GENERAL FUND
VILLAGE OF ROCKTON
110 E. MAIN STREET
ROCKTON, IL 61072
August 31, 2014

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION			
	ASSETS			
	ASSETS			
10102	Unrestr. Cash-Checking	$ 28,920.68		
10109	Unrestr. Cash- Garbage Fees	14,752.62		
10111	Unrestr. Cash-Disb Acct	15,000.00		
10114	Unrestr. Cash-Illinois Funds	26,400.34		
10117	Restr. Cash-Pledged Revenue	(9,207.84)		
10118	Restr. Cash-Riverside Bk Bond Reser	78,829.19		
10119	Restr. Cash-Greenspace	79,125.35		
10120	Restr. Cash-Police Dare Acct	2,196.76		
10121	Restr. Cash-Our Town Park Xmas	614.01		
10123	Restr. Cash-Dare	2,246.46		
10124	Restr. Cash-Drug	7,448.33		
10125	Restr. Cash-D U I	2,409.06		
10127	Restr. Cash-Pol Agency Vehicle	10,920.47		
10128	Restr. Cash- Loomis Fund	11,814.24		
10129	Restr. Cash-Tourism	64.86		
10145	Due from P Mannino	3,000.00		
	TOTAL ASSETS		$ 274,534.53	
	TOTAL ASSETS			$ 274,534.53
	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	2,057.63		
10219	Miscellaneous Deductions	(1,247.87)		
10220	Police Pension Fund Withheld	7,465.56		
10227	Note Payable-Blackhawk(Alliant)	162,655.62		
10229	Note Payable-Rockton Granary Llc.	82,000.00		
10230	Note Payable-Stenstrom	50,000.00		
10241	Due To Other Funds	146,963.32		
10266	2012B Bonds Payable(Atl Pk)	275,000.00		
10267	2012C Bonds Payable(Muni Cntr)	400,000.00		
10268	Note Payable Stillman Bank	623,890.91		
	TOTAL LIABILITIES		$ 1,749,702.72	
	TOTAL LIABILITIES			1,749,702.72
	FUND BALANCE			
10292	Fund Balance	(385,594.10)		
10296	Fund Balance- Bond Reserve	(650,000.00)		

GENERAL FUND
VILLAGE OF ROCKTON
110 E. MAIN STREET
ROCKTON, IL 61072
August 31, 2014

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	Change in Fund Balance	(439,574.09)	
	TOTAL FUND BALANCE		(1,475,168.19)
	TOTAL LIAB AND FUND BALANCE		$ 274,534.53

GENERAL FUND

YEAR TO DATE STATEMENT
For the Three Months Ended August 31, 2014
(Three Months = 25%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
	Revenue (SL)	$ 1,851,414	$ 4,981,113	$ (3,129,699)	.37
	TOTAL REVENUE	1,851,414	4,981,113	(3,129,699)	.37
	EXPENDITURES				
	General Admin Expenses	128,392	675,900	547,508	.19
	Economic Development Expense	15,797	112,500	96,703	.14
	Audit Expense		12,500	12,500	
	Legal Expenses	18,834	130,000	111,166	.14
	Treasurer Expense	7,350	32,000	24,650	.23
	Payroll Tax and Tort Liab	166,231	583,065	416,834	.29
	Police Commission	2,955	14,800	11,845	.20
	Police Department	299,281	1,307,402	1,008,121	.23
	School Crossing Guards	286	5,600	5,314	.05
	Health Department		12,000	12,000	
	Streets and Sidewalks	244,902	554,039	309,137	.44
	Gargage Collection	89,696	358,600	268,904	.25
	Building and Grounds	49,013	187,065	138,052	.26
	Public Parks	672,338	868,503	196,165	.77
	Swimming Pool	74,907	119,750	44,843	.63
	Debt Service	(51,197)		51,197	
	Other Financing Sources(Uses	572,201		(572,201)	
	TOTAL EXPENDITURES	2,290,986	4,973,724	2,682,738	.46
	CHANGE IN FUND BALANCES	$ (439,572)	$ 7,389	$ (446,961)	(59.49)

YEAR TO DATE INCOME STATEMENT
For the Three Months Ended August 31, 2014
(Three Months = 25%)

REVENUE SUMMARY

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
10301	Tax-Corporate	$ 140,777	$ 305,093	$ (164,316)	.46
10302	Tax-Streets And Bridges	23,695	51,351	(27,656)	.46
10303	Tax-Sanitation & Garbage	4,676	10,133	(5,457)	.46
10304	Tax-I M R F	16,618	36,014	(19,396)	.46
10305	Tax-Social Security	53,582	116,122	(62,540)	.46
10306	Tax-Tort Liability	18,513	40,122	(21,609)	.46
10307	Tax-Audit Fund	4,865	10,544	(5,679)	.46
10308	Tax-Crossing Guards	506	1,095	(589)	.46
10310	Tax-Unemployment Ins	1,390	3,013	(1,623)	.46
10311	Taxes-Police Pension Fund	113,102	245,115	(132,013)	.46
10312	Taxes - Township	10,200	22,300	(12,100)	.46
10321	Liquor Licenses	26,725	37,500	(10,775)	.71
10322	Tobacco Licenses	225	375	(150)	.60
10323	Water/Sewer Fund Transfers		25,000	(25,000)	
10325	Public Utility Franchises	19,500	76,300	(56,800)	.26
10327	Interest Income	174	500	(326)	.35
10329	Misc. Licenses & Permits	530	4,500	(3,970)	.12
10341	State Income Tax	234,262	751,593	(517,331)	.31
10342	Personal Prop Replacement Ta	9,902	56,900	(46,998)	.17
10344	Federal/State/Cops Grants		75,000	(75,000)	
10345	Municipal Retailers Occup. T	286,032	1,115,500	(829,468)	.26
10346	State Use Tax	34,512	136,793	(102,281)	.25
10347	Charitable Games Tax		2,500	(2,500)	
10348	Telecommunications Tax	53,722	221,000	(167,278)	.24
10349	Video Games Tax	7,720	40,000	(32,280)	.19
10350	Electric Infrastructure Main	25,515	205,110	(179,595)	.12
10353	Garbage Penalty	1,663	6,300	(4,637)	.26
10354	Recapture Agreement Fee	10,796	12,000	(1,204)	.90
10355	Fines & Circuit Court	25,763	121,750	(95,987)	.21
10356	Fines-Local Ordinances	1,275	4,900	(3,625)	.26
10368	Garbage Collection Fee	88,010	355,005	(266,995)	.25
10369	Oversize Truck Fees		4,600	(4,600)	
10372	Police Agency Vehicle Revenu		2,800	(2,800)	
10373	Athletic Park Revenue		13,350	(13,350)	
10374	Dog Park Revenue	1,122	4,000	(2,878)	.28
10375	Swimming Pool Fees	31,284	46,000	(14,716)	.68
10376	Park Advertising		10,000	(10,000)	
10377	Auction Proceeds		5,000	(5,000)	
10379	Sporting Event/O S D Securi	560	18,000	(17,440)	.03
10380	Traffic Control		700	(700)	
10382	Rental Income	4,590	18,360	(13,770)	.25
10383	Donations & Reimbursements	1,100	1,000	100	1.10
10384	Reimbursement-Police Salarie	15,621	83,800	(68,179)	.19
10385	Vending Machine Receipts	133	600	(467)	.22
10387	Emp Ded/Health Insurance	6,799	26,475	(19,676)	.26
10389	Miscellaneous Income	3,827	1,000	2,827	3.83
10391	D U I Revenue	104	1,000	(896)	.10
10392	Drug Forfiture/Seizures	823	5,000	(4,177)	.16

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Three Months Ended August 31, 2014
(Three Months = 25%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
10399	Loan For Settlers Park	571,201	650,000	(78,799)	.88
	TOTAL REVENUE	1,851,414	4,981,113	(3,129,699)	.37

YEAR TO DATE INCOME STATEMENT
For the Three Months Ended August 31, 2014
(Three Months = 25%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GENERAL ADMINISTRATION EXPENSES				
11410	Salaries	36,852	164,000	127,148	.22
11451	Employee Health & Life Ins	51,539	320,804	269,265	.16
11532	Engineering	8,507	20,000	11,493	.43
11539	Zoning Expense	799	3,900	3,101	.20
11551	Photocopier Accessories	(37)		37	
11552	Telephone	502	4,300	3,798	.12
11561	Professional Organization Me	2,078	4,221	2,143	.49
11563	Training & Travel	3,199	10,000	6,801	.32
11564	Il Mun. League Conf		8,000	8,000	
11651	Supplies/Publications	2,513	9,000	6,487	.28
11721	Interest- Alliant Energy Loa	19,908	79,632	59,724	.25
11830	Office Equipment	1,338	14,043	12,705	.10
11832	Laserfisch Software/Scanner		3,500	3,500	
11835	Website Maintenance		1,000	1,000	
11920	Stateline Bus Service		25,000	25,000	
11929	Miscellaneous	905	2,500	1,595	.36
11930	Codification Ordinance		4,500	4,500	
11953	Drug Pool	289	1,500	1,211	.19
	TOTAL GENL ADM EXPENSES	128,392	675,900	547,508	.19
	ECONOMIC DEVELOPMENT DEPT EXPENSES				
12566	Marketing And Downtown Devel	1,233	15,000	13,767	.08
12567	Special Events	5,578	15,000	9,422	.37
12916	Membership	7,600	12,500	4,900	.61
12921	Downtown Development	1,386	70,000	68,614	.02
	TOTAL ECONOMIC DEVELOP EXPENSE	15,797	112,500	96,703	.14
	AUDIT EXPENSE				
13531	Audit Expense		12,500	12,500	
	TOTAL AUDIT EXPENSE		12,500	12,500	
	LEGAL EXPENSES				
15533	Legal Fees- Village Attorney	11,194	60,000	48,806	.19
15536	Legal Fees- Dui	6,468	40,000	33,532	.16
15821	Legal-Collective Bargaining	1,172	30,000	28,828	.04
	TOTAL LEGAL EXPENSES	18,834	130,000	111,166	.14

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	TREASURER EXPENSES				
16533	Village Treasurer Retainer	7,350	32,000	24,650	.23
	TOTAL TREASURER EXPENSES	7,350	32,000	24,650	.23
	PAYROLL TAX AND TORT LIABILITY				
18453	Unemployment Tax	660	4,200	3,540	.16
18461	Social Security Contribution	35,119	147,000	111,881	.24
18462	I M R F Contributions	17,350	66,100	48,750	.26
18463	Police Pension Fund Contribu	113,102	245,115	132,013	.46
18593	Liability Insurance		120,650	120,650	
	TOTAL TAX AND TORT LIAB	166,231	583,065	416,834	.29
	POLICE COMMISSION				
19410	Salaries/Office Stipends		1,800	1,800	
19515	Testing Expenses	1,950	5,100	3,150	.38
19533	Legal Fees	1,005	5,000	3,995	.20
19553	Advertising/Publications		900	900	
19563	Training And Travel		1,500	1,500	
19929	Miscellaneous		500	500	
	TOTAL POLICE COMMISSION	2,955	14,800	11,845	.20
	POLICE DEPARTMENT EXPENSES				
21410	Salaries	239,209	1,028,479	789,270	.23
21411	Salaries - Traffic Control		700	700	
21412	Salaries- Security	158	9,765	9,607	.02
21471	Uniforms, Badges And Patches	4,750	17,450	12,700	.27
21472	Uniform Cleaning	834	4,400	3,566	.19
21512	Equipment Maintenance	5,708	25,500	19,792	.22
21551	Postage & Supplies	3,519	8,000	4,481	.44
21552	Telephone	1,772	9,600	7,828	.18
21554	Forms & Printing	2,231	8,300	6,069	.27
21557	Wireless Communication	2,831	11,200	8,369	.25
21561	Professional Service	785	11,500	10,715	.07
21563	Training, Travel & Supplies	5,165	29,400	24,235	.18
21655	Gas, Oil & Car Washes	12,551	60,000	47,449	.21
21656	Vehicle Maintenance	5,499	18,500	13,001	.30
21692	Drug Expenditures	4,146	6,000	1,854	.69
21693	Dare	17		(17)	
21694	D U I Expenditures	58	6,000	5,942	.01
21830	Capital Expenditures	9,232	10,000	768	.92
21831	Vehicle Lease/Purchase		35,608	35,608	
21919	Tuition Reimbursement		1,000	1,000	
21929	Miscellaneous	816	6,000	5,184	.14
	TOTAL POLICE DEPT EXPENSES	299,281	1,307,402	1,008,121	.23

YEAR TO DATE STATEMENT
For the Three Months Ended August 31, 2014
(Three Months = 25%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	SCHOOL CROSSING GUARDS				
25410	Salaries - Crossing Guard	286	5,562	5,276	.05
25890	Equipment		38	38	
	TOTAL SCHOOL CROSSING GUARDS	286	5,600	5,314	.05
	HEALTH DEPARTMENT EXPENSES				
31579	Weed Mowing		3,000	3,000	
31580	Animal Control		9,000	9,000	
	TOTAL HEALTH DEPT EXPENSES		12,000	12,000	
	STREETS AND SIDEWALKS				
41410	Salaries	22,309	104,712	82,403	.21
41471	Uniform Allowance		1,600	1,600	
41512	Equipment Maintenance	1,471	20,000	18,529	.07
41514	Traffic Light Maintenance	192	9,000	8,808	.02
41516	Salaries-Snow Removal		3,000	3,000	
41517	Landscaping/Restoration	1,080	1,000	(80)	1.08
41520	N P D E S Permit	1,000	1,000		1.00
41532	Engineering	35,271	70,000	34,729	.50
41557	Wireless Communication	129	1,500	1,371	.09
41572	Electricity/Pole Rental	11,808	50,000	38,192	.24
41593	Avery Storage Rental	350	1,200	850	.29
41610	Miscellaneous Supplies	207	1,250	1,043	.17
41653	Tools & Equipment	206	5,000	4,794	.04
41655	Gas,Oil and Washes	649	30,000	29,351	.02
41657	Signage	716	7,000	6,284	.10
41821	Municipal Parking Lots	33,000	33,000		1.00
41854	Puri Place		2,200	2,200	
41860	Street Maintenance		25,000	25,000	
41861	Sidewalk Maintenance		15,000	15,000	
41865	Hawick St Striping		4,000	4,000	
41890	Capital Expenditures	13,494	18,577	5,083	.73
41953	Overlay Project	123,020	150,000	26,980	.82
	TOTAL STREETS AND SIDEWALKS	244,902	554,039	309,137	.44

YEAR TO DATE INCOME STATEMENT
For the Three Months Ended August 31, 2014
(Three Months = 25%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GARBAGE COLLECTION				
44573	Fees For Residential Pickup	89,696	353,600	263,904	.25
44655	Fuel For Sweeper		5,000	5,000	
	TOTAL GARBAGE COLLECTION	89,696	358,600	268,904	.25
	MUNICIPAL BUILDINGS AND GROUNDS				
46410	Salaries	17,159	65,448	48,289	.26
46552	Telephone	3,878	10,000	6,122	.39
46571	Utilities	4,577	18,000	13,423	.25
46610	Miscellaneous Supplies	1,656	5,000	3,344	.33
46611	Cleaning Services/Supplies	2,925	12,000	9,075	.24
46615	System Repair And Maintenanc	2,785	13,500	10,715	.21
46653	Tools And Equipment	544	2,700	2,156	.20
46667	Christmas Walk/ Osd	860	5,000	4,140	.17
46820	Capital Expenditures	8,777	8,777		1.00
46864	Loan Payment (Bond 2012C)	5,852	46,640	40,788	.13
	TOTAL BUILDINGS AND GROUNDS	49,013	187,065	138,052	.26

YEAR TO DATE INCOME STATEMENT
For the Three Months Ended August 31, 2014
(Three Months = 25%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	PUBLIC PARKS				
52410	Salaries	13,424	70,000	56,576	.19
52450	Hut Program	3,009	5,000	1,991	.60
52470	Christmas Walk		1,000	1,000	
52471	Uniforms	123	500	377	.25
52512	Equipment Maintenance	1,725	5,000	3,275	.35
52517	Landscaping\Restoration	2,119	9,500	7,381	.22
52532	Engineering	7,665	5,000	(2,665)	1.53
52571	Utilities	1,849	3,000	1,151	.62
52610	Miscellaneous Supplies	241	2,000	1,759	.12
52615	System Repairs And Maintenan	2,125	6,000	3,875	.35
52653	Tools And Equipment	1,942	3,500	1,558	.55
52655	Gas,Oil & Washes	29	2,000	1,971	.01
52657	Signage	7,531	11,000	3,469	.68
52720	Park Loan	4,023	33,003	28,980	.12
52753	Mowing For Parks	29,052	55,000	25,948	.53
52864	Port-A John- Athletic Field	1,011	3,000	1,989	.34
52890	Capital Expenditures	579,238	630,000	50,762	.92
52891	Dog Park	16,240	20,000	3,760	.81
52931	Six Flags Tickets	992	4,000	3,008	.25
	TOTAL PUBLIC PARKS EXPENSE	672,338	868,503	196,165	.77
	SWIMMING POOL				
55410	Salaries	49,615	70,000	20,385	.71
55471	Uniforms	1,640	1,200	(440)	1.37
55515	Treat And Test Water	12,290	16,000	3,710	.77
55552	Telephone	105	300	195	.35
55571	Utilities	3,940	10,000	6,060	.39
55610	Miscellaneous Supplies	153	1,500	1,347	.10
55615	System Repair And Maintenanc	5,296	9,000	3,704	.59
55651	Office Supplies	76	250	174	.30
55653	Tools And Equipment	32	1,000	968	.03
55654	Safety Equipment	163	500	337	.33
55655	Pool Amenities	1,597	5,000	3,403	.32
55890	Capital Expenditures		5,000	5,000	
	TOTAL SWIMMING POOL EXPENSE	74,907	119,750	44,843	.63
	DEBT SERVICE				
85710	Debt Principal Payments	(51,197)		51,197	
	TOTAL DEBT SERVICE EXPENSE	(51,197)		51,197	
	OTHER FINANCING SOURCES(USES)				
91970	Debt Proceeds	572,201		(572,201)	
	TOTAL OTHER FINANCING SOURCES	572,201		(572,201)	

WATER FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
August 31, 2014

6084 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
51111	Unrestr. Cash In Bank	$ 34,561.97	
51115	Cash in Bank-Il Funds	2,548.38	
51116	Cash - E Pay Account	37,582.04	
51117	Cash-Sauk Valley	129,249.88	
51125	Restr. Rvrside Bk Bond Acct	48,823.19	
51141	Due From Other Funds	10,208.43	
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	387,648.18	
51166	Acc Depr-Equipment	(254,864.00)	
	TOTAL CURRENT ASSETS		$ 3,643,321.42
	TOTAL ASSETS		$ 3,643,321.42
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
51250	2012 Bonds Payable	$ 1,390,000.00	
51252	Current Portion- Debt	65,000.00	
51253	Capital Lease Payable	10,003.09	
	TOTAL CURRENT LIABILITIES		$ 1,465,003.09
	TOTAL LIABILITIES		1,465,003.09
	FUND BALANCE		
51292	Retained earnings-Unrestricted	2,206,865.13	
	Change In Fund Balance	(28,546.80)	
	TOTAL FUND BALANCE		2,178,318.33
	TOTAL LIAB AND FUND BALANCE		$ 3,643,321.42

WATER FUND

YEAR TO DATE COMPARATIVE

For the Three Months Ended August 31, 2014
(Three Months = 25%)

6084 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
51353	Water Penalties	$ 2,176	$ 12,000	$ (9,824)	.18
51354	Water Dep-Misc Service	21		21	
51355	Water Dep-Unapplied Cash	5,941		5,941	
51361	Users Fees	118,235	660,000	(541,765)	.18
51366	Water Connection Fees	1,500	30,000	(28,500)	.05
51370	Water Meter Sales		15,000	(15,000)	
51381	Interest Income	119	1,200	(1,081)	.10
	TOTAL REVENUE	127,992	718,200	(590,208)	.18
	EXPENDITURES				
51410	Salaries	26,821	128,424	101,603	.21
51471	Uniforms	443	1,600	1,157	.28
51512	Equipment Maintenance	1,239	8,000	6,761	.15
51515	Treatment & Testing Water	10,680	40,000	29,320	.27
51517	Landscaping/Restoration		1,000	1,000	
51532	Engineering	3,744	83,000	79,256	.05
51557	Wireless Communications	547	2,500	1,953	.22
51563	Training	834	4,000	3,166	.21
51571	Utilities	22,258	78,000	55,742	.29
51575	Purchase & Install Water Met	2,882	5,000	2,118	.58
51576	Replace Existing Water Meter	8,417	34,500	26,083	.24
51593	Averys Storage Rental	350	1,200	850	.29
51610	Miscellaneous Supplies	151	3,500	3,349	.04
51615	Systems Repairs & Maintenanc	3,444	28,000	24,556	.12
51651	Printing, Forms & Postage	3,085	13,000	9,915	.24
51653	Tools & Equipment	923	5,000	4,077	.18
51655	Gas, Oil And Car Washes	6,862	4,000	(2,862)	1.72
51850	Capital Expenditures	29,164	110,663	81,499	.26
51852	End Loader Lease	10,188	10,250	62	.99
51860	Bond Principal and Interest	24,507	113,743	89,236	.22
51862	Valve & Hyd. Replcmnt Prgrm		10,000	10,000	
51872	Commercial Meter Test & Repl		3,000	3,000	
	TOTAL EXPENDITURES	156,539	688,380	531,841	.23
	CHANGE IN FUND BALANCE	$ (28,547)	$ 29,820	$ (58,367)	(.96)

SEWER FUND
VILLAGE OF ROCKTON
110 E MAIN STREET
ROCKTON, IL 61072
August 31, 2014

6085 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
52111	Cash In Bank Checking	$ 254,859.29	
52115	Cash In Bank-Il Funds Acct	23,371.25	
52117	Rsd-General Checking	35,494.81	
52142	Due From Other Funds	136,872.83	
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	567,049.71	
52166	Acc Depr-Equipment	(413,522.00)	
	TOTAL CURRENT ASSETS		$ 1,323,326.30
	TOTAL ASSETS		$ 1,323,326.30
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
52224	Note Payable First National Bank	$ 252,561.15	
52242	Current Portion-Debt	55,872.13	
52253	Capital Lease Payable	10,001.27	
	TOTAL CURRENT LIABILITIES		$ 318,434.55
	TOTAL LIABILITIES		318,434.55
	FUND BALANCE		
52292	Retained Earnings	1,319,705.47	
52293	Retained Earnings-Rsd	(273,467.96)	
	Change In Fund Balance	(41,345.76)	
	TOTAL FUND BALANCE		1,004,891.75
	TOTAL LIAB AND FUND BALANCE		$ 1,323,326.30

SEWER FUND

YEAR TO DATE COMPARATIVE

SEWER DEPARTMENT

For the Three Months Ended August 31, 2014
(Three Months = 25%)

6085 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
52342	Pers Property Repl Tax	$ 7,833	$ 35,500	$ (27,667)	.22
52353	Sewer Penalties	1,981	8,500	(6,519)	.23
52362	User Fees-Sewer	117,539	571,700	(454,161)	.21
52366	Connection Fees-Sewer	4,200	10,500	(6,300)	.40
52381	Interest Income	76	200	(124)	.38
	TOTAL REVENUE	131,629	626,400	(494,771)	.21
	EXPENDITURES				
52410	Salaries	30,977	149,640	118,663	.21
52412	Contract Sludge Removal	18,420	30,000	11,580	.61
52471	Uniform Allowance	345	1,600	1,255	.22
52512	Equipment Maintenance	5,737	15,000	9,263	.38
52515	Inspection/Televising	1,292	3,000	1,708	.43
52516	Laboratory Work/Chemicals	5,629	30,000	24,371	.19
52517	Lanscaping/Restoration		2,500	2,500	
52520	N P D E S Permits	10,000	12,000	2,000	.83
52532	Engineering	31,837	125,000	93,163	.25
52552	Telephone	1,515	5,500	3,985	.28
52557	Wireless Communication	389	2,000	1,611	.19
52563	Training		2,000	2,000	
52571	Utilities	17,637	60,000	42,363	.29
52593	Averys Storage Rental	350	1,800	1,450	.19
52610	Miscellaneous Supplies	525	3,000	2,475	.18
52615	System Repairs & Maintenance	425	20,000	19,575	.02
52653	Tools And Equipment	431	5,000	4,569	.09
52655	Gas,Oil and Washes	2,436	6,000	3,564	.41
52720	Loan Payment	6,856	68,895	62,039	.10
52850	Capital Expenditures	38,175	29,163	(9,012)	1.31
52851	Misc Expense In Ground		12,000	12,000	
52852	Backhoe Lease		10,250	10,250	
52914	Admin Transfer-Walmart		25,000	25,000	
	TOTAL EXPENDITURES	172,976	619,348	446,372	.28
	CHANGE IN FUND BALANCE	$ (41,347)	$ 7,052	$ (48,399)	(5.86)

MOTOR FUEL FUND
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON
August 31, 2014

6081 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
15111	Cash In Bank Checking	$ 44,802.91	
15114	Cash In Bank-Illinois Funds	251,370.75	
	TOTAL CURRENT ASSETS		$ 296,173.66
	TOTAL ASSETS		$ 296,173.66
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
15292	Mtr Fuel Fund Balance	244,535.74	
	Change In Fund Balance	51,637.92	
	TOTAL FUND BALANCE		296,173.66
	TOTAL LIAB AND FUND BALANCE		$ 296,173.66

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the Three Months Ended August 31, 2014
(Three Months = 25%)

6081 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
15343	Fed Highway Constr Funds	$ 51,620	$ 186,745	$ (135,125)	.28
15347	Mft-High Growth Cities		10,100	(10,100)	
15381	Interest	18	300	(282)	.06
	TOTAL REVENUE	51,638	197,145	(145,507)	.26
	EXPENDITURES				
15614	Salt And Road Chips		99,000	99,000	
15865	Misc Street Reconstruction		280,000	280,000	
	TOTAL EXPENDITURES		379,000	379,000	
	CHANGE IN FUND BALANCE	$ 51,638	$ (181,855)	$ 233,493	.28

POLICE PROTECTION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
August 31, 2014

6083 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
20111	Cash In Bank Checking	$ 39,560.41	
	TOTAL CURRENT ASSETS		$ 39,560.41
	TOTAL ASSETS		$ 39,560.41
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
20292	Fund Balance	11,217.11	
	Change in Fund Balance	28,343.30	
	TOTAL FUND BALANCE		39,560.41
	TOTAL LIAB AND FUND BALANCE		$ 39,560.41

POLICE PROTECTION FUND

YEAR TO DATE COMPARATIVE

For the Three Months Ended August 31, 2014
(Three Months = 25%)

6083 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
20311	Property Tax	$ 54,466	$ 118,039	$ (63,573)	.46
20381	Interest Income	8	50	(42)	.16
	TOTAL REVENUE	54,474	118,089	(63,615)	.46
	EXPENDITURES				
20410	Salaries	26,130	118,000	91,870	.22
	TOTAL EXPENDITURES	26,130	118,000	91,870	.22
	CHANGE IN FUND BALANCE	$ 28,344	$ 89	$ 28,255	318.47

SPECIAL TAX ALLOCATION FUND-WW
WAGON WHEEL SITE

ROCKTON, IL 61072
August 31, 2014

6089 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10111	Cash Money Market	$ 45,141.34	
	TOTAL CURRENT ASSETS		$ 45,141.34
	TOTAL ASSETS		$ 45,141.34
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
10221	Note Payable-Blhwk 33274284	$ 469,091.51	
10222	Note Payable-Blhwk 3327264	715,218.75	
10223	Note Payable-Blwk 3327226	158,153.43	
	TOTAL CURRENT LIABILITIES		$ 1,342,463.69
	TOTAL LIABILITIES		1,342,463.69
	FUND BALANCE		
10292	Fund Balance	(1,354,032.79)	
	Change In Fund Balance	56,710.44	
	TOTAL FUND BALANCE		(1,297,322.35)
	TOTAL LIAB AND FUND BALANCE		$ 45,141.34

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the Three Months Ended August 31, 2014
(Three Months = 25%)

6089 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
10301	Property Tax-Tif General	$ 56,703	$ 113,405	$ (56,702)	.50
10381	Interest Income	8	25	(17)	.32
	TOTAL REVENUE	56,711	113,430	(56,719)	.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		8,600	8,600	
	TOTAL EXPENDITURES		127,682	127,682	
	CHANGE IN FUND BALANCE	$ 56,711	$ (14,252)	$ 70,963	3.98

Former Beloit Corp Site-Tif Fund
VILLAGE OF ROCKTON

ROCKTON, IL 61072
August 31, 2014

6091 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10112	Cash-First National	$ 331,559.86	
10120	Restr. Funds-Debt Service Reserve	87,184.56	
	TOTAL CURRENT ASSETS		$ 418,744.42
	TOTAL ASSETS		$ 418,744.42
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
10225	Note Payable-RR Land- Gen Obl-2009	$ 824,831.94	
10226	Note Payable-RR Land-2009A	1,000,000.00	
	TOTAL CURRENT LIABILITIES		$ 1,824,831.94
	TOTAL LIABILITIES		1,824,831.94
	FUND BALANCE		
10292	Fund Balance	(1,505,467.26)	
	Change In Fund Balance	99,379.74	
	TOTAL FUND BALANCE		(1,406,087.52)
	TOTAL LIAB AND FUND BALANCE		$ 418,744.42

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the Three Months Ended August 31, 2014
(Three Months = 25%)

6091 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
10301	Property Tax-Tif General	$ 106,990	$ 213,980	$ (106,990)	.50
10381	Interest Income	90	350	(260)	.26
	TOTAL REVENUE	107,080	214,330	(107,250)	.50
	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	7,150	37,650	30,500	.19
	TOTAL EXPENDITURES	7,700	230,687	222,987	.03
	CHANGE IN FUND BALANCE	$ 99,380	$ (16,357)	$ 115,737	6.08

POLICE PENSION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
August 31, 2014

6087 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
21111	Cash In Bank-IL Funds	$ 5,000.07	
21130	Schwab-Money Market Account	111,376.95	
21132	Schwab-Fixed Income Investments	2,052,606.55	
21133	Schwab-Fxd Invmt-Inc In Mkt Value	133,371.15	
21136	Schwab-Equity Funds	969,198.92	
21137	Schwab Equity-Inc In Mkt Value	276,383.03	
21140	Interest Receivable	1,237.81	
	TOTAL CURRENT ASSETS		$ 3,549,174.48
	TOTAL ASSETS		$ 3,549,174.48
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
21292	Fund Balance	3,373,791.35	
	Change in Fund Balance	175,383.13	
	TOTAL FUND BALANCE		3,549,174.48
	TOTAL LIAB AND FUND BALANCE		$ 3,549,174.48

POLICE PENSION FUND

YEAR TO DATE COMPARATIVE

For the Three Months Ended August 31, 2014
(Three Months = 25%)

6087 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
21311	Property Tax	$ 113,102	$ 245,115	$ (132,013)	.46
21327	Contributions-Employees	25,036	96,700	(71,664)	.26
21332	Interest Income-Schwab Fixed	13,028	95,000	(81,972)	.14
21336	Dividends-Schwab	2,708		2,708	
21381	Interest Income-Il Funds	1		1	
	TOTAL REVENUE	153,875	436,815	(282,940)	.35
	EXPENDITURES				
21462	Refunds-Tax Deferred	9,565		(9,565)	
21463	Refunds-Non Tax Deferred	13,848		(13,848)	
21564	Annual Fee-St OF IL	574		(574)	
21566	Membership Fee		1,100	1,100	
21567	Legal Fees	757	3,000	2,243	.25
21568	Education Exp-Conferences	610	3,000	2,390	.20
21569	Education Exp-Travel		1,500	1,500	
21591	Liability Insurance		2,500	2,500	
21592	Actuary Fees		2,000	2,000	
21722	Bank Fees	42	150	108	.28
21723	Schwab Management Fee	2,566	12,000	9,434	.21
	TOTAL EXPENDITURES	27,962	25,250	(2,712)	1.11
	OTHER INCOME & (EXPENSE)				
21805	Unrealized Gain (Loss)	49,178		49,178	
21905	Gain (Loss) Sale Of Investme	292		292	
	TOTAL OTHER INCOME & (EXPENSE)	49,470		49,470	
	CHANGE IN FUND BALANCE	$ 175,383	$ 411,565	$ (236,182)	.43