

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

OCTOBER 31, 2018

VILLAGE OF DOLTON, ILLINOIS
TABLE OF CONTENTS
PERIOD ENDED OCTOBER 31, 2018

| | <u>Page(s)</u> |
|--|----------------|
| FUND FINANCIAL STATEMENTS | |
| Balance Sheet-General Fund | 1-2 |
| Statement of Detailed Revenue, Expenditures and Changes in Fund Balance-General Fund | 3-10 |
| Balance Sheet-Enterprise Fund-Water Fund | 11 |
| Statement of Revenue, Expense and Changes in Net Position Enterprise Fund-Water Fund | 12 |
| Balance Sheet-Enterprise Fund-Sewer Fund | 13 |
| Statement of Revenue, Expense and Changes in Net Position Enterprise Fund-Sewer Fund | 14 |
| Balance Sheet-Enterprise Fund-Melanie Fitness Center | 15 |
| Statement of Revenue, Expense and Changes in Net Position Enterprise Fund-Melanie Fitness Center | 16 |
| Balance Sheet-Special Revenue Fund Motor Fuel Tax | 17 |
| Statement of Revenues, Expenditures and Changes In Fund Balance-Special Revenue Fund Motor Fuel Tax | 18 |
| Balance Sheet-Special Revenue Fund TIF I I-94 Sibley | 19 |
| Statement of Revenues, Expenditures and Changes In Fund Balance-Special Revenue Fund TIF I I-94 Sibley | 20 |
| Balance Sheet-Special Revenue Fund TIF II Sibley Woodlawn | 21 |
| Statement of Revenues, Expenditures and Changes In Fund Balance-Special Revenue Fund TIF II Sibley Woodlawn | 22 |
| Balance Sheet-Special Revenue Fund TIF III Indulux | 23 |
| Statement of Revenues, Expenditures and Changes In Fund Balance-Special Revenue Fund TIF III Indulux | 24 |
| Balance Sheet-Debt Service Funds | 25 |
| Statement of Revenues, Expenditures and Changes In Fund Balance-Debt Service Funds | 26 |

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND
AS OF OCTOBER 31, 2018

| | Current Year Actual | Prior Year Actual |
|---|------------------------|------------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ (3,996,245.91) | \$ (1,496,514.94) |
| Restricted cash | 852,159.67 | 865,397.91 |
| Receivables | | |
| Property taxes-net | 4,686,242.02 | 4,686,242.02 |
| Refuse | 740,979.62 | 743,794.59 |
| Loans | - | 634.93 |
| Other taxes | 1,051,174.63 | 1,051,174.63 |
| Other | 879,445.54 | 879,445.54 |
| Due from other funds | 3,536,113.64 | 1,025,244.92 |
| Due from other governmental agencies | | |
| Park district | 300,000.00 | 300,000.00 |
| Less: allowance for uncollectible | (300,000.00) | (300,000.00) |
| Inventories | 16,629.03 | 16,629.03 |
| Land held for resale | 245,712.00 | 245,712.00 |
| Prepaid items | 67,931.66 | 67,931.66 |
| | <u>\$ 8,080,141.90</u> | <u>\$ 8,085,692.29</u> |
| LIABILITIES | | |
| Accounts payable | 264,024.54 | 264,024.54 |
| Accrued salaries payable | 339,489.98 | 339,489.98 |
| Due to other funds | 6,344,004.54 | 6,421,880.54 |
| Due to pension funds | 325,549.63 | 325,549.63 |
| Unclaimed property checks | 21,709.29 | 21,709.29 |
| Utility overpayments | 125,178.25 | 86,916.74 |
| Payroll withholdings | 34,159.64 | 14,351.69 |
| Sales tax incentive payable | 116,074.11 | 116,074.11 |
| Escrow deposits | 154,500.00 | 94,500.00 |
| Red light fees payable | 116,811.26 | 116,811.26 |
| Tax anticipation warrants payable | 855,555.80 | 855,555.80 |
| Other liabilities | 6,003.06 | 6,003.06 |
| | <u>8,703,060.10</u> | <u>8,662,866.64</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Property taxes levied for subsequent year | 4,686,242.02 | 4,686,242.02 |
| Grants | 28,877.22 | 28,877.22 |
| | <u>4,715,119.24</u> | <u>4,715,119.24</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
GENERAL FUND
AS OF OCTOBER 31, 2018

| | Current Year Actual | Prior Year Actual |
|---|------------------------|----------------------|
| FUND BALANCES | | |
| Nonspendable | | |
| Prepaid items | \$ 67,931.66 | \$ 67,931.66 |
| Restricted | | |
| Grants | 17,301.40 | 17,294.15 |
| Capital improvement | 572,716.79 | 572,116.99 |
| Public safety | 262,141.48 | 275,986.77 |
| Unassigned (deficit) | (6,258,128.77) | (6,225,623.16) |
| Total fund balances (deficit) | (5,338,037.44) | (5,292,293.59) |
| Total liabilities, deferred inflows of resources and fund balances | \$ 8,080,141.90 | \$ 8,085,692.29 |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|-----------------------------------|-------------------|----------------------------------|-----------------------|----------------------|
| REVENUES | | | | |
| Property taxes-net | \$ 251,218.32 | \$ 1,821,653.59 | \$ 4,503,718.20 | \$ 3,627,701.71 |
| Property taxes-pension | 35,179.72 | 909,385.12 | - | 1,178,476.57 |
| Other taxes | | | | |
| Home rule sales tax | 63,917.30 | 389,129.65 | 680,000.00 | 692,602.44 |
| Hotel tax | - | 3,600.00 | 7,200.00 | 3,600.00 |
| Sales tax | 170,688.08 | 1,022,615.71 | 1,900,000.00 | 1,896,930.28 |
| Simplified municipal telecom tax | 28,759.75 | 172,633.80 | 350,000.00 | 335,145.59 |
| Transfer tax | 42,172.50 | 155,495.50 | 200,000.00 | 222,985.66 |
| Utilities tax | - | 595,017.36 | 1,320,000.00 | 1,330,157.72 |
| Video gaming tax | 15,765.32 | 143,207.60 | 150,000.00 | 221,260.29 |
| Other taxes | 6,387.80 | 44,518.46 | 20,000.00 | 61,637.90 |
| Total taxes | <u>614,088.79</u> | <u>5,257,256.79</u> | <u>9,130,918.20</u> | <u>9,570,498.16</u> |
| Intergovernmental | | | | |
| State income tax | 220,845.77 | 1,171,124.68 | 2,000,000.00 | 2,092,991.96 |
| Personal property replacement tax | 32,377.59 | 117,686.45 | 225,000.00 | 216,551.61 |
| Local motor fuel tax | 2,591.11 | 20,571.43 | 47,000.00 | 50,022.02 |
| 911 service surcharge | 805.00 | 5,924.39 | 9,660.00 | 9,741.62 |
| Grants | - | 24,208.00 | - | 282,681.78 |
| Total intergovernmental | <u>256,619.47</u> | <u>1,339,514.95</u> | <u>2,281,660.00</u> | <u>2,651,988.99</u> |
| Licenses | | | | |
| Rental | 1,870.00 | 14,270.00 | 60,000.00 | 55,320.00 |
| Vehicle | 5,755.00 | 282,210.00 | 339,207.00 | 339,536.50 |
| Business | 175.00 | 12,322.00 | 90,000.00 | 105,584.99 |
| Animal | 15.00 | 3,585.00 | 5,000.00 | 5,175.00 |
| Cable franchise | 1,640.00 | 119,558.71 | 220,000.00 | 240,055.32 |
| Illinois bell franchise | - | 5,455.74 | 21,822.96 | 21,822.96 |
| Contractors | 5,300.00 | 33,000.00 | 45,000.00 | 54,950.00 |
| Other licenses | 1,035.00 | 35,980.00 | 2,500.00 | 6,435.00 |
| Liquor | 1,200.00 | 24,300.00 | 15,000.00 | 32,205.00 |
| Inspection fees | 12,908.60 | 78,834.19 | 100,000.00 | 161,895.40 |
| Fire fees | 200.00 | 14,800.00 | 9,400.00 | 6,670.00 |
| Total licenses | <u>30,098.60</u> | <u>624,315.64</u> | <u>907,929.96</u> | <u>1,029,650.17</u> |
| Permits | | | | |
| Building | 31,213.30 | 128,370.14 | 250,000.00 | 242,241.87 |
| Other permits | 225.00 | 955.00 | 3,750.00 | 1,232.36 |
| Total permits | <u>31,438.30</u> | <u>129,325.14</u> | <u>253,750.00</u> | <u>243,474.23</u> |
| Charge for services | | | | |
| Utilities charges | 164,742.48 | 830,351.08 | 1,452,534.00 | 1,746,812.77 |
| Utilities penalties | 80.00 | 1,150.00 | - | 1,440.00 |
| Special police services | 15,800.52 | 34,256.36 | 50,000.00 | 114,463.55 |
| Total charge for services | <u>180,623.00</u> | <u>865,757.44</u> | <u>1,502,534.00</u> | <u>1,862,716.32</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|------------------------------------|---------------------|----------------------------------|-----------------------|----------------------|
| REVENUES (Continued) | | | | |
| Fines and forfeitures | | | | |
| Red light fees | \$ 46,530.29 | \$ 196,840.02 | \$ 500,000.00 | \$ 1,124,495.33 |
| Towing fees | 7,000.00 | 63,300.00 | 170,000.00 | 168,850.00 |
| Court fines | 2,330.00 | 29,044.54 | 100,000.00 | 105,191.41 |
| Parking fines | 8,450.00 | 64,680.50 | 50,000.00 | 77,609.33 |
| Housing fines | 50,138.75 | 210,896.75 | 200,000.00 | 254,421.30 |
| Municipal collections | 35,485.84 | 175,088.61 | 127,000.00 | 395,554.72 |
| Local debt recovery collections | - | 501,942.81 | 350,000.00 | 404,937.10 |
| Other fines | 9,215.00 | 61,032.50 | 100,000.00 | 109,662.00 |
| Forfeiture income | - | 19,765.46 | 50,000.00 | 30,664.81 |
| Total fines | <u>159,149.88</u> | <u>1,322,591.19</u> | <u>1,647,000.00</u> | <u>2,671,386.00</u> |
| Interest income | <u>209.21</u> | <u>9,138.60</u> | <u>4,000.00</u> | <u>7,467.65</u> |
| Other | | | | |
| Escrow forfeiture | - | - | - | 76,450.00 |
| Sponsorships | - | 4,600.00 | 5,000.00 | 17,920.00 |
| BAB rebate | - | - | 104,000.00 | - |
| Rental income | 3,307.50 | 25,167.70 | 50,538.00 | 87,547.55 |
| Retiree insurance contribution | 3,653.19 | 18,489.09 | 55,000.00 | - |
| Employee medical contribution | - | - | 374,759.52 | - |
| Employee IMRF contribution | - | - | 120,048.36 | - |
| Workers compensation reimbursement | 6,448.04 | 36,577.68 | 25,000.00 | 127,271.02 |
| Miscellaneous | 46,637.10 | 150,591.31 | 150,000.00 | 480,596.69 |
| Total other | <u>60,045.83</u> | <u>235,425.78</u> | <u>884,345.88</u> | <u>789,785.26</u> |
| Total revenues | <u>1,332,273.08</u> | <u>9,783,325.53</u> | <u>16,612,138.04</u> | <u>18,826,966.78</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|--|-------------------|----------------------------------|-----------------------|----------------------|
| EXPENDITURES | | | | |
| Administrative compensation | | | | |
| Salaries | \$ 20,584.85 | \$ 90,005.88 | \$ 142,680.00 | \$ 140,781.47 |
| Salaries-elected official allowance | - | 37,333.47 | 112,000.00 | 110,483.65 |
| FICA tax | 1,574.70 | 9,741.22 | 19,483.02 | 21,694.90 |
| IMRF contribution | 585.13 | 3,617.36 | 7,234.92 | 10,041.55 |
| Medical insurance | 9,274.28 | 55,645.68 | 111,291.36 | 111,760.36 |
| Total administrative compensation | <u>32,018.96</u> | <u>196,343.61</u> | <u>392,689.30</u> | <u>394,761.93</u> |
| General administration | | | | |
| Salaries | 44,877.60 | 176,870.40 | 194,000.00 | 369,039.56 |
| FICA tax | 3,379.54 | 13,096.52 | 15,340.70 | 29,296.03 |
| IMRF contribution | 1,350.90 | 5,122.47 | 8,276.22 | 12,289.93 |
| Medical insurance | 4,997.86 | 82,929.23 | 105,626.71 | 173,534.28 |
| Medical insurance-retirees | 4,174.99 | 23,875.91 | 110,651.04 | 13,123.13 |
| Life insurance | - | - | - | - |
| Unemployment compensation | - | 17,542.36 | 150,000.00 | 55,764.41 |
| Worker's compensation | 62,825.00 | 401,768.00 | 753,900.00 | 714,078.00 |
| Membership dues | - | 2,691.89 | 22,000.00 | 28,712.89 |
| Training | - | - | 6,000.00 | 2,259.00 |
| Janitorial services | - | - | 5,000.00 | 2,532.00 |
| Bank fees | 1,123.12 | 39,635.55 | 60,000.00 | 687,711.67 |
| Postage & mailing | 26.20 | 311.53 | 1,000.00 | 4,776.20 |
| Printing | - | 1,663.00 | 2,500.00 | 2,094.36 |
| Publishing | - | - | - | - |
| Office supplies | 105.99 | 2,072.13 | 7,000.00 | 6,553.91 |
| Operating supplies | - | 285.45 | - | 119.82 |
| Court reporting & filing fee | - | - | - | - |
| Legal fees | 16,250.11 | 137,570.20 | 300,000.00 | 314,466.36 |
| Auditing | 9,030.00 | 50,828.75 | 100,000.00 | 122,744.50 |
| Medical services & drug testing | 183.00 | 2,005.00 | 10,000.00 | 7,741.00 |
| Settlements | - | 25.00 | 9,500.00 | 17,643.73 |
| Telephone | 12,793.28 | 76,533.42 | 200,000.00 | 187,619.45 |
| Utilities | 22,533.27 | 172,958.58 | 200,000.00 | 15,495.10 |
| Liability insurance | 157,042.22 | 599,247.82 | 959,500.00 | 988,536.83 |
| Maintenance services building & grounds | 2,798.10 | 8,085.48 | 5,000.00 | 4,991.22 |
| Maintenance services equipment | 9.98 | 4,775.68 | 5,000.00 | 13,343.23 |
| Maintenance supplies buildings & grounds | - | 566.66 | - | - |
| Other professional services | 19,900.09 | 78,640.67 | 250,000.00 | 230,755.44 |
| Other contractual services | 73,688.36 | 413,155.81 | 762,600.00 | 721,170.64 |
| Special events & activities | - | 3,970.67 | 10,000.00 | 15,871.51 |
| Senior services | - | - | - | 80.00 |
| Other miscellaneous expenses | 9,340.89 | 157,547.43 | 150,000.00 | 558,142.70 |
| Total general administration | <u>446,430.50</u> | <u>2,473,775.61</u> | <u>4,402,894.67</u> | <u>5,300,486.90</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|--|-------------------|----------------------------------|-----------------------|----------------------|
| EXPENDITURES (Continued) | | | | |
| Media center | | | | |
| Salaries | \$ 9,601.28 | \$ 29,911.68 | \$ - | \$ 47,941.17 |
| FICA tax | 727.35 | 2,209.60 | - | 3,763.37 |
| IMRF contribution | 302.44 | 942.20 | - | 2,130.67 |
| Medical insurance | 536.97 | 2,727.77 | - | 5,308.97 |
| Publishing | - | - | - | - |
| Office supplies | - | 12.99 | - | 148.47 |
| Operating supplies | - | - | - | - |
| Other professional services | 775.00 | 1,225.00 | 50,000.00 | 5,240.00 |
| Capital outlay | | | | |
| Equipment | - | - | - | 2,159.23 |
| Total media center | <u>11,943.04</u> | <u>37,029.24</u> | <u>50,000.00</u> | <u>66,691.88</u> |
| Village Clerk | | | | |
| Salaries | - | 1,000.00 | 3,000.00 | 3,000.00 |
| Publishing | - | - | 20,000.00 | - |
| Office supplies | - | - | - | - |
| Other professional services | - | 900.00 | 3,750.00 | 2,366.07 |
| Total Village Clerk | <u>-</u> | <u>1,900.00</u> | <u>26,750.00</u> | <u>5,366.07</u> |
| Police department | | | | |
| Salaries | 187,196.25 | 1,528,760.67 | 2,949,402.49 | 3,006,274.95 |
| Salaries overtime | 28,367.98 | 208,149.11 | 675,205.00 | 675,205.15 |
| Salaries crossing guards | 52,156.50 | 52,156.50 | 147,840.00 | 114,716.95 |
| Salaries management | 59,589.07 | 381,193.91 | 816,080.48 | 947,836.83 |
| FICA tax | 7,685.19 | 49,319.50 | 101,995.74 | 110,940.98 |
| IMRF contribution | 1,681.29 | 10,943.56 | 20,441.68 | 26,989.23 |
| Pension contribution | 20,411.88 | 520,154.82 | - | 721,564.12 |
| Medical insurance | 60,283.16 | 358,748.19 | 700,458.80 | 699,157.55 |
| Uniform allowance | - | 15,685.00 | 31,600.00 | 33,215.17 |
| Dues | - | 50.00 | 1,500.00 | 1,250.00 |
| Organization memberships | - | 1,000.00 | 8,000.00 | 2,550.00 |
| Training | - | 6,101.60 | 25,000.00 | 26,974.00 |
| Public education | 254.95 | 254.95 | 4,000.00 | 450.00 |
| Janitorial services | 1,294.30 | 4,094.30 | 18,200.00 | 11,492.25 |
| Postage & mailing | - | - | 2,000.00 | - |
| Publishing | - | - | - | - |
| Office supplies | 1,318.90 | 6,831.28 | 10,000.00 | 15,622.24 |
| Operating supplies | 365.00 | 10,228.18 | 17,000.00 | 23,750.28 |
| Radio & dispatch | - | - | - | - |
| Automotive fuel | 3,752.76 | 37,548.04 | 75,000.00 | 73,052.94 |
| Traveling expenses | - | - | 3,000.00 | 1,420.91 |
| Maintenance services building & grounds | 1,247.06 | 6,226.90 | 1,000.00 | 8,514.21 |
| Maintenance services equipment | - | - | 4,500.00 | 3,490.00 |
| Maintenance services vehicle | 13,755.87 | 54,570.33 | 80,000.00 | 174,325.20 |
| Maintenance supplies buildings & grounds | 17.99 | 17.99 | 2,000.00 | 286.73 |
| Maintenance supplies equipment | 174.67 | 1,195.35 | 2,000.00 | 2,710.90 |
| Maintenance supplies vehicles | - | 1,215.68 | 3,000.00 | 14,658.73 |
| Other professional services | 5,365.64 | 17,147.04 | 76,800.00 | 43,015.22 |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|--|-------------------|----------------------------------|-----------------------|----------------------|
| EXPENDITURES (Continued) | | | | |
| Police department (Continued) | | | | |
| Other contractual services | \$ 2,181.89 | \$ 27,011.79 | \$ 100,000.00 | \$ 28,347.55 |
| Other miscellaneous expenses | 1,955.44 | 22,846.34 | 30,000.00 | 58,696.45 |
| Forfeiture purchases | 933.80 | 22,859.99 | - | 80,376.50 |
| Informant payments | - | - | 6,000.00 | - |
| Capital outlay | | | | |
| Equipment | - | 5,279.01 | 30,000.00 | 28,205.00 |
| Vehicle | - | - | - | - |
| Total police department | 449,989.59 | 3,349,590.03 | 5,942,024.19 | 6,935,090.04 |
| Fire department | | | | |
| Salaries | 118,773.92 | 779,726.60 | 1,546,012.74 | 1,518,848.86 |
| Salaries overtime | 32,375.71 | 295,382.94 | 469,128.00 | 469,128.06 |
| Salaries management | 12,207.84 | 79,670.72 | 148,588.65 | 183,247.13 |
| FICA tax | 3,014.77 | 21,095.42 | 33,784.22 | 40,310.80 |
| IMRF contribution | 86.48 | 561.30 | 1,111.35 | 720.53 |
| Pension contribution | 14,767.84 | 389,230.30 | - | 456,912.45 |
| Medical insurance | 29,419.05 | 177,434.25 | 392,126.52 | 353,759.46 |
| Uniform allowance | 351.50 | 6,958.25 | 15,000.00 | 17,493.91 |
| Dues | - | - | - | - |
| Organization memberships | 375.00 | 3,750.00 | 2,597.50 | 6,604.24 |
| Training | 360.95 | 1,050.95 | 18,750.00 | 8,240.00 |
| Public education | - | 1,510.00 | 3,000.00 | 4,000.00 |
| Janitorial services | - | - | - | - |
| Publishing | - | - | - | - |
| Office supplies | - | 611.33 | 4,500.00 | 4,820.73 |
| Operating supplies | 30.00 | 3,183.91 | 25,000.00 | 15,263.09 |
| Postage & mailing | - | - | - | - |
| Radio & dispatch | - | - | - | - |
| Automotive fuel | 2,345.50 | 23,467.64 | 47,700.00 | 45,658.53 |
| Traveling expenses | - | - | - | - |
| Legal fees | - | - | 10,000.00 | 2,637.50 |
| Maintenance services building & grounds | - | 2,078.13 | 50,520.00 | 6,286.61 |
| Maintenance services equipment | - | 2,564.15 | - | 34,528.27 |
| Maintenance services vehicle | 2,622.99 | 15,539.84 | - | 27,222.45 |
| Maintenance supplies buildings & grounds | 4.99 | 207.53 | - | - |
| Maintenance supplies equipment | - | 990.00 | - | 5,905.21 |
| Maintenance supplies vehicles | - | 2,813.50 | - | 5,249.90 |
| Other professional services | 4,200.00 | 9,800.00 | 40,588.80 | 18,075.76 |
| Other contractual services | 46.57 | 93.14 | 134,250.46 | 85,178.78 |
| Miscellaneous 2% account purchases | - | - | - | - |
| Grant purchases | 672.50 | 17,018.88 | - | - |
| Other miscellaneous expenses | 942.34 | 3,110.28 | 8,500.00 | 11,896.03 |
| Capital outlay | | | | |
| Equipment | - | - | - | 98,400.00 |
| Vehicles | - | - | - | 28,488.00 |
| Total fire department | 222,597.95 | 1,837,849.06 | 2,951,158.24 | 3,448,876.30 |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|--|-------------------|----------------------------------|-----------------------|----------------------|
| EXPENDITURES (Continued) | | | | |
| Finance department | | | | |
| Salaries | \$ 4,230.40 | \$ 27,497.60 | \$ 95,000.00 | \$ 54,923.71 |
| FICA tax | 1,090.16 | 2,724.27 | 7,267.50 | 5,560.52 |
| IMRF contribution | 463.97 | 1,196.90 | 2,992.50 | 2,520.00 |
| Medical insurance | 675.56 | 3,595.23 | 26,033.52 | 4,026.71 |
| Organization memberships | - | 300.00 | 500.00 | 300.00 |
| Training | - | 150.00 | 500.00 | 150.00 |
| Office supplies | - | 42.99 | 500.00 | 929.41 |
| Total finance department | 6,460.09 | 35,506.99 | 132,793.52 | 68,410.35 |
| Public works department | | | | |
| Salaries | (19,931.33) | 290,119.98 | 787,924.00 | 808,761.97 |
| Salaries overtime | (2,697.66) | 6,885.27 | 50,000.00 | 83,750.85 |
| Salaries management | (17,522.37) | 42,142.01 | 70,000.00 | 156,635.53 |
| FICA tax | (3,426.53) | 24,620.27 | 68,495.35 | 80,608.26 |
| IMRF contribution | (1,264.75) | 10,683.29 | 28,979.03 | 45,673.33 |
| Medical insurance | 16,678.21 | 100,408.56 | 247,322.28 | 229,709.49 |
| Uniform allowance | 2,115.70 | 24,921.55 | 40,000.00 | 37,225.54 |
| Dues | - | - | 600.00 | 100.00 |
| Organization memberships | - | - | - | - |
| Training | - | 900.00 | 1,500.00 | 713.00 |
| Public education | - | - | - | - |
| Postage & mailing | - | - | - | - |
| Office supplies | 132.46 | 1,001.81 | 5,000.00 | 4,131.03 |
| Operating supplies | - | 142.45 | 10,000.00 | 4,940.84 |
| Radio & dispatch | - | - | - | - |
| Automotive fuel | 2,345.47 | 23,467.49 | 75,000.00 | 51,859.46 |
| Equipment rentals | 127.38 | 478.99 | 5,000.00 | 5,532.32 |
| Telephone | - | - | - | - |
| Utilities | 128.06 | 741.15 | 3,000.00 | 3,564.75 |
| Maintenance services building & grounds | 8,809.08 | 33,772.89 | 75,000.00 | 69,099.93 |
| Maintenance services equipment | 5,217.26 | 27,150.88 | 65,000.00 | 80,711.87 |
| Maintenance services vehicle | 7,792.64 | 43,538.68 | 80,000.00 | 101,037.18 |
| Maintenance services sidewalks | (16,700.00) | 55,425.00 | - | 83,725.00 |
| Maintenance services other | 116.25 | 3,415.87 | 3,500.00 | 8,687.20 |
| Maintenance supplies buildings & grounds | - | 322.36 | - | 524.03 |
| Maintenance supplies equipment | - | 414.86 | - | 9,276.80 |
| Maintenance supplies vehicles | - | 502.57 | 10,000.00 | 10,691.85 |
| Maintenance supplies street repair | - | - | - | - |
| Maintenance supplies street lighting | 1,800.00 | 3,764.06 | 25,000.00 | 3,144.33 |
| Maintenance supplies signs | 606.60 | 1,042.10 | 10,000.00 | 1,353.80 |
| Janitorial supplies | - | - | 1,200.00 | - |
| Other professional services | 4,345.00 | 18,234.54 | 65,000.00 | 70,268.81 |
| Other contractual services | - | 960.00 | - | 17,580.00 |
| Tree maintenance | 3,260.00 | 7,450.00 | 10,000.00 | 7,750.00 |
| Village hall expenses | - | 3,367.20 | - | 4,353.28 |
| Street lighting | - | - | - | - |
| Other miscellaneous expenses | - | - | - | 1,738.03 |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|-------------------------------------|-------------------|----------------------------------|-----------------------|----------------------|
| EXPENDITURES (Continued) | | | | |
| Public works department (Continued) | | | | |
| Capital outlay | | | | |
| Equipment | \$ - | \$ 21,928.00 | \$ - | \$ 21,928.00 |
| Vehicle | - | - | - | - |
| Total public works department | <u>(8,068.53)</u> | <u>747,801.83</u> | <u>1,737,520.66</u> | <u>2,005,076.48</u> |
| PPE department | | | | |
| Salaries | 10,498.80 | 40,110.80 | - | 72,772.21 |
| FICA tax | - | 2,157.20 | - | 3,574.81 |
| IMRF contribution | - | 932.80 | - | 3,312.11 |
| Medical insurance | 635.78 | 5,744.64 | - | 13,481.06 |
| Other miscellaneous expenses | - | 159.91 | - | - |
| Total ppe department | <u>11,134.58</u> | <u>49,105.35</u> | <u>-</u> | <u>93,140.19</u> |
| Building department | | | | |
| Salaries | 7,885.20 | 56,069.00 | 94,306.92 | 87,847.89 |
| FICA tax | 588.48 | 4,192.19 | 7,214.48 | 7,130.09 |
| IMRF contribution | 176.63 | 1,069.50 | 2,086.15 | 2,743.36 |
| Medical insurance | 1,097.93 | 6,475.03 | 18,005.04 | 14,370.18 |
| Seminars | - | - | 1,500.00 | - |
| Postage & mailing | - | - | 6,000.00 | - |
| Printing | 42.00 | 530.99 | 400.00 | 36.00 |
| Office supplies | - | 310.09 | - | 315.97 |
| Other professional services | - | 2,800.00 | - | 11,200.00 |
| Other contractual services | 6,118.75 | 28,387.25 | 1,000.00 | 14,644.37 |
| Other miscellaneous expenses | - | 185.16 | 9,000.00 | 1,357.40 |
| Capital outlay | | | | |
| Equipment | - | 349.00 | 1,000.00 | - |
| Total building department | <u>15,908.99</u> | <u>100,368.21</u> | <u>140,512.59</u> | <u>139,645.26</u> |
| Housing department | | | | |
| Salaries | 16,973.20 | 109,220.36 | 214,891.54 | 214,173.48 |
| FICA tax | 1,221.38 | 7,969.19 | 14,817.28 | 16,768.91 |
| IMRF contribution | 534.65 | 3,471.91 | 6,769.08 | 8,655.06 |
| Medical insurance | 2,362.76 | 18,348.29 | 41,655.00 | 37,284.28 |
| Dues | - | 4,500.00 | 4,500.00 | 4,500.00 |
| Seminars | - | - | 1,000.00 | 230.00 |
| Postage & mailing | 3,986.75 | 10,603.63 | 15,238.82 | 19,185.69 |
| Printing | - | 1,532.00 | 744.00 | 1,766.00 |
| Office supplies | - | 487.79 | 2,500.00 | 1,061.84 |
| Automotive fuel | 938.19 | 9,386.98 | 15,000.00 | 18,263.15 |
| Maintenance services vehicle | 1,417.21 | 1,857.41 | 6,000.00 | 5,793.57 |
| Other professional services | - | - | - | - |
| Other contractual services | 5,340.00 | 23,741.00 | 25,000.00 | 39,630.88 |
| Board ups | 3,369.00 | 14,869.00 | 15,000.00 | 17,212.00 |
| Lawn care | 14,210.00 | 46,875.00 | 85,000.00 | 82,520.00 |
| Other miscellaneous expenses | 13.16 | 336.62 | 3,000.00 | 3,092.43 |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF DETAILED REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|---|-----------------------|----------------------------------|------------------------|--------------------------|
| EXPENDITURES (Continued) | | | | |
| Housing department (Continued) | | | | |
| Capital outlay | | | | |
| Equipment | \$ - | \$ 1,168.73 | \$ - | \$ - |
| Total housing department | <u>50,366.30</u> | <u>254,367.91</u> | <u>451,115.72</u> | <u>470,137.29</u> |
| Sanitation department | | | | |
| Contract collection | - | 708,532.70 | 1,680,000.00 | 1,684,835.55 |
| Bad debt expense | - | - | - | (21,844.08) |
| Total sanitation department | <u>-</u> | <u>708,532.70</u> | <u>1,680,000.00</u> | <u>1,662,991.47</u> |
| Board and commissions department | | | | |
| Other professional services | - | - | 5,000.00 | 5,578.11 |
| Other miscellaneous expenses | - | - | - | - |
| Total board and commissions department | <u>-</u> | <u>-</u> | <u>5,000.00</u> | <u>5,578.11</u> |
| Debt Service | | | | |
| Principal | 122,222.22 | 733,333.32 | 855,555.54 | - |
| Interest | 882.01 | 12,098.22 | 28,000.00 | 67,902.48 |
| Total debt service | <u>123,104.23</u> | <u>745,431.54</u> | <u>883,555.54</u> | <u>67,902.48</u> |
| Total expenditures | <u>1,361,885.70</u> | <u>10,537,602.08</u> | <u>18,796,014.43</u> | <u>20,664,154.75</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(29,612.62)</u> | <u>(754,276.55)</u> | <u>(2,183,876.39)</u> | <u>(1,837,187.97)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Bond proceeds | - | 708,532.70 | 900,000.00 | 1,300,000.00 |
| Sale of fixed assets | - | - | 600,000.00 | - |
| Transfers in | - | - | - | 655,302.94 |
| Transfers out | - | - | - | (2,548,246.59) |
| Total other financing sources (uses) | <u>-</u> | <u>708,532.70</u> | <u>1,500,000.00</u> | <u>(592,943.65)</u> |
| Net change in fund balance | (29,612.62) | (45,743.85) | (683,876.39) | (2,430,131.62) |
| Fund balance (deficit) at beginning of year | - | (5,292,293.59) | - | (2,862,161.97) |
| Fund balance (deficit) at end of year | <u>\$ (29,612.62)</u> | <u>\$ (5,338,037.44)</u> | <u>\$ (683,876.39)</u> | <u>\$ (5,292,293.59)</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-WATER FUND
AS OF OCTOBER 31, 2018

| | Current Year Actual | Prior Year Actual |
|---------------------------------------|------------------------|----------------------|
| ASSETS | | |
| Current Assets | | |
| Cash and cash equivalents | \$ 6,416,003.20 | \$ 4,582,530.67 |
| Accounts receivable | | |
| Customers | 3,529,586.28 | 3,458,816.04 |
| Less: allowance for doubtful accounts | (679,201.48) | (679,201.48) |
| Due from other funds | - | - |
| Total current assets | 9,266,388.00 | 7,362,145.23 |
| Noncurrent Assets | | |
| Capital assets | | |
| Depreciable | 1,742,995.29 | 1,742,995.29 |
| Less: accumulated depreciation | (1,742,995.29) | (1,742,995.29) |
| Net pension asset-IMRF | 302,083.00 | 302,083.00 |
| Total noncurrent assets | 302,083.00 | 302,083.00 |
| Total assets | 9,568,471.00 | 7,664,228.23 |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred outflow-IMRF | 57,686.00 | 57,686.00 |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts payable | 5,928,964.23 | 5,825,953.18 |
| Accrued salaries payable | 15,696.87 | 15,696.87 |
| Accrued compensated absences | 17,206.10 | 17,206.10 |
| Due to other funds | 1,508,628.50 | - |
| Total current liabilities | 7,470,495.70 | 5,858,856.15 |
| Noncurrent Liabilities | | |
| Tenant deposits | 13,750.00 | 12,325.00 |
| City of Chicago payable | 1,240,088.20 | 1,240,088.20 |
| Total noncurrent liabilities | 1,253,838.20 | 1,252,413.20 |
| Total liabilities | 8,724,333.90 | 7,111,269.35 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred inflow-IMRF | 215,579.00 | 215,579.00 |
| NET POSITION | | |
| Investment in capital assets | - | - |
| Unrestricted (deficit) | 686,244.10 | 395,065.88 |
| Total net position | \$ 686,244.10 | \$ 395,065.88 |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-WATER FUND
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|---|------------------------|----------------------------------|-----------------------|----------------------|
| OPERATING REVENUES | | | | |
| Utility charges | \$ 211,052.73 | \$ 2,401,373.28 | \$5,000,000.00 | \$ 5,129,337.38 |
| Utility penalties | (11.62) | 3,303.30 | - | 39,714.82 |
| Other income | 13,825.00 | 67,125.00 | 75,000.00 | 112,999.50 |
| Total revenues | 224,866.11 | 2,471,801.58 | 5,075,000.00 | 5,282,051.70 |
| OPERATING EXPENSES | | | | |
| Operations | | | | |
| Salaries | 89,118.37 | 256,846.88 | 433,630.62 | 241,339.00 |
| Salaries overtime | 2,066.70 | 2,066.70 | 10,000.00 | 5,470.30 |
| FICA tax | 6,833.41 | 19,079.48 | 33,172.74 | 21,712.45 |
| IMRF contribution | 2,736.87 | 7,232.28 | 12,367.86 | 10,142.38 |
| Medical insurance | 5,585.44 | 32,431.22 | 122,045.06 | 50,663.91 |
| Uniform allowance | - | 1,700.00 | - | - |
| Training | - | 100.00 | 7,800.00 | 1,500.00 |
| Purchase of water | 308,441.83 | 1,723,581.88 | 4,320,000.00 | 3,331,924.78 |
| Postage & mailing | 668.96 | 4,259.56 | 14,500.00 | 17,769.99 |
| Office supplies | 430.64 | 1,004.31 | 4,000.00 | 3,433.76 |
| Operating supplies | - | 3,692.09 | - | 769.00 |
| Utilities | 3,716.26 | 10,553.59 | 7,500.00 | 17,416.45 |
| Maintenance services building & grounds | 177.00 | 20,985.08 | 30,266.00 | 25,029.04 |
| Maintenance services equipment | 412.50 | 412.50 | - | 164.97 |
| Maintenance services other | - | - | - | - |
| Maintenance services utility system | 4,928.15 | 8,304.15 | 5,000.00 | 6,220.00 |
| Maintenance services vehicles | 990.52 | 1,214.36 | - | 599.95 |
| Maintenance supplies building | - | 272.23 | - | - |
| Maintenance supplies utility system | 24,427.57 | 53,185.13 | 18,204.30 | 62,103.22 |
| Maintenance supplies vehicles | - | 13.76 | - | - |
| Other contracted services | 4,435.06 | 11,316.45 | 19,379.98 | 16,207.92 |
| Other miscellaneous expenses | 42.00 | 22,550.17 | 9,683.68 | 7,867.19 |
| Bad debt expense | - | - | - | 99,654.00 |
| Total operating expenses | 455,011.28 | 2,180,801.82 | 5,047,550.24 | 3,919,988.31 |
| Operating income (loss) | (230,145.17) | 290,999.76 | 27,449.76 | 1,362,063.39 |
| NONOPERATING REVENUE (EXPENSES) | | | | |
| Interest income | - | 178.46 | - | - |
| IMRF pension | - | - | - | (112,152.00) |
| Total nonoperating revenues (expenses) | - | 178.46 | - | (112,152.00) |
| Change in net position | (230,145.17) | 291,178.22 | 27,449.76 | 1,249,911.39 |
| Net position at beginning of year | - | 395,065.88 | - | (854,845.51) |
| Net position at end of year | <u>\$ (230,145.17)</u> | <u>\$ 686,244.10</u> | <u>\$ 27,449.76</u> | <u>\$ 395,065.88</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-SEWER FUND
AS OF OCTOBER 31, 2018

| | Current Year Actual | Prior Year Actual |
|---------------------------------------|------------------------|----------------------|
| ASSETS | | |
| Current Assets | | |
| Cash and cash equivalents | \$ 906,580.47 | \$ 373,110.12 |
| Accounts receivable | | |
| Customers | 527,261.88 | 500,583.81 |
| Less: allowance for doubtful accounts | (98,362.62) | (98,362.62) |
| Due from other funds | - | - |
| | <u>1,335,479.73</u> | <u>775,331.31</u> |
| Noncurrent Assets | | |
| Net pension asset-IMRF | <u>96,564.00</u> | <u>96,564.00</u> |
| | <u>96,564.00</u> | <u>96,564.00</u> |
| Total noncurrent assets | <u>96,564.00</u> | <u>96,564.00</u> |
| Total assets | <u>1,432,043.73</u> | <u>871,895.31</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred outflow-IMRF | <u>18,440.00</u> | <u>18,440.00</u> |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts payable | - | - |
| Accrued salaries payable | 3,055.06 | 3,055.06 |
| Accrued compensated absences | 6,969.33 | 6,969.33 |
| Due to other funds | <u>189,823.58</u> | - |
| | <u>199,847.97</u> | <u>10,024.39</u> |
| Total current liabilities | <u>199,847.97</u> | <u>10,024.39</u> |
| Total liabilities | <u>199,847.97</u> | <u>10,024.39</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred inflow-IMRF | <u>68,912.00</u> | <u>68,912.00</u> |
| NET POSITION | | |
| Unrestricted (deficit) | <u>1,181,723.76</u> | <u>811,398.92</u> |
| Total net position | <u>\$ 1,181,723.76</u> | <u>\$ 811,398.92</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-SEWER FUND
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|---|---------------------|----------------------------------|-----------------------|----------------------|
| OPERATING REVENUES | | | | |
| Utility charges | \$ 78,004.94 | \$ 481,818.58 | \$ 800,000.00 | \$ 913,712.95 |
| Utility penalties | - | - | - | - |
| Other income | - | - | - | (52.96) |
| Total revenues | <u>78,004.94</u> | <u>481,818.58</u> | <u>800,000.00</u> | <u>913,659.99</u> |
| OPERATING EXPENSES | | | | |
| Operations | | | | |
| Salaries | 57,361.35 | 88,773.62 | 43,925.65 | 70,393.17 |
| Salaries overtime | 1,942.88 | 1,942.88 | 2,500.00 | 1,211.62 |
| FICA tax | 4,520.17 | 6,840.20 | 3,360.31 | 5,871.23 |
| IMRF contribution | 1,868.09 | 2,857.58 | 1,383.66 | 3,241.53 |
| Medical insurance | 867.79 | 5,206.74 | 9,002.52 | 10,460.78 |
| Uniform allowance | - | - | - | - |
| Other miscellaneous expenses | - | 6,040.00 | 30,000.00 | 29,899.80 |
| Bad debt expense | - | - | - | 51,841.56 |
| Total operating expenses | <u>66,560.28</u> | <u>111,661.02</u> | <u>90,172.14</u> | <u>172,919.69</u> |
| Operating income (loss) | 11,444.66 | 370,157.56 | 709,827.86 | 740,740.30 |
| NONOPERATING REVENUE (EXPENSES) | | | | |
| Interest income | - | 167.28 | - | - |
| IMRF pension | - | - | - | 7,999.00 |
| Total nonoperating revenues (expenses) | <u>-</u> | <u>167.28</u> | <u>-</u> | <u>7,999.00</u> |
| Change in net position | 11,444.66 | 370,324.84 | 709,827.86 | 748,739.30 |
| Net position at beginning of year | <u>-</u> | <u>811,398.92</u> | <u>-</u> | <u>62,659.62</u> |
| Net position at end of year | <u>\$ 11,444.66</u> | <u>\$ 1,181,723.76</u> | <u>\$ 709,827.86</u> | <u>\$ 811,398.92</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
ENTERPRISE FUND-MELANIE FITNESS CENTER
AS OF OCTOBER 31, 2018

| | Current Year Actual | Prior Year Actual |
|---------------------------------------|------------------------|------------------------|
| ASSETS | | |
| Current Assets | | |
| Cash and cash equivalents | \$ 3,067.83 | \$ 1,449.02 |
| Due from other funds | - | - |
| Total current assets | <u>3,067.83</u> | <u>1,449.02</u> |
| Noncurrent Assets | | |
| Capital assets | | |
| Depreciable | 3,886,831.88 | 3,886,831.88 |
| Less: accumulated depreciation | (2,161,687.42) | (2,161,687.42) |
| Net pension asset-IMRF | <u>41,014.00</u> | <u>41,014.00</u> |
| Total noncurrent assets | <u>1,766,158.46</u> | <u>1,766,158.46</u> |
| Total assets | <u>1,769,226.29</u> | <u>1,767,607.48</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred outflow-IMRF | <u>7,832.00</u> | <u>7,832.00</u> |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts payable | 13,304.79 | 13,304.79 |
| Accrued salaries payable | 2,919.21 | 2,919.21 |
| Accrued compensated absences | 1,200.00 | 1,200.00 |
| Due to other funds | <u>499,729.46</u> | <u>373,565.16</u> |
| Total current liabilities | <u>517,153.46</u> | <u>390,989.16</u> |
| Total liabilities | <u>517,153.46</u> | <u>390,989.16</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred inflow-IMRF | <u>29,270.00</u> | <u>29,270.00</u> |
| NET POSITION | | |
| Investment in capital assets | 1,725,144.46 | 1,725,144.46 |
| Unrestricted (deficit) | <u>(494,509.63)</u> | <u>(369,964.14)</u> |
| Total net position | <u>\$ 1,230,634.83</u> | <u>\$ 1,355,180.32</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENSE AND CHANGES IN NET POSITION
ENTERPRISE FUND-MELANIE FITNESS CENTER
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|--|-----------------------|----------------------------------|------------------------|------------------------|
| OPERATING REVENUES | | | | |
| Membership fees | \$ - | \$ 27,436.08 | \$ 110,000.00 | \$ 130,844.53 |
| Other income | - | - | - | - |
| Total revenues | <u>-</u> | <u>27,436.08</u> | <u>110,000.00</u> | <u>130,844.53</u> |
| OPERATING EXPENSES | | | | |
| Operations | | | | |
| Salaries | 4,948.88 | 33,171.39 | 64,560.00 | 64,480.56 |
| FICA tax | 365.50 | 2,459.08 | 4,176.90 | 5,105.43 |
| IMRF contribution | 75.60 | 491.40 | 1,641.12 | 1,377.25 |
| Medical insurance | 437.04 | 2,622.24 | 7,400.40 | 6,455.54 |
| Training | - | - | - | - |
| Advertising | - | - | 5,000.00 | - |
| Bank fees | - | 769.94 | - | 395.75 |
| Credit card fees | - | 1,049.55 | 3,000.00 | 4,193.46 |
| Postage & mailing | - | - | - | - |
| Office supplies | - | 396.58 | 2,000.00 | 2,446.38 |
| Operating supplies | 1,201.90 | 6,687.44 | 9,000.00 | 7,273.75 |
| Utilities | 646.08 | 18,079.42 | 75,000.00 | 33,909.56 |
| Equipment | - | 3,805.53 | 5,000.00 | 1,014.94 |
| Maintenance equipment | 805.00 | 1,445.24 | 1,000.00 | 6,060.11 |
| Janitor supplies | 998.91 | 3,183.33 | 4,000.00 | 3,279.53 |
| Other professional services | 17,340.14 | 74,045.17 | 150,000.00 | 155,580.17 |
| Miscellaneous expenses | 596.53 | 3,777.48 | 8,000.00 | 12,220.64 |
| Bad debt expense | - | - | - | - |
| Operating expenses before depreciation | <u>27,415.58</u> | <u>151,983.79</u> | <u>339,778.42</u> | <u>303,793.07</u> |
| Depreciation | <u>-</u> | <u>-</u> | <u>-</u> | <u>82,065.02</u> |
| Total operating expenses | <u>27,415.58</u> | <u>151,983.79</u> | <u>339,778.42</u> | <u>385,858.09</u> |
| Operating income (loss) | (27,415.58) | (124,547.71) | (229,778.42) | (255,013.56) |
| NONOPERATING REVENUE (EXPENSES) | | | | |
| Interest income | - | 2.22 | - | 4.02 |
| IMRF pension | - | - | - | 6,683.00 |
| Total nonoperating revenues (expenses) | <u>-</u> | <u>2.22</u> | <u>-</u> | <u>6,687.02</u> |
| Change in net position | (27,415.58) | (124,545.49) | (229,778.42) | (248,326.54) |
| Net position at beginning of year | <u>-</u> | <u>1,355,180.32</u> | <u>-</u> | <u>1,603,506.86</u> |
| Net position at end of year | <u>\$ (27,415.58)</u> | <u>\$ 1,230,634.83</u> | <u>\$ (229,778.42)</u> | <u>\$ 1,355,180.32</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
SPECIAL REVENUE FUND-MOTOR FUEL TAX
AS OF OCTOBER 31, 2018

| | Current Year Actual | Prior Year Actual |
|-------------------------------------|------------------------|------------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 722,264.45 | \$ 425,811.85 |
| Receivables other taxes | 53,003.39 | 53,003.39 |
| Due from other funds | 2,516,784.88 | 2,594,660.88 |
| Total assets | <u>\$ 3,292,052.72</u> | <u>\$ 3,073,476.12</u> |
| LIABILITIES | | |
| Accounts payable | 68,794.83 | 68,794.83 |
| Due to other funds | - | - |
| Total liabilities | <u>68,794.83</u> | <u>68,794.83</u> |
| FUND BALANCES | | |
| Restricted | | |
| Street maintenance | 3,223,257.89 | 3,004,681.29 |
| Unassigned (deficit) | - | - |
| Total fund balances (deficits) | <u>3,223,257.89</u> | <u>3,004,681.29</u> |
| Total liabilities and fund balances | <u>\$ 3,292,052.72</u> | <u>\$ 3,073,476.12</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND MOTOR FUEL TAX
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|--|---------------------|----------------------------------|-----------------------|------------------------|
| REVENUES | | | | |
| Motor fuel tax allotments | \$ 50,611.78 | \$ 291,894.75 | \$ 600,000.00 | \$ 591,165.84 |
| Interest income | - | 4,557.85 | - | 6,157.86 |
| Total revenues | <u>50,611.78</u> | <u>296,452.60</u> | <u>600,000.00</u> | <u>597,323.70</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Maintenance service traffic signals | 1,746.60 | 29,923.38 | 100,000.00 | 70,285.75 |
| Maintenance supplies street | 327.00 | 47,952.62 | 100,000.00 | 388,826.67 |
| Street scarification | - | - | - | - |
| Other professional services | - | - | - | - |
| Total Expenditures | <u>2,073.60</u> | <u>77,876.00</u> | <u>200,000.00</u> | <u>459,112.42</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | 48,538.18 | 218,576.60 | 400,000.00 | 138,211.28 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer in | - | - | - | - |
| Transfer out | - | - | - | (655,302.94) |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>(655,302.94)</u> |
| Net changes in fund balances | 48,538.18 | 218,576.60 | 400,000.00 | (517,091.66) |
| Fund balances at beginning of year | - | 3,004,681.29 | - | 3,521,772.95 |
| Fund balances at end of year | <u>\$ 48,538.18</u> | <u>\$ 3,223,257.89</u> | <u>\$ 400,000.00</u> | <u>\$ 3,004,681.29</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
SPECIAL REVENUE FUND TIF 11-94 SIBLEY
AS OF OCTOBER 31, 2018

| | Current Year Actual | Prior Year Actual |
|-------------------------------------|------------------------|------------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 343,590.33 | \$ 343,230.49 |
| Receivables other taxes | - | - |
| Due from other funds | 2,523,561.77 | 2,523,561.77 |
| | <u>2,523,561.77</u> | <u>2,523,561.77</u> |
| Total assets | <u>\$ 2,867,152.10</u> | <u>\$ 2,866,792.26</u> |
| LIABILITIES | | |
| Accounts payable | - | - |
| Due to other funds | - | - |
| | <u>-</u> | <u>-</u> |
| Total liabilities | <u>-</u> | <u>-</u> |
| FUND BALANCES | | |
| Restricted | | |
| Economic development | 2,867,152.10 | 2,866,792.26 |
| Unassigned (deficit) | - | - |
| | <u>2,867,152.10</u> | <u>2,866,792.26</u> |
| Total fund balances (deficits) | <u>2,867,152.10</u> | <u>2,866,792.26</u> |
| Total liabilities and fund balances | <u>\$ 2,867,152.10</u> | <u>\$ 2,866,792.26</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND TIF 1 I-94 SIBLEY
FOR THE YEAR ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|--|-------------------|----------------------------------|-----------------------|----------------------|
| REVENUES | | | | |
| Property taxes-net | \$ - | \$ 72.91 | \$ - | \$ - |
| Interest income | - | 286.93 | - | 856.92 |
| Total revenues | - | 359.84 | - | 856.92 |
| EXPENDITURES | | | | |
| Current | | | | |
| Other professional services | - | - | - | 809.94 |
| Total Expenditures | - | - | - | 809.94 |
| Excess (Deficiency) of Revenues over (under) Expenditures | - | 359.84 | - | 46.98 |
| Fund balances at beginning of year | - | 2,866,792.26 | - | 2,866,745.28 |
| Fund balances (deficits) at end of year | \$ - | \$ 2,867,152.10 | \$ - | \$ 2,866,792.26 |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
SPECIAL REVENUE FUND TIF II SIBLEY WOODLAWN
AS OF OCTOBER 31, 2018

| | Current Year Actual | Prior Year Actual |
|---|------------------------|-----------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 71,473.16 | \$ 26,301.25 |
| Due from other funds | - | - |
| Total assets | <u>\$ 71,473.16</u> | <u>\$ 26,301.25</u> |
| LIABILITIES | | |
| Accounts payable | 1,197,666.67 | 1,197,666.67 |
| Due to other funds | <u>941,679.76</u> | <u>651,679.76</u> |
| Total liabilities | <u>2,139,346.43</u> | <u>1,849,346.43</u> |
| FUND BALANCES | | |
| Restricted | | |
| Economic development | - | - |
| Unassigned (deficit) | <u>(2,067,873.27)</u> | <u>(1,823,045.18)</u> |
| Total fund balances (deficits) | <u>(2,067,873.27)</u> | <u>(1,823,045.18)</u> |
| Total liabilities and fund balances | <u>\$ 71,473.16</u> | <u>\$ 26,301.25</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND TIF II SIBLEY WOODLAWN
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|--|-------------------|----------------------------------|-----------------------|----------------------|
| REVENUES | | | | |
| Property taxes-net | \$ - | \$ 295,102.69 | \$ 197,244.18 | \$ 197,244.18 |
| Interest income | - | 69.22 | 330.75 | 330.75 |
| Total revenues | - | 295,171.91 | 197,574.93 | 197,574.93 |
| EXPENDITURES | | | | |
| Current | | | | |
| Other professional services | - | 540,000.00 | 350,000.00 | 350,497.56 |
| Total Expenditures | - | 540,000.00 | 350,000.00 | 350,497.56 |
| Excess (Deficiency) of Revenues over (under) Expenditures | - | (244,828.09) | (152,425.07) | (152,922.63) |
| Fund balances (deficits) at beginning of year | - | (1,823,045.18) | - | (1,670,122.55) |
| Fund balances (deficits) at end of year | \$ - | \$ (2,067,873.27) | \$ (152,425.07) | \$ (1,823,045.18) |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
SPECIAL REVENUE FUND TIF III INDULUX
AS OF OCTOBER 31, 2018

| | Current Year Actual | Prior Year Actual |
|-------------------------------------|------------------------|------------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 211,112.46 | \$ 160,321.12 |
| Receivables other taxes | - | - |
| Due from other funds | 1,303,657.89 | 1,303,657.89 |
| | <u>1,303,657.89</u> | <u>1,303,657.89</u> |
| Total assets | <u>\$ 1,514,770.35</u> | <u>\$ 1,463,979.01</u> |
| LIABILITIES | | |
| Accounts payable | - | - |
| Due to other funds | - | - |
| | <u>-</u> | <u>-</u> |
| Total liabilities | <u>-</u> | <u>-</u> |
| FUND BALANCES | | |
| Restricted | | |
| Economic development | 1,514,770.35 | 1,463,979.01 |
| Unassigned (deficit) | - | - |
| | <u>1,514,770.35</u> | <u>1,463,979.01</u> |
| Total fund balances (deficits) | <u>1,514,770.35</u> | <u>1,463,979.01</u> |
| Total liabilities and fund balances | <u>\$ 1,514,770.35</u> | <u>\$ 1,463,979.01</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND TIF III INDULUX
FOR THE YEAR ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|--|-------------------|----------------------------------|-----------------------|------------------------|
| REVENUES | | | | |
| Property taxes-net | \$ - | \$ 50,703.05 | \$ 93,000.00 | \$ 62,326.31 |
| Interest income | - | 88.29 | - | 240.71 |
| Total revenues | - | 50,791.34 | 93,000.00 | 62,567.02 |
| EXPENDITURES | | | | |
| Current | | | | |
| Other professional services | - | - | - | 482.50 |
| Total Expenditures | - | - | - | 482.50 |
| Excess (Deficiency) of Revenues over (under) Expenditures | - | 50,791.34 | 93,000.00 | 62,084.52 |
| Fund balances at beginning of year | - | 1,463,979.01 | - | 1,401,894.49 |
| Fund balances (deficits) at end of year | <u>\$ -</u> | <u>\$ 1,514,770.35</u> | <u>\$ 93,000.00</u> | <u>\$ 1,463,979.01</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
BALANCE SHEET
DEBT SERVICE FUNDS
AS OF OCTOBER 31, 2018

| | <u>Current Year Actual</u> | <u>Prior Year Actual</u> |
|--|--------------------------------|------------------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 3,487,338.36 | \$ 1,661,339.15 |
| Property taxes receivable-net | 3,864,901.67 | 3,864,901.67 |
| Due from other funds | <u>(396,252.34)</u> | <u>-</u> |
| Total assets | <u>\$ 6,955,987.69</u> | <u>\$ 5,526,240.82</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE | | |
| Liabilities: | | |
| Accounts payable | <u>-</u> | <u>-</u> |
| Total liabilities | <u>-</u> | <u>-</u> |
| Deferred inflows of resources | | |
| Property taxes | <u>3,864,901.67</u> | <u>3,864,901.67</u> |
| Fund balance: | | |
| Restricted for debt service | 3,091,086.02 | 1,661,339.15 |
| Unassigned | <u>-</u> | <u>-</u> |
| Total fund balance | <u>3,091,086.02</u> | <u>1,661,339.15</u> |
| Total liabilities, deferred inflows of resources and fund balance | <u>\$ 6,955,987.69</u> | <u>\$ 5,526,240.82</u> |

Amounts UNAUDITED updated through October 31, 2018

VILLAGE OF DOLTON, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
FOR THE PERIOD ENDED OCTOBER 31, 2018

| | October Actual | Fiscal Year To Date Actual | Fiscal Year Budget | Prior Year Actual |
|--|----------------------|----------------------------------|-----------------------|------------------------|
| REVENUES | | | | |
| Property taxes-net | \$ 115,193.27 | \$ 3,271,669.48 | \$ 5,124,271.00 | \$ 5,045,330.05 |
| Interest income | - | 1,212.50 | - | 3,484.50 |
| Other income | - | 46,658.64 | - | 108,602.90 |
| Total revenues | <u>115,193.27</u> | <u>3,319,540.62</u> | <u>5,124,271.00</u> | <u>5,157,417.45</u> |
| EXPENDITURES | | | | |
| Debt service | | | | |
| Principal | - | 1,300,000.00 | 3,665,000.00 | 3,600,000.00 |
| Interest | - | 587,493.75 | 1,111,608.50 | 1,307,598.16 |
| Other fees | 1,900.00 | 2,300.00 | 1,000.00 | 26,700.00 |
| Total expenditures | <u>1,900.00</u> | <u>1,889,793.75</u> | <u>4,777,608.50</u> | <u>4,934,298.16</u> |
| Excess (Deficiency) of Revenues over (under) Expenditures | 113,293.27 | 1,429,746.87 | 346,662.50 | 223,119.29 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer in | - | - | - | 1,972,792.03 |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,972,792.03</u> |
| Net changes in fund balances | 113,293.27 | 1,429,746.87 | 346,662.50 | 2,195,911.32 |
| Fund balances (deficits) at beginning of year | <u>-</u> | <u>1,661,339.15</u> | <u>-</u> | <u>(534,572.17)</u> |
| Fund balances at end of year | <u>\$ 113,293.27</u> | <u>\$ 3,091,086.02</u> | <u>\$ 346,662.50</u> | <u>\$ 1,661,339.15</u> |

Amounts UNAUDITED updated through October 31, 2018