

GENERAL FUND
VILLAGE OF ROCKTON
110 E. MAIN STREET
ROCKTON, IL 61072
June 30, 2016

6090

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

ASSETS

10102	Unrestr. Cash-Checking	\$ 349,227.82	
10109	Unrestr. Cash- Garbage Fees	49,782.13	
10111	Unrestr. Cash-Disb Acct	15,000.00	
10113	Cash- F S A Account	3,086.74	
10114	Unrestr. Cash-Illinois Funds	301,996.19	
10117	Restr. Cash-Pledged Revenue	(12,020.53)	
10118	Restr. Cash-Ill Bk & Tr-Bond Reser	80,537.63	
10119	Restr. Cash-Greenspace	41,920.41	
10120	Restr. Cash-Police Dare Acct	996.76	
10121	Restr. Cash-Our Town Park Xmas	441.66	
10123	Restr. Cash-Dare	2,031.99	
10124	Restr. Cash-Drug	10,294.40	
10125	Restr. Cash-D U I	3,311.40	
10127	Restr. Cash-Pol Agency Vehicle	1,172.14	
10128	Restr. Cash- Loomis Fund	11,846.06	
10145	Due from P Mannino	<u>2,000.00</u>	
	TOTAL ASSETS		<u>\$ 861,624.80</u>
	TOTAL ASSETS		<u>\$ 861,624.80</u>

LIABILITIES & FUND BALANCE

LIABILITIES

10205	Intergovt Develop Fees	\$ 400.00	
10208	ACCRUED PROPERTY TAXES	550.04	
10209	Refundable Rt of Way	2,000.00	
10216	I M R F Withheld	2,227.54	
10219	Miscellaneous Deductions	(1,392.57)	
10220	Police Pension Fund Withheld	8,424.89	
10229	Note Payable-Rockton Granary Llc.	46,000.00	
10230	Note Payable-Stenstrom	30,000.00	
10241	Due To Other Funds	45,364.21	
10266	2012B Bonds Payable(Atl Pk)	225,000.00	
10267	2012C Bonds Payable(Muni Cntr)	330,000.00	
10268	Note Payable Stillman Bank	<u>443,484.01</u>	
	TOTAL LIABILITIES		<u>\$ 1,132,058.12</u>
	TOTAL LIABILITIES		1,132,058.12
	FUND BALANCE		
10292	Fund Balance	16,964.90	
10296	Fund Balance- Bond Reserve	(650,000.00)	
	Change in Fund Balance	<u>362,601.78</u>	
	TOTAL FUND BALANCE		<u>(270,433.32)</u>

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BALANCE SHEET

5-31

ACCT DESCRIPTION

TOTAL LIAB AND FUND BALANCE

\$ 861,624.80

GENERAL FUND

YEAR TO DATE STATEMENT
 For the One Month Ended June 30, 2016
 (One Month = 8%)
 BUDGET TO ACTUAL

6090

5-

ACCT # DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE				
Revenue (SL)	\$ 791,505	\$ 5,380,352	\$ (4,588,847)	.15
TOTAL REVENUE	791,505	5,380,352	(4,588,847)	.15
EXPENDITURES				
General Admin Expenses	49,197	750,800	701,603	.07
Economic Development Expense	7,008	79,500	72,492	.09
Audit Expense		12,750	12,750	
Legal Expenses	6,950	115,000	108,050	.06
Treasurer Expense	2,650	34,000	31,350	.08
Payroll Tax and Tort Liab	106,916	602,534	495,618	.18
Police Commission	123	14,800	14,677	.01
Police Department	116,397	1,557,133	1,440,736	.07
School Crossing Guards	122	5,972	5,850	.02
Health Department		13,000	13,000	
Streets and Sidewalks	23,308	448,196	424,888	.05
Gargage Collection	39,281	473,650	434,369	.08
Building and Grounds	13,142	244,903	231,761	.05
Public Parks	40,418	945,362	904,944	.04
Swimming Pool	23,393	103,600	80,207	.23
Debt Service				
Other Financing Sources(Uses				
TOTAL EXPENDITURES	428,905	5,401,200	4,972,295	.08
CHANGE IN FUND BALANCES	\$ 362,600	\$ (20,848)	\$ 383,448	17.39

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the One Month Ended June 30, 2016
 (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	\$ 119,449	\$ 317,429	\$ (197,980)	.38
10302	Tax-Streets And Bridges	12,056	32,038	(19,982)	.38
10303	Tax-Sanitation & Garbage	3,807	10,117	(6,310)	.38
10304	Tax-I M R F	14,700	39,065	(24,365)	.38
10305	Tax-Social Security	46,056	122,394	(76,338)	.38
10306	Tax-Tort Liability	15,810	42,015	(26,205)	.38
10307	Tax-Audit Fund	4,336	11,522	(7,186)	.38
10308	Tax-Crossing Guards	1,216	3,232	(2,016)	.38
10310	Tax-Unemployment Ins	423	1,124	(701)	.38
10311	Taxes-Police Pension Fund	89,626	238,184	(148,558)	.38
10312	Taxes - Township	8,442	22,300	(13,858)	.38
10321	Liquor/Gaming Licenses	15,025	35,500	(20,475)	.42
10322	Tobacco Licenses	225	450	(225)	.50
10323	Water/Sewer Fund Transfers		50,000	(50,000)	
10325	Public Utility Franchises	19,469	79,000	(59,531)	.25
10327	Interest Income	96	500	(404)	.19
10329	Misc. Licenses & Permits	175	7,600	(7,425)	.02
10330	Right of Way Permits		1,000	(1,000)	
10341	State Income Tax	179,193	783,870	(604,677)	.23
10342	Personal Prop Replacement Ta		58,800	(58,800)	
10343	Business District Sales Tax	6,833	72,000	(65,167)	.09
10344	Federal/State/Cops Grants		550,000	(550,000)	
10345	Municipal Retailers Occup. T	99,586	1,300,000	(1,200,414)	.08
10346	State Use Tax	15,521	180,597	(165,076)	.09
10347	Charitable Games Tax		750	(750)	
10348	Telecommunications Tax	14,536	193,250	(178,714)	.08
10349	Video Games Tax		50,000	(50,000)	
10350	Electric Infrastructure Main	14,568	247,100	(232,532)	.06
10353	Garbage Penalty	655	8,100	(7,445)	.08
10354	Recapture Agreement Fee		16,800	(16,800)	
10355	Fines & Circuit Court	9,612	120,000	(110,388)	.08
10356	Fines-Local Ordinances	391	5,000	(4,609)	.08
10368	Garbage Collection Fee	51,206	467,700	(416,494)	.11
10369	Oversize Truck Fees	300	3,500	(3,200)	.09
10372	Police Agency Vehicle Revenue	39	6,000	(5,961)	.01
10373	Athletic Park Revenue		11,100	(11,100)	
10374	Dog Park Revenue	1,137	3,500	(2,363)	.32
10375	Swimming Pool Fees	21,837	45,100	(23,263)	.48
10376	Park Advertising		5,000	(5,000)	
10377	Auction Proceeds		9,000	(9,000)	
10379	Sporting Event/O S D Securi		3,800	(3,800)	
10382	Rental Income	1,530	18,360	(16,830)	.08
10383	Donations & Reimbursements		3,500	(3,500)	
10384	Reimbursement-Police Salarie	11,903	60,000	(48,097)	.20
10385	Vending Machine Receipts		600	(600)	
10387	Emp Ded/Health Insurance	3,447	27,455	(24,008)	.13
10389	Miscellaneous Income		1,000	(1,000)	
10391	D U I Revenue		5,000	(5,000)	

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the One Month Ended June 30, 2016
 (One Month = 8%)

6090

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
10392	Drug Forfiture/Seizures	300	5,000	(4,700)	.06
10395	Towing/Impound Fees	8,000	105,000	(97,000)	.08
	TOTAL REVENUE	791,505	5,380,352	(4,588,847)	.15

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the One Month Ended June 30, 2016
 (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	11,598	169,000	157,402	.07
11451	Employee Health & Life Ins	32,164	380,000	347,836	.08
11532	Engineering	853	15,000	14,147	.06
11539	Zoning Expense		3,900	3,900	
11552	Telephone	1,019	4,900	3,881	.21
11561	Professional Organization Me	1,287	6,700	5,413	.19
11563	Training & Travel	1,222	14,600	13,378	.08
11564	Il Mun. League Conf		10,000	10,000	
11651	Supplies/Publications	206	9,000	8,794	.02
11830	Office Equipment	698	36,000	35,302	.02
11832	Laserfish Software/Scanner		1,000	1,000	
11835	Website Maintenance		1,000	1,000	
11850	Software Upgrade		31,000	31,000	
11920	Stateline Bus Service		25,000	25,000	
11929	Miscellaneous	150	2,500	2,350	.06
11930	Codification Ordinance		3,000	3,000	
11932	I Fiber		7,500	7,500	
11940	Sales Tax Rebates		30,000	30,000	
11953	Drug Pool		700	700	
	TOTAL GENL ADM EXPENSES	49,197	750,800	701,603	.07
ECONOMIC DEVELOPMENT DEPT EXPENSES					
12566	Marketing And Downtown Devel		10,000	10,000	
12567	Special Events	7,008	15,000	7,992	.47
12916	Membership		12,500	12,500	
12921	Downtown Development		40,000	40,000	
12923	Comprehensive Plan Developme		2,000	2,000	
	TOTAL ECONOMIC DEVELOP EXPENSE	7,008	79,500	72,492	.09
AUDIT EXPENSE					
13531	Audit Expense		12,750	12,750	
	TOTAL AUDIT EXPENSE		12,750	12,750	
LEGAL EXPENSES					
15533	Legal Fees- Village Attorney	4,163	55,000	50,837	.08
15536	Legal Fees- Dui	1,437	30,000	28,563	.05
15537	Legal-Admin Hearings	781	10,000	9,219	.08
15821	Legal-Collective Bargaining	569	20,000	19,431	.03
	TOTAL LEGAL EXPENSES	6,950	115,000	108,050	.06

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the One Month Ended June 30, 2016
 (One Month = 8%)
 BUDGET TO ACTUAL

6090

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
GENERAL FUND DEPARTMENTS					
TREASURER EXPENSES					
16533	Village Treasurer Retainer	2,650	34,000	31,350	.08
	TOTAL TREASURER EXPENSES	2,650	34,000	31,350	.08
PAYROLL TAX AND TORT LIABILITY					
18453	Unemployment Tax		11,000	11,000	
18461	Social Security Contribution	12,522	164,500	151,978	.08
18462	I M R F Contributions	4,768	68,200	63,432	.07
18463	Police Pension Fund Contribu	89,626	238,184	148,558	.38
18593	Liability Insurance		120,650	120,650	
	TOTAL TAX AND TORT LIAB	106,916	602,534	495,618	.18
POLICE COMMISSION					
19410	Salaries/Office Stipends		1,800	1,800	
19515	Testing Expenses		5,100	5,100	
19533	Legal Fees		5,000	5,000	
19553	Advertising/Publications		900	900	
19563	Training And Travel	123	1,500	1,377	.08
19929	Miscellaneous		500	500	
	TOTAL POLICE COMMISSION	123	14,800	14,677	.01
POLICE DEPARTMENT EXPENSES					
21410	Salaries	92,633	1,202,153	1,109,520	.08
21412	Salaries- Security		26,100	26,100	
21471	Uniforms, Badges And Patches	760	18,050	17,290	.04
21472	Uniform Cleaning	265	3,500	3,235	.08
21512	Equipment Maintenance	3,944	25,500	21,556	.15
21551	Postage & Supplies	363	8,000	7,637	.05
21552	Telephone	162	3,300	3,138	.05
21554	Forms & Printing	585	8,500	7,915	.07
21557	Wireless Communication	2,309	20,000	17,691	.12
21561	Professional Service	3,476	28,517	25,041	.12
21563	Training, Travel & Supplies	2,278	30,500	28,222	.07
21655	Gas, Oil & Car Washes	2,690	33,600	30,910	.08
21656	Vehicle Maintenance	1,857	18,500	16,643	.10
21692	Drug Expenditures	628	9,000	8,372	.07
21693	Dare		600	600	
21694	D U I Expenditures		3,000	3,000	
21830	Capital Expenditures	3,774	64,250	60,476	.06
21831	Vehicle Lease/Purchase		47,063	47,063	
21919	Tuition Reimbursement	500	1,000	500	.50
21929	Miscellaneous	173	6,000	5,827	.03
	TOTAL POLICE DEPT EXPENSES	116,397	1,557,133	1,440,736	.07

GENERAL FUND

YEAR TO DATE STATEMENT
 For the One Month Ended June 30, 2016
 (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	122	5,872	5,750	.02
25890	Equipment		100	100	
	TOTAL SCHOOL CROSSING GUARDS	122	5,972	5,850	.02
HEALTH DEPARTMENT EXPENSES					
31579	Weed Mowing		2,000	2,000	
31580	Animal Control		11,000	11,000	
	TOTAL HEALTH DEPT EXPENSES		13,000	13,000	
STREETS AND SIDEWALKS					
41410	Salaries	7,474	109,980	102,506	.07
41471	Uniform Allowance	190	1,766	1,576	.11
41512	Equipment Maintenance	2,202	26,000	23,798	.08
41514	Traffic Light Maintenance	651	4,000	3,349	.16
41516	Salaries-Snow Removal		4,000	4,000	
41517	Landscaping/Restoration		1,500	1,500	
41520	N P D E S Permit		1,000	1,000	
41532	Engineering	675	75,000	74,325	.01
41557	Wireless Communication	164	1,500	1,336	.11
41572	Electricity/Pole Rental	8,552	42,000	33,448	.20
41593	Avery Storage Rental	117	1,400	1,283	.08
41610	Miscellaneous Supplies	71	1,250	1,179	.06
41653	Tools & Equipment	66	4,000	3,934	.02
41655	Gas,Oil and Washes	2,128	25,000	22,872	.09
41657	Signage	382	5,000	4,618	.08
41860	Street Maintenance		15,000	15,000	
41861	Sidewalk Maintenance	481	15,000	14,519	.03
41863	Main Street Lighting		30,000	30,000	
41865	Phase 11 Overlay		75,000	75,000	
41890	Capital Expenditures	155	9,800	9,645	.02
	TOTAL STREETS AND SIDEWALKS	23,308	448,196	424,888	.05

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the One Month Ended June 30, 2016
 (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					
GARBAGE COLLECTION					
44573	Fees For Residential Pickup	39,281	473,650	434,369	.08
	TOTAL GARBAGE COLLECTION	39,281	473,650	434,369	.08
MUNICIPAL BUILDINGS AND GROUNDS					
46410	Salaries	6,845	82,860	76,015	.08
46552	Telephone	1,102	14,300	13,198	.08
46571	Utilities	2,528	18,000	15,472	.14
46610	Miscellaneous Supplies	13	4,000	3,987	
46611	Cleaning Services/Supplies	1,533	18,000	16,467	.09
46615	System Repair And Maintenanc	596	12,000	11,404	.05
46653	Tools And Equipment	119	2,700	2,581	.04
46667	Christmas Walk/ Osd	406	5,500	5,094	.07
46820	Capital Expenditures		5,000	5,000	
46821	Municipal Parking Lots		33,540	33,540	
46864	Loan Payment (Bond 2012C)		49,003	49,003	
	TOTAL BUILDINGS AND GROUNDS	13,142	244,903	231,761	.05

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the One Month Ended June 30, 2016
 (One Month = 8%)

6090

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
GENERAL FUND DEPARTMENTS					
PUBLIC PARKS					
52410	Salaries	5,394	66,000	60,606	.08
52450	Hut Program	449	5,000	4,551	.09
52470	Christmas Walk		1,000	1,000	
52471	Uniforms		750	750	
52512	Equipment Maintenance		2,500	2,500	
52517	Landscaping\Restoration		4,000	4,000	
52532	Engineering		1,000	1,000	
52561	Professional Memberships		500	500	
52571	Utilities	2,878	14,000	11,122	.21
52610	Miscellaneous Supplies	133	5,000	4,867	.03
52615	System Repairs And Maintenanc	261	5,000	4,739	.05
52653	Tools And Equipment	310	20,000	19,690	.02
52654	Training & Travel		2,000	2,000	
52655	Gas,Oil & Washes		300	300	
52657	Signage		2,500	2,500	
52658	Banner Advertising		1,000	1,000	
52720	Park Loan	15,871	151,668	135,797	.10
52753	Mowing For Parks	14,835	58,000	43,165	.26
52864	Port-A John- Athletic Field	504	4,700	4,196	.11
52867	Park-Seeding	122	5,000	4,878	.02
52890	Capital Expenditures		586,844	586,844	
52891	Dog Park		1,000	1,000	
52931	Six Flags Tickets	(339)	5,000	5,339	(.07)
52936	Movies in the Park		2,500	2,500	
52937	Soccer Camp		100	100	
	TOTAL PUBLIC PARKS EXPENSE	40,418	945,362	904,944	.04
SWIMMING POOL					
55410	Salaries	14,841	58,000	43,159	.26
55471	Uniforms	525	1,750	1,225	.30
55515	Treat And Test Water	2,089	15,000	12,911	.14
55552	Telephone	35	350	315	.10
55571	Utilities	537	10,000	9,463	.05
55610	Miscellaneous Supplies	327	2,000	1,673	.16
55615	System Repair And Maintenanc	3,570	6,500	2,930	.55
55651	Office Supplies	249	250	1	1.00
55653	Tools And Equipment		1,000	1,000	
55654	Safety Equipment	115	750	635	.15
55655	Pool Amenities		5,000	5,000	
55656	Concession Expenses	1,105	3,000	1,895	.37
	TOTAL SWIMMING POOL EXPENSE	23,393	103,600	80,207	.23
DEBT SERVICE					
	TOTAL DEBT SERVICE EXPENSE				
OTHER FINANCING SOURCES (USES)					
	TOTAL OTHER FINANCING SOURCES				

WATER FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
June 30, 2016

6084

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

51111	Unrestr. Cash In Bank	\$	177,852.71	
51117	Cash-Sauk Valley		204,924.06	
51125	Restr. Illinois Bk & Tr- Bond Acct		49,789.87	
51151	Cash-Alt Rev Bonds-2012A		63,836.11	
51155	Buildings		1,518,875.00	
51156	Acc Depr-Buildings		(1,258,047.00)	
51160	Infrastructure		3,440,934.24	
51161	Acc Depr-Infrastructure		(616,165.00)	
51165	Equipment		465,969.68	
51166	Acc Depr-Equipment		<u>(311,729.00)</u>	
	TOTAL CURRENT ASSETS			\$ 3,736,240.67
	TOTAL ASSETS			<u>\$ 3,736,240.67</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

51241	Due To Other Funds	\$	99.35	
51243	Due To Gen/Sewer Fund		(9.00)	
51250	2012 Bonds Payable		1,260,000.00	
51252	Current Portion- Debt		65,000.00	
51253	Capital Lease Payable		<u>15,740.68</u>	
	TOTAL CURRENT LIABILITIES			\$ 1,340,831.03
	TOTAL LIABILITIES			1,340,831.03

FUND BALANCE

51292	Retained earnings-Unrestricted		2,378,816.83	
	Change In Fund Balance		<u>16,592.81</u>	
	TOTAL FUND BALANCE			<u>2,395,409.64</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 3,736,240.67</u>

WATER FUND

YEAR TO DATE COMPARATIVE

For the One Month Ended June 30, 2016
(One Month = 8%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
51329	Water Irrigation Permits	\$ 20	\$	20	
51353	Water Penalties	923	12,000	(11,077)	.08
51354	Water Dep-Misc Service	310		310	
51355	Water Dep-Unapplied Cash	1,018		1,018	
51361	Users Fees	69,780	660,000	(590,220)	.11
51366	Water Connection Fees		40,000	(40,000)	
51370	Water Meter Sales	180	15,000	(14,820)	.01
51381	Interest Income	82	1,200	(1,118)	.07
51390	I E P A Loan		2,500,000	(2,500,000)	
	TOTAL REVENUE	<u>72,313</u>	<u>3,228,200</u>	<u>(3,155,887)</u>	<u>.02</u>
EXPENDITURES					
51410	Salaries	9,767	151,788	142,021	.06
51471	Uniforms		1,766	1,766	
51512	Equipment Maintenance	776	8,000	7,224	.10
51515	Treatment & Testing Water	5,745	40,000	34,255	.14
51517	Landscaping/Restoration		1,000	1,000	
51532	Engineering	17,153	15,000	(2,153)	1.14
51557	Wireless Communications	248	2,500	2,252	.10
51563	Training	27	4,000	3,973	.01
51571	Utilities	13,703	75,000	61,297	.18
51575	Purchase & Install Water Met		5,000	5,000	
51576	Replace Existing Water Meter	5,288	24,500	19,212	.22
51593	Averys Storage Rental	117	1,400	1,283	.08
51610	Miscellaneous Supplies	1,748	3,500	1,752	.50
51615	Systems Repairs & Maintenanc	172	28,500	28,328	.01
51651	Printing, Forms & Postage	656	10,000	9,344	.07
51653	Tools & Equipment	322	4,000	3,678	.08
51655	Gas, Oil And Car Washes		4,000	4,000	
51757	Gps Mapping		15,000	15,000	
51850	Capital Expenditures		19,395	19,395	
51860	Bond Principal and Interest		114,400	114,400	
51862	Valve & Hyd. Replcmnt Prgrm		10,000	10,000	
51872	Commercial Meter Test & Repl		2,000	2,000	
51890	I E P A Loan Expenditure		2,500,000	2,500,000	
51914	Admin Transfer-General Fund		25,000	25,000	
	TOTAL EXPENDITURES	<u>55,722</u>	<u>3,065,749</u>	<u>3,010,027</u>	<u>.02</u>
	CHANGE IN FUND BALANCE	<u>\$ 16,591</u>	<u>\$ 162,451</u>	<u>\$ (145,860)</u>	<u>.10</u>

SEWER FUND
VILLAGE OF ROCKTON
110 E MAIN STREET
ROCKTON, IL 61072
June 30, 2016

6085

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

52111	Cash In Bank Checking	\$ 497,074.90	
52115	Cash In Bank-Il Funds Acct	85,869.94	
52117	Rsd-General Checking	79,425.65	
52142	Due From Other Funds	44,726.02	
52143	Due From Water Fund	(9.00)	
52155	Buildings	1,202,636.00	
52156	Acc Depr-Buildings	(1,006,673.00)	
52160	Infrastructure	1,997,154.41	
52161	Acc Depr-Infrastructure	(1,514,241.00)	
52165	Equipment	629,802.81	
52166	Acc Depr-Equipment	<u>(454,630.00)</u>	
	TOTAL CURRENT ASSETS		\$ 1,561,136.73
	TOTAL ASSETS		<u>\$ 1,561,136.73</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

52224	Note Payable First National Bank	\$ 163,320.02	
52242	Current Portion-Debt	58,163.52	
52253	Capital Lease Payable	<u>15,740.68</u>	
	TOTAL CURRENT LIABILITIES		<u>\$ 237,224.22</u>
	TOTAL LIABILITIES		237,224.22

FUND BALANCE

52292	Retained Earnings	1,571,857.78	
52293	Retained Earnings-Rsd	(273,467.96)	
	Change In Fund Balance	<u>25,522.69</u>	
	TOTAL FUND BALANCE		<u>1,323,912.51</u>
	TOTAL LIAB AND FUND BALANCE		<u>\$ 1,561,136.73</u>

SEWER FUND

YEAR TO DATE COMPARATIVE

SEWER DEPARTMENT

For the One Month Ended June 30, 2016
(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	544	8,500	(7,956)	.06
52362	User Fees-Sewer	78,854	628,870	(550,016)	.13
52366	Connection Fees-Sewer		21,000	(21,000)	
52381	Interest Income	112	200	(88)	.56
	TOTAL REVENUE	79,510	694,070	(614,560)	.11
EXPENDITURES					
52410	Salaries	9,984	146,796	136,812	.07
52412	Contract Sludge Removal	3,403	20,000	16,597	.17
52471	Uniform Allowance		1,500	1,500	
52512	Equipment Maintenance	2,067	15,000	12,933	.14
52515	Inspection/Televising		3,000	3,000	
52516	Laboratory Work/Chemicals	6,681	28,000	21,319	.24
52517	Lanscaping/Restoration	1,953	2,500	547	.78
52520	N P D E S Permits		12,000	12,000	
52532	Engineering		46,000	46,000	
52552	Telephone	749	6,500	5,751	.12
52557	Wireless Communication	391	3,900	3,509	.10
52563	Training		3,000	3,000	
52571	Utilities	7,407	50,000	42,593	.15
52593	Averys Storage Rental	117	1,400	1,283	.08
52610	Miscellaneous Supplies	76	3,000	2,924	.03
52615	System Repairs & Maintenance	14,712	20,000	5,288	.74
52653	Tools And Equipment	267	5,750	5,483	.05
52655	Gas,Oil and Washes	998	6,000	5,002	.17
52720	Loan Payment		67,775	67,775	
52757	Gps Mapping		15,000	15,000	
52850	Capital Expenditures	5,182	492,980	487,798	.01
52851	Brushes/Sweepers		5,000	5,000	
52853	Ditch Cleaning		1,800	1,800	
52854	Lab Equipment		2,400	2,400	
	TOTAL EXPENDITURES	53,987	959,301	905,314	.06
	CHANGE IN FUND BALANCE	\$ 25,523	\$ (265,231)	\$ 290,754	.10

MOTOR FUEL FUND
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON
June 30, 2016

6081

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

15111	Cash In Bank Checking	\$	20,119.01	
15114	Cash In Bank-Illinois Funds		<u>97,195.77</u>	
	TOTAL CURRENT ASSETS			\$ 117,314.78
	TOTAL ASSETS			<u>\$ 117,314.78</u>

LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES

FUND BALANCE

15292	Mtr Fuel Fund Balance		247,576.92	
	Change In Fund Balance		<u>(130,262.14)</u>	
	TOTAL FUND BALANCE			<u>117,314.78</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 117,314.78</u>

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the One Month Ended June 30, 2016
(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	\$ 17,370	\$ 199,040	\$ (181,670)	.09
15347	Mft-High Growth Cities		11,600	(11,600)	
15381	Interest	45	300	(255)	.15
	TOTAL REVENUE	<u>17,415</u>	<u>210,940</u>	<u>(193,525)</u>	<u>.08</u>
EXPENDITURES					
15532	Engineering	16,104	20,000	3,896	.81
15533	ITEP (Eng for Bike Path)		75,000	75,000	
15614	Salt And Road Chips		95,000	95,000	
15865	Misc Street Reconstruction	<u>131,573</u>	<u>224,000</u>	<u>92,427</u>	<u>.59</u>
	TOTAL EXPENDITURES	<u>147,677</u>	<u>414,000</u>	<u>266,323</u>	<u>.36</u>
	CHANGE IN FUND BALANCE	<u>\$ (130,262)</u>	<u>\$ (203,060)</u>	<u>\$ 72,798</u>	<u>(.64)</u>

POLICE PROTECTION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
June 30, 2016

6083 BALANCE SHEET 5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

20111	Cash In Bank Checking	\$	<u>56,476.67</u>	
	TOTAL CURRENT ASSETS	\$		56,476.67
	TOTAL ASSETS	\$		<u>56,476.67</u>

LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES

FUND BALANCE

20292	Fund Balance		18,662.37	
	Change in Fund Balance		<u>37,814.30</u>	
	TOTAL FUND BALANCE			<u>56,476.67</u>
	TOTAL LIAB AND FUND BALANCE	\$		<u>56,476.67</u>

POLICE PROTECTION FUND

YEAR TO DATE COMPARATIVE

For the One Month Ended June 30, 2016

(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	\$ 47,061	\$ 125,064	\$ (78,003)	.38
20381	Interest Income	<u>4</u>	<u>50</u>	<u>(46)</u>	<u>.08</u>
	TOTAL REVENUE	47,065	125,114	(78,049)	.38
	EXPENDITURES				
20410	Salaries	<u>9,251</u>	<u>125,000</u>	<u>115,749</u>	<u>.07</u>
	TOTAL EXPENDITURES	9,251	125,000	115,749	.07
	CHANGE IN FUND BALANCE	<u>\$ 37,814</u>	<u>\$ 114</u>	<u>\$ 37,700</u>	<u>331.70</u>

SPECIAL TAX ALLOCATION FUND-WW
WAGON WHEEL SITE

ROCKTON, IL 61072
June 30, 2016

6089

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

10111	Cash Money Market	\$	<u>16,474.46</u>	
	TOTAL CURRENT ASSETS			\$ 16,474.46
	TOTAL ASSETS			<u>\$ 16,474.46</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

10221	Note Payable-Blhkw 33274284	\$	420,468.96	
10222	Note Payable-Blhkw 3327264		636,563.28	
10223	Note Payable-Blwk 3327226		<u>141,528.60</u>	
	TOTAL CURRENT LIABILITIES			\$ 1,198,560.84
	TOTAL LIABILITIES			1,198,560.84

FUND BALANCE

10292	Fund Balance		(1,233,604.15)	
	Change In Fund Balance		<u>51,517.77</u>	
	TOTAL FUND BALANCE			<u>(1,182,086.38)</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 16,474.46</u>

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the One Month Ended June 30, 2016

(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	\$ 51,517	\$ 103,606	\$ (52,089)	.50
10381	Interest Income	<u>1</u>	<u>15</u>	<u>(14)</u>	<u>.07</u>
	TOTAL REVENUE	51,518	103,621	(52,103)	.50
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		<u>9,050</u>	<u>9,050</u>	
	TOTAL EXPENDITURES		128,132	128,132	
	CHANGE IN FUND BALANCE	<u>\$ 51,518</u>	<u>\$ (24,511)</u>	<u>\$ 76,029</u>	<u>2.10</u>

Former Beloit Corp Site-Tif Fund
VILLAGE OF ROCKTON

ROCKTON, IL 61072
June 30, 2016

6091 BALANCE SHEET 5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

10112	Cash-First National	\$ 386,493.14	
10120	Restr. Funds-Debt Service Reserve	<u>87,184.56</u>	
	TOTAL CURRENT ASSETS		\$ 473,677.70
	TOTAL ASSETS		<u>\$ 473,677.70</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

10225	Note Payable-RR Land- Gen Obl-2009	\$ 747,146.42	
10226	Note Payable-RR Land-2009A	<u>1,000,000.00</u>	
	TOTAL CURRENT LIABILITIES		\$ 1,747,146.42
	TOTAL LIABILITIES		1,747,146.42

FUND BALANCE

10292	Fund Balance	(1,407,687.68)	
	Change In Fund Balance	<u>134,218.96</u>	
	TOTAL FUND BALANCE		<u>(1,273,468.72)</u>
	TOTAL LIAB AND FUND BALANCE		<u>\$ 473,677.70</u>

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the One Month Ended June 30, 2016
(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	\$ 134,158	\$ 326,028	\$ (191,870)	.41
10381	Interest Income	61	600	(539)	.10
	TOTAL REVENUE	<u>134,219</u>	<u>326,628</u>	<u>(192,409)</u>	<u>.41</u>
EXPENDITURES					
10533	Legal Expenses		3,000	3,000	
10534	Accounting expenses		1,000	1,000	
10563	Training And Travel		1,000	1,000	
10905	Interest Expense		263,605	263,605	
10906	Pmts To Other Taxing Bodies		32,550	32,550	
10931	Environmental Remediation		37,650	37,650	
	TOTAL EXPENDITURES		<u>338,805</u>	<u>338,805</u>	
	CHANGE IN FUND BALANCE	<u>\$ 134,219</u>	<u>\$ (12,177)</u>	<u>\$ 146,396</u>	<u>11.02</u>

POLICE PENSION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
June 30, 2016

6087

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

21111	Cash In Bank-IL Funds	\$	1,002.33	
21119	Checking Acct- Fnb		5,008.28	
21130	Schwab-Money Market Account		93,960.25	
21132	Schwab-Fixed Income Investments		2,618,702.49	
21133	Schwab-Fxd Invmt-Inc In Mkt Value		191,075.23	
21136	Schwab-Equity Funds		1,301,237.91	
21137	Schwab Equity-Inc In Mkt Value		204,034.64	
21140	Interest Receivable		<u>1,692.61</u>	
	TOTAL CURRENT ASSETS			\$ 4,416,713.74
	TOTAL ASSETS			<u>\$ 4,416,713.74</u>

LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES

FUND BALANCE

21292	Fund Balance		4,276,509.82	
	Change in Fund Balance		<u>140,203.92</u>	
	TOTAL FUND BALANCE			<u>4,416,713.74</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 4,416,713.74</u>

POLICE PENSION FUND

YEAR TO DATE COMPARATIVE

For the One Month Ended June 30, 2016
(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	\$ 89,626	\$ 238,184	\$ (148,558)	.38
21327	Contributions-Employees	7,810	108,000	(100,190)	.07
21332	Interest Income-Schwab Fixed	11,417	151,500	(140,083)	.08
21336	Dividends-Schwab	3,530		3,530	
21379	Interest - F N B	8		8	
	TOTAL REVENUE	<u>112,391</u>	<u>497,684</u>	<u>(385,293)</u>	<u>.23</u>
EXPENDITURES					
21564	Annual Fee-St OF IL		800	800	
21566	Membership Fee		850	850	
21567	Legal Fees		5,300	5,300	
21568	Education Exp-Conferences		1,500	1,500	
21569	Education Exp-Travel		1,300	1,300	
21591	Liability Insurance		2,500	2,500	
21592	Actuary Fees		3,700	3,700	
21723	Schwab Management Fee		13,720	13,720	
	TOTAL EXPENDITURES		<u>29,670</u>	<u>29,670</u>	
OTHER INCOME & (EXPENSE)					
21805	Unrealized Gain (Loss)	27,773		27,773	
21905	Gain (Loss) Sale Of Investme	40		40	
	TOTAL OTHER INCOME & (EXPENSE)	<u>27,813</u>		<u>27,813</u>	
	CHANGE IN FUND BALANCE	<u>\$ 140,204</u>	<u>\$ 468,014</u>	<u>\$ (327,810)</u>	<u>.30</u>