

**VILLAGE OF DOLTON, ILLINOIS**

**MONTHLY FINANCIAL REPORT**

**APRIL 30, 2021**

**VILLAGE OF DOLTON, ILLINOIS**  
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**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**AS OF APRIL 30, 2021**

	General Fund	Special Revenue Funds	Debt Service Funds	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,434,972.29	\$ 4,226,011.62	\$ 1,487,249.11	\$ 11,148,233.02
Restricted cash	1,097,835.49	-	-	1,097,835.49
Receivables				
Property taxes-net	5,549,801.37	-	4,053,507.24	9,603,308.61
Refuse	681,534.74	-	-	681,534.74
Other taxes	926,489.90	-	-	926,489.90
Other	448,838.32	68,668.80	-	517,507.12
Due from other funds	2,290,141.74	4,299,762.65	-	6,589,904.39
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	500,604.15	-	-	500,604.15
<b>Total assets</b>	<b><u>\$17,179,907.15</u></b>	<b><u>\$ 8,594,443.07</u></b>	<b><u>\$ 5,540,756.35</u></b>	<b><u>\$ 31,315,106.57</u></b>
<b>LIABILITIES</b>				
Accounts payable	260,069.09	893,230.42	-	1,153,299.51
Accrued salaries payable	436,367.57	-	-	436,367.57
Due to other funds	5,665,843.33	694,223.25	2,283.33	6,362,349.91
Due to pension funds	310,327.63	-	-	310,327.63
Unclaimed property checks	25,662.72	-	-	25,662.72
Utility overpayments	93,406.46	-	-	93,406.46
Payroll withholdings	16,513.37	-	-	16,513.37
Sales tax incentive payable	95,053.19	-	-	95,053.19
Deposits payable	81,225.00	71,396.57	-	152,621.57
Red light fees payable	92,629.91	-	-	92,629.91
Retro payable	159,622.41	-	-	159,622.41
Property taxes-allowance	516,686.00	-	377,382.00	894,068.00
Liability insurance payable	-	-	-	-
Due to other agencies	23,179.00	-	-	23,179.00
Other liabilities	6,030.06	-	-	6,030.06
<b>Total liabilities</b>	<b><u>7,782,615.74</u></b>	<b><u>1,658,850.24</u></b>	<b><u>379,665.33</u></b>	<b><u>9,821,131.31</u></b>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS (CONTINUED)**  
**AS OF APRIL 30, 2021**

	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	10,813.22	762,936.90	-	773,750.12
Total deferred inflows of resources	<u>5,043,928.59</u>	<u>762,936.90</u>	<u>3,676,125.24</u>	<u>9,482,990.73</u>
<b>FUND BALANCES</b>				
Nonspendable				
Prepaid items	500,604.15	-	-	500,604.15
Advances from other funds	2,290,141.74	-	-	2,290,141.74
Land held for resale	245,712.00	-	-	245,712.00
Inventories	3,977.15	-	-	3,977.15
Restricted				
Street maintenance	-	3,829,802.15	-	3,829,802.15
Economic development	-	3,369,695.60	-	3,369,695.60
Grants	625,722.52	-	-	625,722.52
Capital improvement	394,602.75	-	-	394,602.75
Public safety	8,201.88	213,913.19	-	222,115.07
Tort liability	-	-	-	-
Debt service	69,308.34	-	1,484,965.78	1,554,274.12
Unassigned (deficit)	215,092.29	(1,240,755.01)	-	(1,025,662.72)
Total fund balances (deficit)	<u>4,353,362.82</u>	<u>6,172,655.93</u>	<u>1,484,965.78</u>	<u>12,010,984.53</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$17,179,907.15</u>	<u>\$ 8,594,443.07</u>	<u>\$ 5,540,756.35</u>	<u>\$ 31,315,106.57</u>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
<b>REVENUES</b>				
Property taxes-net	\$ 4,376,401.60	\$ -	\$ 4,064,527.44	\$ 8,440,929.04
Property taxes-pension	-	2,923,670.49	-	2,923,670.49
Property taxes-tort	1,038,978.70	-	-	1,038,978.70
Other taxes	5,919,151.50	854,382.63	109,388.78	6,882,922.91
<b>Total taxes</b>	<b>11,334,531.80</b>	<b>3,778,053.12</b>	<b>4,173,916.22</b>	<b>19,286,501.14</b>
Intergovernmental				
State income tax	2,654,197.19	-	-	2,654,197.19
Personal property replacement tax	268,687.22	-	-	268,687.22
Local motor fuel tax	30,751.89	-	-	30,751.89
911 service surcharge	11,109.00	-	-	11,109.00
Grants	1,014,788.05	-	-	1,014,788.05
<b>Total intergovernmental</b>	<b>3,979,533.35</b>	<b>-</b>	<b>-</b>	<b>3,979,533.35</b>
Licenses	1,395,015.43	-	-	1,395,015.43
Permits	358,474.98	-	-	358,474.98
Charge for services	1,775,805.98	-	-	1,775,805.98
Fines and forfeitures	2,913,533.77	1,379.56	-	2,914,913.33
Interest income	3,757.65	4,189.87	187.53	8,135.05
Other	455,781.08	92,433.50	-	548,214.58
<b>Total revenues</b>	<b>22,216,434.04</b>	<b>3,876,056.05</b>	<b>4,174,103.75</b>	<b>30,266,593.84</b>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES (CONTINUED)**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	General Fund	Special Revenue Funds	Debt Service Fund	Total
<b>EXPENDITURES</b>				
Administrative compensation	\$ 393,910.63	\$ -	\$ -	\$ 393,910.63
General administration	5,198,792.70	-	4,150.00	5,202,942.70
Media center	36,403.05	-	-	36,403.05
Village Clerk	1,598.42	-	-	1,598.42
Police department	6,071,954.13	1,391,001.08	-	7,462,955.21
Fire department	2,882,744.40	799,524.61	-	3,682,269.01
Finance department	210,099.22	-	-	210,099.22
Public works department	1,274,037.15	-	-	1,274,037.15
Property preservation engineer department	87,907.44	-	-	87,907.44
Property acquisition department	-	-	-	-
Permits & licenses department	148,511.74	-	-	148,511.74
Housing department	429,485.26	-	-	429,485.26
Sanitation department	1,543,224.47	-	-	1,543,224.47
Board and commissions department	-	-	-	-
Street maintenance	-	644,211.47	-	644,211.47
Economic development	-	646,556.29	-	646,556.29
Debt Service	-	-	4,558,724.09	4,558,724.09
	<u>18,278,668.61</u>	<u>3,481,293.45</u>	<u>4,562,874.09</u>	<u>26,322,836.15</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>3,937,765.43</u>	<u>394,762.60</u>	<u>(388,770.34)</u>	<u>3,943,757.69</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	-	-	-	-
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	-	-	-	-
City of Chicago payment	(976,504.55)	-	-	(976,504.55)
Sale of foreclosed property	-	-	-	-
Transfers in	-	256,832.32	553,703.53	810,535.85
Transfers out	(810,535.65)	-	-	(810,535.65)
	<u>(1,787,040.20)</u>	<u>256,832.32</u>	<u>553,703.53</u>	<u>(976,504.35)</u>
Total other financing sources (uses)				
Net change in fund balances	2,150,725.23	651,594.92	164,933.19	2,967,253.34
Fund balances (deficit) at beginning of year	2,202,637.59	5,521,061.01	1,320,032.59	9,043,731.19
Fund balances (deficit) at end of year	<u>\$ 4,353,362.82</u>	<u>\$ 6,172,655.93</u>	<u>\$ 1,484,965.78</u>	<u>\$12,010,984.53</u>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND**  
**AS OF APRIL 30, 2021**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Cash and cash equivalents	\$ 5,434,972.29	\$ 4,451,852.41
Restricted cash	1,097,835.49	2,190,725.03
Receivables		
Property taxes-net	5,549,801.37	5,549,801.37
Refuse	681,534.74	741,346.58
Other taxes	926,489.90	926,489.90
Other	448,838.32	448,838.32
Due from other funds	2,290,141.74	1,929,978.29
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	500,604.15	500,604.15
	<u>500,604.15</u>	<u>500,604.15</u>
 Total assets	 <u>\$ 17,179,907.15</u>	 <u>\$ 16,989,325.20</u>
<b>LIABILITIES</b>		
Accounts payable	260,069.09	1,223,419.09
Accrued salaries payable	436,367.57	436,367.57
Due to other funds	5,665,843.33	6,609,244.23
Due to pension funds	310,327.63	349,614.08
Unclaimed property checks	25,662.72	25,662.72
Utility overpayments	93,406.46	88,971.32
Payroll withholdings	16,513.37	11,733.44
Sales tax incentive payable	95,053.19	95,053.19
Escrow deposits	81,225.00	77,725.00
Red light fees payable	92,629.91	92,629.91
Retro payable	159,622.41	159,622.41
Property taxes-allowance	516,686.00	516,686.00
Liability insurance payable	-	-
Due to other agencies	23,179.00	-
Other liabilities	6,030.06	6,030.06
	<u>6,030.06</u>	<u>6,030.06</u>
 Total liabilities	 <u>7,782,615.74</u>	 <u>9,692,759.02</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property taxes levied for subsequent year	5,033,115.37	5,033,115.37
Grants	10,813.22	60,813.22
	<u>10,813.22</u>	<u>60,813.22</u>
 Total deferred inflows of resources	 <u>5,043,928.59</u>	 <u>5,093,928.59</u>

*Amounts UNAUDITED updated through April 30, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**GENERAL FUND (CONTINUED)**  
**AS OF APRIL 30, 2021**

	Current Year Actual	Prior Year Actual
<b>FUND BALANCES</b>		
Nonspendable		
Prepaid items	\$ 500,604.15	\$ 500,604.15
Advances from other funds	2,290,141.74	1,929,978.29
Land held for resale	245,712.00	245,712.00
Inventories	3,977.15	3,977.15
Restricted		
Grants	625,722.52	17,305.76
Capital improvement	394,602.75	444,077.75
Public safety	8,201.88	260,033.18
Tort liability	-	-
Debt service	69,308.34	1,469,308.34
Unassigned (deficit)	215,092.29	(2,668,359.03)
Total fund balances (deficit)	4,353,362.82	2,202,637.59
Total liabilities, deferred inflows of resources and fund balances	\$ 17,179,907.15	\$ 16,989,325.20

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>REVENUES</b>					
Property taxes-net	\$ 233,158.91	\$ 4,376,401.60	\$ 4,861,212.00	90.03%	\$ 5,314,701.32
Property taxes-pension	-	-	-	0.00%	2,580,705.88
Property taxes-tort	93,272.47	1,038,978.70	1,026,000.00	101.26%	1,224,640.61
Other taxes					
Cannabis tax	2,623.51	18,924.57	5,000.00	378.49%	3,788.74
Home rule sales tax	78,717.86	916,794.63	681,700.00	134.49%	798,168.74
Hotel tax	3,750.00	7,500.00	7,200.00	104.17%	-
Sales tax	201,979.39	2,598,946.04	1,862,000.00	139.58%	2,217,924.82
Simplified municipal telecom tax	19,339.98	247,678.08	260,000.00	95.26%	265,160.01
Transfer tax	38,345.00	297,887.25	266,000.00	111.99%	242,106.16
Utilities tax	109,846.96	1,513,051.91	1,611,000.00	93.92%	1,385,344.44
Video gaming tax	84,000.00	241,640.63	238,000.00	101.53%	248,114.79
Other taxes	7,903.50	76,728.39	48,000.00	159.85%	84,996.36
Total taxes	<u>872,937.58</u>	<u>11,334,531.80</u>	<u>10,866,112.00</u>	<u>104.31%</u>	<u>14,365,651.87</u>
Intergovernmental					
State income tax	285,208.10	2,654,197.19	2,154,000.00	123.22%	2,277,295.76
Personal property replacement tax	70,131.01	268,687.22	201,000.00	133.68%	254,016.44
Local motor fuel tax	2,402.89	30,751.89	39,000.00	78.85%	39,052.44
911 service surcharge	-	11,109.00	10,000.00	111.09%	10,183.25
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%	200,000.00
COVID-19	-	759,474.52	77,000.00	986.33%	-
Cares Act FFCRA social security credit	(18,478.23)	25,638.71	-	0.00%	-
Firefighters small tools	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Grass cutting	8,764.00	15,437.00	42,000.00	36.75%	46,419.00
Illinois public risk fund	-	-	-	0.00%	57,106.52
JAG	9,943.00	9,943.00	20,000.00	49.72%	-
Total intergovernmental	<u>357,970.77</u>	<u>3,979,533.35</u>	<u>3,049,000.00</u>	<u>130.52%</u>	<u>2,884,073.41</u>
Licenses					
Rental	14,750.00	55,900.00	45,000.00	124.22%	43,875.00
Vehicle	5,145.00	322,217.50	294,000.00	109.60%	328,350.00
Business	63,530.00	84,805.00	270,000.00	31.41%	22,310.46
Animal	15.00	3,975.00	3,690.00	107.72%	3,395.00
Cable franchise	3,570.00	245,704.91	240,000.00	102.38%	266,047.10
Illinois bell franchise	-	-	-	0.00%	-
Contractors	22,150.00	169,110.00	80,000.00	211.39%	113,150.00
Other licenses	7,140.00	118,448.88	45,000.00	263.22%	394,836.47
Liquor	48,150.00	91,858.72	44,000.00	208.77%	68,203.65
Inspection fees	33,400.00	279,595.42	140,000.00	199.71%	160,151.92
Fire fees	10,600.00	23,400.00	9,000.00	260.00%	20,200.00
Total licenses	<u>208,450.00</u>	<u>1,395,015.43</u>	<u>1,170,690.00</u>	<u>119.16%</u>	<u>1,420,519.60</u>
Permits					
Building	44,194.00	351,904.98	50,000.00	703.81%	67,190.97
Other permits	470.00	6,570.00	20,000.00	32.85%	44,119.54
Total permits	<u>44,664.00</u>	<u>358,474.98</u>	<u>70,000.00</u>	<u>512.11%</u>	<u>111,310.51</u>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED APRIL 30, 2021

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>REVENUES (Continued)</b>					
Charge for services					
Utilities charges	\$ 163,450.73	\$ 1,773,054.94	\$ 1,745,000.00	101.61%	\$ 1,836,750.04
Utilities penalties	-	240.00	500.00	48.00%	338.60
Special police services	-	2,511.04	55,000.00	4.57%	55,809.59
Total charge for services	<u>163,450.73</u>	<u>1,775,805.98</u>	<u>1,800,500.00</u>	<u>98.63%</u>	<u>1,892,898.23</u>
Fines and forfeitures					
Red light fees	105,560.00	1,447,247.07	405,000.00	357.34%	861,531.59
Towing fees	9,900.00	154,550.00	90,000.00	171.72%	97,450.00
Court fines	940.00	23,085.00	20,000.00	115.43%	27,838.33
Parking fines	10,425.00	135,037.50	60,000.00	225.06%	89,763.51
Overweight truck fines	-	600.00	50,000.00	1.20%	2,050.00
Housing fines	51,880.50	349,948.89	300,000.00	116.65%	350,942.00
Municipal collections	76,301.50	568,076.48	350,000.00	162.31%	733,779.02
Local debt recovery collections	4,925.94	172,376.33	321,000.00	53.70%	684,541.68
Other fines	3,330.00	58,662.50	50,000.00	117.33%	69,872.50
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	500.00	3,950.00	-	0.00%	28,235.37
Total fines and forfeitures	<u>263,762.94</u>	<u>2,913,533.77</u>	<u>1,646,000.00</u>	<u>177.01%</u>	<u>2,946,004.00</u>
Interest income	<u>109.03</u>	<u>3,757.65</u>	<u>10,000.00</u>	<u>37.58%</u>	<u>16,574.03</u>
Other					
Escrow forfeiture	3,000.00	55,976.00	42,000.00	133.28%	25,000.00
Sponsorships	-	-	15,000.00	0.00%	11,650.00
Sponsorships-Ardagh	-	50,000.00	-	0.00%	-
Rental income	20,520.88	35,954.68	40,000.00	89.89%	38,371.02
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	4,294.22	60,793.13	-	0.00%	-
Insurance reimbursement	5,488.98	5,488.98	10,000.00	54.89%	-
Employee insurance reimbursement	-	35.00	-	0.00%	-
Workers compensation reimbursement	1,220.56	77,981.02	120,000.00	64.98%	124,034.01
TIF #3 Indulux reimbursement	7,354.90	86,545.04	87,000.00	99.48%	84,024.32
Motor fuel tax reimbursement	-	-	147,000.00	0.00%	-
Miscellaneous	8,525.86	83,007.23	30,000.00	276.69%	216,343.65
Total other	<u>50,405.40</u>	<u>455,781.08</u>	<u>491,000.00</u>	<u>92.83%</u>	<u>499,423.00</u>
Total revenues	<u>1,961,750.45</u>	<u>22,216,434.04</u>	<u>19,103,302.00</u>	<u>116.30%</u>	<u>24,136,454.65</u>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>EXPENDITURES</b>					
Administrative compensation					
Salaries	\$ 11,250.99	\$ 138,842.38	\$ 142,680.00	97.31%	\$ 145,777.81
Salaries-elected official allowance	9,333.36	112,000.32	112,000.00	100.00%	112,000.32
FICA tax	1,574.67	19,189.07	19,500.00	98.41%	19,721.00
IMRF contribution	176.49	3,396.20	3,000.00	113.21%	3,122.62
Medical insurance	3.35	120,482.66	145,000.00	83.09%	117,736.91
	<u>22,338.86</u>	<u>393,910.63</u>	<u>422,180.00</u>	<u>93.30%</u>	<u>398,358.66</u>
Total administrative compensation					
General administration					
Salaries	26,360.09	274,581.91	310,000.00	88.57%	270,376.95
FICA tax	1,963.67	20,671.86	29,000.00	71.28%	18,997.83
IMRF contribution	238.09	4,009.24	9,000.00	44.55%	3,192.51
Medical insurance	(479.68)	(12,479.90)	157,000.00	-7.95%	221,073.43
Medical insurance-retirees	38.47	160,095.20	110,000.00	145.54%	101,420.34
Life insurance	-	-	-	0.00%	-
Unemployment compensation	-	34,864.00	112,000.00	31.13%	80,076.40
Worker's compensation	117,173.50	1,048,904.00	1,100,000.00	95.35%	966,183.75
Membership dues	-	30,650.89	15,000.00	204.34%	8,786.89
Training	-	-	1,000.00	0.00%	1,020.00
Janitorial services	-	3,585.40	18,000.00	19.92%	2,062.74
Credit card expenditures	-	-	-	0.00%	42,193.42
Bank fees	7,938.53	83,263.54	100,000.00	83.26%	87,347.64
Municipal collection of Amercia fees	16,246.07	227,719.13	157,500.00	144.58%	394,153.56
Red light service fees	47,892.06	656,332.41	200,000.00	328.17%	638,853.00
Postage & mailing	2,489.97	14,521.60	8,000.00	181.52%	6,481.81
Printing	-	277.00	2,000.00	13.85%	1,537.00
Publishing	-	1,764.00	5,000.00	35.28%	1,754.92
Newspaper public outreach	-	-	5,000.00	0.00%	-
Office supplies	502.06	3,943.66	10,000.00	39.44%	12,893.75
Operating supplies	-	-	500.00	0.00%	43.76
Court reporting & filing fees	-	-	-	0.00%	77.56
Legal fees	40,349.36	234,608.74	400,000.00	58.65%	255,312.84
Auditing	-	43,500.00	50,000.00	87.00%	46,000.00
Medical services & drug testing	399.00	4,922.00	10,000.00	49.22%	9,763.00
Settlements	-	20,135.00	5,000.00	402.70%	599.56
Telephone	46,551.33	326,992.72	180,000.00	181.66%	212,084.63
Utilities	306.15	15,535.78	35,000.00	44.39%	35,127.22
Powering safe communities	-	-	-	0.00%	7,291.94
Liability insurance	(101,234.88)	827,097.12	1,100,000.00	75.19%	836,987.67
Maintenance services building & grounds	-	3,410.60	16,000.00	21.32%	15,970.25
Maintenance services equipment	-	197.50	15,000.00	1.32%	9,101.80
Maintenance services vehicle	533.13	658.58	10,000.00	6.59%	3,665.15
Maintenance supplies buildings & grounds	-	549.50	-	0.00%	8,068.79
Other professional services	1,615.23	95,260.12	50,000.00	190.52%	50,569.47
Other contractual services	14,875.33	754,952.57	780,000.00	96.79%	764,410.25
Special events & activities	-	450.00	20,000.00	2.25%	18,852.30
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	6,860.12	10,000.00	68.60%	923.76
Grants					
Census expenditures	-	1,127.63	-	0.00%	-
CDBG expenditures	-	134,813.30	200,000.00	67.41%	282,701.50
Ardagh expenditures	-	46,397.66	-	0.00%	-
IPRF expenditures	-	-	-	0.00%	-
Other miscellaneous expenses	2,779.23	128,619.82	180,000.00	71.46%	183,812.27
	<u>226,536.71</u>	<u>5,198,792.70</u>	<u>5,410,000.00</u>	<u>96.10%</u>	<u>5,599,769.66</u>
Total general administration					

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED APRIL 30, 2021

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>EXPENDITURES (Continued)</b>					
Media center					
Salaries	\$ 1,169.40	\$ 11,476.05	\$ 10,000.00	114.76%	\$ 10,545.00
FICA tax	89.46	884.85	1,000.00	88.49%	806.73
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	1,020.54	1,000.00	102.05%	327.43
Operating supplies	-	-	-	0.00%	-
Other professional services	800.00	20,413.48	30,000.00	68.04%	25,795.50
Other miscellaneous expenses	29.99	1,106.78	-	0.00%	147.60
Coronavirus expenditures	-	593.99	2,500.00	23.76%	-
Capital outlay					
Equipment	907.36	907.36	-	0.00%	9,526.72
<b>Total media center</b>	<b>2,996.21</b>	<b>36,403.05</b>	<b>44,500.00</b>	<b>81.80%</b>	<b>47,148.98</b>
Village Clerk					
Salaries	250.00	1,500.00	3,000.00	50.00%	250.00
Publishing	-	-	10,000.00	0.00%	-
Office supplies	-	98.42	-	0.00%	61.74
Other professional services	-	-	900.00	0.00%	358.00
Capital outlay					
Equipment	-	-	-	0.00%	367.29
<b>Total Village Clerk</b>	<b>250.00</b>	<b>1,598.42</b>	<b>13,900.00</b>	<b>11.50%</b>	<b>1,037.03</b>
Police department					
Salaries	221,708.88	2,820,897.61	3,088,000.00	91.35%	3,317,104.24
Salaries overtime	28,107.49	344,768.24	560,000.00	61.57%	522,023.66
Salaries crossing guards	1,267.50	11,123.50	50,000.00	22.25%	115,432.21
Salaries management	293,799.20	1,436,465.80	1,120,000.00	128.26%	1,001,996.86
FICA tax	10,903.16	101,658.64	130,000.00	78.20%	117,823.27
IMRF contribution	316.86	6,951.52	11,000.00	63.20%	8,287.34
Pension contribution	-	-	-	0.00%	1,661,312.23
Medical insurance	(13,704.43)	726,456.80	718,000.00	101.18%	554,625.67
Uniform allowance	23.50	36,075.97	40,000.00	90.19%	71,694.76
Dues	-	-	500.00	0.00%	-
Organization memberships	(1,425.00)	1,415.00	4,000.00	35.38%	1,740.00
Training	700.00	15,239.24	2,000.00	761.96%	1,599.00
Public education	-	-	500.00	0.00%	159.00
Janitorial services	1,400.00	16,199.60	18,000.00	90.00%	16,101.40
Postage & mailing	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	463.20	6,842.00	10,000.00	68.42%	9,611.64
Operating supplies	-	2,376.82	10,000.00	23.77%	8,677.03
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	5,016.84	64,759.07	78,000.00	83.02%	85,960.11
Traveling expenses	-	3,310.30	-	0.00%	-
Telephone	1,815.68	28,081.32	15,000.00	187.21%	18,311.88
Lease payment	-	-	50,000.00	0.00%	-
Maintenance services building & grounds	174.44	4,440.53	15,000.00	29.60%	17,321.15
Maintenance services equipment	-	3,569.03	4,500.00	79.31%	227.50
Maintenance services vehicle	8,109.42	66,713.79	80,000.00	83.39%	105,689.48
Maintenance supplies buildings & grounds	-	63.08	1,000.00	6.31%	862.52
Maintenance supplies equipment	-	594.73	5,000.00	11.89%	4,430.44
Maintenance supplies vehicles	1,504.00	16,594.00	10,000.00	165.94%	12,357.12
Other professional services	22,320.57	64,585.15	40,000.00	161.46%	93,249.17

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>EXPENDITURES (Continued)</b>					
Police department (Continued)					
Other contractual services	\$ 942.40	\$ 51,824.62	\$ 45,000.00	115.17%	\$ 50,767.91
Other miscellaneous expenses	3,256.27	24,896.38	40,000.00	62.24%	36,258.94
Coronavirus expenditures	3,582.75	43,191.38	10,000.00	431.91%	21,415.94
Grants					
Forfeiture purchases	-	3,209.60	-	0.00%	46,410.61
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	-	159,685.41	-	0.00%	321,142.99
Vehicle	-	-	-	0.00%	-
<b>Total police department</b>	<b>590,282.73</b>	<b>6,071,954.13</b>	<b>6,175,500.00</b>	<b>98.32%</b>	<b>8,236,283.07</b>
Fire department					
Salaries	111,993.20	1,537,482.31	1,600,000.00	96.09%	1,762,297.29
Salaries overtime	63,465.90	557,266.32	546,000.00	102.06%	414,021.01
Salaries management	9,231.68	111,857.36	125,000.00	89.49%	120,882.90
Salaries retro	-	-	-	0.00%	8,534.00
FICA tax	3,129.71	38,159.53	40,000.00	95.40%	41,975.78
IMRF contribution	-	-	-	0.00%	10.00
Pension contribution	-	-	-	0.00%	943,458.10
Medical insurance	(4,973.05)	416,468.80	380,000.00	109.60%	368,210.33
Uniform allowance	-	10,370.50	20,000.00	51.85%	13,957.00
Dues	-	-	-	0.00%	-
Organization memberships	-	8,760.50	6,180.00	141.76%	2,339.25
Training	-	1,200.00	18,750.00	6.40%	12,102.50
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	52.71	469.38	4,500.00	10.43%	7,248.46
Operating supplies	-	44.34	10,000.00	0.44%	2,567.11
Operating supplies EMS	-	2,337.93	10,000.00	23.38%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	4,866.00	-	0.00%	-
Automotive fuel	3,135.52	39,721.90	54,000.00	73.56%	53,685.85
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	-	1,824.77	5,000.00	36.50%	2,281.18
Utilities	-	16,448.48	10,000.00	164.48%	3,983.10
Maintenance services building & grounds	1,148.18	6,982.45	20,000.00	34.91%	21,568.04
Maintenance services equipment	-	6,775.28	15,000.00	45.17%	13,702.06
Maintenance services vehicle	529.00	20,806.84	30,000.00	69.36%	38,378.47
Maintenance supplies buildings & grounds	-	1,144.50	-	0.00%	11,463.57
Maintenance supplies equipment	-	3,211.08	2,000.00	160.55%	9,870.23
Maintenance supplies vehicles	-	4,888.51	-	0.00%	10,521.55

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>EXPENDITURES (Continued)</b>					
Fire department (continued)					
Other professional services	\$ 3,222.36	\$ 22,074.81	\$ 10,000.00	220.75%	\$ 22,601.67
Other contractual services	-	-	100.00	0.00%	100.00
Coronavirus expenditures	-	19,024.92	10,000.00	190.25%	1,426.16
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	139.13	839.64	2,500.00	33.59%	6,930.20
Lease payment	49,718.25	49,718.25	50,000.00	99.44%	183,969.71
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Total fire department	<u>240,792.59</u>	<u>2,882,744.40</u>	<u>3,277,030.00</u>	<u>87.97%</u>	<u>4,092,286.73</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	19,300.20	209,707.25	250,000.00	83.88%	245,960.28
Grants:					
COVID-19 grant	-	304.08	-	0.00%	-
Total finance department	<u>19,300.20</u>	<u>210,099.22</u>	<u>343,500.00</u>	<u>61.16%</u>	<u>245,960.28</u>
Public works department					
Salaries	40,076.71	503,494.81	540,000.00	93.24%	678,281.33
Salaries overtime	1,431.13	55,507.71	80,000.00	69.38%	69,688.83
Salaries management	9,316.27	60,458.88	60,000.00	100.76%	68,056.11
FICA tax	3,587.50	45,087.21	55,000.00	81.98%	61,449.24
IMRF contribution	459.17	9,738.84	12,000.00	81.16%	11,925.93
Medical insurance	(2,158.66)	166,430.48	150,000.00	110.95%	148,640.71
Uniform allowance	-	12,350.00	40,000.00	30.88%	16,486.61
Dues	-	-	500.00	0.00%	100.00
Organization memberships	-	-	-	0.00%	-
Training	-	179.00	2,500.00	7.16%	726.00
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	2,916.78	3,000.00	97.23%	4,300.08
Operating supplies	-	16.98	10,000.00	0.17%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	1,291.45	17,613.94	35,000.00	50.33%	40,126.98
Equipment rentals	-	3,080.04	6,000.00	51.33%	7,231.85
Telephone	-	-	-	0.00%	-
Utilities	1,612.07	16,561.98	15,000.00	110.41%	13,585.96
Maintenance services building & grounds	2,079.59	61,863.04	72,000.00	85.92%	65,313.41
Maintenance services equipment	1,442.61	67,770.27	75,000.00	90.36%	87,739.24
Maintenance services vehicle	11,060.61	85,173.83	80,000.00	106.47%	92,538.50
Maintenance services sidewalks	18,350.00	53,450.00	70,000.00	76.36%	64,255.00
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	2,100.00	2,100.00	3,500.00	60.00%	-

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED APRIL 30, 2021

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>EXPENDITURES (Continued)</b>					
Public works department (continued)					
Maintenance supplies vehicles	\$ -	\$ 497.00	\$ 3,500.00	14.20%	\$ 1,326.94
Maintenance supplies street repair	-	-	-	0.00%	-
Maintenance supplies street lighting	-	-	25,000.00	0.00%	24,415.82
Maintenance supplies signs	-	2,346.35	2,500.00	93.85%	9,106.00
Maintenance supplies other	-	-	-	0.00%	618.00
Janitorial supplies	-	-	1,200.00	0.00%	-
Other professional services	1,244.32	31,701.59	32,000.00	99.07%	24,980.24
Other contractual services	-	24.60	-	0.00%	-
Coronavirus expenditures	-	10,159.40	10,000.00	101.59%	951.22
Tree maintenance	(66,400.00)	10,325.00	100,000.00	10.33%	154,065.00
Village hall expenses	-	-	-	0.00%	1,387.14
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	65.37	3,555.27	-	0.00%	8,146.31
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%	-
<b>Total public works department</b>	<b>25,558.14</b>	<b>1,274,037.15</b>	<b>1,634,700.00</b>	<b>77.94%</b>	<b>1,846,618.76</b>
Property preservation engineer department					
Salaries	6,634.78	74,139.10	74,000.00	100.19%	75,828.67
FICA tax	490.84	5,471.06	6,000.00	91.18%	5,653.39
IMRF contribution	63.03	1,115.91	1,500.00	74.39%	917.51
Medical insurance	(218.50)	7,181.37	7,500.00	95.75%	5,976.25
Other miscellaneous expenses	-	-	-	0.00%	-
<b>Total property preservation engineer department</b>	<b>6,970.15</b>	<b>87,907.44</b>	<b>89,000.00</b>	<b>98.77%</b>	<b>88,375.82</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	8,564.55	77,856.67	75,000.00	103.81%	68,906.77
FICA tax	596.24	5,397.52	6,000.00	89.96%	4,917.21
IMRF contribution	81.37	1,150.03	1,500.00	76.67%	686.16
Medical insurance	(716.18)	20,895.96	30,000.00	69.65%	17,694.53
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	338.77	1,050.00	32.26%	-
Office supplies	-	2,015.27	2,000.00	100.76%	1,130.67
Operating supplies	-	44.88	-	0.00%	-
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	4,394.32	38,648.52	45,000.00	85.89%	50,757.40
Other miscellaneous expenses	57.00	557.00	-	0.00%	-
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
<b>Total permits &amp; licenses department</b>	<b>12,977.30</b>	<b>148,511.74</b>	<b>168,550.00</b>	<b>88.11%</b>	<b>144,092.74</b>

*Amounts UNAUDITED updated through April 30, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND (CONTINUED)**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>EXPENDITURES (Continued)</b>					
Housing department					
Salaries	27,378.82	276,290.50	245,000.00	112.77%	281,243.48
FICA tax	2,056.18	20,483.79	25,000.00	81.94%	20,848.30
IMRF contribution	190.35	3,053.66	5,000.00	61.07%	2,699.47
Medical insurance	(598.32)	19,580.31	60,000.00	32.63%	18,776.19
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	1,000.00	0.00%	-
Postage & mailing	-	2,742.48	10,000.00	27.42%	8,858.35
Printing	-	2,116.00	2,100.00	100.76%	1,704.00
Office supplies	(73.50)	1,462.47	2,500.00	58.50%	961.00
Automotive fuel	1,491.20	16,114.09	20,000.00	80.57%	21,474.17
Coronavirus expenditures	-	386.61	2,500.00	15.46%	-
Lease payment	-	-	20,000.00	0.00%	-
Maintenance services vehicle	112.23	2,708.33	11,000.00	24.62%	3,687.15
Other professional services	-	-	-	0.00%	450.00
Other contractual services	1,244.32	11,465.52	15,000.00	76.44%	17,301.55
Board ups	819.00	49,078.50	45,000.00	109.06%	54,315.00
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%	49,748.48
Total housing department	<u>32,620.28</u>	<u>429,485.26</u>	<u>500,100.00</u>	<u>85.88%</u>	<u>628,229.47</u>
Sanitation department					
Contract collection	\$ 1,560.53	\$ 1,543,224.47	\$ 1,757,180.00	87.82%	\$ 1,685,279.49
Bad debt expense	-	-	-	0.00%	(31,111.04)
Total sanitation department	<u>1,560.53</u>	<u>1,543,224.47</u>	<u>1,757,180.00</u>	<u>87.82%</u>	<u>1,654,168.45</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 April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND (CONTINUED)  
FOR THE PERIOD ENDED APRIL 30, 2021

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>EXPENDITURES (Continued)</b>					
Debt Service					
Principal	-	-	-	0.00%	-
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	1,182,183.70	18,278,668.61	19,936,140.00	91.69%	22,982,329.65
Excess (deficiency) of revenues over (under) expenditures	779,566.75	3,937,765.43	(832,838.00)		1,154,125.00
<b>OTHER FINANCING SOURCES (USES)</b>					
Bond proceeds	(1,400,000.00)	-	1,400,000.00	0.00%	2,800,000.00
Capital lease proceeds	-	-	100,000.00	0.00%	302,912.44
Sale of fixed assets	-	-	-	0.00%	-
Sale of property	-	-	-	0.00%	68,500.00
City of Chicago payment	(428,956.35)	(976,504.55)	(1,026,000.00)	95.18%	-
Sale of foreclosed property	-	-	400,000.00	0.00%	-
Transfers in	-	-	-	0.00%	-
Transfers out special revenue funds	-	(256,832.12)	-	0.00%	-
Transfers out debt service	-	(553,703.53)	-	0.00%	(440,594.45)
Transfers out	-	-	-	0.00%	(1,775,862.13)
Total other financing sources (uses)	(1,828,956.35)	(1,787,040.20)	874,000.00	-204.47%	954,955.86
Net change in fund balance	<u>\$ (1,049,389.60)</u>	2,150,725.23	<u>\$ 41,162.00</u>		2,109,080.86
Fund balance (deficit) at beginning of year		2,202,637.59			93,556.73
Fund balance (deficit) at end of year		<u>\$ 4,353,362.82</u>			<u>\$ 2,202,637.59</u>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF APRIL 30, 2021**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 1,796,260.75	\$ 1,365,560.69
Accounts receivable		
Customers	4,593,074.33	4,350,989.66
Less: allowance for doubtful accounts	(856,619.34)	(856,619.34)
Due from other funds	1,366,080.68	2,129,675.41
Prepaid items	13,938.31	13,938.31
<b>Total current assets</b>	<b>6,912,734.73</b>	<b>7,003,544.73</b>
Noncurrent Assets		
Capital assets		
Depreciable	1,776,160.91	1,776,160.91
Less: accumulated depreciation	(1,749,447.29)	(1,749,447.29)
Net pension asset-IMRF	458,815.00	458,815.00
<b>Total noncurrent assets</b>	<b>485,528.62</b>	<b>485,528.62</b>
<b>Total assets</b>	<b>7,398,263.35</b>	<b>7,489,073.35</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-OPEB	3,875.00	3,875.00
Deferred outflow-IMRF	21,692.00	21,692.00
<b>Total deferred outflows</b>	<b>25,567.00</b>	<b>25,567.00</b>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	40,458.85	301,908.94
Accrued salaries payable	23,919.03	23,919.03
Accrued compensated absences	28,889.00	28,889.00
OPEB liability	75,714.00	75,714.00
Due to other funds	-	-
<b>Total current liabilities</b>	<b>168,980.88</b>	<b>430,430.97</b>
Noncurrent Liabilities		
Tenant deposits	21,825.00	19,075.00
Capital lease liability	29,849.06	29,849.06
City of Chicago payable	7,160,029.88	7,842,501.93
<b>Total noncurrent liabilities</b>	<b>7,211,703.94</b>	<b>7,891,425.99</b>
<b>Total liabilities</b>	<b>7,380,684.82</b>	<b>8,321,856.96</b>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-WATER FUND**  
**AS OF APRIL 30, 2021**

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	Current Year Actual	Prior Year Actual
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	195,645.00	195,645.00
<b>NET POSITION</b>		
Investment in capital assets	26,714	26,714
Unrestricted (deficit)	(179,213.09)	(1,029,575.23)
Total net position	\$ (152,499.47)	\$ (1,002,861.61)

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-WATER FUND**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>OPERATING REVENUES</b>					
Utility charges	\$ 435,843.05	\$ 4,712,335.51	\$ 5,250,000.00	89.76%	\$ 4,862,583.65
Utility penalties	234.93	16,650.59	30,000.00	55.50%	26,742.28
Grants					
COVID-19	-	-	5,000.00	0.00%	-
Illinois public risk fund	-	-	-	0.00%	2,100.00
Other income	6,214.00	100,476.00	131,310.00	76.52%	134,740.71
<b>Total revenues</b>	<b>442,291.98</b>	<b>4,829,462.10</b>	<b>5,416,310.00</b>	<b>89.17%</b>	<b>5,026,166.64</b>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	38,577.98	473,897.20	540,000.00	87.76%	541,818.71
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	110,000.00	0.00%	-
FICA tax	2,865.23	35,476.83	60,000.00	59.13%	38,889.43
IMRF contribution	359.03	6,775.55	15,000.00	45.17%	4,864.21
Medical insurance	(1,783.06)	99,370.21	110,000.00	90.34%	87,962.93
Uniform allowance	-	2,800.00	3,000.00	93.33%	1,000.00
OPEB expense	-	-	2,000.00	0.00%	(9,656.00)
Training	-	500.00	2,000.00	25.00%	96.00
Purchase of water	291,794.04	3,211,667.65	3,814,090.00	84.21%	3,504,912.24
Bank fees	1,393.11	14,706.92	9,500.00	154.81%	7,156.35
Postage & mailing	-	7,648.39	15,000.00	50.99%	11,692.97
Office supplies	-	1,888.84	10,000.00	18.89%	7,487.28
Operating supplies	5,987.42	76,100.15	20,000.00	380.50%	34,609.83
Automotive fuel	1,254.20	15,877.09	21,500.00	73.85%	14,295.38
Auditing	-	-	-	0.00%	61,636.94
Utilities	6,482.40	45,758.94	36,400.00	125.71%	38,889.48
Liability insurance	72,948.66	142,130.52	200,000.00	71.07%	130,302.77
Coronavirus expenses	-	9,141.04	5,000.00	182.82%	-
Lease payments	-	-	15,000.00	0.00%	-
Maintenance services building & grounds	9,909.72	144,295.63	47,000.00	307.01%	57,233.72
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	-	2,728.75	14,500.00	18.82%	24,816.50
Maintenance services vehicles	437.00	890.49	3,000.00	29.68%	3,349.28
Maintenance supplies building	-	-	-	0.00%	-
Maintenance supplies equipment	-	2,850.00	-	0.00%	-
Maintenance supplies utility system	10,096.00	82,894.21	100,000.00	82.89%	56,899.75
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	4,972.95	92,325.82	80,000.00	115.41%	-
Other contracted services	1,244.32	11,465.52	20,000.00	57.33%	17,031.08
Other miscellaneous expenses	-	3,864.64	25,000.00	15.46%	15,143.85
Capital outlay					
Vehicle	-	-	30,000.00	0.00%	-
Grants					
IPRF expenses	-	-	-	0.00%	2,100.00
Bad debt expense	-	-	-	0.00%	131,542.64
<b>Operating expenses before depreciation</b>	<b>446,539.00</b>	<b>4,485,054.39</b>	<b>5,327,990.00</b>	<b>84.18%</b>	<b>4,784,075.34</b>
Depreciation	-	-	-	0.00%	6,452.00
<b>Total operating expenses</b>	<b>446,539.00</b>	<b>4,485,054.39</b>	<b>5,327,990.00</b>	<b>84.18%</b>	<b>4,790,527.34</b>
Operating income (loss)	(4,247.02)	344,407.71	88,320.00		235,639.30

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-WATER FUND (CONTINUED)**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	428,956.35	976,504.55	1,026,000.00	95.18%	1,775,862.13
Principal repayment	-	-	(682,473.00)	0.00%	-
Interest expense	-	(470,550.12)	(470,550.00)	100.00%	(509,180.61)
IMRF pension	-	-	-	0.00%	(33,915.00)
Total nonoperating revenues (expenses)	<u>428,956.35</u>	<u>505,954.43</u>	<u>(127,023.00)</u>	<u>-398.32%</u>	<u>1,232,766.52</u>
Change in net position	<u>\$ 424,709.33</u>	850,362.14	<u>\$ (38,703.00)</u>		1,468,405.82
Net position at beginning of year		<u>(1,002,861.61)</u>			<u>(2,471,267.43)</u>
Net position at end of year		<u>\$ (152,499.47)</u>			<u>\$ (1,002,861.61)</u>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-SEWER FUND**  
**AS OF APRIL 30, 2021**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 1,606,167.83	\$ 820,959.09
Accounts receivable		
Customers	670,117.74	644,952.70
Less: allowance for doubtful accounts	(127,097.03)	(127,097.03)
Due from other funds	-	-
Prepaid items	4,087.92	4,087.92
Total current assets	<u>2,153,276.46</u>	<u>1,342,902.68</u>
Noncurrent Assets		
Net pension asset-IMRF	<u>125,551.00</u>	<u>125,551.00</u>
Total noncurrent assets	<u>125,551.00</u>	<u>125,551.00</u>
Total assets	<u>2,278,827.46</u>	<u>1,468,453.68</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-OPEB	2,171.00	2,171.00
Deferred outflow-IMRF	<u>5,936.00</u>	<u>5,936.00</u>
Total deferred outflows	<u>8,107.00</u>	<u>8,107.00</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	2,374.78	4,294.90
Accrued salaries payable	8,138.70	8,138.70
Accrued compensated absences	-	-
OPEB liability	42,426.00	42,426.00
Due to other funds	<u>572,709.38</u>	<u>328,204.70</u>
Total current liabilities	<u>625,648.86</u>	<u>383,064.30</u>
Total liabilities	<u>625,648.86</u>	<u>383,064.30</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	<u>53,537.00</u>	<u>53,537.00</u>
<b>NET POSITION</b>		
Unrestricted (deficit)	<u>1,607,748.60</u>	<u>1,039,959.38</u>
Total net position	<u>\$ 1,607,748.60</u>	<u>\$ 1,039,959.38</u>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-SEWER FUND**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>OPERATING REVENUES</b>					
Utility charges	\$ 86,372.77	\$ 931,535.62	\$ 964,250.00	96.61%	\$ 893,846.08
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
<b>Total revenues</b>	<u>86,372.77</u>	<u>931,535.62</u>	<u>964,250.00</u>	<u>96.61%</u>	<u>893,846.08</u>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	15,599.79	195,845.10	180,000.00	108.80%	182,411.94
Salaries overtime	-	-	20,000.00	0.00%	(127.19)
Salaries management	-	-	20,000.00	0.00%	-
FICA tax	1,195.85	14,796.41	18,000.00	82.20%	14,458.87
IMRF contribution	153.06	2,648.16	5,000.00	52.96%	1,331.25
Medical insurance	(732.36)	34,092.93	55,000.00	61.99%	49,289.55
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	1,000.00	0.00%	1,331.00
Bank fees	957.65	9,040.02	3,100.00	291.61%	2,168.55
Automotive fuel	627.17	7,939.33	10,000.00	79.39%	7,148.26
Auditing	-	-	-	0.00%	5,952.15
Liability insurance	28,286.22	50,565.12	56,700.00	89.18%	38,216.04
Other professional services	1,724.54	26,578.47	40,000.00	66.45%	18,394.08
Sewer main breaks	-	5,411.00	3,500.00	154.60%	-
Coronavirus expenses	-	7.57	15,000.00	0.05%	-
Other miscellaneous expenses	-	16,822.29	22,000.00	76.46%	2,266.06
Capital outlay					
Vehicles	-	-	30,000.00	0.00%	-
Bad debt expense	-	-	-	0.00%	10,256.94
<b>Total operating expenses</b>	<u>47,811.92</u>	<u>363,746.40</u>	<u>479,300.00</u>	<u>75.89%</u>	<u>333,097.50</u>
Operating income (loss)	38,560.85	567,789.22	484,950.00		560,748.58
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	(56,172.00)
<b>Total nonoperating revenues (expenses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>(56,172.00)</u>
Change in net position	<u>\$ 38,560.85</u>	567,789.22	<u>\$ 484,950.00</u>		504,576.58
Net position at beginning of year		<u>1,039,959.38</u>			<u>535,382.80</u>
Net position at end of year		<u>\$ 1,607,748.60</u>			<u>\$ 1,039,959.38</u>

*Amounts UNAUDITED updated through April 30, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**AS OF APRIL 30, 2021**

	Current Year Actual	Prior Year Actual
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 2,072.04	\$ 2,141.18
Due from other funds	-	-
Total current assets	<u>2,072.04</u>	<u>2,141.18</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,935,731.45
Less: accumulated depreciation	(2,327,063.39)	(2,327,063.39)
Construction in progress	-	-
Net pension asset-IMRF	<u>50,089.00</u>	<u>50,089.00</u>
Total noncurrent assets	<u>1,658,757.06</u>	<u>1,658,757.06</u>
Total assets	<u>1,660,829.10</u>	<u>1,660,898.24</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflow-OPEB	517.00	517.00
Deferred outflow-IMRF	<u>2,368.00</u>	<u>2,368.00</u>
Total deferred outflows	<u>2,885.00</u>	<u>2,885.00</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	5,889.28	6,992.37
Accrued salaries payable	3,470.67	3,470.67
Accrued compensated absences	-	-
OPEB liability	10,103.00	10,103.00
Security deposit	1,000.00	1,000.00
Due to other funds	<u>1,020,925.78</u>	<u>929,563.83</u>
Total current liabilities	<u>1,041,388.73</u>	<u>951,129.87</u>
Total liabilities	<u>1,041,388.73</u>	<u>951,129.87</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflow-IMRF	<u>21,358.00</u>	<u>21,358.00</u>
<b>NET POSITION</b>		
Investment in capital assets	1,608,668.06	1,608,668.06
Unrestricted (deficit)	<u>(1,007,700.69)</u>	<u>(917,372.69)</u>
Total net position	<u>\$ 600,967.37</u>	<u>\$ 691,295.37</u>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION**  
**ENTERPRISE FUND-MELANIE FITNESS CENTER**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>OPERATING REVENUES</b>					
Membership fees	\$ (205.00)	\$ 145.04	\$ 25,000.00	0.58%	\$ 76,125.67
Rental income	-	4,200.00	10,000.00	42.00%	5,500.00
Other income	-	-	-	0.00%	-
<b>Total revenues</b>	<b>(205.00)</b>	<b>4,345.04</b>	<b>35,000.00</b>	<b>12.41%</b>	<b>81,625.67</b>
<b>OPERATING EXPENSES</b>					
Operations					
Salaries	298.00	17,432.87	25,000.00	69.73%	113,860.62
FICA tax	68.85	1,371.17	2,000.00	68.56%	8,667.22
IMRF contribution	-	9.03	500.00	1.81%	531.35
Medical insurance	-	(273.30)	5,000.00	-5.47%	11,737.62
OPEB expense	-	-	50.00	0.00%	5,286.00
Training	-	-	-	0.00%	-
Advertising	-	-	500.00	0.00%	403.08
Bank fees	-	-	-	0.00%	-
Credit card fees	162.86	2,931.78	2,750.00	106.61%	5,092.12
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	500.00	0.00%	608.90
Operating supplies	-	371.21	2,500.00	14.85%	4,810.94
Utilities	3,399.96	38,418.87	30,000.00	128.06%	20,924.90
Equipment	-	-	1,500.00	0.00%	1,201.00
Maintenance services building & grounds	-	1,577.50	-	0.00%	74.15
Maintenance equipment	-	-	5,000.00	0.00%	9,181.29
Janitor supplies	-	-	-	0.00%	2,720.81
Other professional services	2,248.54	32,385.23	10,000.00	323.85%	147,568.75
Miscellaneous expenses	-	448.68	2,500.00	17.95%	4,468.06
Bad debt expense	-	-	-	0.00%	-
<b>Operating expenses before depreciation</b>	<b>6,178.21</b>	<b>94,673.04</b>	<b>87,800.00</b>	<b>107.83%</b>	<b>337,136.81</b>
Depreciation	-	-	-	0.00%	83,310.95
<b>Total operating expenses</b>	<b>6,178.21</b>	<b>94,673.04</b>	<b>87,800.00</b>	<b>107.83%</b>	<b>420,447.76</b>
Operating income (loss)	(6,383.21)	(90,328.00)	(52,800.00)		(338,822.09)
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	7,120.00
<b>Total nonoperating revenues (expenses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>7,120.00</b>
<b>Change in net position</b>	<b>\$ (6,383.21)</b>	<b>(90,328.00)</b>	<b>\$ (52,800.00)</b>		<b>(331,702.09)</b>
Net position at beginning of year		691,295.37			1,022,997.46
Net position at end of year		\$ 600,967.37			\$ 691,295.37

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**AS OF APRIL 30, 2021**

	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	\$ 2,974,743.02	\$ 343,806.88	\$ 280,392.67	\$ 338,317.05	\$ -
Receivables other taxes	68,668.80	-	-	-	-
Due from other funds	1,612,190.98	2,522,656.77	-	164,914.90	-
Total assets	<u>\$ 4,655,602.80</u>	<u>\$ 2,866,463.65</u>	<u>\$ 280,392.67</u>	<u>\$ 503,231.95</u>	<u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
<b>Liabilities:</b>					
Accounts payable	62,863.75	-	823,666.67	-	6,700.00
Forfeiture deposit	-	-	-	-	-
Due to other funds	-	-	672,374.76	-	18,406.25
Total liabilities	<u>62,863.75</u>	<u>-</u>	<u>1,496,041.43</u>	<u>-</u>	<u>25,106.25</u>
<b>Deferred inflows of resources</b>					
Property taxes	-	-	-	-	-
Illinois capital program	762,936.90	-	-	-	-
Total deferred inflows of resources	<u>762,936.90</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances:</b>					
<b>Restricted</b>					
Street maintenance	3,829,802.15	-	-	-	-
Economic development	-	2,866,463.65	-	503,231.95	-
Public safety	-	-	-	-	-
Unassigned (deficit)	-	-	(1,215,648.76)	-	(25,106.25)
Total fund balances (deficits)	<u>3,829,802.15</u>	<u>2,866,463.65</u>	<u>(1,215,648.76)</u>	<u>503,231.95</u>	<u>(25,106.25)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,655,602.80</u>	<u>\$ 2,866,463.65</u>	<u>\$ 280,392.67</u>	<u>\$ 503,231.95</u>	<u>\$ -</u>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS (CONTINUED)**  
AS OF APRIL 30, 2021

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ 26,130.70	\$ 232,828.03	\$ 29,793.27	\$ 4,226,011.62
Receivables other taxes	-	-	-	-	-	68,668.80
Due from other funds	-	-	-	-	-	4,299,762.65
<b>Total assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,130.70</b>	<b>\$ 232,828.03</b>	<b>\$ 29,793.27</b>	<b>\$ 8,594,443.07</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>						
<b>Liabilities:</b>						
Accounts payable	-	-	-	-	-	893,230.42
Forfeiture deposit	-	-	-	71,396.57	-	71,396.57
Due to other funds	-	-	-	3,442.24	-	694,223.25
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,838.81</b>	<b>-</b>	<b>1,658,850.24</b>
<b>Deferred inflows of resources</b>						
Property taxes	-	-	-	-	-	-
Illinois capital program	-	-	-	-	-	762,936.90
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>762,936.90</b>
<b>Fund balances:</b>						
<b>Restricted</b>						
Street maintenance	-	-	-	-	-	3,829,802.15
Economic development	-	-	-	-	-	3,369,695.60
Public safety	-	-	26,130.70	157,989.22	29,793.27	213,913.19
Unassigned (deficit)	-	-	-	-	-	(1,240,755.01)
<b>Total fund balances (deficits)</b>	<b>-</b>	<b>-</b>	<b>26,130.70</b>	<b>157,989.22</b>	<b>29,793.27</b>	<b>6,172,655.93</b>
<b>Total liabilities, deferred inflows of resources and fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,130.70</b>	<b>\$ 232,828.03</b>	<b>\$ 29,793.27</b>	<b>\$ 8,594,443.07</b>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**SPECIAL REVENUE FUNDS**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	<u>Motor Fuel Tax</u>	<u>TIF I I-94 Sibley</u>	<u>TIF II Sibley Woodlawn</u>	<u>TIF III Indulux</u>	<u>TIF IV 300 W. Sibley</u>
<b>REVENUES</b>					
Property tax-net	\$ -	\$ -	\$ 733,500.17	\$ 76,957.96	\$ -
Motor fuel tax allotments	821,367.99	-	-	-	-
Forfeiture Income	-	-	-	-	-
Foreign fire tax	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-
Interest income	4,189.87	-	-	-	-
Miscellaneous revenues	89,933.50	-	-	-	2,500.00
	<u>915,491.36</u>	<u>-</u>	<u>733,500.17</u>	<u>76,957.96</u>	<u>2,500.00</u>
Total revenues	915,491.36	-	733,500.17	76,957.96	2,500.00
<b>EXPENDITURES</b>					
Current					
Pension contribution	-	-	-	-	-
Maintenance service traffic signals	84,808.82	-	-	-	-
Maintenance supplies street	306,124.84	-	-	-	-
Legal fees	-	-	-	-	6,700.00
Utilities	195,051.79	-	-	-	-
General maintenance-public works	-	-	-	-	-
Project engineering	-	-	-	-	-
Street scarification	-	-	-	-	-
Other professional services	-	135.00	532,135.00	86,680.04	20,906.25
Lease payments	-	-	-	-	-
Maintenance services-building	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-
Telephone	-	-	-	-	-
Travel expenses	-	-	-	-	-
Training	-	-	-	-	-
Radio/dispatch	-	-	-	-	-
Public education	-	-	-	-	-

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
 SPECIAL REVENUE FUNDS  
 FOR THE PERIOD ENDED APRIL 30, 2021

	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					
Salt building construction	58,226.02	-	-	-	-
New equipment	-	-	-	-	-
Vehicles	-	-	-	-	-
<b>Total expenditures</b>	<b>644,211.47</b>	<b>135.00</b>	<b>532,135.00</b>	<b>86,680.04</b>	<b>27,606.25</b>
Excess (deficiency) of revenues over (under) expenditures	271,279.89	(135.00)	201,365.17	(9,722.08)	(25,106.25)
<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	271,279.89	(135.00)	201,365.17	(9,722.08)	(25,106.25)
Fund balances at beginning of year	3,558,522.26	2,866,598.65	(1,417,013.93)	512,954.03	-
Fund balances at end of year	<u>\$ 3,829,802.15</u>	<u>\$ 2,866,463.65</u>	<u>\$ (1,215,648.76)</u>	<u>\$ 503,231.95</u>	<u>\$ (25,106.25)</u>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
 SPECIAL REVENUE FUNDS  
 FOR THE PERIOD ENDED APRIL 30, 2021

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
<b>REVENUES</b>						
Property tax-net	\$ 1,335,054.89	\$ 778,157.47	\$ -	\$ -	\$ -	\$ 2,923,670.49
Motor fuel tax allotments	-	-	-	-	-	821,367.99
Forfeiture Income	-	-	-	1,379.56	-	1,379.56
Foreign fire tax	-	-	-	-	33,014.64	33,014.64
Illinois rebuild grant	-	-	-	-	-	-
Interest income	-	-	-	-	-	4,189.87
Miscellaneous revenues	-	-	-	-	-	92,433.50
	<u>1,335,054.89</u>	<u>778,157.47</u>	<u>-</u>	<u>1,379.56</u>	<u>33,014.64</u>	<u>3,876,056.05</u>
Total revenues						
<b>EXPENDITURES</b>						
Current						
Pension contribution	1,335,054.89	778,157.47	-	-	-	2,113,212.36
Maintenance service traffic signals	-	-	-	-	-	84,808.82
Maintenance supplies street	-	-	-	-	-	306,124.84
Legal fees	-	-	-	-	-	6,700.00
Utilities	-	-	-	-	1,655.89	196,707.68
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	-	-	639,856.29
Lease payments	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	236.80	236.80
Maintenance services-equipment	-	-	-	-	8,965.11	8,965.11
Maintenance services-vehicle	-	-	-	900.00	-	900.00
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Radio/dispatch	-	-	-	-	-	-
Public education	-	-	-	-	-	-

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)**  
**SPECIAL REVENUE FUNDS**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	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	-	-	-	-	740.31	740.31
Informant/line up expenditures	-	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-	-
Organization memberships	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	7,983.67	7,983.67
Maintenance supplies-equipment	-	-	-	-	533.01	533.01
Maintenance supplies-vehicles	-	-	-	-	8.88	8.88
Office supplies	-	-	-	-	-	-
Operating supplies	-	-	-	-	1,243.47	1,243.47
Capital outlay						
Salt building construction	-	-	-	-	-	58,226.02
New equipment	-	-	-	52,503.95	-	52,503.95
Vehicles	-	-	-	-	-	-
Total expenditures	<u>1,335,054.89</u>	<u>778,157.47</u>	<u>-</u>	<u>55,946.19</u>	<u>21,367.14</u>	<u>3,481,293.45</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(54,566.63)	11,647.50	394,762.60
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in	-	-	26,130.70	212,555.85	18,145.77	256,832.32
Transfer out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>26,130.70</u>	<u>212,555.85</u>	<u>18,145.77</u>	<u>256,832.32</u>
Net changes in fund balances	-	-	26,130.70	157,989.22	29,793.27	651,594.92
Fund balances at beginning of year	-	-	-	-	-	5,521,061.01
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,130.70</u>	<u>\$ 157,989.22</u>	<u>\$ 29,793.27</u>	<u>\$ 6,172,655.93</u>

*Amounts UNAUDITED updated through April 30, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF APRIL 30, 2021**

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 530,665.30	\$ 402,408.72	\$ 535,921.77	\$ 18,253.32	\$ 1,487,249.11
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	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,657,134.96</b>	<b>\$ 893,288.45</b>	<b>\$ 1,680,226.86</b>	<b>\$ 1,310,106.08</b>	<b>\$ 5,540,756.35</b>
<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	333.33	1,616.66	333.34	-	2,283.33
<b>Total liabilities</b>	<b>105,207.79</b>	<b>47,317.62</b>	<b>106,868.28</b>	<b>120,271.64</b>	<b>379,665.33</b>
<b>Deferred inflows of resources</b>					
Property taxes	1,021,595.20	445,178.77	1,037,770.15	1,171,581.12	3,676,125.24
<b>Fund balance:</b>					
Restricted					
Debt service	530,331.97	400,792.06	535,588.43	18,253.32	1,484,965.78
Unassigned (deficit)	-	-	-	-	-
<b>Total fund balances (deficits)</b>	<b>530,331.97</b>	<b>400,792.06</b>	<b>535,588.43</b>	<b>18,253.32</b>	<b>1,484,965.78</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 1,657,134.96</b>	<b>\$ 893,288.45</b>	<b>\$ 1,680,226.86</b>	<b>\$ 1,310,106.08</b>	<b>\$ 5,540,756.35</b>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
<b>REVENUES</b>					
Property taxes-net	\$ 1,417,557.45	\$ 521,488.89	\$ 931,457.28	\$ 1,194,023.82	\$ 4,064,527.44
Interest income	39.25	26.20	107.80	14.28	187.53
Other income	-	109,388.78	-	-	109,388.78
Total revenues	<u>1,417,596.70</u>	<u>630,903.87</u>	<u>931,565.08</u>	<u>1,194,038.10</u>	<u>4,174,103.75</u>
<b>EXPENDITURES</b>					
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	808.33	1,283.33	808.34	1,250.00	4,150.00
Total expenditures	<u>1,269,408.33</u>	<u>554,038.33</u>	<u>1,289,308.34</u>	<u>1,450,119.09</u>	<u>4,562,874.09</u>
Excess (deficiency) of revenues over (under) expenditures	148,188.37	76,865.54	(357,743.26)	(256,080.99)	(388,770.34)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	215,125.93	-	159,535.54	179,042.06	553,703.53
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>215,125.93</u>	<u>-</u>	<u>159,535.54</u>	<u>179,042.06</u>	<u>553,703.53</u>
Net changes in fund balances	363,314.30	76,865.54	(198,207.72)	(77,038.93)	164,933.19
Fund balances at beginning of year	<u>167,017.67</u>	<u>323,926.52</u>	<u>733,796.15</u>	<u>95,292.25</u>	<u>1,320,032.59</u>
Fund balances at end of year	<u><u>\$ 530,331.97</u></u>	<u><u>\$ 400,792.06</u></u>	<u><u>\$ 535,588.43</u></u>	<u><u>\$ 18,253.32</u></u>	<u><u>\$ 1,484,965.78</u></u>

*Amounts UNAUDITED updated through April 30, 2021*

## Supplementary Information

**VILLAGE OF DOLTON, ILLINOIS**  
**BALANCE SHEET**  
**DEBT SERVICE FUNDS**  
**AS OF APRIL 30, 2021**

	<u>Current Year</u> <u>Actual</u>	<u>Prior Year</u> <u>Actual</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,487,249.11	\$ 1,321,032.59
Property taxes receivable-net	4,053,507.24	4,053,507.24
Due from other funds	-	-
Total assets	<u>\$ 5,540,756.35</u>	<u>\$ 5,374,539.83</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	-	1,000.00
Property taxes-allowance	377,382.00	377,382.00
Due to other funds	<u>2,283.33</u>	<u>-</u>
Total liabilities	<u>379,665.33</u>	<u>378,382.00</u>
<b>Deferred inflows of resources</b>		
Property taxes	<u>3,676,125.24</u>	<u>3,676,125.24</u>
<b>Fund balance:</b>		
Restricted for debt service	1,484,965.78	1,320,032.59
Unassigned	<u>-</u>	<u>-</u>
Total fund balance	<u>1,484,965.78</u>	<u>1,320,032.59</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 5,540,756.35</u>	<u>\$ 5,374,539.83</u>

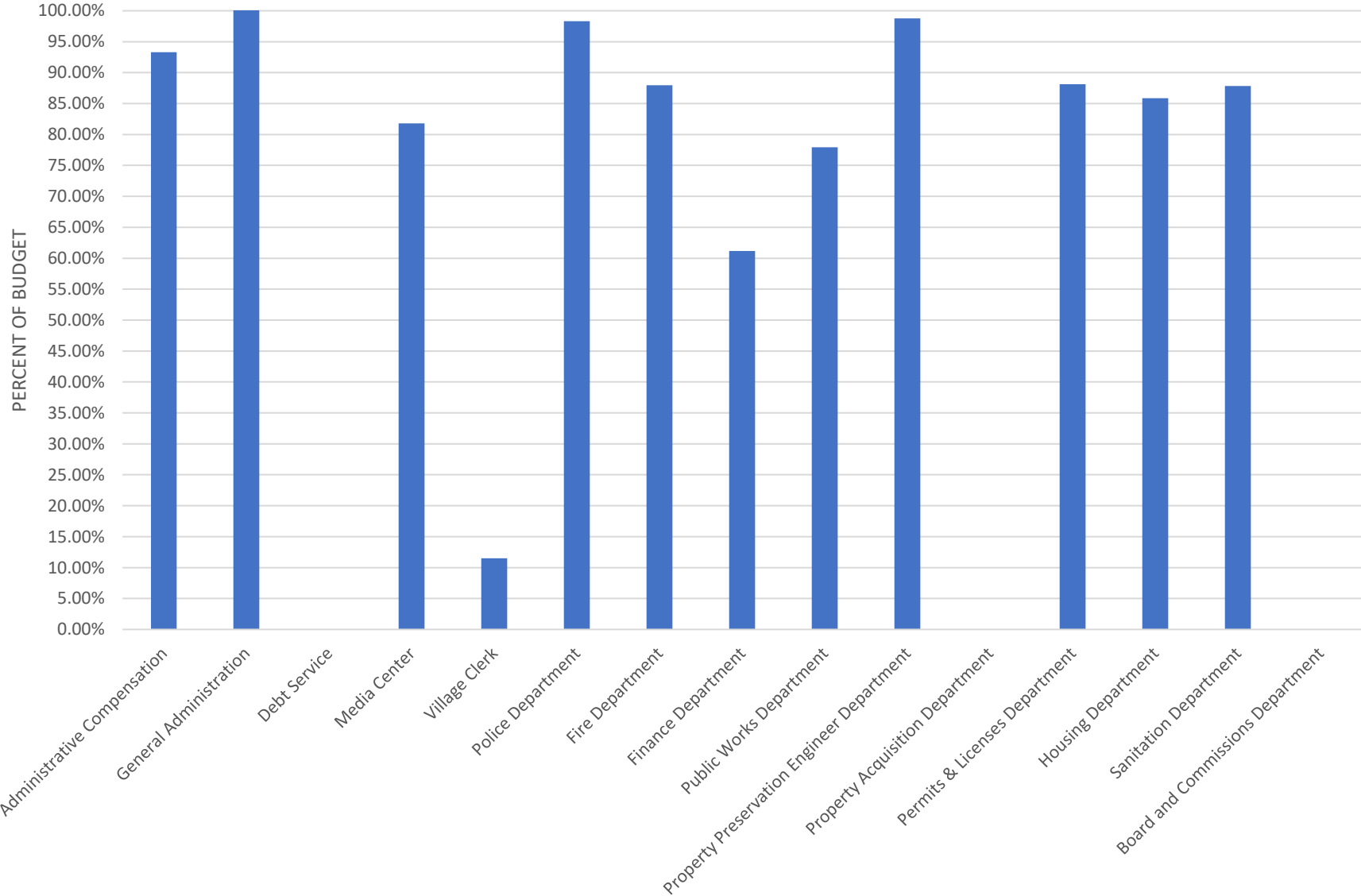
*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**DEBT SERVICE FUNDS**  
**FOR THE PERIOD ENDED APRIL 30, 2021**

	April Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year April Actual
<b>REVENUES</b>					
Property taxes-net	\$ 128,482.37	\$ 4,064,527.44	\$ 4,016,673.00	101.19%	\$ 3,417,905.85
Interest income	4.09	187.53	15,768.00	1.19%	15,458.24
Other income	-	109,388.78	110,000.00	99.44%	109,418.15
	<u>128,486.46</u>	<u>4,174,103.75</u>	<u>4,142,441.00</u>	<u>100.76%</u>	<u>3,542,782.24</u>
<b>EXPENDITURES</b>					
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	-	4,150.00	46,000.00	9.02%	36,633.34
	<u>-</u>	<u>4,562,874.09</u>	<u>4,618,855.00</u>	<u>98.79%</u>	<u>3,742,845.50</u>
Excess (deficiency) of revenues over (under) expenditures	128,486.46	(388,770.34)	(476,414.00)		(200,063.26)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	553,703.53	-	0.00%	440,594.45
Transfer out	-	-	-	0.00%	-
	<u>-</u>	<u>553,703.53</u>	<u>-</u>	<u>0.00%</u>	<u>440,594.45</u>
Net changes in fund balances	<u>\$ 128,486.46</u>	164,933.19	<u>\$ (476,414.00)</u>		240,531.19
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>\$ 1,484,965.78</u>			<u>\$ 1,320,032.59</u>

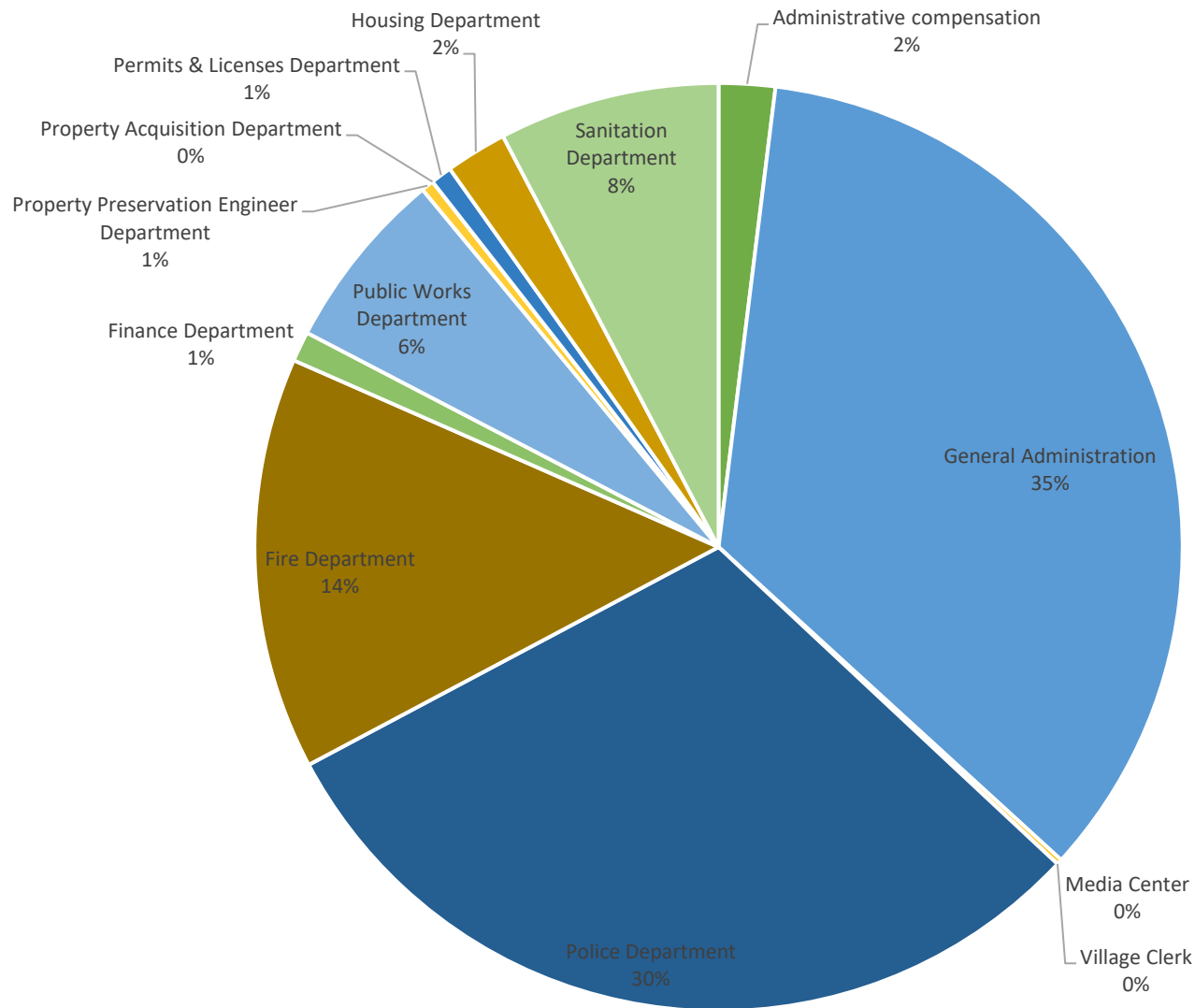
*Amounts UNAUDITED updated through April 30, 2021*

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



*Amounts UNAUDITED updated through April 30, 2021*

## VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES**  
**AS OF APRIL 30, 2021**

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	Current Year Actual
<b>General Fund - Unrestricted</b>	
Accounts payable	\$ 1,540,622.16
Local debt recovery	4,247.33
Bond payments commingled account	980,466.80
Dorchester	-
Clerks account	754,440.12
Clerks ub unapplied cash	93,406.46
Petty cash	16.85
Payroll checking	31,418.03
Corp IPTIP cash	2,030,354.54
Total General Fund - Unrestricted	\$ 5,434,972.29
 <b>General Fund - Restricted</b>	
Capital projects installment	394,602.75
Narcint account	8,201.88
Cook County COVID-19 grant	625,722.52
Cash at paying agent	69,308.34
Lease agreement holding	-
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	\$ 1,097,835.49

*Amounts UNAUDITED updated through April 30, 2021*



**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES (CONTINUED)**  
**AS OF APRIL 30, 2021**

	Current Year Actual
<b>Enterprise Fund</b>	
<b>Water</b>	
Cash at paying agent	6,829.66
Clerk's account	178,591.04
Clerk's account-credit card	-
Water fund checking account	1,610,340.05
Petty cash	500.00
Total Water	\$ 1,796,260.75
<b>Sewer</b>	
Clerk's account	142,658.66
Sewer	1,463,509.17
Total Sewer	\$ 1,606,167.83
<b>Melanie Fitness Center</b>	
Cash	2,072.04
Total Melanie Fitness Center	\$ 2,072.04
<b>Special Revenue</b>	
Motor Fuel Tax	2,974,743.02
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	280,392.67
TIF III Indulux	338,317.05
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
<b>Federal Forfeiture</b>	
Justice account	-
Treasury account	26,130.70
Total Federal Forfeiture	\$ 26,130.70
State Forfeiture	8,114.12
State Forfeiture Holding	224,713.91
Foreign Fire Tax	29,793.27

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**CASH BALANCES (CONTINUED)**  
**AS OF APRIL 30, 2021**

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	<u>Current Year Actual</u>
<b>Debt Service</b>	
<b>2009A</b>	
Bond payments commingled account	-
Escrowed bank account	<u>530,665.30</u>
Total 2009A	<u>530,665.30</u>
<b>2009B</b>	
Bond payments commingled account	174,072.65
Escrowed bank account	<u>228,336.07</u>
Total 2009B	<u>402,408.72</u>
<b>2009C</b>	
Bond payments commingled account	-
Escrowed bank account	<u>535,921.77</u>
Total 2009C	<u>535,921.77</u>
<b>Homewood Disposal Bonds</b>	
Bond payments commingled account	-
Escrowed bank account	<u>18,253.32</u>
Total Homewood Disposal Bonds	<u>18,253.32</u>
Total Debt Service	<u><u>\$ 1,487,249.11</u></u>

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**LONG-TERM DEBT FUNDING STATUS**  
**AS OF APRIL 30, 2021**

	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	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	1,610,340.05	-	-	-	-	1,610,340.05
General fund restricted cash account	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Water fund checking account	<u>1,610,340.05</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,610,340.05</u>
Debt service balances	<u>-</u>	<u>530,665.30</u>	<u>402,408.72</u>	<u>535,921.77</u>	<u>18,253.32</u>	<u>1,487,249.11</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>980,466.80</u>
Unfunded (overfunded) balance	<u><u>\$(1,610,340.05)</u></u>	<u><u>\$ (530,665.30)</u></u>	<u><u>\$ (402,408.72)</u></u>	<u><u>\$ (535,921.77)</u></u>	<u><u>\$ (18,253.32)</u></u>	<u><u>\$(4,078,055.96)</u></u>
% Funded	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

*Amounts UNAUDITED updated through April 30, 2021*

**VILLAGE OF DOLTON, ILLINOIS**  
**UTILITY AGED TRIAL BALANCE BY DISTRICT**  
**AS OF MAY 21, 2021**

	0 Days	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Total Accounts Receivable
District 1	\$ -	\$ (16,592.95)	\$ 134,648.96	\$ 2,693.52	\$ 164.50	\$ 663,244.01	\$ 784,158.04
District 2	40.00	227,967.81	431.03	-	132,765.37	722,601.29	1,083,805.50
District 3	-	(32,297.13)	687.26	164,107.99	2,078.83	725,172.67	859,749.62
District 4	-	79,819.21	22,859.33	17,398.77	26,347.55	946,999.75	1,093,424.61
District 6-8	-	24,018.43	9,792.31	4,918.09	3,171.23	182,074.39	223,974.45
	<u>\$ 40.00</u>	<u>\$ 282,915.37</u>	<u>\$ 168,418.89</u>	<u>\$ 189,118.37</u>	<u>\$ 164,527.48</u>	<u>\$ 3,240,092.11</u>	<u>\$ 4,045,112.22</u>

*Amounts UNAUDITED updated through April 30, 2021*