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

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	ASSETS		
10102	Unrestr. Cash-Checking	$ 41,915.90	
10109	Unrestr. Cash- Garbage Fees	34,769.38	
10111	Unrestr. Cash-Disb Acct	14,339.91	
10114	Unrestr. Cash-Illinois Funds	55,833.41	
10117	Restr. Cash-Pledged Revenue	(10,122.65)	
10118	Restr. Cash-Riverside Bk Bond Reser	81,888.37	
10119	Restr. Cash-Greenspace	79,125.24	
10120	Restr. Cash-Police Dare Acct	2,196.76	
10121	Restr. Cash-Our Town Park Xmas	614.01	
10123	Restr. Cash-Dare	2,246.30	
10124	Restr. Cash-Drug	7,024.77	
10125	Restr. Cash-D U I	2,408.89	
10127	Restr. Cash-Pol Agency Vehicle	10,919.69	
10128	Restr. Cash- Loomis Fund	11,814.24	
10129	Restr. Cash-Tourism	64.86	
10145	Due from P Mannino	3,000.00	
	TOTAL ASSETS		$ 338,039.08
	TOTAL ASSETS		$ 338,039.08

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	2,030.83	
10219	Miscellaneous Deductions	(1,233.02)	
10220	Police Pension Fund Withheld	7,507.02	
10227	Note Payable-Blackhawk(Alliant)	180,852.44	
10229	Note Payable-Rockton Granary Llc.	82,000.00	
10230	Note Payable-Stenstrom	50,000.00	
10241	Due To Other Funds	148,381.07	
10266	2012B Bonds Payable(Atl Pk)	275,000.00	
10267	2012C Bonds Payable(Muni Cntr)	400,000.00	
10268	Note Payable Stillman Bank	259,667.91	
	TOTAL LIABILITIES		$ 1,405,123.80
	TOTAL LIABILITIES		1,405,123.80
	FUND BALANCE		
10292	Fund Balance	(387,011.85)	
10296	Fund Balance- Bond Reserve	(650,000.00)	

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

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	Change in Fund Balance	(30,072.87)	
	TOTAL FUND BALANCE		(1,067,084.72)
	TOTAL LIAB AND FUND BALANCE		$ 338,039.08

GENERAL FUND

YEAR TO DATE STATEMENT
For the Two Months Ended July 31, 2014
(Two Months = 17%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
	Revenue (SL)	$ 1,211,661	$ 4,981,113	$ (3,769,452)	.24
	TOTAL REVENUE	1,211,661	4,981,113	(3,769,452)	.24
	EXPENDITURES				
	General Admin Expenses	68,278	675,900	607,622	.10
	Economic Development Expense	6,078	112,500	106,422	.05
	Audit Expense		12,500	12,500	
	Legal Expenses	12,778	130,000	117,222	.10
	Treasurer Expense	7,350	32,000	24,650	.23
	Payroll Tax and Tort Liab	139,956	583,065	443,109	.24
	Police Commission	2,010	14,800	12,790	.14
	Police Department	194,398	1,307,402	1,113,004	.15
	School Crossing Guards	286	5,600	5,314	.05
	Health Department		12,000	12,000	
	Streets and Sidewalks	216,963	554,039	337,076	.39
	Gargage Collection	59,640	358,600	298,960	.17
	Building and Grounds	29,139	187,065	157,926	.16
	Public Parks	282,162	868,503	586,341	.32
	Swimming Pool	47,722	119,750	72,028	.40
	Debt Service	(33,000)		33,000	
	Other Financing Sources(Uses	207,978		(207,978)	
	TOTAL EXPENDITURES	1,241,738	4,973,724	3,731,986	.25
	CHANGE IN FUND BALANCES	$ (30,077)	$ 7,389	$ (37,466)	(4.07)

YEAR TO DATE INCOME STATEMENT
For the Two Months Ended July 31, 2014
(Two Months = 17%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE SUMMARY				
	REVENUE				
10301	Tax-Corporate	$ 128,469	$ 305,093	$ (176,624)	.42
10302	Tax-Streets And Bridges	21,623	51,351	(29,728)	.42
10303	Tax-Sanitation & Garbage	4,267	10,133	(5,866)	.42
10304	Tax-I M R F	15,165	36,014	(20,849)	.42
10305	Tax-Social Security	48,897	116,122	(67,225)	.42
10306	Tax-Tort Liability	16,895	40,122	(23,227)	.42
10307	Tax-Audit Fund	4,440	10,544	(6,104)	.42
10308	Tax-Crossing Guards	461	1,095	(634)	.42
10310	Tax-Unemployment Ins	1,268	3,013	(1,745)	.42
10311	Taxes-Police Pension Fund	103,213	245,115	(141,902)	.42
10312	Taxes - Township	9,343	22,300	(12,957)	.42
10321	Liquor Licenses	19,225	37,500	(18,275)	.51
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	162	500	(338)	.32
10329	Misc. Licenses & Permits	505	4,500	(3,995)	.11
10341	State Income Tax	190,997	751,593	(560,596)	.25
10342	Personal Prop Replacement Ta	8,519	56,900	(48,381)	.15
10344	Federal/State/Cops Grants		75,000	(75,000)	
10345	Municipal Retailers Occup. T	183,018	1,115,500	(932,482)	.16
10346	State Use Tax	22,861	136,793	(113,932)	.17
10347	Charitable Games Tax		2,500	(2,500)	
10348	Telecommunications Tax	36,765	221,000	(184,235)	.17
10349	Video Games Tax	7,720	40,000	(32,280)	.19
10350	Electric Infrastructure Main	10,603	205,110	(194,507)	.05
10353	Garbage Penalty	1,042	6,300	(5,258)	.17
10354	Recapture Agreement Fee	10,796	12,000	(1,204)	.90
10355	Fines & Circuit Court	18,791	121,750	(102,959)	.15
10356	Fines-Local Ordinances	920	4,900	(3,980)	.19
10368	Garbage Collection Fee	65,001	355,005	(290,004)	.18
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	855	4,000	(3,145)	.21
10375	Swimming Pool Fees	27,544	46,000	(18,456)	.60
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	3,060	18,360	(15,300)	.17
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	111	600	(489)	.19
10387	Emp Ded/Health Insurance	4,483	26,475	(21,992)	.17
10389	Miscellaneous Income	154	1,000	(846)	.15
10391	D U I Revenue	104	1,000	(896)	.10
10392	Drug Forfiture/Seizures	400	5,000	(4,600)	.08

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Two Months Ended July 31, 2014
(Two Months = 17%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
10399	Loan For Settlers Park	206,978	650,000	(443,022)	.32
	TOTAL REVENUE	1,211,661	4,981,113	(3,769,452)	.24

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Two Months Ended July 31, 2014
(Two Months = 17%)

6090 BUDGET TO ACTUAL $-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GENERAL ADMINISTRATION EXPENSES				
11410	Salaries	24,501	164,000	139,499	.15
11451	Employee Health & Life Ins	30,360	320,804	290,444	.09
11532	Engineering	5,203	20,000	14,797	.26
11539	Zoning Expense	791	3,900	3,109	.20
11551	Photocopier Accessories	(37)		37	
11552	Telephone	401	4,300	3,899	.09
11561	Professional Organization Me	1,117	4,221	3,104	.26
11563	Training & Travel	3,065	10,000	6,935	.31
11564	Tl Mun. League Conf		8,000	8,000	
11651	Supplies/Publications	1,679	9,000	7,321	.19
11721	Interest- Alliant Energy Loa		79,632	79,632	
11830	Office Equipment	266	14,043	13,777	.02
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	768	2,500	1,732	.31
11930	Codification Ordinance		4,500	4,500	
11953	Drug Pool	164	1,500	1,336	.11
	TOTAL GENL ADM EXPENSES	68,278	675,900	607,622	.10
	ECONOMIC DEVELOPMENT DEPT EXPENSES				
12566	Marketing And Downtown Devel	1,233	15,000	13,767	.08
12567	Special Events	3,459	15,000	11,541	.23
12916	Membership		12,500	12,500	
12921	Downtown Development	1,386	70,000	68,614	.02
	TOTAL ECONOMIC DEVELOP EXPENSE	6,078	112,500	106,422	.05
	AUDIT EXPENSE				
13531	Audit Expense		12,500	12,500	
	TOTAL AUDIT EXPENSE		12,500	12,500	
	LEGAL EXPENSES				
15533	Legal Fees- Village Attorney	7,233	60,000	52,767	.12
15536	Legal Fees- Dui	4,406	40,000	35,594	.11
15821	Legal-Collective Bargaining	1,139	30,000	28,861	.04
	TOTAL LEGAL EXPENSES	12,778	130,000	117,222	.10

YEAR TO DATE INCOME STATEMENT
For the Two Months Ended July 31, 2014
(Two Months = 17%)

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	23,453	147,000	123,547	.16
18462	I M R F Contributions	12,630	66,100	53,470	.19
18463	Police Pension Fund Contribu	103,213	245,115	141,902	.42
18593	Liability Insurance		120,650	120,650	
	TOTAL TAX AND TORT LIAB	139,956	583,065	443,109	.24
	POLICE COMMISSION				
19410	Salaries/Office Stipends		1,800	1,800	
19515	Testing Expenses	1,500	5,100	3,600	.29
19533	Legal Fees	510	5,000	4,490	.10
19553	Advertising/Publications		900	900	
19563	Training And Travel		1,500	1,500	
19929	Miscellaneous		500	500	
	TOTAL POLICE COMMISSION	2,010	14,800	12,790	.14
	POLICE DEPARTMENT EXPENSES				
21410	Salaries	161,140	1,028,479	867,339	.16
21411	Salaries - Traffic Control		700	700	
21412	Salaries- Security	158	9,765	9,607	.02
21471	Uniforms, Badges And Patches	4,149	17,450	13,301	.24
21472	Uniform Cleaning	622	4,400	3,778	.14
21512	Equipment Maintenance	4,589	25,500	20,911	.18
21551	Postage & Supplies	2,573	8,000	5,427	.32
21552	Telephone	1,436	9,600	8,164	.15
21554	Forms & Printing	778	8,300	7,522	.09
21557	Wireless Communication	1,669	11,200	9,531	.15
21561	Professional Service	390	11,500	11,110	.03
21563	Training, Travel & Supplies	1,069	29,400	28,331	.04
21655	Gas, Oil & Car Washes	8,579	60,000	51,421	.14
21656	Vehicle Maintenance	2,262	18,500	16,238	.12
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		10,000	10,000	
21831	Vehicle Lease/Purchase		35,608	35,608	
21919	Tuition Reimbursement		1,000	1,000	
21929	Miscellaneous	763	6,000	5,237	.13
	TOTAL POLICE DEPT EXPENSES	194,398	1,307,402	1,113,004	.15

YEAR TO DATE STATEMENT
For the Two Months Ended July 31, 2014
(Two Months = 17%)

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	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	14,814	104,712	89,898	.14
41471	Uniform Allowance		1,600	1,600	
41512	Equipment Maintenance	1,450	20,000	18,550	.07
41514	Traffic Light Maintenance	521	9,000	8,479	.06
41516	Salaries-Snow Removal		3,000	3,000	
41517	Landscaping/Restoration	880	1,000	120	.88
41520	N P D E S Permit	1,000	1,000		1.00
41532	Engineering	22,935	70,000	47,065	.33
41557	Wireless Communication	41	1,500	1,459	.03
41572	Electricity/Pole Rental	3,854	50,000	46,146	.08
41593	Avery Storage Rental	350	1,200	850	.29
41610	Miscellaneous Supplies	33	1,250	1,217	.03
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	216,963	554,039	337,076	.39

YEAR TO DATE INCOME STATEMENT
For the Two Months Ended July 31, 2014
(Two Months = 17%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GARBAGE COLLECTION				
44573	Fees For Residential Pickup	59,640	353,600	293,960	.17
44655	Fuel For Sweeper		5,000	5,000	
	TOTAL GARBAGE COLLECTION	59,640	358,600	298,960	.17
	MUNICIPAL BUILDINGS AND GROUNDS				
46410	Salaries	11,136	65,448	54,312	.17
46552	Telephone	2,023	10,000	7,977	.20
46571	Utilities	1,514	18,000	16,486	.08
46610	Miscellaneous Supplies	1,623	5,000	3,377	.32
46611	Cleaning Services/Supplies	1,913	12,000	10,087	.16
46615	System Repair And Maintenanc	1,357	13,500	12,143	.10
46653	Tools And Equipment		2,700	2,700	
46667	Christmas Walk/ Osd	796	5,000	4,204	.16
46820	Capital Expenditures	8,777	8,777		1.00
46864	Loan Payment (Bond 2012C)		46,640	46,640	
	TOTAL BUILDINGS AND GROUNDS	29,139	187,065	157,926	.16

YEAR TO DATE INCOME STATEMENT
For the Two Months Ended July 31, 2014
(Two Months = 17%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	PUBLIC PARKS				
52410	Salaries	9,128	70,000	60,872	.13
52450	Hut Program	2,226	5,000	2,774	.45
52470	Christmas Walk		1,000	1,000	
52471	Uniforms	123	500	377	.25
52512	Equipment Maintenance	1,631	5,000	3,369	.33
52517	Landscaping\Restoration	1,543	9,500	7,957	.16
52532	Engineering	6,779	5,000	(1,779)	1.36
52571	Utilities	404	3,000	2,596	.13
52610	Miscellaneous Supplies	84	2,000	1,916	.04
52615	System Repairs And Maintenan	1,551	6,000	4,449	.26
52653	Tools And Equipment	1,242	3,500	2,258	.35
52655	Gas,Oil & Washes	29	2,000	1,971	.01
52657	Signage	7,531	11,000	3,469	.68
52720	Park Loan		33,003	33,003	
52753	Mowing For Parks	18,073	55,000	36,927	.33
52864	Port-A John- Athletic Field	591	3,000	2,409	.20
52890	Capital Expenditures	215,015	630,000	414,985	.34
52891	Dog Park	16,212	20,000	3,788	.81
52931	Six Flags Tickets		4,000	4,000	
	TOTAL PUBLIC PARKS EXPENSE	282,162	868,503	586,341	.32
	SWIMMING POOL				
55410	Salaries	31,319	70,000	38,681	.45
55471	Uniforms	1,528	1,200	(328)	1.27
55515	Treat And Test Water	7,302	16,000	8,698	.46
55552	Telephone	69	300	231	.23
55571	Utilities	597	10,000	9,403	.06
55610	Miscellaneous Supplies	150	1,500	1,350	.10
55615	System Repair And Maintenanc	5,066	9,000	3,934	.56
55651	Office Supplies		250	250	
55653	Tools And Equipment	32	1,000	968	.03
55654	Safety Equipment	89	500	411	.18
55655	Pool Amenities	1,570	5,000	3,430	.31
55890	Capital Expenditures		5,000	5,000	
	TOTAL SWIMMING POOL EXPENSE	47,722	119,750	72,028	.40
	DEBT SERVICE				
85710	Debt Principal Payments	(33,000)		33,000	
	TOTAL DEBT SERVICE EXPENSE	(33,000)		33,000	
	OTHER FINANCING SOURCES(USES)				
91970	Debt Proceeds	207,978		(207,978)	
	TOTAL OTHER FINANCING SOURCES	207,978		(207,978)	

WATER FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
July 31, 2014

6084 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
51111	Unrestr. Cash In Bank	$ 7,137.10	
51115	Cash in Bank-Il Funds	2,548.35	
51116	Cash - E Pay Account	84,734.17	
51117	Cash-Sauk Valley	129,222.99	
51125	Restr. Rvrside Bk Bond Acct	73,325.27	
51141	Due From Other Funds	150.33	
51151	Cash-Alt Rev Bonds-2012A	63,836.11	
51155	Buildings	1,518,875.00	
51156	Acc Depr-Buildings	(1,234,051.00)	
51160	Infrastructure	2,752,082.64	
51161	Acc Depr-Infrastructure	(454,499.00)	
51165	Equipment	387,648.18	
51166	Acc Depr-Equipment	(199,959.00)	
	TOTAL CURRENT ASSETS		$ 3,131,051.14
	TOTAL ASSETS		$ 3,131,051.14
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
51250	2012 Bonds Payable	$ 1,395,000.00	
51252	Current Portion- Debt	79,287.10	
51253	Capital Lease Payable	10,003.09	
	TOTAL CURRENT LIABILITIES		$ 1,484,290.19
	TOTAL LIABILITIES		1,484,290.19
	FUND BALANCE		
51292	Retained earnings-Unrestricted	1,631,105.33	
	Change In Fund Balance	15,655.62	
	TOTAL FUND BALANCE		1,646,760.95
	TOTAL LIAB AND FUND BALANCE		$ 3,131,051.14

WATER FUND

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2014
(Two Months = 17%)

6084 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
51353	Water Penalties	$ 1,312	$ 12,000	$ (10,688)	.11
51354	Water Dep-Misc Service	2		2	
51355	Water Dep-Unapplied Cash	4,754		4,754	
51361	Users Fees	82,270	660,000	(577,730)	.12
51366	Water Connection Fees	1,500	30,000	(28,500)	.05
51370	Water Meter Sales		15,000	(15,000)	
51381	Interest Income	80	1,200	(1,120)	.07
	TOTAL REVENUE	89,918	718,200	(628,282)	.13
	EXPENDITURES				
51410	Salaries	18,003	128,424	110,421	.14
51471	Uniforms	443	1,600	1,157	.28
51512	Equipment Maintenance	1,144	8,000	6,856	.14
51515	Treatment & Testing Water	7,915	40,000	32,085	.20
51517	Landscaping/Restoration		1,000	1,000	
51532	Engineering	234	83,000	82,766	
51557	Wireless Communications	458	2,500	2,042	.18
51563	Training	834	4,000	3,166	.21
51571	Utilities	7,568	78,000	70,432	.10
51575	Purchase & Install Water Met	45	5,000	4,955	.01
51576	Replace Existing Water Meter	7,239	34,500	27,261	.21
51593	Averys Storage Rental	350	1,200	850	.29
51610	Miscellaneous Supplies	151	3,500	3,349	.04
51615	Systems Repairs & Maintenanc	1,395	28,000	26,605	.05
51651	Printing, Forms & Postage	3,030	13,000	9,970	.23
51653	Tools & Equipment	652	5,000	4,348	.13
51655	Gas, Oil And Car Washes	5,838	4,000	(1,838)	1.46
51850	Capital Expenditures	8,777	110,663	101,886	.08
51852	End Loader Lease	10,188	10,250	62	.99
51860	Bond Principal and Interest		113,743	113,743	
51862	Valve & Hyd. Replcmnt Prgrm		10,000	10,000	
51872	Commercial Meter Test & Repl		3,000	3,000	
	TOTAL EXPENDITURES	74,264	688,380	614,116	.11
	CHANGE IN FUND BALANCE	$ 15,654	$ 29,820	$ (14,166)	.52

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

6085 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
52111	Cash In Bank Checking	$ 373,784.80	
52115	Cash In Bank-Il Funds Acct	3,371.06	
52117	Rsd-General Checking	34,731.55	
52142	Due From Other Funds	148,348.68	
52155	Buildings	1,202,636.00	
52156	Acc Depr-Buildings	(991,151.00)	
52160	Infrastructure	1,997,154.41	
52161	Acc Depr-Infrastructure	(1,450,681.00)	
52165	Equipment	508,347.81	
52166	Acc Depr-Equipment	(375,136.00)	
	TOTAL CURRENT ASSETS		$ 1,451,406.31
	TOTAL ASSETS		$ 1,451,406.31
	LIABILITIES AND FUND BALANCE		
	CURRENT LIABILITIES		
52224	Note Payable First National Bank	$ 282,353.28	
52242	Current Portion-Debt	72,958.11	
52253	Capital Lease Payable	10,001.27	
	TOTAL CURRENT LIABILITIES		$ 365,312.66
	TOTAL LIABILITIES		365,312.66
	FUND BALANCE		
52292	Retained Earnings	1,330,336.32	
52293	Retained Earnings-Rsd	(273,467.96)	
	Change In Fund Balance	29,225.29	
	TOTAL FUND BALANCE		1,086,093.65
	TOTAL LIAB AND FUND BALANCE		$ 1,451,406.31

SEWER FUND

YEAR TO DATE COMPARATIVE

SEWER DEPARTMENT

For the Two Months Ended July 31, 2014
(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	$ 7,072	$ 35,500	$ (28,428)	.20
52353	Sewer Penalties	1,034	8,500	(7,466)	.12
52362	User Fees-Sewer	106,752	571,700	(464,948)	.19
52366	Connection Fees-Sewer	4,200	10,500	(6,300)	.40
52381	Interest Income	51	200	(149)	.26
	TOTAL REVENUE	119,109	626,400	(507,291)	.19
	EXPENDITURES				
52410	Salaries	20,795	149,640	128,845	.14
52412	Contract Sludge Removal	18,420	30,000	11,580	.61
52471	Uniform Allowance	345	1,600	1,255	.22
52512	Equipment Maintenance	131	15,000	14,869	.01
52515	Inspection/Televising		3,000	3,000	
52516	Laboratory Work/Chemicals	4,023	30,000	25,977	.13
52517	Lanscaping/Restoration		2,500	2,500	
52520	N P D E S Permits	10,000	12,000	2,000	.83
52532	Engineering	9,480	125,000	115,520	.08
52552	Telephone	1,025	5,500	4,475	.19
52557	Wireless Communication	101	2,000	1,899	.05
52563	Training		2,000	2,000	
52571	Utilities	6,315	60,000	53,685	.11
52593	Averys Storage Rental	350	1,800	1,450	.19
52610	Miscellaneous Supplies	477	3,000	2,523	.16
52615	System Repairs & Maintenance	217	20,000	19,783	.01
52653	Tools And Equipment	387	5,000	4,613	.08
52655	Gas,Oil and Washes	30	6,000	5,970	.01
52720	Loan Payment		68,895	68,895	
52850	Capital Expenditures	17,789	29,163	11,374	.61
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	89,885	619,348	529,463	.15
	CHANGE IN FUND BALANCE	$ 29,224	$ 7,052	$ 22,172	4.14

MOTOR FUEL FUND
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON
July 31, 2014

6081 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
15111	Cash In Bank Checking	$ 44,799.71	
15114	Cash In Bank-Illinois Funds	234,599.65	
	TOTAL CURRENT ASSETS		$ 279,399.36
	TOTAL ASSETS		$ 279,399.36
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
15292	Mtr Fuel Fund Balance	244,535.74	
	Change In Fund Balance	34,863.62	
	TOTAL FUND BALANCE		279,399.36
	TOTAL LIAB AND FUND BALANCE		$ 279,399.36

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2014
(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	$ 34,851	$ 186,745	$ (151,894)	.19
15347	Mft-High Growth Cities		10,100	(10,100)	
15381	Interest	12	300	(288)	.04
	TOTAL REVENUE	34,863	197,145	(162,282)	.18
	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	$ 34,863	$ (181,855)	$ 216,718	.19

POLICE PROTECTION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
July 31, 2014

6083 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
20111	Cash In Bank Checking	$ 43,266.89	
	TOTAL CURRENT ASSETS		$ 43,266.89
	TOTAL ASSETS		$ 43,266.89
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
20292	Fund Balance	11,217.11	
	Change in Fund Balance	32,049.78	
	TOTAL FUND BALANCE		43,266.89
	TOTAL LIAB AND FUND BALANCE		$ 43,266.89

POLICE PROTECTION FUND

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2014
(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	$ 49,704	$ 118,039	$ (68,335)	.42
20381	Interest Income	5	50	(45)	.10
	TOTAL REVENUE	49,709	118,089	(68,380)	.42
	EXPENDITURES				
20410	Salaries	17,659	118,000	100,341	.15
	TOTAL EXPENDITURES	17,659	118,000	100,341	.15
	CHANGE IN FUND BALANCE	$ 32,050	$ 89	$ 31,961	360.11

SPECIAL TAX ALLOCATION FUND-WW
WAGON WHEEL SITE

ROCKTON, IL 61072
July 31, 2014

6089 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10111	Cash Money Market	$ 44,806.78	
	TOTAL CURRENT ASSETS		$ 44,806.78
	TOTAL ASSETS		$ 44,806.78
	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	56,375.88	
	TOTAL FUND BALANCE		(1,297,656.91)
	TOTAL LIAB AND FUND BALANCE		$ 44,806.78

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2014
(Two Months = 17%)

6089 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
10301	Property Tax-Tif General	$ 56,372	$ 113,405	$ (57,033)	.50
10381	Interest Income	4	25	(21)	.16
	TOTAL REVENUE	56,376	113,430	(57,054)	.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	$ 56,376	$ (14,252)	$ 70,628	3.96

Former Beloit Corp Site-Tif Fund
VILLAGE OF ROCKTON

ROCKTON, IL 61072
July 31, 2014

6091 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10112	Cash-First National	$ 331,529.92	
10120	Restr. Funds-Debt Service Reserve	87,184.56	
	TOTAL CURRENT ASSETS		$ 418,714.48
	TOTAL ASSETS		$ 418,714.48
	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	99,349.80	
	TOTAL FUND BALANCE		(1,406,117.46)
	TOTAL LIAB AND FUND BALANCE		$ 418,714.48

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2014
(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	$ 106,990	$ 213,980	$ (106,990)	.50
10381	Interest Income	60	350	(290)	.17
	TOTAL REVENUE	107,050	214,330	(107,280)	.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	$ 99,350	$ (16,357)	$ 115,707	6.07

POLICE PENSION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
July 31, 2014

6087 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
21111	Cash In Bank-IL Funds	$ 8,768.84	
21130	Schwab-Money Market Account	88,418.18	
21132	Schwab-Fixed Income Investments	2,052,606.55	
21133	Schwab-Fxd Invmt-Inc In Mkt Value	119,347.65	
21136	Schwab-Equity Funds	969,198.92	
21137	Schwab Equity-Inc In Mkt Value	230,108.70	
21140	Interest Receivable	1,237.81	
	TOTAL CURRENT ASSETS		$ 3,469,686.65
	TOTAL ASSETS		$ 3,469,686.65
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
21292	Fund Balance	3,373,791.35	
	Change in Fund Balance	95,895.30	
	TOTAL FUND BALANCE		3,469,686.65
	TOTAL LIAB AND FUND BALANCE		$ 3,469,686.65

POLICE PENSION FUND

YEAR TO DATE COMPARATIVE

For the Two Months Ended July 31, 2014
(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	$ 103,213	$ 245,115	$ (141,902)	.42
21327	Contributions-Employees	17,525	96,700	(79,175)	.18
21332	Interest Income-Schwab Fixed	11,196	95,000	(83,804)	.12
21336	Dividends-Schwab	2,708		2,708	
	TOTAL REVENUE	134,642	436,815	(302,173)	.31
	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		150	150	
21723	Schwab Management Fee	2,566	12,000	9,434	.21
	TOTAL EXPENDITURES	27,920	25,250	(2,670)	1.11
	OTHER INCOME & (EXPENSE)				
21805	Unrealized Gain (Loss)	(11,120)		(11,120)	
21905	Gain (Loss) Sale Of Investme	292		292	
	TOTAL OTHER INCOME & (EXPENSE)	(10,828)		(10,828)	
	CHANGE IN FUND BALANCE	$ 95,894	$ 411,565	$ (315,671)	.23