

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

6090

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

ASSETS			
10102	Unrestr. Cash-Checking	\$	27,216.60
10109	Unrestr. Cash- Garbage Fees		26,145.93
10111	Unrestr. Cash-Disb Acct		15,000.00
10114	Unrestr. Cash-Illinois Funds		412,405.40
10117	Restr. Cash-Pledged Revenue		(64,440.95)
10118	Restr. Cash-Ill Bk & Tr-Bond Reser		95,179.92
10119	Restr. Cash-Greenspace		81,958.52
10120	Restr. Cash-Police Dare Acct		1,596.76
10121	Restr. Cash-Our Town Park Xmas		614.65
10123	Restr. Cash-Dare		2,129.44
10124	Restr. Cash-Drug		10,173.73
10125	Restr. Cash-D U I		4,155.97
10127	Restr. Cash-Pol Agency Vehicle		1,091.92
10128	Restr. Cash- Loomis Fund		11,826.47
10129	Restr. Cash-Tourism		64.93
10141	Due From Other Funds		28,000.00
10145	Due from P Mannino		<u>2,000.00</u>
TOTAL ASSETS			<u>\$ 655,119.29</u>
TOTAL ASSETS			<u><u>\$ 655,119.29</u></u>

LIABILITIES & FUND BALANCE

LIABILITIES			
10205	Intergovt Develop Fees	\$	400.00
10208	ACCRUED PROPERTY TAXES		550.04
10216	I M R F Withheld		3,217.60
10219	Miscellaneous Deductions		(1,364.77)
10220	Police Pension Fund Withheld		12,128.17
10227	Note Payable-Blackhawk(Alliant)		52,481.62
10229	Note Payable-Rockton Granary Llc.		69,000.00
10230	Note Payable-Stenstrom		30,000.00
10241	Due To Other Funds		166,649.44
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>\$ 1,495,795.53</u>
TOTAL LIABILITIES			1,495,795.53
FUND BALANCE			
10292	Fund Balance		(572,154.11)
10296	Fund Balance- Bond Reserve		(650,000.00)
	Change in Fund Balance		<u>381,477.87</u>
TOTAL FUND BALANCE			<u>(840,676.24)</u>

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ACCT DESCRIPTION

TOTAL LIAB AND FUND BALANCE

\$ 655,119.29

GENERAL FUND

YEAR TO DATE STATEMENT
 For the Five Months Ended October 31, 2015
 (Five Months = 42%)

6090

BUDGET TO ACTUAL

5-

ACCT # DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE				
Revenue (SL)	\$ 2,249,430	\$ 4,588,591	\$ (2,339,161)	.49
TOTAL REVENUE	2,249,430	4,588,591	(2,339,161)	.49
EXPENDITURES				
General Admin Expenses	285,214	716,000	430,786	.40
Economic Development Expense	55,217	77,500	22,283	.71
Audit Expense		12,750	12,750	
Legal Expenses	38,936	105,000	66,064	.37
Treasurer Expense	13,100	34,000	20,900	.39
Payroll Tax and Tort Liab	269,716	569,534	299,818	.47
Police Commission	4,612	14,800	10,188	.31
Police Department	525,183	1,310,188	785,005	.40
School Crossing Guards	1,534	5,767	4,233	.27
Health Department	13,482	13,000	(482)	1.04
Streets and Sidewalks	219,876	487,909	268,033	.45
Gargage Collection	186,804	456,750	269,946	.41
Building and Grounds	98,927	196,625	97,698	.50
Public Parks	229,057	353,645	124,588	.65
Swimming Pool	80,802	103,800	22,998	.78
Debt Service	(154,510)		154,510	
Other Financing Sources (Uses)				
TOTAL EXPENDITURES	1,867,950	4,457,268	2,589,318	.42
CHANGE IN FUND BALANCES	\$ 381,480	\$ 131,323	\$ 250,157	2.90

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Five Months Ended October 31, 2015
 (Five Months = 42%)

6090

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE SUMMARY					
REVENUE					
10301	Tax-Corporate	\$ 258,389	\$ 324,185	\$ (65,796)	.80
10302	Tax-Streets And Bridges	43,362	52,725	(9,363)	.82
10303	Tax-Sanitation & Garbage	8,249	10,349	(2,100)	.80
10304	Tax-I M R F	31,100	39,020	(7,920)	.80
10305	Tax-Social Security	97,091	121,814	(24,723)	.80
10306	Tax-Tort Liability	33,553	42,096	(8,543)	.80
10307	Tax-Audit Fund	9,029	11,328	(2,299)	.80
10308	Tax-Crossing Guards	2,452	3,077	(625)	.80
10310	Tax-Unemployment Ins	892	1,119	(227)	.80
10311	Taxes-Police Pension Fund	182,032	228,384	(46,352)	.80
10312	Taxes - Township	18,368	22,300	(3,932)	.82
10321	Liquor/Gaming Licenses	22,760	50,000	(27,240)	.46
10322	Tobacco Licenses	375	375		1.00
10323	Water/Sewer Fund Transfers		50,000	(50,000)	
10325	Public Utility Franchises	39,462	80,100	(40,638)	.49
10327	Interest Income	250	500	(250)	.50
10329	Misc. Licenses & Permits	3,405	4,500	(1,095)	.76
10341	State Income Tax	358,952	760,815	(401,863)	.47
10342	Personal Prop Replacement Ta	19,370	56,900	(37,530)	.34
10345	Municipal Retailers Occup. T	513,586	1,220,000	(706,414)	.42
10346	State Use Tax	89,033	149,089	(60,056)	.60
10347	Charitable Games Tax		2,500	(2,500)	
10348	Telecommunications Tax	79,345	201,400	(122,055)	.39
10349	Video Games Tax	3,347	50,000	(46,653)	.07
10350	Electric Infrastructure Main	85,006	251,200	(166,194)	.34
10353	Garbage Penalty	3,330	6,650	(3,320)	.50
10354	Recapture Agreement Fee	4,687	10,750	(6,063)	.44
10355	Fines & Circuit Court	41,421	120,000	(78,579)	.35
10356	Fines-Local Ordinances	3,604	4,900	(1,296)	.74
10368	Garbage Collection Fee	171,126	456,750	(285,624)	.37
10369	Oversize Truck Fees	340	1,950	(1,610)	.17
10372	Police Agency Vehicle Revenue	140	2,800	(2,660)	.05
10373	Athletic Park Revenue		10,000	(10,000)	
10374	Dog Park Revenue	1,810	4,000	(2,190)	.45
10375	Swimming Pool Fees	34,886	37,500	(2,614)	.93
10376	Park Advertising		5,000	(5,000)	
10377	Auction Proceeds		20,000	(20,000)	
10379	Sporting Event/O S D Securi	8,709	4,300	4,409	2.03
10380	Traffic Control		4,100	(4,100)	
10382	Rental Income	8,850	18,360	(9,510)	.48
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	13,552	27,455	(13,903)	.49
10389	Miscellaneous Income		1,000	(1,000)	
10391	D U I Revenue	100	1,000	(900)	.10
10392	Drug Forfiture/Seizures	1,359	6,200	(4,841)	.22
10395	Towing/Impound Fees	42,000	48,000	(6,000)	.88

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Five Months Ended October 31, 2015
(Five Months = 42%)

6090

BUDGET TO ACTUAL

5-

ACCT # DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
TOTAL REVENUE	<u>2,249,430</u>	<u>4,588,591</u>	<u>(2,339,161)</u>	<u>.49</u>

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Five Months Ended October 31, 2015
 (Five Months = 42%)

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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	68,887	165,000	96,113	.42
11451	Employee Health & Life Ins	144,241	345,000	200,759	.42
11532	Engineering	5,865	15,000	9,135	.39
11539	Zoning Expense	2,013	3,900	1,887	.52
11552	Telephone	1,922	4,500	2,578	.43
11561	Professional Organization Me	3,850	5,700	1,850	.68
11563	Training & Travel	4,097	13,500	9,403	.30
11564	Il Mun. League Conf	3,382	8,000	4,618	.42
11651	Supplies/Publications	3,209	9,000	5,791	.36
11721	Interest- Alliant Energy Loa	19,908	73,400	53,492	.27
11830	Office Equipment	3,444	10,000	6,556	.34
11832	Laserfisch Software/Scanner	903	1,000	97	.90
11835	Website Maintenance		1,000	1,000	
11920	Stateline Bus Service		25,000	25,000	
11929	Miscellaneous	1,183	2,500	1,317	.47
11930	Codification Ordinance		1,500	1,500	
11932	I Fiber	3,600	7,500	3,900	.48
11940	Sales Tax Rebates	18,468	24,000	5,532	.77
11953	Drug Pool	242	500	258	.48
	TOTAL GENL ADM EXPENSES	285,214	716,000	430,786	.40
ECONOMIC DEVELOPMENT DEPT EXPENSES					
12566	Marketing And Downtown Devel	2,310	10,000	7,690	.23
12567	Special Events	11,863	10,000	(1,863)	1.19
12916	Membership	7,500	12,500	5,000	.60
12921	Downtown Development	20,000	20,000		1.00
12922	Downtown Tif Expenses	4,500		(4,500)	
12923	Comprehensive Plan Developme	1,650	5,000	3,350	.33
12924	Business District Developmen	7,394	20,000	12,606	.37
	TOTAL ECONOMIC DEVELOP EXPENSE	55,217	77,500	22,283	.71
AUDIT EXPENSE					
13531	Audit Expense		12,750	12,750	
	TOTAL AUDIT EXPENSE		12,750	12,750	
LEGAL EXPENSES					
15533	Legal Fees- Village Attorney	25,030	55,000	29,970	.46
15536	Legal Fees- Dui	7,249	30,000	22,751	.24
15537	Legal-Admin Hearings	1,705		(1,705)	
15821	Legal-Collective Bargaining	4,952	20,000	15,048	.25
	TOTAL LEGAL EXPENSES	38,936	105,000	66,064	.37

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BUDGET TO ACTUAL

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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	13,100	34,000	20,900	.39
	TOTAL TREASURER EXPENSES	13,100	34,000	20,900	.39
PAYROLL TAX AND TORT LIABILITY					
18453	Unemployment Tax	3,206	10,750	7,544	.30
18461	Social Security Contribution	61,896	146,700	84,804	.42
18462	I M R F Contributions	22,582	63,050	40,468	.36
18463	Police Pension Fund Contribu	182,032	228,384	46,352	.80
18593	Liability Insurance		120,650	120,650	
	TOTAL TAX AND TORT LIAB	269,716	569,534	299,818	.47
POLICE COMMISSION					
19410	Salaries/Office Stipends		1,800	1,800	
19515	Testing Expenses	1,700	5,100	3,400	.33
19533	Legal Fees	955	5,000	4,045	.19
19553	Advertising/Publications		900	900	
19563	Training And Travel	1,582	1,500	(82)	1.05
19929	Miscellaneous	375	500	125	.75
	TOTAL POLICE COMMISSION	4,612	14,800	10,188	.31
POLICE DEPARTMENT EXPENSES					
21410	Salaries	435,739	1,047,975	612,236	.42
21412	Salaries- Security		7,500	7,500	
21471	Uniforms, Badges And Patches	10,677	20,650	9,973	.52
21472	Uniform Cleaning	1,420	3,500	2,080	.41
21512	Equipment Maintenance	3,064	25,000	21,936	.12
21551	Postage & Supplies	2,490	8,000	5,510	.31
21552	Telephone	825	3,300	2,475	.25
21554	Forms & Printing	2,688	8,500	5,812	.32
21557	Wireless Communication	6,102	15,200	9,098	.40
21561	Professional Service	6,191	7,000	809	.88
21563	Training, Travel & Supplies	7,482	15,300	7,818	.49
21655	Gas, Oil & Car Washes	12,863	45,600	32,737	.28
21656	Vehicle Maintenance	5,374	18,500	13,126	.29
21692	Drug Expenditures	236	4,000	3,764	.06
21693	Dare		600	600	
21694	D U I Expenditures		4,000	4,000	
21830	Capital Expenditures		8,000	8,000	
21831	Vehicle Lease/Purchase	28,635	60,563	31,928	.47
21919	Tuition Reimbursement		1,000	1,000	
21929	Miscellaneous	1,397	6,000	4,603	.23
	TOTAL POLICE DEPT EXPENSES	525,183	1,310,188	785,005	.40

GENERAL FUND

YEAR TO DATE STATEMENT
 For the Five Months Ended October 31, 2015
 (Five Months = 42%)

6090

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
GENERAL FUND DEPARTMENTS					
SCHOOL CROSSING GUARDS					
25410	Salaries - Crossing Guard	1,534	5,729	4,195	.27
25890	Equipment		38	38	
	TOTAL SCHOOL CROSSING GUARDS	1,534	5,767	4,233	.27
HEALTH DEPARTMENT EXPENSES					
31579	Weed Mowing	4,780	2,000	(2,780)	2.39
31580	Animal Control	8,702	11,000	2,298	.79
	TOTAL HEALTH DEPT EXPENSES	13,482	13,000	(482)	1.04
STREETS AND SIDEWALKS					
41410	Salaries	38,625	105,059	66,434	.37
41471	Uniform Allowance	596	1,600	1,004	.37
41512	Equipment Maintenance	8,079	25,000	16,921	.32
41514	Traffic Light Maintenance	(532)	4,000	4,532	(.13)
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	24,898	60,000	35,102	.41
41557	Wireless Communication	515	1,500	985	.34
41572	Electricity/Pole Rental	17,976	45,000	27,024	.40
41593	Avery Storage Rental	583	1,200	617	.49
41610	Miscellaneous Supplies	62	1,250	1,188	.05
41653	Tools & Equipment	92	5,000	4,908	.02
41655	Gas,Oil and Washes		25,000	25,000	
41657	Signage	1,972	7,000	5,028	.28
41821	Municipal Parking Lots	270		(270)	
41860	Street Maintenance	5,042	25,000	19,958	.20
41861	Sidewalk Maintenance	888	15,000	14,112	.06
41890	Capital Expenditures		9,800	9,800	
41954	Main Street Reconstruction	119,810	150,000	30,190	.80
	TOTAL STREETS AND SIDEWALKS	219,876	487,909	268,033	.45

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Five Months Ended October 31, 2015
 (Five Months = 42%)

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	186,804	456,750	269,946	.41
	TOTAL GARBAGE COLLECTION	186,804	456,750	269,946	.41
MUNICIPAL BUILDINGS AND GROUNDS					
46410	Salaries	28,626	55,000	26,374	.52
46552	Telephone	6,001	10,000	3,999	.60
46571	Utilities	8,056	18,000	9,944	.45
46610	Miscellaneous Supplies	1,173	4,000	2,827	.29
46611	Cleaning Services/Supplies	5,448	12,000	6,552	.45
46615	System Repair And Maintenanc	8,536	10,000	1,464	.85
46653	Tools And Equipment	849	2,500	1,651	.34
46667	Christmas Walk/ Osd	807	5,000	4,193	.16
46820	Capital Expenditures		1,500	1,500	
46821	Municipal Parking Lots	33,000	33,000		1.00
46864	Loan Payment (Bond 2012C)	5,343	45,625	40,282	.12
46929	Miscellaneous	1,088		(1,088)	
	TOTAL BUILDINGS AND GROUNDS	98,927	196,625	97,698	.50

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
 For the Five Months Ended October 31, 2015
 (Five Months = 42%)
 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	26,525	65,000	38,475	.41
52450	Hut Program	5,024	4,000	(1,024)	1.26
52470	Christmas Walk		1,000	1,000	
52471	Uniforms	361	750	389	.48
52512	Equipment Maintenance	484	5,000	4,516	.10
52517	Landscaping\Restoration	9,452	10,000	548	.95
52532	Engineering	390	2,000	1,610	.20
52561	Professional Memberships		500	500	
52571	Utilities	10,028	9,000	(1,028)	1.11
52610	Miscellaneous Supplies	1,898	5,000	3,102	.38
52615	System Repairs And Maintenanc	783	6,000	5,217	.13
52653	Tools And Equipment	11,216	15,000	3,784	.75
52654	Training & Travel	305	1,000	695	.31
52655	Gas,Oil & Washes	41	500	459	.08
52657	Signage	210	3,500	3,290	.06
52658	Banner Advertising	1,023	1,000	(23)	1.02
52720	Park Loan	123,780	152,395	28,615	.81
52753	Mowing For Parks	37,395	55,000	17,605	.68
52864	Port-A John- Athletic Field	2,451	3,000	549	.82
52867	Park-Seeding	902	5,000	4,098	.18
52890	Capital Expenditures		1,000	1,000	
52891	Dog Park	10	3,000	2,990	
52931	Six Flags Tickets	(3,221)	5,000	8,221	(.64)
	TOTAL PUBLIC PARKS EXPENSE	229,057	353,645	124,588	.65
SWIMMING POOL					
55410	Salaries	51,266	60,000	8,734	.85
55471	Uniforms	1,329	1,750	421	.76
55515	Treat And Test Water	11,187	16,000	4,813	.70
55552	Telephone	171	300	129	.57
55571	Utilities	7,536	10,000	2,464	.75
55610	Miscellaneous Supplies	1,821	1,500	(321)	1.21
55615	System Repair And Maintenanc	2,053	7,500	5,447	.27
55651	Office Supplies	232	250	18	.93
55653	Tools And Equipment	835	1,000	165	.84
55654	Safety Equipment	435	500	65	.87
55655	Pool Amenities	127		(127)	
55890	Capital Expenditures	3,810	5,000	1,190	.76
	TOTAL SWIMMING POOL EXPENSE	80,802	103,800	22,998	.78
DEBT SERVICE					
85710	Debt Principal Payments	(154,510)		154,510	
	TOTAL DEBT SERVICE EXPENSE	(154,510)		154,510	
OTHER FINANCING SOURCES (USES)					
	TOTAL OTHER FINANCING SOURCES				

WATER FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
October 31, 2015

6084

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

51111	Unrestr. Cash In Bank	\$	267,325.72	
51117	Cash-Sauk Valley		129,619.95	
51125	Restr. Illinois Bk & Tr- Bond Acct		64,739.39	
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			\$ 3,765,359.09
	TOTAL ASSETS			<u>\$ 3,765,359.09</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

51241	Due To Other Funds	\$	782.61	
51250	2012 Bonds Payable		1,325,000.00	
51252	Current Portion- Debt		65,000.00	
51253	Capital Lease Payable		<u>15,740.68</u>	
	TOTAL CURRENT LIABILITIES			\$ 1,406,523.29
	TOTAL LIABILITIES			1,406,523.29

FUND BALANCE

51292	Retained earnings-Unrestricted		2,270,515.57	
	Change In Fund Balance		<u>88,320.23</u>	
	TOTAL FUND BALANCE			<u>2,358,835.80</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 3,765,359.09</u>

WATER FUND

YEAR TO DATE COMPARATIVE

For the Five Months Ended October 31, 2015
(Five Months = 42%)

6084

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
51329	Water Irrigation Permits	\$ 280	\$	280	
51353	Water Penalties	7,813	12,000	(4,187)	.65
51354	Water Dep-Misc Service	1,033		1,033	
51355	Water Dep-Unapplied Cash	12,069		12,069	
51361	Users Fees	236,581	660,000	(423,419)	.36
51366	Water Connection Fees	7,000	40,000	(33,000)	.18
51370	Water Meter Sales	920	15,000	(14,080)	.06
51381	Interest Income	320	1,200	(880)	.27
	TOTAL REVENUE	<u>266,016</u>	<u>728,200</u>	<u>(462,184)</u>	<u>.37</u>
EXPENDITURES					
51410	Salaries	49,864	124,739	74,875	.40
51471	Uniforms		1,600	1,600	
51512	Equipment Maintenance	3,399	8,000	4,601	.42
51515	Treatment & Testing Water	17,205	40,000	22,795	.43
51517	Landscaping/Restoration		1,000	1,000	
51532	Engineering	4,151	223,000	218,849	.02
51557	Wireless Communications	742	2,500	1,758	.30
51563	Training	692	4,500	3,808	.15
51571	Utilities	30,438	78,000	47,562	.39
51575	Purchase & Install Water Met		5,000	5,000	
51576	Replace Existing Water Meter	2,291	24,500	22,209	.09
51593	Averys Storage Rental	583	1,200	617	.49
51610	Miscellaneous Supplies	269	3,500	3,231	.08
51615	Systems Repairs & Maintenanc	11,090	25,000	13,910	.44
51651	Printing, Forms & Postage	5,674	10,000	4,326	.57
51653	Tools & Equipment	398	5,000	4,602	.08
51655	Gas, Oil And Car Washes	6,966	4,000	(2,966)	1.74
51850	Capital Expenditures	18,420	18,420		1.00
51853	Water (Well 5 & 6)		20,000	20,000	
51860	Bond Principal and Interest	23,418	111,565	88,147	.21
51862	Valve & Hyd. Replcmnt Prgm	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>177,695</u>	<u>749,524</u>	<u>571,829</u>	<u>.24</u>
	CHANGE IN FUND BALANCE	<u>\$ 88,321</u>	<u>\$ (21,324)</u>	<u>\$ 109,645</u>	<u>4.14</u>

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

6085

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

52111	Cash In Bank Checking	\$ 360,692.48	
52115	Cash In Bank-Il Funds Acct	23,378.36	
52117	Rsd-General Checking	54,093.41	
52142	Due From Other Funds	167,512.25	
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		\$ 1,459,725.72
	TOTAL ASSETS		<u>\$ 1,459,725.72</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

52224	Note Payable First National Bank	\$ 192,785.02	
52242	Current Portion-Debt	58,163.52	
52253	Capital Lease Payable	<u>15,740.68</u>	
	TOTAL CURRENT LIABILITIES		<u>\$ 266,689.22</u>
	TOTAL LIABILITIES		266,689.22

FUND BALANCE

52292	Retained Earnings	1,345,330.57	
52293	Retained Earnings-Rsd	(273,467.96)	
	Change In Fund Balance	<u>121,173.89</u>	
	TOTAL FUND BALANCE		<u>1,193,036.50</u>
	TOTAL LIAB AND FUND BALANCE		<u>\$ 1,459,725.72</u>

SEWER FUND

YEAR TO DATE COMPARATIVE

SEWER DEPARTMENT

For the Five Months Ended October 31, 2015
(Five Months = 42%)

6085

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
52342	Pers Property Repl Tax	\$ 15,740	\$ 35,500	\$ (19,760)	.44
52353	Sewer Penalties	4,193	8,500	(4,307)	.49
52362	User Fees-Sewer	268,172	628,870	(360,698)	.43
52366	Connection Fees-Sewer	10,000	21,000	(11,000)	.48
52381	Interest Income	199	200	(1)	1.00
	TOTAL REVENUE	298,304	694,070	(395,766)	.43
EXPENDITURES					
52410	Salaries	58,051	152,045	93,994	.38
52411	Contract Labor	355		(355)	
52412	Contract Sludge Removal	12,429	35,000	22,571	.36
52471	Uniform Allowance	156	1,600	1,444	.10
52512	Equipment Maintenance	2,634	15,000	12,366	.18
52515	Inspection/Televising		3,000	3,000	
52516	Laboratory Work/Chemicals	12,506	28,000	15,494	.45
52517	Lanscaping/Restoration		2,500	2,500	
52520	N P D E S Permits	10,000	12,000	2,000	.83
52532	Engineering	4,755	32,246	27,491	.15
52552	Telephone	2,647	5,500	2,853	.48
52557	Wireless Communication	929	2,000	1,071	.46
52563	Training	690	3,000	2,310	.23
52571	Utilities	25,283	60,000	34,717	.42
52593	Averys Storage Rental	583	1,800	1,217	.32
52610	Miscellaneous Supplies	1,022	3,000	1,978	.34
52615	System Repairs & Maintenance	11,365	20,000	8,635	.57
52653	Tools And Equipment	3,624	5,000	1,376	.72
52655	Gas,Oil and Washes	6,830	6,000	(830)	1.14
52720	Loan Payment	4,851	68,895	64,044	.07
52850	Capital Expenditures	18,420	30,103	11,683	.61
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	177,130	531,689	354,559	.33
	CHANGE IN FUND BALANCE	\$ 121,174	\$ 162,381	\$ (41,207)	.75

MOTOR FUEL FUND
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON
October 31, 2015

6081

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

15111	Cash In Bank Checking	\$	14,878.89	
15114	Cash In Bank-Illinois Funds		<u>160,807.99</u>	
	TOTAL CURRENT ASSETS			\$ 175,686.88
	TOTAL ASSETS			<u>\$ 175,686.88</u>

LIABILITIES AND FUND BALANCE

TOTAL LIABILITIES

FUND BALANCE

15292	Mtr Fuel Fund Balance		142,825.59	
	Change In Fund Balance		<u>32,861.29</u>	
	TOTAL FUND BALANCE			<u>175,686.88</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 175,686.88</u>

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the Five Months Ended October 31, 2015
 (Five Months = 42%)

6081

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
15343	Fed Highway Constr Funds	\$ 26,905	\$ 182,900	\$ (155,995)	.15
15347	Mft-High Growth Cities	11,647	11,600	47	1.00
15381	Interest	34	300	(266)	.11
	TOTAL REVENUE	<u>38,586</u>	<u>194,800</u>	<u>(156,214)</u>	<u>.20</u>
EXPENDITURES					
15532	Engineering	5,725	40,000	34,275	.14
15533	Itep (Eng for Bike Path)		20,000	20,000	
15614	Salt And Road Chips		99,000	99,000	
15865	Misc Street Reconstruction		176,000	176,000	
	TOTAL EXPENDITURES	<u>5,725</u>	<u>335,000</u>	<u>329,275</u>	<u>.02</u>
	CHANGE IN FUND BALANCE	<u>\$ 32,861</u>	<u>\$ (140,200)</u>	<u>\$ 173,061</u>	<u>.23</u>

POLICE PROTECTION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
October 31, 2015

6083

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

20111	Cash In Bank Checking	\$ 64,111.90	
	TOTAL CURRENT ASSETS		\$ 64,111.90
	TOTAL ASSETS		<u>\$ 64,111.90</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

20241	Due To Other Funds	\$ 180.00	
	TOTAL CURRENT LIABILITIES		\$ 180.00
	TOTAL LIABILITIES		180.00

FUND BALANCE

20292	Fund Balance	22,912.79	
	Change in Fund Balance	<u>41,019.11</u>	
	TOTAL FUND BALANCE		<u>63,931.90</u>
	TOTAL LIAB AND FUND BALANCE		<u>\$ 64,111.90</u>

POLICE PROTECTION FUND

YEAR TO DATE COMPARATIVE

For the Five Months Ended October 31, 2015
 (Five Months = 42%)

6083

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
20311	Property Tax	\$ 99,209	\$ 124,471	\$ (25,262)	.80
20381	Interest Income	25	50	(25)	.50
	TOTAL REVENUE	<u>99,234</u>	<u>124,521</u>	<u>(25,287)</u>	<u>.80</u>
EXPENDITURES					
20410	Salaries	<u>58,215</u>	<u>125,191</u>	<u>66,976</u>	<u>.47</u>
	TOTAL EXPENDITURES	<u>58,215</u>	<u>125,191</u>	<u>66,976</u>	<u>.47</u>
	CHANGE IN FUND BALANCE	<u>\$ 41,019</u>	<u>\$ (670)</u>	<u>\$ 41,689</u>	<u>61.22</u>

SPECIAL TAX ALLOCATION FUND-WW
WAGON WHEEL SITE

ROCKTON, IL 61072
October 31, 2015

6089

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

10111	Cash Money Market	\$	<u>2,295.35</u>	
	TOTAL CURRENT ASSETS	\$		2,295.35
	TOTAL ASSETS	\$	<u>2,295.35</u>	

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

10221	Note Payable-Blhwk 33274284	\$	420,468.96	
10222	Note Payable-Blhwk 3327264		636,563.28	
10223	Note Payable-Blwk 3327226		141,528.60	
10241	Due To Other Funds		<u>28,000.00</u>	
	TOTAL CURRENT LIABILITIES			\$ 1,226,560.84
	TOTAL LIABILITIES			1,226,560.84

FUND BALANCE

10292	Fund Balance		(1,295,635.42)	
	Change In Fund Balance		<u>71,369.93</u>	
	TOTAL FUND BALANCE			<u>(1,224,265.49)</u>
	TOTAL LIAB AND FUND BALANCE	\$		<u>2,295.35</u>

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the Five Months Ended October 31, 2015
(Five Months = 42%)

6089

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
10301	Property Tax-Tif General	\$ 113,327	\$ 113,327		1.00
10381	Interest Income	15	25	(10)	.60
	TOTAL REVENUE	113,342	113,352	(10)	1.00
EXPENDITURES					
10533	Legal Expenses		3,000	3,000	
10534	Accounting Expenses		1,000	1,000	
10864	Loan Payments	115,081	115,082	1	1.00
10906	Disb To T C S		45,000	45,000	
10907	Disb to Gunderson		8,600	8,600	
10912	Debt Payments	(73,109)		73,109	
	TOTAL EXPENDITURES	41,972	172,682	130,710	.24
	CHANGE IN FUND BALANCE	\$ 71,370	\$ (59,330)	\$ 130,700	1.20

Former Beloit Corp Site-Tif Fund
VILLAGE OF ROCKTON

ROCKTON, IL 61072
October 31, 2015

6091

BALANCE SHEET

5-31

ACCT DESCRIPTION

ASSETS

CURRENT ASSETS

10112	Cash-First National	\$	414,153.58	
10120	Restr. Funds-Debt Service Reserve		<u>87,184.56</u>	
	TOTAL CURRENT ASSETS			\$ 501,338.14
	TOTAL ASSETS			<u>\$ 501,338.14</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>215,436.41</u>	
	TOTAL FUND BALANCE			<u>(1,285,782.38)</u>
	TOTAL LIAB AND FUND BALANCE			<u>\$ 501,338.14</u>

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the Five Months Ended October 31, 2015
(Five Months = 42%)

6091

BUDGET TO ACTUAL

5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT COLLECTED
REVENUE					
10301	Property Tax-Tif General	\$ 216,817	\$ 216,817	\$	1.00
10381	Interest Income	223	350	(127)	.64
	TOTAL REVENUE	<u>217,040</u>	<u>217,167</u>	<u>(127)</u>	<u>1.00</u>
EXPENDITURES					
10533	Legal Expenses	1,054	3,000	1,946	.35
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>1,604</u>	<u>230,687</u>	<u>229,083</u>	<u>.01</u>
	CHANGE IN FUND BALANCE	<u>\$ 215,436</u>	<u>\$ (13,520)</u>	<u>\$ 228,956</u>	<u>15.93</u>