

GENERAL FUND  
VILLAGE OF ROCKTON  
110 E. MAIN STREET  
ROCKTON, IL 61072  
June 30, 2014

6090

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

ASSETS

10102	Unrestr. Cash-Checking	\$ 125,784.25	
10109	Unrestr. Cash- Garbage Fees	37,975.12	
10111	Unrestr. Cash-Disb Acct	15,000.00	
10114	Unrestr. Cash-Illinois Funds	45,792.57	
10117	Restr. Cash-Pledged Revenue	(20,386.65)	
10118	Restr. Cash-Riverside Bk Bond Reser	75,071.81	
10119	Restr. Cash-Greenspace	59,105.12	
10120	Restr. Cash-Police Dare Acct	2,196.76	
10121	Restr. Cash-Our Town Park Xmas	614.01	
10123	Restr. Cash-Dare	2,246.12	
10124	Restr. Cash-Drug	11,169.96	
10125	Restr. Cash-D U I	2,466.19	
10127	Restr. Cash-Pol Agency Vehicle	10,918.81	
10128	Restr. Cash- Loomis Fund	11,814.24	
10129	Restr. Cash-Tourism	64.86	
10145	Due from P Mannino	<u>4,000.00</u>	
	TOTAL ASSETS		<u>\$ 383,833.17</u>
	TOTAL ASSETS		<u>\$ 383,833.17</u>

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	2,080.48	
10219	Miscellaneous Deductions	(1,218.17)	
10220	Police Pension Fund Withheld	7,086.32	
10227	Note Payable-Blackhawk(Alliant)	180,852.44	
10229	Note Payable-Rockton Granary Llc.	92,000.00	
10230	Note Payable-Stenstrom	50,000.00	
10241	Due To Other Funds	149,881.07	
10266	2012B Bonds Payable(Atl Pk)	275,000.00	
10267	2012C Bonds Payable(Muni Cntr)	400,000.00	
10268	Note Payable Stillman Bank	<u>244,370.35</u>	
	TOTAL LIABILITIES		<u>\$ 1,400,970.04</u>
	TOTAL LIABILITIES		1,400,970.04

FUND BALANCE

10292	Fund Balance	(387,011.85)
10296	Fund Balance- Bond Reserve	(650,000.00)

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June 30, 2014

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BALANCE SHEET

5-31

ACCT	DESCRIPTION		
	Change in Fund Balance	<u>19,874.98</u>	
	TOTAL FUND BALANCE		<u>(1,017,136.87)</u>
	TOTAL LIAB AND FUND BALANCE		<u>\$ 383,833.17</u>

GENERAL FUND

YEAR TO DATE STATEMENT  
 For the One Month Ended June 30, 2014  
 (One Month = 8%)  
 BUDGET TO ACTUAL

6090

5-

ACCT # DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
<b>REVENUE</b>				
Revenue (SL)	\$ 632,557	\$ 4,981,113	\$ (4,348,556)	.13
<b>TOTAL REVENUE</b>	<b>632,557</b>	<b>4,981,113</b>	<b>(4,348,556)</b>	<b>.13</b>
<b>EXPENDITURES</b>				
General Admin Expenses	49,381	675,900	626,519	.07
Economic Development Expense	2,762	112,500	109,738	.02
Audit Expense		12,500	12,500	
Legal Expenses	7,420	130,000	122,580	.06
Treasurer Expense	2,350	32,000	29,650	.07
Payroll Tax and Tort Liab	118,133	583,065	464,932	.20
Police Commission	2,010	14,800	12,790	.14
Police Department	90,960	1,307,402	1,216,442	.07
School Crossing Guards	286	5,600	5,314	.05
Health Department		12,000	12,000	
Streets and Sidewalks	34,938	554,039	519,101	.06
Gargage Collection	29,584	358,600	329,016	.08
Building and Grounds	19,468	187,065	167,597	.10
Public Parks	237,933	868,503	630,570	.27
Swimming Pool	17,457	119,750	102,293	.15
Debt Service				
Other Financing Sources (Uses				
<b>TOTAL EXPENDITURES</b>	<b>612,682</b>	<b>4,973,724</b>	<b>4,361,042</b>	<b>.12</b>
<b>CHANGE IN FUND BALANCES</b>	<b>\$ 19,875</b>	<b>\$ 7,389</b>	<b>\$ 12,486</b>	<b>2.69</b>

GENERAL FUND

YEAR TO DATE INCOME STATEMENT  
 For the One Month Ended June 30, 2014  
 (One Month = 8%)

6090

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE SUMMARY					
REVENUE					
10301	Tax-Corporate	\$ 123,338	\$ 305,093	\$ (181,755)	.40
10302	Tax-Streets And Bridges	20,760	51,351	(30,591)	.40
10303	Tax-Sanitation & Garbage	4,097	10,133	(6,036)	.40
10304	Tax-I M R F	14,559	36,014	(21,455)	.40
10305	Tax-Social Security	46,944	116,122	(69,178)	.40
10306	Tax-Tort Liability	16,220	40,122	(23,902)	.40
10307	Tax-Audit Fund	4,262	10,544	(6,282)	.40
10308	Tax-Crossing Guards	443	1,095	(652)	.40
10310	Tax-Unemployment Ins	1,218	3,013	(1,795)	.40
10311	Taxes-Police Pension Fund	99,091	245,115	(146,024)	.40
10312	Taxes - Township	8,938	22,300	(13,362)	.40
10321	Liquor Licenses		37,500	(37,500)	
10322	Tobacco Licenses		375	(375)	
10323	Water/Sewer Fund Transfers		25,000	(25,000)	
10325	Public Utility Franchises	19,500	76,300	(56,800)	.26
10327	Interest Income	14	500	(486)	.03
10329	Misc. Licenses & Permits	50	4,500	(4,450)	.01
10341	State Income Tax	74,843	751,593	(676,750)	.10
10342	Personal Prop Replacement Ta		56,900	(56,900)	
10344	Federal/State/Cops Grants		75,000	(75,000)	
10345	Municipal Retailers Occup. T	90,028	1,115,500	(1,025,472)	.08
10346	State Use Tax	11,895	136,793	(124,898)	.09
10347	Charitable Games Tax		2,500	(2,500)	
10348	Telecommunications Tax	19,691	221,000	(201,309)	.09
10349	Video Games Tax		40,000	(40,000)	
10350	Electric Infrastructure Main		205,110	(205,110)	
10353	Garbage Penalty	455	6,300	(5,845)	.07
10354	Recapture Agreement Fee	70	12,000	(11,930)	.01
10355	Fines & Circuit Court	6,642	121,750	(115,108)	.05
10356	Fines-Local Ordinances	35	4,900	(4,865)	.01
10368	Garbage Collection Fee	38,912	355,005	(316,093)	.11
10369	Oversize Truck Fees		4,600	(4,600)	
10372	Police Agency Vehicle Revenue		2,800	(2,800)	
10373	Athletic Park Revenue		13,350	(13,350)	
10374	Dog Park Revenue	126	4,000	(3,874)	.03
10375	Swimming Pool Fees	18,194	46,000	(27,806)	.40
10376	Park Advertising		10,000	(10,000)	
10377	Auction Proceeds		5,000	(5,000)	
10379	Sporting Event/O S D Securi		18,000	(18,000)	
10380	Traffic Control		700	(700)	
10382	Rental Income	1,530	18,360	(16,830)	.08
10383	Donations & Reimbursements		1,000	(1,000)	
10384	Reimbursement-Police Salarie	7,790	83,800	(76,010)	.09
10385	Vending Machine Receipts	18	600	(582)	.03
10387	Emp Ded/Health Insurance	2,241	26,475	(24,234)	.08
10389	Miscellaneous Income	149	1,000	(851)	.15
10391	D U I Revenue	104	1,000	(896)	.10
10392	Drug Forfiture/Seizures	400	5,000	(4,600)	.08

GENERAL FUND

YEAR TO DATE INCOME STATEMENT  
 For the One Month Ended June 30, 2014  
 (One Month = 8%)  
 BUDGET TO ACTUAL

6090

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ACCT # DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
10399 Loan For Settlers Park		650,000	(650,000)	
TOTAL REVENUE	632,557	4,981,113	(4,348,556)	.13

GENERAL FUND

YEAR TO DATE INCOME STATEMENT  
 For the One Month Ended June 30, 2014  
 (One Month = 8%)

6090

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
GENERAL FUND DEPARTMENTS					
GENERAL ADMINISTRATION EXPENSES					
11410	Salaries	12,842	164,000	151,158	.08
11451	Employee Health & Life Ins	28,047	320,804	292,757	.09
11532	Engineering	4,223	20,000	15,777	.21
11539	Zoning Expense		3,900	3,900	
11551	Photocopier Accessories	(37)		37	
11552	Telephone	118	4,300	4,182	.03
11561	Professional Organization Me		4,221	4,221	
11563	Training & Travel	2,726	10,000	7,274	.27
11564	Il Mun. League Conf		8,000	8,000	
11651	Supplies/Publications	742	9,000	8,258	.08
11721	Interest- Alliant Energy Loa		79,632	79,632	
11830	Office Equipment	133	14,043	13,910	.01
11832	Laserfisch Software/Scanner		3,500	3,500	
11835	Website Maintenance		1,000	1,000	
11920	Stateline Bus Service		25,000	25,000	
11929	Miscellaneous	587	2,500	1,913	.23
11930	Codification Ordinance		4,500	4,500	
11953	Drug Pool		1,500	1,500	
	TOTAL GENL ADM EXPENSES	49,381	675,900	626,519	.07
ECONOMIC DEVELOPMENT DEPT EXPENSES					
12566	Marketing And Downtown Devel	1,228	15,000	13,772	.08
12567	Special Events	1,159	15,000	13,841	.08
12916	Membership		12,500	12,500	
12921	Downtown Development	375	70,000	69,625	.01
	TOTAL ECONOMIC DEVELOP EXPENSE	2,762	112,500	109,738	.02
AUDIT EXPENSE					
13531	Audit Expense		12,500	12,500	
	TOTAL AUDIT EXPENSE		12,500	12,500	
LEGAL EXPENSES					
15533	Legal Fees- Village Attorney	4,235	60,000	55,765	.07
15536	Legal Fees- Dui	2,497	40,000	37,503	.06
15821	Legal-Collective Bargaining	688	30,000	29,312	.02
	TOTAL LEGAL EXPENSES	7,420	130,000	122,580	.06

GENERAL FUND

YEAR TO DATE INCOME STATEMENT  
 For the One Month Ended June 30, 2014  
 (One Month = 8%)

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BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
GENERAL FUND DEPARTMENTS					
TREASURER EXPENSES					
16533	Village Treasurer Retainer	2,350	32,000	29,650	.07
	TOTAL TREASURER EXPENSES	2,350	32,000	29,650	.07
PAYROLL TAX AND TORT LIABILITY					
18453	Unemployment Tax		4,200	4,200	
18461	Social Security Contribution	11,248	147,000	135,752	.08
18462	I M R F Contributions	7,794	66,100	58,306	.12
18463	Police Pension Fund Contribu	99,091	245,115	146,024	.40
18593	Liability Insurance		120,650	120,650	
	TOTAL TAX AND TORT LIAB	118,133	583,065	464,932	.20
POLICE COMMISSION					
19410	Salaries/Office Stipends		1,800	1,800	
19515	Testing Expenses	1,500	5,100	3,600	.29
19533	Legal Fees	510	5,000	4,490	.10
19553	Advertising/Publications		900	900	
19563	Training And Travel		1,500	1,500	
19929	Miscellaneous		500	500	
	TOTAL POLICE COMMISSION	2,010	14,800	12,790	.14
POLICE DEPARTMENT EXPENSES					
21410	Salaries	77,677	1,028,479	950,802	.08
21411	Salaries - Traffic Control		700	700	
21412	Salaries- Security		9,765	9,765	
21471	Uniforms, Badges And Patches	288	17,450	17,162	.02
21472	Uniform Cleaning		4,400	4,400	
21512	Equipment Maintenance	2,402	25,500	23,098	.09
21551	Postage & Supplies	2,342	8,000	5,658	.29
21552	Telephone	633	9,600	8,967	.07
21554	Forms & Printing	239	8,300	8,061	.03
21557	Wireless Communication	272	11,200	10,928	.02
21561	Professional Service	144	11,500	11,356	.01
21563	Training, Travel & Supplies	775	29,400	28,625	.03
21655	Gas, Oil & Car Washes	4,152	60,000	55,848	.07
21656	Vehicle Maintenance	1,527	18,500	16,973	.08
21692	Drug Expenditures		6,000	6,000	
21693	Dare	17		(17)	
21694	D U I Expenditures		6,000	6,000	
21830	Capital Expenditures		10,000	10,000	
21831	Vehicle Lease/Purchase		35,608	35,608	
21919	Tuition Reimbursement		1,000	1,000	
21929	Miscellaneous	492	6,000	5,508	.08
	TOTAL POLICE DEPT EXPENSES	90,960	1,307,402	1,216,442	.07

GENERAL FUND

YEAR TO DATE STATEMENT  
 For the One Month Ended June 30, 2014  
 (One Month = 8%)  
 BUDGET TO ACTUAL

6090

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
GENERAL FUND DEPARTMENTS					
SCHOOL CROSSING GUARDS					
25410	Salaries - Crossing Guard	286	5,562	5,276	.05
25890	Equipment		38	38	
	TOTAL SCHOOL CROSSING GUARDS	286	5,600	5,314	.05
HEALTH DEPARTMENT EXPENSES					
31579	Weed Mowing		3,000	3,000	
31580	Animal Control		9,000	9,000	
	TOTAL HEALTH DEPT EXPENSES		12,000	12,000	
STREETS AND SIDEWALKS					
41410	Salaries	7,160	104,712	97,552	.07
41471	Uniform Allowance		1,600	1,600	
41512	Equipment Maintenance	66	20,000	19,934	
41514	Traffic Light Maintenance		9,000	9,000	
41516	Salaries-Snow Removal		3,000	3,000	
41517	Landscaping/Restoration	120	1,000	880	.12
41520	N P D E S Permit		1,000	1,000	
41532	Engineering	9,239	70,000	60,761	.13
41557	Wireless Communication		1,500	1,500	
41572	Electricity/Pole Rental	3,854	50,000	46,146	.08
41593	Avery Storage Rental	117	1,200	1,083	.10
41610	Miscellaneous Supplies	33	1,250	1,217	.03
41653	Tools & Equipment	206	5,000	4,794	.04
41655	Gas,Oil and Washes	649	30,000	29,351	.02
41657	Signage		7,000	7,000	
41821	Municipal Parking Lots		33,000	33,000	
41854	Puri Place		2,200	2,200	
41860	Street Maintenance		25,000	25,000	
41861	Sidewalk Maintenance		15,000	15,000	
41865	Hawick St Striping		4,000	4,000	
41890	Capital Expenditures	13,494	18,577	5,083	.73
41953	Overlay Project		150,000	150,000	
	TOTAL STREETS AND SIDEWALKS	34,938	554,039	519,101	.06

GENERAL FUND

YEAR TO DATE INCOME STATEMENT  
 For the One Month Ended June 30, 2014  
 (One Month = 8%)  
 BUDGET TO ACTUAL

6090

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
GENERAL FUND DEPARTMENTS					
GARBAGE COLLECTION					
44573	Fees For Residential Pickup	29,584	353,600	324,016	.08
44655	Fuel For Sweeper		5,000	5,000	
	TOTAL GARBAGE COLLECTION	29,584	358,600	329,016	.08
MUNICIPAL BUILDINGS AND GROUNDS					
46410	Salaries	5,104	65,448	60,344	.08
46552	Telephone	1,014	10,000	8,986	.10
46571	Utilities	1,444	18,000	16,556	.08
46610	Miscellaneous Supplies	1,459	5,000	3,541	.29
46611	Cleaning Services/Supplies	646	12,000	11,354	.05
46615	System Repair And Maintenanc	1,024	13,500	12,476	.08
46653	Tools And Equipment		2,700	2,700	
46667	Christmas Walk/ Osd		5,000	5,000	
46820	Capital Expenditures	8,777	8,777		1.00
46864	Loan Payment (Bond 2012C)		46,640	46,640	
	TOTAL BUILDINGS AND GROUNDS	19,468	187,065	167,597	.10

GENERAL FUND

YEAR TO DATE INCOME STATEMENT  
 For the One Month Ended June 30, 2014  
 (One Month = 8%)  
 BUDGET TO ACTUAL

6090

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
GENERAL FUND DEPARTMENTS					
PUBLIC PARKS					
52410	Salaries	4,638	70,000	65,362	.07
52450	Hut Program	305	5,000	4,695	.06
52470	Christmas Walk		1,000	1,000	
52471	Uniforms		500	500	
52512	Equipment Maintenance	1,631	5,000	3,369	.33
52517	Landscaping\Restoration	86	9,500	9,414	.01
52532	Engineering	6,779	5,000	(1,779)	1.36
52571	Utilities	355	3,000	2,645	.12
52610	Miscellaneous Supplies		2,000	2,000	
52615	System Repairs And Maintenanc	1,471	6,000	4,529	.25
52653	Tools And Equipment	603	3,500	2,897	.17
52655	Gas,Oil & Washes		2,000	2,000	
52657	Signage		11,000	11,000	
52720	Park Loan		33,003	33,003	
52753	Mowing For Parks	13,339	55,000	41,661	.24
52864	Port-A John- Athletic Field	240	3,000	2,760	.08
52890	Capital Expenditures	192,769	630,000	437,231	.31
52891	Dog Park	15,717	20,000	4,283	.79
52931	Six Flags Tickets		4,000	4,000	
	TOTAL PUBLIC PARKS EXPENSE	237,933	868,503	630,570	.27
SWIMMING POOL					
55410	Y M C A Contract-fee	11,845	70,000	58,155	.17
55471	Uniforms	631	1,200	569	.53
55515	Treat And Test Water	2,749	16,000	13,251	.17
55552	Telephone	34	300	266	.11
55571	Utilities	597	10,000	9,403	.06
55610	Miscellaneous Supplies	117	1,500	1,383	.08
55615	System Repair And Maintenanc	1,463	9,000	7,537	.16
55651	Office Supplies		250	250	
55653	Tools And Equipment	(1,549)	1,000	2,549	(1.55)
55654	Safety Equipment		500	500	
55655	Pool Amenities	1,570	5,000	3,430	.31
55890	Capital Expenditures		5,000	5,000	
	TOTAL SWIMMING POOL EXPENSE	17,457	119,750	102,293	.15
DEBT SERVICE					
	TOTAL DEBT SERVICE EXPENSE				
OTHER FINANCING SOURCES (USES)					
	TOTAL OTHER FINANCING SOURCES				

WATER FUND  
VILLAGE OF ROCKTON

ROCKTON, IL 61072  
June 30, 2014

6084

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

51111	Unrestr. Cash In Bank	\$ 34,680.06	
51115	Cash in Bank-Il Funds	2,548.33	
51116	Cash - E Pay Account	81,520.36	
51117	Cash-Sauk Valley	129,197.84	
51125	Restr. Rvrside Bk Bond Acct	54,861.40	
51141	Due From Other Funds	150.33	
51151	Cash-Alt Rev Bonds-2012A	63,836.11	
51155	Buildings	1,518,875.00	
51156	Acc Depr-Buildings	(1,234,051.00)	
51160	Infrastructure	2,752,082.64	
51161	Acc Depr-Infrastructure	(454,499.00)	
51165	Equipment	387,648.18	
51166	Acc Depr-Equipment	<u>(199,959.00)</u>	
	TOTAL CURRENT ASSETS		\$ 3,136,891.25
	TOTAL ASSETS		<u>\$ 3,136,891.25</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

51250	2012 Bonds Payable	\$ 1,395,000.00	
51252	Current Portion- Debt	79,287.10	
51253	Capital Lease Payable	<u>10,003.09</u>	
	TOTAL CURRENT LIABILITIES		\$ 1,484,290.19

TOTAL LIABILITIES

1,484,290.19

FUND BALANCE

51292	Retained earnings-Unrestricted	1,631,105.33	
	Change In Fund Balance	<u>21,495.73</u>	
	TOTAL FUND BALANCE		<u>1,652,601.06</u>

TOTAL LIAB AND FUND BALANCE

\$ 3,136,891.25

WATER FUND

YEAR TO DATE COMPARATIVE

For the One Month Ended June 30, 2014  
(One Month = 8%)

6084

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
51353	Water Penalties	\$ 571	\$ 12,000	\$ (11,429)	.05
51354	Water Dep-Misc Service	2		2	
51355	Water Dep-Unapplied Cash	3,481		3,481	
51361	Users Fees	48,801	660,000	(611,199)	.07
51366	Water Connection Fees	1,500	30,000	(28,500)	.05
51370	Water Meter Sales		15,000	(15,000)	
51381	Interest Income	42	1,200	(1,158)	.04
	TOTAL REVENUE	<u>54,397</u>	<u>718,200</u>	<u>(663,803)</u>	<u>.08</u>
EXPENDITURES					
51410	Salaries	9,245	128,424	119,179	.07
51471	Uniforms	293	1,600	1,307	.18
51512	Equipment Maintenance	20	8,000	7,980	
51515	Treatment & Testing Water	4,878	40,000	35,122	.12
51517	Landscaping/Restoration		1,000	1,000	
51532	Engineering		83,000	83,000	
51557	Wireless Communications		2,500	2,500	
51563	Training	494	4,000	3,506	.12
51571	Utilities	7,568	78,000	70,432	.10
51575	Purchase & Install Water Met		5,000	5,000	
51576	Replace Existing Water Meter		34,500	34,500	
51593	Averys Storage Rental	117	1,200	1,083	.10
51610	Miscellaneous Supplies		3,500	3,500	
51615	Systems Repairs & Maintenanc	183	28,000	27,817	.01
51651	Printing, Forms & Postage	674	13,000	12,326	.05
51653	Tools & Equipment	652	5,000	4,348	.13
51655	Gas, Oil And Car Washes		4,000	4,000	
51850	Capital Expenditures	8,777	110,663	101,886	.08
51852	End Loader Lease		10,250	10,250	
51860	Bond Principal and Interest		113,743	113,743	
51862	Valve & Hyd. Replcmnt Prgrm		10,000	10,000	
51872	Commercial Meter Test & Repl		3,000	3,000	
	TOTAL EXPENDITURES	<u>32,901</u>	<u>688,380</u>	<u>655,479</u>	<u>.05</u>
	CHANGE IN FUND BALANCE	<u>\$ 21,496</u>	<u>\$ 29,820</u>	<u>\$ (8,324)</u>	<u>.72</u>

SEWER FUND  
VILLAGE OF ROCKTON  
110 E MAIN STREET  
ROCKTON, IL 61072  
June 30, 2014

6085

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

52111	Cash In Bank Checking	\$ 374,598.71	
52115	Cash In Bank-Il Funds Acct	1,871.04	
52117	Rsd-General Checking	27,656.56	
52142	Due From Other Funds	149,848.68	
52155	Buildings	1,202,636.00	
52156	Acc Depr-Buildings	(991,151.00)	
52160	Infrastructure	1,997,154.41	
52161	Acc Depr-Infrastructure	(1,450,681.00)	
52165	Equipment	508,347.81	
52166	Acc Depr-Equipment	<u>(375,136.00)</u>	
	TOTAL CURRENT ASSETS		\$ 1,445,145.21
	TOTAL ASSETS		<u>\$ 1,445,145.21</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

52224	Note Payable First National Bank	\$ 282,353.28	
52242	Current Portion-Debt	72,958.11	
52253	Capital Lease Payable	<u>10,001.27</u>	
	TOTAL CURRENT LIABILITIES		<u>\$ 365,312.66</u>
	TOTAL LIABILITIES		365,312.66

FUND BALANCE

52292	Retained Earnings	1,330,336.32	
52293	Retained Earnings-Rsd	(273,467.96)	
	Change In Fund Balance	<u>22,964.19</u>	
	TOTAL FUND BALANCE		<u>1,079,832.55</u>
	TOTAL LIAB AND FUND BALANCE		<u>\$ 1,445,145.21</u>

## SEWER FUND

## YEAR TO DATE COMPARATIVE

## SEWER DEPARTMENT

For the One Month Ended June 30, 2014

(One Month = 8%)

6085

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
REVENUE					
52342	Pers Property Repl Tax	\$	\$ 35,500	\$(35,500)	
52353	Sewer Penalties	325	8,500	(8,175)	.04
52362	User Fees-Sewer	64,725	571,700	(506,975)	.11
52366	Connection Fees-Sewer	4,200	10,500	(6,300)	.40
52381	Interest Income	19	200	(181)	.10
	TOTAL REVENUE	69,269	626,400	(557,131)	.11
EXPENDITURES					
52410	Salaries	10,799	149,640	138,841	.07
52412	Contract Sludge Removal	18,420	30,000	11,580	.61
52471	Uniform Allowance	345	1,600	1,255	.22
52512	Equipment Maintenance	7	15,000	14,993	
52515	Inspection/Televising		3,000	3,000	
52516	Laboratory Work/Chemicals	1,353	30,000	28,647	.05
52517	Lanscaping/Restoration		2,500	2,500	
52520	N P D E S Permits		12,000	12,000	
52532	Engineering		125,000	125,000	
52552	Telephone	540	5,500	4,960	.10
52557	Wireless Communication		2,000	2,000	
52563	Training		2,000	2,000	
52571	Utilities	5,788	60,000	54,212	.10
52593	Averys Storage Rental	117	1,800	1,683	.07
52610	Miscellaneous Supplies	57	3,000	2,943	.02
52615	System Repairs & Maintenance		20,000	20,000	
52653	Tools And Equipment	104	5,000	4,896	.02
52655	Gas,Oil and Washes		6,000	6,000	
52720	Loan Payment		68,895	68,895	
52850	Capital Expenditures	8,777	29,163	20,386	.30
52851	Misc Expense In Ground		12,000	12,000	
52852	Backhoe Lease		10,250	10,250	
52914	Admin Transfer-Walmart		25,000	25,000	
	TOTAL EXPENDITURES	46,307	619,348	573,041	.07
	CHANGE IN FUND BALANCE	\$ 22,962	\$ 7,052	\$ 15,910	3.26

MOTOR FUEL FUND  
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON  
June 30, 2014

6081

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

15111	Cash In Bank Checking	\$	44,796.10	
15114	Cash In Bank-Illinois Funds		<u>219,638.20</u>	
	TOTAL CURRENT ASSETS			\$ 264,434.30
	TOTAL ASSETS			<u>\$ 264,434.30</u>

LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES

FUND BALANCE

15292	Mtr Fuel Fund Balance		244,535.74	
	Change In Fund Balance		<u>19,898.56</u>	
	TOTAL FUND BALANCE			<u>264,434.30</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 264,434.30</u>

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the One Month Ended June 30, 2014  
 (One Month = 8%)

6081		BUDGET TO ACTUAL			5-
ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
15343	Fed Highway Constr Funds	\$ 19,892	\$ 186,745	\$ (166,853)	.11
15347	Mft-High Growth Cities		10,100	(10,100)	
15381	Interest	6	300	(294)	.02
	TOTAL REVENUE	<u>19,898</u>	<u>197,145</u>	<u>(177,247)</u>	<u>.10</u>
EXPENDITURES					
15614	Salt And Road Chips		99,000	99,000	
15865	Misc Street Reconstruction		280,000	280,000	
	TOTAL EXPENDITURES		<u>379,000</u>	<u>379,000</u>	
	CHANGE IN FUND BALANCE	<u>\$ 19,898</u>	<u>\$ (181,855)</u>	<u>\$ 201,753</u>	<u>.11</u>

POLICE PROTECTION FUND  
VILLAGE OF ROCKTON

ROCKTON, IL 61072  
June 30, 2014

6083

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

20111	Cash In Bank Checking	\$ 49,603.98	
	TOTAL CURRENT ASSETS		\$ 49,603.98
	TOTAL ASSETS		<u>\$ 49,603.98</u>

LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES

FUND BALANCE

20292	Fund Balance	11,217.11	
	Change in Fund Balance	<u>38,386.87</u>	
	TOTAL FUND BALANCE		<u>49,603.98</u>
	TOTAL LIAB AND FUND BALANCE		<u>\$ 49,603.98</u>

POLICE PROTECTION FUND

YEAR TO DATE COMPARATIVE

For the One Month Ended June 30, 2014  
 (One Month = 8%)

6083

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
20311	Property Tax	\$ 47,719	\$ 118,039	\$ (70,320)	.40
20381	Interest Income	<u>1</u>	<u>50</u>	<u>(49)</u>	<u>.02</u>
	TOTAL REVENUE	47,720	118,089	(70,369)	.40
EXPENDITURES					
20410	Salaries	<u>9,333</u>	<u>118,000</u>	<u>108,667</u>	<u>.08</u>
	TOTAL EXPENDITURES	9,333	118,000	108,667	.08
	CHANGE IN FUND BALANCE	<u>\$ 38,387</u>	<u>\$ 89</u>	<u>\$ 38,298</u>	<u>431.31</u>

SPECIAL TAX ALLOCATION FUND-WW  
WAGON WHEEL SITE

ROCKTON, IL 61072  
June 30, 2014

6089 BALANCE SHEET 5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

10111	Cash Money Market	\$ 44,803.17	
	TOTAL CURRENT ASSETS		\$ 44,803.17
	TOTAL ASSETS		<u>\$ 44,803.17</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

10221	Note Payable-Blhwk 33274284	\$ 469,091.51	
10222	Note Payable-Blhwk 3327264	715,218.75	
10223	Note Payable-Blwk 3327226	<u>158,153.43</u>	
	TOTAL CURRENT LIABILITIES		\$ 1,342,463.69
	TOTAL LIABILITIES		1,342,463.69

FUND BALANCE

10292	Fund Balance	(1,354,032.79)	
	Change In Fund Balance	<u>56,372.27</u>	
	TOTAL FUND BALANCE		<u>(1,297,660.52)</u>
	TOTAL LIAB AND FUND BALANCE		<u>\$ 44,803.17</u>

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the One Month Ended June 30, 2014  
(One Month = 8%)

6089

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
10301	Property Tax-Tif General	\$ 56,372	\$ 113,405	\$ (57,033)	.50
10381	Interest Income	1	25	(24)	.04
	TOTAL REVENUE	<u>56,373</u>	<u>113,430</u>	<u>(57,057)</u>	<u>.50</u>
EXPENDITURES					
10533	Legal Expenses		3,000	3,000	
10534	Accounting Expenses		1,000	1,000	
10864	Loan Payments		115,082	115,082	
10907	Disb to Gunderson		8,600	8,600	
	TOTAL EXPENDITURES		<u>127,682</u>	<u>127,682</u>	
	CHANGE IN FUND BALANCE	<u>\$ 56,373</u>	<u>\$ (14,252)</u>	<u>\$ 70,625</u>	<u>3.96</u>

Former Beloit Corp Site-Tif Fund  
VILLAGE OF ROCKTON

ROCKTON, IL 61072  
June 30, 2014

6091

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

10112	Cash-First National	\$	336,341.09	
10120	Restr. Funds-Debt Service Reserve		<u>87,184.56</u>	
	TOTAL CURRENT ASSETS			\$ 423,525.65
	TOTAL ASSETS			<u>\$ 423,525.65</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

10225	Note Payable-RR Land- Gen Obl-2009	\$	824,831.94	
10226	Note Payable-RR Land-2009A		<u>1,000,000.00</u>	
	TOTAL CURRENT LIABILITIES			\$ 1,824,831.94
	TOTAL LIABILITIES			1,824,831.94

FUND BALANCE

10292	Fund Balance		(1,505,467.26)	
	Change In Fund Balance		<u>104,160.97</u>	
	TOTAL FUND BALANCE			<u>(1,401,306.29)</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 423,525.65</u>

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the One Month Ended June 30, 2014  
(One Month = 8%)

6091

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
10301	Property Tax-Tif General	\$ 106,990	\$ 213,980	\$ (106,990)	.50
10381	Interest Income	26	350	(324)	.07
	TOTAL REVENUE	<u>107,016</u>	<u>214,330</u>	<u>(107,314)</u>	<u>.50</u>
EXPENDITURES					
10533	Legal Expenses		3,000	3,000	
10534	Accounting expenses		1,000	1,000	
10864	Loan Payments- G O Debt		87,185	87,185	
10905	Interest Expense		101,852	101,852	
10931	Environmental Remediation	2,855	37,650	34,795	.08
	TOTAL EXPENDITURES	<u>2,855</u>	<u>230,687</u>	<u>227,832</u>	<u>.01</u>
	CHANGE IN FUND BALANCE	<u>\$ 104,161</u>	<u>\$ (16,357)</u>	<u>\$ 120,518</u>	<u>6.37</u>

POLICE PENSION FUND  
VILLAGE OF ROCKTON

ROCKTON, IL 61072  
June 30, 2014

6087

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

21111	Cash In Bank-IL Funds	\$ 104,091.75	
21130	Schwab-Money Market Account	23,504.19	
21132	Schwab-Fixed Income Investments	2,052,606.55	
21133	Schwab-Fxd Invmt-Inc In Mkt Value	123,443.38	
21136	Schwab-Equity Funds	948,198.92	
21137	Schwab Equity-Inc In Mkt Value	259,076.94	
21140	Interest Receivable	<u>1,237.81</u>	
	TOTAL CURRENT ASSETS		\$ 3,512,159.54

TOTAL ASSETS

\$ 3,512,159.54

LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES

FUND BALANCE

21292	Fund Balance	3,373,791.35	
	Change in Fund Balance	<u>138,368.19</u>	
	TOTAL FUND BALANCE		<u>3,512,159.54</u>

TOTAL LIAB AND FUND BALANCE

\$ 3,512,159.54

## POLICE PENSION FUND

## YEAR TO DATE COMPARATIVE

For the One Month Ended June 30, 2014  
(One Month = 8%)

6087

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
21311	Property Tax	\$ 99,091	\$ 245,115	\$ (146,024)	.40
21327	Contributions-Employees	10,435	96,700	(86,265)	.11
21332	Interest Income-Schwab Fixed	3,897	95,000	(91,103)	.04
21336	Dividends-Schwab	2,708		2,708	
	TOTAL REVENUE	<u>116,131</u>	<u>436,815</u>	<u>(320,684)</u>	<u>.27</u>
EXPENDITURES					
21566	Membership Fee		1,100	1,100	
21567	Legal Fees		3,000	3,000	
21568	Education Exp-Conferences		3,000	3,000	
21569	Education Exp-Travel		1,500	1,500	
21591	Liability Insurance		2,500	2,500	
21592	Actuary Fees		2,000	2,000	
21722	Bank Fees		150	150	
21723	Schwab Management Fee		12,000	12,000	
	TOTAL EXPENDITURES		<u>25,250</u>	<u>25,250</u>	
OTHER INCOME & (EXPENSE)					
21805	Unrealized Gain (Loss)	21,944		21,944	
21905	Gain (Loss) Sale Of Investme	292		292	
	TOTAL OTHER INCOME & (EXPENSE)	<u>22,236</u>		<u>22,236</u>	
	CHANGE IN FUND BALANCE	<u>\$ 138,367</u>	<u>\$ 411,565</u>	<u>\$ (273,198)</u>	<u>.34</u>