

GENERAL FUND
VILLAGE OF ROCKTON
110 E. MAIN STREET
ROCKTON, IL 61072
July 31, 2016

6090

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

ASSETS			
10102	Unrestr. Cash-Checking	\$	70,409.23
10109	Unrestr. Cash- Garbage Fees		45,057.56
10111	Unrestr. Cash-Disb Acct		15,434.20
10113	Cash- F S A Account		3,087.07
10114	Unrestr. Cash-Illinois Funds		496,948.08
10117	Restr. Cash-Pledged Revenue		(16,652.78)
10118	Restr. Cash-Ill Bk & Tr-Bond Reser		87,351.15
10119	Restr. Cash-Greenspace		51,930.65
10120	Restr. Cash-Police Dare Acct		996.76
10121	Restr. Cash-Our Town Park Xmas		441.66
10123	Restr. Cash-Dare		2,032.31
10124	Restr. Cash-Drug		9,968.03
10125	Restr. Cash-D U I		3,311.93
10127	Restr. Cash-Pol Agency Vehicle		1,173.49
10128	Restr. Cash- Loomis Fund		11,846.06
10145	Due from P Mannino		<u>2,000.00</u>
TOTAL ASSETS			<u>\$ 785,335.40</u>
TOTAL ASSETS			<u>\$ 785,335.40</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		2,530.55
10219	Miscellaneous Deductions		(1,407.42)
10220	Police Pension Fund Withheld		8,424.88
10229	Note Payable-Rockton Granary Llc.		(92,000.00)
10230	Note Payable-Stenstrom		(30,000.00)
10241	Due To Other Funds		44,374.99
10266	2012B Bonds Payable(Atl Pk)		(225,000.00)
10267	2012C Bonds Payable(Muni Cntr)		(330,000.00)
10268	Note Payable Stillman Bank		<u>(651,982.85)</u>
TOTAL LIABILITIES			<u>\$ (1,272,109.81)</u>
TOTAL LIABILITIES			(1,272,109.81)
FUND BALANCE			
10292	Fund Balance		2,408,163.24
10296	Fund Balance- Bond Reserve		(650,000.00)
	Change in Fund Balance		<u>299,281.97</u>
TOTAL FUND BALANCE			<u>2,057,445.21</u>

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BALANCE SHEET

5-31

ACCT DESCRIPTION

TOTAL LIAB AND FUND BALANCE

\$ 785,335.40

GENERAL FUND

YEAR TO DATE STATEMENT
 For the Two Months Ended July 31, 2016
 (Two Months = 17%)
 BUDGET TO ACTUAL

6090

5-

ACCT # DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE				
Revenue (SL)	\$ 1,080,419	\$ 5,380,352	\$ (4,299,933)	.20
TOTAL REVENUE	<u>1,080,419</u>	<u>5,380,352</u>	<u>(4,299,933)</u>	<u>.20</u>
EXPENDITURES				
General Admin Expenses	125,077	750,800	625,723	.17
Economic Development Expense	8,797	79,500	70,703	.11
Audit Expense		12,750	12,750	
Legal Expenses	16,035	115,000	98,965	.14
Treasurer Expense	5,300	34,000	28,700	.16
Payroll Tax and Tort Liab	128,741	602,534	473,793	.21
Police Commission	283	14,800	14,517	.02
Police Department	245,765	1,557,133	1,311,368	.16
School Crossing Guards	122	5,972	5,850	.02
Health Department		13,000	13,000	
Streets and Sidewalks	44,514	448,196	403,682	.10
Gargage Collection	78,351	473,650	395,299	.17
Building and Grounds	22,308	244,903	222,595	.09
Public Parks	55,210	945,362	890,152	.06
Swimming Pool	50,634	103,600	52,966	.49
Debt Service				
Other Financing Sources (Uses)				
TOTAL EXPENDITURES	<u>781,137</u>	<u>5,401,200</u>	<u>4,620,063</u>	<u>.14</u>
CHANGE IN FUND BALANCES	<u>\$ 299,282</u>	<u>\$ (20,848)</u>	<u>\$ 320,130</u>	<u>14.36</u>

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Two Months Ended July 31, 2016
 (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	\$ 122,631	\$ 317,429	\$ (194,798)	.39
10302	Tax-Streets And Bridges	12,377	32,038	(19,661)	.39
10303	Tax-Sanitation & Garbage	3,908	10,117	(6,209)	.39
10304	Tax-I M R F	15,092	39,065	(23,973)	.39
10305	Tax-Social Security	47,283	122,394	(75,111)	.39
10306	Tax-Tort Liability	16,232	42,015	(25,783)	.39
10307	Tax-Audit Fund	4,452	11,522	(7,070)	.39
10308	Tax-Crossing Guards	1,248	3,232	(1,984)	.39
10310	Tax-Unemployment Ins	434	1,124	(690)	.39
10311	Taxes-Police Pension Fund	92,014	238,184	(146,170)	.39
10312	Taxes - Township	8,661	22,300	(13,639)	.39
10321	Liquor/Gaming Licenses	23,525	35,500	(11,975)	.66
10322	Tobacco Licenses	450	450		1.00
10323	Water/Sewer Fund Transfers		50,000	(50,000)	
10325	Public Utility Franchises	19,469	79,000	(59,531)	.25
10327	Interest Income	252	500	(248)	.50
10329	Misc. Licenses & Permits	225	7,600	(7,375)	.03
10330	Right of Way Permits	300	1,000	(700)	.30
10341	State Income Tax	229,298	783,870	(554,572)	.29
10342	Personal Prop Replacement Ta	9,259	58,800	(49,541)	.16
10343	Business District Sales Tax	14,116	72,000	(57,884)	.20
10344	Federal/State/Cops Grants		550,000	(550,000)	
10345	Municipal Retailers Occup. T	202,150	1,300,000	(1,097,850)	.16
10346	State Use Tax	30,638	180,597	(149,959)	.17
10347	Charitable Games Tax		750	(750)	
10348	Telecommunications Tax	27,584	193,250	(165,666)	.14
10349	Video Games Tax	8,799	50,000	(41,201)	.18
10350	Electric Infrastructure Main	14,568	247,100	(232,532)	.06
10353	Garbage Penalty	1,357	8,100	(6,743)	.17
10354	Recapture Agreement Fee	4,687	16,800	(12,113)	.28
10355	Fines & Circuit Court	15,167	120,000	(104,833)	.13
10356	Fines-Local Ordinances	441	5,000	(4,559)	.09
10368	Garbage Collection Fee	84,741	467,700	(382,959)	.18
10369	Oversize Truck Fees	300	3,500	(3,200)	.09
10372	Police Agency Vehicle Revenu	40	6,000	(5,960)	.01
10373	Athletic Park Revenue		11,100	(11,100)	
10374	Dog Park Revenue	1,465	3,500	(2,035)	.42
10375	Swimming Pool Fees	31,706	45,100	(13,394)	.70
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	3,060	18,360	(15,300)	.17
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	6,769	27,455	(20,686)	.25
10389	Miscellaneous Income	413	1,000	(587)	.41
10391	D U I Revenue		5,000	(5,000)	

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Two Months Ended July 31, 2016
 (Two Months = 17%)

6090

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
10392	Drug Forfiture/Seizures	405	5,000	(4,595)	.08
10395	Towing/Impound Fees	<u>13,000</u>	<u>105,000</u>	<u>(92,000)</u>	<u>.12</u>
	TOTAL REVENUE	<u>1,080,419</u>	<u>5,380,352</u>	<u>(4,299,933)</u>	<u>.20</u>

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Two Months Ended July 31, 2016
 (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	24,072	169,000	144,928	.14
11451	Employee Health & Life Ins	65,162	380,000	314,838	.17
11532	Engineering	2,205	15,000	12,795	.15
11539	Zoning Expense	1,045	3,900	2,855	.27
11552	Telephone	1,153	4,900	3,747	.24
11561	Professional Organization Me	1,362	6,700	5,338	.20
11563	Training & Travel	2,973	14,600	11,627	.20
11564	Il Mun. League Conf		10,000	10,000	
11651	Supplies/Publications	974	9,000	8,026	.11
11830	Office Equipment	1,296	36,000	34,704	.04
11832	Laserfish Software/Scanner		1,000	1,000	
11835	Website Maintenance		1,000	1,000	
11850	Software Upgrade	22,642	31,000	8,358	.73
11920	Stateline Bus Service		25,000	25,000	
11929	Miscellaneous	393	2,500	2,107	.16
11930	Codification Ordinance		3,000	3,000	
11932	I Fiber	1,800	7,500	5,700	.24
11940	Sales Tax Rebates		30,000	30,000	
11953	Drug Pool		700	700	
	TOTAL GENL ADM EXPENSES	125,077	750,800	625,723	.17
ECONOMIC DEVELOPMENT DEPT EXPENSES					
12566	Marketing And Downtown Devel	275	10,000	9,725	.03
12567	Special Events	8,522	15,000	6,478	.57
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	8,797	79,500	70,703	.11
AUDIT EXPENSE					
13531	Audit Expense		12,750	12,750	
	TOTAL AUDIT EXPENSE		12,750	12,750	
LEGAL EXPENSES					
15533	Legal Fees- Village Attorney	10,378	55,000	44,622	.19
15536	Legal Fees- Dui	3,875	30,000	26,125	.13
15537	Legal-Admin Hearings	1,213	10,000	8,787	.12
15821	Legal-Collective Bargaining	569	20,000	19,431	.03
	TOTAL LEGAL EXPENSES	16,035	115,000	98,965	.14

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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	5,300	34,000	28,700	.16
	TOTAL TREASURER EXPENSES	5,300	34,000	28,700	.16
PAYROLL TAX AND TORT LIABILITY					
18453	Unemployment Tax	1,481	11,000	9,519	.13
18461	Social Security Contribution	25,612	164,500	138,888	.16
18462	I M R F Contributions	9,634	68,200	58,566	.14
18463	Police Pension Fund Contribu	92,014	238,184	146,170	.39
18593	Liability Insurance		120,650	120,650	
	TOTAL TAX AND TORT LIAB	128,741	602,534	473,793	.21
POLICE COMMISSION					
19410	Salaries/Office Stipends		1,800	1,800	
19515	Testing Expenses	160	5,100	4,940	.03
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	283	14,800	14,517	.02
POLICE DEPARTMENT EXPENSES					
21410	Salaries	180,929	1,202,153	1,021,224	.15
21412	Salaries- Security		26,100	26,100	
21471	Uniforms, Badges And Patches	848	18,050	17,202	.05
21472	Uniform Cleaning	617	3,500	2,883	.18
21512	Equipment Maintenance	5,431	25,500	20,069	.21
21551	Postage & Supplies	1,901	8,000	6,099	.24
21552	Telephone	324	3,300	2,976	.10
21554	Forms & Printing	880	8,500	7,620	.10
21557	Wireless Communication	2,596	20,000	17,404	.13
21561	Professional Service	6,321	28,517	22,196	.22
21563	Training, Travel & Supplies	3,938	30,500	26,562	.13
21655	Gas, Oil & Car Washes	5,910	33,600	27,690	.18
21656	Vehicle Maintenance	1,857	18,500	16,643	.10
21692	Drug Expenditures	1,061	9,000	7,939	.12
21693	Dare		600	600	
21694	D U I Expenditures		3,000	3,000	
21828	Donation Expenditures	10,062		(10,062)	
21830	Capital Expenditures	3,774	64,250	60,476	.06
21831	Vehicle Lease/Purchase	18,154	47,063	28,909	.39
21919	Tuition Reimbursement	500	1,000	500	.50
21929	Miscellaneous	662	6,000	5,338	.11
	TOTAL POLICE DEPT EXPENSES	245,765	1,557,133	1,311,368	.16

GENERAL FUND

YEAR TO DATE STATEMENT
 For the Two Months Ended July 31, 2016
 (Two Months = 17%)
 BUDGET TO ACTUAL

6090

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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	14,604	109,980	95,376	.13
41471	Uniform Allowance	190	1,766	1,576	.11
41512	Equipment Maintenance	7,138	26,000	18,862	.27
41514	Traffic Light Maintenance	721	4,000	3,279	.18
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	3,250	75,000	71,750	.04
41557	Wireless Communication	164	1,500	1,336	.11
41572	Electricity/Pole Rental	8,552	42,000	33,448	.20
41593	Avery Storage Rental	233	1,400	1,167	.17
41610	Miscellaneous Supplies	381	1,250	869	.30
41653	Tools & Equipment	66	4,000	3,934	.02
41655	Gas,Oil and Washes	3,967	25,000	21,033	.16
41657	Signage	382	5,000	4,618	.08
41860	Street Maintenance	3,230	15,000	11,770	.22
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	44,514	448,196	403,682	.10

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Two Months Ended July 31, 2016
 (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	78,351	473,650	395,299	.17
	TOTAL GARBAGE COLLECTION	78,351	473,650	395,299	.17
MUNICIPAL BUILDINGS AND GROUNDS					
46410	Salaries	13,505	82,860	69,355	.16
46552	Telephone	2,162	14,300	12,138	.15
46571	Utilities	2,603	18,000	15,397	.14
46610	Miscellaneous Supplies	130	4,000	3,870	.03
46611	Cleaning Services/Supplies	2,417	18,000	15,583	.13
46615	System Repair And Maintenanc	966	12,000	11,034	.08
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	22,308	244,903	222,595	.09

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Two Months Ended July 31, 2016
 (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	11,319	66,000	54,681	.17
52450	Hut Program	1,401	5,000	3,599	.28
52470	Christmas Walk		1,000	1,000	
52471	Uniforms		750	750	
52512	Equipment Maintenance	210	2,500	2,290	.08
52517	Landscaping\Restoration		4,000	4,000	
52532	Engineering		1,000	1,000	
52561	Professional Memberships		500	500	
52571	Utilities	3,088	14,000	10,912	.22
52610	Miscellaneous Supplies	1,113	5,000	3,887	.22
52615	System Repairs And Maintenanc	1,826	5,000	3,174	.37
52653	Tools And Equipment	310	20,000	19,690	.02
52654	Training & Travel	15	2,000	1,985	.01
52655	Gas,Oil & Washes	14	300	286	.05
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	20,060	58,000	37,940	.35
52864	Port-A John- Athletic Field	1,008	4,700	3,692	.21
52867	Park-Seeding	1,085	5,000	3,915	.22
52890	Capital Expenditures		586,844	586,844	
52891	Dog Park		1,000	1,000	
52931	Six Flags Tickets	(2,110)	5,000	7,110	(.42)
52936	Movies in the Park		2,500	2,500	
52937	Soccer Camp		100	100	
	TOTAL PUBLIC PARKS EXPENSE	55,210	945,362	890,152	.06
SWIMMING POOL					
55410	Salaries	34,246	58,000	23,754	.59
55471	Uniforms	539	1,750	1,211	.31
55515	Treat And Test Water	7,740	15,000	7,260	.52
55552	Telephone	71	350	279	.20
55571	Utilities	537	10,000	9,463	.05
55610	Miscellaneous Supplies	775	2,000	1,225	.39
55615	System Repair And Maintenanc	4,128	6,500	2,372	.64
55651	Office Supplies	299	250	(49)	1.20
55653	Tools And Equipment		1,000	1,000	
55654	Safety Equipment	140	750	610	.19
55655	Pool Amenities		5,000	5,000	
55656	Concession Expenses	2,159	3,000	841	.72
	TOTAL SWIMMING POOL EXPENSE	50,634	103,600	52,966	.49
DEBT SERVICE					
TOTAL DEBT SERVICE EXPENSE					
OTHER FINANCING SOURCES (USES)					
TOTAL OTHER FINANCING SOURCES					

WATER FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
July 31, 2016

6084

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

51111	Unrestr. Cash In Bank	\$	175,191.36	
51117	Cash-Sauk Valley		204,965.33	
51125	Restr. Illinois Bk & Tr- Bond Acct		59,021.62	
51151	Cash-Alt Rev Bonds-2012A		63,836.11	
51155	Buildings		1,518,875.00	
51156	Acc Depr-Buildings		(1,270,045.00)	
51160	Infrastructure		3,440,934.24	
51161	Acc Depr-Infrastructure		(702,297.00)	
51165	Equipment		482,139.68	
51166	Acc Depr-Equipment		<u>(354,238.00)</u>	
	TOTAL CURRENT ASSETS			\$ 3,618,383.34
	TOTAL ASSETS			<u>\$ 3,618,383.34</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

51241	Due To Other Funds	\$	8,102.08	
51250	2012 Bonds Payable		1,255,000.00	
51252	Current Portion- Debt		70,000.00	
51253	Capital Lease Payable		<u>8,097.36</u>	
	TOTAL CURRENT LIABILITIES			\$ 1,341,199.44
	TOTAL LIABILITIES			1,341,199.44

FUND BALANCE

51292	Retained earnings-Unrestricted		2,254,188.42	
	Change In Fund Balance		<u>22,995.48</u>	
	TOTAL FUND BALANCE			<u>2,277,183.90</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 3,618,383.34</u>

WATER FUND

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2016
(Two Months = 17%)

6084

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
51329	Water Irrigation Permits	\$ 40	\$	40	
51353	Water Penalties	1,677	12,000	(10,323)	.14
51354	Water Dep-Misc Service	310		310	
51355	Water Dep-Unapplied Cash	2,861		2,861	
51361	Users Fees	105,444	660,000	(554,556)	.16
51366	Water Connection Fees		40,000	(40,000)	
51370	Water Meter Sales	360	15,000	(14,640)	.02
51381	Interest Income	163	1,200	(1,037)	.14
51390	I E P A Loan		2,500,000	(2,500,000)	
	TOTAL REVENUE	<u>110,855</u>	<u>3,228,200</u>	<u>(3,117,345)</u>	<u>.03</u>
EXPENDITURES					
51410	Salaries	19,794	151,788	131,994	.13
51471	Uniforms		1,766	1,766	
51512	Equipment Maintenance	776	8,000	7,224	.10
51515	Treatment & Testing Water	9,737	40,000	30,263	.24
51517	Landscaping/Restoration	351	1,000	649	.35
51532	Engineering	27,248	15,000	(12,248)	1.82
51557	Wireless Communications	329	2,500	2,171	.13
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	233	1,400	1,167	.17
51610	Miscellaneous Supplies	1,880	3,500	1,620	.54
51615	Systems Repairs & Maintenanc	1,151	28,500	27,349	.04
51651	Printing, Forms & Postage	3,115	10,000	6,885	.31
51653	Tools & Equipment	322	4,000	3,678	.08
51655	Gas, Oil And Car Washes	519	4,000	3,481	.13
51757	Gps Mapping	3,388	15,000	11,612	.23
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>87,861</u>	<u>3,065,749</u>	<u>2,977,888</u>	<u>.03</u>
	CHANGE IN FUND BALANCE	<u>\$ 22,994</u>	<u>\$ 162,451</u>	<u>\$ (139,457)</u>	<u>.14</u>

SEWER FUND
VILLAGE OF ROCKTON
110 E MAIN STREET
ROCKTON, IL 61072
July 31, 2016

6085

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

52111	Cash In Bank Checking	\$ 510,188.65	
52115	Cash In Bank-Il Funds Acct	85,895.92	
52117	Rsd-General Checking	86,824.65	
52142	Due From Other Funds	64,797.27	
52155	Buildings	1,202,636.00	
52156	Acc Depr-Buildings	(1,014,434.00)	
52160	Infrastructure	1,997,154.41	
52161	Acc Depr-Infrastructure	(1,546,804.00)	
52165	Equipment	674,270.81	
52166	Acc Depr-Equipment	<u>(489,748.00)</u>	
	TOTAL CURRENT ASSETS		\$ 1,570,781.71
	TOTAL ASSETS		<u>\$ 1,570,781.71</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

52224	Note Payable First National Bank	\$ 160,959.70	
52231	Note Payable	17,462.41	
52242	Current Portion-Debt	77,554.43	
52253	Capital Lease Payable	<u>8,097.36</u>	
	TOTAL CURRENT LIABILITIES		\$ 264,073.90
	TOTAL LIABILITIES		264,073.90

FUND BALANCE

52292	Retained Earnings	1,534,105.35	
52293	Retained Earnings-Rsd	(273,467.96)	
	Change In Fund Balance	<u>46,070.42</u>	
	TOTAL FUND BALANCE		<u>1,306,707.81</u>
	TOTAL LIAB AND FUND BALANCE		<u>\$ 1,570,781.71</u>

SEWER FUND

YEAR TO DATE COMPARATIVE

SEWER DEPARTMENT

For the Two Months Ended July 31, 2016
(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	\$ 7,386	\$ 35,500	\$ (28,114)	.21
52353	Sewer Penalties	1,263	8,500	(7,237)	.15
52362	User Fees-Sewer	125,989	628,870	(502,881)	.20
52366	Connection Fees-Sewer		21,000	(21,000)	
52381	Interest Income	228	200	28	1.14
	TOTAL REVENUE	134,866	694,070	(559,204)	.19
EXPENDITURES					
52410	Salaries	26,440	146,796	120,356	.18
52412	Contract Sludge Removal	5,940	20,000	14,060	.30
52471	Uniform Allowance	250	1,500	1,250	.17
52512	Equipment Maintenance	2,479	15,000	12,521	.17
52515	Inspection/Televising		3,000	3,000	
52516	Laboratory Work/Chemicals	7,884	28,000	20,116	.28
52517	Lanscaping/Restoration	1,953	2,500	547	.78
52520	N P D E S Permits	10,000	12,000	2,000	.83
52532	Engineering	1,960	46,000	44,040	.04
52552	Telephone	1,415	6,500	5,085	.22
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	233	1,400	1,167	.17
52610	Miscellaneous Supplies	201	3,000	2,799	.07
52615	System Repairs & Maintenance	15,526	20,000	4,474	.78
52653	Tools And Equipment	537	5,750	5,213	.09
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	88,796	959,301	870,505	.09
	CHANGE IN FUND BALANCE	\$ 46,070	\$ (265,231)	\$ 311,301	.17

MOTOR FUEL FUND
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON
July 31, 2016

6081

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

15111	Cash In Bank Checking	\$	20,122.21	
15114	Cash In Bank-Illinois Funds		<u>108,181.45</u>	
	TOTAL CURRENT ASSETS			\$ 128,303.66
	TOTAL ASSETS			<u>\$ 128,303.66</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

15241	Due To General Fund	\$	<u>12,420.00</u>	
	TOTAL CURRENT LIABILITIES			\$ 12,420.00
	TOTAL LIABILITIES			12,420.00

FUND BALANCE

15292	Mtr Fuel Fund Balance		247,576.92	
	Change In Fund Balance		<u>(131,693.26)</u>	
	TOTAL FUND BALANCE			<u>115,883.66</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 128,303.66</u>

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2016
(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	\$ 28,324	\$ 199,040	\$ (170,716)	.14
15347	Mft-High Growth Cities		11,600	(11,600)	
15381	Interest	80	300	(220)	.27
	TOTAL REVENUE	<u>28,404</u>	<u>210,940</u>	<u>(182,536)</u>	<u>.13</u>
EXPENDITURES					
15532	Engineering	16,104	20,000	3,896	.81
15533	ITEP (Eng for Bike Path)	12,420	75,000	62,580	.17
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>160,097</u>	<u>414,000</u>	<u>253,903</u>	<u>.39</u>
	CHANGE IN FUND BALANCE	<u>\$ (131,693)</u>	<u>\$ (203,060)</u>	<u>\$ 71,367</u>	<u>(.65)</u>

POLICE PROTECTION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
July 31, 2016

6083

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

20111	Cash In Bank Checking	\$ 48,624.28	
	TOTAL CURRENT ASSETS		\$ 48,624.28

	TOTAL ASSETS		<u>\$ 48,624.28</u>
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LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES

FUND BALANCE

20292	Fund Balance	18,662.37	
	Change in Fund Balance	<u>29,961.91</u>	
	TOTAL FUND BALANCE		<u>48,624.28</u>

	TOTAL LIAB AND FUND BALANCE		<u>\$ 48,624.28</u>
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POLICE PROTECTION FUND

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2016
 (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	\$ 48,314	\$ 125,064	\$ (76,750)	.39
20381	Interest Income	<u>12</u>	<u>50</u>	<u>(38)</u>	<u>.24</u>
	TOTAL REVENUE	48,326	125,114	(76,788)	.39
EXPENDITURES					
20410	Salaries	<u>18,365</u>	<u>125,000</u>	<u>106,635</u>	<u>.15</u>
	TOTAL EXPENDITURES	18,365	125,000	106,635	.15
	CHANGE IN FUND BALANCE	<u>\$ 29,961</u>	<u>\$ 114</u>	<u>\$ 29,847</u>	<u>262.82</u>

SPECIAL TAX ALLOCATION FUND-WW
WAGON WHEEL SITE

ROCKTON, IL 61072
July 31, 2016

6089

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

10111	Cash Money Market	\$	<u>25,497.79</u>	
	TOTAL CURRENT ASSETS			\$ 25,497.79
	TOTAL ASSETS			<u>\$ 25,497.79</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>60,541.10</u>	
	TOTAL FUND BALANCE			<u>(1,173,063.05)</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 25,497.79</u>

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2016
(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	\$ 60,537	\$ 103,606	\$ (43,069)	.58
10381	Interest Income	4	15	(11)	.27
	TOTAL REVENUE	<u>60,541</u>	<u>103,621</u>	<u>(43,080)</u>	<u>.58</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		9,050	9,050	
	TOTAL EXPENDITURES		<u>128,132</u>	<u>128,132</u>	
	CHANGE IN FUND BALANCE	<u>\$ 60,541</u>	<u>\$ (24,511)</u>	<u>\$ 85,052</u>	<u>2.47</u>

Former Beloit Corp Site-Tif Fund
VILLAGE OF ROCKTON

ROCKTON, IL 61072
July 31, 2016

6091 BALANCE SHEET 5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

10112	Cash-First National	\$	386,018.38	
10120	Restr. Funds-Debt Service Reserve		<u>87,184.56</u>	
	TOTAL CURRENT ASSETS			\$ 473,202.94
	TOTAL ASSETS			<u>\$ 473,202.94</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>133,744.20</u>	
	TOTAL FUND BALANCE			<u>(1,273,943.48)</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 473,202.94</u>

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2016
(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	\$ 134,158	\$ 326,028	\$ (191,870)	.41
10381	Interest Income	136	600	(464)	.23
	TOTAL REVENUE	<u>134,294</u>	<u>326,628</u>	<u>(192,334)</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	
10929	Expenditures	550		(550)	
10931	Environmental Remediation		37,650	37,650	
	TOTAL EXPENDITURES	<u>550</u>	<u>338,805</u>	<u>338,255</u>	
	CHANGE IN FUND BALANCE	<u>\$ 133,744</u>	<u>\$ (12,177)</u>	<u>\$ 145,921</u>	<u>10.98</u>

POLICE PENSION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
July 31, 2016

6087

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

21111	Cash In Bank-IL Funds	\$	1,002.64	
21119	Checking Acct- Fnb		3,473.77	
21130	Schwab-Money Market Account		53,925.54	
21132	Schwab-Fixed Income Investments		2,673,257.59	
21133	Schwab-Fxd Invmt-Inc In Mkt Value		195,487.91	
21136	Schwab-Equity Funds		1,301,237.91	
21137	Schwab Equity-Inc In Mkt Value		268,093.34	
21140	Interest Receivable		<u>2,105.42</u>	
	TOTAL CURRENT ASSETS			\$ 4,498,584.12
	TOTAL ASSETS			<u>\$ 4,498,584.12</u>

LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES

FUND BALANCE

21292	Fund Balance		4,276,509.82	
	Change in Fund Balance		<u>222,074.30</u>	
	TOTAL FUND BALANCE			<u>4,498,584.12</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 4,498,584.12</u>

POLICE PENSION FUND

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2016
(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	\$ 92,014	\$ 238,184	\$ (146,170)	.39
21327	Contributions-Employees	15,901	108,000	(92,099)	.15
21332	Interest Income-Schwab Fixed	19,141	151,500	(132,359)	.13
21336	Dividends-Schwab	3,530		3,530	
21379	Interest - F N B	9		9	
	TOTAL REVENUE	<u>130,595</u>	<u>497,684</u>	<u>(367,089)</u>	<u>.26</u>
EXPENDITURES					
21564	Annual Fee-St OF IL	777	800	23	.97
21566	Membership Fee		850	850	
21567	Legal Fees	750	5,300	4,550	.14
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	3,320	13,720	10,400	.24
	TOTAL EXPENDITURES	<u>4,847</u>	<u>29,670</u>	<u>24,823</u>	<u>.16</u>
OTHER INCOME & (EXPENSE)					
21805	Unrealized Gain (Loss)	96,244		96,244	
21905	Gain (Loss) Sale Of Investme	81		81	
	TOTAL OTHER INCOME & (EXPENSE)	<u>96,325</u>		<u>96,325</u>	
	CHANGE IN FUND BALANCE	<u>\$ 222,073</u>	<u>\$ 468,014</u>	<u>\$ (245,941)</u>	<u>.47</u>