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

6090 BALANCE SHEET 5-31

ACCT DESCRIPTION

ASSETS

ACCT	DESCRIPTION		
	ASSETS		
10102	Unrestr. Cash-Checking	$ 8,819.79	
10109	Unrestr. Cash- Garbage Fees	33,370.94	
10111	Unrestr. Cash-Disb Acct	14,771.68	
10114	Unrestr. Cash-Illinois Funds	83,930.54	
10117	Restr. Cash-Pledged Revenue	(10,026.72)	
10118	Restr. Cash-Ill Bk & Tr-Bond Reser	112,907.29	
10119	Restr. Cash-Greenspace	129,175.97	
10120	Restr. Cash-Police Dare Acct	2,196.76	
10121	Restr. Cash-Our Town Park Xmas	614.01	
10123	Restr. Cash-Dare	2,247.41	
10124	Restr. Cash-Drug	5,384.00	
10125	Restr. Cash-D U I	2,486.42	
10127	Restr. Cash-Pol Agency Vehicle	10,925.12	
10128	Restr. Cash- Loomis Fund	11,814.24	
10129	Restr. Cash-Tourism	64.86	
10145	Due from P Mannino	3,000.00	
	TOTAL ASSETS		$ 411,682.31
	TOTAL ASSETS		$ 411,682.31

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	2,165.77	
10219	Miscellaneous Deductions	(1,291.12)	
10220	Police Pension Fund Withheld	9,313.48	
10227	Note Payable-Blackhawk(Alliant)	144,257.89	
10229	Note Payable-Rockton Granary Llc.	82,000.00	
10230	Note Payable-Stenstrom	50,000.00	
10241	Due To Other Funds	115,143.62	
10266	2012B Bonds Payable(Atl Pk)	275,000.00	
10267	2012C Bonds Payable(Muni Cntr)	400,000.00	
10268	Note Payable Stillman Bank	650,000.00	
	TOTAL LIABILITIES		$ 1,727,507.19
	TOTAL LIABILITIES		1,727,507.19
	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
January 31, 2015

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	Change in Fund Balance	(279,740.84)	
	TOTAL FUND BALANCE		(1,315,824.88)
	TOTAL LIAB AND FUND BALANCE		$ 411,682.31

GENERAL FUND

YEAR TO DATE STATEMENT
For the Eight Months Ended January 31, 2015
(Eight Months = 67%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
	Revenue (SL)	$ 3,683,416	$ 4,981,113	$ (1,297,697)	.74
	TOTAL REVENUE	3,683,416	4,981,113	(1,297,697)	.74
	EXPENDITURES				
	General Admin Expenses	416,320	675,900	259,580	.62
	Economic Development Expense	49,607	112,500	62,893	.44
	Audit Expense	12,300	12,500	200	.98
	Legal Expenses	58,983	130,000	71,017	.45
	Treasurer Expense	20,700	32,000	11,300	.65
	Payroll Tax and Tort Liab	412,776	583,065	170,289	.71
	Police Commission	11,443	14,800	3,357	.77
	Police Department	862,332	1,307,402	445,070	.66
	School Crossing Guards	2,864	5,600	2,736	.51
	Health Department	9,989	12,000	2,011	.83
	Streets and Sidewalks	410,023	554,039	144,016	.74
	Gargage Collection	239,978	358,600	118,622	.67
	Building and Grounds	99,531	187,065	87,534	.53
	Public Parks	766,371	868,503	102,132	.88
	Swimming Pool	87,336	119,750	32,414	.73
	Debt Service	(69,595)		69,595	
	Other Financing Sources(Uses	572,201		(572,201)	
	TOTAL EXPENDITURES	3,963,159	4,973,724	1,010,565	.80
	CHANGE IN FUND BALANCES	$ (279,743)	$ 7,389	$ (287,132)	(37.86)

YEAR TO DATE INCOME STATEMENT
For the Eight Months Ended January 31, 2015
(Eight Months = 67%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE SUMMARY				
	REVENUE				
10301	Tax-Corporate	$ 270,016	$ 305,093	$ (35,077)	.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	45,455	37,500	7,955	1.21
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	252	500	(248)	.50
10329	Misc. Licenses & Permits	4,170	4,500	(330)	.93
10341	State Income Tax	547,451	751,593	(204,142)	.73
10342	Personal Prop Replacement Ta	29,250	56,900	(27,650)	.51
10344	Federal/State/Cops Grants		75,000	(75,000)	
10345	Municipal Retailers Occup. T	773,180	1,115,500	(342,320)	.69
10346	State Use Tax	98,975	136,793	(37,818)	.72
10347	Charitable Games Tax		2,500	(2,500)	
10348	Telecommunications Tax	135,385	221,000	(85,615)	.61
10349	Video Games Tax	28,147	40,000	(11,853)	.70
10350	Electric Infrastructure Main	150,028	205,110	(55,082)	.73
10353	Garbage Penalty	4,481	6,300	(1,819)	.71
10354	Recapture Agreement Fee	10,796	12,000	(1,204)	.90
10355	Fines & Circuit Court	72,771	121,750	(48,979)	.60
10356	Fines-Local Ordinances	2,736	4,900	(2,164)	.56
10368	Garbage Collection Fee	245,789	355,005	(109,216)	.69
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	1,991	4,000	(2,009)	.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	2,405	18,000	(15,595)	.13
10380	Traffic Control		700	(700)	
10382	Rental Income	13,270	18,360	(5,090)	.72
10383	Donations & Reimbursements	3,218	1,000	2,218	3.22
10384	Reimbursement-Police Salarie	38,643	83,800	(45,157)	.46
10385	Vending Machine Receipts	234	600	(366)	.39
10387	Emp Ded/Health Insurance	18,681	26,475	(7,794)	.71
10389	Miscellaneous Income	4,070	1,000	3,070	4.07
10391	D U I Revenue	180	1,000	(820)	.18
10392	Drug Forfiture/Seizures	3,907	5,000	(1,093)	.78

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Eight Months Ended January 31, 2015
(Eight Months = 67%)

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	3,683,416	4,981,113	(1,297,697)	.74

YEAR TO DATE INCOME STATEMENT
For the Eight Months Ended January 31, 2015
(Eight Months = 67%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GENERAL ADMINISTRATION EXPENSES				
11410	Salaries	103,240	164,000	60,760	.63
11451	Employee Health & Life Ins	184,379	320,804	136,425	.57
11532	Engineering	18,894	20,000	1,106	.94
11539	Zoning Expense	3,103	3,900	797	.80
11551	Photocopier Accessories	(37)		37	
11552	Telephone	2,537	4,300	1,763	.59
11561	Professional Organization Me	4,834	4,221	(613)	1.15
11563	Training & Travel	9,867	10,000	133	.99
11564	Il Mun. League Conf	7,901	8,000	99	.99
11651	Supplies/Publications	6,097	9,000	2,903	.68
11721	Interest- Alliant Energy Loa	39,816	79,632	39,816	.50
11830	Office Equipment	4,067	14,043	9,976	.29
11832	Laserfisch Software/Scanner	903	3,500	2,597	.26
11835	Website Maintenance		1,000	1,000	
11920	Stateline Bus Service	25,000	25,000		1.00
11929	Miscellaneous	4,009	2,500	(1,509)	1.60
11930	Codification Ordinance	1,425	4,500	3,075	.32
11953	Drug Pool	285	1,500	1,215	.19
	TOTAL GENL ADM EXPENSES	416,320	675,900	259,580	.62
	ECONOMIC DEVELOPMENT DEPT EXPENSES				
12566	Marketing And Downtown Devel	2,927	15,000	12,073	.20
12567	Special Events	6,878	15,000	8,122	.46
12916	Membership	7,600	12,500	4,900	.61
12921	Downtown Development	32,202	70,000	37,798	.46
	TOTAL ECONOMIC DEVELOP EXPENSE	49,607	112,500	62,893	.44
	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	37,464	60,000	22,536	.62
15536	Legal Fees- Dui	15,351	40,000	24,649	.38
15821	Legal-Collective Bargaining	6,168	30,000	23,832	.21
	TOTAL LEGAL EXPENSES	58,983	130,000	71,017	.45

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	TREASURER EXPENSES				
16533	Village Treasurer Retainer	20,700	32,000	11,300	.65
	TOTAL TREASURER EXPENSES	20,700	32,000	11,300	.65
	PAYROLL TAX AND TORT LIABILITY				
18453	Unemployment Tax	1,518	4,200	2,682	.36
18461	Social Security Contribution	94,156	147,000	52,844	.64
18462	I M R F Contributions	43,743	66,100	22,357	.66
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	412,776	583,065	170,289	.71
	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	702,007	1,028,479	326,472	.68
21411	Salaries - Traffic Control		700	700	
21412	Salaries- Security	158	9,765	9,607	.02
21471	Uniforms, Badges And Patches	12,239	17,450	5,211	.70
21472	Uniform Cleaning	2,284	4,400	2,116	.52
21512	Equipment Maintenance	18,766	25,500	6,734	.74
21551	Postage & Supplies	6,294	8,000	1,706	.79
21552	Telephone	6,093	9,600	3,507	.63
21554	Forms & Printing	5,097	8,300	3,203	.61
21557	Wireless Communication	11,553	11,200	(353)	1.03
21561	Professional Service	1,713	11,500	9,787	.15
21563	Training, Travel & Supplies	14,426	29,400	14,974	.49
21655	Gas, Oil & Car Washes	30,871	60,000	29,129	.51
21656	Vehicle Maintenance	14,328	18,500	4,172	.77
21692	Drug Expenditures	9,298	6,000	(3,298)	1.55
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	3,870	6,000	2,130	.65
	TOTAL POLICE DEPT EXPENSES	862,332	1,307,402	445,070	.66

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	SCHOOL CROSSING GUARDS				
25410	Salaries - Crossing Guard	2,864	5,562	2,698	.51
25890	Equipment		38	38	
	TOTAL SCHOOL CROSSING GUARDS	2,864	5,600	2,736	.51
	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	61,275	104,712	43,437	.59
41471	Uniform Allowance	548	1,600	1,052	.34
41512	Equipment Maintenance	11,009	20,000	8,991	.55
41514	Traffic Light Maintenance	4,730	9,000	4,270	.53
41516	Salaries-Snow Removal	953	3,000	2,047	.32
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	79,948	70,000	(9,948)	1.14
41557	Wireless Communication	542	1,500	958	.36
41572	Electricity/Pole Rental	31,816	50,000	18,184	.64
41593	Avery Storage Rental	933	1,200	267	.78
41610	Miscellaneous Supplies	417	1,250	833	.33
41653	Tools & Equipment	2,813	5,000	2,187	.56
41655	Gas,Oil and Washes	11,870	30,000	18,130	.40
41657	Signage	2,457	7,000	4,543	.35
41821	Municipal Parking Lots	35,565	33,000	(2,565)	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	410,023	554,039	144,016	.74

YEAR TO DATE INCOME STATEMENT
For the Eight Months Ended January 31, 2015
(Eight Months = 67%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GARBAGE COLLECTION				
44573	Fees For Residential Pickup	239,978	353,600	113,622	.68
44655	Fuel For Sweeper		5,000	5,000	
	TOTAL GARBAGE COLLECTION	239,978	358,600	118,622	.67
	MUNICIPAL BUILDINGS AND GROUNDS				
46410	Salaries	36,791	65,448	28,657	.56
46552	Telephone	9,439	10,000	561	.94
46571	Utilities	13,554	18,000	4,446	.75
46610	Miscellaneous Supplies	2,898	5,000	2,102	.58
46611	Cleaning Services/Supplies	8,347	12,000	3,653	.70
46615	System Repair And Maintenanc	6,943	13,500	6,557	.51
46653	Tools And Equipment	1,405	2,700	1,295	.52
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	99,531	187,065	87,534	.53

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	PUBLIC PARKS				
52410	Salaries	35,896	70,000	34,104	.51
52450	Hut Program	3,009	5,000	1,991	.60
52470	Christmas Walk	776	1,000	224	.78
52471	Uniforms	533	500	(33)	1.07
52512	Equipment Maintenance	3,597	5,000	1,403	.72
52517	Landscaping\Restoration	7,239	9,500	2,261	.76
52532	Engineering	7,665	5,000	(2,665)	1.53
52571	Utilities	6,501	3,000	(3,501)	2.17
52610	Miscellaneous Supplies	436	2,000	1,564	.22
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	7,845	11,000	3,155	.71
52720	Park Loan	4,023	33,003	28,980	.12
52753	Mowing For Parks	44,212	55,000	10,788	.80
52864	Port-A John- Athletic Field	2,198	3,000	802	.73
52890	Capital Expenditures	615,945	630,000	14,055	.98
52891	Dog Park	16,637	20,000	3,363	.83
52931	Six Flags Tickets	3,569	4,000	431	.89
	TOTAL PUBLIC PARKS EXPENSE	766,371	868,503	102,132	.88
	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	277	300	23	.92
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	87,336	119,750	32,414	.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
January 31, 2015

6084 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
51111	Unrestr. Cash In Bank	$ 142,254.59	
51115	Cash in Bank-Il Funds	2,548.49	
51116	Cash - E Pay Account	58,845.82	
51117	Cash-Sauk Valley	129,382.67	
51125	Restr. Illinois Bk & Tr- Bond Acct	94,991.03	
51141	Due From Other Funds	5,986.96	
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		$ 3,838,935.09
	TOTAL ASSETS		$ 3,838,935.09
	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	129,998.22	
	TOTAL FUND BALANCE		2,349,354.00
	TOTAL LIAB AND FUND BALANCE		$ 3,838,935.09

WATER FUND

YEAR TO DATE COMPARATIVE

For the Eight Months Ended January 31, 2015
(Eight Months = 67%)

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	6,668	12,000	(5,332)	.56
51354	Water Dep-Misc Service	956		956	
51355	Water Dep-Unapplied Cash	15,403		15,403	
51361	Users Fees	376,603	660,000	(283,397)	.57
51366	Water Connection Fees	50,500	30,000	20,500	1.68
51370	Water Meter Sales	580	15,000	(14,420)	.04
51381	Interest Income	348	1,200	(852)	.29
	TOTAL REVENUE	451,753	718,200	(266,447)	.63
	EXPENDITURES				
51410	Salaries	74,035	128,424	54,389	.58
51471	Uniforms	1,061	1,600	539	.66
51512	Equipment Maintenance	4,214	8,000	3,786	.53
51515	Treatment & Testing Water	26,899	40,000	13,101	.67
51517	Landscaping/Restoration	610	1,000	390	.61
51532	Engineering	19,590	83,000	63,410	.24
51557	Wireless Communications	1,327	2,500	1,173	.53
51563	Training	1,760	4,000	2,240	.44
51571	Utilities	65,019	78,000	12,981	.83
51575	Purchase & Install Water Met	5,000	5,000		1.00
51576	Replace Existing Water Meter	15,074	34,500	19,426	.44
51593	Averys Storage Rental	933	1,200	267	.78
51610	Miscellaneous Supplies	443	3,500	3,057	.13
51615	Systems Repairs & Maintenanc	11,242	28,000	16,758	.40
51651	Printing, Forms & Postage	5,824	13,000	7,176	.45
51653	Tools & Equipment	3,447	5,000	1,553	.69
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	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	321,754	688,380	366,626	.47
	CHANGE IN FUND BALANCE	$ 129,999	$ 29,820	$ 100,179	4.36

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

6085 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
52111	Cash In Bank Checking	$ 315,080.83	
52115	Cash In Bank-Il Funds Acct	23,372.48	
52117	Rsd-General Checking	50,608.20	
52142	Due From Other Funds	132,795.18	
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		$ 1,419,162.81
	TOTAL ASSETS		$ 1,419,162.81
	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	34,579.27	
	TOTAL CURRENT LIABILITIES		$ 343,012.55
	TOTAL LIABILITIES		343,012.55
	FUND BALANCE		
52292	Retained Earnings	1,307,704.76	
52293	Retained Earnings-Rsd	(273,467.96)	
	Change In Fund Balance	41,913.46	
	TOTAL FUND BALANCE		1,076,150.26
	TOTAL LIAB AND FUND BALANCE		$ 1,419,162.81

SEWER FUND

YEAR TO DATE COMPARATIVE

SEWER DEPARTMENT

For the Eight Months Ended January 31, 2015
(Eight Months = 67%)

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	5,633	8,500	(2,867)	.66
52362	User Fees-Sewer	386,959	571,700	(184,741)	.68
52366	Connection Fees-Sewer	10,500	10,500		1.00
52381	Interest Income	200	200		1.00
	TOTAL REVENUE	426,221	626,400	(200,179)	.68
	EXPENDITURES				
52410	Salaries	86,959	149,640	62,681	.58
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	1,292	3,000	1,708	.43
52516	Laboratory Work/Chemicals	18,398	30,000	11,602	.61
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	67,753	125,000	57,247	.54
52552	Telephone	3,935	5,500	1,565	.72
52557	Wireless Communication	1,192	2,000	808	.60
52563	Training	405	2,000	1,595	.20
52571	Utilities	47,640	60,000	12,360	.79
52593	Averys Storage Rental	933	1,800	867	.52
52610	Miscellaneous Supplies	864	3,000	2,136	.29
52615	System Repairs & Maintenance	4,469	20,000	15,531	.22
52653	Tools And Equipment	3,103	5,000	1,897	.62
52655	Gas,Oil and Washes	6,000	6,000		1.00
52720	Loan Payment	6,856	68,895	62,039	.10
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	384,304	619,348	235,044	.62
	CHANGE IN FUND BALANCE	$ 41,917	$ 7,052	$ 34,865	5.94

MOTOR FUEL FUND
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON
January 31, 2015

6081 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
15111	Cash In Bank Checking	$ 35,646.05	
15114	Cash In Bank-Illinois Funds	106,144.89	
	TOTAL CURRENT ASSETS		$ 141,790.94
	TOTAL ASSETS		$ 141,790.94
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
15292	Mtr Fuel Fund Balance	244,535.74	
	Change In Fund Balance	(102,744.80)	
	TOTAL FUND BALANCE		141,790.94
	TOTAL LIAB AND FUND BALANCE		$ 141,790.94

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the Eight Months Ended January 31, 2015
(Eight Months = 67%)

6081 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
15343	Fed Highway Constr Funds	$ 131,387	$ 186,745	$ (55,358)	.70
15347	Mft-High Growth Cities	11,636	10,100	1,536	1.15
15360	E R P Funds	32,310		32,310	
15381	Interest	39	300	(261)	.13
	TOTAL REVENUE	175,372	197,145	(21,773)	.89
	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	$ (102,745)	$ (181,855)	$ 79,110	(.56)

SPECIAL TAX ALLOCATION FUND-WW
WAGON WHEEL SITE

ROCKTON, IL 61072
January 31, 2015

6089 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10111	Cash Money Market	$ 1,498.37	
	TOTAL CURRENT ASSETS		$ 1,498.37
	TOTAL ASSETS		$ 1,498.37
	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	60,340.79	
	TOTAL FUND BALANCE		(1,293,692.00)
	TOTAL LIAB AND FUND BALANCE		$ 1,498.37

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the Eight Months Ended January 31, 2015
(Eight Months = 67%)

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		3,000	3,000	
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	53,076	127,682	74,606	.42
	CHANGE IN FUND BALANCE	$ 60,342	$ (14,252)	$ 74,594	4.23

Former Beloit Corp Site-Tif Fund
VILLAGE OF ROCKTON

ROCKTON, IL 61072
January 31, 2015

6091 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10112	Cash-First National	$ 224,264.46	
10120	Restr. Funds-Debt Service Reserve	87,184.56	
	TOTAL CURRENT ASSETS		$ 311,449.02
	TOTAL ASSETS		$ 311,449.02
	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	29,795.76	
	TOTAL FUND BALANCE		(1,475,671.50)
	TOTAL LIAB AND FUND BALANCE		$ 311,449.02

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the Eight Months Ended January 31, 2015
(Eight Months = 67%)

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	263	350	(87)	.75
	TOTAL REVENUE	214,243	214,330	(87)	1.00
	EXPENDITURES				
10533	Legal Expenses	893	3,000	2,107	.30
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
10929	Expenditures	550		(550)	
10930	Water/Sanitary Improvements	7,250		(7,250)	
10931	Environmental Remediation	10,941	37,650	26,709	.29
	TOTAL EXPENDITURES	184,447	230,687	46,240	.80
	CHANGE IN FUND BALANCE	$ 29,796	$ (16,357)	$ 46,153	1.82

POLICE PENSION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
January 31, 2015

6087 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
21111	Cash In Bank-IL Funds	$ 5,000.13	
21130	Schwab-Money Market Account	11,500.34	
21132	Schwab-Fixed Income Investments	2,289,519.17	
21133	Schwab-Fxd Invmt-Inc In Mkt Value	170,551.50	
21136	Schwab-Equity Funds	1,072,096.63	
21137	Schwab Equity-Inc In Mkt Value	208,345.86	
21140	Interest Receivable	3,725.06	
	TOTAL CURRENT ASSETS		$ 3,760,738.69
	TOTAL ASSETS		$ 3,760,738.69
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
21292	Fund Balance	3,373,791.35	
	Change in Fund Balance	386,947.34	
	TOTAL FUND BALANCE		3,760,738.69
	TOTAL LIAB AND FUND BALANCE		$ 3,760,738.69

POLICE PENSION FUND

YEAR TO DATE COMPARATIVE

For the Eight Months Ended January 31, 2015
(Eight Months = 67%)

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	65,528	96,700	(31,172)	.68
21332	Interest Income-Schwab Fixed	39,492	95,000	(55,508)	.42
21336	Dividends-Schwab	67,099		67,099	
21381	Interest Income-Il Funds	1		1	
	TOTAL REVENUE	389,054	436,815	(47,761)	.89
	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	1,507	3,000	1,493	.50
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		2,000	2,000	
21722	Bank Fees		150	150	
21723	Schwab Management Fee	8,089	12,000	3,911	.67
	TOTAL EXPENDITURES	37,294	25,250	(12,044)	1.48
	OTHER INCOME & (EXPENSE)				
21805	Unrealized Gain (Loss)	18,321		18,321	
21905	Gain (Loss) Sale Of Investme	16,866		16,866	
	TOTAL OTHER INCOME & (EXPENSE)	35,187		35,187	
	CHANGE IN FUND BALANCE	$ 386,947	$ 411,565	$ (24,618)	.94