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

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	ASSETS		
10102	Unrestr. Cash-Checking	$ 223,974.47	
10109	Unrestr. Cash- Garbage Fees	34,100.56	
10111	Unrestr. Cash-Disb Acct	15,000.00	
10114	Unrestr. Cash-Illinois Funds	54,020.39	
10117	Restr. Cash-Pledged Revenue	(2,723.52)	
10116	Restr. Cash-Riverside Bk Bond Reser	85,645.82	
10119	Restr. Cash-Greenspace	89,135.46	
10120	Restr. Cash-Police Dare Acct	2,196.76	
10121	Restr. Cash-Our Town Park Xmas	614.01	
10123	Restr. Cash-Dare	2,246.63	
10124	Restr. Cash-Drug	7,548.91	
10125	Restr. Cash-D U I	2,415.47	
10127	Restr. Cash-Pol Agency Vehicle	10,921.31	
10128	Restr. Cash- Loomis Fund	11,814.24	
10129	Restr. Cash-Tourism	64.86	
10145	Due from P Mannino	3,000.00	
	TOTAL ASSETS		$ 539,975.37
	TOTAL ASSETS		$ 539,975.37

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	2,058.30	
10219	Miscellaneous Deductions	(1,262.72)	
10220	Police Pension Fund Withheld	7,465.56	
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	133,252.28	
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		$ 1,735,977.50
	TOTAL LIABILITIES		1,735,977.50
	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
September 30, 2014

6090 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	Change in Fund Balance	(159,918.09)	
	TOTAL FUND BALANCE		(1,196,002.13)
	TOTAL LIAB AND FUND BALANCE		$ 539,975.37

GENERAL FUND

YEAR TO DATE STATEMENT
For the Four Months Ended September 30, 2014
(Four Months = 33%)

6090 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
	Revenue (SL)	$ 2,509,366	$ 4,981,113	$ (2,471,747)	.50
	TOTAL REVENUE	2,509,366	4,981,113	(2,471,747)	.50
	EXPENDITURES				
	General Admin Expenses	178,717	675,900	497,183	.26
	Economic Development Expense	16,491	112,500	96,009	.15
	Audit Expense		12,500	12,500	
	Legal Expenses	23,930	130,000	106,070	.18
	Treasurer Expense	9,850	32,000	22,150	.31
	Payroll Tax and Tort Liab	279,787	583,065	303,278	.48
	Police Commission	3,851	14,800	10,949	.26
	Police Department	395,490	1,307,402	911,912	.30
	School Crossing Guards	745	5,600	4,855	.13
	Health Department	9,989	12,000	2,011	.83
	Streets and Sidewalks	282,020	554,039	272,019	.51
	Gargage Collection	119,753	358,600	238,847	.33
	Building and Grounds	55,978	187,065	131,087	.30
	Public Parks	685,918	868,503	182,585	.79
	Swimming Pool	85,762	119,750	33,988	.72
	Debt Service	(51,197)		51,197	
	Other Financing Sources(Uses	572,201		(572,201)	
	TOTAL EXPENDITURES	2,669,285	4,973,724	2,304,439	.54
	CHANGE IN FUND BALANCES	$ (159,919)	$ 7,389	$ (167,308)	(21.64)

YEAR TO DATE INCOME STATEMENT
For the Four Months Ended September 30, 2014
(Four Months = 33%)

REVENUE SUMMARY

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
10301	Tax-Corporate	$ 263,340	$ 305,093	$ (41,753)	.86
10302	Tax-Streets And Bridges	44,324	51,351	(7,027)	.86
10303	Tax-Sanitation & Garbage	8,747	10,133	(1,386)	.86
10304	Tax-I M R F	31,085	36,014	(4,929)	.86
10305	Tax-Social Security	100,230	116,122	(15,892)	.86
10306	Tax-Tort Liability	34,631	40,122	(5,491)	.86
10307	Tax-Audit Fund	9,101	10,544	(1,443)	.86
10308	Tax-Crossing Guards	946	1,095	(149)	.86
10310	Tax-Unemployment Ins	2,600	3,013	(413)	.86
10311	Taxes-Police Pension Fund	211,570	245,115	(33,545)	.86
10312	Taxes - Township	18,503	22,300	(3,797)	.83
10321	Liquor Licenses	28,392	37,500	(9,108)	.76
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	188	500	(312)	.38
10329	Misc. Licenses & Permits	955	4,500	(3,545)	.21
10341	State Income Tax	305,865	751,593	(445,728)	.41
10342	Personal Prop Replacement Ta	10,631	56,900	(46,269)	.19
10344	Federal/State/Cops Grants		75,000	(75,000)	
10345	Municipal Retailers Occup. T	386,513	1,115,500	(728,987)	.35
10346	State Use Tax	47,517	136,793	(89,276)	.35
10347	Charitable Games Tax		2,500	(2,500)	
10348	Telecommunications Tax	67,017	221,000	(153,983)	.30
10349	Video Games Tax	15,173	40,000	(24,827)	.38
10350	Electric Infrastructure Main	55,638	205,110	(149,472)	.27
10353	Garbage Penalty	2,119	6,300	(4,181)	.34
10354	Recapture Agreement Fee	10,796	12,000	(1,204)	.90
10355	Fines & Circuit Court	40,053	121,750	(81,697)	.33
10356	Fines-Local Ordinances	1,360	4,900	(3,540)	.28
10368	Garbage Collection Fee	128,886	355,005	(226,119)	.36
10369	Oversize Truck Fees	930	4,600	(3,670)	.20
10372	Police Agency Vehicle Revenu		2,800	(2,800)	
10373	Athletic Park Revenue		13,350	(13,350)	
10374	Dog Park Revenue	1,396	4,000	(2,604)	.35
10375	Swimming Pool Fees	32,390	46,000	(13,610)	.70
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	6,120	18,360	(12,240)	.33
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	151	600	(449)	.25
10387	Emp Ded/Health Insurance	9,190	26,475	(17,285)	.35
10389	Miscellaneous Income	3,827	1,000	2,827	3.83
10391	D U I Revenue	110	1,000	(890)	.11
10392	Drug Forfiture/Seizures	923	5,000	(4,077)	.18

GENERAL FUND

YEAR TO DATE INCOME STATEMENT
For the Four Months Ended September 30, 2014
(Four Months = 33%)

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	2,509,366	4,981,113	(2,471,747)	.50

YEAR TO DATE INCOME STATEMENT
For the Four Months Ended September 30, 2014
(Four Months = 33%)

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	49,171	164,000	114,829	.30
11451	Employee Health & Life Ins	79,388	320,804	241,416	.25
11532	Engineering	12,865	20,000	7,135	.64
11539	Zoning Expense	835	3,900	3,065	.21
11551	Photocopier Accessories	(37)		37	
11552	Telephone	683	4,300	3,617	.16
11561	Professional Organization Me	2,948	4,221	1,273	.70
11563	Training & Travel	3,934	10,000	6,066	.39
11564	Il Mun. League Conf	2,440	8,000	5,560	.31
11651	Supplies/Publications	3,298	9,000	5,702	.37
11721	Interest- Alliant Energy Loa	19,908	79,632	59,724	.25
11830	Office Equipment	1,710	14,043	12,333	.12
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	1,289	2,500	1,211	.52
11930	Codification Ordinance		4,500	4,500	
11953	Drug Pool	285	1,500	1,215	.19
	TOTAL GENL ADM EXPENSES	178,717	675,900	497,183	.26
	ECONOMIC DEVELOPMENT DEPT EXPENSES				
12566	Marketing And Downtown Devel	1,427	15,000	13,573	.10
12567	Special Events	6,078	15,000	8,922	.41
12916	Membership	7,600	12,500	4,900	.61
12921	Downtown Development	1,386	70,000	68,614	.02
	TOTAL ECONOMIC DEVELOP EXPENSE	16,491	112,500	96,009	.15
	AUDIT EXPENSE				
13531	Audit Expense		12,500	12,500	
	TOTAL AUDIT EXPENSE		12,500	12,500	
	LEGAL EXPENSES				
15533	Legal Fees- Village Attorney	14,266	60,000	45,734	.24
15536	Legal Fees- Dui	8,404	40,000	31,596	.21
15821	Legal-Collective Bargaining	1,260	30,000	28,740	.04
	TOTAL LEGAL EXPENSES	23,930	130,000	106,070	.18

YEAR TO DATE INCOME STATEMENT
For the Four Months Ended September 30, 2014
(Four Months = 33%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	TREASURER EXPENSES				
16533	Village Treasurer Retainer	9,850	32,000	22,150	.31
	TOTAL TREASURER EXPENSES	9,850	32,000	22,150	.31
	PAYROLL TAX AND TORT LIABILITY				
18453	Unemployment Tax	660	4,200	3,540	.16
18461	Social Security Contribution	45,424	147,000	101,576	.31
18462	I M R F Contributions	22,133	66,100	43,967	.33
18463	Police Pension Fund Contribu	211,570	245,115	33,545	.86
18593	Liability Insurance		120,650	120,650	
	TOTAL TAX AND TORT LIAB	279,787	583,065	303,278	.48
	POLICE COMMISSION				
19410	Salaries/Office Stipends		1,800	1,800	
19515	Testing Expenses	2,100	5,100	3,000	.41
19533	Legal Fees	1,751	5,000	3,249	.35
19553	Advertising/Publications		900	900	
19563	Training And Travel		1,500	1,500	
19929	Miscellaneous		500	500	
	TOTAL POLICE COMMISSION	3,851	14,800	10,949	.26
	POLICE DEPARTMENT EXPENSES				
21410	Salaries	315,988	1,028,479	712,491	.31
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	1,130	4,400	3,270	.26
21512	Equipment Maintenance	7,067	25,500	18,433	.28
21551	Postage & Supplies	3,905	8,000	4,095	.49
21552	Telephone	1,957	9,600	7,643	.20
21554	Forms & Printing	2,429	8,300	5,871	.29
21557	Wireless Communication	4,088	11,200	7,112	.37
21561	Professional Service	824	11,500	10,676	.07
21563	Training, Travel & Supplies	6,116	29,400	23,284	.21
21655	Gas, Oil & Car Washes	16,832	60,000	43,168	.28
21656	Vehicle Maintenance	6,800	18,500	11,700	.37
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	1,136	6,000	4,864	.19
	TOTAL POLICE DEPT EXPENSES	395,490	1,307,402	911,912	.30

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	SCHOOL CROSSING GUARDS				
25410	Salaries - Crossing Guard	745	5,562	4,817	.13
25890	Equipment		38	38	
	TOTAL SCHOOL CROSSING GUARDS	745	5,600	4,855	.13
	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	29,155	104,712	75,557	.28
41471	Uniform Allowance		1,600	1,600	
41512	Equipment Maintenance	5,200	20,000	14,800	.26
41514	Traffic Light Maintenance	192	9,000	8,808	.02
41516	Salaries-Snow Removal		3,000	3,000	
41517	Landscaping/Restoration	1,080	1,000	(80)	1.08
41520	N P D E S Permit	1,000	1,000		1.00
41532	Engineering	53,479	70,000	16,521	.76
41557	Wireless Communication	212	1,500	1,288	.14
41572	Electricity/Pole Rental	15,774	50,000	34,226	.32
41593	Avery Storage Rental	467	1,200	733	.39
41610	Miscellaneous Supplies	386	1,250	864	.31
41653	Tools & Equipment	603	5,000	4,397	.12
41655	Gas,Oil and Washes	2,539	30,000	27,461	.08
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	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	13,494	18,577	5,083	.73
41953	Overlay Project	123,020	150,000	26,980	.82
	TOTAL STREETS AND SIDEWALKS	282,020	554,039	272,019	.51

YEAR TO DATE INCOME STATEMENT
For the Four Months Ended September 30, 2014
(Four Months = 33%)

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV)	PERCENT USED
	GENERAL FUND DEPARTMENTS				
	GARBAGE COLLECTION				
44573	Fees For Residential Pickup	119,753	353,600	233,847	.34
44655	Fuel For Sweeper		5,000	5,000	
	TOTAL GARBAGE COLLECTION	119,753	358,600	238,847	.33
	MUNICIPAL BUILDINGS AND GROUNDS				
46410	Salaries	20,726	65,448	44,722	.32
46552	Telephone	4,098	10,000	5,902	.41
46571	Utilities	6,130	18,000	11,870	.34
46610	Miscellaneous Supplies	1,816	5,000	3,184	.36
46611	Cleaning Services/Supplies	3,934	12,000	8,066	.33
46615	System Repair And Maintenanc	3,000	13,500	10,500	.22
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	55,978	187,065	131,087	.30

YEAR TO DATE INCOME STATEMENT
For the Four Months Ended September 30, 2014
(Four Months = 33%)

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	17,534	70,000	52,466	.25
52450	Hut Program	3,009	5,000	1,991	.60
52470	Christmas Walk		1,000	1,000	
52471	Uniforms	123	500	377	.25
52512	Equipment Maintenance	2,271	5,000	2,729	.45
52517	Landscaping\Restoration	4,074	9,500	5,426	.43
52532	Engineering	7,665	5,000	(2,665)	1.53
52571	Utilities	2,294	3,000	706	.76
52610	Miscellaneous Supplies	241	2,000	1,759	.12
52615	System Repairs And Maintenan	2,418	6,000	3,582	.40
52653	Tools And Equipment	1,942	3,500	1,558	.55
52655	Gas,Oil & Washes	29	2,000	1,971	.01
52657	Signage	7,531	11,000	3,469	.68
52720	Park Loan	4,023	33,003	28,980	.12
52753	Mowing For Parks	34,920	55,000	20,080	.63
52864	Port-A John- Athletic Field	1,347	3,000	1,653	.45
52890	Capital Expenditures	579,238	630,000	50,762	.92
52891	Dog Park	16,267	20,000	3,733	.81
52931	Six Flags Tickets	992	4,000	3,008	.25
	TOTAL PUBLIC PARKS EXPENSE	685,918	868,503	182,585	.79
	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	2,171	300	(1,871)	7.24
55571	Utilities	6,765	10,000	3,235	.68
55610	Miscellaneous Supplies	434	1,500	1,066	.29
55615	System Repair And Maintenanc	5,507	9,000	3,493	.61
55651	Office Supplies	98	250	152	.39
55653	Tools And Equipment	32	1,000	968	.03
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	85,762	119,750	33,988	.72
	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
September 30, 2014

6084 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
51111	Unrestr. Cash In Bank	$ 43,269.42	
51115	Cash in Bank-Il Funds	2,548.40	
51116	Cash - E Pay Account	41,019.56	
51117	Cash-Sauk Valley	129,276.77	
51125	Restr. Rvrside Bk Bond Acct	58,056.94	
51141	Due From Other Funds	36,753.46	
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	387,648.18	
51166	Acc Depr-Equipment	(254,864.00)	
	TOTAL CURRENT ASSETS		$ 3,691,272.08
	TOTAL ASSETS		$ 3,691,272.08
	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	10,003.09	
	TOTAL CURRENT LIABILITIES		$ 1,465,003.09
	TOTAL LIABILITIES		1,465,003.09
	FUND BALANCE		
51292	Retained earnings-Unrestricted	2,219,355.78	
	Change In Fund Balance	6,913.21	
	TOTAL FUND BALANCE		2,226,268.99
	TOTAL LIAB AND FUND BALANCE		$ 3,691,272.08

WATER FUND

YEAR TO DATE COMPARATIVE

For the Four Months Ended September 30, 2014
(Four Months = 33%)

6084 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
51329	Water Irrigation Permits	$ 400	$	$ 400	
51353	Water Penalties	2,928	12,000	(9,072)	.24
51354	Water Dep-Misc Service	117		117	
51355	Water Dep-Unapplied Cash	8,113		8,113	
51361	Users Fees	184,707	660,000	(475,293)	.28
51366	Water Connection Fees	2,500	30,000	(27,500)	.08
51370	Water Meter Sales	180	15,000	(14,820)	.01
51381	Interest Income	159	1,200	(1,041)	.13
	TOTAL REVENUE	199,104	718,200	(519,096)	.28
	EXPENDITURES				
51410	Salaries	35,349	128,424	93,075	.28
51471	Uniforms	443	1,600	1,157	.28
51512	Equipment Maintenance	1,239	8,000	6,761	.15
51515	Treatment & Testing Water	14,749	40,000	25,251	.37
51517	Landscaping/Restoration		1,000	1,000	
51532	Engineering	10,503	83,000	72,497	.13
51557	Wireless Communications	632	2,500	1,868	.25
51563	Training	834	4,000	3,166	.21
51571	Utilities	30,459	78,000	47,541	.39
51575	Purchase & Install Water Met	2,882	5,000	2,118	.58
51576	Replace Existing Water Meter	8,417	34,500	26,083	.24
51593	Averys Storage Rental	467	1,200	733	.39
51610	Miscellaneous Supplies	187	3,500	3,313	.05
51615	Systems Repairs & Maintenanc	5,403	28,000	22,597	.19
51651	Printing, Forms & Postage	3,266	13,000	9,734	.25
51653	Tools & Equipment	923	5,000	4,077	.18
51655	Gas, Oil And Car Washes	4,000	4,000		1.00
51850	Capital Expenditures	37,744	110,663	72,919	.34
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	192,192	688,380	496,188	.28
	CHANGE IN FUND BALANCE	$ 6,912	$ 29,820	$ (22,908)	.23

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

6085 BALANCE SHEET S-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
52111	Cash In Bank Checking	$ 309,158.09	
52115	Cash In Bank-Il Funds Acct	23,371.50	
52117	Rsd-General Checking	35,497.54	
52142	Due From Other Funds	111,697.94	
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	567,049.71	
52166	Acc Depr-Equipment	(413,522.00)	
	TOTAL CURRENT ASSETS		$ 1,352,453.19
	TOTAL ASSETS		$ 1,352,453.19
	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	10,001.27	
	TOTAL CURRENT LIABILITIES		$ 318,434.55
	TOTAL LIABILITIES		318,434.55
	FUND BALANCE		
52292	Retained Earnings	1,307,704.76	
52293	Retained Earnings-Rsd	(273,467.96)	
	Change In Fund Balance	(218.16)	
	TOTAL FUND BALANCE		1,034,018.64
	TOTAL LIAB AND FUND BALANCE		$ 1,352,453.19

SEWER FUND

YEAR TO DATE COMPARATIVE

SEWER DEPARTMENT

For the Four Months Ended September 30, 2014
(Four Months = 33%)

6085 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
52342	Pers Property Repl Tax	$ 7,833	$ 35,500	$ (27,667)	.22
52353	Sewer Penalties	2,209	8,500	(6,291)	.26
52362	User Fees-Sewer	201,254	571,700	(370,446)	.35
52366	Connection Fees-Sewer	6,300	10,500	(4,200)	.60
52381	Interest Income	95	200	(105)	.48
	TOTAL REVENUE	217,691	626,400	(408,709)	.35
	EXPENDITURES				
52410	Salaries	40,721	149,640	108,919	.27
52412	Contract Sludge Removal	18,420	30,000	11,580	.61
52471	Uniform Allowance	435	1,600	1,165	.27
52512	Equipment Maintenance	6,754	15,000	8,246	.45
52515	Inspection/Televising	1,292	3,000	1,708	.43
52516	Laboratory Work/Chemicals	7,229	30,000	22,771	.24
52517	Lanscaping/Restoration		2,500	2,500	
52520	N P D E S Permits	10,000	12,000	2,000	.83
52532	Engineering	44,096	125,000	80,904	.35
52552	Telephone	1,564	5,500	3,936	.28
52557	Wireless Communication	521	2,000	1,479	.26
52563	Training		2,000	2,000	
52571	Utilities	22,912	60,000	37,088	.38
52593	Averys Storage Rental	467	1,800	1,333	.26
52610	Miscellaneous Supplies	594	3,000	2,406	.20
52615	System Repairs & Maintenance	1,256	20,000	18,744	.06
52653	Tools And Equipment	431	5,000	4,569	.09
52655	Gas,Oil and Washes	6,000	6,000		1.00
52720	Loan Payment	6,856	68,895	62,039	.10
52850	Capital Expenditures	38,175	29,163	(9,012)	1.31
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	217,911	619,348	401,437	.35
	CHANGE IN FUND BALANCE	$ (220)	$ 7,052	$ (7,272)	(.03)

MOTOR FUEL FUND
VILLAGE OF ROCKTON

VILLAGE OF ROCKTON
September 30, 2014

6081 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
15111	Cash In Bank Checking	$ 16,586.86	
15114	Cash In Bank-Illinois Funds	262,760.12	
	TOTAL CURRENT ASSETS		$ 279,346.98
	TOTAL ASSETS		$ 279,346.98
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
15292	Mtr Fuel Fund Balance	244,535.74	
	Change In Fund Balance	34,811.24	
	TOTAL FUND BALANCE		279,346.98
	TOTAL LIAB AND FUND BALANCE		$ 279,346.98

MOTOR FUEL FUND

YEAR TO DATE COMPARATIVE

For the Four Months Ended September 30, 2014
(Four Months = 33%)

6081 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
15343	Fed Highway Constr Funds	$ 63,006	$ 186,745	$ (123,739)	.34
15347	Mft-High Growth Cities		10,100	(10,100)	
15360	E R P Funds	32,310		32,310	
15381	Interest	24	300	(276)	.08
	TOTAL REVENUE	95,340	197,145	(101,805)	.48
	EXPENDITURES				
15614	Salt And Road Chips		99,000	99,000	
15865	Misc Street Reconstruction	60,530	280,000	219,470	.22
	TOTAL EXPENDITURES	60,530	379,000	318,470	.16
	CHANGE IN FUND BALANCE	$ 34,810	$ (181,855)	$ 216,665	.19

POLICE PROTECTION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
September 30, 2014

6083 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
20111	Cash In Bank Checking	$ 76,793.23	
	TOTAL CURRENT ASSETS		$ 76,793.23
	TOTAL ASSETS		$ 76,793.23
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
20292	Fund Balance	11,217.11	
	Change in Fund Balance	65,576.12	
	TOTAL FUND BALANCE		76,793.23
	TOTAL LIAB AND FUND BALANCE		$ 76,793.23

POLICE PROTECTION FUND

YEAR TO DATE COMPARATIVE

For the Four Months Ended September 30, 2014
(Four Months = 33%)

6083 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
20311	Property Tax	$ 101,884	$ 118,039	$ (16,155)	.86
20381	Interest Income	11	50	(39)	.22
	TOTAL REVENUE	101,895	118,089	(16,194)	.86
	EXPENDITURES				
20410	Salaries	36,319	118,000	81,681	.31
	TOTAL EXPENDITURES	36,319	118,000	81,681	.31
	CHANGE IN FUND BALANCE	$ 65,576	$ 89	$ 65,487	736.81

SPECIAL TAX ALLOCATION FUND-WW
WAGON WHEEL SITE

ROCKTON, IL 61072
September 30, 2014

6089 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10111	Cash Money Market	$ 1,516.56	
	TOTAL CURRENT ASSETS		$ 1,516.56
	TOTAL ASSETS		$ 1,516.56
	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	68,798.38	
	TOTAL FUND BALANCE		(1,285,234.41)
	TOTAL LIAB AND FUND BALANCE		$ 1,516.56

SPECIAL TAX ALLOCATION FUND-WW

YEAR TO DATE COMPARATIVE

For the Four Months Ended September 30, 2014
(Four Months = 33%)

6089 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
10301	Property Tax-Tif General	$ 113,074	$ 113,405	$ (331)	1.00
10381	Interest Income	11	25	(14)	.44
	TOTAL REVENUE	113,085	113,430	(345)	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	$ 68,798	$ (14,252)	$ 83,050	4.83

Former Beloit Corp Site-Tif Fund
VILLAGE OF ROCKTON

ROCKTON, IL 61072
September 30, 2014

6091 BALANCE SHEET S-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
10112	Cash-First National	$ 429,861.23	
10120	Restr. Funds-Debt Service Reserve	87,184.56	
	TOTAL CURRENT ASSETS		$ 517,045.79
	TOTAL ASSETS		$ 517,045.79
	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	197,681.11	
	TOTAL FUND BALANCE		(1,307,786.15)
	TOTAL LIAB AND FUND BALANCE		$ 517,045.79

Former Beloit Corp Site-Tif Fund

YEAR TO DATE COMPARATIVE

For the Four Months Ended September 30, 2014
(Four Months = 33%)

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	123	350	(227)	.35
	TOTAL REVENUE	214,103	214,330	(227)	1.00
	EXPENDITURES				
10533	Legal Expenses	700	3,000	2,300	.23
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)	
10930	Water/Sanitary Improvements	7,250		(7,250)	
10931	Environmental Remediation	7,922	37,650	29,728	.21
	TOTAL EXPENDITURES	16,422	230,687	214,265	.07
	CHANGE IN FUND BALANCE	$ 197,681	$ (16,357)	$ 214,038	12.09

POLICE PENSION FUND
VILLAGE OF ROCKTON

ROCKTON, IL 61072
September 30, 2014

6087 BALANCE SHEET 5-31

ACCT	DESCRIPTION		
	ASSETS		
	CURRENT ASSETS		
21111	Cash In Bank-IL Funds	$ 5,000.13	
21130	Schwab-Money Market Account	114,875.74	
21132	Schwab-Fixed Income Investments	2,162,397.75	
21133	Schwab-Fxd Invmt-Inc In Mkt Value	125,262.41	
21136	Schwab-Equity Funds	970,991.34	
21137	Schwab Equity-Inc In Mkt Value	236,201.39	
21140	Interest Receivable	1,983.55	
	TOTAL CURRENT ASSETS		$ 3,616,712.31
	TOTAL ASSETS		$ 3,616,712.31
	LIABILITIES AND FUND BALANCE		
	TOTAL LIABILITIES		
	FUND BALANCE		
21292	Fund Balance	3,373,791.35	
	Change in Fund Balance	242,920.96	
	TOTAL FUND BALANCE		3,616,712.31
	TOTAL LIAB AND FUND BALANCE		$ 3,616,712.31

POLICE PENSION FUND

YEAR TO DATE COMPARATIVE

For the Four Months Ended September 30, 2014
(Four Months = 33%)

6087 BUDGET TO ACTUAL 5-

ACCT #	DESCRIPTION	Y-T-D ACTUAL	ANNUAL BUDGET	VARIANCE FAV (UNFAV	PERCENT COLLECTED
	REVENUE				
21311	Property Tax	$ 211,570	$ 245,115	$ (33,545)	.86
21327	Contributions-Employees	32,505	96,700	(64,195)	.34
21332	Interest Income-Schwab Fixed	16,237	95,000	(78,763)	.17
21336	Dividends-Schwab	5,194		5,194	
21381	Interest Income-Il Funds	1		1	
	TOTAL REVENUE	265,507	436,815	(171,308)	.61
	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	42	150	108	.28
21723	Schwab Management Fee	2,566	12,000	9,434	.21
	TOTAL EXPENDITURES	27,962	25,250	(2,712)	1.11
	OTHER INCOME & (EXPENSE)				
21805	Unrealized Gain (Loss)	887		887	
21905	Gain (Loss) Sale Of Investme	4,488		4,488	
	TOTAL OTHER INCOME & (EXPENSE)	5,375		5,375	
	CHANGE IN FUND BALANCE	$ 242,920	$ 411,565	$ (168,645)	.59