GENERAL FUND
VILLAGE OF ROCKTON
110 E. MAIN STREET
ROCKTON, IL 61072
November 30, 2014

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION			
	ASSETS			
	ASSETS			
10102	Unrestr. Cash-Checking	$ 42,319.12		
10109	Unrestr. Cash- Garbage Fees	24,006.56		
10111	Unrestr. Cash-Disb Acct	15,000.00		
10114	Unrestr. Cash-Illinois Funds	25,195.18		
10117	Restr. Cash-Pledged Revenue	15,056.97		
10118	Restr. Cash-Riverside Bk Bond Reser	99,278.35		
10119	Restr. Cash-Greenspace	109,155.67		
10120	Restr. Cash-Police Dare Acct	2,196.76		
10121	Restr. Cash-Our Town Park Xmas	614.01		
10123	Restr. Cash-Dare	2,246.95		
10124	Restr. Cash-Drug	8,322.86		
10125	Restr. Cash-D U I	2,416.69		
10127	Restr. Cash-Pol Agency Vehicle	10,922.88		
10128	Restr. Cash- Loomis Fund	11,814.24		
10129	Restr. Cash-Tourism	64.86		
10145	Due from P Mannino	3,000.00		
	TOTAL ASSETS		$ 371,611.10	
	TOTAL ASSETS		$ 371,611.10	
	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	2,111.65		
10219	Miscellaneous Deductions	(1,292.42)		
10220	Police Pension Fund Withheld	7,335.15		
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	122,084.59		
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		$ 1,732,414.41	
	TOTAL LIABILITIES		1,732,414.41	
	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
November 30, 2014

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	Change in Fund Balance	(324,719.27)	
	TOTAL FUND BALANCE		(1,360,803.31)
	TOTAL LIAB AND FUND BALANCE		$ 371,611.10

GENERAL FUND

YEAR TO DATE STATEMENT
For the Six Months Ended November 30, 2014
(Six Months = 50%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
	Revenue (SL)	$ 3,077,086	$ 4,981,113	$ (1,904,027)	.62
	TOTAL REVENUE	3,077,086	4,981,113	(1,904,027)	.62
	EXPENDITURES				
	General Admin Expenses	303,309	675,900	372,591	.45
	Economic Development Expense	33,141	112,500	79,359	.29
	Audit Expense	8,500	12,500	4,000	.68
	Legal Expenses	38,824	130,000	91,176	.30
	Treasurer Expense	14,850	32,000	17,150	.46
	Payroll Tax and Tort Liab	380,179	583,065	202,886	.65
	Police Commission	7,897	14,800	6,903	.53
	Police Department	637,773	1,307,402	669,629	.49
	School Crossing Guards	2,119	5,600	3,481	.38
	Health Department	9,989	12,000	2,011	.83
	Streets and Sidewalks	363,780	554,039	190,259	.66
	Gargage Collection	179,865	358,600	178,735	.50
	Building and Grounds	78,246	187,065	108,819	.42
	Public Parks	753,823	868,503	114,680	.87
	Swimming Pool	86,903	119,750	32,847	.73
	Debt Service	(69,595)		69,595	
	Other Financing Sources(Uses	572,201		(572,201)	
	TOTAL EXPENDITURES	3,401,804	4,973,724	1,571,920	.68
	CHANGE IN FUND BALANCES	$ (324,718)	$ 7,389	$ (332,107)	(43.95)

YEAR TO DATE INCOME STATEMENT
For the Six Months Ended November 30, 2014
(Six Months = 50%)

REVENUE SUMMARY

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
10301	Tax-Corporate	$ 269,821	$ 305,093	$ (35,272)	.88
10302	Tax-Streets And Bridges	45,415	51,351	(5,936)	.88
10303	Tax-Sanitation & Garbage	8,962	10,133	(1,171)	.88
10304	Tax-I M R F	31,850	36,014	(4,164)	.88
10305	Tax-Social Security	102,697	116,122	(13,426)	.88
10306	Tax-Tort Liability	35,483	40,122	(4,639)	.88
10307	Tax-Audit Fund	9,325	10,544	(1,219)	.88
10308	Tax-Crossing Guards	969	1,095	(126)	.88
10310	Tax-Unemployment Ins	2,664	3,013	(349)	.88
10311	Taxes-Police Pension Fund	216,777	245,115	(28,338)	.88
10312	Taxes - Township	19,101	22,300	(3,199)	.86
10321	Liquor Licenses	39,455	37,500	1,955	1.05
10322	Tobacco Licenses	225	375	(150)	.60
10323	Water/Sewer Fund Transfers	25,000	25,000		1.00
10325	Public Utility Franchises	40,436	76,300	(35,864)	.53
10327	Interest Income	224	500	(276)	.45
10329	Misc. Licenses & Permits	4,140	4,500	(360)	.92
10341	State Income Tax	388,482	751,593	(363,111)	.52
10342	Personal Prop Replacement Ta	19,419	56,900	(37,481)	.34
10344	Federal/State/Cops Grants		75,000	(75,000)	
10345	Municipal Retailers Occup. T	579,152	1,115,500	(536,348)	.52
10346	State Use Tax	70,616	136,793	(66,177)	.52
10347	Charitable Games Tax		2,500	(2,500)	
10348	Telecommunications Tax	101,463	221,000	(119,537)	.46
10349	Video Games Tax	21,478	40,000	(18,522)	.54
10350	Electric Infrastructure Main	124,800	205,110	(80,310)	.61
10353	Garbage Penalty	3,263	6,300	(3,037)	.52
10354	Recapture Agreement Fee	10,796	12,000	(1,204)	.90
10355	Fines & Circuit Court	55,491	121,750	(66,259)	.46
10356	Fines-Local Ordinances	1,820	4,900	(3,080)	.37
10368	Garbage Collection Fee	177,541	355,005	(177,464)	.50
10369	Oversize Truck Fees	1,275	4,600	(3,325)	.28
10372	Police Agency Vehicle Revenu		2,800	(2,800)	
10373	Athletic Park Revenue		13,350	(13,350)	
10374	Dog Park Revenue	1,905	4,000	(2,095)	.48
10375	Swimming Pool Fees	32,390	46,000	(13,610)	.70
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	695	18,000	(17,305)	.04
10380	Traffic Control		700	(700)	
10382	Rental Income	10,210	18,360	(8,150)	.56
10383	Donations & Reimbursements	1,435	1,000	435	1.44
10384	Reimbursement-Police Salarie	18,305	83,800	(65,495)	.22
10385	Vending Machine Receipts	234	600	(366)	.39
10387	Emp Ded/Health Insurance	13,973	26,475	(12,502)	.53
10389	Miscellaneous Income	3,870	1,000	2,870	3.87
10391	D U I Revenue	111	1,000	(889)	.11
10392	Drug Forfiture/Seizures	1,696	5,000	(3,304)	.34

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Six Months Ended November 30, 2014
(Six Months = 50%)

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	3,077,086	4,981,113	(1,904,027)	.62

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GENERAL ADMINISTRATION EXPENSES				
11410	Salaries	79,646	164,000	84,354	.49
11451	Employee Health & Life Ins	133,434	320,804	187,370	.42
11532	Engineering	17,827	20,000	2,173	.89
11539	Zoning Expense	1,878	3,900	2,022	.48
11551	Photocopier Accessories	(37)		37	
11552	Telephone	1,076	4,300	3,224	.25
11561	Professional Organization Me	4,135	4,221	86	.98
11563	Training & Travel	6,666	10,000	3,334	.67
11564	Il Mun. League Conf	7,901	8,000	99	.99
11651	Supplies/Publications	4,806	9,000	4,194	.53
11721	Interest- Alliant Energy Loa	39,816	79,632	39,816	.50
11830	Office Equipment	3,068	14,043	10,975	.22
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	
11929	Miscellaneous	1,905	2,500	595	.76
11930	Codification Ordinance		4,500	4,500	
11953	Drug Pool	285	1,500	1,215	.19
	TOTAL GENL ADM EXPENSES	303,309	675,900	372,591	.45
	ECONOMIC DEVELOPMENT DEPT EXPENSES				
12566	Marketing And Downtown Devel	2,777	15,000	12,223	.19
12567	Special Events	6,378	15,000	8,622	.43
12916	Membership	7,600	12,500	4,900	.61
12921	Downtown Development	16,386	70,000	53,614	.23
	TOTAL ECONOMIC DEVELOP EXPENSE	33,141	112,500	79,359	.29
	AUDIT EXPENSE				
13531	Audit Expense	8,500	12,500	4,000	.68
	TOTAL AUDIT EXPENSE	8,500	12,500	4,000	.68
	LEGAL EXPENSES				
15533	Legal Fees- Village Attorney	23,028	60,000	36,972	.38
15536	Legal Fees- Dui	12,216	40,000	27,784	.31
15821	Legal-Collective Bargaining	3,580	30,000	26,420	.12
	TOTAL LEGAL EXPENSES	38,824	130,000	91,176	.30

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Six Months Ended November 30, 2014
(Six Months = 50%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	TREASURER EXPENSES				
16533	Village Treasurer Retainer	14,850	32,000	17,150	.46
	TOTAL TREASURER EXPENSES	14,850	32,000	17,150	.46
	PAYROLL TAX AND TORT LIABILITY				
18453	Unemployment Tax	1,314	4,200	2,886	.31
18461	Social Security Contribution	71,730	147,000	75,270	.49
18462	I M R F Contributions	33,933	66,100	32,167	.51
18463	Police Pension Fund Contribu	216,777	245,115	28,338	.88
18593	Liability Insurance	56,425	120,650	64,225	.47
	TOTAL TAX AND TORT LIAB	380,179	583,065	202,886	.65
	POLICE COMMISSION				
19410	Salaries/Office Stipends	900	1,800	900	.50
19515	Testing Expenses	2,719	5,100	2,381	.53
19533	Legal Fees	2,441	5,000	2,559	.49
19553	Advertising/Publications	124	900	776	.14
19563	Training And Travel	1,338	1,500	162	.89
19929	Miscellaneous	375	500	125	.75
	TOTAL POLICE COMMISSION	7,897	14,800	6,903	.53
	POLICE DEPARTMENT EXPENSES				
21410	Salaries	521,477	1,028,479	507,002	.51
21411	Salaries - Traffic Control		700	700	
21412	Salaries- Security	158	9,765	9,607	.02
21471	Uniforms, Badges And Patches	5,296	17,450	12,154	.30
21472	Uniform Cleaning	1,356	4,400	3,044	.31
21512	Equipment Maintenance	14,039	25,500	11,461	.55
21551	Postage & Supplies	5,296	8,000	2,704	.66
21552	Telephone	4,239	9,600	5,361	.44
21554	Forms & Printing	3,760	8,300	4,540	.45
21557	Wireless Communication	8,080	11,200	3,120	.72
21561	Professional Service	824	11,500	10,676	.07
21563	Training, Travel & Supplies	11,794	29,400	17,606	.40
21655	Gas, Oil & Car Washes	24,482	60,000	35,518	.41
21656	Vehicle Maintenance	9,514	18,500	8,986	.51
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	11,573	35,608	24,035	.33
21919	Tuition Reimbursement		1,000	1,000	
21929	Miscellaneous	2,432	6,000	3,568	.41
	TOTAL POLICE DEPT EXPENSES	637,773	1,307,402	669,629	.49

YEAR TO DATE STATEMENT
For the Six Months Ended November 30, 2014
(Six Months = 50%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	SCHOOL CROSSING GUARDS				
25410	Salaries - Crossing Guard	2,119	5,562	3,443	.38
25890	Equipment		38	38	
	TOTAL SCHOOL CROSSING GUARDS	2,119	5,600	3,481	.38
	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	46,606	104,712	58,106	.45
41471	Uniform Allowance	175	1,600	1,425	.11
41512	Equipment Maintenance	8,325	20,000	11,675	.42
41514	Traffic Light Maintenance	6,923	9,000	2,077	.77
41516	Salaries-Snow Removal	120	3,000	2,880	.04
41517	Landscaping/Restoration	1,105	1,000	(105)	1.11
41520	N P D E S Permit	1,000	1,000		1.00
41532	Engineering	75,096	70,000	(5,096)	1.07
41557	Wireless Communication	376	1,500	1,124	.25
41572	Electricity/Pole Rental	23,896	50,000	26,104	.48
41593	Avery Storage Rental	700	1,200	500	.58
41610	Miscellaneous Supplies	386	1,250	864	.31
41653	Tools & Equipment	1,478	5,000	3,522	.30
41655	Gas,Oil and Washes	5,648	30,000	24,352	.19
41657	Signage	1,166	7,000	5,834	.17
41821	Municipal Parking Lots	35,565	33,000	(2,565)	1.08
41854	Puri Place		2,200	2,200	
41860	Street Maintenance	1,658	25,000	23,342	.07
41861	Sidewalk Maintenance	1,640	15,000	13,360	.11
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	363,780	554,039	190,259	.66

YEAR TO DATE INCOME STATEMENT
For the Six Months Ended November 30, 2014
(Six Months = 50%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GARBAGE COLLECTION				
44573	Fees For Residential Pickup	179,865	353,600	173,735	.51
44655	Fuel For Sweeper		5,000	5,000	
	TOTAL GARBAGE COLLECTION	179,865	358,600	178,735	.50
	MUNICIPAL BUILDINGS AND GROUNDS				
46410	Salaries	29,399	65,448	36,049	.45
46552	Telephone	10,168	10,000	(168)	1.02
46571	Utilities	9,425	18,000	8,575	.52
46610	Miscellaneous Supplies	2,180	5,000	2,820	.44
46611	Cleaning Services/Supplies	6,196	12,000	5,804	.52
46615	System Repair And Maintenanc	3,633	13,500	9,867	.27
46653	Tools And Equipment	811	2,700	1,889	.30
46667	Christmas Walk/ Osd	1,805	5,000	3,195	.36
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	78,246	187,065	108,819	.42

YEAR TO DATE INCOME STATEMENT
For the Six Months Ended November 30, 2014
(Six Months = 50%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	PUBLIC PARKS				
52410	Salaries	28,815	70,000	41,185	.41
52450	Hut Program	3,009	5,000	1,991	.60
52470	Christmas Walk		1,000	1,000	
52471	Uniforms	491	500	9	.98
52512	Equipment Maintenance	2,532	5,000	2,468	.51
52517	Landscaping\Restoration	7,472	9,500	2,028	.79
52532	Engineering	7,665	5,000	(2,665)	1.53
52571	Utilities	4,325	3,000	(1,325)	1.44
52610	Miscellaneous Supplies	265	2,000	1,735	.13
52615	System Repairs And Maintenan	3,145	6,000	2,855	.52
52653	Tools And Equipment	1,972	3,500	1,528	.56
52655	Gas,Oil & Washes	66	2,000	1,934	.03
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	1,862	3,000	1,138	.62
52890	Capital Expenditures	615,945	630,000	14,055	.98
52891	Dog Park	16,610	20,000	3,390	.83
52931	Six Flags Tickets	3,569	4,000	431	.89
	TOTAL PUBLIC PARKS EXPENSE	753,823	868,503	114,680	.87
	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	586	300	(286)	1.95
55571	Utilities	9,049	10,000	951	.90
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	255	1,000	745	.26
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	86,903	119,750	32,847	.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
November 30, 2014

6084 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
51111	Unrestr. Cash In Bank	$ 110,359.24	
51115	Cash in Bank-Il Funds	2,548.44	
51116	Cash - E Pay Account	50,284.74	
51117	Cash-Sauk Valley	129,331.44	
51125	Restr. Rvrside Bk Bond Acct	76,525.05	
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		$ 3,779,961.40
	TOTAL ASSETS		$ 3,779,961.40
	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	71,024.53	
	TOTAL FUND BALANCE		2,290,380.31
	TOTAL LIAB AND FUND BALANCE		$ 3,779,961.40

WATER FUND

YEAR TO DATE COMPARATIVE

For the Six Months Ended November 30, 2014
(Six Months = 50%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
51329	Water Irrigation Permits	$ 620	$	$ 620	
51353	Water Penalties	4,708	12,000	(7,292)	.39
51354	Water Dep-Misc Service	217		217	
51355	Water Dep-Unapplied Cash	11,750		11,750	
51361	Users Fees	274,931	660,000	(385,069)	.42
51366	Water Connection Fees	48,500	30,000	18,500	1.62
51370	Water Meter Sales	180	15,000	(14,820)	.01
51381	Interest Income	246	1,200	(954)	.21
	TOTAL REVENUE	341,152	718,200	(377,048)	.48
	EXPENDITURES				
51410	Salaries	56,576	128,424	71,848	.44
51471	Uniforms	873	1,600	727	.55
51512	Equipment Maintenance	2,680	8,000	5,320	.34
51515	Treatment & Testing Water	23,696	40,000	16,304	.59
51517	Landscaping/Restoration		1,000	1,000	
51532	Engineering	15,568	83,000	67,432	.19
51557	Wireless Communications	934	2,500	1,566	.37
51563	Training	1,241	4,000	2,759	.31
51571	Utilities	50,155	78,000	27,845	.64
51575	Purchase & Install Water Met	5,000	5,000		1.00
51576	Replace Existing Water Meter	14,681	34,500	19,819	.43
51593	Averys Storage Rental	700	1,200	500	.58
51610	Miscellaneous Supplies	380	3,500	3,120	.11
51615	Systems Repairs & Maintenanc	6,193	28,000	21,807	.22
51651	Printing, Forms & Postage	5,253	13,000	7,747	.40
51653	Tools & Equipment	923	5,000	4,077	.18
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	270,129	688,380	418,251	.39
	CHANGE IN FUND BALANCE	$ 71,023	$ 29,820	$ 41,203	2.38

SEWER FUND
VILLAGE OF ROCKTON
110 E MAIN STREET
ROCKTON, IL 61072
November 30, 2014

6085 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
52111	Cash In Bank Checking	$ 256,180.27	
52115	Cash In Bank-Il Funds Acct	23,371.94	
52117	Rsd-General Checking	42,513.50	
52142	Due From Other Funds	131,296.75	
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		$ 1,350,668.58
	TOTAL ASSETS		$ 1,350,668.58
	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	(26,580.77)	
	TOTAL FUND BALANCE		1,007,656.03
	TOTAL LIAB AND FUND BALANCE		$ 1,350,668.58

SEWER FUND

YEAR TO DATE COMPARATIVE

SEWER DEPARTMENT

For the Six Months Ended November 30, 2014
(Six Months = 50%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
52342	Pers Property Repl Tax	$ 14,843	$ 35,500	$ (20,657)	.42
52353	Sewer Penalties	4,100	8,500	(4,400)	.48
52362	User Fees-Sewer	264,165	571,700	(307,535)	.46
52366	Connection Fees-Sewer	8,400	10,500	(2,100)	.80
52381	Interest Income	140	200	(60)	.70
	TOTAL REVENUE	291,648	626,400	(334,752)	.47
	EXPENDITURES				
52410	Salaries	65,416	149,640	84,224	.44
52412	Contract Sludge Removal	26,620	30,000	3,380	.89
52471	Uniform Allowance	435	1,600	1,165	.27
52512	Equipment Maintenance	6,844	15,000	8,156	.46
52515	Inspection/Televising	1,292	3,000	1,708	.43
52516	Laboratory Work/Chemicals	12,047	30,000	17,953	.40
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	58,032	125,000	66,968	.46
52552	Telephone	1,614	5,500	3,886	.29
52557	Wireless Communication	783	2,000	1,217	.39
52563	Training	243	2,000	1,757	.12
52571	Utilities	33,792	60,000	26,208	.56
52593	Averys Storage Rental	700	1,800	1,100	.39
52610	Miscellaneous Supplies	594	3,000	2,406	.20
52615	System Repairs & Maintenance	2,372	20,000	17,628	.12
52653	Tools And Equipment	2,250	5,000	2,750	.45
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	318,228	619,348	301,120	.51
	CHANGE IN FUND BALANCE	$ (26,580)	$ 7,052	$ (33,632)	(3.77)

MOTOR FUEL FUND
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON
November 30, 2014

6081 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
15111	Cash In Bank Checking	$ 35,639.00	
15114	Cash In Bank-Illinois Funds	69,902.85	
	TOTAL CURRENT ASSETS		$ 105,541.85
	TOTAL ASSETS		$ 105,541.85
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
15292	Mtr Fuel Fund Balance	244,535.74	
	Change In Fund Balance	(138,993.89)	
	TOTAL FUND BALANCE		105,541.85
	TOTAL LIAB AND FUND BALANCE		$ 105,541.85

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the Six Months Ended November 30, 2014
(Six Months = 50%)

6081 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
15343	Fed Highway Constr Funds	$ 95,147	$ 186,745	$ (91,598)	.51
15347	Mft-High Growth Cities	11,636	10,100	1,536	1.15
15360	E R P Funds	32,310		32,310	
15381	Interest	30	300	(270)	.10
	TOTAL REVENUE	139,123	197,145	(58,022)	.71
	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	$ (138,994)	$ (181,855)	$ 42,861	(.76)

POLICE PROTECTION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
November 30, 2014

6083 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
20111	Cash In Bank Checking	$ 53,544.30	
	TOTAL CURRENT ASSETS		$ 53,544.30
	TOTAL ASSETS		$ 53,544.30
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
20292	Fund Balance	11,217.11	
	Change in Fund Balance	42,327.19	
	TOTAL FUND BALANCE		53,544.30
	TOTAL LIAB AND FUND BALANCE		$ 53,544.30

POLICE PROTECTION FUND

YEAR TO DATE COMPARATIVE

For the Six Months Ended November 30, 2014
(Six Months = 50%)

6083 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
20311	Property Tax	$ 104,392	$ 118,039	$ (13,647)	.88
20381	Interest Income	20	50	(30)	.40
	TOTAL REVENUE	104,412	118,089	(13,677)	.88
	EXPENDITURES				
20410	Salaries	62,084	118,000	55,916	.53
	TOTAL EXPENDITURES	62,084	118,000	55,916	.53
	CHANGE IN FUND BALANCE	$ 42,328	$ 89	$ 42,239	475.60

SPECIAL TAX ALLOCATION FUND-WW
WAGON WHEEL SITE

ROCKTON, IL 61072
November 30, 2014

6089 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10111	Cash Money Market	$ 1,848.12	
	TOTAL CURRENT ASSETS		$ 1,848.12
	TOTAL ASSETS		$ 1,848.12
	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	15,081.18	
	TOTAL CURRENT LIABILITIES		$ 1,286,750.97
	TOTAL LIABILITIES		1,286,750.97
	FUND BALANCE		
10292	Fund Balance	(1,354,032.79)	
	Change In Fund Balance	69,129.94	
	TOTAL FUND BALANCE		(1,284,902.85)
	TOTAL LIAB AND FUND BALANCE		$ 1,848.12

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the Six Months Ended November 30, 2014
(Six Months = 50%)

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	11	25	(14)	.44
	TOTAL REVENUE	113,417	113,430	(13)	1.00
	EXPENDITURES				
10533	Legal Expenses		3,000	3,000	
10534	Accounting Expenses		1,000	1,000	
10864	Loan Payments	44,287	115,082	70,795	.38
10907	Disb to Gunderson		8,600	8,600	
	TOTAL EXPENDITURES	44,287	127,682	83,395	.35
	CHANGE IN FUND BALANCE	$ 69,130	$ (14,252)	$ 83,382	4.85

Former Beloit Corp Site-Tif Fund
VILLAGE OF ROCKTON

ROCKTON, IL 61072
November 30, 2014

6091 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10112	Cash-First National	$ 428,955.49	
10120	Restr. Funds-Debt Service Reserve	87,184.56	
	TOTAL CURRENT ASSETS		$ 516,140.05
	TOTAL ASSETS		$ 516,140.05
	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	196,775.37	
	TOTAL FUND BALANCE		(1,308,691.89)
	TOTAL LIAB AND FUND BALANCE		$ 516,140.05

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the Six Months Ended November 30, 2014
(Six Months = 50%)

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	198	350	(152)	.57
	TOTAL REVENUE	214,178	214,330	(152)	1.00
	EXPENDITURES				
10533	Legal Expenses	700	3,000	2,300	.23
10534	Accounting expenses		1,000	1,000	
10563	Training And Travel	980		(980)	
10864	Loan Payments- G O Debt		87,185	87,185	
10905	Interest Expense		101,852	101,852	
10929	Expenditures	550		(550)	
10930	Water/Sanitary Improvements	7,250		(7,250)	
10931	Environmental Remediation	7,922	37,650	29,728	.21
	TOTAL EXPENDITURES	17,402	230,687	213,285	.08
	CHANGE IN FUND BALANCE	$ 196,776	$ (16,357)	$ 213,133	12.03

POLICE PENSION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
November 30, 2014

6087 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
21111	Cash In Bank-IL Funds	$ 5,000.04	
21130	Schwab-Money Market Account	91,008.51	
21132	Schwab-Fixed Income Investments	2,186,055.95	
21133	Schwab-Fxd Invmt-Inc In Mkt Value	132,047.84	
21136	Schwab-Equity Funds	1,021,898.97	
21137	Schwab Equity-Inc In Mkt Value	285,650.48	
21140	Interest Receivable	2,829.98	
	TOTAL CURRENT ASSETS		$ 3,724,491.77
	TOTAL ASSETS		$ 3,724,491.77
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
21292	Fund Balance	3,373,791.35	
	Change in Fund Balance	350,700.42	
	TOTAL FUND BALANCE		3,724,491.77
	TOTAL LIAB AND FUND BALANCE		$ 3,724,491.77

POLICE PENSION FUND

YEAR TO DATE COMPARATIVE

For the Six Months Ended November 30, 2014
(Six Months = 50%)

6087 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
21311	Property Tax	$ 216,777	$ 245,115	$ (28,338)	.88
21327	Contributions-Employees	51,179	96,700	(45,521)	.53
21332	Interest Income-Schwab Fixed	26,343	95,000	(68,657)	.28
21336	Dividends-Schwab	16,902		16,902	
21381	Interest Income-Il Funds	1		1	
	TOTAL REVENUE	311,202	436,815	(125,613)	.71
	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	5,284	12,000	6,716	.44
	TOTAL EXPENDITURES	34,489	25,250	(9,239)	1.37
	OTHER INCOME & (EXPENSE)				
21805	Unrealized Gain (Loss)	57,122		57,122	
21905	Gain (Loss) Sale Of Investme	16,866		16,866	
	TOTAL OTHER INCOME & (EXPENSE)	73,988		73,988	
	CHANGE IN FUND BALANCE	$ 350,701	$ 411,565	$ (60,864)	.85