%	190,977.16
Utilities tax	161,143.99	1,118,227.74	1,611,000.00	69.41%	913,130.28
Video gaming tax	11,948.44	149,625.45	238,000.00	62.87%	196,247.03
Other taxes	5,346.52	58,771.28	48,000.00	122.44%	70,296.77
Total taxes	<u>566,767.76</u>	<u>6,555,091.56</u>	<u>10,866,112.00</u>	<u>60.33%</u>	<u>8,119,598.63</u>
Intergovernmental					
State income tax	245,487.80	1,930,582.00	2,154,000.00	89.63%	1,890,386.37
Personal property replacement tax	41,542.27	181,348.49	201,000.00	90.22%	220,543.81
Local motor fuel tax	3,071.09	22,927.81	39,000.00	58.79%	31,097.29
911 service surcharge	-	7,406.00	10,000.00	74.06%	8,331.75
Grants					
Census 2020	-	4,294.82	-	0.00%	-
Comed region green grant	-	-	-	0.00%	-
Community development block grant	-	200,000.00	200,000.00	100.00%	-
COVID-19	-	759,474.52	77,000.00	986.33%	-
Cares Act FFCRA social security credit	294.12	44,116.94	-	0.00%	-
Firefighters small tools	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Grass cutting	-	6,673.00	42,000.00	15.89%	35,848.00
Illinois public risk fund	-	-	-	0.00%	44,979.00
JAG	-	-	20,000.00	0.00%	-
Total intergovernmental	<u>290,395.28</u>	<u>3,156,823.58</u>	<u>3,049,000.00</u>	<u>103.54%</u>	<u>2,231,186.22</u>
Licenses					
Rental	3,200.00	23,850.00	45,000.00	53.00%	24,575.00
Vehicle	5,815.00	307,120.00	294,000.00	104.46%	322,262.50
Business	1,125.00	15,835.00	270,000.00	5.86%	19,560.46
Animal	15.00	3,900.00	3,690.00	105.69%	3,365.00
Cable franchise	5,715.00	185,769.01	240,000.00	77.40%	200,257.09
Illinois bell franchise	-	-	-	0.00%	-
Contractors	5,775.00	128,960.00	80,000.00	161.20%	86,875.00
Other licenses	2,370.00	108,288.88	45,000.00	240.64%	323,970.37
Liquor	-	42,508.72	44,000.00	96.61%	51,738.65
Inspection fees	16,860.00	208,100.42	140,000.00	148.64%	115,540.82
Fire fees	300.00	11,900.00	9,000.00	132.22%	18,700.00
Total licenses	<u>41,175.00</u>	<u>1,036,232.03</u>	<u>1,170,690.00</u>	<u>88.51%</u>	<u>1,166,844.89</u>
Permits					
Building	24,372.28	242,556.16	50,000.00	485.11%	55,891.17
Other permits	25.00	5,840.00	20,000.00	29.20%	38,434.54
Total permits	<u>24,397.28</u>	<u>248,396.16</u>	<u>70,000.00</u>	<u>354.85%</u>	<u>94,325.71</u>

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
REVENUES (Continued)					
Charge for services					
Utilities charges	\$ 161,496.06	\$ 1,335,820.05	\$ 1,745,000.00	76.55%	\$ 1,406,837.47
Utilities penalties	-	240.00	500.00	48.00%	298.60
Special police services	376.23	2,254.72	55,000.00	4.10%	41,812.39
Total charge for services	<u>161,872.29</u>	<u>1,338,314.77</u>	<u>1,800,500.00</u>	<u>74.33%</u>	<u>1,448,948.46</u>
Fines and forfeitures					
Red light fees	2,201.00	1,038,293.59	405,000.00	256.37%	338,384.81
Towing fees	15,200.00	126,950.00	90,000.00	141.06%	74,950.00
Court fines	1,465.00	19,080.00	20,000.00	95.40%	21,258.33
Parking fines	12,345.00	105,694.00	60,000.00	176.16%	68,467.00
Overweight truck fines	-	600.00	50,000.00	1.20%	2,050.00
Housing fines	46,750.00	237,364.83	300,000.00	79.12%	251,118.50
Municipal collections	48,104.62	386,582.27	350,000.00	110.45%	607,563.08
Local debt recovery collections	11,898.87	153,680.62	321,000.00	47.88%	627,534.60
Other fines	770.00	47,467.50	50,000.00	94.94%	57,172.50
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	950.00	1,950.00	-	0.00%	27,985.37
Total fines and forfeitures	<u>139,684.49</u>	<u>2,117,662.81</u>	<u>1,646,000.00</u>	<u>128.66%</u>	<u>2,076,484.19</u>
Interest income	<u>147.69</u>	<u>3,507.29</u>	<u>10,000.00</u>	<u>35.07%</u>	<u>13,280.84</u>
Other					
Escrow forfeiture	4,000.00	42,500.00	42,000.00	101.19%	12,000.00
Sponsorships	-	-	15,000.00	0.00%	11,650.00
Sponsorships-Ardagh	-	50,000.00	-	0.00%	-
Rental income	(550.00)	10,871.16	40,000.00	27.18%	14,758.38
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	3,083.81	51,167.56	-	0.00%	-
Insurance reimbursement	-	-	10,000.00	0.00%	-
Employee insurance reimbursement	-	35.00	-	0.00%	-
Workers compensation reimbursement	-	33,715.03	120,000.00	28.10%	109,914.17
TIF #3 Indulux reimbursement	7,354.90	64,480.34	87,000.00	74.12%	62,602.28
Motor fuel tax reimbursement	-	-	147,000.00	0.00%	-
Miscellaneous	(17,259.00)	64,424.39	30,000.00	214.75%	207,032.76
Total other	<u>(3,370.29)</u>	<u>317,193.48</u>	<u>491,000.00</u>	<u>64.60%</u>	<u>417,957.59</u>
Total revenues	<u>1,221,069.50</u>	<u>14,773,221.68</u>	<u>19,103,302.00</u>	<u>77.33%</u>	<u>15,568,626.53</u>

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 11,250.99	\$ 105,089.41	\$ 142,680.00	73.65%	\$ 108,901.91
Salaries-elected official allowance	9,333.36	84,000.24	112,000.00	75.00%	84,000.24
FICA tax	1,574.67	14,465.06	19,500.00	74.18%	14,758.09
IMRF contribution	176.49	2,866.73	3,000.00	95.56%	2,018.87
Medical insurance	10,329.27	102,137.44	145,000.00	70.44%	97,357.19
Total administrative compensation	32,664.78	308,558.88	422,180.00	73.09%	307,036.30
General administration					
Salaries	21,152.00	205,485.82	310,000.00	66.29%	195,127.26
FICA tax	1,560.02	15,277.45	29,000.00	52.68%	13,396.74
IMRF contribution	186.34	3,398.47	9,000.00	37.76%	1,776.64
Medical insurance	5,071.94	28,205.68	157,000.00	17.97%	193,202.03
Medical insurance-retirees	11,952.95	120,362.29	110,000.00	109.42%	88,790.18
Life insurance	-	-	-	0.00%	-
Unemployment compensation	-	34,864.00	112,000.00	31.13%	41,110.99
Worker's compensation	117,173.50	697,383.50	1,100,000.00	63.40%	992,641.00
Membership dues	11,936.00	30,650.89	15,000.00	204.34%	6,794.89
Training	-	-	1,000.00	0.00%	620.00
Janitorial services	84.00	2,766.40	18,000.00	15.37%	1,285.74
Credit card expenditures	-	-	-	0.00%	42,193.42
Bank fees	8,378.71	58,925.04	100,000.00	58.93%	65,751.49
Municipal collection of Amercia fees	19,496.34	169,208.50	157,500.00	107.43%	348,081.45
Red light service fees	-	475,854.75	200,000.00	237.93%	379,946.02
Postage & mailing	60.31	7,383.21	8,000.00	92.29%	2,395.55
Printing	-	277.00	2,000.00	13.85%	779.00
Publishing	-	-	5,000.00	0.00%	1,754.92
Newspaper public outreach	-	-	5,000.00	0.00%	-
Office supplies	537.34	2,372.16	10,000.00	23.72%	10,689.65
Operating supplies	-	-	500.00	0.00%	43.76
Court reporting & filing fees	-	-	-	0.00%	77.56
Legal fees	40,504.10	155,153.48	400,000.00	38.79%	188,199.38
Auditing	2,000.00	43,500.00	50,000.00	87.00%	46,000.00
Medical services & drug testing	790.00	4,444.00	10,000.00	44.44%	8,455.00
Settlements	20,000.00	20,100.00	5,000.00	402.00%	599.56
Telephone	23,774.77	204,028.21	180,000.00	113.35%	129,388.80
Utilities	1,044.60	14,647.35	35,000.00	41.85%	27,426.69
Powering safe communities	-	-	-	0.00%	7,291.94
Liability insurance	122,348.24	860,871.52	1,100,000.00	78.26%	792,060.18
Maintenance services building & grounds	814.86	2,437.71	16,000.00	15.24%	10,789.95
Maintenance services equipment	-	197.50	15,000.00	1.32%	9,101.80
Maintenance services vehicle	22.46	125.45	10,000.00	1.25%	3,665.15
Maintenance supplies buildings & grounds	-	549.50	-	0.00%	8,068.79
Other professional services	-	52,499.42	50,000.00	105.00%	37,154.37
Other contractual services	14,875.33	566,576.57	780,000.00	72.64%	613,512.78
Special events & activities	-	450.00	20,000.00	2.25%	17,680.19
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	6,860.12	10,000.00	68.60%	-
Grants					
Census expenditures	-	1,127.63	-	0.00%	-
CDBG expenditures	5,903.00	31,694.80	200,000.00	15.85%	21,602.92
Ardagh expenditures	-	46,152.91	-	0.00%	-
IPRF expenditures	-	-	-	0.00%	-
Other miscellaneous expenses	13,475.07	123,114.19	180,000.00	68.40%	72,706.69
Total general administration	443,141.88	3,986,945.52	5,410,000.00	73.70%	4,380,162.48

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ 1,279.20	\$ 7,730.40	\$ 10,000.00	77.30%	\$ 10,095.00
FICA tax	97.86	598.31	1,000.00	59.83%	772.30
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	45.70	995.52	1,000.00	99.55%	26.99
Operating supplies	-	-	-	0.00%	-
Other professional services	1,800.00	16,087.50	30,000.00	53.63%	17,275.50
Other miscellaneous expenses	-	896.17	-	0.00%	147.60
Coronavirus expenditures	-	593.99	2,500.00	23.76%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total media center	3,222.76	26,901.89	44,500.00	60.45%	28,317.39
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
Total Village Clerk	-	98.42	13,900.00	0.71%	975.29
Police department					
Salaries	219,003.79	2,164,119.84	3,088,000.00	70.08%	2,501,544.41
Salaries overtime	26,415.94	268,540.26	560,000.00	47.95%	434,352.72
Salaries crossing guards	929.50	7,561.50	50,000.00	15.12%	93,685.75
Salaries management	105,324.90	939,029.67	1,120,000.00	83.84%	636,694.93
FICA tax	7,724.25	75,483.19	130,000.00	58.06%	90,760.49
IMRF contribution	338.92	5,985.94	11,000.00	54.42%	6,554.89
Pension contribution	-	-	-	0.00%	960,209.42
Medical insurance	60,231.53	620,626.76	718,000.00	86.44%	454,835.10
Uniform allowance	1,119.00	33,957.36	40,000.00	84.89%	38,444.61
Dues	-	-	500.00	0.00%	-
Organization memberships	1,100.00	1,340.00	4,000.00	33.50%	1,740.00
Training	350.00	14,113.00	2,000.00	705.65%	655.00
Public education	-	-	500.00	0.00%	159.00
Janitorial services	1,300.00	10,769.60	18,000.00	59.83%	10,543.40
Postage & mailing	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	378.07	4,430.35	10,000.00	44.30%	7,445.01
Operating supplies	206.17	2,133.28	10,000.00	21.33%	6,685.60
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	4,061.12	41,552.95	78,000.00	53.27%	58,225.44
Traveling expenses	-	1,328.75	-	0.00%	-
Telephone	3,398.69	18,802.36	15,000.00	125.35%	14,057.84
Lease payment	-	-	50,000.00	0.00%	-
Maintenance services building & grounds	494.18	2,786.47	15,000.00	18.58%	15,765.13
Maintenance services equipment	-	64.00	4,500.00	1.42%	227.50
Maintenance services vehicle	8,615.59	45,267.20	80,000.00	56.58%	79,389.22
Maintenance supplies buildings & grounds	-	63.08	1,000.00	6.31%	862.52
Maintenance supplies equipment	-	594.73	5,000.00	11.89%	3,747.88
Maintenance supplies vehicles	1,784.00	13,590.00	10,000.00	135.90%	6,357.12
Other professional services	5,203.01	34,672.23	40,000.00	86.68%	45,867.88

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Other contractual services	\$ 19,552.88	\$ 39,231.52	\$ 45,000.00	87.18%	\$ 29,743.51
Other miscellaneous expenses	3,180.00	14,385.32	40,000.00	35.96%	27,152.77
Coronavirus expenditures	1,777.20	33,374.06	10,000.00	333.74%	-
Grants					
Forfeiture purchases	1,288.70	3,209.60	-	0.00%	34,027.34
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%	314,302.13
Vehicle	-	-	-	0.00%	-
Total police department	473,777.44	4,406,978.02	6,175,500.00	71.36%	5,887,725.61
Fire department					
Salaries	109,307.20	1,205,002.71	1,600,000.00	75.31%	1,317,573.40
Salaries overtime	44,027.60	413,130.37	546,000.00	75.66%	318,615.18
Salaries management	8,462.40	86,470.16	125,000.00	69.18%	94,253.84
Salaries retro	-	-	-	0.00%	8,534.00
FICA tax	2,780.06	29,610.79	40,000.00	74.03%	32,199.50
IMRF contribution	-	-	-	0.00%	23.34
Pension contribution	-	-	-	0.00%	509,838.33
Medical insurance	35,042.76	351,725.05	380,000.00	92.56%	309,689.95
Uniform allowance	-	10,272.00	20,000.00	51.36%	13,443.50
Dues	-	-	-	0.00%	-
Organization memberships	-	8,760.50	6,180.00	141.76%	-
Training	-	-	18,750.00	0.00%	10,652.50
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	39.23	356.78	4,500.00	7.93%	2,802.29
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	-	4,491.00	-	0.00%	-
Automotive fuel	1,974.41	25,405.11	54,000.00	47.05%	36,364.16
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	228.28	1,366.86	5,000.00	27.34%	1,069.78
Utilities	-	12,581.81	10,000.00	125.82%	813.90
Maintenance services building & grounds	857.12	5,138.74	20,000.00	25.69%	17,928.87
Maintenance services equipment	1,100.00	6,775.28	15,000.00	45.17%	7,822.59
Maintenance services vehicle	-	12,797.48	30,000.00	42.66%	27,290.87
Maintenance supplies buildings & grounds	-	160.95	-	0.00%	1,743.95
Maintenance supplies equipment	-	2,147.83	2,000.00	107.39%	7,666.58
Maintenance supplies vehicles	-	3,848.07	-	0.00%	526.65

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Other professional services	\$ -	\$ 13,849.49	\$ 10,000.00	138.49%	\$ 16,374.39
Other contractual services	-	-	100.00	0.00%	100.00
Coronavirus expenditures	-	19,024.92	10,000.00	190.25%	-
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grants:					
Grant purchases	-	-	-	0.00%	14,201.21
Firefighters small tools grant	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Other miscellaneous expenses	30.00	189.51	2,500.00	7.58%	3,013.96
Lease payment	-	-	50,000.00	0.00%	134,251.46
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Total fire department	<u>203,849.06</u>	<u>2,213,149.75</u>	<u>3,277,030.00</u>	<u>67.54%</u>	<u>2,887,091.01</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	-	87.89	500.00	17.58%	-
Other professional services	18,673.03	152,384.71	250,000.00	60.95%	160,833.45
Grants:					
COVID-19 grant	-	304.08	-	0.00%	-
Total finance department	<u>18,673.03</u>	<u>152,776.68</u>	<u>343,500.00</u>	<u>44.48%</u>	<u>160,833.45</u>
Public works department					
Salaries	37,698.74	385,468.56	540,000.00	71.38%	498,769.75
Salaries overtime	13,070.80	28,390.42	80,000.00	35.49%	51,998.58
Salaries management	4,107.83	40,873.01	60,000.00	68.12%	49,828.07
FICA tax	4,017.01	33,152.10	55,000.00	60.28%	46,960.14
IMRF contribution	522.99	8,204.50	12,000.00	68.37%	6,269.96
Medical insurance	15,243.63	137,748.58	150,000.00	91.83%	124,653.06
Uniform allowance	50.00	12,350.00	40,000.00	30.88%	16,486.61
Dues	-	-	500.00	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	96.00	2,500.00	3.84%	457.00
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	69.95	2,810.41	3,000.00	93.68%	2,861.96
Operating supplies	-	16.98	10,000.00	0.17%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	789.76	10,345.59	35,000.00	29.56%	27,993.03
Equipment rentals	635.39	2,963.79	6,000.00	49.40%	6,164.57
Telephone	-	-	-	0.00%	-
Utilities	2,430.36	9,866.96	15,000.00	65.78%	6,013.32
Maintenance services building & grounds	2,289.05	27,350.99	72,000.00	37.99%	49,689.21
Maintenance services equipment	11,802.13	64,939.99	75,000.00	86.59%	60,003.83
Maintenance services vehicle	18,720.67	54,225.19	80,000.00	67.78%	63,193.89
Maintenance services sidewalks	-	35,100.00	70,000.00	50.14%	46,515.00
Maintenance services other	-	11,080.13	10,000.00	110.80%	9,631.87
Maintenance supplies buildings & grounds	-	-	1,000.00	0.00%	25.98
Maintenance supplies equipment	-	-	3,500.00	0.00%	-

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Maintenance supplies vehicles	\$ 263.00	\$ 497.00	\$ 3,500.00	14.20%	\$ 1,176.94
Maintenance supplies street repair	-	-	-	0.00%	-
Maintenance supplies street lighting	-	-	25,000.00	0.00%	24,025.82
Maintenance supplies signs	1,905.10	2,346.35	2,500.00	93.85%	5,142.50
Maintenance supplies other	-	-	-	0.00%	618.00
Janitorial supplies	-	-	1,200.00	0.00%	-
Other professional services	17,337.06	26,476.81	32,000.00	82.74%	15,862.92
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	289.92	9,789.68	10,000.00	97.90%	-
Tree maintenance	-	76,725.00	100,000.00	76.73%	94,430.00
Village hall expenses	-	-	-	0.00%	1,387.14
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	-	2,367.47	-	0.00%	7,805.31
Lease payment	-	39,934.04	40,000.00	99.84%	-
Grants					
IPRF expenditures	-	-	-	0.00%	8,543.42
Capital outlay					
Equipment	-	619.98	-	0.00%	172,975.04
Vehicles	-	-	100,000.00	0.00%	-
Total public works department	<u>131,243.39</u>	<u>1,023,739.53</u>	<u>1,634,700.00</u>	<u>62.63%</u>	<u>1,399,482.92</u>
Property preservation engineer department					
Salaries	5,769.60	55,965.12	74,000.00	75.63%	54,810.84
FICA tax	424.66	4,130.90	6,000.00	68.85%	4,066.42
IMRF contribution	54.82	943.24	1,500.00	62.88%	545.50
Medical insurance	596.82	6,174.83	7,500.00	82.33%	5,028.42
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	<u>6,845.90</u>	<u>67,214.09</u>	<u>89,000.00</u>	<u>75.52%</u>	<u>64,451.18</u>
Property acquisition department					
Other contracted services	-	-	100,000.00	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	<u>-</u>	<u>-</u>	<u>100,000.00</u>	<u>0.00%</u>	<u>-</u>
Permits & licenses department					
Salaries	7,106.80	53,682.06	75,000.00	71.58%	61,164.44
FICA tax	491.14	3,728.85	6,000.00	62.15%	4,337.52
IMRF contribution	67.52	920.36	1,500.00	61.36%	489.62
Medical insurance	1,702.64	18,280.37	30,000.00	60.93%	14,008.09
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	158.00	1,050.00	15.05%	-
Office supplies	-	1,360.01	2,000.00	68.00%	1,130.67
Engineering services	-	-	2,000.00	0.00%	-
Coronavirus expenditures	-	1,607.12	5,000.00	32.14%	-
Other professional services	-	-	-	0.00%	-
Other contractual services	1,500.00	18,931.24	45,000.00	42.07%	31,477.80
Other miscellaneous expenses	250.00	500.00	-	0.00%	-
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
Total permits & licenses department	<u>11,118.10</u>	<u>99,168.01</u>	<u>168,550.00</u>	<u>58.84%</u>	<u>112,608.14</u>

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES (Continued)					
Housing department					
Salaries	23,178.00	204,863.18	245,000.00	83.62%	201,261.53
FICA tax	1,701.57	15,081.60	25,000.00	60.33%	14,834.88
IMRF contribution	165.80	2,565.91	5,000.00	51.32%	1,643.79
Medical insurance	1,504.96	16,750.99	60,000.00	27.92%	17,082.58
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	1,000.00	0.00%	-
Postage & mailing	914.16	2,742.48	10,000.00	27.42%	7,014.19
Printing	197.00	1,350.00	2,100.00	64.29%	1,277.00
Office supplies	-	1,169.24	2,500.00	46.77%	828.99
Automotive fuel	789.76	10,150.39	20,000.00	50.75%	14,545.56
Coronavirus expenditures	118.63	324.24	2,500.00	12.97%	-
Lease payment	-	-	20,000.00	0.00%	-
Maintenance services vehicle	-	2,596.10	11,000.00	23.60%	3,687.15
Other professional services	-	-	-	0.00%	450.00
Other contractual services	-	6,488.24	15,000.00	43.25%	12,324.27
Board ups	3,097.00	41,405.50	45,000.00	92.01%	35,741.00
Lawn care	-	22,800.00	25,000.00	91.20%	141,000.00
Other miscellaneous expenses	-	1,203.00	6,000.00	20.05%	5,162.33
Capital outlay					
Equipment	-	-	-	0.00%	58,280.78
Total housing department	31,666.88	329,490.87	500,100.00	65.88%	515,134.05
Sanitation department					
Contract collection	\$ 141,862.81	\$ 1,408,593.96	\$ 1,757,180.00	80.16%	\$ 1,269,218.26
Bad debt expense	-	-	-	0.00%	(31,111.04)
Total sanitation department	141,862.81	1,408,593.96	1,757,180.00	80.16%	1,238,107.22
Board and commissions department					
Other professional services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total board and commissions department	-	-	-	0.00%	-

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
EXPENDITURES (Continued)					
Debt Service					
Principal	-	-	-	0.00%	-
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	1,498,066.03	14,023,615.62	19,936,140.00	70.34%	16,981,925.04
Excess (deficiency) of revenues over (under) expenditures	(276,996.53)	749,606.06	(832,838.00)		(1,413,298.51)
OTHER FINANCING SOURCES (USES)					
Bond proceeds	(185.67)	1,266,930.02	1,400,000.00	90.50%	1,263,892.30
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	-	(444,947.04)	(1,026,000.00)	43.37%	-
Sale of foreclosed property	-	-	400,000.00	0.00%	-
Transfers in	-	-	-	0.00%	-
Transfers out special revenue funds	-	(240,339.56)	-	0.00%	-
Transfers out debt service	-	-	-	0.00%	(47,416.92)
Transfers out	-	-	-	0.00%	(1,098,606.68)
Total other financing sources (uses)	(185.67)	581,643.42	874,000.00	66.55%	522,938.08
Net change in fund balance	<u>\$ (277,182.20)</u>	1,331,249.48	<u>\$ 41,162.00</u>		(890,360.43)
Fund balance (deficit) at beginning of year		359,496.02			93,556.73
Fund balance (deficit) at end of year		<u>\$ 1,690,745.50</u>			<u>\$ (796,803.70)</u>

Amounts UNAUDITED updated through January 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 984,059.44	\$ 894,533.26
Accounts receivable		
Customers	4,489,280.44	4,625,784.31
Less: allowance for doubtful accounts	(856,619.34)	(856,619.34)
Due from other funds	1,772,663.34	2,107,956.86
Total current assets	6,389,383.88	6,771,655.09
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	6,874,912.50	6,906,226.71
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	66,885.87	55,663.58
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	198,738.06	190,366.45
Noncurrent Liabilities		
Tenant deposits	21,350.00	18,575.00
Capital lease liability	33,165.62	33,165.62
City of Chicago payable	7,160,029.88	7,842,501.93
Total noncurrent liabilities	7,214,545.50	7,894,242.55
Total liabilities	7,413,283.56	8,084,609.00

Amounts UNAUDITED updated through January 31, 2021

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

	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>195,645.00</u>	<u>73,261.00</u>
NET POSITION		
Investment in capital assets	26,714	33,166
Unrestricted (deficit)	<u>(736,490.68)</u>	<u>(991,629.91)</u>
Total net position	<u><u>\$ (709,777.06)</u></u>	<u><u>\$ (958,464.29)</u></u>

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
OPERATING REVENUES					
Utility charges	\$ 393,653.50	\$ 3,554,704.82	\$ 5,250,000.00	67.71%	\$ 4,122,150.63
Utility penalties	2,513.99	6,074.92	30,000.00	20.25%	23,467.43
Grants					
COVID-19	-	-	5,000.00	0.00%	-
Illinois public risk fund	-	-	-	0.00%	2,100.00
Other income	9,075.00	82,209.00	131,310.00	62.61%	101,164.00
Total revenues	405,242.49	3,642,988.74	5,416,310.00	67.26%	4,248,882.06
OPERATING EXPENSES					
Operations					
Salaries	43,569.16	346,621.95	540,000.00	64.19%	412,180.82
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	110,000.00	0.00%	-
FICA tax	3,198.30	26,086.80	60,000.00	43.48%	28,982.99
IMRF contribution	406.58	5,600.02	15,000.00	37.33%	3,560.56
Medical insurance	8,654.09	85,279.60	110,000.00	77.53%	74,815.92
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	253,762.26	2,368,168.72	3,814,090.00	62.09%	2,332,559.20
Bank fees	1,285.74	10,948.92	9,500.00	115.25%	4,958.76
Postage & mailing	-	7,648.39	15,000.00	50.99%	11,242.97
Office supplies	313.43	1,888.84	10,000.00	18.89%	6,487.74
Operating supplies	3,483.22	46,756.67	20,000.00	233.78%	17,756.63
Automotive fuel	789.76	10,150.39	21,500.00	47.21%	9,732.48
Auditing	-	-	-	0.00%	39,702.90
Utilities	112.43	30,474.20	36,400.00	83.72%	22,500.11
Liability insurance	-	69,181.86	200,000.00	34.59%	108,180.81
Coronavirus expenses	-	9,141.04	5,000.00	182.82%	-
Lease payments	-	-	15,000.00	0.00%	-
Maintenance services building & grounds	22,799.40	124,076.36	47,000.00	263.99%	35,528.06
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	395.00	2,728.75	14,500.00	18.82%	4,938.50
Maintenance services vehicles	87.98	453.49	3,000.00	15.12%	2,738.50
Maintenance supplies building	-	-	-	0.00%	-
Maintenance supplies equipment	-	2,850.00	-	0.00%	-
Maintenance supplies utility system	1,168.16	59,463.94	100,000.00	59.46%	42,419.59
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	27,720.85	69,684.91	80,000.00	87.11%	-
Other contracted services	-	6,488.24	20,000.00	32.44%	12,053.80
Other miscellaneous expenses	-	677.57	25,000.00	2.71%	14,737.78
Capital outlay					
Vehicle	-	-	30,000.00	0.00%	5,688.23
Grants					
IPRF expenses	-	-	-	0.00%	2,100.00
Bad debt expense	-	-	-	0.00%	131,542.64
Total operating expenses	367,746.36	3,287,170.66	5,327,990.00	61.70%	3,325,504.99
Operating income (loss)	37,496.13	355,818.08	88,320.00		923,377.07

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
NONOPERATING REVENUE (EXPENSES)					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	-	444,947.04	1,026,000.00	43.37%	1,098,606.68
Principal repayment	-	-	(682,473.00)	0.00%	-
Interest expense	-	(470,550.12)	(470,550.00)	100.00%	(509,180.61)
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>(25,603.08)</u>	<u>(127,023.00)</u>	<u>20.16%</u>	<u>589,426.07</u>
Change in net position	<u>\$ 37,496.13</u>	330,215.00	<u>\$ (38,703.00)</u>		1,512,803.14
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>\$ (709,777.06)</u>			<u>\$ (958,464.29)</u>

Amounts UNAUDITED updated through January 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,675,086.02	\$ 807,820.42
Accounts receivable		
Customers	664,509.62	650,181.65
Less: allowance for doubtful accounts	(127,097.03)	(127,097.03)
Due from other funds	-	-
	<u>2,212,498.61</u>	<u>1,330,905.04</u>
Total current assets		
Noncurrent Assets		
Net pension asset-IMRF	125,551.00	42,666.00
	<u>125,551.00</u>	<u>42,666.00</u>
Total noncurrent assets		
	<u>2,338,049.61</u>	<u>1,373,571.04</u>
Total assets		
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	1,217.00	1,217.00
Deferred outflow-IMRF	5,936.00	122,280.00
	<u>7,153.00</u>	<u>123,497.00</u>
Total deferred outflows		
LIABILITIES		
Current Liabilities		
Accounts payable	12,147.02	9,916.59
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	733,671.86	437,919.72
	<u>794,098.58</u>	<u>519,163.17</u>
Total current liabilities		
	<u>794,098.58</u>	<u>519,163.17</u>
Total liabilities		
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	53,537.00	30,824.00
NET POSITION		
Unrestricted (deficit)	1,497,567.03	947,080.87
	<u>\$ 1,497,567.03</u>	<u>\$ 947,080.87</u>
Total net position		

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
OPERATING REVENUES					
Utility charges	\$ 83,720.73	\$ 705,738.20	\$ 964,250.00	73.19%	\$ 693,745.73
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Total revenues	83,720.73	705,738.20	964,250.00	73.19%	693,745.73
OPERATING EXPENSES					
Operations					
Salaries	18,292.47	142,276.87	180,000.00	79.04%	161,531.20
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	20,000.00	0.00%	-
FICA tax	1,339.01	10,818.01	18,000.00	60.10%	10,990.73
IMRF contribution	174.32	2,135.88	5,000.00	42.72%	1,362.71
Medical insurance	2,990.83	28,768.88	55,000.00	52.31%	41,467.70
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	1,000.00	0.00%	-
Bank fees	759.16	6,788.87	3,100.00	219.00%	1,502.63
Automotive fuel	394.93	5,075.78	10,000.00	50.76%	4,866.60
Auditing	-	-	-	0.00%	3,834.02
Liability insurance	-	22,278.90	56,700.00	39.29%	31,727.97
Other professional services	464.62	10,279.90	40,000.00	25.70%	13,118.80
Sewer main breaks	-	-	3,500.00	0.00%	-
Coronavirus expenses	-	7.57	15,000.00	0.05%	-
Other miscellaneous expenses	7,524.80	16,822.29	22,000.00	76.46%	1,478.36
Capital outlay					
Vehicles	-	-	30,000.00	0.00%	-
Bad debt expense	-	-	-	0.00%	10,256.94
Total operating expenses	31,940.14	245,252.95	479,300.00	51.17%	282,137.66
Operating income (loss)	51,780.59	460,485.25	484,950.00		411,608.07
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ 51,780.59</u>	460,485.25	<u>\$ 484,950.00</u>		411,608.07
Net position at beginning of year		<u>1,037,081.78</u>			<u>535,472.80</u>
Net position at end of year		<u>\$ 1,497,567.03</u>			<u>\$ 947,080.87</u>

Amounts UNAUDITED updated through January 31, 2021

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,105.62	\$ 4,085.00
Due from other funds	-	-
Total current assets	<u>2,105.62</u>	<u>4,085.00</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>1,660,862.68</u>	<u>1,703,692.01</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	4,787.91	14,592.29
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	1,000.00
Due to other funds	<u>999,133.59</u>	<u>858,879.92</u>
Total current liabilities	<u>1,014,026.17</u>	<u>883,353.29</u>
Total liabilities	<u>1,014,026.17</u>	<u>883,353.29</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	1,691,979.01
Unrestricted (deficit)	<u>(980,687.55)</u>	<u>(855,155.29)</u>
Total net position	<u>\$ 627,980.51</u>	<u>\$ 836,823.72</u>

Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ 500.04	\$ 25,000.00	2.00%	\$ 57,530.33
Rental income	1,100.00	3,000.00	10,000.00	30.00%	3,500.00
Other income	-	-	-	0.00%	-
Total revenues	1,100.00	3,500.04	35,000.00	10.00%	61,030.33
OPERATING EXPENSES					
Operations					
Salaries	864.00	15,406.87	25,000.00	61.63%	86,998.75
FICA tax	66.08	1,170.16	2,000.00	58.51%	6,507.62
IMRF contribution	-	9.03	500.00	1.81%	412.46
Medical insurance	-	(273.30)	5,000.00	-5.47%	11,355.80
OPEB expense	-	-	50.00	0.00%	-
Training	-	-	-	0.00%	-
Advertising	-	-	500.00	0.00%	403.08
Bank fees	-	-	-	0.00%	-
Credit card fees	182.86	2,298.20	2,750.00	83.57%	3,569.53
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	500.00	0.00%	546.69
Operating supplies	-	252.27	2,500.00	10.09%	4,753.88
Utilities	3,748.03	26,756.82	30,000.00	89.19%	15,116.52
Equipment	-	-	1,500.00	0.00%	1,201.00
Maintenance services building & grounds	1,410.46	1,410.46	-	0.00%	74.15
Maintenance equipment	-	-	5,000.00	0.00%	8,168.34
Janitor supplies	-	-	-	0.00%	35.10
Other professional services	(406.36)	23,421.71	10,000.00	234.22%	104,593.09
Miscellaneous expenses	-	448.68	2,500.00	17.95%	3,468.06
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	5,865.07	70,900.90	87,800.00	80.75%	247,204.07
Depreciation	-	-	-	0.00%	-
Total operating expenses	5,865.07	70,900.90	87,800.00	80.75%	247,204.07
Operating income (loss)	(4,765.07)	(67,400.86)	(52,800.00)		(186,173.74)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	\$ (4,765.07)	(67,400.86)	\$ (52,800.00)		(186,173.74)
Net position at beginning of year		695,381.37			1,022,997.46
Net position at end of year		<u>\$ 627,980.51</u>			<u>\$ 836,823.72</u>

Amounts UNAUDITED updated through January 31, 2021

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
ASSETS					
Cash and cash equivalents	\$ 2,778,514.56	\$ 343,806.88	\$ 201,011.93	\$ 305,308.58	\$ -
Receivables other taxes	68,668.80	-	-	-	-
Due from other funds	1,603,146.72	2,522,656.77	-	186,979.60	-
Total assets	<u>\$ 4,450,330.08</u>	<u>\$ 2,866,463.65</u>	<u>\$ 201,011.93</u>	<u>\$ 492,288.18</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Liabilities:					
Accounts payable	45,009.98	-	823,666.67	-	-
Forfeiture deposit	-	-	-	-	-
Due to other funds	-	-	672,374.76	-	11,062.50
Total liabilities	<u>45,009.98</u>	<u>-</u>	<u>1,496,041.43</u>	<u>-</u>	<u>11,062.50</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	3,896,695.50	-	-	-	-
Economic development	-	2,866,463.65	-	492,288.18	-
Public safety	-	-	-	-	-
Unassigned (deficit)	-	-	(1,295,029.50)	-	(11,062.50)
Total fund balances (deficits)	<u>3,896,695.50</u>	<u>2,866,463.65</u>	<u>(1,295,029.50)</u>	<u>492,288.18</u>	<u>(11,062.50)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,450,330.08</u>	<u>\$ 2,866,463.65</u>	<u>\$ 201,011.93</u>	<u>\$ 492,288.18</u>	<u>\$ -</u>

Amounts UNAUDITED updated through January 31, 2021

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 9,637.94	\$ 202,040.62	\$ 37,778.32	\$ 3,878,098.83
Receivables other taxes	-	-	-	-	-	68,668.80
Due from other funds	-	-	-	-	-	4,312,783.09
Total assets	\$ -	\$ -	\$ 9,637.94	\$ 202,040.62	\$ 37,778.32	\$ 8,259,550.72
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	-	-	-	-	-	868,676.65
Forfeiture deposit	-	-	-	41,988.72	-	41,988.72
Due to other funds	-	-	-	3,442.24	-	686,879.50
Total liabilities	-	-	-	45,430.96	-	1,597,544.87
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	-	-	-	-	-	3,896,695.50
Economic development	-	-	-	-	-	3,358,751.83
Public safety	-	-	9,637.94	156,609.66	37,778.32	204,025.92
Unassigned (deficit)	-	-	-	-	-	(1,306,092.00)
Total fund balances (deficits)	-	-	9,637.94	156,609.66	37,778.32	6,153,381.25
Total liabilities, deferred inflows of resources and fund balance	\$ -	\$ -	\$ 9,637.94	\$ 202,040.62	\$ 37,778.32	\$ 8,259,550.72

Amounts UNAUDITED updated through January 31, 2021

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
REVENUES					
Property tax-net	\$ -	\$ -	\$ 432,119.43	\$ 43,949.49	\$ -
Motor fuel tax allotments	625,551.05	-	-	-	-
Forfeiture Income	-	-	-	-	-
Foreign fire tax	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-
Interest income	3,778.35	-	-	-	-
Miscellaneous revenues	-	-	-	-	2,500.00
Total revenues	629,329.40	-	432,119.43	43,949.49	2,500.00
EXPENDITURES					
Current					
Pension contribution	-	-	-	-	-
Maintenance service traffic signals	77,575.29	-	-	-	-
Maintenance supplies street	106,320.63	-	-	-	-
Utilities	107,260.24	-	-	-	-
General maintenance-public works	-	-	-	-	-
Project engineering	-	-	-	-	-
Street scarification	-	-	-	-	-
Other professional services	-	135.00	310,135.00	64,615.34	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 January 31, 2021

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

	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>291,156.16</u>	<u>135.00</u>	<u>310,135.00</u>	<u>64,615.34</u>	<u>13,562.50</u>
Excess (deficiency) of revenues over (under) expenditures	338,173.24	(135.00)	121,984.43	(20,665.85)	(11,062.50)
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	338,173.24	(135.00)	121,984.43	(20,665.85)	(11,062.50)
Fund balances at beginning of year	<u>3,558,522.26</u>	<u>2,866,598.65</u>	<u>(1,417,013.93)</u>	<u>512,954.03</u>	<u>-</u>
Fund balances at end of year	<u><u>\$3,896,695.50</u></u>	<u><u>\$2,866,463.65</u></u>	<u><u>\$(1,295,029.50)</u></u>	<u><u>\$492,288.18</u></u>	<u><u>\$ (11,062.50)</u></u>

Amounts UNAUDITED updated through January 31, 2021

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES						
Property tax-net	\$ 596,287.93	\$ 399,946.69	\$ -	\$ -	\$ -	\$ 1,472,303.54
Motor fuel tax allotments	-	-	-	-	-	625,551.05
Forfeiture Income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	33,014.64	33,014.64
Illinois rebuild grant	-	-	-	-	-	-
Interest income	-	-	-	-	-	3,778.35
Miscellaneous revenues	-	-	-	-	-	2,500.00
Total revenues	596,287.93	399,946.69	-	-	33,014.64	2,137,147.58
EXPENDITURES						
Current						
Pension contribution	596,287.93	399,946.69	-	-	-	996,234.62
Maintenance service traffic signals	-	-	-	-	-	77,575.29
Maintenance supplies street	-	-	-	-	-	106,320.63
Utilities	-	-	-	-	1,273.25	108,533.49
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	-	-	388,447.84
Lease payments	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	236.80	236.80
Maintenance services-equipment	-	-	-	-	8,389.11	8,389.11
Maintenance services-vehicle	-	-	-	900.00	-	900.00
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Radio/dispatch	-	-	-	-	-	-
Public education	-	-	-	-	-	-

Amounts UNAUDITED updated through January 31, 2021

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
EXPENDITURES (Continued)						
Current (Continued)						
Other contracted services	-	-	-	2,542.24	-	2,542.24
Other miscellaneous expenses	-	-	-	-	210.00	210.00
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	-	-	-	-	1,108.06	1,108.06
Capital outlay						
New equipment	-	-	-	52,503.95	-	52,503.95
Vehicles	-	-	-	-	-	-
	<u>596,287.93</u>	<u>399,946.69</u>	<u>-</u>	<u>55,946.19</u>	<u>13,382.09</u>	<u>1,745,166.90</u>
Total expenditures						
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(55,946.19)	19,632.55	391,980.68
OTHER FINANCING SOURCES (USES)						
Transfer in	-	-	9,637.94	212,555.85	18,145.77	240,339.56
Transfer out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>9,637.94</u>	<u>212,555.85</u>	<u>18,145.77</u>	<u>240,339.56</u>
Total other financing sources (uses)						
Net changes in fund balances	-	-	9,637.94	156,609.66	37,778.32	632,320.24
Fund balances at beginning of year	-	-	-	-	-	5,521,061.01
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,637.94</u>	<u>\$ 156,609.66</u>	<u>\$ 37,778.32</u>	<u>\$ 6,153,381.25</u>

Amounts UNAUDITED updated through January 31, 2021

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 25,811.66	\$ 128,917.42	\$ 24,831.08	\$ 350.46	\$ 179,910.62
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	\$ 1,152,281.32	\$ 619,797.15	\$ 1,169,136.17	\$ 1,292,203.22	\$ 4,233,417.86
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	-
Property taxes-allowance	104,874.46	45,700.96	106,534.94	120,271.64	377,382.00
Due to other funds	215,125.93	(52,650.88)	159,535.54	179,042.06	501,052.65
Total liabilities	320,000.39	(6,949.92)	266,070.48	299,313.70	878,434.65
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	-	181,568.30	-	-	181,568.30
Unassigned (deficit)	(189,314.27)	-	(134,704.46)	(178,691.60)	(502,710.33)
Total fund balances (deficits)	(189,314.27)	181,568.30	(134,704.46)	(178,691.60)	(321,142.03)
Total liabilities, deferred inflows of resources and fund balances	\$ 1,152,281.32	\$ 619,797.15	\$ 1,169,136.17	\$ 1,292,203.22	\$ 4,233,417.86

Amounts UNAUDITED updated through January 31, 2021

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
REVENUES					
Property taxes-net	\$ 912,706.14	\$ 301,931.80	\$ 420,368.92	\$ 1,176,121.12	\$ 2,811,127.98
Interest income	36.92	26.20	105.47	14.12	182.71
Other income	-	109,388.78	-	-	109,388.78
Total revenues	912,743.06	411,346.78	420,474.39	1,176,135.24	2,920,699.47
EXPENDITURES					
Debt service					
Principal	965,000.00	220,000.00	1,000,000.00	1,400,000.00	3,585,000.00
Interest paid	303,600.00	332,755.00	288,500.00	48,869.09	973,724.09
Other fees	475.00	950.00	475.00	1,250.00	3,150.00
Total expenditures	1,269,075.00	553,705.00	1,288,975.00	1,450,119.09	4,561,874.09
Excess (deficiency) of revenues over (under) expenditures	(356,331.94)	(142,358.22)	(868,500.61)	(273,983.85)	(1,641,174.62)
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net changes in fund balances	(356,331.94)	(142,358.22)	(868,500.61)	(273,983.85)	(1,641,174.62)
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>\$ (189,314.27)</u>	<u>\$ 181,568.30</u>	<u>\$ (134,704.46)</u>	<u>\$ (178,691.60)</u>	<u>\$ (321,142.03)</u>

Amounts UNAUDITED updated through January 31, 2021

Supplementary Information

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

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
ASSETS		
Cash and cash equivalents	\$ 179,910.62	\$ 316,851.58
Property taxes receivable-net	4,053,507.24	3,549,986.75
Due from other funds	-	-
Total assets	<u>\$ 4,233,417.86</u>	<u>\$ 3,866,838.33</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	-	333.34
Property taxes-allowance	377,382.00	-
Due to other funds	<u>501,052.65</u>	<u>361,511.93</u>
Total liabilities	<u>878,434.65</u>	<u>361,845.27</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	-	-
Unassigned	<u>(321,142.03)</u>	<u>(92,410.61)</u>
Total fund balance	<u>(321,142.03)</u>	<u>(92,410.61)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,233,417.86</u>	<u>\$ 3,819,421.41</u>

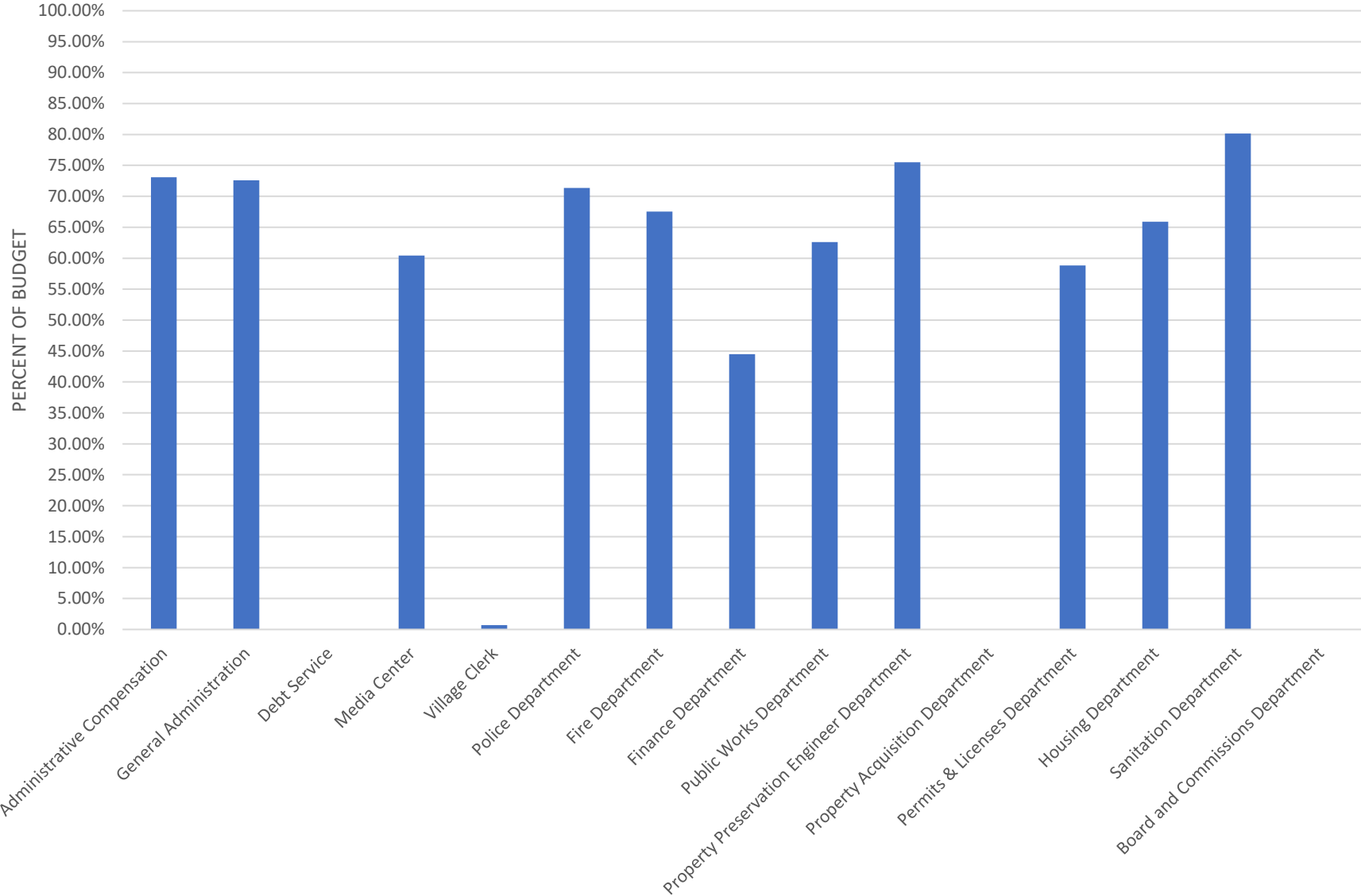
Amounts UNAUDITED updated through January 31, 2021

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

	January Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year January Actual
REVENUES					
Property taxes-net	\$ 28,015.18	\$ 2,811,127.98	\$ 4,016,673.00	69.99%	\$ 2,446,017.13
Interest income	0.07	182.71	15,768.00	1.16%	14,498.21
Other income	-	109,388.78	110,000.00	99.44%	109,418.15
Total revenues	<u>28,015.25</u>	<u>2,920,699.47</u>	<u>4,142,441.00</u>	<u>70.51%</u>	<u>2,569,933.49</u>
EXPENDITURES					
Debt service					
Principal	-	3,585,000.00	3,585,000.00	100.00%	2,670,000.00
Interest paid	-	973,724.09	987,855.00	98.57%	1,036,212.16
Other fees	-	3,150.00	46,000.00	6.85%	35,633.34
Total expenditures	<u>-</u>	<u>4,561,874.09</u>	<u>4,618,855.00</u>	<u>98.77%</u>	<u>3,741,845.50</u>
Excess (deficiency) of revenues over (under) expenditures	28,015.25	(1,641,174.62)	(476,414.00)		(1,171,912.01)
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	0.00%	47,416.92
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>\$ 28,015.25</u>	<u>(1,641,174.62)</u>	<u>\$ (476,414.00)</u>		<u>(1,171,912.01)</u>
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>\$ (321,142.03)</u>			<u>\$ (92,410.61)</u>

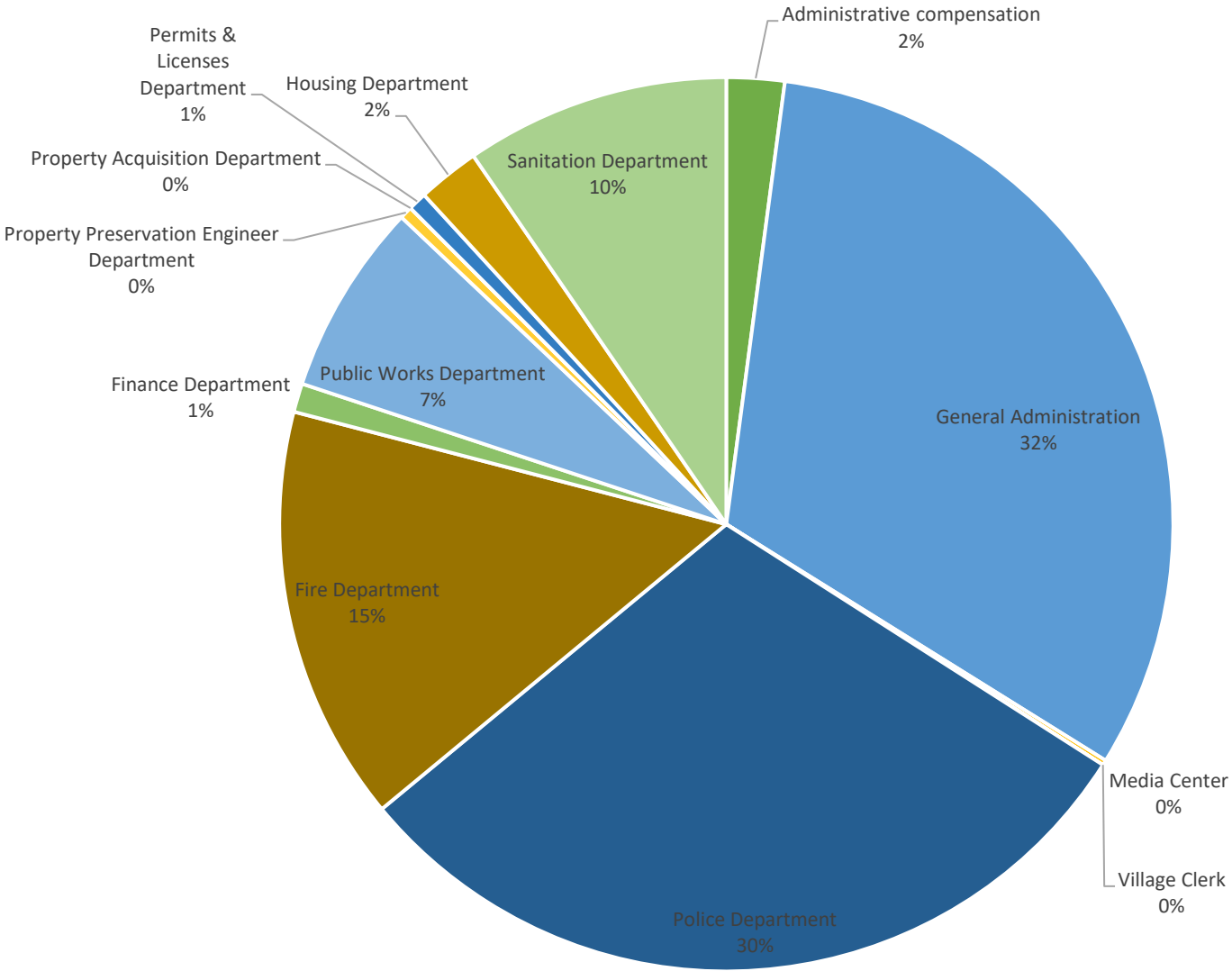
Amounts UNAUDITED updated through January 31, 2021

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through January 31, 2021

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through January 31, 2021

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES
AS OF JANUARY 31, 2021

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 628,255.47
Local debt recovery	4,182.58
Bond payments commingled account	477,966.10
Dorchester	-
Clerks account	-
Clerks ub unapplied cash	125,318.08
Petty cash	16.85
Payroll checking	56,263.02
Corp IPTIP cash	2,061,698.30
Total General Fund - Unrestricted	\$ 3,353,700.40
 General Fund - Restricted	
Capital projects installment	444,077.75
Narcint account	8,201.88
Cook County COVID-19 grant	759,474.52
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	\$ 1,211,754.15

Amounts UNAUDITED updated through January 31, 2021

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

	Current Year Actual
Enterprise Fund	
Water	
Clerk's account	162,980.67
Clerk's account-credit card	-
Water fund checking account	820,578.77
Petty cash	500.00
Total Water	\$ 984,059.44
Sewer	
Clerk's account	477,500.33
Sewer	1,197,585.69
Total Sewer	\$ 1,675,086.02
Melanie Fitness Center	
Cash	2,105.62
Total Melanie Fitness Center	\$ 2,105.62
Special Revenue	
Motor Fuel Tax	2,778,514.56
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	201,011.93
TIF III Indulux	305,308.58
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	37,778.32

Amounts UNAUDITED updated through January 31, 2021

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

	<u>Current Year Actual</u>
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	<u>25,811.66</u>
Total 2009A	<u>25,811.66</u>
2009B	
Bond payments commingled account	120,138.44
Escrowed bank account	<u>8,778.98</u>
Total 2009B	<u>128,917.42</u>
2009C	
Bond payments commingled account	-
Escrowed bank account	<u>24,831.08</u>
Total 2009C	<u>24,831.08</u>
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	<u>350.46</u>
Total Homewood Disposal Bonds	<u>350.46</u>
Total Debt Service	<u><u>\$ 179,910.62</u></u>

Amounts UNAUDITED updated through January 31, 2021

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

	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	27,869.09 *	960,846.71
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>\$ 1,448,869.09</u>	<u>\$ 5,711,746.26</u>
Amount paid	1,153,022.17	1,268,600.00	552,755.00	1,288,500.00	1,448,869.09	5,711,746.26
Amount due at December 1st	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Water fund checking account	820,578.77	-	-	-	-	820,578.77
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>820,578.77</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>820,578.77</u>
Debt service balances	<u>-</u>	<u>25,811.66</u>	<u>128,917.42</u>	<u>24,831.08</u>	<u>350.46</u>	<u>179,910.62</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>477,966.10</u>
Unfunded (overfunded) balance	<u>\$ (820,578.77)</u>	<u>\$ (25,811.66)</u>	<u>\$ (128,917.42)</u>	<u>\$ (24,831.08)</u>	<u>\$ (350.46)</u>	<u>\$(1,478,455.49)</u>
% Funded	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

* Adjusted due to early payment of principal, decreasing interest amount.

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF FEBRUARY 19, 2021

	0 Days	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Total Accounts Receivable
District 1	\$ 177.74	\$ (746.76)	\$ 101,896.39	\$ 4,269.16	\$ -	\$ 671,658.40	\$ 777,254.93
District 2	25.11	282,061.57	(36,948.07)	966.89	156,549.93	707,650.76	1,110,306.19
District 3	265.23	(813.91)	(24,394.17)	167,324.23	345.37	724,126.55	866,853.30
District 4	-	55,941.02	3,682.76	7,696.07	32,699.42	894,322.03	994,341.30
District 6-8	-	20,324.83	4,399.67	5,221.08	5,292.16	176,267.24	211,504.98
	<u>\$ 468.08</u>	<u>\$ 356,766.75</u>	<u>\$ 48,636.58</u>	<u>\$ 185,477.43</u>	<u>\$ 194,886.88</u>	<u>\$ 3,174,024.98</u>	<u>\$ 3,960,260.70</u>

Amounts UNAUDITED updated through January 31, 2021