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

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	ASSETS		
10102	Unrestr. Cash-Checking	$ 22,053.48	
10109	Unrestr. Cash- Garbage Fees	32,880.49	
10111	Unrestr. Cash-Disb Acct	15,000.00	
10114	Unrestr. Cash-Illinois Funds	242,690.05	
10117	Restr. Cash-Pledged Revenue	6,862.99	
10118	Restr. Cash-Riverside Bk Bond Reser	92,463.30	
10119	Restr. Cash-Greenspace	99,145.57	
10120	Restr. Cash-Police Dare Acct	2,196.76	
10121	Restr. Cash-Our Town Park Xmas	614.01	
10123	Restr. Cash-Dare	2,246.80	
10124	Restr. Cash-Drug	8,019.51	
10125	Restr. Cash-D U I	2,416.53	
10127	Restr. Cash-Pol Agency Vehicle	10,922.14	
10128	Restr. Cash- Loomis Fund	11,814.24	
10129	Restr. Cash-Tourism	64.86	
10145	Due from P Mannino	3,000.00	
	TOTAL ASSETS		$ 552,390.73
	TOTAL ASSETS		$ 552,390.73

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	3,018.56	
10219	Miscellaneous Deductions	(1,277.57)	
10220	Police Pension Fund Withheld	11,200.08	
10227	Note Payable-Blackhawk(Alliant)	162,655.62	
10229	Note Payable-Rockton Granary Llc.	82,000.00	
10230	Note Payable-Stenstrom	50,000.00	
10241	Due To Other Funds	146,019.27	
10266	2012B Bonds Payable(Atl Pk)	275,000.00	
10267	2012C Bonds Payable(Muni Cntr)	400,000.00	
10268	Note Payable Stillman Bank	623,890.91	
	TOTAL LIABILITIES		$ 1,753,424.42
	TOTAL LIABILITIES		1,753,424.42
	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
October 31, 2014

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	Change in Fund Balance	(164,949.65)	
	TOTAL FUND BALANCE		(1,201,033.69)
	TOTAL LIAB AND FUND BALANCE		$ 552,390.73

GENERAL FUND

YEAR TO DATE STATEMENT
For the Five Months Ended October 31, 2014
(Five Months = 42%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
	Revenue (SL)	$ 2,828,838	$ 4,981,113	$ (2,152,275)	.57
	TOTAL REVENUE	2,828,838	4,981,113	(2,152,275)	.57
	EXPENDITURES				
	General Admin Expenses	236,076	675,900	439,824	.35
	Economic Development Expense	18,041	112,500	94,459	.16
	Audit Expense	8,500	12,500	4,000	.68
	Legal Expenses	29,674	130,000	100,326	.23
	Treasurer Expense	12,350	32,000	19,650	.39
	Payroll Tax and Tort Liab	303,082	583,065	279,983	.52
	Police Commission	5,658	14,800	9,142	.38
	Police Department	530,915	1,307,402	776,487	.41
	School Crossing Guards	1,575	5,600	4,025	.28
	Health Department	9,989	12,000	2,011	.83
	Streets and Sidewalks	297,570	554,039	256,469	.54
	Gargage Collection	149,809	358,600	208,791	.42
	Building and Grounds	70,038	187,065	117,027	.37
	Public Parks	712,290	868,503	156,213	.82
	Swimming Pool	87,216	119,750	32,534	.73
	Debt Service	(51,197)		51,197	
	Other Financing Sources(Uses	572,201		(572,201)	
	TOTAL EXPENDITURES	2,993,787	4,973,724	1,979,937	.60
	CHANGE IN FUND BALANCES	$ (164,949)	$ 7,389	$ (172,338)	(22.32)

YEAR TO DATE INCOME STATEMENT
For the Five Months Ended October 31, 2014
(Five Months = 42%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE SUMMARY				
	REVENUE				
10301	Tax-Corporate	$ 266,560	$ 305,093	$ (38,533)	.87
10302	Tax-Streets And Bridges	44,866	51,351	(6,485)	.87
10303	Tax-Sanitation & Garbage	8,854	10,133	(1,279)	.87
10304	Tax-I M R F	31,465	36,014	(4,549)	.87
10305	Tax-Social Security	101,456	116,122	(14,666)	.87
10306	Tax-Tort Liability	35,055	40,122	(5,067)	.87
10307	Tax-Audit Fund	9,212	10,544	(1,332)	.87
10308	Tax-Crossing Guards	957	1,095	(138)	.87
10310	Tax-Unemployment Ins	2,632	3,013	(381)	.87
10311	Taxes-Police Pension Fund	214,157	245,115	(30,958)	.87
10312	Taxes - Township	18,842	22,300	(3,458)	.84
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)	
10325	Public Utility Franchises	39,442	76,300	(36,858)	.52
10327	Interest Income	211	500	(289)	.42
10329	Misc. Licenses & Permits	3,855	4,500	(645)	.86
10341	State Income Tax	388,482	751,593	(363,111)	.52
10342	Personal Prop Replacement Ta	19,075	56,900	(37,825)	.34
10344	Federal/State/Cops Grants		75,000	(75,000)	
10345	Municipal Retailers Occup. T	480,499	1,115,500	(635,001)	.43
10346	State Use Tax	58,606	136,793	(78,187)	.43
10347	Charitable Games Tax		2,500	(2,500)	
10348	Telecommunications Tax	83,413	221,000	(137,587)	.38
10349	Video Games Tax	18,447	40,000	(21,553)	.46
10350	Electric Infrastructure Main	79,780	205,110	(125,330)	.39
10353	Garbage Penalty	2,834	6,300	(3,466)	.45
10354	Recapture Agreement Fee	10,796	12,000	(1,204)	.90
10355	Fines & Circuit Court	47,348	121,750	(74,402)	.39
10356	Fines-Local Ordinances	1,625	4,900	(3,275)	.33
10368	Garbage Collection Fee	156,898	355,005	(198,107)	.44
10369	Oversize Truck Fees	1,005	4,600	(3,595)	.22
10372	Police Agency Vehicle Revenu		2,800	(2,800)	
10373	Athletic Park Revenue		13,350	(13,350)	
10374	Dog Park Revenue	1,665	4,000	(2,335)	.42
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	560	18,000	(17,440)	.03
10380	Traffic Control		700	(700)	
10382	Rental Income	10,050	18,360	(8,310)	.55
10383	Donations & Reimbursements	1,113	1,000	113	1.11
10384	Reimbursement-Police Salarie	15,621	83,800	(68,179)	.19
10385	Vending Machine Receipts	234	600	(366)	.39
10387	Emp Ded/Health Insurance	11,657	26,475	(14,818)	.44
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	1,393	5,000	(3,607)	.28

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Five Months Ended October 31, 2014
(Five Months = 42%)

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	2,828,838	4,981,113	(2,152,275)	.57

YEAR TO DATE INCOME STATEMENT
For the Five Months Ended October 31, 2014
(Five Months = 42%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GENERAL ADMINISTRATION EXPENSES				
11410	Salaries	67,174	164,000	96,826	.41
11451	Employee Health & Life Ins	107,876	320,804	212,928	.34
11532	Engineering	17,477	20,000	2,523	.87
11539	Zoning Expense	1,831	3,900	2,069	.47
11551	Photocopier Accessories	(37)		37	
11552	Telephone	881	4,300	3,419	.20
11561	Professional Organization Me	3,775	4,221	446	.89
11563	Training & Travel	4,733	10,000	5,267	.47
11564	Il Mun. League Conf	3,053	8,000	4,947	.38
11651	Supplies/Publications	4,196	9,000	4,804	.47
11721	Interest- Alliant Energy Loa	19,908	79,632	59,724	.25
11830	Office Equipment	2,456	14,043	11,587	.17
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	1,565	2,500	935	.63
11930	Codification Ordinance		4,500	4,500	
11953	Drug Pool	285	1,500	1,215	.19
	TOTAL GENL ADM EXPENSES	236,076	675,900	439,824	.35
	ECONOMIC DEVELOPMENT DEPT EXPENSES				
12566	Marketing And Downtown Devel	2,677	15,000	12,323	.18
12567	Special Events	6,378	15,000	8,622	.43
12916	Membership	7,600	12,500	4,900	.61
12921	Downtown Development	1,386	70,000	68,614	.02
	TOTAL ECONOMIC DEVELOP EXPENSE	18,041	112,500	94,459	.16
	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	17,090	60,000	42,910	.28
15536	Legal Fees- Dui	10,318	40,000	29,682	.26
15621	Legal-Collective Bargaining	2,266	30,000	27,734	.08
	TOTAL LEGAL EXPENSES	29,674	130,000	100,326	.23

YEAR TO DATE INCOME STATEMENT
For the Five Months Ended October 31, 2014
(Five Months = 42%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	TREASURER EXPENSES				
16533	Village Treasurer Retainer	12,350	32,000	19,650	.39
	TOTAL TREASURER EXPENSES	12,350	32,000	19,650	.39
	PAYROLL TAX AND TORT LIABILITY				
18453	Unemployment Tax	1,314	4,200	2,886	.31
18461	Social Security Contribution	60,694	147,000	86,306	.41
18462	I M R F Contributions	26,917	66,100	39,183	.41
18463	Police Pension Fund Contribu	214,157	245,115	30,958	.87
18593	Liability Insurance		120,650	120,650	
	TOTAL TAX AND TORT LIAB	303,082	583,065	279,983	.52
	POLICE COMMISSION				
19410	Salaries/Office Stipends		1,800	1,800	
19515	Testing Expenses	2,100	5,100	3,000	.41
19533	Legal Fees	2,441	5,000	2,559	.49
19553	Advertising/Publications	112	900	788	.12
19563	Training And Travel	1,005	1,500	495	.67
19929	Miscellaneous		500	500	
	TOTAL POLICE COMMISSION	5,658	14,800	9,142	.38
	POLICE DEPARTMENT EXPENSES				
21410	Salaries	432,469	1,028,479	596,010	.42
21411	Salaries - Traffic Control		700	700	
21412	Salaries- Security	158	9,765	9,607	.02
21471	Uniforms, Badges And Patches	5,079	17,450	12,371	.29
21472	Uniform Cleaning	1,356	4,400	3,044	.31
21512	Equipment Maintenance	9,654	25,500	15,846	.38
21551	Postage & Supplies	4,718	8,000	3,282	.59
21552	Telephone	3,757	9,600	5,843	.39
21554	Forms & Printing	3,115	8,300	5,185	.38
21557	Wireless Communication	6,743	11,200	4,457	.60
21561	Professional Service	824	11,500	10,676	.07
21563	Training, Travel & Supplies	9,114	29,400	20,286	.31
21655	Gas, Oil & Car Washes	21,148	60,000	38,852	.35
21656	Vehicle Maintenance	8,807	18,500	9,693	.48
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	8,528	35,608	27,080	.24
21919	Tuition Reimbursement		1,000	1,000	
21929	Miscellaneous	1,992	6,000	4,008	.33
	TOTAL POLICE DEPT EXPENSES	530,915	1,307,402	776,487	.41

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	SCHOOL CROSSING GUARDS				
25410	Salaries - Crossing Guard	1,575	5,562	3,987	.28
25890	Equipment		38	38	
	TOTAL SCHOOL CROSSING GUARDS	1,575	5,600	4,025	.28
	HEALTH DEPARTMENT EXPENSES				
31579	Weed Mowing		3,000	3,000	
31590	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	39,338	104,712	65,374	.38
41471	Uniform Allowance	175	1,600	1,425	.11
41512	Equipment Maintenance	5,778	20,000	14,222	.29
41514	Traffic Light Maintenance	(37,210)	9,000	46,210	(4.13)
41516	Salaries-Snow Removal		3,000	3,000	
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	73,096	70,000	(3,096)	1.04
41557	Wireless Communication	229	1,500	1,271	.15
41572	Electricity/Pole Rental	23,752	50,000	26,248	.48
41593	Avery Storage Rental	583	1,200	617	.49
41610	Miscellaneous Supplies	386	1,250	864	.31
41653	Tools & Equipment	963	5,000	4,037	.19
41655	Gas,Oil and Washes	3,959	30,000	26,041	.13
41657	Signage	1,166	7,000	5,834	.17
41821	Municipal Parking Lots	35,430	33,000	(2,430)	1.07
41854	Puri Place		2,200	2,200	
41860	Street Maintenance	704	25,000	24,296	.03
41861	Sidewalk Maintenance	999	15,000	14,001	.07
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
	TOTAL STREETS AND SIDEWALKS	297,570	554,039	256,469	.54

YEAR TO DATE INCOME STATEMENT
For the Five Months Ended October 31, 2014
(Five Months = 42%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GARBAGE COLLECTION				
44573	Fees For Residential Pickup	149,809	353,600	203,791	.42
44655	Fuel For Sweeper		5,000	5,000	
	TOTAL GARBAGE COLLECTION	149,809	358,600	208,791	.42
	MUNICIPAL BUILDINGS AND GROUNDS				
46410	Salaries	25,762	65,448	39,686	.39
46552	Telephone	8,348	10,000	1,652	.83
46571	Utilities	9,247	18,000	8,753	.51
46610	Miscellaneous Supplies	2,027	5,000	2,973	.41
46611	Cleaning Services/Supplies	4,947	12,000	7,053	.41
46615	System Repair And Maintenanc	3,433	13,500	10,067	.25
46653	Tools And Equipment	785	2,700	1,915	.29
46667	Christmas Walk/ Osd	860	5,000	4,140	.17
46820	Capital Expenditures	8,777	8,777		1.00
46864	Loan Payment (Bond 2012C)	5,852	46,640	40,788	.13
	TOTAL BUILDINGS AND GROUNDS	70,038	187,065	117,027	.37

YEAR TO DATE INCOME STATEMENT
For the Five Months Ended October 31, 2014
(Five Months = 42%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	PUBLIC PARKS				
52410	Salaries	24,357	70,000	45,643	.35
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	2,288	5,000	2,712	.46
52517	Landscaping\Restoration	4,153	9,500	5,347	.44
52532	Engineering	7,665	5,000	(2,665)	1.53
52571	Utilities	3,768	3,000	(768)	1.26
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	42	2,000	1,958	.02
52657	Signage	7,845	11,000	3,155	.71
52720	Park Loan	4,023	33,003	28,980	.12
52753	Mowing For Parks	40,420	55,000	14,580	.73
52864	Port-A John- Athletic Field	1,694	3,000	1,306	.56
52890	Capital Expenditures	589,836	630,000	40,164	.94
52891	Dog Park	16,367	20,000	3,633	.82
52931	Six Flags Tickets	950	4,000	3,050	.24
	TOTAL PUBLIC PARKS EXPENSE	712,290	868,503	156,213	.82
	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	9,546	10,000	454	.95
55610	Miscellaneous Supplies	469	1,500	1,031	.31
55615	System Repair And Maintenanc	5,507	9,000	3,493	.61
55651	Office Supplies	98	250	152	.39
55653	Tools And Equipment	255	1,000	745	.26
55654	Safety Equipment	163	500	337	.33
55655	Pool Amenities	1,597	5,000	3,403	.32
55890	Capital Expenditures		5,000	5,000	
	TOTAL SWIMMING POOL EXPENSE	87,216	119,750	32,534	.73
	DEBT SERVICE				
85710	Debt Principal Payments	(51,197)		51,197	
	TOTAL DEBT SERVICE EXPENSE	(51,197)		51,197	
	OTHER FINANCING SOURCES(USES)				
91970	Debt Proceeds	572,201		(572,201)	
	TOTAL OTHER FINANCING SOURCES	572,201		(572,201)	

WATER FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
October 31, 2014

6084 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
51111	Unrestr. Cash In Bank	$ 96,382.22	
51115	Cash in Bank-Il Funds	2,548.42	
51116	Cash - E Pay Account	46,257.91	
51117	Cash-Sauk Valley	129,302.80	
51125	Restr. Rvrside Bk Bond Acct	67,291.73	
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		$ 3,752,695.57
	TOTAL ASSETS		$ 3,752,695.57
	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	43,758.70	
	TOTAL FUND BALANCE		2,263,114.48
	TOTAL LIAB AND FUND BALANCE		$ 3,752,695.57

WATER FUND

YEAR TO DATE COMPARATIVE

For the Five Months Ended October 31, 2014
(Five Months = 42%)

6084 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
51329	Water Irrigation Permits	$ 620	$	$ 620	
51353	Water Penalties	3,985	12,000	(8,015)	.33
51354	Water Dep-Misc Service	117		117	
51355	Water Dep-Unapplied Cash	10,092		10,092	
51361	Users Fees	229,592	660,000	(430,408)	.35
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	202	1,200	(998)	.17
	TOTAL REVENUE	293,288	718,200	(424,912)	.41
	EXPENDITURES				
51410	Salaries	47,889	128,424	80,535	.37
51471	Uniforms	695	1,600	905	.43
51512	Equipment Maintenance	2,085	8,000	5,915	.26
51515	Treatment & Testing Water	18,257	40,000	21,743	.46
51517	Landscaping/Restoration		1,000	1,000	
51532	Engineering	15,068	83,000	67,932	.18
51557	Wireless Communications	789	2,500	1,711	.32
51563	Training	1,077	4,000	2,923	.27
51571	Utilities	49,999	78,000	28,001	.64
51575	Purchase & Install Water Met	5,534	5,000	(534)	1.11
51576	Replace Existing Water Meter	9,988	34,500	24,512	.29
51593	Averys Storage Rental	583	1,200	617	.49
51610	Miscellaneous Supplies	380	3,500	3,120	.11
51615	Systems Repairs & Maintenanc	6,188	28,000	21,812	.22
51651	Printing, Forms & Postage	4,799	13,000	8,201	.37
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	249,530	688,380	438,850	.36
	CHANGE IN FUND BALANCE	$ 43,758	$ 29,820	$ 13,938	1.47

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

6085 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
52111	Cash In Bank Checking	$ 267,094.69	
52115	Cash In Bank-Il Funds Acct	23,371.74	
52117	Rsd-General Checking	42,510.61	
52142	Due From Other Funds	155,231.43	
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		$ 1,385,514.59
	TOTAL ASSETS		$ 1,385,514.59
	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	8,265.24	
	TOTAL FUND BALANCE		1,042,502.04
	TOTAL LIAB AND FUND BALANCE		$ 1,385,514.59

SEWER FUND

YEAR TO DATE COMPARATIVE

SEWER DEPARTMENT

For the Five Months Ended October 31, 2014
(Five Months = 42%)

6085 BUDGET TO ACTUAL 5-

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	3,214	8,500	(5,286)	.38
52362	User Fees-Sewer	254,515	571,700	(317,185)	.45
52366	Connection Fees-Sewer	8,400	10,500	(2,100)	.80
52381	Interest Income	120	200	(80)	.60
	TOTAL REVENUE	281,092	626,400	(345,308)	.45
	EXPENDITURES				
52410	Salaries	55,267	149,640	94,373	.37
52412	Contract Sludge Removal	26,620	30,000	3,380	.89
52471	Uniform Allowance	435	1,600	1,165	.27
52512	Equipment Maintenance	6,825	15,000	8,175	.46
52515	Inspection/Televising	1,292	3,000	1,708	.43
52516	Laboratory Work/Chemicals	10,060	30,000	19,940	.34
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	50,592	125,000	74,408	.40
52552	Telephone	1,614	5,500	3,886	.29
52557	Wireless Communication	586	2,000	1,414	.29
52563	Training	243	2,000	1,757	.12
52571	Utilities	33,692	60,000	26,308	.56
52593	Averys Storage Rental	583	1,800	1,217	.32
52610	Miscellaneous Supplies	594	3,000	2,406	.20
52615	System Repairs & Maintenance	1,288	20,000	18,712	.06
52653	Tools And Equipment	1,876	5,000	3,124	.38
52655	Gas,Oil and Washes	7,065	6,000	(1,065)	1.18
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	
	TOTAL EXPENDITURES	272,826	619,348	346,522	.44
	CHANGE IN FUND BALANCE	$ 8,266	$ 7,052	$ 1,214	1.17

MOTOR FUEL FUND
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON
October 31, 2014

6081 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
15111	Cash In Bank Checking	$ 10,827.12	
15114	Cash In Bank-Illinois Funds	103,241.52	
	TOTAL CURRENT ASSETS		$ 114,068.64
	TOTAL ASSETS		$ 114,068.64
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
15292	Mtr Fuel Fund Balance	244,535.74	
	Change In Fund Balance	(130,467.10)	
	TOTAL FUND BALANCE		114,068.64
	TOTAL LIAB AND FUND BALANCE		$ 114,068.64

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the Five Months Ended October 31, 2014
(Five Months = 42%)

6081 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
15343	Fed Highway Constr Funds	$ 78,486	$ 186,745	$ (108,259)	.42
15347	Mft-High Growth Cities	11,636	10,100	1,536	1.15
15360	E R P Funds	32,310		32,310	
15381	Interest	27	300	(273)	.09
	TOTAL REVENUE	122,459	197,145	(74,686)	.62
	EXPENDITURES				
15614	Salt And Road Chips		99,000	99,000	
15865	Misc Street Reconstruction	252,927	280,000	27,073	.90
	TOTAL EXPENDITURES	252,927	379,000	126,073	.67
	CHANGE IN FUND BALANCE	$ (130,468)	$ (181,855)	$ 51,387	(.72)

POLICE PROTECTION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
October 31, 2014

6083 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
20111	Cash In Bank Checking	$ 62,473.49	
	TOTAL CURRENT ASSETS		$ 62,473.49
	TOTAL ASSETS		$ 62,473.49
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
20292	Fund Balance	11,217.11	
	Change in Fund Balance	51,256.38	
	TOTAL FUND BALANCE		62,473.49
	TOTAL LIAB AND FUND BALANCE		$ 62,473.49

POLICE PROTECTION FUND

YEAR TO DATE COMPARATIVE

For the Five Months Ended October 31, 2014
(Five Months = 42%)

6083 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
20311	Property Tax	$ 103,130	$ 118,039	$ (14,909)	.87
20381	Interest Income	16	50	(34)	.32
	TOTAL REVENUE	103,146	118,089	(14,943)	.87
	EXPENDITURES				
20410	Salaries	51,890	118,000	66,110	.44
	TOTAL EXPENDITURES	51,890	118,000	66,110	.44
	CHANGE IN FUND BALANCE	$ 51,256	$ 89	$ 51,167	575.91

SPECIAL TAX ALLOCATION FUND-WW
WAGON WHEEL SITE

ROCKTON, IL 61072
October 31, 2014

6089 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10111	Cash Money Market	$ 1,848.03	
	TOTAL CURRENT ASSETS		$ 1,848.03
	TOTAL ASSETS		$ 1,848.03
	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	69,129.85	
	TOTAL FUND BALANCE		(1,284,902.94)
	TOTAL LIAB AND FUND BALANCE		$ 1,848.03

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the Five Months Ended October 31, 2014
(Five Months = 42%)

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
October 31, 2014

6091 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10112	Cash-First National	$ 429,451.89	
10120	Restr. Funds-Debt Service Reserve	87,184.56	
	TOTAL CURRENT ASSETS		$ 516,636.45
	TOTAL ASSETS		$ 516,636.45
	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	197,271.77	
	TOTAL FUND BALANCE		(1,308,195.49)
	TOTAL LIAB AND FUND BALANCE		$ 516,636.45

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the Five Months Ended October 31, 2014
(Five Months = 42%)

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	163	350	(187)	.47
	TOTAL REVENUE	214,143	214,330	(187)	1.00
	EXPENDITURES				
10533	Legal Expenses	700	3,000	2,300	.23
10534	Accounting expenses		1,000	1,000	
10563	Training And Travel	449		(449)	
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	16,871	230,687	213,816	.07
	CHANGE IN FUND BALANCE	$ 197,272	$ (16,357)	$ 213,629	12.06

POLICE PENSION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
October 31, 2014

6087 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
21111	Cash In Bank-IL Funds	$ 3,722.40	
21130	Schwab-Money Market Account	58,614.55	
21132	Schwab-Fixed Income Investments	2,211,408.90	
21133	Schwab-Fxd Invmt-Inc In Mkt Value	134,030.80	
21136	Schwab-Equity Funds	985,991.34	
21137	Schwab Equity-Inc In Mkt Value	272,374.89	
21140	Interest Receivable	2,829.98	
	TOTAL CURRENT ASSETS		$ 3,668,972.86
	TOTAL ASSETS		$ 3,668,972.86
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
21292	Fund Balance	3,373,791.35	
	Change in Fund Balance	295,181.51	
	TOTAL FUND BALANCE		3,668,972.86
	TOTAL LIAB AND FUND BALANCE		$ 3,668,972.86

POLICE PENSION FUND

YEAR TO DATE COMPARATIVE

For the Five Months Ended October 31, 2014
(Five Months = 42%)

6087 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
21311	Property Tax	$ 214,157	$ 245,115	$ (30,958)	.87
21327	Contributions-Employees	39,975	96,700	(56,725)	.41
21332	Interest Income-Schwab Fixed	22,351	95,000	(72,649)	.24
21336	Dividends-Schwab	5,194		5,194	
21381	Interest Income-Il Funds	1		1	
	TOTAL REVENUE	281,678	436,815	(155,137)	.64
	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	56	150	94	.37
21723	Schwab Management Fee	5,284	12,000	6,716	.44
	TOTAL EXPENDITURES	34,545	25,250	(9,295)	1.37
	OTHER INCOME & (EXPENSE)				
21805	Unrealized Gain (Loss)	45,829		45,829	
21905	Gain (Loss) Sale Of Investme	2,219		2,219	
	TOTAL OTHER INCOME & (EXPENSE)	48,048		48,048	
	CHANGE IN FUND BALANCE	$ 295,181	$ 411,565	$ (116,384)	.72