

GENERAL FUND
VILLAGE OF ROCKTON
110 E. MAIN STREET
ROCKTON, IL 61072
July 31, 2015

6090

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

ASSETS			
10102	Unrestr. Cash-Checking	\$	66,295.78
10109	Unrestr. Cash- Garbage Fees		33,356.80
10111	Unrestr. Cash-Disb Acct		15,000.00
10114	Unrestr. Cash-Illinois Funds		299,265.02
10117	Restr. Cash-Pledged Revenue		23,013.08
10118	Restr. Cash-Ill Bk & Tr-Bond Reser		83,742.00
10119	Restr. Cash-Greenspace		51,928.01
10120	Restr. Cash-Police Dare Acct		1,596.76
10121	Restr. Cash-Our Town Park Xmas		614.65
10123	Restr. Cash-Dare		2,128.71
10124	Restr. Cash-Drug		7,656.10
10125	Restr. Cash-D U I		4,054.57
10127	Restr. Cash-Pol Agency Vehicle		1,031.56
10128	Restr. Cash- Loomis Fund		11,826.47
10129	Restr. Cash-Tourism		64.93
10145	Due from P Mannino		<u>2,000.00</u>
TOTAL ASSETS			<u>\$ 603,574.44</u>
TOTAL ASSETS			<u><u>\$ 603,574.44</u></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		2,161.54
10219	Miscellaneous Deductions		(1,320.22)
10220	Police Pension Fund Withheld		8,004.54
10227	Note Payable-Blackhawk(Alliant)		71,725.52
10229	Note Payable-Rockton Granary Llc.		69,000.00
10230	Note Payable-Stenstrom		40,000.00
10241	Due To Other Funds		166,029.44
10266	2012B Bonds Payable(Atl Pk)		250,000.00
10267	2012C Bonds Payable(Muni Cntr)		365,000.00
10268	Note Payable Stillman Bank		<u>547,733.43</u>
TOTAL LIABILITIES			<u>\$ 1,519,251.80</u>
TOTAL LIABILITIES			1,519,251.80
FUND BALANCE			
10292	Fund Balance		(572,154.11)
10296	Fund Balance- Bond Reserve		(650,000.00)

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ACCT DESCRIPTION

Change in Fund Balance	<u>306,476.75</u>	
TOTAL FUND BALANCE		<u>(915,677.36)</u>
TOTAL LIAB AND FUND BALANCE		<u>\$ 603,574.44</u>

GENERAL FUND

YEAR TO DATE STATEMENT
 For the Two Months Ended July 31, 2015
 (Two Months = 17%)
 BUDGET TO ACTUAL

6090

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
	Revenue (SL)	\$ 1,008,301	\$ 4,588,591	\$ (3,580,290)	.22
	TOTAL REVENUE	<u>1,008,301</u>	<u>4,588,591</u>	<u>(3,580,290)</u>	<u>.22</u>
EXPENDITURES					
	General Admin Expenses	96,582	716,000	619,418	.13
	Economic Development Expense	18,296	77,500	59,204	.24
	Audit Expense		12,750	12,750	
	Legal Expenses	13,379	105,000	91,621	.13
	Treasurer Expense	5,150	34,000	28,850	.15
	Payroll Tax and Tort Liab	116,079	569,534	453,455	.20
	Police Commission	1,497	14,800	13,303	.10
	Police Department	210,331	1,310,188	1,099,857	.16
	School Crossing Guards	207	5,767	5,560	.04
	Health Department		13,000	13,000	
	Streets and Sidewalks	37,236	487,909	450,673	.08
	Gargage Collection	69,813	456,750	386,937	.15
	Building and Grounds	50,587	196,625	146,038	.26
	Public Parks	169,638	353,645	184,007	.48
	Swimming Pool	38,297	103,800	65,503	.37
	Debt Service	(125,267)		125,267	
	Other Financing Sources (Uses)				
	TOTAL EXPENDITURES	<u>701,825</u>	<u>4,457,268</u>	<u>3,755,443</u>	<u>.16</u>
	CHANGE IN FUND BALANCES	<u>\$ 306,476</u>	<u>\$ 131,323</u>	<u>\$ 175,153</u>	<u>2.33</u>

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Two Months Ended July 31, 2015
 (Two Months = 17%)

6090

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE SUMMARY					
REVENUE					
10301	Tax-Corporate	\$ 115,957	\$ 324,185	\$ (208,228)	.36
10302	Tax-Streets And Bridges	19,460	52,725	(33,265)	.37
10303	Tax-Sanitation & Garbage	3,702	10,349	(6,647)	.36
10304	Tax-I M R F	13,957	39,020	(25,063)	.36
10305	Tax-Social Security	43,571	121,814	(78,243)	.36
10306	Tax-Tort Liability	15,057	42,096	(27,039)	.36
10307	Tax-Audit Fund	4,052	11,328	(7,276)	.36
10308	Tax-Crossing Guards	1,100	3,077	(1,977)	.36
10310	Tax-Unemployment Ins	400	1,119	(719)	.36
10311	Taxes-Police Pension Fund	81,690	228,384	(146,694)	.36
10312	Taxes - Township	8,380	22,300	(13,920)	.38
10321	Liquor/Gaming Licenses	22,750	50,000	(27,250)	.46
10322	Tobacco Licenses	375	375		1.00
10323	Water/Sewer Fund Transfers		50,000	(50,000)	
10325	Public Utility Franchises	19,338	80,100	(60,762)	.24
10327	Interest Income	157	500	(343)	.31
10329	Misc. Licenses & Permits	355	4,500	(4,145)	.08
10341	State Income Tax	221,025	760,815	(539,790)	.29
10342	Personal Prop Replacement Ta	8,860	56,900	(48,040)	.16
10345	Municipal Retailers Occup. T	195,198	1,220,000	(1,024,802)	.16
10346	State Use Tax	28,665	149,089	(120,424)	.19
10347	Charitable Games Tax		2,500	(2,500)	
10348	Telecommunications Tax	32,372	201,400	(169,028)	.16
10349	Video Games Tax	3,347	50,000	(46,653)	.07
10350	Electric Infrastructure Main	15,078	251,200	(236,122)	.06
10353	Garbage Penalty	1,311	6,650	(5,339)	.20
10354	Recapture Agreement Fee	4,687	10,750	(6,063)	.44
10355	Fines & Circuit Court	16,321	120,000	(103,679)	.14
10356	Fines-Local Ordinances	2,835	4,900	(2,065)	.58
10368	Garbage Collection Fee	67,134	456,750	(389,616)	.15
10369	Oversize Truck Fees	340	1,950	(1,610)	.17
10372	Police Agency Vehicle Revenu	80	2,800	(2,720)	.03
10373	Athletic Park Revenue		10,000	(10,000)	
10374	Dog Park Revenue	1,207	4,000	(2,793)	.30
10375	Swimming Pool Fees	26,004	37,500	(11,496)	.69
10376	Park Advertising		5,000	(5,000)	
10377	Auction Proceeds		20,000	(20,000)	
10379	Sporting Event/O S D Securi	720	4,300	(3,580)	.17
10380	Traffic Control		4,100	(4,100)	
10382	Rental Income	3,060	18,360	(15,300)	.17
10383	Donations & Reimbursements		3,500	(3,500)	
10384	Reimbursement-Police Salarie	14,108	60,000	(45,892)	.24
10385	Vending Machine Receipts		600	(600)	
10387	Emp Ded/Health Insurance	5,475	27,455	(21,980)	.20
10389	Miscellaneous Income		1,000	(1,000)	
10391	D U I Revenue		1,000	(1,000)	
10392	Drug Forfiture/Seizures	673	6,200	(5,527)	.11
10395	Towing/Impound Fees	9,500	48,000	(38,500)	.20

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Two Months Ended July 31, 2015
(Two Months = 17%)

6090

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
	TOTAL REVENUE	<u>1,008,301</u>	<u>4,588,591</u>	<u>(3,580,290)</u>	<u>.22</u>

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Two Months Ended July 31, 2015
 (Two Months = 17%)

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	24,630	165,000	140,370	.15
11451	Employee Health & Life Ins	57,454	345,000	287,546	.17
11532	Engineering	3,616	15,000	11,384	.24
11539	Zoning Expense	977	3,900	2,923	.25
11552	Telephone	834	4,500	3,666	.19
11561	Professional Organization Me	2,462	5,700	3,238	.43
11563	Training & Travel	1,212	13,500	12,288	.09
11564	Il Mun. League Conf		8,000	8,000	
11651	Supplies/Publications	1,236	9,000	7,764	.14
11721	Interest- Alliant Energy Loa		73,400	73,400	
11830	Office Equipment	1,927	10,000	8,073	.19
11832	Laserfish Software/Scanner		1,000	1,000	
11835	Website Maintenance		1,000	1,000	
11920	Stateline Bus Service		25,000	25,000	
11929	Miscellaneous	313	2,500	2,187	.13
11930	Codification Ordinance		1,500	1,500	
11932	I Fiber	1,800	7,500	5,700	.24
11940	Sales Tax Rebates		24,000	24,000	
11953	Drug Pool	121	500	379	.24
	TOTAL GENL ADM EXPENSES	96,582	716,000	619,418	.13
ECONOMIC DEVELOPMENT DEPT EXPENSES					
12566	Marketing And Downtown Devel	292	10,000	9,708	.03
12567	Special Events	8,504	10,000	1,496	.85
12916	Membership		12,500	12,500	
12921	Downtown Development	5,000	20,000	15,000	.25
12922	Downtown Tif Expenses	4,500	5,000	500	.90
12924	Business District Developmen		20,000	20,000	
	TOTAL ECONOMIC DEVELOP EXPENSE	18,296	77,500	59,204	.24
AUDIT EXPENSE					
13531	Audit Expense		12,750	12,750	
	TOTAL AUDIT EXPENSE		12,750	12,750	
LEGAL EXPENSES					
15533	Legal Fees- Village Attorney	10,454	55,000	44,546	.19
15536	Legal Fees- Dui	2,673	30,000	27,327	.09
15821	Legal-Collective Bargaining	252	20,000	19,748	.01
	TOTAL LEGAL EXPENSES	13,379	105,000	91,621	.13

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ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
GENERAL FUND DEPARTMENTS					
TREASURER EXPENSES					
16533	Village Treasurer Retainer	5,150	34,000	28,850	.15
	TOTAL TREASURER EXPENSES	5,150	34,000	28,850	.15
PAYROLL TAX AND TORT LIABILITY					
18453	Unemployment Tax	1,639	10,750	9,111	.15
18461	Social Security Contribution	23,785	146,700	122,915	.16
18462	I M R F Contributions	8,965	63,050	54,085	.14
18463	Police Pension Fund Contribu	81,690	228,384	146,694	.36
18593	Liability Insurance		120,650	120,650	
	TOTAL TAX AND TORT LIAB	116,079	569,534	453,455	.20
POLICE COMMISSION					
19410	Salaries/Office Stipends		1,800	1,800	
19515	Testing Expenses	930	5,100	4,170	.18
19533	Legal Fees	300	5,000	4,700	.06
19553	Advertising/Publications		900	900	
19563	Training And Travel	267	1,500	1,233	.18
19929	Miscellaneous		500	500	
	TOTAL POLICE COMMISSION	1,497	14,800	13,303	.10
POLICE DEPARTMENT EXPENSES					
21410	Salaries	165,756	1,047,975	882,219	.16
21412	Salaries- Security		7,500	7,500	
21471	Uniforms, Badges And Patches	2,807	20,650	17,843	.14
21472	Uniform Cleaning	515	3,500	2,985	.15
21512	Equipment Maintenance	1,729	25,000	23,271	.07
21551	Postage & Supplies	1,419	8,000	6,581	.18
21552	Telephone	323	3,300	2,977	.10
21554	Forms & Printing	1,109	8,500	7,391	.13
21557	Wireless Communication	2,278	15,200	12,922	.15
21561	Professional Service	3,692	7,000	3,308	.53
21563	Training, Travel & Supplies	3,897	15,300	11,403	.25
21655	Gas, Oil & Car Washes	3,600	45,600	42,000	.08
21656	Vehicle Maintenance	2,391	18,500	16,109	.13
21692	Drug Expenditures		4,000	4,000	
21693	Dare		600	600	
21694	D U I Expenditures		4,000	4,000	
21830	Capital Expenditures		8,000	8,000	
21831	Vehicle Lease/Purchase	20,108	60,563	40,455	.33
21919	Tuition Reimbursement		1,000	1,000	
21929	Miscellaneous	707	6,000	5,293	.12
	TOTAL POLICE DEPT EXPENSES	210,331	1,310,188	1,099,857	.16

GENERAL FUND

YEAR TO DATE STATEMENT
 For the Two Months Ended July 31, 2015
 (Two Months = 17%)
 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	207	5,729	5,522	.04
25890	Equipment		38	38	
	TOTAL SCHOOL CROSSING GUARDS	207	5,767	5,560	.04
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	14,135	105,059	90,924	.13
41471	Uniform Allowance		1,600	1,600	
41512	Equipment Maintenance	3,157	25,000	21,843	.13
41514	Traffic Light Maintenance		4,000	4,000	
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		1.00
41532	Engineering	9,273	60,000	50,727	.15
41557	Wireless Communication	171	1,500	1,329	.11
41572	Electricity/Pole Rental	6,063	45,000	38,937	.13
41593	Avery Storage Rental	233	1,200	967	.19
41610	Miscellaneous Supplies	62	1,250	1,188	.05
41653	Tools & Equipment		5,000	5,000	
41655	Gas,Oil and Washes		25,000	25,000	
41657	Signage	108	7,000	6,892	.02
41821	Municipal Parking Lots	135		(135)	
41860	Street Maintenance	2,898	25,000	22,102	.12
41861	Sidewalk Maintenance	1	15,000	14,999	
41890	Capital Expenditures		9,800	9,800	
41954	Main Street Reconstruction		150,000	150,000	
	TOTAL STREETS AND SIDEWALKS	37,236	487,909	450,673	.08

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Two Months Ended July 31, 2015
 (Two Months = 17%)

6090

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	69,813	456,750	386,937	.15
	TOTAL GARBAGE COLLECTION	69,813	456,750	386,937	.15
MUNICIPAL BUILDINGS AND GROUNDS					
46410	Salaries	12,544	55,000	42,456	.23
46552	Telephone	2,384	10,000	7,616	.24
46571	Utilities	3,121	18,000	14,879	.17
46610	Miscellaneous Supplies	383	4,000	3,617	.10
46611	Cleaning Services/Supplies	1,918	12,000	10,082	.16
46615	System Repair And Maintenanc	5,676	10,000	4,324	.57
46653	Tools And Equipment	500	2,500	2,000	.20
46667	Christmas Walk/ Osd	517	5,000	4,483	.10
46820	Capital Expenditures		1,500	1,500	
46821	Municipal Parking Lots	23,000	33,000	10,000	.70
46864	Loan Payment (Bond 2012C)		45,625	45,625	
46929	Miscellaneous	544		(544)	
	TOTAL BUILDINGS AND GROUNDS	50,587	196,625	146,038	.26

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Two Months Ended July 31, 2015
 (Two Months = 17%)

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	10,225	65,000	54,775	.16
52450	Hut Program	3,428	4,000	572	.86
52470	Christmas Walk		1,000	1,000	
52471	Uniforms	271	750	479	.36
52512	Equipment Maintenance	299	5,000	4,701	.06
52517	Landscaping\Restoration	8,665	10,000	1,335	.87
52532	Engineering		2,000	2,000	
52561	Professional Memberships		500	500	
52571	Utilities	3,917	9,000	5,083	.44
52610	Miscellaneous Supplies	468	5,000	4,532	.09
52615	System Repairs And Maintenanc	201	6,000	5,799	.03
52653	Tools And Equipment	388	15,000	14,612	.03
52654	Trianing & Travel	15	1,000	985	.02
52655	Gas,Oil & Washes		500	500	
52657	Signage		3,500	3,500	
52658	Banner Advertising	806	1,000	194	.81
52720	Park Loan	120,120	152,395	32,275	.79
52753	Mowing For Parks	21,430	55,000	33,570	.39
52864	Port-A John- Athletic Field	924	3,000	2,076	.31
52867	Park-Seeding	498	5,000	4,502	.10
52890	Capital Expenditures		1,000	1,000	
52891	Dog Park		3,000	3,000	
52931	Six Flags Tickets	(2,017)	5,000	7,017	(.40)
	TOTAL PUBLIC PARKS EXPENSE	169,638	353,645	184,007	.48
SWIMMING POOL					
55410	Salaries	26,276	60,000	33,724	.44
55471	Uniforms	1,329	1,750	421	.76
55515	Treat And Test Water	4,434	16,000	11,566	.28
55552	Telephone	68	300	232	.23
55571	Utilities	3,224	10,000	6,776	.32
55610	Miscellaneous Supplies	1,008	1,500	492	.67
55615	System Repair And Maintenanc	854	7,500	6,646	.11
55651	Office Supplies	24	250	226	.10
55653	Tools And Equipment	518	1,000	482	.52
55654	Safety Equipment	435	500	65	.87
55655	Pool Amenities	127		(127)	
55890	Capital Expenditures		5,000	5,000	
	TOTAL SWIMMING POOL EXPENSE	38,297	103,800	65,503	.37
DEBT SERVICE					
85710	Debt Principal Payments	(125,267)		125,267	
	TOTAL DEBT SERVICE EXPENSE	(125,267)		125,267	
OTHER FINANCING SOURCES (USES)					
	TOTAL OTHER FINANCING SOURCES				

WATER FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
July 31, 2015

6084

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

51111	Unrestr. Cash In Bank	\$	233,439.08	
51117	Cash-Sauk Valley		129,539.94	
51125	Restr. Illinois Bk & Tr- Bond Acct		60,462.10	
51141	Due From Other Funds		(12.20)	
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		<u>(254,864.00)</u>	
	TOTAL CURRENT ASSETS			\$ 3,828,354.45
	TOTAL ASSETS			<u>\$ 3,828,354.45</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

51250	2012 Bonds Payable	\$	1,325,000.00	
51252	Current Portion- Debt		65,000.00	
51253	Capital Lease Payable		<u>34,581.09</u>	
	TOTAL CURRENT LIABILITIES			\$ 1,424,581.09
	TOTAL LIABILITIES			1,424,581.09
	FUND BALANCE			
51292	Retained earnings-Unrestricted		2,352,926.66	
	Change In Fund Balance		<u>50,846.70</u>	
	TOTAL FUND BALANCE			<u>2,403,773.36</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 3,828,354.45</u>

WATER FUND

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2015
(Two Months = 17%)

6084

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
51353	Water Penalties	\$ 2,795	\$ 12,000	\$ (9,205)	.23
51354	Water Dep-Misc Service	538		538	
51355	Water Dep-Unapplied Cash	4,613		4,613	
51361	Users Fees	90,537	660,000	(569,463)	.14
51366	Water Connection Fees		40,000	(40,000)	
51370	Water Meter Sales		15,000	(15,000)	
51381	Interest Income	122	1,200	(1,078)	.10
	TOTAL REVENUE	<u>98,605</u>	<u>728,200</u>	<u>(629,595)</u>	<u>.14</u>
EXPENDITURES					
51410	Salaries	18,200	124,739	106,539	.15
51471	Uniforms		1,600	1,600	
51512	Equipment Maintenance	3,057	8,000	4,943	.38
51515	Treatment & Testing Water	5,551	40,000	34,449	.14
51517	Landscaping/Restoration		1,000	1,000	
51532	Engineering	1,341	223,000	221,659	.01
51557	Wireless Communications	277	2,500	2,223	.11
51563	Training	2	4,500	4,498	
51571	Utilities	7,269	78,000	70,731	.09
51575	Purchase & Install Water Met		5,000	5,000	
51576	Replace Existing Water Meter		24,500	24,500	
51593	Averys Storage Rental	233	1,200	967	.19
51610	Miscellaneous Supplies	47	3,500	3,453	.01
51615	Systems Repairs & Maintenanc	5,045	25,000	19,955	.20
51651	Printing, Forms & Postage	2,675	10,000	7,325	.27
51653	Tools & Equipment	282	5,000	4,718	.06
51655	Gas, Oil And Car Washes	1,683	4,000	2,317	.42
51850	Capital Expenditures		18,420	18,420	
51853	Water (Well 5 & 6)		20,000	20,000	
51860	Bond Principal and Interest		111,565	111,565	
51862	Valve & Hyd. Replcmnt Prgrm	2,095	10,000	7,905	.21
51872	Commercial Meter Test & Repl		3,000	3,000	
51914	Admin Transfer-General Fund		25,000	25,000	
	TOTAL EXPENDITURES	<u>47,757</u>	<u>749,524</u>	<u>701,767</u>	<u>.06</u>
	CHANGE IN FUND BALANCE	<u>\$ 50,848</u>	<u>\$ (21,324)</u>	<u>\$ 72,172</u>	<u>2.38</u>

SEWER FUND
VILLAGE OF ROCKTON
110 E MAIN STREET
ROCKTON, IL 61072
July 31, 2015

6085

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

52111	Cash In Bank Checking	\$ 334,514.89	
52115	Cash In Bank-Il Funds Acct	23,375.47	
52117	Rsd-General Checking	45,691.78	
52142	Due From Other Funds	165,941.84	
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	<u>(413,522.00)</u>	
	TOTAL CURRENT ASSETS		\$ 1,466,830.10

TOTAL ASSETS

\$ 1,466,830.10

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

52224	Note Payable First National Bank	\$ 221,821.18	
52242	Current Portion-Debt	58,163.52	
52253	Capital Lease Payable	<u>34,579.27</u>	
	TOTAL CURRENT LIABILITIES		\$ 314,563.97

TOTAL LIABILITIES

314,563.97

FUND BALANCE

52292	Retained Earnings	1,369,748.88	
52293	Retained Earnings-Rsd	(273,467.96)	
	Change In Fund Balance	<u>55,985.21</u>	
	TOTAL FUND BALANCE		<u>1,152,266.13</u>

TOTAL LIAB AND FUND BALANCE

\$ 1,466,830.10

SEWER FUND

YEAR TO DATE COMPARATIVE

SEWER DEPARTMENT

For the Two Months Ended July 31, 2015
(Two Months = 17%)

6085		BUDGET TO ACTUAL			5-
ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
52342	Pers Property Repl Tax	\$ 7,355	\$ 35,500	\$ (28,145)	.21
52353	Sewer Penalties	1,620	8,500	(6,880)	.19
52362	User Fees-Sewer	114,949	628,870	(513,921)	.18
52366	Connection Fees-Sewer		21,000	(21,000)	
52381	Interest Income	73	200	(127)	.37
	TOTAL REVENUE	<u>123,997</u>	<u>694,070</u>	<u>(570,073)</u>	<u>.18</u>
EXPENDITURES					
52410	Salaries	21,261	152,045	130,784	.14
52411	Contract Labor	355		(355)	
52412	Contract Sludge Removal		35,000	35,000	
52471	Uniform Allowance	156	1,600	1,444	.10
52512	Equipment Maintenance	14	15,000	14,986	
52515	Inspection/Televising		3,000	3,000	
52516	Laboratory Work/Chemicals	5,471	28,000	22,529	.20
52517	Lanscaping/Restoration		2,500	2,500	
52520	N P D E S Permits	10,000	12,000	2,000	.83
52532	Engineering	3,720	32,246	28,526	.12
52552	Telephone	1,015	5,500	4,485	.18
52557	Wireless Communication	397	2,000	1,603	.20
52563	Training		3,000	3,000	
52571	Utilities	10,310	60,000	49,690	.17
52593	Averys Storage Rental	233	1,800	1,567	.13
52610	Miscellaneous Supplies	629	3,000	2,371	.21
52615	System Repairs & Maintenance	10,248	20,000	9,752	.51
52653	Tools And Equipment	617	5,000	4,383	.12
52655	Gas,Oil and Washes	3,585	6,000	2,415	.60
52720	Loan Payment		68,895	68,895	
52850	Capital Expenditures		30,103	30,103	
52851	Misc Expense In Ground		10,000	10,000	
52854	MS4 Plan		10,000	10,000	
52914	Admin Transfer-Walmart		25,000	25,000	
	TOTAL EXPENDITURES	<u>68,011</u>	<u>531,689</u>	<u>463,678</u>	<u>.13</u>
	CHANGE IN FUND BALANCE	<u>\$ 55,986</u>	<u>\$ 162,381</u>	<u>\$ (106,395)</u>	<u>.34</u>

MOTOR FUEL FUND
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON
July 31, 2015

6081

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

15111	Cash In Bank Checking	\$	7,829.27	
15114	Cash In Bank-Illinois Funds		<u>160,788.03</u>	
	TOTAL CURRENT ASSETS			\$ 168,617.30
	TOTAL ASSETS			<u>\$ 168,617.30</u>

LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES

FUND BALANCE

15292	Mtr Fuel Fund Balance		142,825.59	
	Change In Fund Balance		<u>25,791.71</u>	
	TOTAL FUND BALANCE			<u>168,617.30</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 168,617.30</u>

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2015
 (Two Months = 17%)

6081		BUDGET TO ACTUAL			5-
ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
15343	Fed Highway Constr Funds	\$ 27,675	\$ 182,900	\$ (155,225)	.15
15347	Mft-High Growth Cities		11,600	(11,600)	
15381	Interest	<u>12</u>	<u>300</u>	<u>(288)</u>	<u>.04</u>
	TOTAL REVENUE	27,687	194,800	(167,113)	.14
EXPENDITURES					
15532	Engineering	1,895	40,000	38,105	.05
15533	Itep (Eng for Bike Path)		20,000	20,000	
15614	Salt And Road Chips		99,000	99,000	
15865	Misc Street Reconstruction		<u>176,000</u>	<u>176,000</u>	
	TOTAL EXPENDITURES	1,895	335,000	333,105	.01
	CHANGE IN FUND BALANCE	<u>\$ 25,792</u>	<u>\$ (140,200)</u>	<u>\$ 165,992</u>	<u>.18</u>

POLICE PROTECTION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
July 31, 2015

6083

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

20111	Cash In Bank Checking	\$	<u>46,235.18</u>	\$	46,235.18
	TOTAL CURRENT ASSETS				
	TOTAL ASSETS			\$	<u>46,235.18</u>

LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES

FUND BALANCE

20292	Fund Balance		22,912.79		
	Change in Fund Balance		<u>23,322.39</u>		
	TOTAL FUND BALANCE				<u>46,235.18</u>
	TOTAL LIAB AND FUND BALANCE			\$	<u>46,235.18</u>

POLICE PROTECTION FUND

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2015
 (Two Months = 17%)

6083		BUDGET TO ACTUAL			5-
ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
20311	Property Tax	\$ 44,522	\$ 124,471	\$ (79,949)	.36
20381	Interest Income	8	50	(42)	.16
	TOTAL REVENUE	<u>44,530</u>	<u>124,521</u>	<u>(79,991)</u>	<u>.36</u>
EXPENDITURES					
20410	Salaries	<u>21,208</u>	<u>125,191</u>	<u>103,983</u>	<u>.17</u>
	TOTAL EXPENDITURES	<u>21,208</u>	<u>125,191</u>	<u>103,983</u>	<u>.17</u>
	CHANGE IN FUND BALANCE	<u>\$ 23,322</u>	<u>\$ (670)</u>	<u>\$ 23,992</u>	<u>34.81</u>

SPECIAL TAX ALLOCATION FUND-WW
WAGON WHEEL SITE

ROCKTON, IL 61072
July 31, 2015

6089 BALANCE SHEET 5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

10111	Cash Money Market	\$ 32,704.51	
	TOTAL CURRENT ASSETS		\$ 32,704.51
	TOTAL ASSETS		<u>\$ 32,704.51</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

10221	Note Payable-Blhkw 33274284	\$ 445,226.59	
10222	Note Payable-Blhkw 3327264	676,449.57	
10223	Note Payable-Blwk 3327226	<u>149,993.63</u>	
	TOTAL CURRENT LIABILITIES		\$ 1,271,669.79
	TOTAL LIABILITIES		1,271,669.79

FUND BALANCE

10292	Fund Balance	(1,295,635.42)	
	Change In Fund Balance	<u>56,670.14</u>	
	TOTAL FUND BALANCE		<u>(1,238,965.28)</u>
	TOTAL LIAB AND FUND BALANCE		<u>\$ 32,704.51</u>

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2015
 (Two Months = 17%)

6089		BUDGET TO ACTUAL			5-
ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
10301	Property Tax-Tif General	\$ 56,664	\$ 113,327	\$ (56,663)	.50
10381	Interest Income	7	25	(18)	.28
	TOTAL REVENUE	<u>56,671</u>	<u>113,352</u>	<u>(56,681)</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	
10906	Disb To T C S		45,000	45,000	
10907	Disb to Gunderson		8,600	8,600	
	TOTAL EXPENDITURES		<u>172,682</u>	<u>172,682</u>	
	CHANGE IN FUND BALANCE	<u>\$ 56,671</u>	<u>\$ (59,330)</u>	<u>\$ 116,001</u>	<u>.96</u>

Former Beloit Corp Site-Tif Fund
VILLAGE OF ROCKTON

ROCKTON, IL 61072
July 31, 2015

6091 BALANCE SHEET 5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

10112	Cash-First National	\$	306,651.26	
10120	Restr. Funds-Debt Service Reserve		<u>87,184.56</u>	
	TOTAL CURRENT ASSETS			\$ 393,835.82
	TOTAL ASSETS			<u>\$ 393,835.82</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

10225	Note Payable-RR Land- Gen Obl-2009	\$	787,120.52	
10226	Note Payable-RR Land-2009A		<u>1,000,000.00</u>	
	TOTAL CURRENT LIABILITIES			\$ 1,787,120.52
	TOTAL LIABILITIES			1,787,120.52

FUND BALANCE

10292	Fund Balance		(1,501,218.79)	
	Change In Fund Balance		<u>107,934.09</u>	
	TOTAL FUND BALANCE			<u>(1,393,284.70)</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 393,835.82</u>

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2015
(Two Months = 17%)

6091		BUDGET TO ACTUAL			5-
ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
10301	Property Tax-Tif General	\$ 108,408	\$ 216,817	\$ (108,409)	.50
10381	Interest Income	76	350	(274)	.22
	TOTAL REVENUE	<u>108,484</u>	<u>217,167</u>	<u>(108,683)</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	
10929	Expenditures	550		(550)	
10931	Environmental Remediation		37,650	37,650	
	TOTAL EXPENDITURES	<u>550</u>	<u>230,687</u>	<u>230,137</u>	
	CHANGE IN FUND BALANCE	<u>\$ 107,934</u>	<u>\$ (13,520)</u>	<u>\$ 121,454</u>	<u>7.98</u>

POLICE PENSION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
July 31, 2015

6087

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

21111	Cash In Bank-IL Funds	\$	4,142.44	
21130	Schwab-Money Market Account		108,033.13	
21132	Schwab-Fixed Income Investments		2,384,639.08	
21133	Schwab-Fxd Invmt-Inc In Mkt Value		107,928.09	
21136	Schwab-Equity Funds		1,093,178.93	
21137	Schwab Equity-Inc In Mkt Value		287,662.87	
21140	Interest Receivable		<u>2,058.16</u>	
	TOTAL CURRENT ASSETS			\$ 3,987,642.70
	TOTAL ASSETS			<u>\$ 3,987,642.70</u>

LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES

FUND BALANCE

21292	Fund Balance		3,885,570.75	
	Change in Fund Balance		<u>102,071.95</u>	
	TOTAL FUND BALANCE			<u>3,987,642.70</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 3,987,642.70</u>

POLICE PENSION FUND

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2015
(Two Months = 17%)

6087		BUDGET TO ACTUAL			5-
ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
21311	Property Tax	\$ 81,690	\$ 228,384	\$ (146,694)	.36
21327	Contributions-Employees	14,627	108,000	(93,373)	.14
21332	Interest Income-Schwab Fixed	15,125	120,000	(104,875)	.13
21336	Dividends-Schwab	4,928		4,928	
21381	Interest Income-Il Funds	<u>1</u>		<u>1</u>	
	TOTAL REVENUE	116,371	456,384	(340,013)	.25
EXPENDITURES					
21564	Annual Fee-St OF IL	675	675		1.00
21566	Membership Fee		775	775	
21567	Legal Fees	1,889	3,100	1,211	.61
21568	Education Exp-Conferences	1,300	1,500	200	.87
21569	Education Exp-Travel		800	800	
21591	Liability Insurance		2,500	2,500	
21592	Actuary Fees		2,000	2,000	
21723	Schwab Management Fee	<u>2,960</u>	<u>12,750</u>	<u>9,790</u>	<u>.23</u>
	TOTAL EXPENDITURES	6,824	24,100	17,276	.28
OTHER INCOME & (EXPENSE)					
21805	Unrealized Gain (Loss)	(5,809)		(5,809)	
21905	Gain (Loss) Sale Of Investme	<u>(1,666)</u>		<u>(1,666)</u>	
	TOTAL OTHER INCOME & (EXPENSE)	(7,475)		(7,475)	
	CHANGE IN FUND BALANCE	<u>\$ 102,072</u>	<u>\$ 432,284</u>	<u>\$ (330,212)</u>	<u>.24</u>