GENERAL FUND
VILLAGE OF ROCKTON
110 E. MAIN STREET
ROCKTON, IL 61072
February 28, 2015

6090 BALANCE SHEET 5-31

ACCT DESCRIPTION

ASSETS

	ASSETS		
10102	Unrestr. Cash-Checking	$ 39,050.25	
10109	Unrestr. Cash- Garbage Fees	26,421.47	
10111	Unrestr. Cash-Disb Acct	14,837.07	
10114	Unrestr. Cash-Illinois Funds	61,427.21	
10117	Restr. Cash-Pledged Revenue	(1,867.89)	
10118	Restr. Cash-Ill Bk & Tr-Bond Reser	49,679.38	
10119	Restr. Cash-Greenspace	139,186.10	
10120	Restr. Cash-Police Dare Acct	2,196.76	
10121	Restr. Cash-Our Town Park Xmas	614.01	
10123	Restr. Cash-Dare	2,247.62	
10124	Restr. Cash-Drug	3,459.12	
10125	Restr. Cash-D U I	4,986.64	
10127	Restr. Cash-Pol Agency Vehicle	10,926.17	
10128	Restr. Cash- Loomis Fund	11,814.24	
10129	Restr. Cash-Tourism	64.86	
10145	Due from P Mannino	3,000.00	
	TOTAL ASSETS		$ 368,043.01
	TOTAL ASSETS		$ 368,043.01

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	2,262.99	
10219	Miscellaneous Deductions	(1,290.97)	
10220	Police Pension Fund Withheld	9,456.58	
10227	Note Payable-Blackhawk(Alliant)	125,699.77	
10229	Note Payable-Rockton Granary Llc.	82,000.00	
10230	Note Payable-Stenstrom	50,000.00	
10241	Due To Other Funds	162,762.49	
10266	2012B Bonds Payable(Atl Pk)	245,909.83	
10267	2012C Bonds Payable(Muni Cntr)	359,050.67	
10268	Note Payable Stillman Bank	650,000.00	
	TOTAL LIABILITIES		$ 1,686,768.91
	TOTAL LIABILITIES		1,686,768.91
	FUND BALANCE		
10292	Fund Balance	(386,084.04)	
10296	Fund Balance- Bond Reserve	(650,000.00)	

GENERAL FUND
VILLAGE OF ROCKTON
110 E. MAIN STREET
ROCKTON, IL 61072
February 28, 2015

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	Change in Fund Balance	(282,641.86)	
	TOTAL FUND BALANCE		(1,318,725.90)
	TOTAL LIAB AND FUND BALANCE		$ 368,043.01

GENERAL FUND

YEAR TO DATE STATEMENT
For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
	Revenue (SL)	$ 3,903,134	$ 4,981,113	$ (1,077,979)	.78
	TOTAL REVENUE	3,903,134	4,981,113	(1,077,979)	.78
	EXPENDITURES				
	General Admin Expenses	465,908	675,900	209,992	.69
	Economic Development Expense	57,805	112,500	54,695	.51
	Audit Expense	12,300	12,500	200	.98
	Legal Expenses	59,443	130,000	70,557	.46
	Treasurer Expense	23,200	32,000	8,800	.73
	Payroll Tax and Tort Liab	427,990	583,065	155,075	.73
	Police Commission	11,443	14,800	3,357	.77
	Police Department	947,840	1,307,402	359,562	.72
	School Crossing Guards	3,408	5,600	2,192	.61
	Health Department	9,989	12,000	2,011	.83
	Streets and Sidewalks	429,439	554,039	124,600	.78
	Gargage Collection	270,034	358,600	88,566	.75
	Building and Grounds	105,481	187,065	81,584	.56
	Public Parks	771,521	868,503	96,982	.89
	Swimming Pool	87,371	119,750	32,379	.73
	Debt Service	(69,595)		69,595	
	Other Financing Sources(Uses	572,201		(572,201)	
	TOTAL EXPENDITURES	4,185,778	4,973,724	787,946	.84
	CHANGE IN FUND BALANCES	$ (282,644)	$ 7,389	$ (290,033)	(38.25)

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE SUMMARY				
	REVENUE				
10301	Tax-Corporate	$ 271,588	$ 305,093	$ (33,505)	.89
10302	Tax-Streets And Bridges	45,447	51,351	(5,904)	.89
10303	Tax-Sanitation & Garbage	8,968	10,133	(1,165)	.89
10304	Tax-I M R F	31,873	36,014	(4,141)	.89
10305	Tax-Social Security	102,771	116,122	(13,351)	.89
10306	Tax-Tort Liability	35,509	40,122	(4,613)	.89
10307	Tax-Audit Fund	9,332	10,544	(1,212)	.89
10308	Tax-Crossing Guards	970	1,095	(125)	.89
10310	Tax-Unemployment Ins	2,666	3,013	(347)	.88
10311	Taxes-Police Pension Fund	216,934	245,115	(28,181)	.89
10312	Taxes - Township	19,121	22,300	(3,179)	.86
10321	Liquor Licenses	50,455	37,500	12,955	1.35
10322	Tobacco Licenses	225	375	(150)	.60
10323	Water/Sewer Fund Transfers	25,000	25,000		1.00
10325	Public Utility Franchises	60,697	76,300	(15,603)	.80
10327	Interest Income	260	500	(240)	.52
10329	Misc. Licenses & Permits	4,520	4,500	20	1.00
10341	State Income Tax	547,451	751,593	(204,142)	.73
10342	Personal Prop Replacement Ta	29,555	56,900	(27,345)	.52
10344	Federal/State/Cops Grants		75,000	(75,000)	
10345	Municipal Retailers Occup. T	877,726	1,115,500	(237,774)	.79
10346	State Use Tax	112,083	136,793	(24,710)	.82
10347	Charitable Games Tax		2,500	(2,500)	
10348	Telecommunications Tax	150,354	221,000	(70,646)	.68
10349	Video Games Tax	31,054	40,000	(8,946)	.78
10350	Electric Infrastructure Main	188,408	205,110	(16,702)	.92
10353	Garbage Penalty	4,978	6,300	(1,322)	.79
10354	Recapture Agreement Fee	10,796	12,000	(1,204)	.90
10355	Fines & Circuit Court	79,143	121,750	(42,607)	.65
10356	Fines-Local Ordinances	2,811	4,900	(2,089)	.57
10368	Garbage Collection Fee	268,396	355,005	(86,609)	.76
10369	Oversize Truck Fees	1,455	4,600	(3,145)	.32
10372	Police Agency Vehicle Revenu		2,800	(2,800)	
10373	Athletic Park Revenue		13,350	(13,350)	
10374	Dog Park Revenue	2,017	4,000	(1,983)	.50
10375	Swimming Pool Fees	32,845	46,000	(13,155)	.71
10376	Park Advertising		10,000	(10,000)	
10377	Auction Proceeds	12,921	5,000	7,921	2.58
10379	Sporting Event/O S D Securi	2,855	18,000	(15,145)	.16
10380	Traffic Control		700	(700)	
10382	Rental Income	16,330	18,360	(2,030)	.89
10383	Donations & Reimbursements	3,243	1,000	2,243	3.24
10384	Reimbursement-Police Salarie	38,643	83,800	(45,157)	.46
10385	Vending Machine Receipts	234	600	(366)	.39
10387	Emp Ded/Health Insurance	20,865	26,475	(5,610)	.79
10389	Miscellaneous Income	4,070	1,000	3,070	4.07
10391	D U I Revenue	2,680	1,000	1,680	2.68
10392	Drug Forfiture/Seizures	4,684	5,000	(316)	.94

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

6090 BUDGET TO ACTUAL 5-

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	3,903,134	4,981,113	(1,077,979)	.78

YEAR TO DATE INCOME STATEMENT
For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GENERAL ADMINISTRATION EXPENSES				
11410	Salaries	118,085	164,000	45,915	.72
11451	Employee Health & Life Ins	210,851	320,804	109,953	.66
11532	Engineering	21,315	20,000	(1,315)	1.07
11539	Zoning Expense	3,144	3,900	756	.81
11551	Photocopier Accessories	(37)		37	
11552	Telephone	2,913	4,300	1,387	.68
11561	Professional Organization Me	7,299	4,221	(3,078)	1.73
11563	Training & Travel	10,048	10,000	(48)	1.00
11564	Il Mun. League Conf	7,901	8,000	99	.99
11651	Supplies/Publications	6,482	9,000	2,518	.72
11721	Interest- Alliant Energy Loa	41,166	79,632	38,466	.52
11830	Office Equipment	4,284	14,043	9,759	.31
11832	Laserfisch Software/Scanner	903	3,500	2,597	.26
11835	Website Maintenance	750	1,000	250	.75
11920	Stateline Bus Service	25,000	25,000		1.00
11929	Miscellaneous	4,094	2,500	(1,594)	1.64
11930	Codification Ordinance	1,425	4,500	3,075	.32
11953	Drug Pool	285	1,500	1,215	.19
	TOTAL GENL ADM EXPENSES	465,908	675,900	209,992	.69
	ECONOMIC DEVELOPMENT DEPT EXPENSES				
12566	Marketing And Downtown Devel	2,927	15,000	12,073	.20
12567	Special Events	7,278	15,000	7,722	.49
12916	Membership	12,600	12,500	(100)	1.01
12921	Downtown Development	32,202	70,000	37,798	.46
12922	Downtown Tif Expenses	2,798		(2,798)	
	TOTAL ECONOMIC DEVELOP EXPENSE	57,805	112,500	54,695	.51
	AUDIT EXPENSE				
13531	Audit Expense	12,300	12,500	200	.98
	TOTAL AUDIT EXPENSE	12,300	12,500	200	.98
	LEGAL EXPENSES				
15533	Legal Fees- Village Attorney	37,974	60,000	22,026	.63
15536	Legal Fees- Dui	15,351	40,000	24,649	.38
15821	Legal-Collective Bargaining	6,118	30,000	23,882	.20
	TOTAL LEGAL EXPENSES	59,443	130,000	70,557	.46

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	TREASURER EXPENSES				
16533	Village Treasurer Retainer	23,200	32,000	8,800	.73
	TOTAL TREASURER EXPENSES	23,200	32,000	8,800	.73
	PAYROLL TAX AND TORT LIABILITY				
18453	Unemployment Tax	1,518	4,200	2,682	.36
18461	Social Security Contribution	104,827	147,000	42,173	.71
18462	I M R F Contributions	48,286	66,100	17,814	.73
18463	Police Pension Fund Contribu	216,934	245,115	28,181	.89
18593	Liability Insurance	56,425	120,650	64,225	.47
	TOTAL TAX AND TORT LIAB	427,990	583,065	155,075	.73
	POLICE COMMISSION				
19410	Salaries/Office Stipends	900	1,800	900	.50
19515	Testing Expenses	4,254	5,100	846	.83
19533	Legal Fees	4,038	5,000	962	.81
19553	Advertising/Publications	124	900	776	.14
19563	Training And Travel	1,752	1,500	(252)	1.17
19929	Miscellaneous	375	500	125	.75
	TOTAL POLICE COMMISSION	11,443	14,800	3,357	.77
	POLICE DEPARTMENT EXPENSES				
21410	Salaries	774,275	1,028,479	254,204	.75
21411	Salaries - Traffic Control		700	700	
21412	Salaries- Security	158	9,765	9,607	.02
21471	Uniforms, Badges And Patches	12,380	17,450	5,070	.71
21472	Uniform Cleaning	2,462	4,400	1,938	.56
21512	Equipment Maintenance	21,160	25,500	4,340	.83
21551	Postage & Supplies	6,612	8,000	1,388	.83
21552	Telephone	6,251	9,600	3,349	.65
21554	Forms & Printing	5,495	8,300	2,805	.66
21557	Wireless Communication	13,083	11,200	(1,883)	1.17
21561	Professional Service	1,938	11,500	9,562	.17
21563	Training, Travel & Supplies	14,908	29,400	14,492	.51
21655	Gas, Oil & Car Washes	33,159	60,000	26,841	.55
21656	Vehicle Maintenance	16,712	18,500	1,788	.90
21692	Drug Expenditures	12,000	6,000	(6,000)	2.00
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	13,528	35,608	22,080	.38
21919	Tuition Reimbursement	500	1,000	500	.50
21929	Miscellaneous	3,912	6,000	2,088	.65
	TOTAL POLICE DEPT EXPENSES	947,840	1,307,402	359,562	.72

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	SCHOOL CROSSING GUARDS				
25410	Salaries - Crossing Guard	3,408	5,562	2,154	.61
25890	Equipment		38	38	
	TOTAL SCHOOL CROSSING GUARDS	3,408	5,600	2,192	.61
	HEALTH DEPARTMENT EXPENSES				
31579	Weed Mowing		3,000	3,000	
31580	Animal Control	9,989	9,000	(989)	1.11
	TOTAL HEALTH DEPT EXPENSES	9,989	12,000	2,011	.83
	STREETS AND SIDEWALKS				
41410	Salaries	68,630	104,712	36,082	.66
41471	Uniform Allowance	728	1,600	872	.46
41512	Equipment Maintenance	20,868	20,000	(868)	1.04
41514	Traffic Light Maintenance	(2,595)	9,000	11,595	(.29)
41516	Salaries-Snow Removal	1,770	3,000	1,230	.59
41517	Landscaping/Restoration	1,313	1,000	(313)	1.31
41520	N P D E S Permit	1,000	1,000		1.00
41532	Engineering	84,499	70,000	(14,499)	1.21
41557	Wireless Communication	621	1,500	879	.41
41572	Electricity/Pole Rental	31,816	50,000	18,184	.64
41593	Avery Storage Rental	1,050	1,200	150	.88
41610	Miscellaneous Supplies	417	1,250	833	.33
41653	Tools & Equipment	3,004	5,000	1,996	.60
41655	Gas,Oil and Washes	14,877	30,000	15,123	.50
41657	Signage	2,907	7,000	4,093	.42
41821	Municipal Parking Lots	35,700	33,000	(2,700)	1.08
41854	Puri Place		2,200	2,200	
41860	Street Maintenance	6,457	25,000	18,543	.26
41861	Sidewalk Maintenance	4,460	15,000	10,540	.30
41865	Hawick St Striping		4,000	4,000	
41890	Capital Expenditures	23,097	18,577	(4,520)	1.24
41953	Overlay Project	123,020	150,000	26,980	.82
41954	Main Street Reconstruction	5,800		(5,800)	
	TOTAL STREETS AND SIDEWALKS	429,439	554,039	124,600	.78

YEAR TO DATE INCOME STATEMENT
For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GARBAGE COLLECTION				
44573	Fees For Residential Pickup	270,034	353,600	83,566	.76
44655	Fuel For Sweeper		5,000	5,000	
	TOTAL GARBAGE COLLECTION	270,034	358,600	88,566	.75
	MUNICIPAL BUILDINGS AND GROUNDS				
46410	Salaries	40,421	65,448	25,027	.62
46552	Telephone	10,265	10,000	(265)	1.03
46571	Utilities	13,624	18,000	4,376	.76
46610	Miscellaneous Supplies	2,898	5,000	2,102	.58
46611	Cleaning Services/Supplies	9,390	12,000	2,610	.78
46615	System Repair And Maintenanc	7,191	13,500	6,309	.53
46653	Tools And Equipment	1,538	2,700	1,162	.57
46667	Christmas Walk/ Osd	5,525	5,000	(525)	1.11
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	105,481	187,065	81,584	.56

YEAR TO DATE INCOME STATEMENT
For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	PUBLIC PARKS				
52410	Salaries	39,358	70,000	30,642	.56
52450	Hut Program	3,009	5,000	1,991	.60
52470	Christmas Walk	1,025	1,000	(25)	1.03
52471	Uniforms	533	500	(33)	1.07
52512	Equipment Maintenance	3,597	5,000	1,403	.72
52517	Landscaping\Restoration	7,049	9,500	2,451	.74
52532	Engineering	7,665	5,000	(2,665)	1.53
52571	Utilities	6,839	3,000	(3,839)	2.28
52610	Miscellaneous Supplies	650	2,000	1,350	.33
52615	System Repairs And Maintenan	4,037	6,000	1,963	.67
52653	Tools And Equipment	2,150	3,500	1,350	.61
52655	Gas,Oil & Washes	103	2,000	1,897	.05
52657	Signage	7,888	11,000	3,112	.72
52720	Park Loan	4,023	33,003	28,980	.12
52753	Mowing For Parks	44,862	55,000	10,138	.82
52864	Port-A John- Athletic Field	2,366	3,000	634	.79
52890	Capital Expenditures	615,945	630,000	14,055	.98
52891	Dog Park	16,853	20,000	3,147	.84
52931	Six Flags Tickets	3,569	4,000	431	.89
	TOTAL PUBLIC PARKS EXPENSE	771,521	868,503	96,982	.89
	SWIMMING POOL				
55410	Salaries	54,129	70,000	15,871	.77
55471	Uniforms	1,640	1,200	(440)	1.37
55515	Treat And Test Water	13,226	16,000	2,774	.83
55552	Telephone	312	300	(12)	1.04
55571	Utilities	9,613	10,000	387	.96
55610	Miscellaneous Supplies	469	1,500	1,031	.31
55615	System Repair And Maintenanc	5,563	9,000	3,437	.62
55651	Office Supplies	98	250	152	.39
55653	Tools And Equipment	433	1,000	567	.43
55654	Safety Equipment	291	500	209	.58
55655	Pool Amenities	1,597	5,000	3,403	.32
55890	Capital Expenditures		5,000	5,000	
	TOTAL SWIMMING POOL EXPENSE	87,371	119,750	32,379	.73
	DEBT SERVICE				
85710	Debt Principal Payments	(69,595)		69,595	
	TOTAL DEBT SERVICE EXPENSE	(69,595)		69,595	
	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
February 28, 2015

6084 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
51111	Unrestr. Cash In Bank	$ 147,577.33	
51115	Cash in Bank-Il Funds	2,548.51	
51116	Cash - E Pay Account	64,343.64	
51117	Cash-Sauk Valley	129,411.33	
51125	Restr. Illinois Bk & Tr- Bond Acct	14,307.86	
51141	Due From Other Funds	5,786.96	
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	(254,864.00)	
	TOTAL CURRENT ASSETS		$ 3,768,901.16
	TOTAL ASSETS		$ 3,768,901.16
	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	34,581.09	
	TOTAL CURRENT LIABILITIES		$ 1,489,581.09
	TOTAL LIABILITIES		1,489,581.09
	FUND BALANCE		
51292	Retained earnings-Unrestricted	2,219,355.78	
	Change In Fund Balance	59,964.29	
	TOTAL FUND BALANCE		2,279,320.07
	TOTAL LIAB AND FUND BALANCE		$ 3,768,901.16

WATER FUND

YEAR TO DATE COMPARATIVE

For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

6084 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
51329	Water Irrigation Permits	$ 695	$	$ 695	
51353	Water Penalties	7,373	12,000	(4,627)	.61
51354	Water Dep-Misc Service	1,056		1,056	
51355	Water Dep-Unapplied Cash	16,911		16,911	
51361	Users Fees	410,268	660,000	(249,732)	.62
51366	Water Connection Fees	54,000	30,000	24,000	1.80
51370	Water Meter Sales	580	15,000	(14,420)	.04
51381	Interest Income	395	1,200	(805)	.33
	TOTAL REVENUE	491,278	718,200	(226,922)	.68
	EXPENDITURES				
51410	Salaries	83,440	128,424	44,984	.65
51471	Uniforms	1,061	1,600	539	.66
51512	Equipment Maintenance	4,369	8,000	3,631	.55
51515	Treatment & Testing Water	27,815	40,000	12,185	.70
51517	Landscaping/Restoration	610	1,000	390	.61
51532	Engineering	23,489	83,000	59,511	.28
51557	Wireless Communications	1,423	2,500	1,077	.57
51563	Training	2,250	4,000	1,750	.56
51571	Utilities	65,019	78,000	12,981	.83
51575	Purchase & Install Water Met	5,486	5,000	(486)	1.10
51576	Replace Existing Water Meter	15,074	34,500	19,426	.44
51593	Averys Storage Rental	1,050	1,200	150	.88
51610	Miscellaneous Supplies	443	3,500	3,057	.13
51615	Systems Repairs & Maintenanc	11,851	28,000	16,149	.42
51651	Printing, Forms & Postage	7,345	13,000	5,655	.57
51653	Tools & Equipment	5,399	5,000	(399)	1.08
51655	Gas, Oil And Car Washes	4,000	4,000		1.00
51850	Capital Expenditures	46,581	110,663	64,082	.42
51852	End Loader Lease	10,188	10,250	62	.99
51860	Bond Principal and Interest	114,419	113,743	(676)	1.01
51862	Valve & Hyd. Replcmnt Prgrm		10,000	10,000	
51872	Commercial Meter Test & Repl		3,000	3,000	
	TOTAL EXPENDITURES	431,312	688,380	257,068	.63
	CHANGE IN FUND BALANCE	$ 59,966	$ 29,820	$ 30,146	2.01

SEWER FUND
VILLAGE OF ROCKTON
110 E MAIN STREET
ROCKTON, IL 61072
February 28, 2015

6085 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
52111	Cash In Bank Checking	$ 246,074.63	
52115	Cash In Bank-Il Funds Acct	23,372.72	
52117	Rsd-General Checking	16,724.25	
52142	Due From Other Funds	180,395.18	
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	(413,522.00)	
	TOTAL CURRENT ASSETS		$ 1,363,872.90
	TOTAL ASSETS		$ 1,363,872.90
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
52224	Note Payable First National Bank	$ 224,112.57	
52242	Current Portion-Debt	55,872.13	
52253	Capital Lease Payable	34,579.27	
	TOTAL CURRENT LIABILITIES		$ 314,563.97
	TOTAL LIABILITIES		314,563.97
	FUND BALANCE		
52292	Retained Earnings	1,307,704.76	
52293	Retained Earnings-Rsd	(273,467.96)	
	Change In Fund Balance	15,072.13	
	TOTAL FUND BALANCE		1,049,308.93
	TOTAL LIAB AND FUND BALANCE		$ 1,363,872.90

SEWER FUND

YEAR TO DATE COMPARATIVE

SEWER DEPARTMENT

For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

6085 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
52342	Pers Property Repl Tax	$ 22,929	$ 35,500	$ (12,571)	.65
52353	Sewer Penalties	6,485	8,500	(2,015)	.76
52362	User Fees-Sewer	397,131	571,700	(174,569)	.69
52366	Connection Fees-Sewer	18,900	10,500	8,400	1.80
52381	Interest Income	226	200	26	1.13
	TOTAL REVENUE	445,671	626,400	(180,729)	.71
	EXPENDITURES				
52410	Salaries	97,735	149,640	51,905	.65
52412	Contract Sludge Removal	34,576	30,000	(4,576)	1.15
52471	Uniform Allowance	622	1,600	978	.39
52512	Equipment Maintenance	6,969	15,000	8,031	.46
52515	Inspection/Televising	2,326	3,000	674	.78
52516	Laboratory Work/Chemicals	18,596	30,000	11,404	.62
52517	Lanscaping/Restoration	138	2,500	2,362	.06
52520	N P D E S Permits	10,000	12,000	2,000	.83
52532	Engineering	94,472	125,000	30,528	.76
52552	Telephone	4,543	5,500	957	.83
52557	Wireless Communication	1,339	2,000	661	.67
52563	Training	605	2,000	1,395	.30
52571	Utilities	47,817	60,000	12,183	.80
52593	Averys Storage Rental	1,050	1,800	750	.58
52610	Miscellaneous Supplies	864	3,000	2,136	.29
52615	System Repairs & Maintenance	4,849	20,000	15,151	.24
52653	Tools And Equipment	3,603	5,000	1,397	.72
52655	Gas,Oil and Washes	6,000	6,000		1.00
52720	Loan Payment	12,295	68,895	56,600	.18
52850	Capital Expenditures	47,012	29,163	(17,849)	1.61
52851	Misc Expense In Ground		12,000	12,000	
52852	Backhoe Lease	10,188	10,250	62	.99
52914	Admin Transfer-Walmart	25,000	25,000		1.00
	TOTAL EXPENDITURES	430,599	619,348	188,749	.70
	CHANGE IN FUND BALANCE	$ 15,072	$ 7,052	$ 8,020	2.14

MOTOR FUEL FUND
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON
February 28, 2015

6081 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
15111	Cash In Bank Checking	$ 35,649.17	
15114	Cash In Bank-Illinois Funds	124,333.93	
	TOTAL CURRENT ASSETS		$ 159,983.10
	TOTAL ASSETS		$ 159,983.10
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
15292	Mtr Fuel Fund Balance	244,535.74	
	Change In Fund Balance	(84,552.64)	
	TOTAL FUND BALANCE		159,983.10
	TOTAL LIAB AND FUND BALANCE		$ 159,983.10

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

6081 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
15343	Fed Highway Constr Funds	$ 149,575	$ 186,745	$ (37,170)	.80
15347	Mft-High Growth Cities	11,636	10,100	1,536	1.15
15360	E R P Funds	32,310		32,310	
15381	Interest	44	300	(256)	.15
	TOTAL REVENUE	193,565	197,145	(3,580)	.98
	EXPENDITURES				
15614	Salt And Road Chips		99,000	99,000	
15865	Misc Street Reconstruction	278,117	280,000	1,883	.99
	TOTAL EXPENDITURES	278,117	379,000	100,883	.73
	CHANGE IN FUND BALANCE	$ (84,552)	$ (181,855)	$ 97,303	(.46)

POLICE PROTECTION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
February 28, 2015

6083 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
20111	Cash In Bank Checking	$ 21,804.91	
	TOTAL CURRENT ASSETS		$ 21,804.91
	TOTAL ASSETS		$ 21,804.91
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
20292	Fund Balance	11,217.11	
	Change in Fund Balance	10,587.80	
	TOTAL FUND BALANCE		21,804.91
	TOTAL LIAB AND FUND BALANCE		$ 21,804.91

POLICE PROTECTION FUND

YEAR TO DATE COMPARATIVE

For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

6083 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
20311	Property Tax	$ 104,467	$ 118,039	$ (13,572)	.89
20381	Interest Income	30	50	(20)	.60
	TOTAL REVENUE	104,497	118,089	(13,592)	.88
	EXPENDITURES				
20410	Salaries	93,910	118,000	24,090	.80
	TOTAL EXPENDITURES	93,910	118,000	24,090	.80
	CHANGE IN FUND BALANCE	$ 10,587	$ 89	$ 10,498	118.96

SPECIAL TAX ALLOCATION FUND-WW
WAGON WHEEL SITE

ROCKTON, IL 61072
February 28, 2015

6089 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10111	Cash Money Market	$ 862.20	
	TOTAL CURRENT ASSETS		$ 862.20
	TOTAL ASSETS		$ 862.20
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
10221	Note Payable-Blhwk 33274284	$ 445,226.59	
10222	Note Payable-Blhwk 3327264	676,449.57	
10223	Note Payable-Blwk 3327226	149,993.63	
10241	Due To Other Funds	23,520.58	
	TOTAL CURRENT LIABILITIES		$ 1,295,190.37
	TOTAL LIABILITIES		1,295,190.37
	FUND BALANCE		
10292	Fund Balance	(1,354,032.79)	
	Change In Fund Balance	59,704.62	
	TOTAL FUND BALANCE		(1,294,328.17)
	TOTAL LIAB AND FUND BALANCE		$ 862.20

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

6089 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
10301	Property Tax-Tif General	$ 113,406	$ 113,405	$ 1	1.00
10381	Interest Income	12	25	(13)	.48
	TOTAL REVENUE	113,418	113,430	(12)	1.00
	EXPENDITURES				
10533	Legal Expenses	636	3,000	2,364	.21
10534	Accounting Expenses	350	1,000	650	.35
10864	Loan Payments	44,287	115,082	70,795	.38
10907	Disb to Gunderson	8,439	8,600	161	.98
	TOTAL EXPENDITURES	53,712	127,682	73,970	.42
	CHANGE IN FUND BALANCE	$ 59,706	$ (14,252)	$ 73,958	4.19

Former Beloit Corp Site-Tif Fund
VILLAGE OF ROCKTON

ROCKTON, IL 61072
February 28, 2015

6091 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10112	Cash-First National	$ 202,914.44	
10120	Restr. Funds-Debt Service Reserve	87,184.56	
	TOTAL CURRENT ASSETS		$ 290,099.00
	TOTAL ASSETS		$ 290,099.00
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
10225	Note Payable-RR Land- Gen Obl-2009	$ 787,120.52	
10226	Note Payable-RR Land-2009A	1,000,000.00	
	TOTAL CURRENT LIABILITIES		$ 1,787,120.52
	TOTAL LIABILITIES		1,787,120.52
	FUND BALANCE		
10292	Fund Balance	(1,505,467.26)	
	Change In Fund Balance	8,445.74	
	TOTAL FUND BALANCE		(1,497,021.52)
	TOTAL LIAB AND FUND BALANCE		$ 290,099.00

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

6091 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
10301	Property Tax-Tif General	$ 213,980	$ 213,980	$	1.00
10381	Interest Income	289	350	(61)	.83
	TOTAL REVENUE	214,269	214,330	(61)	1.00
	EXPENDITURES				
10533	Legal Expenses	930	3,000	2,070	.31
10534	Accounting expenses	700	1,000	300	.70
10563	Training And Travel	980		(980)	
10864	Loan Payments- G O Debt		87,185	87,185	
10901	Site Prep Costs	8,800		(8,800)	
10905	Interest Expense	154,333	101,852	(52,481)	1.52
10906	Pmts To Other Taxing Bodies	21,338		(21,338)	
10929	Expenditures	550		(550)	
10930	Water/Sanitary Improvements	7,250		(7,250)	
10931	Environmental Remediation	10,941	37,650	26,709	.29
	TOTAL EXPENDITURES	205,822	230,687	24,865	.89
	CHANGE IN FUND BALANCE	$ 8,447	$ (16,357)	$ 24,804	.52

POLICE PENSION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
February 28, 2015

6087 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
21111	Cash In Bank-IL Funds	$ 5,000.11	
21130	Schwab-Money Market Account	12,402.93	
21132	Schwab-Fixed Income Investments	2,294,842.32	
21133	Schwab-Fxd Invmt-Inc In Mkt Value	140,555.49	
21136	Schwab-Equity Funds	1,072,096.63	
21137	Schwab Equity-Inc In Mkt Value	281,550.03	
21140	Interest Receivable	4,190.66	
	TOTAL CURRENT ASSETS		$ 3,810,638.17
	TOTAL ASSETS		$ 3,810,638.17
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
21292	Fund Balance	3,373,791.35	
	Change in Fund Balance	436,846.82	
	TOTAL FUND BALANCE		3,810,638.17
	TOTAL LIAB AND FUND BALANCE		$ 3,810,638.17

POLICE PENSION FUND

YEAR TO DATE COMPARATIVE

For the Nine Months Ended February 28, 2015
(Nine Months = 75%)

6087 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
21311	Property Tax	$ 216,934	$ 245,115	$ (28,181)	.89
21327	Contributions-Employees	73,185	96,700	(23,515)	.76
21332	Interest Income-Schwab Fixed	41,496	95,000	(53,504)	.44
21336	Dividends-Schwab	67,099		67,099	
21381	Interest Income-Il Funds	1		1	
	TOTAL REVENUE	398,715	436,815	(38,100)	.91
	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	775	1,100	325	.70
21567	Legal Fees	2,281	3,000	719	.76
21568	Education Exp-Conferences	610	3,000	2,390	.20
21569	Education Exp-Travel	262	1,500	1,238	.17
21591	Liability Insurance	2,064	2,500	436	.83
21592	Actuary Fees	1,785	2,000	215	.89
21722	Bank Fees		150	150	
21723	Schwab Management Fee	8,089	12,000	3,911	.67
	TOTAL EXPENDITURES	39,853	25,250	(14,603)	1.58
	OTHER INCOME & (EXPENSE)				
21805	Unrealized Gain (Loss)	61,529		61,529	
21905	Gain (Loss) Sale Of Investme	16,454		16,454	
	TOTAL OTHER INCOME & (EXPENSE)	77,983		77,983	
	CHANGE IN FUND BALANCE	$ 436,845	$ 411,565	$ 25,280	1.06