GENERAL FUND
VILLAGE OF ROCKTON
110 E. MAIN STREET
ROCKTON, IL 61072
April 30, 2015

6090 BALANCE SHEET 5-31

ACCT DESCRIPTION

ASSETS

ACCT	DESCRIPTION		
	ASSETS		
10102	Unrestr. Cash-Checking	$ 87,607.67	
10109	Unrestr. Cash- Garbage Fees	37,268.25	
10111	Unrestr. Cash-Disb Acct	32,198.86	
10114	Unrestr. Cash-Illinois Funds	20,612.27	
10117	Restr. Cash-Pledged Revenue	9,504.11	
10118	Restr. Cash-Ill Bk & Tr-Bond Reser	63,303.48	
10119	Restr. Cash-Greenspace	142,017.54	
10120	Restr. Cash-Police Dare Acct	1,596.76	
10121	Restr. Cash-Our Town Park Xmas	614.01	
10123	Restr. Cash-Dare	2,248.06	
10124	Restr. Cash-Drug	476.36	
10125	Restr. Cash-D U I	4,007.50	
10127	Restr. Cash-Pol Agency Vehicle	10,948.28	
10128	Restr. Cash- Loomis Fund	11,814.24	
10129	Restr. Cash-Tourism	64.86	
10145	Due from P Mannino	3,000.00	
	TOTAL ASSETS		$ 427,282.25
	TOTAL ASSETS		$ 427,282.25

LIABILITIES & FUND BALANCE

	LIABILITIES		
10205	Intergovt Develop Fees	$ 400.00	
10208	ACCRUED PROPERTY TAXES	550.04	
10213	Accrued Payroll Tax-Federal	(11.98)	
10214	Accrued Payroll Tax - State	(17.44)	
10215	F I C A Payable	(3.07)	
10216	I M R F Withheld	2,095.44	
10219	Miscellaneous Deductions	(1,290.67)	
10220	Police Pension Fund Withheld	7,796.89	
10227	Note Payable-Blackhawk(Alliant)	90,699.77	
10229	Note Payable-Rockton Granary Llc.	82,000.00	
10230	Note Payable-Stenstrom	50,000.00	
10241	Due To Other Funds	171,742.39	
10266	2012B Bonds Payable(Atl Pk)	250,000.00	
10267	2012C Bonds Payable(Muni Cntr)	365,000.00	
10268	Note Payable Stillman Bank	650,000.00	
	TOTAL LIABILITIES		$ 1,668,961.37
	TOTAL LIABILITIES		1,668,961.37
	FUND BALANCE		
10292	Fund Balance	(386,084.04)	
10296	Fund Balance- Bond Reserve	(650,000.00)	

GENERAL FUND
VILLAGE OF ROCKTON
110 E. MAIN STREET
ROCKTON, IL 61072
April 30, 2015

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	Change in Fund Balance	(205,595.08)	
	TOTAL FUND BALANCE		(1,241,679.12)
	TOTAL LIAB AND FUND BALANCE		$ 427,282.25

GENERAL FUND

YEAR TO DATE STATEMENT
For the Eleven Months Ended April 30, 2015
(Eleven Months = 92%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
	Revenue (SL)	$ 4,578,721	$ 4,981,113	$ (402,392)	.92
	TOTAL REVENUE	4,578,721	4,981,113	(402,392)	.92
	EXPENDITURES				
	General Admin Expenses	620,056	675,900	55,844	.92
	Economic Development Expense	69,581	112,500	42,919	.62
	Audit Expense	12,300	12,500	200	.98
	Legal Expenses	81,036	130,000	48,964	.62
	Treasurer Expense	28,200	32,000	3,800	.88
	Payroll Tax and Tort Liab	520,888	583,065	62,177	.89
	Police Commission	12,996	14,800	1,804	.88
	Police Department	1,151,842	1,307,402	155,560	.88
	School Crossing Guards	4,411	5,600	1,189	.79
	Health Department	9,989	12,000	2,011	.83
	Streets and Sidewalks	484,228	554,039	69,811	.87
	Gargage Collection	330,146	358,600	28,454	.92
	Building and Grounds	167,566	187,065	19,499	.90
	Public Parks	813,929	868,503	54,574	.94
	Swimming Pool	88,102	119,750	31,648	.74
	Debt Service	(183,153)		183,153	
	Other Financing Sources(Uses	572,201		(572,201)	
	TOTAL EXPENDITURES	4,784,318	4,973,724	189,406	.96
	CHANGE IN FUND BALANCES	$ (205,597)	$ 7,389	$ (212,986)	(27.82)

YEAR TO DATE INCOME STATEMENT
For the Eleven Months Ended April 30, 2015
(Eleven Months = 92%)

6090 BUDGET TO ACTUAL

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE SUMMARY				
	REVENUE				
10301	Tax-Corporate	$ 271,588	$ 305,093	$ (33,505)	.89
10302	Tax-Streets And Bridges	45,447	51,351	(5,904)	.89
10303	Tax-Sanitation & Garbage	8,968	10,133	(1,165)	.89
10304	Tax-I M R F	31,873	36,014	(4,141)	.89
10305	Tax-Social Security	102,771	116,122	(13,351)	.89
10306	Tax-Tort Liability	35,509	40,122	(4,613)	.89
10307	Tax-Audit Fund	9,332	10,544	(1,212)	.89
10308	Tax-Crossing Guards	970	1,095	(125)	.89
10310	Tax-Unemployment Ins	2,666	3,013	(347)	.88
10311	Taxes-Police Pension Fund	216,934	245,115	(28,181)	.89
10312	Taxes - Township	19,121	22,300	(3,179)	.86
10321	Liquor Licenses	57,538	37,500	20,038	1.53
10322	Tobacco Licenses	225	375	(150)	.60
10323	Water/Sewer Fund Transfers	25,000	25,000		1.00
10325	Public Utility Franchises	80,538	76,300	4,238	1.06
10327	Interest Income	284	500	(216)	.57
10329	Misc. Licenses & Permits	4,905	4,500	405	1.09
10341	State Income Tax	703,457	751,593	(48,136)	.94
10342	Personal Prop Replacement Ta	44,870	56,900	(12,030)	.79
10344	Federal/State/Cops Grants		75,000	(75,000)	
10345	Municipal Retailers Occup. T	1,087,119	1,115,500	(28,381)	.97
10346	State Use Tax	138,981	136,793	2,188	1.02
10347	Charitable Games Tax	995	2,500	(1,505)	.40
10348	Telecommunications Tax	183,874	221,000	(37,126)	.83
10349	Video Games Tax	36,823	40,000	(3,177)	.92
10350	Electric Infrastructure Main	228,486	205,110	23,376	1.11
10353	Garbage Penalty	6,309	6,300	9	1.00
10354	Recapture Agreement Fee	16,834	12,000	4,834	1.40
10355	Fines & Circuit Court	99,412	121,750	(22,338)	.82
10356	Fines-Local Ordinances	3,291	4,900	(1,609)	.67
10368	Garbage Collection Fee	338,018	355,005	(16,987)	.95
10369	Oversize Truck Fees	1,580	4,600	(3,020)	.34
10372	Police Agency Vehicle Revenu	20	2,800	(2,780)	.01
10373	Athletic Park Revenue		13,350	(13,350)	
10374	Dog Park Revenue	2,758	4,000	(1,242)	.69
10375	Swimming Pool Fees	33,120	46,000	(12,880)	.72
10376	Park Advertising	2,250	10,000	(7,750)	.23
10377	Auction Proceeds	12,921	5,000	7,921	2.58
10379	Sporting Event/O S D Securi	5,240	18,000	(12,760)	.29
10380	Traffic Control		700	(700)	
10382	Rental Income	19,500	18,360	1,140	1.06
10383	Donations & Reimbursements	22,712	1,000	21,712	22.71
10384	Reimbursement-Police Salarie	55,884	83,800	(27,916)	.67
10385	Vending Machine Receipts	234	600	(366)	.39
10387	Emp Ded/Health Insurance	26,095	26,475	(380)	.99
10389	Miscellaneous Income	15,564	1,000	14,564	15.56
10391	D U I Revenue	2,700	1,000	1,700	2.70
10392	Drug Forfiture/Seizures	4,804	5,000	(196)	.96

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Eleven Months Ended April 30, 2015
(Eleven Months = 92%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
10399	Loan For Settlers Park	571,201	650,000	(78,799)	.88
	TOTAL REVENUE	4,578,721	4,981,113	(402,392)	.92

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GENERAL ADMINISTRATION EXPENSES				
11410	Salaries	140,084	164,000	23,916	.85
11451	Employee Health & Life Ins	269,697	320,804	51,107	.84
11532	Engineering	28,878	20,000	(8,878)	1.44
11539	Zoning Expense	4,051	3,900	(151)	1.04
11551	Photocopier Accessories	(37)		37	
11552	Telephone	3,690	4,300	610	.86
11561	Professional Organization Me	7,369	4,221	(3,148)	1.75
11563	Training & Travel	10,834	10,000	(834)	1.08
11564	Il Mun. League Conf	7,901	8,000	99	.99
11651	Supplies/Publications	7,810	9,000	1,190	.87
11721	Interest- Alliant Energy Loa	94,724	79,632	(15,092)	1.19
11830	Office Equipment	10,522	14,043	3,521	.75
11832	Laserfisch Software/Scanner	903	3,500	2,597	.26
11835	Website Maintenance	750	1,000	250	.75
11920	Stateline Bus Service	25,000	25,000		1.00
11929	Miscellaneous	6,127	2,500	(3,627)	2.45
11930	Codification Ordinance	1,425	4,500	3,075	.32
11953	Drug Pool	328	1,500	1,172	.22
	TOTAL GENL ADM EXPENSES	620,056	675,900	55,844	.92
	ECONOMIC DEVELOPMENT DEPT EXPENSES				
12566	Marketing And Downtown Devel	3,677	15,000	11,323	.25
12567	Special Events	7,378	15,000	7,622	.49
12916	Membership	12,600	12,500	(100)	1.01
12921	Downtown Development	32,202	70,000	37,798	.46
12922	Downtown Tif Expenses	13,724		(13,724)	
	TOTAL ECONOMIC DEVELOP EXPENSE	69,581	112,500	42,919	.62
	AUDIT EXPENSE				
13531	Audit Expense	12,300	12,500	200	.98
	TOTAL AUDIT EXPENSE	12,300	12,500	200	.98
	LEGAL EXPENSES				
15533	Legal Fees- Village Attorney	54,099	60,000	5,901	.90
15536	Legal Fees- Dui	20,719	40,000	19,281	.52
15821	Legal-Collective Bargaining	6,218	30,000	23,782	.21
	TOTAL LEGAL EXPENSES	81,036	130,000	48,964	.62

YEAR TO DATE INCOME STATEMENT
For the Eleven Months Ended April 30, 2015
(Eleven Months = 92%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	TREASURER EXPENSES				
16533	Village Treasurer Retainer	28,200	32,000	3,800	.88
	TOTAL TREASURER EXPENSES	28,200	32,000	3,800	.88
	PAYROLL TAX AND TORT LIABILITY				
18453	Unemployment Tax	8,601	4,200	(4,401)	2.05
18461	Social Security Contribution	125,383	147,000	21,617	.85
18462	I M R F Contributions	57,121	66,100	8,979	.86
18463	Police Pension Fund Contribu	216,934	245,115	28,181	.89
18593	Liability Insurance	112,849	120,650	7,801	.94
	TOTAL TAX AND TORT LIAB	520,888	583,065	62,177	.89
	POLICE COMMISSION				
19410	Salaries/Office Stipends	900	1,800	900	.50
19515	Testing Expenses	4,254	5,100	846	.83
19533	Legal Fees	4,526	5,000	474	.91
19553	Advertising/Publications	124	900	776	.14
19563	Training And Travel	2,817	1,500	(1,317)	1.88
19929	Miscellaneous	375	500	125	.75
	TOTAL POLICE COMMISSION	12,996	14,800	1,804	.88
	POLICE DEPARTMENT EXPENSES				
21410	Salaries	936,903	1,028,479	91,576	.91
21411	Salaries - Traffic Control		700	700	
21412	Salaries- Security	158	9,765	9,607	.02
21471	Uniforms, Badges And Patches	13,196	17,450	4,254	.76
21472	Uniform Cleaning	2,697	4,400	1,703	.61
21512	Equipment Maintenance	23,031	25,500	2,469	.90
21551	Postage & Supplies	7,470	8,000	530	.93
21552	Telephone	6,567	9,600	3,033	.68
21554	Forms & Printing	6,403	8,300	1,897	.77
21557	Wireless Communication	15,697	11,200	(4,497)	1.40
21561	Professional Service	2,264	11,500	9,236	.20
21563	Training, Travel & Supplies	21,729	29,400	7,671	.74
21655	Gas, Oil & Car Washes	41,012	60,000	18,988	.68
21656	Vehicle Maintenance	21,857	18,500	(3,357)	1.18
21692	Drug Expenditures	16,103	6,000	(10,103)	2.68
21693	Dare	617		(617)	
21694	D U I Expenditures	58	6,000	5,942	.01
21830	Capital Expenditures	9,232	10,000	768	.92
21831	Vehicle Lease/Purchase	22,055	35,608	13,553	.62
21919	Tuition Reimbursement	500	1,000	500	.50
21929	Miscellaneous	4,293	6,000	1,707	.72
	TOTAL POLICE DEPT EXPENSES	1,151,842	1,307,402	155,560	.88

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	SCHOOL CROSSING GUARDS				
25410	Salaries - Crossing Guard	4,411	5,562	1,151	.79
25890	Equipment		38	38	
	TOTAL SCHOOL CROSSING GUARDS	4,411	5,600	1,189	.79
	HEALTH DEPARTMENT EXPENSES				
31579	Weed Mowing		3,000	3,000	
31580	Animal Control	9,989	9,000	(989)	1.11
	TOTAL HEALTH DEPT EXPENSES	9,989	12,000	2,011	.83
	STREETS AND SIDEWALKS				
41410	Salaries	82,195	104,712	22,517	.78
41471	Uniform Allowance	1,292	1,600	308	.81
41512	Equipment Maintenance	22,790	20,000	(2,790)	1.14
41514	Traffic Light Maintenance	(2,595)	9,000	11,595	(.29)
41516	Salaries-Snow Removal	2,490	3,000	510	.83
41517	Landscaping/Restoration	2,088	1,000	(1,088)	2.09
41520	N P D E S Permit	1,000	1,000		1.00
41532	Engineering	105,610	70,000	(35,610)	1.51
41557	Wireless Communication	798	1,500	702	.53
41572	Electricity/Pole Rental	41,623	50,000	8,377	.83
41593	Avery Storage Rental	1,283	1,200	(83)	1.07
41610	Miscellaneous Supplies	602	1,250	648	.48
41653	Tools & Equipment	3,107	5,000	1,893	.62
41655	Gas,Oil and Washes	20,504	30,000	9,496	.68
41657	Signage	2,907	7,000	4,093	.42
41821	Municipal Parking Lots	35,700	33,000	(2,700)	1.08
41854	Puri Place		2,200	2,200	
41860	Street Maintenance	6,457	25,000	18,543	.26
41861	Sidewalk Maintenance	4,460	15,000	10,540	.30
41865	Hawick St Striping		4,000	4,000	
41890	Capital Expenditures	23,097	18,577	(4,520)	1.24
41953	Overlay Project	123,020	150,000	26,980	.82
41954	Main Street Reconstruction	5,800		(5,800)	
	TOTAL STREETS AND SIDEWALKS	484,228	554,039	69,811	.87

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GARBAGE COLLECTION				
44573	Fees For Residential Pickup	330,146	353,600	23,454	.93
44655	Fuel For Sweeper		5,000	5,000	
	TOTAL GARBAGE COLLECTION	330,146	358,600	28,454	.92
	MUNICIPAL BUILDINGS AND GROUNDS				
46410	Salaries	47,438	65,448	18,010	.72
46552	Telephone	12,360	10,000	(2,360)	1.24
46571	Utilities	20,808	18,000	(2,808)	1.16
46610	Miscellaneous Supplies	3,429	5,000	1,571	.69
46611	Cleaning Services/Supplies	12,197	12,000	(197)	1.02
46615	System Repair And Maintenanc	8,597	13,500	4,903	.64
46653	Tools And Equipment	1,633	2,700	1,067	.60
46667	Christmas Walk/ Osd	5,525	5,000	(525)	1.11
46820	Capital Expenditures	8,777	8,777		1.00
46864	Loan Payment (Bond 2012C)	46,802	46,640	(162)	1.00
	TOTAL BUILDINGS AND GROUNDS	167,566	187,065	19,499	.90

YEAR TO DATE INCOME STATEMENT
For the Eleven Months Ended April 30, 2015
(Eleven Months = 92%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	PUBLIC PARKS				
52410	Salaries	46,281	70,000	23,719	.66
52450	Hut Program	3,009	5,000	1,991	.60
52470	Christmas Walk	1,046	1,000	(46)	1.05
52471	Uniforms	533	500	(33)	1.07
52512	Equipment Maintenance	3,597	5,000	1,403	.72
52517	Landscaping\Restoration	7,789	9,500	1,711	.82
52532	Engineering	7,665	5,000	(2,665)	1.53
52571	Utilities	8,617	3,000	(5,617)	2.87
52610	Miscellaneous Supplies	1,656	2,000	344	.83
52615	System Repairs And Maintenan	4,451	6,000	1,549	.74
52653	Tools And Equipment	2,150	3,500	1,350	.61
52655	Gas,Oil & Washes	124	2,000	1,876	.06
52657	Signage	9,630	11,000	1,370	.88
52720	Park Loan	33,114	33,003	(111)	1.00
52753	Mowing For Parks	44,862	55,000	10,138	.82
52864	Port-A John- Athletic Field	2,702	3,000	298	.90
52890	Capital Expenditures	615,945	630,000	14,055	.98
52891	Dog Park	17,189	20,000	2,811	.86
52931	Six Flags Tickets	3,569	4,000	431	.89
	TOTAL PUBLIC PARKS EXPENSE	813,929	868,503	54,574	.94
	SWIMMING POOL				
55410	Salaries	54,129	70,000	15,871	.77
55471	Uniforms	1,640	1,200	(440)	1.37
55515	Treat And Test Water	13,226	16,000	2,774	.83
55552	Telephone	379	300	(79)	1.26
55571	Utilities	10,095	10,000	(95)	1.01
55610	Miscellaneous Supplies	469	1,500	1,031	.31
55615	System Repair And Maintenanc	5,745	9,000	3,255	.64
55651	Office Supplies	98	250	152	.39
55653	Tools And Equipment	433	1,000	567	.43
55654	Safety Equipment	291	500	209	.58
55655	Pool Amenities	1,597	5,000	3,403	.32
55890	Capital Expenditures		5,000	5,000	
	TOTAL SWIMMING POOL EXPENSE	88,102	119,750	31,648	.74
	DEBT SERVICE				
85710	Debt Principal Payments	(183,153)		183,153	
	TOTAL DEBT SERVICE EXPENSE	(183,153)		183,153	
	OTHER FINANCING SOURCES(USES)				
91970	Debt Proceeds	572,201		(572,201)	
	TOTAL OTHER FINANCING SOURCES	572,201		(572,201)	

WATER FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
April 30, 2015

6084 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
51111	Unrestr. Cash In Bank	$ 197,865.14	
51115	Cash in Bank-Il Funds	.03	
51116	Cash - E Pay Account	2,598.42	
51117	Cash-Sauk Valley	129,460.84	
51125	Restr. Illinois Bk & Tr- Bond Acct	32,768.12	
51141	Due From Other Funds	5,505.96	
51151	Cash-Alt Rev Bonds-2012A	63,836.11	
51155	Buildings	1,518,875.00	
51156	Acc Depr-Buildings	(1,246,049.00)	
51160	Infrastructure	3,440,934.24	
51161	Acc Depr-Infrastructure	(530,033.00)	
51165	Equipment	412,226.18	
51166	Acc Depr-Equipment	(254,864.00)	
	TOTAL CURRENT ASSETS		$ 3,773,124.04
	TOTAL ASSETS		$ 3,773,124.04
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
51250	2012 Bonds Payable	$ 1,390,000.00	
51252	Current Portion- Debt	65,000.00	
51253	Capital Lease Payable	34,581.09	
	TOTAL CURRENT LIABILITIES		$ 1,489,581.09
	TOTAL LIABILITIES		1,489,581.09
	FUND BALANCE		
51292	Retained earnings-Unrestricted	2,219,355.78	
	Change In Fund Balance	64,187.17	
	TOTAL FUND BALANCE		2,283,542.95
	TOTAL LIAB AND FUND BALANCE		$ 3,773,124.04

WATER FUND

YEAR TO DATE COMPARATIVE

For the Eleven Months Ended April 30, 2015
(Eleven Months = 92%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
51329	Water Irrigation Permits	$ 695	$	$ 695	
51353	Water Penalties	9,338	12,000	(2,662)	.78
51354	Water Dep-Misc Service	1,056		1,056	
51355	Water Dep-Unapplied Cash	20,273		20,273	
51361	Users Fees	507,225	660,000	(152,775)	.77
51366	Water Connection Fees	54,000	30,000	24,000	1.80
51370	Water Meter Sales	580	15,000	(14,420)	.04
51381	Interest Income	491	1,200	(709)	.41
	TOTAL REVENUE	593,658	718,200	(124,542)	.83
	EXPENDITURES				
51410	Salaries	101,559	128,424	26,865	.79
51471	Uniforms	1,061	1,600	539	.66
51512	Equipment Maintenance	4,819	8,000	3,181	.60
51515	Treatment & Testing Water	34,971	40,000	5,029	.87
51517	Landscaping/Restoration	610	1,000	390	.61
51532	Engineering	46,145	83,000	36,855	.56
51557	Wireless Communications	1,795	2,500	705	.72
51563	Training	2,250	4,000	1,750	.56
51571	Utilities	89,418	78,000	(11,418)	1.15
51575	Purchase & Install Water Met	5,000	5,000		1.00
51576	Replace Existing Water Meter	21,870	34,500	12,630	.63
51593	Averys Storage Rental	1,283	1,200	(83)	1.07
51610	Miscellaneous Supplies	629	3,500	2,871	.18
51615	Systems Repairs & Maintenanc	13,711	28,000	14,289	.49
51651	Printing, Forms & Postage	7,569	13,000	5,431	.58
51653	Tools & Equipment	5,591	5,000	(591)	1.12
51655	Gas, Oil And Car Washes	4,000	4,000		1.00
51850	Capital Expenditures	62,581	110,663	48,082	.57
51852	End Loader Lease	10,188	10,250	62	.99
51860	Bond Principal and Interest	114,419	113,743	(676)	1.01
51862	Valve & Hyd. Replcmnt Prgrm		10,000	10,000	
51872	Commercial Meter Test & Repl		3,000	3,000	
	TOTAL EXPENDITURES	529,469	688,380	158,911	.77
	CHANGE IN FUND BALANCE	$ 64,189	$ 29,820	$ 34,369	2.15

SEWER FUND
VILLAGE OF ROCKTON
110 E MAIN STREET
ROCKTON, IL 61072
April 30, 2015

6085 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
52111	Cash In Bank Checking	$ 281,420.73	
52115	Cash In Bank-Il Funds Acct	23,373.50	
52117	Rsd-General Checking	29,370.73	
52142	Due From Other Funds	190,964.71	
52155	Buildings	1,202,636.00	
52156	Acc Depr-Buildings	(998,912.00)	
52160	Infrastructure	1,997,154.41	
52161	Acc Depr-Infrastructure	(1,481,678.00)	
52165	Equipment	591,627.71	
52166	Acc Depr-Equipment	(413,522.00)	
	TOTAL CURRENT ASSETS		$ 1,422,435.79
	TOTAL ASSETS		$ 1,422,435.79
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
52224	Note Payable First National Bank	$ 224,112.57	
52242	Current Portion-Debt	55,872.13	
52253	Capital Lease Payable	34,579.27	
	TOTAL CURRENT LIABILITIES		$ 314,563.97
	TOTAL LIABILITIES		314,563.97
	FUND BALANCE		
52292	Retained Earnings	1,307,704.76	
52293	Retained Earnings-Rsd	(273,467.96)	
	Change In Fund Balance	73,635.02	
	TOTAL FUND BALANCE		1,107,871.82
	TOTAL LIAB AND FUND BALANCE		$ 1,422,435.79

SEWER FUND

YEAR TO DATE COMPARATIVE

SEWER DEPARTMENT

For the Eleven Months Ended April 30, 2015
(Eleven Months = 92%)

6085 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
52342	Pers Property Repl Tax	$ 35,571	$ 35,500	$ 71	1.00
52353	Sewer Penalties	7,962	8,500	(538)	.94
52362	User Fees-Sewer	512,766	571,700	(58,934)	.90
52366	Connection Fees-Sewer	18,900	10,500	8,400	1.80
52381	Interest Income	275	200	75	1.38
	TOTAL REVENUE	575,474	626,400	(50,926)	.92
	EXPENDITURES				
52410	Salaries	117,428	149,640	32,212	.78
52412	Contract Sludge Removal	34,576	30,000	(4,576)	1.15
52471	Uniform Allowance	622	1,600	978	.39
52512	Equipment Maintenance	7,999	15,000	7,001	.53
52515	Inspection/Televising	2,326	3,000	674	.78
52516	Laboratory Work/Chemicals	19,383	30,000	10,617	.65
52517	Lanscaping/Restoration	138	2,500	2,362	.06
52520	N P D E S Permits	10,000	12,000	2,000	.83
52532	Engineering	112,956	125,000	12,044	.90
52552	Telephone	6,082	5,500	(582)	1.11
52557	Wireless Communication	1,732	2,000	268	.87
52563	Training	605	2,000	1,395	.30
52571	Utilities	68,924	60,000	(8,924)	1.15
52593	Averys Storage Rental	1,283	1,800	517	.71
52610	Miscellaneous Supplies	1,264	3,000	1,736	.42
52615	System Repairs & Maintenance	10,714	20,000	9,286	.54
52653	Tools And Equipment	5,310	5,000	(310)	1.06
52655	Gas,Oil and Washes	6,000	6,000		1.00
52720	Loan Payment	12,295	68,895	56,600	.18
52850	Capital Expenditures	47,012	29,163	(17,849)	1.61
52851	Misc Expense In Ground		12,000	12,000	
52852	Backhoe Lease	10,188	10,250	62	.99
52914	Admin Transfer-Walmart	25,000	25,000		1.00
	TOTAL EXPENDITURES	501,837	619,348	117,511	.81
	CHANGE IN FUND BALANCE	$ 73,637	$ 7,052	$ 66,585	10.44

MOTOR FUEL FUND
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON
April 30, 2015

6081 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
15111	Cash In Bank Checking	$ 9,721.33	
15114	Cash In Bank-Illinois Funds	115,226.93	
	TOTAL CURRENT ASSETS		$ 124,948.26
	TOTAL ASSETS		$ 124,948.26
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
15292	Mtr Fuel Fund Balance	244,535.74	
	Change In Fund Balance	(119,587.48)	
	TOTAL FUND BALANCE		124,948.26
	TOTAL LIAB AND FUND BALANCE		$ 124,948.26

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the Eleven Months Ended April 30, 2015
(Eleven Months = 92%)

6081 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
15343	Fed Highway Constr Funds	$ 170,463	$ 186,745	$ (16,282)	.91
15347	Mft-High Growth Cities	11,636	10,100	1,536	1.15
15360	E R P Funds	32,310		32,310	
15381	Interest	52	300	(248)	.17
	TOTAL REVENUE	214,461	197,145	17,316	1.09
	EXPENDITURES				
15614	Salt And Road Chips	55,932	99,000	43,068	.56
15865	Misc Street Reconstruction	278,117	280,000	1,883	.99
	TOTAL EXPENDITURES	334,049	379,000	44,951	.88
	CHANGE IN FUND BALANCE	$ (119,588)	$ (181,855)	$ 62,267	(.66)

POLICE PROTECTION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
April 30, 2015

6083 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
20111	Cash In Bank Checking	$ 1,828.17	
	TOTAL CURRENT ASSETS		$ 1,828.17
	TOTAL ASSETS		$ 1,828.17
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
20292	Fund Balance	11,217.11	
	Change In Fund Balance	(9,388.94)	
	TOTAL FUND BALANCE		1,828.17
	TOTAL LIAB AND FUND BALANCE		$ 1,828.17

POLICE PROTECTION FUND

YEAR TO DATE COMPARATIVE

For the Eleven Months Ended April 30, 2015
(Eleven Months = 92%)

6083 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
20311	Property Tax	$ 104,467	$ 118,039	$ (13,572)	.89
20381	Interest Income	32	50	(18)	.64
	TOTAL REVENUE	104,499	118,089	(13,590)	.88
	EXPENDITURES				
20410	Salaries	113,889	118,000	4,111	.97
	TOTAL EXPENDITURES	113,889	118,000	4,111	.97
	CHANGE IN FUND BALANCE	$ (9,390)	$ 89	$ (9,479)	(105.51)

SPECIAL TAX ALLOCATION FUND-WW
WAGON WHEEL SITE

ROCKTON, IL 61072
April 30, 2015

6089 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10111	Cash Money Market	$ 862.36	
	TOTAL CURRENT ASSETS		$ 862.36
	TOTAL ASSETS		$ 862.36
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
10221	Note Payable-Blhwk 33274284	$ 445,226.59	
10222	Note Payable-Blhwk 3327264	676,449.57	
10223	Note Payable-Blwk 3327226	149,993.63	
10241	Due To Other Funds	24,828.08	
	TOTAL CURRENT LIABILITIES		$ 1,296,497.87
	TOTAL LIABILITIES		1,296,497.87
	FUND BALANCE		
10292	Fund Balance	(1,354,032.79)	
	Change In Fund Balance	58,397.28	
	TOTAL FUND BALANCE		(1,295,635.51)
	TOTAL LIAB AND FUND BALANCE		$ 862.36

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the Eleven Months Ended April 30, 2015
(Eleven Months = 92%)

6089 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
10301	Property Tax-Tif General	$ 113,406	$ 113,405	$ 1	1.00
10381	Interest Income	12	25	(13)	.48
	TOTAL REVENUE	113,418	113,430	(12)	1.00
	EXPENDITURES				
10533	Legal Expenses	1,944	3,000	1,056	.65
10534	Accounting Expenses	350	1,000	650	.35
10864	Loan Payments	44,287	115,082	70,795	.38
10907	Disb to Gunderson	8,439	8,600	161	.98
	TOTAL EXPENDITURES	55,020	127,682	72,662	.43
	CHANGE IN FUND BALANCE	$ 58,398	$ (14,252)	$ 72,650	4.10

Former Beloit Corp Site-Tif Fund
VILLAGE OF ROCKTON

ROCKTON, IL 61072
April 30, 2015

6091 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10112	Cash-First National	$ 199,060.94	
10120	Restr. Funds-Debt Service Reserve	87,184.56	
	TOTAL CURRENT ASSETS		$ 286,245.50
	TOTAL ASSETS		$ 286,245.50
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
10225	Note Payable-RR Land- Gen Obl-2009	$ 787,120.52	
10226	Note Payable-RR Land-2009A	1,000,000.00	
	TOTAL CURRENT LIABILITIES		$ 1,787,120.52
	TOTAL LIABILITIES		1,787,120.52
	FUND BALANCE		
10292	Fund Balance	(1,505,467.26)	
	Change In Fund Balance	4,592.24	
	TOTAL FUND BALANCE		(1,500,875.02)
	TOTAL LIAB AND FUND BALANCE		$ 286,245.50

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the Eleven Months Ended April 30, 2015
(Eleven Months = 92%)

6091 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
10301	Property Tax-Tif General	$ 213,980	$ 213,980	$	1.00
10381	Interest Income	345	350	(5)	.99
	TOTAL REVENUE	214,325	214,330	(5)	1.00
	EXPENDITURES				
10533	Legal Expenses	2,075	3,000	925	.69
10534	Accounting expenses	700	1,000	300	.70
10563	Training And Travel	980		(980)	
10864	Loan Payments- G O Debt		87,185	87,185	
10901	Site Prep Costs	8,800		(8,800)	
10905	Interest Expense	154,333	101,852	(52,481)	1.52
10906	Pmts To Other Taxing Bodies	21,338		(21,338)	
10929	Expenditures	550		(550)	
10930	Water/Sanitary Improvements	7,250		(7,250)	
10931	Environmental Remediation	13,706	37,650	23,944	.36
	TOTAL EXPENDITURES	209,732	230,687	20,955	.91
	CHANGE IN FUND BALANCE	$ 4,593	$ (16,357)	$ 20,950	.28

POLICE PENSION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
April 30, 2015

6087 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
21111	Cash In Bank-IL Funds	$ 6,659.87	
21130	Schwab-Money Market Account	81,283.45	
21132	Schwab-Fixed Income Investments	2,246,868.08	
21133	Schwab-Fxd Invmt-Inc In Mkt Value	143,731.31	
21136	Schwab-Equity Funds	1,074,581.01	
21137	Schwab Equity-Inc In Mkt Value	272,568.96	
21140	Interest Receivable	5,378.51	
	TOTAL CURRENT ASSETS		$ 3,831,071.19
	TOTAL ASSETS		$ 3,831,071.19
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
21292	Fund Balance	3,373,791.35	
	Change in Fund Balance	457,279.84	
	TOTAL FUND BALANCE		3,831,071.19
	TOTAL LIAB AND FUND BALANCE		$ 3,831,071.19

POLICE PENSION FUND

YEAR TO DATE COMPARATIVE

For the Eleven Months Ended April 30, 2015
(Eleven Months = 92%)

6087 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
21311	Property Tax	$ 216,934	$ 245,115	$ (28,181)	.89
21327	Contributions-Employees	90,446	96,700	(6,254)	.94
21332	Interest Income-Schwab Fixed	53,304	95,000	(41,696)	.56
21336	Dividends-Schwab	69,584		69,584	
21381	Interest Income-Il Funds	1		1	
	TOTAL REVENUE	430,269	436,815	(6,546)	.99
	EXPENDITURES				
21462	Refunds-Tax Deferred	9,565		(9,565)	
21463	Refunds-Non Tax Deferred	13,848		(13,848)	
21564	Annual Fee-St OF IL	574		(574)	
21566	Membership Fee	775	1,100	325	.70
21567	Legal Fees	2,281	3,000	719	.76
21568	Education Exp-Conferences	610	3,000	2,390	.20
21569	Education Exp-Travel	262	1,500	1,238	.17
21591	Liability Insurance	2,064	2,500	436	.83
21592	Actuary Fees	1,785	2,000	215	.89
21722	Bank Fees		150	150	
21723	Schwab Management Fee	10,966	12,000	1,034	.91
	TOTAL EXPENDITURES	42,730	25,250	(17,480)	1.69
	OTHER INCOME & (EXPENSE)				
21805	Unrealized Gain (Loss)	55,724		55,724	
21905	Gain (Loss) Sale Of Investme	14,016		14,016	
	TOTAL OTHER INCOME & (EXPENSE)	69,740		69,740	
	CHANGE IN FUND BALANCE	$ 457,279	$ 411,565	$ 45,714	1.11