

VILLAGE OF DOLTON, ILLINOIS

MONTHLY FINANCIAL REPORT

JULY 31, 2020

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
ASSETS				
Cash and cash equivalents	\$ 4,763,673.64	\$ 2,947,556.09	\$ 1,781,187.41	\$ 9,492,417.14
Restricted cash	789,137.54	-	-	789,137.54
Receivables				
Property taxes-net	-	-	-	-
Refuse	172,845.97	-	-	172,845.97
Other taxes	926,489.90	-	-	926,489.90
Other	151,794.36	68,668.80	-	220,463.16
Due from other funds	2,513,560.15	4,595,801.76	-	7,109,361.91
Due from other governmental agencies				
Park district	300,000.00	-	-	300,000.00
Less: allowance for uncollectible	(300,000.00)	-	-	(300,000.00)
Inventories	28,336.30	-	-	28,336.30
Land held for resale	245,712.00	-	-	245,712.00
Prepaid items	67,573.00	-	-	67,573.00
	<u>\$ 9,659,122.86</u>	<u>\$ 7,612,026.65</u>	<u>\$ 1,781,187.41</u>	<u>\$ 19,052,336.92</u>
Total assets				
LIABILITIES				
Accounts payable	474,391.38	833,717.50	-	1,308,108.88
Accrued salaries payable	436,367.57	-	-	436,367.57
Due to other funds	6,597,487.31	678,302.26	400,208.55	7,675,998.12
Due to pension funds	325,549.63	-	-	325,549.63
Unclaimed property checks	26,273.60	-	-	26,273.60
Utility overpayments	176,529.84	-	-	176,529.84
Payroll withholdings	27,937.04	-	-	27,937.04
Sales tax incentive payable	-	-	-	-
Escrow deposits	70,225.00	-	-	70,225.00
Red light fees payable	262,198.98	-	-	262,198.98
Retro payable	-	-	-	-
Tax anticipation warrants payable	-	-	-	-
Liability insurance payable	101,578.30	-	-	101,578.30
Other liabilities	6,030.06	-	-	6,030.06
	<u>8,504,568.71</u>	<u>1,512,019.76</u>	<u>400,208.55</u>	<u>10,416,797.02</u>
Total liabilities				

Amounts UNAUDITED updated through July 31, 2020

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

	General Fund	Special Revenue Funds	Debt Service Funds	Total
DEFERRED INFLOWS OF RESOURCES				
Property taxes levied for subsequent year	\$ -	\$ -	\$ -	\$ -
Grants	22,940.74	-	-	22,940.74
 Total deferred inflows of resources	 22,940.74	 -	 -	 22,940.74
FUND BALANCES				
Nonspendable				
Prepaid items	67,573.00	-	-	67,573.00
Restricted				
Street maintenance	-	3,977,688.65	-	3,977,688.65
Economic development	-	3,385,815.21	-	3,385,815.21
Public safety	270,674.73	-	-	270,674.73
Grants	17,305.76	-	-	17,305.76
Capital improvement	444,077.75	-	-	444,077.75
Tort liability	57,079.30	-	-	57,079.30
Debt service	-	-	1,380,978.86	1,380,978.86
Unassigned (deficit)	274,902.87	(1,263,496.97)	-	(988,594.10)
 Total fund balances (deficit)	 1,131,613.41	 6,100,006.89	 1,380,978.86	 8,612,599.16
 Total liabilities, deferred inflows of resources and fund balances	 <u>\$ 9,659,122.86</u>	 <u>\$ 7,612,026.65</u>	 <u>\$ 1,781,187.41</u>	 <u>\$ 19,052,336.92</u>

Amounts UNAUDITED updated through July 31, 2020

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
REVENUES				
Property taxes-net	\$ 108,487.34	\$ 584,450.41	\$ 1,623,251.93	\$ 2,316,189.68
Property taxes-pension	-	-	-	-
Property taxes-tort	26,280.98	-	-	26,280.98
Other taxes	1,553,896.65	178,979.03	-	1,732,875.68
Total taxes	1,688,664.97	763,429.44	1,623,251.93	4,075,346.34
Intergovernmental				
State income tax	607,619.22	-	-	607,619.22
Personal property replacement tax	70,700.61	-	-	70,700.61
Local motor fuel tax	8,031.97	-	-	8,031.97
911 service surcharge	2,777.25	-	-	2,777.25
Grants	208,694.00	254,312.30	-	463,006.30
Total intergovernmental	897,823.05	254,312.30	-	1,152,135.35
Licenses	572,610.50	-	-	572,610.50
Permits	65,699.96	-	-	65,699.96
Charge for services	283,101.43	-	-	283,101.43
Fines and forfeitures	589,449.05	-	-	589,449.05
Interest income	2,092.46	2,381.70	132.71	4,606.87
Other	71,978.61	-	-	71,978.61
Total revenues	4,171,420.03	1,020,123.44	1,623,384.64	6,814,928.11

Amounts UNAUDITED updated through July 31, 2020

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

	General Fund	Special Revenue Funds	Debt Service Fund	Total
EXPENDITURES				
Administrative compensation	\$ 110,098.67	\$ -	\$ -	\$ 110,098.67
General administration	1,077,629.06	-	-	1,077,629.06
Media center	6,752.60	-	-	6,752.60
Village Clerk	-	-	-	-
Police department	1,517,133.26	250,987.89	-	1,768,121.15
Fire department	848,182.65	146,198.49	-	994,381.14
Finance department	37,749.95	-	-	37,749.95
Public works department	306,643.05	-	-	306,643.05
Property preservation engineer department	23,061.30	-	-	23,061.30
Property acquisition department	-	-	-	-
Permits & licenses department	26,047.39	-	-	26,047.39
Housing department	95,935.19	-	-	95,935.19
Sanitation department	422,856.68	-	-	422,856.68
Board and commissions department	-	-	-	-
Street maintenance	-	16,506.64	-	16,506.64
Economic development	-	27,484.54	-	27,484.54
Debt Service	-	-	1,169,260.84	1,169,260.84
	<u>4,472,089.80</u>	<u>441,177.56</u>	<u>1,169,260.84</u>	<u>6,082,528.20</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(300,669.77)</u>	<u>578,945.88</u>	<u>454,123.80</u>	<u>732,399.91</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	702,810.21	-	-	702,810.21
Capital lease proceeds	-	-	-	-
Sale of fixed assets	-	-	-	-
Sale of property	-	-	-	-
Sale of foreclosed property	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<u>702,810.21</u>	<u>-</u>	<u>-</u>	<u>702,810.21</u>
Total other financing sources (uses)				
Net change in fund balances	402,140.44	578,945.88	454,123.80	1,435,210.12
Fund balances (deficit) at beginning of year	729,472.97	5,521,061.01	926,855.06	7,177,389.04
Fund balances (deficit) at end of year	<u>\$ 1,131,613.41</u>	<u>\$ 6,100,006.89</u>	<u>\$ 1,380,978.86</u>	<u>\$ 8,612,599.16</u>

Amounts UNAUDITED updated through July 31, 2020

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 4,763,673.64	\$ 3,674,697.09
Restricted cash	789,137.54	1,458,642.90
Receivables		
Property taxes-net	-	6,335,112.30
Refuse	172,845.97	680,464.19
Other taxes	926,489.90	1,229,221.89
Other	151,794.36	165,222.70
Due from other funds	2,513,560.15	2,120,459.22
Due from other governmental agencies		
Park district	300,000.00	300,000.00
Less: allowance for uncollectible	(300,000.00)	(300,000.00)
Inventories	28,336.30	28,336.30
Land held for resale	245,712.00	245,712.00
Prepaid items	67,573.00	72,679.66
	<u>9,659,122.86</u>	<u>16,010,548.25</u>
Total assets	<u>\$ 9,659,122.86</u>	<u>\$ 16,010,548.25</u>
LIABILITIES		
Accounts payable	474,391.38	460,482.15
Accrued salaries payable	436,367.57	356,277.75
Due to other funds	6,597,487.31	6,158,981.57
Due to pension funds	325,549.63	325,549.63
Unclaimed property checks	26,273.60	26,273.60
Utility overpayments	176,529.84	82,784.18
Payroll withholdings	27,937.04	7,439.62
Sales tax incentive payable	-	100,684.73
Escrow deposits	70,225.00	110,500.00
Red light fees payable	262,198.98	262,198.98
Retro payable	-	122,868.17
Tax anticipation warrants payable	-	-
Liability insurance payable	101,578.30	101,578.30
Other liabilities	6,030.06	6,030.06
	<u>8,504,568.71</u>	<u>8,121,648.74</u>
Total liabilities	<u>8,504,568.71</u>	<u>8,121,648.74</u>
DEFERRED INFLOWS OF RESOURCES		
Property taxes levied for subsequent year	-	6,335,112.30
Grants	22,940.74	22,940.74
	<u>22,940.74</u>	<u>6,358,053.04</u>
Total deferred inflows of resources	<u>22,940.74</u>	<u>6,358,053.04</u>

Amounts UNAUDITED updated through July 31, 2020

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

	Current Year Actual	Prior Year Actual
FUND BALANCES		
Nonspendable		
Prepaid items	\$ 67,573.00	\$ 72,679.66
Restricted		
Grants	17,305.76	17,305.76
Capital improvement	444,077.75	573,077.75
Public safety	270,674.73	274,072.21
Tort liability	57,079.30	594,187.18
Unassigned (deficit)	274,902.87	(476.09)
Total fund balances (deficit)	1,131,613.41	1,530,846.47
Total liabilities, deferred inflows of resources and fund balances	\$ 9,659,122.86	\$ 16,010,548.25

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
REVENUES					
Property taxes-net	\$ -	\$ 108,487.34	\$ 4,861,212.00	2.23%	\$ 749,869.34
Property taxes-pension	-	-	-	0.00%	847,191.89
Property taxes-tort	-	26,280.98	1,026,000.00	2.56%	153,732.46
Other taxes					
Cannabis tax	1,130.06	3,066.07	5,000.00	61.32%	-
Home rule sales tax	65,681.20	182,966.45	681,700.00	26.84%	207,284.00
Hotel tax	-	3,750.00	7,200.00	52.08%	-
Sales tax	195,980.39	538,661.35	1,862,000.00	28.93%	550,172.57
Simplified municipal telecom tax	21,802.94	64,256.08	260,000.00	24.71%	66,281.24
Transfer tax	21,964.50	55,452.75	266,000.00	20.85%	67,880.00
Utilities tax	172,216.57	390,193.99	1,611,000.00	24.22%	310,573.81
Video gaming tax	261,312.30	288,660.41	238,000.00	121.29%	98,538.47
Other taxes	18,494.24	26,889.55	48,000.00	56.02%	13,338.65
Total taxes	758,582.20	1,688,664.97	10,866,112.00	15.54%	3,064,862.43
Intergovernmental					
State income tax	229,600.89	607,619.22	2,154,000.00	28.21%	827,287.63
Personal property replacement tax	36,026.02	70,700.61	201,000.00	35.17%	100,677.92
Local motor fuel tax	4,728.44	8,031.97	39,000.00	20.59%	11,971.19
911 service surcharge	1,851.50	2,777.25	10,000.00	27.77%	1,851.50
Grants					
Census 2020	-	6,553.00	-	0.00%	-
Community development block grant	200,000.00	200,000.00	200,000.00	100.00%	-
COVID-19	-	-	77,000.00	0.00%	-
Firefighters small tools	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Grass cutting	2,141.00	2,141.00	42,000.00	5.10%	33,713.00
Illinois public risk fund	-	-	-	0.00%	-
JAG	-	-	20,000.00	0.00%	-
Total intergovernmental	474,347.85	897,823.05	3,049,000.00	29.45%	975,501.24
Licenses					
Rental	4,000.00	14,550.00	45,000.00	32.33%	8,475.00
Vehicle	101,020.00	237,390.00	294,000.00	80.74%	272,367.50
Business	3,510.00	9,410.00	270,000.00	3.49%	11,785.46
Animal	1,770.00	3,510.00	3,690.00	95.12%	3,030.00
Cable franchise	3,570.00	63,310.84	240,000.00	26.38%	68,929.56
Illinois bell franchise	-	-	-	0.00%	-
Contractors	26,850.00	61,700.00	80,000.00	77.13%	32,200.00
Other licenses	19,238.00	66,068.00	45,000.00	146.82%	152,064.30
Liquor	9,606.56	31,256.56	44,000.00	71.04%	37,251.76
Inspection fees	33,785.00	76,815.10	140,000.00	54.87%	44,599.82
Fire fees	2,000.00	8,600.00	9,000.00	95.56%	13,050.00
Total licenses	205,349.56	572,610.50	1,170,690.00	48.91%	643,753.40
Permits					
Building	30,343.88	61,744.96	50,000.00	123.49%	27,560.37
Other permits	995.00	3,955.00	20,000.00	19.78%	9,965.84
Total permits	31,338.88	65,699.96	70,000.00	93.86%	37,526.21

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
REVENUES (Continued)					
Charge for services					
Utilities charges	\$ 103,852.46	\$ 282,775.79	\$ 1,745,000.00	16.20%	\$ 430,206.59
Utilities penalties	-	200.00	500.00	40.00%	-
Special police services	-	125.64	55,000.00	0.23%	1,834.95
Total charge for services	<u>103,852.46</u>	<u>283,101.43</u>	<u>1,800,500.00</u>	<u>15.72%</u>	<u>432,041.54</u>
Fines and forfeitures					
Red light fees	71,594.00	269,834.25	405,000.00	66.63%	670.00
Towing fees	20,000.00	40,700.00	90,000.00	45.22%	32,200.00
Court fines	2,210.00	6,195.00	20,000.00	30.98%	4,600.00
Parking fines	10,400.00	16,944.00	60,000.00	28.24%	22,070.00
Overweight truck fines	60.00	60.00	50,000.00	0.12%	1,930.00
Housing fines	17,988.00	60,884.58	300,000.00	20.29%	78,174.25
Municipal collections	25,272.08	76,360.81	350,000.00	21.82%	297,856.68
Local debt recovery collections	10,389.67	103,332.91	321,000.00	32.19%	484,618.28
Other fines	7,637.50	15,137.50	50,000.00	30.28%	20,225.00
Fire recovery program	-	-	-	0.00%	-
Forfeiture income	-	-	-	0.00%	-
Total fines and forfeitures	<u>165,551.25</u>	<u>589,449.05</u>	<u>1,646,000.00</u>	<u>35.81%</u>	<u>942,344.21</u>
Interest income	<u>417.24</u>	<u>2,092.46</u>	<u>10,000.00</u>	<u>20.92%</u>	<u>5,909.50</u>
Other					
Escrow forfeiture	10,500.00	17,500.00	42,000.00	41.67%	(26,500.00)
Sponsorships	-	-	15,000.00	0.00%	-
Sponsorships-Ardagh	-	-	-	0.00%	-
Rental income	3,066.76	4,587.64	40,000.00	11.47%	5,290.00
Village property rental	-	-	-	0.00%	-
Retiree insurance contribution	2,804.99	10,237.61	-	0.00%	16,158.18
Insurance reimbursement	-	-	10,000.00	0.00%	-
Workers compensation reimbursement	-	6,051.36	120,000.00	5.04%	33,370.47
TIF #3 Indulux reimbursement	7,140.68	21,422.04	87,000.00	24.62%	20,798.10
Motor fuel tax reimbursement	-	-	147,000.00	0.00%	-
Miscellaneous	(32,711.77)	12,179.96	30,000.00	40.60%	88,705.96
Total other	<u>(9,199.34)</u>	<u>71,978.61</u>	<u>491,000.00</u>	<u>14.66%</u>	<u>137,822.71</u>
Total revenues	<u>1,730,240.10</u>	<u>4,171,420.03</u>	<u>19,103,302.00</u>	<u>21.84%</u>	<u>6,239,761.24</u>

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES					
Administrative compensation					
Salaries	\$ 13,518.67	\$ 36,020.65	\$ 142,680.00	25.25%	\$ 33,734.97
Salaries-elected official allowance	9,333.36	28,000.08	112,000.00	25.00%	28,000.08
FICA tax	1,748.15	4,897.49	19,500.00	25.12%	4,724.01
IMRF contribution	361.05	1,018.63	3,000.00	33.95%	606.69
Medical insurance	10,329.27	40,161.82	145,000.00	27.70%	35,324.30
Total administrative compensation	<u>35,290.50</u>	<u>110,098.67</u>	<u>422,180.00</u>	<u>26.08%</u>	<u>102,390.05</u>
General administration					
Salaries	29,746.88	74,672.96	310,000.00	24.09%	52,068.46
FICA tax	2,317.96	5,538.62	29,000.00	19.10%	4,143.21
IMRF contribution	482.37	1,249.74	9,000.00	13.89%	344.11
Medical insurance	7,276.60	20,772.01	157,000.00	13.23%	53,834.10
Medical insurance-retirees	12,067.15	48,872.99	110,000.00	44.43%	55,489.07
Life insurance	-	-	-	0.00%	-
Unemployment compensation	-	-	112,000.00	0.00%	50.97
Worker's compensation	-	228,689.50	1,100,000.00	20.79%	270,292.00
Membership dues	12,336.00	13,336.00	15,000.00	88.91%	1,000.00
Training	-	-	1,000.00	0.00%	-
Janitorial services	328.30	727.30	18,000.00	4.04%	-
Credit card expenditures	-	-	-	0.00%	26,064.29
Bank fees	9,370.74	19,696.14	100,000.00	19.70%	21,548.83
Municipal collection of Amercia fees	21,353.44	64,191.99	157,500.00	40.76%	227,887.61
Red light service fees	29,442.64	122,072.55	200,000.00	61.04%	-
Postage & mailing	44.26	1,254.11	8,000.00	15.68%	295.35
Printing	-	135.00	2,000.00	6.75%	429.00
Publishing	-	-	5,000.00	0.00%	-
Newspaper public outreach	-	-	5,000.00	0.00%	-
Office supplies	224.84	459.13	10,000.00	4.59%	1,727.22
Operating supplies	-	-	500.00	0.00%	43.76
Court reporting & filing fees	-	-	-	0.00%	-
Legal fees	27,183.24	27,970.74	400,000.00	6.99%	56,384.52
Auditing	-	-	50,000.00	0.00%	-
Medical services & drug testing	159.00	238.00	10,000.00	2.38%	1,316.00
Settlements	-	-	5,000.00	0.00%	599.56
Telephone	25,440.08	69,995.01	180,000.00	38.89%	46,137.77
Utilities	425.83	3,332.72	35,000.00	9.52%	6,348.27
Powering safe communities	-	-	-	0.00%	-
Liability insurance	-	78,468.88	1,100,000.00	7.13%	85,405.96
Maintenance services building & grounds	267.39	1,658.13	16,000.00	10.36%	1,169.58
Maintenance services equipment	-	197.50	15,000.00	1.32%	9,101.80
Maintenance services vehicle	-	-	10,000.00	0.00%	1,725.00
Maintenance supplies buildings & grounds	-	28.50	-	0.00%	68.79
Other professional services	4,917.94	6,163.38	50,000.00	12.33%	23,341.82
Other contractual services	63,724.57	237,741.24	780,000.00	30.48%	236,760.79
Special events & activities	-	-	20,000.00	0.00%	5,200.00
Senior services	-	-	-	0.00%	-
Coronavirus expenditures	-	469.46	10,000.00	4.69%	-
City of Chicago payment	-	-	1,026,000.00	0.00%	-
Grants					
Census expenditures	-	165.00	-	0.00%	-
CDBG expenditures	3,827.50	3,827.50	200,000.00	1.91%	8,004.00
Ardagh expenditures	42,899.69	42,899.69	-	0.00%	-
IPRF expenditures	-	-	-	0.00%	-
Other miscellaneous expenses	1,423.06	2,805.27	180,000.00	1.56%	16,657.57
Total general administration	<u>295,259.48</u>	<u>1,077,629.06</u>	<u>6,436,000.00</u>	<u>16.74%</u>	<u>1,213,439.41</u>

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Media center					
Salaries	\$ 1,515.00	\$ 1,515.00	\$ 10,000.00	15.15%	\$ 2,910.00
FICA tax	115.89	115.89	1,000.00	11.59%	222.62
IMRF contribution	-	-	-	0.00%	-
Medical insurance	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	768.51	1,000.00	76.85%	26.99
Operating supplies	-	-	-	0.00%	-
Other professional services	1,600.00	3,500.00	30,000.00	11.67%	3,622.50
Other miscellaneous expenses	-	853.20	-	0.00%	-
Coronavirus expenditures	-	-	2,500.00	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total media center	3,230.89	6,752.60	44,500.00	15.17%	6,782.11
Village Clerk					
Salaries	-	-	3,000.00	0.00%	250.00
Publishing	-	-	10,000.00	0.00%	-
Office supplies	-	-	-	0.00%	-
Other professional services	-	-	900.00	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	-
Total Village Clerk	-	-	13,900.00	0.00%	250.00
Police department					
Salaries	306,258.09	797,868.10	3,088,000.00	25.84%	685,240.99
Salaries overtime	37,949.16	73,528.01	560,000.00	13.13%	116,824.06
Salaries crossing guards	-	405.00	50,000.00	0.81%	25,701.00
Salaries management	133,896.54	281,524.83	1,120,000.00	25.14%	196,060.62
FICA tax	10,324.46	24,966.24	130,000.00	19.20%	24,853.87
IMRF contribution	884.08	2,117.37	11,000.00	19.25%	3,561.73
Pension contribution	-	-	-	0.00%	565,932.79
Medical insurance	60,960.53	254,268.18	718,000.00	35.41%	143,081.11
Uniform allowance	-	-	40,000.00	0.00%	1,632.00
Dues	-	-	500.00	0.00%	-
Organization memberships	-	-	4,000.00	0.00%	-
Training	4,074.00	8,924.00	2,000.00	446.20%	50.00
Public education	-	-	500.00	0.00%	159.00
Janitorial services	1,377.60	2,679.60	18,000.00	14.89%	1,248.80
Postage & mailing	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	59.99	1,303.27	10,000.00	13.03%	329.54
Operating supplies	8.22	535.10	10,000.00	5.35%	566.85
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	3,236.76	9,868.15	78,000.00	12.65%	19,252.46
Traveling expenses	-	-	-	0.00%	-
Telephone	1,786.49	4,210.22	15,000.00	28.07%	8,376.55
Lease payment	-	-	50,000.00	0.00%	-
Maintenance services building & grounds	1,510.68	2,088.37	15,000.00	13.92%	4,676.91
Maintenance services equipment	-	-	4,500.00	0.00%	-
Maintenance services vehicle	2,391.63	9,101.56	80,000.00	11.38%	15,862.57
Maintenance supplies buildings & grounds	-	-	1,000.00	0.00%	67.89
Maintenance supplies equipment	-	351.01	5,000.00	7.02%	192.86
Maintenance supplies vehicles	1,500.00	3,000.00	10,000.00	30.00%	-
Other professional services	6,513.18	10,202.50	40,000.00	25.51%	11,295.17

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Police department (Continued)					
Other contractual services	\$ 11,767.17	\$ 13,225.57	\$ 45,000.00	29.39%	\$ 14,498.60
Other miscellaneous expenses	2,122.40	2,996.83	40,000.00	7.49%	4,888.00
Coronavirus expenditures	-	13,355.20	10,000.00	133.55%	-
Grants					
Forfeiture purchases	-	614.15	-	0.00%	2,397.30
IPRF expenditures	-	-	-	0.00%	-
JAG grant related expenditures	-	-	20,000.00	0.00%	-
Informant payments	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	-	0.00%	22,752.92
Vehicle	-	-	-	0.00%	-
Total police department	586,620.98	1,517,133.26	6,175,500.00	24.57%	1,869,503.59
Fire department					
Salaries	211,858.60	518,932.71	1,600,000.00	32.43%	393,794.57
Salaries overtime	67,245.61	134,342.08	546,000.00	24.60%	94,228.39
Salaries management	12,001.20	29,233.68	125,000.00	23.39%	30,007.30
Salaries retro	-	-	-	0.00%	-
FICA tax	4,871.72	11,392.58	40,000.00	28.48%	9,207.35
IMRF contribution	-	-	-	0.00%	23.34
Pension contribution	-	-	-	0.00%	281,259.10
Medical insurance	34,173.84	139,105.38	380,000.00	36.61%	92,345.00
Uniform allowance	-	-	20,000.00	0.00%	6,686.50
Dues	-	-	-	0.00%	-
Organization memberships	-	-	6,180.00	0.00%	-
Training	-	-	18,750.00	0.00%	2,157.50
Public education	-	-	2,000.00	0.00%	-
Janitorial services	-	-	-	0.00%	-
Publishing	-	-	-	0.00%	-
Office supplies	-	28.79	4,500.00	0.64%	1,298.52
Operating supplies	44.34	44.34	10,000.00	0.44%	-
Operating supplies EMS	-	-	10,000.00	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Radio & dispatch	-	375.00	-	0.00%	-
Automotive fuel	2,022.97	6,167.59	54,000.00	11.42%	12,032.89
Traveling expenses	-	-	-	0.00%	-
Legal fees	-	-	-	0.00%	-
Telephone	-	454.14	5,000.00	9.08%	-
Utilities	-	2,484.58	10,000.00	24.85%	99.46
Maintenance services building & grounds	23.97	1,327.36	20,000.00	6.64%	3,036.14
Maintenance services equipment	311.00	353.96	15,000.00	2.36%	125.15
Maintenance services vehicle	-	-	30,000.00	0.00%	10,537.25
Maintenance supplies buildings & grounds	-	-	-	0.00%	614.61
Maintenance supplies equipment	-	-	2,000.00	0.00%	7,321.73
Maintenance supplies vehicles	-	1,563.12	-	0.00%	-

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Fire department (continued)					
Other professional services	\$ 688.82	\$ 1,933.14	\$ 10,000.00	19.33%	\$ 4,783.88
Other contractual services	-	-	100.00	0.00%	-
Coronavirus expenditures	-	414.20	10,000.00	4.14%	-
Miscellaneous 2% account purchases	-	-	-	0.00%	-
Grants:					
Grant purchases	-	-	-	0.00%	-
Firefighters small tools grant	-	-	26,000.00	0.00%	-
Firefighters assistances	-	-	280,000.00	0.00%	-
Other miscellaneous expenses	-	30.00	2,500.00	1.20%	2,195.71
Lease payment	-	-	50,000.00	0.00%	49,718.25
Capital outlay					
Equipment	-	-	-	0.00%	-
Vehicles	-	-	-	0.00%	-
Total fire department	<u>333,242.07</u>	<u>848,182.65</u>	<u>3,277,030.00</u>	<u>25.88%</u>	<u>1,001,472.64</u>
Finance department					
Salaries	-	-	50,000.00	0.00%	-
FICA tax	-	-	4,000.00	0.00%	-
IMRF contribution	-	-	1,000.00	0.00%	-
Medical insurance	-	-	35,000.00	0.00%	-
Organization memberships	-	-	500.00	0.00%	-
Training	-	-	2,500.00	0.00%	-
Office supplies	-	-	500.00	0.00%	-
Other professional services	<u>19,975.91</u>	<u>37,749.95</u>	<u>250,000.00</u>	<u>15.10%</u>	<u>48,085.01</u>
Total finance department	<u>19,975.91</u>	<u>37,749.95</u>	<u>343,500.00</u>	<u>10.99%</u>	<u>48,085.01</u>
Public works department					
Salaries	54,138.25	142,642.70	540,000.00	26.42%	128,483.48
Salaries overtime	1,210.06	3,632.46	80,000.00	4.54%	8,411.85
Salaries management	5,545.59	14,582.84	60,000.00	24.30%	12,637.45
FICA tax	4,464.58	11,134.05	55,000.00	20.24%	16,378.24
IMRF contribution	1,047.55	3,360.38	12,000.00	28.00%	1,037.10
Medical insurance	14,714.08	53,939.46	150,000.00	35.96%	36,965.88
Uniform allowance	-	-	40,000.00	0.00%	16,082.58
Dues	-	-	500.00	0.00%	-
Organization memberships	-	-	-	0.00%	-
Training	-	-	2,500.00	0.00%	200.00
Public education	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	72.66	3,000.00	2.42%	632.86
Operating supplies	-	-	10,000.00	0.00%	-
Radio & dispatch	-	-	-	0.00%	-
Automotive fuel	809.19	2,662.22	35,000.00	7.61%	12,339.37
Equipment rentals	918.07	1,034.32	6,000.00	17.24%	581.19
Telephone	-	-	-	0.00%	-
Utilities	886.95	2,423.36	15,000.00	16.16%	1,009.53
Maintenance services building & grounds	2,900.67	6,975.14	72,000.00	9.69%	20,703.16
Maintenance services equipment	5,710.68	9,666.39	75,000.00	12.89%	14,370.26
Maintenance services vehicle	3,808.41	10,804.91	80,000.00	13.51%	9,966.86
Maintenance services sidewalks	-	-	70,000.00	0.00%	16,925.00
Maintenance services other	-	-	10,000.00	0.00%	116.25
Maintenance supplies buildings & grounds	-	-	1,000.00	0.00%	-
Maintenance supplies equipment	-	-	3,500.00	0.00%	-
Maintenance supplies vehicles	-	-	3,500.00	0.00%	-
Maintenance supplies street repair	-	-	-	0.00%	-

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Public works department (continued)					
Maintenance supplies street lighting	\$ -	\$ -	\$ 25,000.00	0.00%	\$ 825.48
Maintenance supplies signs	-	-	2,500.00	0.00%	1,740.00
Maintenance supplies other	-	-	-	0.00%	-
Janitorial supplies	-	-	1,200.00	0.00%	-
Other professional services	837.82	2,380.14	32,000.00	7.44%	5,179.88
Other contractual services	-	-	-	0.00%	-
Coronavirus expenditures	-	428.00	10,000.00	4.28%	-
Tree maintenance	-	-	100,000.00	0.00%	5,890.00
Village hall expenses	-	-	-	0.00%	1,060.18
Street lighting	-	-	-	0.00%	-
Other miscellaneous expenses	350.00	350.00	-	0.00%	5,000.00
Lease payment	-	39,934.04	40,000.00	99.84%	-
Grants					
IPRF expenditures	-	-	-	0.00%	-
Capital outlay					
Equipment	-	619.98	-	0.00%	39,934.04
Vehicles	-	-	100,000.00	0.00%	-
Total public works department	97,341.90	306,643.05	1,634,700.00	18.76%	356,470.64
Property preservation engineer department					
Salaries	7,788.96	18,751.20	74,000.00	25.34%	14,423.64
FICA tax	579.14	1,384.32	6,000.00	23.07%	1,066.16
IMRF contribution	137.85	331.87	1,500.00	22.12%	122.60
Medical insurance	596.82	2,593.91	7,500.00	34.59%	998.37
Other miscellaneous expenses	-	-	-	0.00%	-
Total property preservation engineer department	9,102.77	23,061.30	89,000.00	25.91%	16,610.77
Property acquisition department					
Other contracted services	-	-	100,000.00	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total property acquisition department	-	-	100,000.00	0.00%	-
Permits & licenses department					
Salaries	8,171.04	14,746.56	75,000.00	19.66%	33,391.52
FICA tax	572.54	1,042.14	6,000.00	17.37%	2,315.93
IMRF contribution	144.62	261.02	1,500.00	17.40%	205.77
Medical insurance	1,702.64	8,064.53	30,000.00	26.88%	2,215.84
Seminars	-	-	-	0.00%	-
Postage & mailing	-	-	-	0.00%	-
Printing	-	-	1,050.00	0.00%	-
Office supplies	-	-	2,000.00	0.00%	15.19
Engineering services	-	-	2,000.00	0.00%	-
Coronavirus expenditures	-	-	5,000.00	0.00%	-
Other professional services	-	-	-	0.00%	-
Other contractual services	688.82	1,933.14	45,000.00	4.30%	8,301.88
Other miscellaneous expenses	-	-	-	0.00%	-
Capital outlay					
Equipment	-	-	1,000.00	0.00%	-
Total permits & licenses department	11,279.66	26,047.39	168,550.00	15.45%	46,446.13

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Housing department					
Salaries	23,579.99	63,260.31	245,000.00	25.82%	49,881.08
FICA tax	1,748.99	4,600.71	25,000.00	18.40%	3,640.65
IMRF contribution	359.74	949.15	5,000.00	18.98%	396.82
Medical insurance	1,723.44	6,628.83	60,000.00	11.05%	5,832.40
Dues	-	-	5,000.00	0.00%	-
Seminars	-	-	1,000.00	0.00%	-
Postage & mailing	914.16	914.16	10,000.00	9.14%	1,800.97
Printing	197.00	772.00	2,100.00	36.76%	630.00
Office supplies	30.62	30.62	2,500.00	1.22%	216.24
Automotive fuel	809.19	2,467.02	20,000.00	12.34%	4,813.08
Coronavirus expenditures	19.25	19.25	2,500.00	0.77%	-
Lease payment	-	-	20,000.00	0.00%	-
Maintenance services vehicle	-	-	11,000.00	0.00%	1,171.96
Other professional services	-	-	-	0.00%	-
Other contractual services	688.82	1,933.14	15,000.00	12.89%	4,858.35
Board ups	5,710.00	14,360.00	45,000.00	31.91%	13,101.00
Lawn care	-	-	25,000.00	0.00%	43,630.00
Other miscellaneous expenses	-	-	6,000.00	0.00%	60.00
Capital outlay					
Equipment	-	-	-	0.00%	8,532.35
Total housing department	35,781.20	95,935.19	500,100.00	19.18%	138,564.90
Sanitation department					
Contract collection	\$ 148,582.68	\$ 422,856.68	\$ 1,757,180.00	24.06%	\$ 412,617.55
Bad debt expense	-	-	-	0.00%	-
Total sanitation department	148,582.68	422,856.68	1,757,180.00	24.06%	412,617.55
Board and commissions department					
Other professional services	-	-	-	0.00%	-
Other miscellaneous expenses	-	-	-	0.00%	-
Total board and commissions department	-	-	-	0.00%	-

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
EXPENDITURES (Continued)					
Debt Service					
Principal	-	-	-	0.00%	-
Interest	-	-	-	0.00%	-
Total debt service	-	-	-	0.00%	-
Total expenditures	1,575,708.04	4,472,089.80	20,962,140.00	21.33%	5,212,632.80
Excess (deficiency) of revenues over (under) expenditures	154,532.06	(300,669.77)	(1,858,838.00)		1,027,128.44
OTHER FINANCING SOURCES (USES)					
Bond proceeds	156,534.64	702,810.21	1,400,000.00	50.20%	410,161.30
Capital lease proceeds	-	-	100,000.00	0.00%	-
Sale of fixed assets	-	-	-	0.00%	-
Sale of property	-	-	-	0.00%	-
Sale of foreclosed property	-	-	400,000.00	0.00%	-
Transfers in	-	-	-	0.00%	-
Transfers out	-	-	-	0.00%	-
Total other financing sources (uses)	156,534.64	702,810.21	1,900,000.00	36.99%	410,161.30
Net change in fund balance	<u>\$ 311,066.70</u>	402,140.44	<u>\$ 41,162.00</u>		1,437,289.74
Fund balance (deficit) at beginning of year		729,472.97			93,556.73
Fund balance (deficit) at end of year		<u>\$ 1,131,613.41</u>			<u>\$ 1,530,846.47</u>

Amounts UNAUDITED updated through July 31, 2020

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,358,731.03	\$ 1,537,847.33
Accounts receivable		
Customers	4,537,326.83	4,044,877.11
Less: allowance for doubtful accounts	(725,076.70)	(725,076.70)
Due from other funds	2,001,685.55	1,292,218.26
Total current assets	7,172,666.71	6,149,866.00
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	101,406.00	101,406.00
Total noncurrent assets	101,406.00	101,406.00
Total assets	7,274,072.71	6,251,272.00
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	2,547.00	2,547.00
Deferred outflow-IMRF	290,632.00	290,632.00
Total deferred outflows	293,179.00	293,179.00
LIABILITIES		
Current Liabilities		
Accounts payable	21,263.44	23,587.26
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	153,115.63	158,290.13
Noncurrent Liabilities		
Tenant deposits	19,625.00	16,825.00
City of Chicago payable	7,842,501.93	8,486,343.49
Total noncurrent liabilities	7,862,126.93	8,503,168.49
Total liabilities	8,015,242.56	8,661,458.62

Amounts UNAUDITED updated through July 31, 2020

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

	Current Year Actual	Prior Year Actual
	<u> </u>	<u> </u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	73,261.00	73,261.00
	<u> </u>	<u> </u>
NET POSITION		
Investment in capital assets	-	-
Unrestricted (deficit)	(521,251.85)	(2,190,268.62)
	<u> </u>	<u> </u>
Total net position	\$ (521,251.85)	\$ (2,190,268.62)
	<u> </u>	<u> </u>

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
OPERATING REVENUES					
Utility charges	\$ 501,306.92	\$ 891,204.06	\$ 5,250,000.00	16.98%	\$ 1,073,837.29
Utility penalties	-	(615.30)	30,000.00	-2.05%	(36.92)
Grants					
COVID-19	-	-	5,000.00	0.00%	-
Illinois public risk fund	-	-	-	0.00%	-
Other income	10,425.00	17,925.00	131,310.00	13.65%	24,939.00
Total revenues	511,731.92	908,513.76	5,416,310.00	16.77%	1,098,739.37
OPERATING EXPENSES					
Operations					
Salaries	42,841.25	102,008.37	540,000.00	18.89%	120,960.04
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	110,000.00	0.00%	-
FICA tax	3,179.80	7,711.18	60,000.00	12.85%	6,451.60
IMRF contribution	793.60	1,495.86	15,000.00	9.97%	944.84
Medical insurance	7,751.53	32,801.05	110,000.00	29.82%	31,402.70
Uniform allowance	-	-	3,000.00	0.00%	1,000.00
OPEB expense	-	-	2,000.00	0.00%	-
Training	-	-	2,000.00	0.00%	-
Purchase of water	418,050.72	699,235.01	3,814,090.00	18.33%	539,511.16
Bank fees	645.51	1,793.08	9,500.00	18.87%	1,841.63
Postage & mailing	-	6,148.39	15,000.00	40.99%	2,636.49
Office supplies	55.94	309.87	10,000.00	3.10%	4,931.04
Operating supplies	-	17,309.06	20,000.00	86.55%	6,829.76
Automotive fuel	809.19	2,467.02	21,500.00	11.47%	-
Auditing	(4,579.71)	-	-	0.00%	10,881.12
Utilities	3,427.60	7,391.92	36,400.00	20.31%	215.99
Liability insurance	-	-	200,000.00	0.00%	36,060.27
Coronavirus expenses	2,600.00	2,600.00	5,000.00	52.00%	-
Lease payments	-	-	15,000.00	0.00%	-
Maintenance services building & grounds	1,784.88	3,628.72	47,000.00	7.72%	12,081.00
Maintenance services equipment	-	-	-	0.00%	-
Maintenance services other	-	-	-	0.00%	-
Maintenance services utility system	910.00	910.00	14,500.00	6.28%	4,058.50
Maintenance services vehicles	-	102.75	3,000.00	3.43%	-
Maintenance supplies building	-	-	-	0.00%	-
Maintenance supplies utility system	-	5,080.00	100,000.00	5.08%	17,836.21
Maintenance supplies vehicles	-	-	-	0.00%	-
Other professional services	9,726.76	9,726.76	80,000.00	12.16%	-
Other contracted services	688.82	1,933.14	20,000.00	9.67%	3,888.88
Other miscellaneous expenses	-	-	25,000.00	0.00%	10,521.10
Capital outlay					
Vehicle	-	-	30,000.00	0.00%	5,688.23
Grants					
IPRF expenses	-	-	-	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Total operating expenses	488,685.89	902,652.18	5,327,990.00	16.94%	817,740.56
Operating income (loss)	23,046.03	5,861.58	88,320.00		280,998.81

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
NONOPERATING REVENUE (EXPENSES)					
Interest income	\$ -	\$ -	\$ -	0.00%	\$ -
Transfer in	-	-	1,026,000.00	0.00%	-
Principal repayment	-	-	(682,473.00)	0.00%	-
Interest expense	-	-	(470,550.00)	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	<u>-</u>	<u>-</u>	<u>(127,023.00)</u>	<u>0.00%</u>	<u>-</u>
Change in net position	<u>\$ 23,046.03</u>	5,861.58	<u>\$ (38,703.00)</u>		280,998.81
Net position at beginning of year		<u>(527,113.43)</u>			<u>(2,471,267.43)</u>
Net position at end of year		<u>\$ (521,251.85)</u>			<u>\$ (2,190,268.62)</u>

Amounts UNAUDITED updated through July 31, 2020

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,106,062.41	\$ 736,827.38
Accounts receivable		
Customers	630,404.79	603,587.65
Less: allowance for doubtful accounts	(116,840.09)	(116,840.09)
Due from other funds	-	-
 Total current assets	 <u>1,619,627.11</u>	 <u>1,223,574.94</u>
Noncurrent Assets		
Net pension asset-IMRF	<u>42,666.00</u>	<u>42,666.00</u>
 Total noncurrent assets	 <u>42,666.00</u>	 <u>42,666.00</u>
 Total assets	 <u>1,662,293.11</u>	 <u>1,266,240.94</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	1,217.00	1,217.00
Deferred outflow-IMRF	<u>122,280.00</u>	<u>122,280.00</u>
 Total deferred outflows	 <u>123,497.00</u>	 <u>123,497.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	6,128.00	1,713.58
Accrued salaries payable	8,138.70	11,000.66
Accrued compensated absences	20,185.20	20,185.20
OPEB liability	40,141.00	40,141.00
Due to other funds	<u>448,034.98</u>	<u>641,722.72</u>
 Total current liabilities	 <u>522,627.88</u>	 <u>714,763.16</u>
 Total liabilities	 <u>522,627.88</u>	 <u>714,763.16</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>30,824.00</u>	<u>30,824.00</u>
NET POSITION		
Unrestricted (deficit)	<u>1,232,338.23</u>	<u>644,150.78</u>
 Total net position	 <u>\$ 1,232,338.23</u>	 <u>\$ 644,150.78</u>

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
OPERATING REVENUES					
Utility charges	\$ 92,808.02	\$ 177,535.45	\$ 964,250.00	18.41%	\$ 207,756.91
Utility penalties	-	-	-	0.00%	-
Other income	-	-	-	0.00%	-
Total revenues	92,808.02	177,535.45	964,250.00	18.41%	207,756.91
OPERATING EXPENSES					
Operations					
Salaries	20,298.03	44,318.73	180,000.00	24.62%	66,304.43
Salaries overtime	-	-	20,000.00	0.00%	-
Salaries management	-	-	20,000.00	0.00%	-
FICA tax	1,488.22	3,478.56	18,000.00	19.33%	2,736.73
IMRF contribution	349.19	477.61	5,000.00	9.55%	595.75
Medical insurance	2,861.66	12,455.91	55,000.00	22.65%	13,289.98
Uniform allowance	-	-	-	0.00%	-
OPEB expense	-	-	1,000.00	0.00%	-
Bank fees	195.69	543.58	3,100.00	17.53%	558.07
Automotive fuel	404.60	1,233.66	10,000.00	12.34%	-
Auditing	(442.25)	-	-	0.00%	1,050.74
Liability insurance	-	-	56,700.00	0.00%	10,575.99
Other professional services	1,628.11	2,872.43	40,000.00	7.18%	2,488.88
Sewer main breaks	-	-	3,500.00	0.00%	-
Coronavirus expenses	-	-	15,000.00	0.00%	-
Other miscellaneous expenses	860.00	860.00	22,000.00	3.91%	1,478.36
Capital outlay					
Vehicles	-	-	30,000.00	0.00%	-
Bad debt expense	-	-	-	0.00%	-
Total operating expenses	27,643.25	66,240.48	479,300.00	13.82%	99,078.93
Operating income (loss)	65,164.77	111,294.97	484,950.00		108,677.98
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ 65,164.77</u>	111,294.97	<u>\$ 484,950.00</u>		108,677.98
Net position at beginning of year		<u>1,121,043.26</u>			<u>535,472.80</u>
Net position at end of year		<u>\$ 1,232,338.23</u>			<u>\$ 644,150.78</u>

Amounts UNAUDITED updated through July 31, 2020

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

	Current Year Actual	Prior Year Actual
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 3,991.20	\$ 3,616.10
Due from other funds	-	-
Total current assets	<u>3,991.20</u>	<u>3,616.10</u>
Noncurrent Assets		
Capital assets		
Depreciable	3,935,731.45	3,886,831.88
Less: accumulated depreciation	(2,243,752.44)	(2,243,752.44)
Construction in progress	-	20,000.00
Net pension asset-IMRF	<u>7,628.00</u>	<u>7,628.00</u>
Total noncurrent assets	<u>1,699,607.01</u>	<u>1,670,707.44</u>
Total assets	<u>1,703,598.21</u>	<u>1,674,323.54</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow-OPEB	134.00	134.00
Deferred outflow-IMRF	<u>21,862.00</u>	<u>21,862.00</u>
Total deferred outflows	<u>21,996.00</u>	<u>21,996.00</u>
LIABILITIES		
Current Liabilities		
Accounts payable	1,879.98	7,097.78
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	-
Due to other funds	<u>939,597.44</u>	<u>705,978.52</u>
Total current liabilities	<u>951,582.09</u>	<u>721,957.38</u>
Total liabilities	<u>951,582.09</u>	<u>721,957.38</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow-IMRF	<u>5,511.00</u>	<u>5,511.00</u>
NET POSITION		
Investment in capital assets	1,691,979.01	1,643,079.44
Unrestricted (deficit)	<u>(923,477.89)</u>	<u>(674,228.28)</u>
Total net position	<u>\$ 768,501.12</u>	<u>\$ 968,851.16</u>

Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
OPERATING REVENUES					
Membership fees	\$ -	\$ 2,282.30	\$ 25,000.00	9.13%	\$ 9,326.62
Rental income	-	450.00	10,000.00	4.50%	-
Other income	-	-	-	0.00%	-
Total revenues	-	2,732.30	35,000.00	7.81%	9,326.62
OPERATING EXPENSES					
Operations					
Salaries	2,565.33	8,098.43	25,000.00	32.39%	15,739.41
FICA tax	196.23	611.16	2,000.00	30.56%	1,164.77
IMRF contribution	-	9.03	500.00	1.81%	61.20
Medical insurance	(56.30)	(273.30)	5,000.00	-5.47%	1,292.61
OPEB expense	-	-	50.00	0.00%	-
Training	-	-	-	0.00%	-
Advertising	-	-	500.00	0.00%	403.08
Bank fees	-	-	-	0.00%	-
Credit card fees	316.80	882.28	2,750.00	32.08%	1,152.40
Postage & mailing	-	-	-	0.00%	-
Office supplies	-	-	500.00	0.00%	52.14
Operating supplies	-	28.68	2,500.00	1.15%	529.38
Utilities	286.46	2,892.73	30,000.00	9.64%	3,598.92
Equipment	-	-	1,500.00	0.00%	-
Maintenance services building & grounds	-	-	-	0.00%	-
Maintenance equipment	-	-	5,000.00	0.00%	5,161.83
Janitor supplies	-	-	-	0.00%	-
Other professional services	767.82	2,973.14	10,000.00	29.73%	31,668.53
Miscellaneous expenses	-	-	2,500.00	0.00%	2,648.65
Bad debt expense	-	-	-	0.00%	-
Operating expenses before depreciation	4,076.34	15,222.15	87,800.00	17.34%	63,472.92
Depreciation	-	-	-	0.00%	-
Total operating expenses	4,076.34	15,222.15	87,800.00	17.34%	63,472.92
Operating income (loss)	(4,076.34)	(12,489.85)	(52,800.00)		(54,146.30)
NONOPERATING REVENUE (EXPENSES)					
Interest income	-	-	-	0.00%	-
IMRF pension	-	-	-	0.00%	-
Total nonoperating revenues (expenses)	-	-	-	0.00%	-
Change in net position	<u>\$ (4,076.34)</u>	<u>(12,489.85)</u>	<u>\$ (52,800.00)</u>		<u>(54,146.30)</u>
Net position at beginning of year		<u>780,990.97</u>			<u>1,022,997.46</u>
Net position at end of year		<u>\$ 768,501.12</u>			<u>\$ 968,851.16</u>

Amounts UNAUDITED updated through July 31, 2020

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

	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	\$ 2,076,233.59	\$ 343,806.88	\$ 238,471.96	\$ 289,043.66	\$ -
Receivables other taxes	68,668.80	-	-	-	-
Due from other funds	1,842,837.09	2,522,791.77	-	230,172.90	-
Total assets	<u>\$ 3,987,739.48</u>	<u>\$ 2,866,598.65</u>	<u>\$ 238,471.96</u>	<u>\$ 519,216.56</u>	<u>\$ -</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Liabilities:					
Accounts payable	10,050.83	-	823,666.67	-	-
Due to other funds	-	-	672,239.76	-	6,062.50
Total liabilities	<u>10,050.83</u>	<u>-</u>	<u>1,495,906.43</u>	<u>-</u>	<u>6,062.50</u>
Deferred inflows of resources					
Property taxes	-	-	-	-	-
Fund balances:					
Restricted					
Street maintenance	3,977,688.65	-	-	-	-
Economic development	-	2,866,598.65	-	519,216.56	-
Public safety	-	-	-	-	-
Unassigned (deficit)	-	-	(1,257,434.47)	-	(6,062.50)
Total fund balances (deficits)	<u>3,977,688.65</u>	<u>2,866,598.65</u>	<u>(1,257,434.47)</u>	<u>519,216.56</u>	<u>(6,062.50)</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 3,987,739.48</u>	<u>\$ 2,866,598.65</u>	<u>\$ 238,471.96</u>	<u>\$ 519,216.56</u>	<u>\$ -</u>

Amounts UNAUDITED updated through July 31, 2020

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,947,556.09
Receivables other taxes	-	-	-	-	-	68,668.80
Due from other funds	-	-	-	-	-	4,595,801.76
Total assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,612,026.65
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Liabilities:						
Accounts payable	-	-	-	-	-	833,717.50
Due to other funds	-	-	-	-	-	678,302.26
Total liabilities	-	-	-	-	-	1,512,019.76
Deferred inflows of resources						
Property taxes	-	-	-	-	-	-
Fund balances:						
Restricted						
Street maintenance	-	-	-	-	-	3,977,688.65
Economic development	-	-	-	-	-	3,385,815.21
Public safety	-	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-	(1,263,496.97)
Total fund balances (deficits)	-	-	-	-	-	6,100,006.89
Total liabilities, deferred inflows of resources and fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,612,026.65

Amounts UNAUDITED updated through July 31, 2020

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
REVENUES					
Property tax-net	\$ -	\$ -	\$ 159,579.46	\$ 27,684.57	\$ -
Motor fuel tax allotments	178,979.03	-	-	-	-
Forfeiture Income	-	-	-	-	-
Foreign fire tax	-	-	-	-	-
Illinois rebuild grant	254,312.30	-	-	-	-
Interest income	2,381.70	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	435,673.03	-	159,579.46	27,684.57	-
EXPENDITURES					
Current					
Pension contribution	-	-	-	-	-
Maintenance service traffic signals	10,700.81	-	-	-	-
Maintenance supplies street	794.33	-	-	-	-
Utilities	5,011.50	-	-	-	-
General maintenance-public works	-	-	-	-	-
Project engineering	-	-	-	-	-
Street scarification	-	-	-	-	-
Other professional services	-	-	-	21,422.04	6,062.50
Lease payments	-	-	-	-	-
Maintenance services-building	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-
Telephone	-	-	-	-	-
Travel expenses	-	-	-	-	-
Training	-	-	-	-	-
Radio/dispatch	-	-	-	-	-
Public education	-	-	-	-	-

Amounts UNAUDITED updated through July 31, 2020

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

	Motor Fuel Tax	TIF I I-94 Sibley	TIF II Sibley Woodlawn	TIF III Indulux	TIF IV 300 W. Sibley
EXPENDITURES (Continued)					
Current (Continued)					
Other contracted services	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-
Organization memberships	-	-	-	-	-
Other contractual services	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-
Office supplies	-	-	-	-	-
Operating supplies	-	-	-	-	-
Capital outlay					
New equipment	-	-	-	-	-
Vehicles	-	-	-	-	-
	<u>16,506.64</u>	<u>-</u>	<u>-</u>	<u>21,422.04</u>	<u>6,062.50</u>
Total expenditures	16,506.64	-	-	21,422.04	6,062.50
Excess (deficiency) of revenues over (under) expenditures	419,166.39	-	159,579.46	6,262.53	(6,062.50)
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	-	-	-	-	-
Net changes in fund balances	419,166.39	-	159,579.46	6,262.53	(6,062.50)
Fund balances at beginning of year	<u>3,558,522.26</u>	<u>2,866,598.65</u>	<u>(1,417,013.93)</u>	<u>512,954.03</u>	<u>-</u>
Fund balances at end of year	<u><u>\$3,977,688.65</u></u>	<u><u>\$2,866,598.65</u></u>	<u><u>\$(1,257,434.47)</u></u>	<u><u>\$519,216.56</u></u>	<u><u>\$ (6,062.50)</u></u>

Amounts UNAUDITED updated through July 31, 2020

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
REVENUES						
Property tax-net	\$ 250,987.89	\$ 146,198.49	\$ -	\$ -	\$ -	\$ 584,450.41
Motor fuel tax allotments	-	-	-	-	-	178,979.03
Forfeiture Income	-	-	-	-	-	-
Foreign fire tax	-	-	-	-	-	-
Illinois rebuild grant	-	-	-	-	-	254,312.30
Interest income	-	-	-	-	-	2,381.70
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	250,987.89	146,198.49	-	-	-	1,020,123.44
EXPENDITURES						
Current						
Pension contribution	250,987.89	146,198.49	-	-	-	397,186.38
Maintenance service traffic signals	-	-	-	-	-	10,700.81
Maintenance supplies street	-	-	-	-	-	794.33
Utilities	-	-	-	-	-	5,011.50
General maintenance-public works	-	-	-	-	-	-
Project engineering	-	-	-	-	-	-
Street scarification	-	-	-	-	-	-
Other professional services	-	-	-	-	-	27,484.54
Lease payments	-	-	-	-	-	-
Maintenance services-building	-	-	-	-	-	-
Maintenance services-equipment	-	-	-	-	-	-
Maintenance services-vehicle	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Travel expenses	-	-	-	-	-	-
Training	-	-	-	-	-	-
Radio/dispatch	-	-	-	-	-	-
Public education	-	-	-	-	-	-

Amounts UNAUDITED updated through July 31, 2020

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

	Police Pension Contribution	Firefighters Pension Contribution	Federal Forfeiture	State Forfeiture	Foreign Fire Tax	Total
EXPENDITURES (Continued)						
Current (Continued)						
Other contracted services	-	-	-	-	-	-
Other miscellaneous expenses	-	-	-	-	-	-
Informant/line up expenditures	-	-	-	-	-	-
Coronavirus expenditures	-	-	-	-	-	-
Organization memberships	-	-	-	-	-	-
Other contractual services	-	-	-	-	-	-
Maintenance supplies-building/grounds	-	-	-	-	-	-
Maintenance supplies-equipment	-	-	-	-	-	-
Maintenance supplies-vehicles	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-
Operating supplies	-	-	-	-	-	-
Capital outlay						
New equipment	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-
	<u>250,987.89</u>	<u>146,198.49</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>441,177.56</u>
Total expenditures						
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	578,945.88
OTHER FINANCING SOURCES (USES)						
Transfer in	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)						
Net changes in fund balances	-	-	-	-	-	578,945.88
Fund balances at beginning of year	-	-	-	-	-	5,521,061.01
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,100,006.89</u>

Amounts UNAUDITED updated through July 31, 2020

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
ASSETS					
Cash and cash equivalents	\$ 590,349.98	\$ 314,164.06	\$ 663,265.07	\$ 213,408.30	\$ 1,781,187.41
Property taxes receivable-net	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ 590,349.98	\$ 314,164.06	\$ 663,265.07	\$ 213,408.30	\$ 1,781,187.41
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	-	-
Due to other funds	152,735.26	1,012.56	244,460.73	2,000.00	400,208.55
Total liabilities	152,735.26	1,012.56	244,460.73	2,000.00	400,208.55
Deferred inflows of resources					
Property taxes	-	-	-	-	-
Fund balance:					
Restricted					
Debt service	437,614.72	313,151.50	418,804.34	211,408.30	1,380,978.86
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficits)	437,614.72	313,151.50	418,804.34	211,408.30	1,380,978.86
Total liabilities, deferred inflows of resources and fund balances	\$ 590,349.98	\$ 314,164.06	\$ 663,265.07	\$ 213,408.30	\$ 1,781,187.41

Amounts UNAUDITED updated through July 31, 2020

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

	2009A Series	2009B Series	2009C Series	Homewood Disposal 2019 Series	Total
REVENUES					
Property taxes-net	\$ 572,391.45	\$ 155,582.38	\$ 70,339.36	\$ 824,938.74	\$ 1,623,251.93
Interest income	18.47	20.10	83.49	10.65	132.71
Other income	-	-	-	-	-
Total revenues	<u>572,409.92</u>	<u>155,602.48</u>	<u>70,422.85</u>	<u>824,949.39</u>	<u>1,623,384.64</u>
EXPENDITURES					
Debt service					
Principal	-	-	-	680,000.00	680,000.00
Interest paid	151,800.00	166,377.50	144,250.00	26,833.34	489,260.84
Other fees	-	-	-	-	-
Total expenditures	<u>151,800.00</u>	<u>166,377.50</u>	<u>144,250.00</u>	<u>706,833.34</u>	<u>1,169,260.84</u>
Excess (deficiency) of revenues over (under) expenditures	420,609.92	(10,775.02)	(73,827.15)	118,116.05	454,123.80
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	420,609.92	(10,775.02)	(73,827.15)	118,116.05	454,123.80
Fund balances at beginning of year	<u>17,004.80</u>	<u>323,926.52</u>	<u>492,631.49</u>	<u>93,292.25</u>	<u>926,855.06</u>
Fund balances at end of year	<u><u>\$ 437,614.72</u></u>	<u><u>\$ 313,151.50</u></u>	<u><u>\$ 418,804.34</u></u>	<u><u>\$ 211,408.30</u></u>	<u><u>\$ 1,380,978.86</u></u>

Amounts UNAUDITED updated through July 31, 2020

Supplementary Information

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

	Current Year Actual	Prior Year Actual
ASSETS		
Cash and cash equivalents	\$ 1,781,187.41	\$ 2,041,956.29
Property taxes receivable-net	-	3,549,986.75
Due from other funds	-	-
Total assets	\$ 1,781,187.41	\$ 5,591,943.04
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities:		
Accounts payable	-	2,400.00
Due to other funds	400,208.55	100,598.22
Total liabilities	400,208.55	102,998.22
Deferred inflows of resources		
Property taxes	-	3,549,986.75
Fund balance:		
Restricted for debt service	1,380,978.86	1,938,958.07
Unassigned	-	-
Total fund balance	1,380,978.86	1,938,958.07
Total liabilities, deferred inflows of resources and fund balance	\$ 1,781,187.41	\$ 5,591,943.04

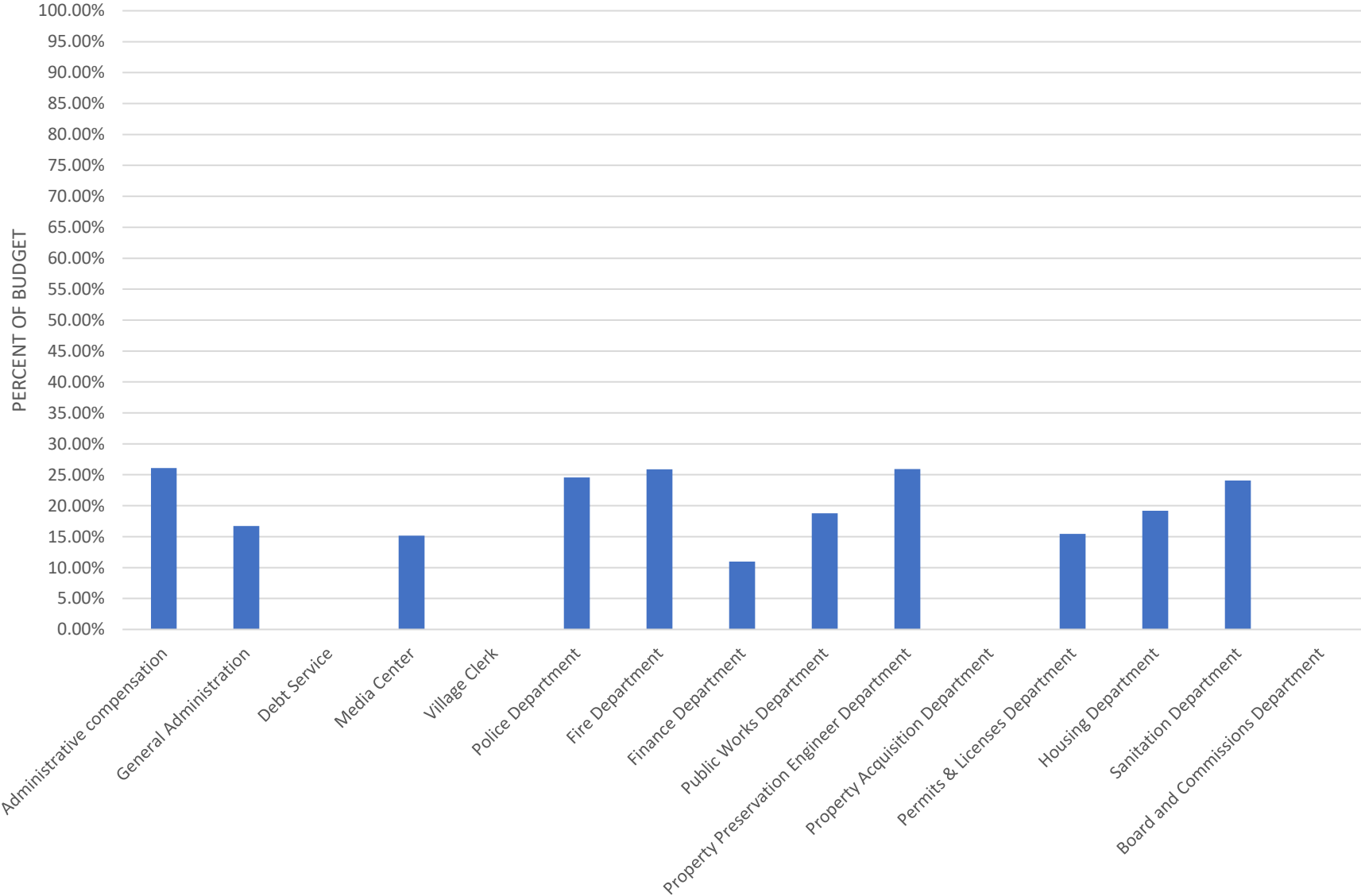
Amounts UNAUDITED updated through July 31, 2020

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

	July Actual	Fiscal Year To Date Actual	Fiscal Year Budget	Percent of Budget	Prior Year July Actual
REVENUES					
Property taxes-net	\$ 1,585,518.73	\$ 1,623,251.93	\$ 4,016,673.00	40.41%	\$ 1,312,294.71
Interest income	3.66	132.71	15,768.00	0.84%	4,476.98
Other income	-	-	110,000.00	0.00%	54,621.73
Total revenues	<u>1,585,522.39</u>	<u>1,623,384.64</u>	<u>4,142,441.00</u>	<u>39.19%</u>	<u>1,371,393.42</u>
EXPENDITURES					
Debt service					
Principal	680,000.00	680,000.00	3,585,000.00	18.97%	-
Interest paid	5,833.34	489,260.84	987,855.00	49.53%	509,536.75
Other fees	-	-	46,000.00	0.00%	2,400.00
Total expenditures	<u>685,833.34</u>	<u>1,169,260.84</u>	<u>4,618,855.00</u>	<u>25.31%</u>	<u>511,936.75</u>
Excess (deficiency) of revenues over (under) expenditures	899,689.05	454,123.80	(476,414.00)		859,456.67
OTHER FINANCING SOURCES (USES)					
Transfer in	-	-	-	0.00%	-
Transfer out	-	-	-	0.00%	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>
Net changes in fund balances	<u>\$ 899,689.05</u>	454,123.80	<u>\$ (476,414.00)</u>		859,456.67
Fund balances (deficits) at beginning of year		<u>926,855.06</u>			<u>1,079,501.40</u>
Fund balances at end of year		<u>\$ 1,380,978.86</u>			<u>\$ 1,938,958.07</u>

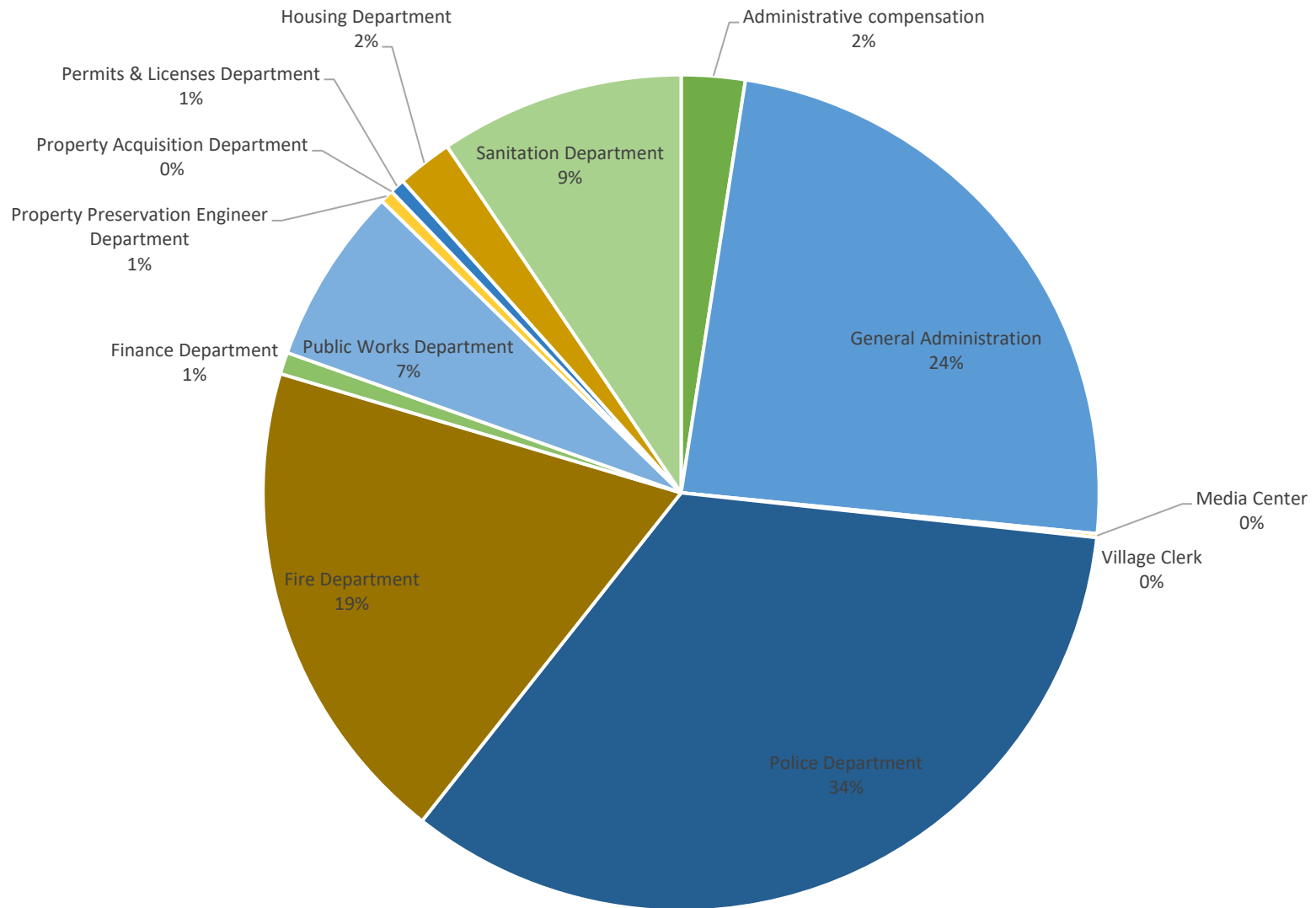
Amounts UNAUDITED updated through July 31, 2020

VILLAGE OF DOLTON AS A PERCENT OF BUDGET-GENERAL FUND



Amounts UNAUDITED updated through July 31, 2020

VILLAGE OF DOLTON GENERAL FUND BY DEPARTMENT



Amounts UNAUDITED updated through July 31, 2020

VILLAGE OF DOLTON, ILLINOIS
CASH BALANCES
AS OF JULY 31, 2020

	Current Year Actual
General Fund - Unrestricted	
Accounts payable	\$ 203,983.02
Local debt recovery	2,000.00
Bond payments commingled account	1,028,802.96
Dorchester	4,051.38
Clerks account	962,546.69
Clerks ub unapplied cash	277,421.84
Petty cash	16.85
Payroll checking	47,244.90
Corp IPTIP cash	2,237,606.00
Total General Fund - Unrestricted	\$ 4,763,673.64
 General Fund - Restricted	
Capital projects installment	444,077.75
Narcint account	8,201.88
JAG	11,117.73
City of Chicago-tort liability	57,079.30
Federal forfeiture cash	9,637.94
State forfeiture cash	59,238.51
Fire department 2% fund	29,036.32
Federal holding cash	153,317.34
Grants	17,305.76
911 account	125.01
Total General Fund - Restricted	\$ 789,137.54

Amounts UNAUDITED updated through July 31, 2020

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

	Current Year Actual
Enterprise Fund	
Water	
Clerk's account	-
Clerk's account-credit card	-
Water fund checking account	1,358,231.03
Petty cash	500.00
Total Water	\$ 1,358,731.03
 Sewer	
Clerk's account	285,103.32
Sewer	820,959.09
Total Sewer	\$ 1,106,062.41
 Melanie Fitness Center	
Cash	3,991.20
Total Melanie Fitness Center	\$ 3,991.20
 Special Revenue	
Motor Fuel Tax	2,076,233.59
TIF I I-94 Sibley	343,806.88
TIF II Sibley Woodlawn	238,471.96
TIF III Indulux	289,043.66
TIF IV 300 W. Sibley	-
Police Pension Contribution	-
Firefighter Pension Contribution	-
Federal Forfeiture	-
State Forfeiture	-
Foreign Fire Tax	-

Amounts UNAUDITED updated through July 31, 2020

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

	<u>Current Year Actual</u>
Debt Service	
2009A	
Bond payments commingled account	-
Escrowed bank account	<u>590,349.98</u>
Total 2009A	<u>590,349.98</u>
2009B	
Bond payments commingled account	141,963.94
Escrowed bank account	<u>172,200.12</u>
Total 2009B	<u>314,164.06</u>
2009C	
Bond payments commingled account	-
Escrowed bank account	<u>663,265.07</u>
Total 2009C	<u>663,265.07</u>
Homewood Disposal Bonds	
Bond payments commingled account	-
Escrowed bank account	<u>213,408.30</u>
Total Homewood Disposal Bonds	<u>213,408.30</u>
Total Debt Service	<u><u>\$ 1,781,187.41</u></u>

Amounts UNAUDITED updated through July 31, 2020

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

	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	42,000.00	974,977.62
December principal	682,472.05	965,000.00	220,000.00	1,000,000.00	1,400,000.00	4,267,472.05
Total fiscal year payment	<u>\$ 1,153,022.17</u>	<u>\$ 1,268,600.00</u>	<u>\$ 552,755.00</u>	<u>\$ 1,288,500.00</u>	<u>\$ 1,463,000.00</u>	<u>\$ 5,725,877.17</u>
Amount paid	-	151,800.00	166,377.50	144,250.00	706,833.34	1,169,260.84
Amount due at December 1st	<u>1,153,022.17</u>	<u>1,116,800.00</u>	<u>386,377.50</u>	<u>1,144,250.00</u>	<u>756,166.66</u>	<u>4,556,616.33</u>
Water fund checking account	1,358,231.03	-	-	-	-	1,358,231.03
General fund restricted cash account	<u>57,079.30</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,079.30</u>
Water fund checking account	<u>1,415,310.33</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,415,310.33</u>
Debt service balances	<u>-</u>	<u>590,349.98</u>	<u>314,164.06</u>	<u>663,265.07</u>	<u>213,408.30</u>	<u>1,781,187.41</u>
General fund-reserve cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,028,802.96</u>
Unfunded (overfunded) balance	<u>\$ (262,288.16)</u>	<u>\$ 526,450.02</u>	<u>\$ 72,213.44</u>	<u>\$ 480,984.93</u>	<u>\$ 542,758.36</u>	<u>\$ 331,315.63</u>
% Funded	122.75%	52.86%	81.31%	57.97%	28.22%	92.73%

Amounts UNAUDITED updated through July 31, 2020

VILLAGE OF DOLTON, ILLINOIS
UTILITY AGED TRIAL BALANCE BY DISTRICT
AS OF AUGUST 21, 2020

	0 Days	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Total Accounts Receivable
District 1	\$ 7.52	\$ (945.73)	\$ 172,691.67	\$ (3,077.79)	\$ (17,038.05)	\$ 636,863.06	\$ 788,500.68
District 2	68.82	430,624.36	(2,910.12)	(14,495.87)	93,605.94	693,768.57	1,200,661.70
District 3	(120.13)	(995.15)	(4,909.13)	164,814.26	(30,589.49)	729,993.66	858,194.02
District 4	-	(359.58)	16,207.33	-	15,986.95	833,800.71	865,635.41
District 6-8	-	66,783.82	7,609.62	(211.83)	(1,927.17)	150,940.38	223,194.82
	<u>\$ (43.79)</u>	<u>\$ 495,107.72</u>	<u>\$ 188,689.37</u>	<u>\$ 147,028.77</u>	<u>\$ 60,038.18</u>	<u>\$ 3,045,366.38</u>	<u>\$ 3,936,186.63</u>

Amounts UNAUDITED updated through July 31, 2020