

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

FEBRUARY 28, 2021

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VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF FEBRUARY 28, 2021

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 3,532,130.05	\$ 4,080,782.25	\$ 363,994.01	\$ 7,976,906.31
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	760,854.01	-	-	760,854.01
Other taxes	926,489.90	-	-	926,489.90
Other	448,838.32	68,668.80	-	517,507.12
Due from other funds	2,183,278.00	4,350,351.71	-	6,533,629.71
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>\$14,930,407.95</u>	<u>\$ 8,499,802.76</u>	<u>\$ 4,417,501.25</u>	<u>\$ 27,847,711.96</u>
LIABILITIES				
Accounts payable	793,930.46	1,062,518.38	-	1,856,448.84
Accrued salaries payable	436,367.57	-	-	436,367.57
Due to other funds	5,973,281.54	686,879.50	(52,650.88)	6,607,510.16
Due to pension funds	286,262.73	-	-	286,262.73
Unclaimed property checks	25,662.72	-	-	25,662.72
Utility overpayments	176,463.90	-	-	176,463.90
Payroll withholdings	16,374.47	-	-	16,374.47
Sales tax incentive payable	-	-	-	-
Deposits payable	83,725.00	58,884.72	-	142,609.72
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>8,508,992.66</u>	<u>1,808,282.60</u>	<u>324,731.12</u>	<u>10,642,006.38</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
AS OF FEBRUARY 28, 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
Advances from other funds	2,183,278.00	-	-	2,183,278.00
Land held for resale	245,712.00	-	-	245,712.00
Inventories	3,977.15	-	-	3,977.15
Restricted				
Street maintenance	-	3,822,283.01	-	3,822,283.01
Economic development	-	3,354,399.42	-	3,354,399.42
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	-	-	416,644.89	416,644.89
Unassigned (deficit)	(2,346,935.12)	(1,197,812.79)	-	(3,544,747.91)
Total fund balances (deficit)	<u>1,365,359.18</u>	<u>6,182,895.56</u>	<u>416,644.89</u>	<u>7,964,899.63</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$14,930,407.95</u>	<u>\$ 8,499,802.76</u>	<u>\$ 4,417,501.25</u>	<u>\$ 27,847,711.96</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 2,104,914.04	\$ 1,808,032.78	\$ 2,995,211.05	\$ 6,908,157.87
Property taxes-pension	-	-	-	-
Property taxes-tort	516,749.88	-	-	516,749.88
Other taxes	4,825,823.17	725,561.07	109,389	5,660,773.02
Total taxes	7,447,487.09	2,533,593.85	3,104,599.83	13,085,680.77
Intergovernmental				
State income tax	2,190,118.10	-	-	2,190,118.10
Personal property replacement tax	183,547.10	-	-	183,547.10
Local motor fuel tax	26,006.01	-	-	26,006.01
911 service surcharge	9,257.50	-	-	9,257.50
Grants	1,014,559.28	-	-	1,014,559.28
Total intergovernmental	3,423,487.99	-	-	3,423,487.99
Licenses	1,130,335.43	-	-	1,130,335.43
Permits	272,451.06	-	-	272,451.06
Charge for services	1,516,029.04	-	-	1,516,029.04
Fines and forfeitures	2,375,645.09	-	-	2,375,645.09
Interest income	3,589.27	3,944.94	183.03	7,717.24
Other	351,371.47	92,433.50	-	443,804.97
Total revenues	16,520,396.44	2,629,972.29	3,104,782.86	22,255,151.59

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES (CONTINUED)
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 341,223.66	\$ -	\$ -	\$ 341,223.66
General administration	4,611,794.36	-	3,150.00	4,614,944.36
Media center	30,590.22	-	-	30,590.22
Village Clerk	1,098.42	-	-	1,098.42
Police department	4,867,262.29	822,935.21	-	5,690,197.50
Fire department	2,418,431.78	459,731.48	-	2,878,163.26
Finance department	171,905.83	-	-	171,905.83
Public works department	1,141,652.24	-	-	1,141,652.24
Property preservation engineer department	74,059.99	-	-	74,059.99
Property acquisition department	-	-	-	-
Permits & licenses department	112,609.52	-	-	112,609.52
Housing department	363,250.90	-	-	363,250.90
Sanitation department	1,408,593.96	-	-	1,408,593.96
Board and commissions department	-	-	-	-
Street maintenance	-	522,664.12	-	522,664.12
Economic development	-	403,146.49	-	403,146.49
Debt Service	-	-	4,558,724.09	4,558,724.09
	<u>15,542,473.17</u>	<u>2,208,477.30</u>	<u>4,561,874.09</u>	<u>22,312,824.56</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>977,923.27</u>	<u>421,494.99</u>	<u>(1,457,091.23)</u>	<u>(57,672.97)</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	553,703.53	794,043.09
Transfers out	(794,043.09)	-	-	(794,043.09)
	<u>27,939.89</u>	<u>240,339.56</u>	<u>553,703.53</u>	<u>821,982.98</u>
Total other financing sources (uses)				
Net change in fund balances	1,005,863.16	661,834.55	(903,387.70)	764,310.01
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>\$ 1,365,359.18</u>	<u>\$ 6,182,895.56</u>	<u>\$ 416,644.89</u>	<u>\$ 7,964,899.63</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND
AS OF FEBRUARY 28, 2021

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 3,532,130.05	\$ 2,368,098.93
Restricted cash	1,211,754.15	765,936.74
Receivables		
Property taxes-net	5,549,801.37	6,335,112.30
Refuse	760,854.01	745,675.39
Other taxes	926,489.90	1,229,221.89
Other	448,838.32	2,977.57
Due from other funds	2,183,278.00	2,380,721.11
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>\$ 14,930,407.95</u>	<u>\$ 14,169,365.23</u>
LIABILITIES		
Accounts payable	793,930.46	547,700.02
Accrued salaries payable	436,367.57	356,277.75
Due to other funds	5,973,281.54	6,813,193.25
Due to pension funds	286,262.73	325,549.63
Unclaimed property checks	25,662.72	23,917.60
Utility overpayments	176,463.90	67,428.52
Payroll withholdings	16,374.47	22,528.14
Sales tax incentive payable	-	-
Escrow deposits	83,725.00	65,225.00
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>8,508,992.66</u>	<u>8,329,428.27</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 February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND (CONTINUED)
AS OF FEBRUARY 28, 2021

	Current Year Actual	Prior Year Actual
FUND BALANCES		
Nonspendable		
Prepaid items	\$ 67,573.00	\$ 67,573.00
Advances from other funds	2,183,278.00	2,380,721.11
Land held for resale	245,712.00	245,712.00
Inventories	3,977.15	28,336.30
Restricted		
Grants	759,474.52	17,305.76
Capital improvement	444,077.75	444,077.75
Public safety	8,201.88	304,553.23
Tort liability	-	-
Unassigned (deficit)	(2,346,935.12)	(4,056,395.23)
Total fund balances (deficit)	1,365,359.18	(568,116.08)
Total liabilities, deferred inflows of resources and fund balances	\$ 14,930,407.95	\$ 14,169,365.23

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
REVENUES					
Property taxes-net	\$ 323,946.38	\$ 2,104,914.04	\$ 4,861,212.00	43.30%	\$ 2,591,095.26
Property taxes-pension	-	-	-	0.00%	1,585,825.97
Property taxes-tort	78,312.94	516,749.88	1,026,000.00	50.37%	611,193.27
Other taxes					
Cannabis tax	2,061.20	14,269.09	5,000.00	285.38%	-
Home rule sales tax	70,916.11	758,770.92	681,700.00	111.31%	678,977.92
Hotel tax	-	3,750.00	7,200.00	52.08%	-
Sales tax	218,305.62	2,115,116.93	1,862,000.00	113.59%	1,830,544.11
Simplified municipal telecom tax	19,747.52	207,821.75	260,000.00	79.93%	222,726.35
Transfer tax	24,190.00	244,554.25	266,000.00	91.94%	212,817.16
Utilities tax	146,017.04	1,264,244.78	1,611,000.00	78.48%	1,054,413.92
Video gaming tax	-	149,625.45	238,000.00	62.87%	217,827.03
Other taxes	8,898.72	67,670.00	48,000.00	140.98%	75,656.64
Total taxes	<u>892,395.53</u>	<u>7,447,487.09</u>	<u>10,866,112.00</u>	<u>68.54%</u>	<u>9,081,077.63</u>
Intergovernmental					
State income tax	259,536.10	2,190,118.10	2,154,000.00	101.68%	2,108,682.49
Personal property replacement tax	2,198.61	183,547.10	201,000.00	91.32%	220,543.81
Local motor fuel tax	3,078.20	26,006.01	39,000.00	66.68%	33,468.04
911 service surcharge	1,851.50	9,257.50	10,000.00	92.58%	9,257.50
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	-	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>266,664.41</u>	<u>3,423,487.99</u>	<u>3,049,000.00</u>	<u>112.28%</u>	<u>2,452,778.84</u>
Licenses					
Rental	8,500.00	32,350.00	45,000.00	71.89%	30,775.00
Vehicle	2,512.50	309,632.50	294,000.00	105.32%	324,552.50
Business	850.00	16,685.00	270,000.00	6.18%	19,560.46
Animal	-	3,900.00	3,690.00	105.69%	3,365.00
Cable franchise	56,365.90	242,134.91	240,000.00	100.89%	260,997.10
Illinois bell franchise	-	-	-	0.00%	-
Contractors	4,375.00	133,335.00	80,000.00	166.67%	95,125.00
Other licenses	1,310.00	109,598.88	45,000.00	243.55%	355,927.47
Liquor	1,200.00	43,708.72	44,000.00	99.34%	51,738.65
Inspection fees	18,590.00	226,690.42	140,000.00	161.92%	129,497.82
Fire fees	400.00	12,300.00	9,000.00	136.67%	18,700.00
Total licenses	<u>94,103.40</u>	<u>1,130,335.43</u>	<u>1,170,690.00</u>	<u>96.55%</u>	<u>1,290,239.00</u>
Permits					
Building	23,994.90	266,551.06	50,000.00	533.10%	59,983.97
Other permits	60.00	5,900.00	20,000.00	29.50%	39,888.54
Total permits	<u>24,054.90</u>	<u>272,451.06</u>	<u>70,000.00</u>	<u>389.22%</u>	<u>99,872.51</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
REVENUES (Continued)					
Charge for services					
Utilities charges	\$ 177,457.95	\$ 1,513,278.00	\$ 1,745,000.00	86.72%	\$ 1,585,645.54
Utilities penalties	-	240.00	500.00	48.00%	338.60
Special police services	256.32	2,511.04	55,000.00	4.57%	46,761.74
Total charge for services	<u>177,714.27</u>	<u>1,516,029.04</u>	<u>1,800,500.00</u>	<u>84.20%</u>	<u>1,632,745.88</u>
Fines and forfeitures					
Red light fees	147,248.48	1,185,542.07	405,000.00	292.73%	431,826.81
Towing fees	7,200.00	134,150.00	90,000.00	149.06%	85,950.00
Court fines	1,915.00	20,995.00	20,000.00	104.98%	24,303.33
Parking fines	8,850.00	114,544.00	60,000.00	190.91%	77,958.51
Overweight truck fines	-	600.00	50,000.00	1.20%	2,050.00
Housing fines	29,268.50	266,633.33	300,000.00	88.88%	291,892.50
Municipal collections	48,934.92	435,517.19	350,000.00	124.43%	642,328.82
Local debt recovery collections	8,290.38	161,971.00	321,000.00	50.46%	637,803.83
Other fines	5,275.00	52,742.50	50,000.00	105.49%	62,192.50
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	1,000.00	2,950.00	-	0.00%	27,985.37
Total fines and forfeitures	<u>257,982.28</u>	<u>2,375,645.09</u>	<u>1,646,000.00</u>	<u>144.33%</u>	<u>2,284,291.67</u>
Interest income	81.98	3,589.27	10,000.00	35.89%	14,222.05
Other					
Escrow forfeiture	7,976.00	50,476.00	42,000.00	120.18%	25,500.00
Sponsorships	-	-	15,000.00	0.00%	11,650.00
Sponsorships-Ardagh	-	50,000.00	-	0.00%	-
Rental income	4,562.64	15,433.80	40,000.00	38.58%	16,329.26
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	2,520.08	53,687.64	-	0.00%	-
Insurance reimbursement	-	-	10,000.00	0.00%	-
Employee insurance reimbursement	-	35.00	-	0.00%	-
Workers compensation reimbursement	2,621.85	36,336.88	120,000.00	30.28%	113,948.41
TIF #3 Indulux reimbursement	7,354.90	71,835.24	87,000.00	82.57%	69,742.96
Motor fuel tax reimbursement	-	-	147,000.00	0.00%	-
Miscellaneous	9,142.52	73,566.91	30,000.00	245.22%	211,221.00
Total other	<u>34,177.99</u>	<u>351,371.47</u>	<u>491,000.00</u>	<u>71.56%</u>	<u>448,391.63</u>
Total revenues	<u>1,747,174.76</u>	<u>16,520,396.44</u>	<u>19,103,302.00</u>	<u>86.48%</u>	<u>17,303,619.21</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 11,250.99	\$ 116,340.40	\$ 142,680.00	81.54%	\$ 120,152.90
Salaries-elected official allowance	9,333.36	93,333.60	112,000.00	83.33%	93,333.60
FICA tax	1,574.67	16,039.73	19,500.00	82.26%	16,332.76
IMRF contribution	176.49	3,043.22	3,000.00	101.44%	2,347.66
Medical insurance	10,329.27	112,466.71	145,000.00	77.56%	107,547.05
Total administrative compensation	<u>32,664.78</u>	<u>341,223.66</u>	<u>422,180.00</u>	<u>80.82%</u>	<u>339,713.97</u>
General administration					
Salaries	19,853.60	225,339.42	310,000.00	72.69%	216,438.86
FICA tax	1,475.54	16,752.99	29,000.00	57.77%	14,960.58
IMRF contribution	171.73	3,570.20	9,000.00	39.67%	2,153.79
Medical insurance	5,408.37	33,614.05	157,000.00	21.41%	198,727.87
Medical insurance-retirees	25,740.95	146,103.24	110,000.00	132.82%	98,510.96
Life insurance	-	-	-	0.00%	-
Unemployment compensation	-	34,864.00	112,000.00	31.13%	65,191.99
Worker's compensation	117,173.50	814,557.00	1,100,000.00	74.05%	992,641.00
Membership dues	-	30,650.89	15,000.00	204.34%	8,786.89
Training	-	-	1,000.00	0.00%	1,020.00
Janitorial services	511.00	3,277.40	18,000.00	18.21%	1,285.74
Credit card expenditures	-	-	-	0.00%	42,193.42
Bank fees	8,240.75	67,165.79	100,000.00	67.17%	71,956.27
Municipal collection of Amercia fees	14,606.53	183,815.03	157,500.00	116.71%	365,604.34
Red light service fees	65,590.73	541,445.48	200,000.00	270.72%	434,333.94
Postage & mailing	1,564.12	8,947.33	8,000.00	111.84%	2,448.42
Printing	-	277.00	2,000.00	13.85%	779.00
Publishing	1,764.00	1,764.00	5,000.00	35.28%	1,754.92
Newspaper public outreach	-	-	5,000.00	0.00%	-
Office supplies	395.84	2,768.00	10,000.00	27.68%	11,244.04
Operating supplies	-	-	500.00	0.00%	43.76
Court reporting & filing fees	-	-	-	0.00%	77.56
Legal fees	9,626.15	164,779.63	400,000.00	41.19%	207,240.18
Auditing	-	43,500.00	50,000.00	87.00%	46,000.00
Medical services & drug testing	-	4,444.00	10,000.00	44.44%	9,181.00
Settlements	-	20,100.00	5,000.00	402.00%	599.56
Telephone	68,296.48	272,324.69	180,000.00	151.29%	146,031.97
Utilities	296.15	14,943.50	35,000.00	42.70%	30,709.19
Powering safe communities	-	-	-	0.00%	7,291.94
Liability insurance	33,730.24	894,601.76	1,100,000.00	81.33%	920,892.28
Maintenance services building & grounds	972.89	3,410.60	16,000.00	21.32%	12,732.46
Maintenance services equipment	-	197.50	15,000.00	1.32%	9,101.80
Maintenance services vehicle	-	125.45	10,000.00	1.25%	3,665.15
Maintenance supplies buildings & grounds	-	549.50	-	0.00%	8,068.79
Other professional services	35,183.22	87,682.64	50,000.00	175.37%	39,431.81
Other contractual services	110,708.67	677,285.24	780,000.00	86.83%	676,304.78
Special events & activities	-	450.00	20,000.00	2.25%	17,800.90
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	6,860.12	10,000.00	68.60%	-
Grants					
Census expenditures	-	1,127.63	-	0.00%	-
CDBG expenditures	102,074.50	133,769.30	200,000.00	66.88%	21,660.42
Ardagh expenditures	244.75	46,397.66	-	0.00%	-
IPRF expenditures	-	-	-	0.00%	-
Other miscellaneous expenses	1,219.13	124,333.32	180,000.00	69.07%	76,878.87
Total general administration	<u>624,848.84</u>	<u>4,611,794.36</u>	<u>5,410,000.00</u>	<u>85.25%</u>	<u>4,763,744.45</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ 1,364.55	\$ 9,094.95	\$ 10,000.00	90.95%	\$ 10,545.00
FICA tax	104.38	702.69	1,000.00	70.27%	806.73
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	995.52	1,000.00	99.55%	26.99
Operating supplies	-	-	-	0.00%	-
Other professional services	2,100.00	18,187.50	30,000.00	60.63%	18,775.50
Other miscellaneous expenses	119.40	1,015.57	-	0.00%	147.60
Coronavirus expenditures	-	593.99	2,500.00	23.76%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total media center	3,688.33	30,590.22	44,500.00	68.74%	30,301.82
Village Clerk					
Salaries	1,000.00	1,000.00	3,000.00	33.33%	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	1,000.00	1,098.42	13,900.00	7.90%	975.29
Police department					
Salaries	214,080.98	2,378,200.82	3,088,000.00	77.01%	2,768,504.71
Salaries overtime	26,863.00	295,403.26	560,000.00	52.75%	479,767.31
Salaries crossing guards	864.50	8,426.00	50,000.00	16.85%	105,370.75
Salaries management	106,050.56	1,045,080.23	1,120,000.00	93.31%	699,986.18
FICA tax	7,683.82	83,167.01	130,000.00	63.97%	100,032.38
IMRF contribution	316.09	6,302.03	11,000.00	57.29%	7,201.00
Pension contribution	-	-	-	0.00%	1,033,487.33
Medical insurance	60,402.00	681,028.76	718,000.00	94.85%	510,005.31
Uniform allowance	2,095.11	36,052.47	40,000.00	90.13%	43,011.76
Dues	-	-	500.00	0.00%	-
Organization memberships	1,500.00	2,840.00	4,000.00	71.00%	1,740.00
Training	426.24	14,539.24	2,000.00	726.96%	1,075.00
Public education	-	-	500.00	0.00%	159.00
Janitorial services	2,630.00	13,399.60	18,000.00	74.44%	12,223.40
Postage & mailing	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	712.46	5,142.81	10,000.00	51.43%	8,511.50
Operating supplies	243.54	2,376.82	10,000.00	23.77%	7,625.60
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	5,290.98	46,843.93	78,000.00	60.06%	65,539.32
Traveling expenses	-	1,328.75	-	0.00%	-
Telephone	3,664.46	22,466.82	15,000.00	149.78%	14,440.27
Lease payment	-	-	50,000.00	0.00%	-
Maintenance services building & grounds	1,174.89	3,961.36	15,000.00	26.41%	16,238.66
Maintenance services equipment	-	64.00	4,500.00	1.42%	227.50
Maintenance services vehicle	5,726.13	50,993.33	80,000.00	63.74%	86,744.78
Maintenance supplies buildings & grounds	-	63.08	1,000.00	6.31%	862.52
Maintenance supplies equipment	-	594.73	5,000.00	11.89%	4,199.76
Maintenance supplies vehicles	-	13,590.00	10,000.00	135.90%	8,907.12
Other professional services	4,588.70	39,260.93	40,000.00	98.15%	60,227.04

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Other contractual services	\$ 4,697.70	\$ 43,929.22	\$ 45,000.00	97.62%	\$ 29,743.51
Other miscellaneous expenses	4,635.63	19,020.95	40,000.00	47.55%	28,914.18
Coronavirus expenditures	6,013.52	39,387.58	10,000.00	393.88%	-
Grants					
Forfeiture purchases	-	3,209.60	-	0.00%	37,362.45
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	623.96	623.96	-	0.00%	314,302.13
Vehicle	-	-	-	0.00%	-
Total police department	460,284.27	4,867,262.29	6,175,500.00	78.82%	6,460,099.47
Fire department					
Salaries	110,243.20	1,315,245.91	1,600,000.00	82.20%	1,452,565.30
Salaries overtime	41,561.57	454,691.94	546,000.00	83.28%	347,749.83
Salaries management	6,923.84	93,394.00	125,000.00	74.72%	103,485.52
Salaries retro	-	-	-	0.00%	8,534.00
FICA tax	2,640.18	32,250.97	40,000.00	80.63%	35,194.13
IMRF contribution	-	-	-	0.00%	23.34
Pension contribution	-	-	-	0.00%	552,338.64
Medical insurance	34,019.53	385,744.58	380,000.00	101.51%	342,000.72
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%	11,102.50
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	59.89	416.67	4,500.00	9.26%	7,376.73
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	125.00	4,616.00	-	0.00%	-
Automotive fuel	3,119.85	28,524.96	54,000.00	52.82%	40,935.33
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	228.73	1,595.59	5,000.00	31.91%	1,069.78
Utilities	-	13,562.07	10,000.00	135.62%	1,502.70
Maintenance services building & grounds	287.12	5,425.86	20,000.00	27.13%	19,382.16
Maintenance services equipment	-	6,775.28	15,000.00	45.17%	13,062.58
Maintenance services vehicle	227.44	13,024.92	30,000.00	43.42%	27,290.87
Maintenance supplies buildings & grounds	413.35	574.30	-	0.00%	1,743.95
Maintenance supplies equipment	-	2,147.83	2,000.00	107.39%	8,266.58
Maintenance supplies vehicles	182.43	4,030.50	-	0.00%	526.65

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Other professional services	\$ 3,758.64	\$ 17,608.13	\$ 10,000.00	176.08%	\$ 17,618.71
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	511.00	700.51	2,500.00	28.02%	3,150.20
Lease payment	-	-	50,000.00	0.00%	134,251.46
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Total fire department	<u>204,301.77</u>	<u>2,418,431.78</u>	<u>3,277,030.00</u>	<u>73.80%</u>	<u>3,157,213.20</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	19,129.15	171,513.86	250,000.00	68.61%	182,760.16
Grants:					
COVID-19 grant	-	304.08	-	0.00%	-
Total finance department	<u>19,129.15</u>	<u>171,905.83</u>	<u>343,500.00</u>	<u>50.05%</u>	<u>182,760.16</u>
Public works department					
Salaries	38,457.63	423,926.19	540,000.00	78.50%	572,479.72
Salaries overtime	15,648.72	44,039.14	80,000.00	55.05%	59,687.75
Salaries management	4,107.84	44,980.85	60,000.00	74.97%	57,016.79
FICA tax	4,269.74	37,421.84	55,000.00	68.04%	53,502.54
IMRF contribution	553.04	8,757.54	12,000.00	72.98%	8,488.07
Medical insurance	14,797.68	152,546.26	150,000.00	101.70%	138,169.88
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	83.00	179.00	2,500.00	7.16%	630.00
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	106.37	2,916.78	3,000.00	97.23%	3,717.66
Operating supplies	-	16.98	10,000.00	0.17%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	1,247.94	11,593.53	35,000.00	33.12%	30,308.87
Equipment rentals	116.25	3,080.04	6,000.00	51.33%	6,451.06
Telephone	-	-	-	0.00%	-
Utilities	2,063.05	11,930.01	15,000.00	79.53%	7,792.97
Maintenance services building & grounds	19,684.66	47,035.65	72,000.00	65.33%	56,560.50
Maintenance services equipment	394.57	65,334.56	75,000.00	87.11%	64,800.52
Maintenance services vehicle	13,352.16	67,577.35	80,000.00	84.47%	66,300.44
Maintenance services sidewalks	-	35,100.00	70,000.00	50.14%	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	-	-	3,500.00	0.00%	-

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Maintenance supplies vehicles	\$ -	\$ 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%	24,415.82
Maintenance supplies signs	-	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	2,736.14	29,212.95	32,000.00	91.29%	17,268.99
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	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	293.92	2,661.39	-	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%	-
Total public works department	<u>117,912.71</u>	<u>1,141,652.24</u>	<u>1,634,700.00</u>	<u>69.84%</u>	<u>1,550,510.39</u>
Property preservation engineer department					
Salaries	5,769.60	61,734.72	74,000.00	83.43%	60,580.44
FICA tax	424.66	4,555.56	6,000.00	75.93%	4,492.90
IMRF contribution	54.82	998.06	1,500.00	66.54%	647.62
Medical insurance	596.82	6,771.65	7,500.00	90.29%	5,617.49
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	<u>6,845.90</u>	<u>74,059.99</u>	<u>89,000.00</u>	<u>83.21%</u>	<u>71,338.45</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	6,391.20	60,073.26	75,000.00	80.10%	64,625.24
FICA tax	436.41	4,165.26	6,000.00	69.42%	4,586.40
IMRF contribution	60.72	981.08	1,500.00	65.41%	550.88
Medical insurance	1,702.64	19,983.01	30,000.00	66.61%	15,963.30
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	21.90	179.90	1,050.00	17.13%	-
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	4,828.64	23,759.88	45,000.00	52.80%	42,722.12
Other miscellaneous expenses	-	500.00	-	0.00%	-
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
Total permits & licenses department	<u>13,441.51</u>	<u>112,609.52</u>	<u>168,550.00</u>	<u>66.81%</u>	<u>129,578.61</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
 STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 GENERAL FUND (CONTINUED)
 FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
EXPENDITURES (Continued)					
Housing department					
Salaries	22,170.50	227,033.68	245,000.00	92.67%	225,459.38
FICA tax	1,709.35	16,790.95	25,000.00	67.16%	16,620.78
IMRF contribution	154.40	2,720.31	5,000.00	54.41%	1,951.68
Medical insurance	1,614.20	18,365.19	60,000.00	30.61%	18,499.23
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	1,000.00	0.00%	-
Postage & mailing	-	2,742.48	10,000.00	27.42%	7,944.19
Printing	766.00	2,116.00	2,100.00	100.76%	1,277.00
Office supplies	-	1,169.24	2,500.00	46.77%	828.99
Automotive fuel	1,247.94	11,398.33	20,000.00	56.99%	16,374.01
Coronavirus expenditures	-	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	2,488.64	8,976.88	15,000.00	59.85%	13,568.59
Board ups	3,609.00	45,014.50	45,000.00	100.03%	44,831.00
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	<u>33,760.03</u>	<u>363,250.90</u>	<u>500,100.00</u>	<u>72.64%</u>	<u>555,935.11</u>
Sanitation department					
Contract collection	\$ -	\$ 1,408,593.96	\$ 1,757,180.00	80.16%	\$ 1,413,277.92
Bad debt expense	-	-	-	0.00%	(31,111.04)
Total sanitation department	<u>-</u>	<u>1,408,593.96</u>	<u>1,757,180.00</u>	<u>80.16%</u>	<u>1,382,166.88</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 February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
 STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
 GENERAL FUND (CONTINUED)
 FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
EXPENDITURES (Continued)					
Debt Service					
Principal	-	-	-	0.00%	-
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	<u>1,517,877.29</u>	<u>15,542,473.17</u>	<u>19,936,140.00</u>	<u>77.96%</u>	<u>18,624,337.80</u>
Excess (deficiency) of revenues over (under) expenditures	<u>229,297.47</u>	<u>977,923.27</u>	<u>(832,838.00)</u>		<u>(1,320,718.59)</u>
OTHER FINANCING SOURCES (USES)					
Bond proceeds	-	1,266,930.02	1,400,000.00	90.50%	1,400,000.00
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	(553,703.53)	(553,703.53)	-	0.00%	(47,416.92)
Transfers out	-	-	-	0.00%	(1,098,606.68)
Total other financing sources (uses)	<u>(553,703.53)</u>	<u>27,939.89</u>	<u>874,000.00</u>	<u>3.20%</u>	<u>659,045.78</u>
Net change in fund balance	<u>\$ (324,406.06)</u>	1,005,863.16	<u>\$ 41,162.00</u>		(661,672.81)
Fund balance (deficit) at beginning of year		<u>359,496.02</u>			<u>93,556.73</u>
Fund balance (deficit) at end of year		<u>\$ 1,365,359.18</u>			<u>\$ (568,116.08)</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF FEBRUARY 28, 2021

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,052,730.61	\$ 953,577.71
Accounts receivable		
Customers	4,602,211.88	4,566,174.82
Less: allowance for doubtful accounts	(856,619.34)	(856,619.34)
Due from other funds	1,622,929.83	2,095,530.70
 Total current assets	 6,421,252.98	 6,758,663.89
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	 6,906,781.60	 6,893,235.51
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	42,010.91	48,707.79
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	 173,863.10	 183,410.66
Noncurrent Liabilities		
Tenant deposits	21,400.00	18,800.00
Capital lease liability	33,165.62	33,165.62
City of Chicago payable	7,160,029.88	7,842,501.93
 Total noncurrent liabilities	 7,214,595.50	 7,894,467.55
 Total liabilities	 7,388,458.60	 8,077,878.21

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF FEBRUARY 28, 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>(679,796.62)</u>	<u>(997,890.32)</u>
Total net position	<u><u>\$ (653,083.00)</u></u>	<u><u>\$ (964,724.70)</u></u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
OPERATING REVENUES					
Utility charges	\$ 426,364.93	\$ 3,981,069.75	\$ 5,250,000.00	75.83%	\$ 4,521,595.73
Utility penalties	2,211.63	8,286.55	30,000.00	27.62%	24,724.38
Grants					
COVID-19	-	-	5,000.00	0.00%	-
Illinois public risk fund	-	-	-	0.00%	2,100.00
Other income	4,789.00	86,998.00	131,310.00	66.25%	113,014.00
Total revenues	433,365.56	4,076,354.30	5,416,310.00	75.26%	4,661,434.11
OPERATING EXPENSES					
Operations					
Salaries	44,946.85	391,568.80	540,000.00	72.51%	460,644.00
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	110,000.00	0.00%	-
FICA tax	3,311.23	29,398.03	60,000.00	49.00%	32,557.56
IMRF contribution	414.67	6,014.69	15,000.00	40.10%	4,005.76
Medical insurance	7,251.37	92,530.97	110,000.00	84.12%	81,806.78
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	284,668.16	2,652,836.88	3,814,090.00	69.55%	2,633,933.10
Bank fees	1,235.03	12,183.95	9,500.00	128.25%	5,451.75
Postage & mailing	-	7,648.39	15,000.00	50.99%	11,242.97
Office supplies	-	1,888.84	10,000.00	18.89%	6,663.48
Operating supplies	735.56	47,492.23	20,000.00	237.46%	20,259.98
Automotive fuel	1,247.94	11,398.33	21,500.00	53.02%	11,560.93
Auditing	-	-	-	0.00%	45,352.60
Utilities	3,647.99	34,122.19	36,400.00	93.74%	29,884.69
Liability insurance	-	69,181.86	200,000.00	34.59%	120,200.90
Coronavirus expenses	-	9,141.04	5,000.00	182.82%	-
Lease payments	-	-	15,000.00	0.00%	-
Maintenance services building & grounds	4,541.11	128,617.47	47,000.00	273.65%	39,973.34
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	-	453.49	3,000.00	15.12%	2,889.36
Maintenance supplies building	-	-	-	0.00%	-
Maintenance supplies equipment	-	2,850.00	-	0.00%	-
Maintenance supplies utility system	6,897.00	66,360.94	100,000.00	66.36%	44,204.91
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	14,823.88	84,508.79	80,000.00	105.64%	-
Other contracted services	2,488.64	8,976.88	20,000.00	44.88%	13,298.12
Other miscellaneous expenses	462.07	1,139.64	25,000.00	4.56%	15,143.85
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	376,671.50	3,663,842.16	5,327,990.00	68.77%	3,744,317.45
Operating income (loss)	56,694.06	412,512.14	88,320.00		917,116.66

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND (CONTINUED)
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February 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>\$ 56,694.06</u>	386,909.06	<u>\$ (38,703.00)</u>		1,506,542.73
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>\$ (653,083.00)</u>			<u>\$ (964,724.70)</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-SEWER FUND
AS OF FEBRUARY 28, 2021

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,516,166.91	\$ 868,003.97
Accounts receivable		
Customers	680,043.44	647,031.18
Less: allowance for doubtful accounts	(127,097.03)	(127,097.03)
Due from other funds	-	-
Total current assets	<u>2,069,113.32</u>	<u>1,387,938.12</u>
Noncurrent Assets		
Net pension asset-IMRF	<u>125,551.00</u>	<u>42,666.00</u>
Total noncurrent assets	<u>125,551.00</u>	<u>42,666.00</u>
Total assets	<u>2,194,664.32</u>	<u>1,430,604.12</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	1,217.00	1,217.00
Deferred outflow-IMRF	<u>5,936.00</u>	<u>122,280.00</u>
Total deferred outflows	<u>7,153.00</u>	<u>123,497.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	15,906.43	6,497.57
Accrued salaries payable	8,138.70	11,000.66
Accrued compensated absences	-	20,185.20
OPEB liability	40,141.00	40,141.00
Due to other funds	<u>543,022.95</u>	<u>441,445.05</u>
Total current liabilities	<u>607,209.08</u>	<u>519,269.48</u>
Total liabilities	<u>607,209.08</u>	<u>519,269.48</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>53,537.00</u>	<u>30,824.00</u>
NET POSITION		
Unrestricted (deficit)	<u>1,541,071.24</u>	<u>1,004,007.64</u>
Total net position	<u>\$ 1,541,071.24</u>	<u>\$ 1,004,007.64</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-SEWER FUND
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
OPERATING REVENUES					
Utility charges	\$ 81,715.69	\$ 787,453.89	\$ 964,250.00	81.66%	\$ 781,319.86
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Total revenues	81,715.69	787,453.89	964,250.00	81.66%	781,319.86
OPERATING EXPENSES					
Operations					
Salaries	19,404.72	161,681.59	180,000.00	89.82%	180,514.32
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	20,000.00	0.00%	-
FICA tax	1,423.25	12,241.26	18,000.00	68.01%	12,392.68
IMRF contribution	184.34	2,320.22	5,000.00	46.40%	1,362.71
Medical insurance	2,895.29	31,664.17	55,000.00	57.57%	45,261.04
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	1,000.00	0.00%	-
Bank fees	730.26	7,519.13	3,100.00	242.55%	1,652.02
Automotive fuel	624.01	5,699.79	10,000.00	57.00%	5,780.92
Auditing	-	-	-	0.00%	4,379.61
Liability insurance	-	22,278.90	56,700.00	39.29%	35,253.30
Other professional services	12,859.61	23,139.51	40,000.00	57.85%	14,363.12
Sewer main breaks	-	-	3,500.00	0.00%	-
Coronavirus expenses	-	7.57	15,000.00	0.05%	-
Other miscellaneous expenses	-	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	38,121.48	283,374.43	479,300.00	59.12%	312,695.02
Operating income (loss)	43,594.21	504,079.46	484,950.00		468,624.84
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ 43,594.21</u>	504,079.46	<u>\$ 484,950.00</u>		468,624.84
Net position at beginning of year		<u>1,036,991.78</u>			<u>535,382.80</u>
Net position at end of year		<u>\$ 1,541,071.24</u>			<u>\$ 1,004,007.64</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-MELANIE FITNESS CENTER
AS OF FEBRUARY 28, 2021

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,797.76	\$ 9,411.77
Due from other funds	-	-
Total current assets	<u>1,797.76</u>	<u>9,411.77</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>1,660,554.82</u>	<u>1,709,018.78</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	5,886.35	28,198.12
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>1,006,026.43</u>	<u>885,035.20</u>
Total current liabilities	<u>1,022,017.45</u>	<u>923,114.40</u>
Total liabilities	<u>1,022,017.45</u>	<u>923,114.40</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>(988,986.69)</u>	<u>(889,589.63)</u>
Total net position	<u>\$ 619,681.37</u>	<u>\$ 802,389.38</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-MELANIE FITNESS CENTER
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ 500.04	\$ 25,000.00	2.00%	\$ 69,327.02
Rental income	600.00	3,600.00	10,000.00	36.00%	4,500.00
Other income	-	-	-	0.00%	-
Total revenues	600.00	4,100.04	35,000.00	11.71%	73,827.02
OPERATING EXPENSES					
Operations					
Salaries	864.00	16,270.87	25,000.00	65.08%	96,086.97
FICA tax	66.08	1,236.24	2,000.00	61.81%	7,194.36
IMRF contribution	-	9.03	500.00	1.81%	457.77
Medical insurance	-	(273.30)	5,000.00	-5.47%	11,285.38
OPEB expense	-	-	50.00	0.00%	-
Training	-	-	-	0.00%	-
Advertising	-	-	500.00	0.00%	403.08
Bank fees	-	-	-	0.00%	-
Credit card fees	307.86	2,606.06	2,750.00	94.77%	4,281.49
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	4,026.34	30,783.16	30,000.00	102.61%	20,356.60
Equipment	-	-	1,500.00	0.00%	1,201.00
Maintenance services building & grounds	-	1,410.46	-	0.00%	74.15
Maintenance equipment	-	-	5,000.00	0.00%	8,168.34
Janitor supplies	-	-	-	0.00%	1,940.68
Other professional services	3,634.86	27,056.57	10,000.00	270.57%	133,216.65
Miscellaneous expenses	-	448.68	2,500.00	17.95%	4,468.06
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	8,899.14	79,800.04	87,800.00	90.89%	294,435.10
Depreciation	-	-	-	0.00%	-
Total operating expenses	8,899.14	79,800.04	87,800.00	90.89%	294,435.10
Operating income (loss)	(8,299.14)	(75,700.00)	(52,800.00)		(220,608.08)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	\$ (8,299.14)	(75,700.00)	\$ (52,800.00)		(220,608.08)
Net position at beginning of year		695,381.37			1,022,997.46
Net position at end of year		<u>\$ 619,681.37</u>			<u>\$ 802,389.38</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
AS OF FEBRUARY 28, 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	\$ 2,845,676.53	\$ 343,806.88	\$ 316,634.89	\$ 308,311.07	\$ -
Receivables other taxes	68,668.80	-	-	-	-
Due from other funds	1,648,070.24	2,522,656.77	-	179,624.70	-
Total assets	<u>\$ 4,562,415.57</u>	<u>\$ 2,866,463.65</u>	<u>\$ 316,634.89</u>	<u>\$ 487,935.77</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Liabilities:					
Accounts payable	231,507.96	-	823,666.67	-	7,343.75
Forfeiture deposit	-	-	-	-	-
Due to other funds	-	-	672,374.76	-	11,062.50
Total liabilities	<u>231,507.96</u>	<u>-</u>	<u>1,496,041.43</u>	<u>-</u>	<u>18,406.25</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	3,822,283.01	-	-	-	-
Economic development	-	2,866,463.65	-	487,935.77	-
Public safety	-	-	-	-	-
Unassigned (deficit)	-	-	(1,179,406.54)	-	(18,406.25)
Total fund balances (deficits)	<u>3,822,283.01</u>	<u>2,866,463.65</u>	<u>(1,179,406.54)</u>	<u>487,935.77</u>	<u>(18,406.25)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,562,415.57</u>	<u>\$ 2,866,463.65</u>	<u>\$ 316,634.89</u>	<u>\$ 487,935.77</u>	<u>\$ -</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
AS OF FEBRUARY 28, 2021

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 9,637.94	\$ 218,936.62	\$ 37,778.32	\$ 4,080,782.25
Receivables other taxes	-	-	-	-	-	68,668.80
Due from other funds	-	-	-	-	-	4,350,351.71
Total assets	\$ -	\$ -	\$ 9,637.94	\$ 218,936.62	\$ 37,778.32	\$ 8,499,802.76
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	-	-	-	-	-	1,062,518.38
Forfeiture deposit	-	-	-	58,884.72	-	58,884.72
Due to other funds	-	-	-	3,442.24	-	686,879.50
Total liabilities	-	-	-	62,326.96	-	1,808,282.60
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	-	-	-	-	-	3,822,283.01
Economic development	-	-	-	-	-	3,354,399.42
Public safety	-	-	9,637.94	156,609.66	37,778.32	204,025.92
Unassigned (deficit)	-	-	-	-	-	(1,197,812.79)
Total fund balances (deficits)	-	-	9,637.94	156,609.66	37,778.32	6,182,895.56
Total liabilities, deferred inflows of resources and fund balance	\$ -	\$ -	\$ 9,637.94	\$ 218,936.62	\$ 37,778.32	\$ 8,499,802.76

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED FEBRUARY 28, 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>
REVENUES					
Property tax-net	\$ -	\$ -	\$ 547,742.39	\$ 46,951.98	\$ -
Motor fuel tax allotments	692,546.43	-	-	-	-
Forfeiture Income	-	-	-	-	-
Foreign fire tax	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-
Interest income	3,944.94	-	-	-	-
Miscellaneous revenues	89,933.50	-	-	-	2,500.00
	<u>786,424.87</u>	<u>-</u>	<u>547,742.39</u>	<u>46,951.98</u>	<u>2,500.00</u>
Total revenues					
EXPENDITURES					
Current					
Pension contribution	-	-	-	-	-
Maintenance service traffic signals	78,468.26	-	-	-	-
Maintenance supplies street	252,417.20	-	-	-	-
Utilities	167,002.06	-	-	-	-
General maintenance-public works	-	-	-	-	-
Project engineering	-	-	-	-	-
Street scarification	-	-	-	-	-
Other professional services	-	135.00	310,135.00	71,970.24	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 February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED FEBRUARY 28, 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					
Salt building construction	24,776.60	-	-	-	-
New equipment	-	-	-	-	-
Vehicles	-	-	-	-	-
Total expenditures	522,664.12	135.00	310,135.00	71,970.24	20,906.25
Excess (deficiency) of revenues over (under) expenditures	263,760.75	(135.00)	237,607.39	(25,018.26)	(18,406.25)
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net changes in fund balances	263,760.75	(135.00)	237,607.39	(25,018.26)	(18,406.25)
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>\$ 3,822,283.01</u>	<u>\$ 2,866,463.65</u>	<u>\$ (1,179,406.54)</u>	<u>\$ 487,935.77</u>	<u>\$ (18,406.25)</u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
 SPECIAL REVENUE FUNDS
 FOR THE PERIOD ENDED FEBRUARY 28, 2021

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES						
Property tax-net	\$ 766,989.02	\$ 446,349.39	\$ -	\$ -	\$ -	\$ 1,808,032.78
Motor fuel tax allotments	-	-	-	-	-	692,546.43
Forfeiture Income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	33,014.64	33,014.64
Illinois rebuild grant	-	-	-	-	-	-
Interest income	-	-	-	-	-	3,944.94
Miscellaneous revenues	-	-	-	-	-	92,433.50
	<u>766,989.02</u>	<u>446,349.39</u>	<u>-</u>	<u>-</u>	<u>33,014.64</u>	<u>2,629,972.29</u>
Total revenues						
EXPENDITURES						
Current						
Pension contribution	766,989.02	446,349.39	-	-	-	1,213,338.41
Maintenance service traffic signals	-	-	-	-	-	78,468.26
Maintenance supplies street	-	-	-	-	-	252,417.20
Utilities	-	-	-	-	1,273.25	168,275.31
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	-	-	403,146.49
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 February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDED FEBRUARY 28, 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						
Salt building construction	-	-	-	-	-	24,776.60
New equipment	-	-	-	52,503.95	-	52,503.95
Vehicles	-	-	-	-	-	-
Total expenditures	766,989.02	446,349.39	-	55,946.19	13,382.09	2,208,477.30
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(55,946.19)	19,632.55	421,494.99
OTHER FINANCING SOURCES (USES)						
Transfer in	-	-	9,637.94	212,555.85	18,145.77	240,339.56
Transfer out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	9,637.94	212,555.85	18,145.77	240,339.56
Net changes in fund balances	-	-	9,637.94	156,609.66	37,778.32	661,834.55
Fund balances at beginning of year	-	-	-	-	-	5,521,061.01
Fund balances at end of year	\$ -	\$ -	\$ 9,637.94	\$ 156,609.66	\$ 37,778.32	\$ 6,182,895.56

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
AS OF FEBRUARY 28, 2021

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 94,635.88	\$ 158,498.64	\$ 92,606.17	\$ 18,253.32	\$ 363,994.01
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	\$ 1,221,105.54	\$ 649,378.37	\$ 1,236,911.26	\$ 1,310,106.08	\$ 4,417,501.25
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	-	(52,650.88)	-	-	(52,650.88)
Total liabilities	104,874.46	(6,949.92)	106,534.94	120,271.64	324,731.12
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	94,635.88	211,149.52	92,606.17	18,253.32	416,644.89
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	94,635.88	211,149.52	92,606.17	18,253.32	416,644.89
Total liabilities, deferred inflows of resources and fund balances	\$ 1,221,105.54	\$ 649,378.37	\$ 1,236,911.26	\$ 1,310,106.08	\$ 4,417,501.25

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
REVENUES					
Property taxes-net	\$ 981,530.28	\$ 331,513.02	\$ 488,143.93	\$ 1,194,023.82	\$ 2,995,211.05
Interest income	37.00	26.20	105.55	14.28	183.03
Other income	-	109,388.78	-	-	109,388.78
Total revenues	<u>981,567.28</u>	<u>440,928.00</u>	<u>488,249.48</u>	<u>1,194,038.10</u>	<u>3,104,782.86</u>
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	<u>1,269,075.00</u>	<u>553,705.00</u>	<u>1,288,975.00</u>	<u>1,450,119.09</u>	<u>4,561,874.09</u>
Excess (deficiency) of revenues over (under) expenditures	(287,507.72)	(112,777.00)	(800,725.52)	(256,080.99)	(1,457,091.23)
OTHER FINANCING SOURCES (USES)					
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	(72,381.79)	(112,777.00)	(641,189.98)	(77,038.93)	(903,387.70)
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>\$ 94,635.88</u></u>	<u><u>\$ 211,149.52</u></u>	<u><u>\$ 92,606.17</u></u>	<u><u>\$ 18,253.32</u></u>	<u><u>\$ 416,644.89</u></u>

Amounts UNAUDITED updated through February 28, 2021

Supplementary Information

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
DEBT SERVICE FUNDS
AS OF FEBRUARY 28, 2021

	<u>Current Year Actual</u>	<u>Prior Year Actual</u>
ASSETS		
Cash and cash equivalents	\$ 363,994.01	\$ 427,133.81
Property taxes receivable-net	4,053,507.24	3,549,986.75
Due from other funds	-	-
Total assets	<u>\$ 4,417,501.25</u>	<u>\$ 3,977,120.56</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	-	-
Property taxes-allowance	377,382.00	-
Due to other funds	<u>(52,650.88)</u>	<u>382,081.10</u>
Total liabilities	<u>324,731.12</u>	<u>382,081.10</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	416,644.89	45,052.71
Unassigned	<u>-</u>	<u>-</u>
Total fund balance	<u>416,644.89</u>	<u>45,052.71</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 4,417,501.25</u>	<u>\$ 3,977,120.56</u>

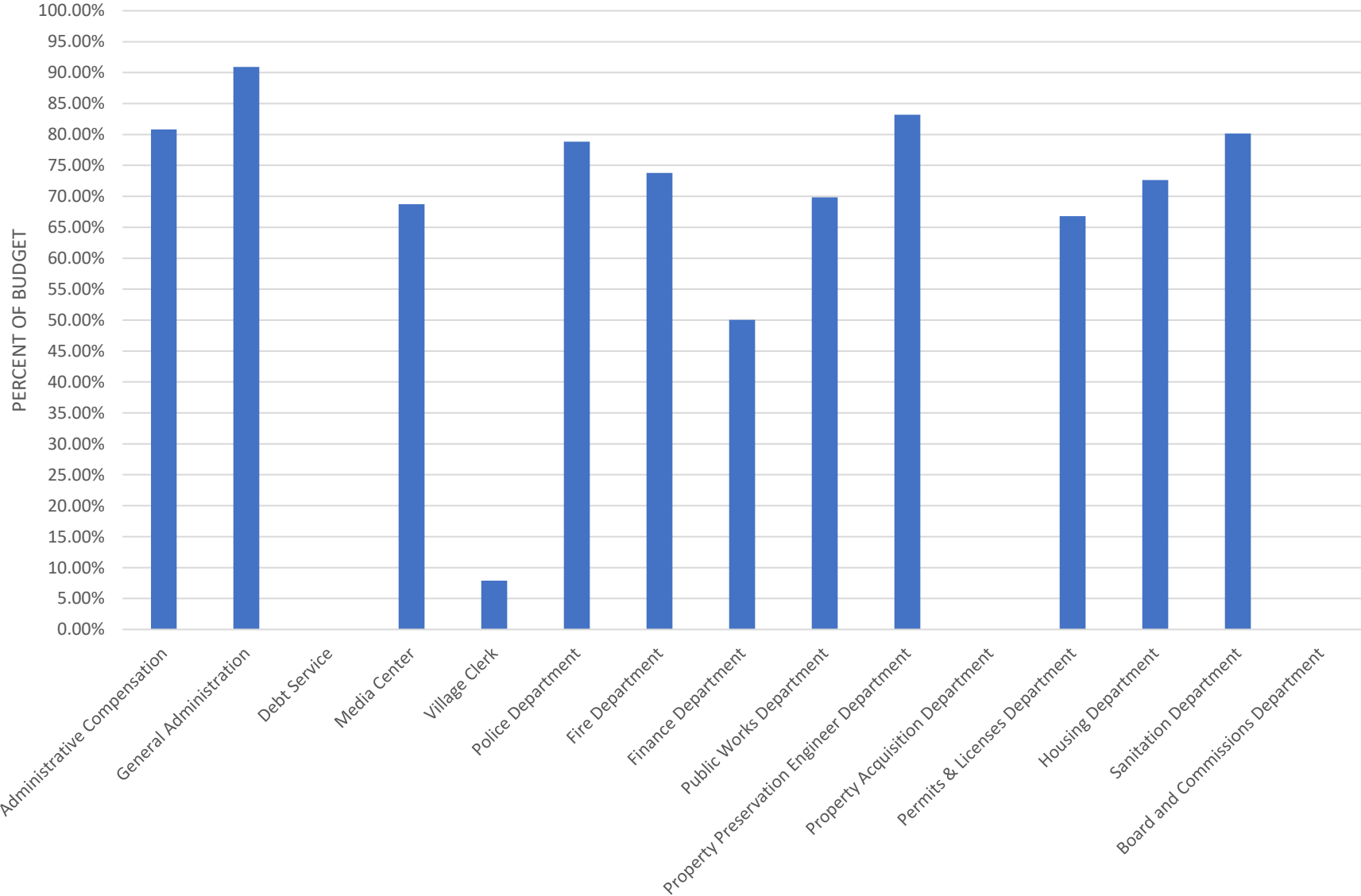
Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED FEBRUARY 28, 2021

	February Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year February Actual
REVENUES					
Property taxes-net	\$ 184,083.07	\$ 2,995,211.05	\$ 4,016,673.00	74.57%	\$ 2,535,877.51
Interest income	0.32	183.03	15,768.00	1.16%	14,684.23
Other income	-	109,388.78	110,000.00	99.44%	109,418.15
Total revenues	<u>184,083.39</u>	<u>3,104,782.86</u>	<u>4,142,441.00</u>	<u>74.95%</u>	<u>2,659,979.89</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	184,083.39	(1,457,091.23)	(476,414.00)		(1,081,865.61)
OTHER FINANCING SOURCES (USES)					
Transfers in	553,703.53	553,703.53	-	0.00%	47,416.92
Transfer out	-	-	-	0.00%	-
Total other financing sources (uses)	<u>553,703.53</u>	<u>553,703.53</u>	<u>-</u>	<u>0.00%</u>	<u>47,416.92</u>
Net changes in fund balances	<u>\$ 737,786.92</u>	<u>(903,387.70)</u>	<u>\$ (476,414.00)</u>		<u>(1,034,448.69)</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>\$ 416,644.89</u>			<u>\$ 45,052.71</u>

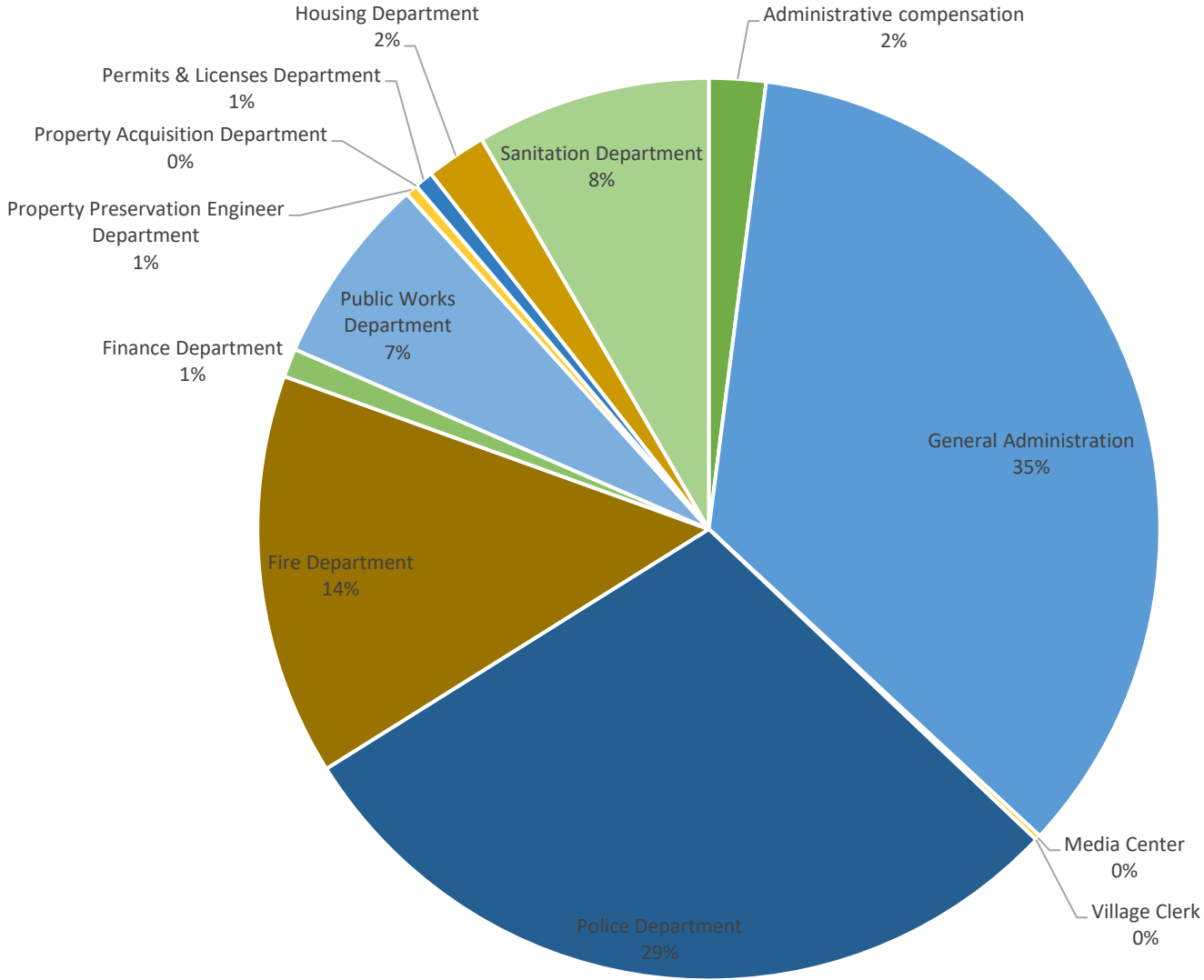
Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES
AS OF FEBRUARY 28, 2021

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 1,257,935.67
Local debt recovery	2,000.00
Bond payments commingled account	477,966.10
Dorchester	-
Clerks account	150,560.59
Clerks ub unapplied cash	176,463.90
Petty cash	16.85
Payroll checking	44,677.42
Corp IPTIP cash	1,422,509.52
Total General Fund - Unrestricted	\$ 3,532,130.05
 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 February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES (CONTINUED)
AS OF FEBRUARY 28, 2021

	Current Year Actual
Enterprise Fund	
Water	
Clerk's account	162,980.67
Clerk's account-credit card	-
Water fund checking account	889,249.94
Petty cash	500.00
Total Water	\$ 1,052,730.61
Sewer	
Clerk's account	274,660.84
Sewer	1,241,506.07
Total Sewer	\$ 1,516,166.91
Melanie Fitness Center	
Cash	1,797.76
Total Melanie Fitness Center	\$ 1,797.76
Special Revenue	
Motor Fuel Tax	2,845,676.53
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	316,634.89
TIF III Indulux	308,311.07
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
Federal Forfeiture	9,637.94
State Forfeiture	6,734.56
State Forfeiture Holding	212,202.06
Foreign Fire Tax	37,778.32

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES (CONTINUED)
AS OF FEBRUARY 28, 2021

	<u>Current Year Actual</u>
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	<u>94,635.88</u>
Total 2009A	<u>94,635.88</u>
2009B	
Bond payments commingled account	120,138.44
Escrowed bank account	<u>38,360.20</u>
Total 2009B	<u>158,498.64</u>
2009C	
Bond payments commingled account	-
Escrowed bank account	<u>92,606.17</u>
Total 2009C	<u>92,606.17</u>
Homewood Disposal Bonds	
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>\$ 363,994.01</u></u>

Amounts UNAUDITED updated through February 28, 2021

VILLAGE OF DOLTON, ILLINOIS
LONG-TERM DEBT FUNDING STATUS
AS OF FEBRUARY 28, 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	889,249.94	-	-	-	-	889,249.94
General fund restricted cash account	-	-	-	-	-	-
Water fund checking account	<u>889,249.94</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>889,249.94</u>
Debt service balances	<u>-</u>	<u>94,635.88</u>	<u>158,498.64</u>	<u>92,606.17</u>	<u>18,253.32</u>	<u>363,994.01</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>477,966.10</u>
Unfunded (overfunded) balance	<u>\$ (889,249.94)</u>	<u>\$ (94,635.88)</u>	<u>\$ (158,498.64)</u>	<u>\$ (92,606.17)</u>	<u>\$ (18,253.32)</u>	<u>\$(1,731,210.05)</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 MARCH 19, 2021

	0 Days	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Total Accounts Receivable
District 1	\$ 645.49	\$ (444.76)	\$ (1,858.09)	\$ 88,268.29	\$ 4,203.85	\$ 657,279.15	\$ 748,093.93
District 2	40.00	(5,179.35)	209,856.00	(38,876.93)	966.89	808,347.22	975,153.83
District 3	-	434,237.67	(1,169.81)	(24,015.80)	144,070.85	699,600.11	1,252,723.02
District 4	-	98,540.34	7,980.60	3,553.77	7,653.35	926,978.73	1,044,706.79
District 6-8	-	22,839.70	5,779.39	926.46	4,529.25	180,538.90	214,613.70
	<u>\$ 685.49</u>	<u>\$ 549,993.60</u>	<u>\$ 220,588.09</u>	<u>\$ 29,855.79</u>	<u>\$ 161,424.19</u>	<u>\$ 3,272,744.11</u>	<u>\$ 4,235,291.27</u>

Amounts UNAUDITED updated through February 28, 2021