

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 10 Months Ending February 28, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	0	1,230,461	1,080,390	150,071	113.89
Licenses and Permits	23,615	735,772	553,000	182,772	133.05
Intergovernmental Revenue	260,676	2,240,951	2,775,000	534,049 -	80.76
Fines, Forfeitures & Penalties	0	92,060	156,000	63,940 -	59.01
Public Charges for Services	74,822	609,844	791,000	181,156 -	77.10
Other Fees	58,697	353,848	272,500	81,348	129.85
Miscellaneous Revenues	5,111	47,194	67,200	20,006 -	70.23
Other Financing Sources	151,315	1,518,619	1,815,888	297,269 -	83.63
Total Revenues	574,236	6,828,749	7,510,978	682,229 -	90.92
OPERATING EXPENSES					
Mayor and City Council	5,073	53,317	71,100	17,783 -	74.99
City Manager	21,097	149,111	149,235	124 -	99.92
City Attorney	10,450	99,076	80,000	19,076	123.85
City Clerk	10,381	120,557	160,744	40,187 -	75.00
Police Department	155,887	1,876,966	2,278,357	401,391 -	82.38
Fire Department	106,320	1,257,631	1,262,082	4,451 -	99.65
Community Development	22,242	241,085	302,301	61,216 -	79.75
Engineering	18,724	261,985	352,869	90,884 -	74.24
Street Division	170,150	1,341,707	1,586,783	245,076 -	84.56
Cemetery Division	7,134	86,677	113,977	27,300 -	76.05
Municipal Building	62,271	631,968	869,892	237,924 -	72.65
Economic Development	18,611	183,538	214,531	30,993 -	85.55
Total Expenses	608,341	6,303,618	7,441,871	1,138,253 -	84.70
Revenue Over Expenses	34,105 -	525,132	69,107	456,025	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	.00	942,353.71	957,390.00	(15,036.29)	98.4
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	69,032.43	.00	69,032.43	.0
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	102,254.64	.00	102,254.64	.0
01-11-31500 ROAD & BRIDGE TAX	.00	116,820.21	123,000.00	(6,179.79)	95.0
TOTAL TAXES	.00	1,230,460.99	1,080,390.00	150,070.99	113.9
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	25.00	16,600.00	20,100.00	(3,500.00)	82.6
01-11-32500 FRANCHISE LICENSE	.00	79,752.42	105,000.00	(25,247.58)	76.0
01-11-32510 TELECOMMUNICATIONS TAX	22,689.57	362,802.69	300,000.00	62,802.69	120.9
01-11-32600 AMUSEMENT LICENSE	.00	2,195.50	2,500.00	(304.50)	87.8
01-11-32900 OTHER LICENSES	.00	99,680.00	400.00	99,280.00	1920.0
01-11-33100 BUILDING PERMITS	900.00	172,415.74	120,000.00	52,415.74	143.7
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	2,326.00	5,000.00	(2,674.00)	46.5
TOTAL LICENSES & PERMITS	23,614.57	735,772.35	553,000.00	182,772.35	133.1
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	119,526.47	684,924.67	750,000.00	(65,075.33)	91.3
01-11-34200 REPLACEMENT TAX	.00	154,231.19	160,000.00	(5,768.81)	96.4
01-11-34400 SALES TAX	130,531.69	1,298,558.28	1,750,000.00	(451,441.72)	74.2
01-11-34450 LOCAL USE TAX	10,617.58	102,907.48	115,000.00	(12,092.52)	89.5
01-11-34750 STATE GRANT - POLICE EQUIP	.00	329.70	.00	329.70	.0
01-11-34755 STATE GRANTS	.00	.00	.00	.00	.0
01-11-34760 OGLE COUNTY - RECYCLING GRANT	.00	.00	.00	.00	.0
01-11-34761 STATE GRANTS - INTERMODAL	.00	.00	.00	.00	.0
01-11-34762 BROWNFIELD GRANT	.00	.00	.00	.00	.0
01-11-34820 DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-34840 FEDERAL GRANTS	.00	.00	.00	.00	.0
01-11-34850 K-9 GRANT	.00	.00	.00	.00	.0
01-11-34860 POLICE TRAINING REIMBURSEMENT	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	260,675.74	2,240,951.32	2,775,000.00	(534,048.68)	80.8
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	.00	92,060.47	156,000.00	(63,939.53)	59.0
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	.00	92,060.47	156,000.00	(63,939.53)	59.0
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	49,737.36	351,994.25	450,000.00	(98,005.75)	78.2
01-11-36611 AMBULANCE FEES OTHER	10,600.00	84,721.55	115,000.00	(30,278.45)	73.7
01-11-36700 POLICE FEES	210.00	3,039.75	6,000.00	(2,960.25)	50.7
01-11-36800 FIRE PROTECTION FEES	3,750.00	37,500.00	45,000.00	(7,500.00)	83.3
01-11-36900 STREET DIVISION FEES	.00	46,313.52	65,000.00	(18,686.48)	71.3
01-11-39960 WATER RECL SOLID WASTE CHARGE	10,525.00	86,275.00	110,000.00	(23,725.00)	78.4
TOTAL PUBLIC CHARGES FOR SERVICES	74,822.36	609,844.07	791,000.00	(181,155.93)	77.1

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	1,700.00	21,275.00	20,000.00	1,275.00	106.4
01-11-37650 GRAVE OPENING WINTER FEE	150.00	750.00	500.00	250.00	150.0
01-11-37700 BRUSH PICK-UP FEES	7,113.00	71,130.00	85,500.00	(14,370.00)	83.2
01-11-37900 OTHER REVENUES	38,737.79	120,657.71	109,000.00	11,657.71	110.7
01-11-37901 REIMBURSED DEVELOPER FEES	10,645.90	136,585.20	52,000.00	84,585.20	262.7
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	350.00	3,450.00	5,500.00	(2,050.00)	62.7
TOTAL OTHER FEES	58,696.69	353,847.91	272,500.00	81,347.91	129.9

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	115.05	2,596.29	17,000.00	(14,403.71)	15.3
01-11-38110 INTEREST INCOME-CEMETERY	1,541.25	3,082.50	2,700.00	382.50	114.2
01-11-38200 RENTAL INCOME	.00	.00	.00	.00	.0
01-11-38300 DONATIONS - DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-38310 DONATIONS - K9 UNIT	.00	.00	.00	.00	.0
01-11-38700 LOT SALES	1,425.00	13,580.00	15,000.00	(1,420.00)	90.5
01-11-38800 CEMETERY RECEIPTS	.00	1,985.50	4,500.00	(2,514.50)	44.1
01-11-38900 MISCELLANEOUS	2,030.00	25,949.36	28,000.00	(2,050.64)	92.7
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	5,111.30	47,193.65	67,200.00	(20,006.35)	70.2

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	5,465.72	.00	5,465.72	.0
01-11-39300 INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00	.0
01-11-39900 INTERFUND TRANSFER	.00	.00	.00	.00	.0
01-11-39910 TRANSFER FROM ELECTRIC	105,745.88	1,057,458.80	1,269,055.00	(211,596.20)	83.3
01-11-39920 TRANSFER FROM WATER	6,389.75	63,897.50	76,677.00	(12,779.50)	83.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,429.67	104,296.70	125,156.00	(20,859.30)	83.3
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39950 SOLID WASTE TRANSFER	28,750.00	287,500.00	345,000.00	(57,500.00)	83.3

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	151,315.30	1,518,618.72	1,815,888.00	(297,269.28)	83.6
TOTAL FUND REVENUE	574,235.96	6,828,749.48	7,510,978.00	(682,228.52)	90.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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GENERAL GOVERNMENT

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,120.36	44,679.77	52,500.00 (	7,820.23)	85.1
01-12-43100-000 SALARIES	.00	.00	.00	.00	.0
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	200.00 (	200.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00 (	200.00)	.0
01-12-56100-000 DUES	.00	1,755.00	2,500.00 (	745.00)	70.2
01-12-56200-000 TRAVEL EXPENSES	.00	2,569.62	9,000.00 (	6,430.38)	28.6
01-12-56500-000 PUBLICATIONS	.00	.00	200.00 (	200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	1,799.90	3,000.00 (	1,200.10)	60.0
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	.00	394.24	500.00 (	105.76)	78.9
01-12-83000-000 EQUIPMENT	.00	.00	3,000.00 (	3,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	859.75	1,183.75	.00	1,183.75	.0
01-12-91200-000 RECRUITMENT	92.64	934.25	.00	934.25	.0
TOTAL MAYOR/CITY COUNCIL	5,072.75	53,316.53	71,100.00 (	17,783.47)	75.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	7,578.81	80,270.48	105,771.00 (	25,500.52)	75.9
01-13-42100-000 SALARIES (FULL-TIME)	.00	672.12	.00	672.12	.0
01-13-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-13-42400-000 VACATION	359.59	6,331.34	.00	6,331.34	.0
01-13-42500-000 SICK	44.01	625.45	.00	625.45	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	1,661.60	15,363.26	17,848.00 (	2,484.74)	86.1
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00 (	500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	400.00	8,500.00 (	8,100.00)	4.7
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	753.00	.00	753.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	.00	3,529.38	7,075.00 (	3,545.62)	49.9
01-13-55300-000 PUBLISHING	37.50	1,260.88	1,250.00	10.88	100.9
01-13-55400-000 PRINTING	.00	591.53	600.00 (	8.47)	98.6
01-13-56100-000 DUES	.00	411.00	600.00 (	189.00)	68.5
01-13-56200-000 TRAVEL EXPENSES	234.15	861.70	3,500.00 (	2,638.30)	24.6
01-13-56300-000 TRAINING	.00	45.00	700.00 (	655.00)	6.4
01-13-56400-000 TUITION	.00	.00	.00	.00	.0
01-13-56500-000 PUBLICATIONS	.00	30.00	500.00 (	470.00)	6.0
01-13-56600-000 CONFERENCE	.00	120.00	1,200.00 (	1,080.00)	10.0
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	49.37	1,043.76	1,500.00 (	456.24)	69.6
01-13-65200-000 SAFETY PROGRAM FEES	.00	.00	.00	.00	.0
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00 (	300.00)	.0
01-13-83000-000 EQUIPMENT	.00	976.19	3,000.00 (	2,023.81)	32.5
01-13-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-91800-000 SAFETY PROGRAM SUPPLIES	.00	.00	.00	.00	.0
01-13-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	416.00	4,771.57	5,400.00 (	628.43)	88.4
TOTAL CITY CLERK	10,381.03	120,556.66	160,744.00 (	40,187.34)	75.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,601.60	26,647.09	34,485.00 (	7,837.91)	77.3
01-17-42200-000 SALARIES-PART-TIME	806.34	8,738.57	10,920.00 (	2,181.43)	80.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	64.46	378.05	500.00 (	121.95)	75.6
01-17-42400-000 VACATION	17.66	1,799.48	.00	1,799.48	.0
01-17-42500-000 SICK	.00	.00	.00	.00	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,099.04	10,107.92	11,827.00 (	1,719.08)	85.5
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	8,311.97	15,000.00 (	6,688.03)	55.4
01-17-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	.00	.00	.0
01-17-52900-000 MAINTENANCE (OTHER)	485.59	1,966.57	2,500.00 (	533.43)	78.7
01-17-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-17-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-17-53700-000 NETWORK ADMINISTRATION	17,123.75	171,237.50	205,485.00 (	34,247.50)	83.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	20,958.70	22,500.00 (	1,541.30)	93.2
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	326.52	3,280.31	4,000.00 (	719.69)	82.0
01-17-55300-000 PUBLISHING	.00	.00	400.00 (	400.00)	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-17-57100-000 UTILITIES	3,156.25	43,826.49	60,000.00 (	16,173.51)	73.0
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.00	400.00	500.00 (	100.00)	80.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	44.64	25,886.52	26,000.00 (	113.48)	99.6
01-17-59500-000 PROPERTY TAX	.00	1,639.84	4,000.00 (	2,360.16)	41.0
01-17-61000-000 MAINTENANCE SUPPLIES	.00	215.72	.00	215.72	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	750.10	3,000.00 (	2,249.90)	25.0
01-17-61200-000 MAINTENANCE (EQUIPMENT)	10.23	199.63	500.00 (	300.37)	39.9
01-17-61300-000 SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	263.96	700.00 (	436.04)	37.7
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	582.98	1,683.02	4,000.00 (	2,316.98)	42.1
01-17-65400-000 GENERAL SUPPLIES	476.88	4,364.44	5,000.00 (	635.56)	87.3
01-17-71000-000 PRINCIPAL PAYMENT - JACK DAME	.00	.00	.00	.00	.0
01-17-72000-000 INTEREST EXPENSE	.00	.00	.00	.00	.0
01-17-72020-000 INTEREST PAYMENT - LEAD TRACK	.00	.00	.00	.00	.0
01-17-81000-000 LAND	.00	.00	.00	.00	.0
01-17-82000-000 BUILDING	.00	22,326.29	22,850.00 (	523.71)	97.7
01-17-83000-000 EQUIPMENT	.00	994.16	17,500.00 (	16,505.84)	5.7
01-17-89000-000 OTHER IMPROVEMENTS	.00	10,255.60	25,000.00 (	14,744.40)	41.0
01-17-91100-000 COMMUNITY RELATIONS	10,000.00	10,434.32	20,000.00 (	9,565.68)	52.2
01-17-92000-000 CONTINGENCY	.00	.00	67,000.00 (	67,000.00)	.0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	947.11	1,000.00 (	52.89)	94.7
01-17-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	9,500.00	95,000.00	114,000.00 (	19,000.00)	83.3
01-17-99920-000 TRANSFER-AIRPORT FUND	.00	.00	.00	.00	.0
01-17-99936-000 TRANSFER CAPITAL FUND	.00	.00	.00	.00	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	15,935.42	159,354.20	191,225.00 (	31,870.80)	83.3
TOTAL MUNICIPAL BUILDING	62,271.36	631,967.56	869,892.00 (	237,924.44)	72.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-18-42400-000 SALARIES-VACATION	.00	.00	.00	.00	.0
01-18-45100-000 HEALTH INSURANCE	.00	.00	.00	.00	.0
01-18-53300-000 LEGAL EXPENSE	5,275.00	54,505.49	72,600.00	(18,094.51)	75.1
01-18-53310-000 DEVELOPER LEGAL EXPENSE	5,175.00	44,154.94	6,000.00	38,154.94	735.9
01-18-54900-000 OTHER PROFESSIONAL SERVICES	.00	350.00	1,200.00	(850.00)	29.2
01-18-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-18-55400-000 PRINTING	.00	.00	.00	.00	.0
01-18-56100-000 DUES	.00	66.00	100.00	(34.00)	66.0
01-18-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-18-56300-000 TRAINING	.00	.00	.00	.00	.0
01-18-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	100.00	(100.00)	.0
01-18-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-18-65100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
01-18-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
 TOTAL CITY ATTORNEY	 10,450.00	 99,076.43	 80,000.00	 19,076.43	 123.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-42100-000 SALARIES (FULL-TIME)	18,188.31	120,560.59	121,187.00 (	626.41)	99.5
01-19-42200-000 SALARIES-TEMPORARY	.00	.00	.00	.00	.0
01-19-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-19-42400-000 VACATION	186.79	7,351.27	.00	7,351.27	.0
01-19-42500-000 SICK PAY	217.92	435.84	.00	435.84	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	1,877.66	15,579.32	17,848.00 (	2,268.68)	87.3
01-19-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-19-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-19-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-19-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-19-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-19-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-19-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-19-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-19-55200-000 TELEPHONE	85.44	726.59	1,500.00 (	773.41)	48.4
01-19-55300-000 PUBLISHING	.00	.00	.00	.00	.0
01-19-55400-000 PRINTING	.00	.00	.00	.00	.0
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.0
01-19-56100-000 DUES	.00	907.49	1,000.00 (	92.51)	90.8
01-19-56200-000 TRAVEL EXPENSES	.00	190.33	1,500.00 (	1,309.67)	12.7
01-19-56400-000 TUITION	.00	305.00	700.00 (	395.00)	43.6
01-19-56500-000 PUBLICATIONS	398.48	644.74	500.00	144.74	129.0
01-19-56600-000 CONFERENCE EXPENSES	.00	204.00	1,000.00 (	796.00)	20.4
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	142.15	755.72	1,000.00 (	244.28)	75.6
01-19-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-19-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-19-83000-000 EQUIPMENT	.00	519.99	1,000.00 (	480.01)	52.0
01-19-91100-000 COMMUNITY RELATIONS	.00	929.75	2,000.00 (	1,070.25)	46.5
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	21,096.75	149,110.63	149,235.00 (	124.37)	99.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT		109,271.89	1,054,027.81	1,330,971.00	(276,943.19)	79.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>PUBLIC SAFETY</u>					

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	109,959.74	1,132,466.97	1,458,754.00	(326,287.03)	77.6
01-21-42200-000 SALARIES - PART-TIME	2,096.16	17,059.20	21,630.00	(4,570.80)	78.9
01-21-42300-000 SALARIES - OVERTIME	(694.99)	71,444.07	110,000.00	(38,555.93)	65.0
01-21-42400-000 SALARIES - VACATION PAY	2,755.92	87,007.36	100,000.00	(12,992.64)	87.0
01-21-42500-000 SALARIES - SICK PAY	1,995.71	28,720.54	16,000.00	12,720.54	179.5
01-21-42600-000 SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-21-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-21-42800-000 OIC - ON-CALL FTO	952.03	12,491.64	18,000.00	(5,508.36)	69.4
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	84,593.43	.00	84,593.43	.0
01-21-45100-000 HEALTH INSURANCE	23,176.38	210,627.88	247,423.00	(36,795.12)	85.1
01-21-47100-000 UNIFORM ALLOWANCE	713.35	11,708.34	18,750.00	(7,041.66)	62.4
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,242.48	16,172.84	22,000.00	(5,827.16)	73.5
01-21-51300-000 MAINTENANCE - VEHICLE	2,227.56	19,901.11	23,000.00	(3,098.89)	86.5
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	347.50	633.50	1,400.00	(766.50)	45.3
01-21-53700-000 DATA PROCESSING SERVICES	.00	18,884.39	20,000.00	(1,115.61)	94.4
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	1,165.00	2,000.00	(835.00)	58.3
01-21-55100-000 POSTAGE	7.68	445.89	1,000.00	(554.11)	44.6
01-21-55200-000 TELEPHONE	1,098.85	12,205.08	20,000.00	(7,794.92)	61.0
01-21-55300-000 PUBLISHING	.00	138.00	2,000.00	(1,862.00)	6.9
01-21-55400-000 PRINTING	.00	917.60	2,500.00	(1,582.40)	36.7
01-21-56100-000 DUES	551.50	1,655.40	2,400.00	(744.60)	69.0
01-21-56200-000 TRAVEL EXPENSES	6.88	869.61	2,000.00	(1,130.39)	43.5
01-21-56300-000 TRAINING	.00	2,817.80	18,000.00	(15,182.20)	15.7
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	.00	.00	.0
01-21-56500-000 PUBLICATIONS	.00	(47.05)	700.00	(747.05)	(6.7)
01-21-57100-000 UTILITIES	105.79	987.23	.00	987.23	.0
01-21-57800-000 ANIMAL CONTROL	280.00	5,545.17	7,000.00	(1,454.83)	79.2
01-21-57900-000 OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
01-21-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-21-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-21-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	.00	.00	.00	.0
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	245.36	500.00	(254.64)	49.1
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	583.41	1,885.45	3,000.00	(1,114.55)	62.9
01-21-65100-000 OFFICE SUPPLIES	776.92	6,888.09	8,500.00	(1,611.91)	81.0
01-21-65200-000 OPERATING SUPPLIES	2,760.01	8,642.51	10,000.00	(1,357.49)	86.4
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,370.44	43,497.93	53,000.00	(9,502.07)	82.1
01-21-65800-000 PRISONER SUPPLIES	101.90	221.51	1,000.00	(778.49)	22.2
01-21-65900-000 DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000 K9 SUPPLIES	.00	.00	300.00	(300.00)	.0
01-21-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	7,241.84	15,000.00	(7,758.16)	48.3
01-21-83500-000 CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	(662.00)	68,947.48	70,000.00	(1,052.52)	98.5
01-21-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-21-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-21-91700-000 INVESTIGATIONS	134.00	984.66	2,500.00	(1,515.34)	39.4
01-21-91710-000 DRUG INVESTIGATIONS	.00	.00	.00	.00	.0
01-21-92400-000 DUI	.00	.00	.00	.00	.0
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	.00	.00	.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL POLICE DEPARTMENT		155,887.22	1,876,965.83	2,278,357.00	(401,391.17)	82.4
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	53,157.77	651,989.95	794,573.00 (	142,583.05)	82.1
01-22-42200-000 SALARIES - PART-TIME	4,950.57	52,001.08	42,000.00	10,001.08	123.8
01-22-42300-000 SALARY EXPENSE - OVERTIME	12,543.92	90,652.18	101,225.00 (	10,572.82)	89.6
01-22-42400-000 SALARIES - VACATION PAY	2,659.13	46,776.37	.00	46,776.37	.0
01-22-42500-000 SALARIES - SICK PAY	4,077.39	14,727.97	.00	14,727.97	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	125,305.64	.00	125,305.64	.0
01-22-45100-000 HEALTH INSURANCE	13,213.56	121,671.80	143,634.00 (	21,962.20)	84.7
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	1,144.43	10,055.37	9,800.00	255.37	102.6
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	282.00	7,554.41	8,000.00 (	445.59)	94.4
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	976.25	6,411.93	6,000.00	411.93	106.9
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	335.81	3,746.08	8,000.00 (	4,253.92)	46.8
01-22-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-22-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-22-53400-000 MEDICAL SERVICES	240.00	1,055.00	1,500.00 (	445.00)	70.3
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	4,046.24	30,387.39	38,000.00 (	7,612.61)	80.0
01-22-55100-000 POSTAGE	.00	110.07	200.00 (	89.93)	55.0
01-22-55200-000 TELEPHONE	567.57	5,866.77	7,000.00 (	1,133.23)	83.8
01-22-55400-000 PRINTING	.00	15.95	500.00 (	484.05)	3.2
01-22-56100-000 DUES	25.00	995.00	1,000.00 (	5.00)	99.5
01-22-56200-000 TRAVEL EXPENSES	522.60	3,356.11	2,500.00	856.11	134.2
01-22-56300-000 TRAINING	1,600.00	7,512.73	7,500.00	12.73	100.2
01-22-56400-000 TUITION REIMBURSEMENT	440.00	2,282.89	2,500.00 (	217.11)	91.3
01-22-56500-000 PUBLICATIONS	229.00	775.00	1,500.00 (	725.00)	51.7
01-22-57100-000 UTILITIES	2,071.74	22,160.04	33,000.00 (	10,839.96)	67.2
01-22-59200-000 GENERAL INSURANCE	.00	669.54	1,000.00 (	330.46)	67.0
01-22-59400-000 LEASE OR RENTALS	.00	.00	100.00 (	100.00)	.0
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	204.93	2,568.73	3,000.00 (	431.27)	85.6
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	625.32	4,516.18	5,000.00 (	483.82)	90.3
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	68.10	3,328.62	4,000.00 (	671.38)	83.2
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	222.31	1,838.73	2,500.00 (	661.27)	73.6
01-22-65200-000 OPERATING SUPPLIES	289.30	10,174.92	9,800.00	374.92	103.8
01-22-65400-000 JANITORIAL SUPPLIES	56.92	1,540.75	2,500.00 (	959.25)	61.6
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,769.70	11,545.92	11,000.00	545.92	105.0
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	12,442.49	11,000.00	1,442.49	113.1
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	3,595.52	3,750.00 (	154.48)	95.9
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-22-92500-000 FOREIGN FIRE INSURANCE EXPENSE	.00	.00	.00	.00	.0
TOTAL FIRE DEPARTMENT	106,319.56	1,257,631.13	1,262,082.00 (	4,450.87)	99.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC SAFETY	262,206.78	3,134,596.96	3,540,439.00	(405,842.04)	88.5	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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PUBLIC WORKS

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	44,194.64	468,392.63	617,700.00 (	149,307.37)	75.8
01-41-42200-000 SALARIES (PART-TIME)	.00	10,027.51	12,000.00 (	1,972.49)	83.6
01-41-42300-000 SALARY EXPENSE-OVERTIME	5,705.79	40,330.74	56,000.00 (	15,669.26)	72.0
01-41-42400-000 VACATION	6,910.11	55,424.42	.00	55,424.42	.0
01-41-42500-000 SICK	360.32	4,787.09	.00	4,787.09	.0
01-41-42600-000 SALARIES-PAGER PAY	2,208.00	15,373.00	18,600.00 (	3,227.00)	82.7
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	11,232.54	102,152.45	118,483.00 (	16,330.55)	86.2
01-41-47100-000 UNIFORM ALLOWANCE	106.50	578.65	1,000.00 (	421.35)	57.9
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	.00	1,009.94	2,000.00 (	990.06)	50.5
01-41-51100-000 MAINTENANCE (BUILDING)	416.00	1,407.59	2,500.00 (	1,092.41)	56.3
01-41-51200-000 MAINTENANCE (EQUIPMENT)	1,284.60	8,652.84	16,500.00 (	7,847.16)	52.4
01-41-51300-000 MAINT.SERVICE-VEHICLE	690.25	10,629.32	15,000.00 (	4,370.68)	70.9
01-41-51400-000 MAINTENANCE STREET	969.00	15,507.48	25,000.00 (	9,492.52)	62.0
01-41-51600-000 MAINTENANCE SNOW REMOVAL	11,563.27	11,563.27	10,000.00	1,563.27	115.6
01-41-52900-000 MAINTENANCE OTHER	.00	2,901.00	5,000.00 (	2,099.00)	58.0
01-41-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000 JANITORIAL SERVICES	229.56	2,381.10	3,000.00 (	618.90)	79.4
01-41-54900-000 OTHER PROFESSIONAL SERVICES	85.00	6,970.29	12,500.00 (	5,529.71)	55.8
01-41-55100-000 POSTAGE	4.40	33.52	300.00 (	266.48)	11.2
01-41-55200-000 TELEPHONE	378.23	3,635.95	4,500.00 (	864.05)	80.8
01-41-55300-000 PUBLISHING	.00	349.51	200.00	149.51	174.8
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	147.60	397.03	1,000.00 (	602.97)	39.7
01-41-56300-000 TRAINING	45.00	139.50	2,000.00 (	1,860.50)	7.0
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	1,314.65	9,889.92	18,000.00 (	8,110.08)	54.9
01-41-57200-000 STREET LIGHTING	12,543.54	116,354.12	148,000.00 (	31,645.88)	78.6
01-41-57800-000 ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00 (	3,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	613.86	1,576.80	3,000.00 (	1,423.20)	52.6
01-41-61200-000 MAINTENANCE (EQUIPMENT)	503.94	8,865.36	16,000.00 (	7,134.64)	55.4
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	16,475.58	42,928.20	35,000.00	7,928.20	122.7
01-41-61400-000 SUPPLIES STREETS	1,871.82	45,564.79	50,000.00 (	4,435.21)	91.1
01-41-61600-000 SUPPLIES SNOW REMOVAL	9,947.49	83,631.21	90,000.00 (	6,368.79)	92.9
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	550.86	6,410.62	15,000.00 (	8,589.38)	42.7
01-41-62900-000 SUPPLIES OTHER	331.40	5,765.71	10,000.00 (	4,234.29)	57.7
01-41-65100-000 OFFICE SUPPLIES	.00	583.86	1,500.00 (	916.14)	38.9
01-41-65200-000 OPERATING SUPPLIES	230.47	3,939.18	8,000.00 (	4,060.82)	49.2
01-41-65300-000 SMALL TOOLS	679.04	1,576.35	2,500.00 (	923.65)	63.1
01-41-65400-000 JANITORIAL SUPPLIES	10.71	747.37	1,000.00 (	252.63)	74.7
01-41-65500-000 GASOLINE/OIL	8,332.49	56,078.37	53,000.00	3,078.37	105.8
01-41-66100-000 SAFETY SUPPLIES	138.81	2,358.59	3,500.00 (	1,141.41)	67.4
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	91,340.70	95,500.00 (	4,159.30)	95.6
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	30,075.00	101,201.00	110,000.00 (	8,799.00)	92.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-41-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	250.00	500.00 (	250.00)	50.0
TOTAL STREET DIVISION	170,150.47	1,341,706.98	1,586,783.00 (	245,076.02)	84.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,302.58	43,894.84	57,200.00 (	13,305.16)	76.7
01-46-42200-000 SALARIES (PART-TIME)	.00	5,536.57	8,000.00 (	2,463.43)	69.2
01-46-42300-000 SALARY EXPENSE-OVERTIME	527.03	4,652.49	6,200.00 (	1,547.51)	75.0
01-46-42400-000 VACATION	94.22	4,164.64	.00	4,164.64	.0
01-46-42500-000 SICK PAY	.00	219.84	.00	219.84	.0
01-46-42600-000 PAGER	.00	.00	500.00 (	500.00)	.0
01-46-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-46-45100-000 HEALTH INSURANCE	1,099.04	10,107.92	11,827.00 (	1,719.08)	85.5
01-46-47100-000 UNIFORM ALLOWANCE	20.00	241.06	300.00 (	58.94)	80.4
01-46-47300-000 CLOTHING ACQUISITION	.00	22.98	200.00 (	177.02)	11.5
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	500.00 (	500.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,000.00 (	1,000.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	24.20	1,000.00 (	975.80)	2.4
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	170.00	1,996.75	2,000.00 (	3.25)	99.8
01-46-55200-000 TELEPHONE	46.47	464.16	1,100.00 (	635.84)	42.2
01-46-56100-000 DUES	.00	.00	.00	.00	.0
01-46-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-46-56300-000 TRAINING	.00	40.00	.00	40.00	.0
01-46-57100-000 UTILITIES	215.24	1,665.75	2,200.00 (	534.25)	75.7
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	300.00 (	300.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	78.44	1,200.00 (	1,121.56)	6.5
01-46-61300-000 SUPPLIES (VEHICLE)	52.73	468.82	500.00 (	31.18)	93.8
01-46-61400-000 SUPPLIES ROAD	.00	.00	1,000.00 (	1,000.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	747.09	1,500.00 (	752.91)	49.8
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	151.76	569.86	1,500.00 (	930.14)	38.0
01-46-65300-000 SMALL TOOLS	.00	5.66	1,500.00 (	1,494.34)	.4
01-46-65400-000 JANITORIAL SUPPLIES	.00	11.55	150.00 (	138.45)	7.7
01-46-65500-000 GASOLINE/OIL	454.67	3,323.32	5,000.00 (	1,676.68)	66.5
01-46-66100-000 SAFETY SUPPLIES	.00	380.31	300.00	80.31	126.8
01-46-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-46-83000-000 EQUIPMENT	.00	8,060.91	8,800.00 (	739.09)	91.6
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00 (	200.00)	.0
TOTAL CEMETERY	7,133.74	86,677.16	113,977.00 (	27,299.84)	76.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	10,498.65	109,559.79	174,525.00 (	64,965.21)	62.8
01-48-42200-000 SALARIES-PART-TIME	.00	9,019.28	9,216.00 (	196.72)	97.9
01-48-42400-000 VACATION	.00	6,731.03	.00	6,731.03	.0
01-48-42500-000 SICK	218.16	2,317.95	.00	2,317.95	.0
01-48-45100-000 HEALTH INSURANCE	2,198.08	20,215.84	29,568.00 (	9,352.16)	68.4
01-48-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-48-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	294.28	1,000.00 (	705.72)	29.4
01-48-51200-000 MAINTENANCE (EQUIPMENT)	72.49	72.49	1,500.00 (	1,427.51)	4.8
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	2,826.31	1,300.00	1,526.31	217.4
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	2,721.25	90,614.15	78,000.00	12,614.15	116.2
01-48-54900-000 OTHER PROFESSIONAL SERVICES	160.47	2,383.41	3,600.00 (	1,216.59)	66.2
01-48-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-48-55200-000 TELEPHONE	147.51	1,804.94	2,100.00 (	295.06)	86.0
01-48-55300-000 PUBLISHING	.00	223.43	150.00	73.43	149.0
01-48-56100-000 DUES	.00	315.00	500.00 (	185.00)	63.0
01-48-56200-000 TRAVEL EXPENSES	.00	119.11	1,600.00 (	1,480.89)	7.4
01-48-56300-000 TRAINING	170.00	255.00	1,000.00 (	745.00)	25.5
01-48-56500-000 PUBLICATIONS	.00	53.00	600.00 (	547.00)	8.8
01-48-57100-000 UTILITIES	392.64	3,151.14	3,500.00 (	348.86)	90.0
01-48-61200-000 SUPPLIES (EQUIPMENT)	783.94	1,958.32	2,800.00 (	841.68)	69.9
01-48-65100-000 OFFICE SUPPLIES	128.18	600.47	1,300.00 (	699.53)	46.2
01-48-65300-000 SMALL TOOLS	179.03	910.53	700.00	210.53	130.1
01-48-65400-000 JANITORIAL SUPPLIES	.00	294.46	400.00 (	105.54)	73.6
01-48-65500-000 GASOLINE & OIL	218.01	2,254.48	2,200.00	54.48	102.5
01-48-67000-000 PRINT MATERIALS	3.00	3.00	150.00 (	147.00)	2.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	2,660.09	7,100.00 (	4,439.91)	37.5
01-48-82000-000 BUILDING	.00	200.24	1,800.00 (	1,599.76)	11.1
01-48-83000-000 EQUIPMENT	832.74	2,327.46	3,460.00 (	1,132.54)	67.3
01-48-84000-000 VEHICLES	.00	.00	24,000.00 (	24,000.00)	.0
01-48-87000-000 FURNITURE	.00	819.90	800.00	19.90	102.5
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	.00	.00	.0
TOTAL ENGINEERING	18,724.15	261,985.10	352,869.00 (	90,883.90)	74.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS		196,008.36	1,690,369.24	2,053,629.00	(363,259.76)	82.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	16,062.19	167,290.78	221,879.00 (	54,588.22)	75.4
01-44-42200-000 SALARIES (PART-TIME)	1,095.10	13,474.02	16,974.00 (	3,499.98)	79.4
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	610.26	12,818.82	.00	12,818.82	.0
01-44-42500-000 SICK	256.05	2,722.86	.00	2,722.86	.0
01-44-42600-000 SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-44-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-44-45100-000 HEALTH INSURANCE	3,323.30	30,781.82	36,398.00 (	5,616.18)	84.6
01-44-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-44-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-44-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-44-51100-000 MAINTENANCE (BUILDING)	.00	.00	.00	.00	.0
01-44-51200-000 MAINTENANCE (EQUIPMENT)	8.00	14.00	500.00 (	486.00)	2.8
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	69.81	1,000.00 (	930.19)	7.0
01-44-52900-000 NUISANCE ABATEMENT	.00	1,697.00	1,000.00	697.00	169.7
01-44-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-44-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-44-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	.00	.00	.00	.0
01-44-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,593.75	10,000.00 (	7,406.25)	25.9
01-44-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-44-55200-000 TELEPHONE	132.31	1,168.38	2,000.00 (	831.62)	58.4
01-44-55300-000 PUBLISHING	261.02	2,522.49	2,000.00	522.49	126.1
01-44-55400-000 PRINTING	.00	1,046.44	1,000.00	46.44	104.6
01-44-56100-000 DUES	250.00	743.00	1,100.00 (	357.00)	67.6
01-44-56200-000 TRAVEL EXPENSES	.00	.00	500.00 (	500.00)	.0
01-44-56300-000 TRAINING	.00	.00	1,200.00 (	1,200.00)	.0
01-44-56500-000 PUBLICATIONS	.00	282.50	1,000.00 (	717.50)	28.3
01-44-56600-000 CONFERENCE EXPENSES	.00	250.00	750.00 (	500.00)	33.3
01-44-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-44-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-44-61200-000 SUPPLIES EQUIPMENT	17.97	215.45	400.00 (	184.55)	53.9
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	23.44	1,682.51	1,500.00	182.51	112.2
01-44-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-44-65300-000 SMALL TOOLS	.00	.00	.00	.00	.0
01-44-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	202.77	1,413.63	2,000.00 (	586.37)	70.7
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-44-82000-000 BUILDING	.00	.00	.00	.00	.0
01-44-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	298.10	600.00 (	301.90)	49.7
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
01-44-87000-000 FURNITURE	.00	.00	500.00 (	500.00)	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-44-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
 TOTAL COMMUNITY DEVELOPMENT	 22,242.41	 241,085.36	 302,301.00 (	61,215.64)	 79.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-61-41100-000 SALARIES (FULL-TIME)	9,428.74	92,666.63	121,758.00 (	29,091.37)	76.1
01-61-42100-000 SALARIES (FULL-TIME)	3,461.30	39,489.74	46,342.00 (	6,852.26)	85.2
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	130.50	10,164.72	.00	10,164.72	.0
01-61-42500-000 SICK	165.86	1,151.16	.00	1,151.16	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	2,759.64	24,566.66	23,856.00	710.66	103.0
01-61-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-61-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-61-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	616.01	3,368.72	3,500.00 (	131.28)	96.3
01-61-55100-000 POSTAGE	.00	28.83	75.00 (	46.17)	38.4
01-61-55200-000 TELEPHONE	192.87	2,143.90	3,000.00 (	856.10)	71.5
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	.00	500.00 (	500.00)	.0
01-61-56200-000 TRAVEL EXPENSES	475.92	1,834.14	3,000.00 (	1,165.86)	61.1
01-61-56300-000 TRAINING	.00	606.58	1,000.00 (	393.42)	60.7
01-61-56500-000 PUBLICATIONS	.00 (	13.74)	250.00 (	263.74 ) (	5.5)
01-61-56600-000 CONFERENCE	.00	.00	1,000.00 (	1,000.00)	.0
01-61-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-61-57900-000 OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
01-61-65100-000 OFFICE SUPPLIES	9.25	1,145.20	1,500.00 (	354.80)	76.4
01-61-65200-000 OPERATING SUPPLIES	.00	395.14	500.00 (	104.86)	79.0
01-61-83000-000 EQUIPMENT	1,331.04	5,584.27	7,500.00 (	1,915.73)	74.5
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	40.00	406.27	750.00 (	343.73)	54.2
TOTAL ECONOMIC DEVELOPMENT	18,611.13	183,538.22	214,531.00 (	30,992.78)	85.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2011

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	40,853.54	424,623.58	516,832.00	(92,208.42)	82.2
TOTAL FUND EXPENDITURES	608,340.57	6,303,617.59	7,441,871.00	(1,138,253.41)	84.7
NET REVENUE OVER EXPENDITURES	(34,104.61)	525,131.89	69,107.00	456,024.89	759.9

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 10 Months Ending February 28, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	0	32,275	32,035	240	100.75
Insurance	0	156,989	162,443	5,454 -	96.64
Illinois Municipal Retirement	2	173,223	171,264	1,959	101.14
Social Security	6	168,332	167,240	1,092	100.65
Ambulance	9,617	96,823	123,500	26,677 -	78.40
Economic Development	0	0	0	0	.00
Motor Fuel Tax	21,982	247,476	356,200	108,724 -	69.48
Utility Tax	32,359	298,746	337,000	38,254 -	88.65
Travel and Tourism	8,946	136,945	185,200	48,255 -	73.94
Sales Tax	69,450	699,949	893,000	193,051 -	78.38
TIF	327	2,941,271	0	2,941,271	.00
Capital Improvement	65,696	1,244,689	7,086,665	5,841,976 -	17.56
Stormwater Management	59	25,814	72,300	46,486 -	35.70
Technology Park	130,659 -	130,462 -	109,900	240,362 -(	118.71)
Debt Service	0	0	0	0	.00
Solid Waste	23,283	647,590	900,250	252,660 -	71.93
Technology Center	40,608	406,355	486,760	80,405 -	83.48
Airport	9,093	217,656	739,066	521,410 -	29.45
Railroad	24,540	248,019	283,800	35,781 -	87.39
Health Insurance	108,308	971,925	1,270,500	298,575 -	76.50
Administrative Services	42,504	425,036	510,043	85,007 -	83.33
Total Revenues	326,121	9,008,653	13,887,166	4,878,513 -	64.87

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 10 Months Ending February 28, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	0	30,212	29,500	712	102.41
Insurance	12,165	130,410	221,000	90,590 -	59.01
Illinois Municipal Retirement	18,299	165,655	176,000	10,345 -	94.12
Social Security	15,057	154,557	180,000	25,443 -	85.86
Ambulance	400	239,902	250,000	10,098 -	95.96
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	260,044	628,000	367,956 -	41.41
Utility Tax	0	204,673	620,000	415,327 -	33.01
Travel and Tourism	346	117,312	164,800	47,488 -	71.18
Sales Tax	0	659,076	2,326,000	1,666,924 -	28.34
TIF	0	1,258,286	0	1,258,286	.00
Capital Improvement	34,979	1,795,985	7,602,653	5,806,668 -	23.62
Stormwater Management	0	193,780	506,000	312,220 -	38.30
Technology Park	9,500	29,643	30,000	357 -	98.81
Debt Service	0	0	0	0	.00
Solid Waste	83,209	802,113	770,200	31,913	104.14
Technology Center	30,848	319,701	360,759	41,058 -	88.62
Airport	10,813	387,344	956,692	569,348 -	40.49
Railroad	69,272	93,070	401,000	307,930 -	23.21
Health Insurance	94,975	1,271,460	1,270,000	1,460	100.11
Administrative Services	36,012	395,123	510,043	114,920 -	77.47
Total Expenses	415,874	8,508,345	17,002,647	8,494,302 -	50.04
Revenue Over Expenses	89,753 -	500,307	3,115,481 -	3,615,788	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND
February 28, 2011 and 2010

	February 28, 2011	February 28, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	14,776,312	14,356,366
Less: Accumulated Depreciation	(4,640,466)	(4,261,653)
Net Plant in Service	10,135,846	10,094,713
CURRENT ASSETS		
Cash & Investments	597,488	289,542
Customer Accounts Receivable	189,632	183,014
Other Accounts Receivable	47,998	48,439
Inventory	15,525	27,903
Prepaid Expenses	5,500	13,906
Total Current Assets	856,144	562,804
OTHER DEBITS		
Unamortized Loss		(426)
Total Other Debits		(426)
TOTAL ASSETS	10,991,989	10,657,092
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	7,811,755	7,358,352
Contribution in Aid of Construction (Net)	183,688	185,762
Total Equity	7,995,443	7,544,114
LIABILITIES		
Current Liabilities:		
Accounts Payable	24,389	29,660
Accrued Liabilities	34,257	29,492
Total Current Liabilities	58,646	59,153
Non-Current Liabilities:		
Note Payable - Associated Company	2,937,900	3,053,825
Other Non-Current Liabilities		
Total Non-Current Liabilities	2,937,900	3,053,825
Total Liabilities	2,996,546	3,112,978
TOTAL LIABILITIES AND EQUITY	10,991,989	10,657,092

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 10 Months Ending February 28, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Residential Sales	618,887	612,333	6,555	101.1
Commercial Sales	426,745	414,454	12,291	103.0
Industrial Sales	471,241	472,833	(1,592)	99.7
Interdepartmental Sales	12,739	11,970	769	106.4
Other Operating Revenues	78,910	58,598	20,313	134.7
	1,608,523	1,570,188	38,335	102.4
OPERATING EXPENSES				
Source of Supply - Operations	191,554	212,633	(21,079)	90.1
Source of Supply - Maintenance	19,818	19,583	235	101.2
Water Treatment - Operations	108,792	98,458	10,334	110.5
Water Treatment - Maintenance	6,012	6,049	(37)	99.4
Distribution - Operations	70,081	61,814	8,268	113.4
Distribution - Maintenance	205,425	234,506	(29,081)	87.6
Customer Accounts	88,670	80,604	8,066	110.0
Administrative and General	109,959	84,885	25,074	129.5
Depreciation	280,037	258,985	21,053	108.1
Indirect Transfers to Municipality				.0
	1,080,348	1,057,516	22,832	102.2
Operating Income (Loss)	528,175	512,672	15,503	103.0
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	760	6,985	(6,225)	10.9
Investment Income	1,076	2,382	(1,306)	45.2
Merchandising, Jobbing & Contract Income	1,511	3,548	(2,037)	42.6
Merchandising, Jobbing & Contract Expense	(672)	(756)	84	(88.9)
Interest Expense	(20,519)	(51,812)	31,292	(39.6)
	(17,845)	(39,653)	21,808	(45.0)
Net Income Before Amortizations	510,330	473,019	37,312	107.9
Amortization of Contributions in Aid of Construction				.0
Net Income	510,330	473,019	37,312	107.9
Operating Transfers In (Out)	(63,898)	(59,354)	(4,543)	(107.7)
Increase (Decrease) in Retained Earnings	446,433	413,664	32,769	107.9
RETAINED EARNINGS – Beginning of Period	7,365,322	6,944,688	420,635	106.1
RETAINED EARNINGS – END OF PERIOD	7,811,755	7,358,352	453,403	106.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
February 28, 2011 and 2010

	February 28, 2011	February 28, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	33,190,700	33,006,545
Less: Accumulated Depreciation	(16,684,850)	(15,810,039)
Net Plant in Service	16,505,850	17,196,506
CURRENT ASSETS		
Cash & Investments	485,885	142,153
Customer Accounts Receivable	804,352	830,908
Other Accounts Receivable	73,866	67,778
Inventory	3,480	3,728
Prepaid Expenses	10,994	22,324
Total Current Assets	1,378,578	1,066,891
RESTRICTED FUNDS	3,227,210	3,148,641
NON-CURRENT ASSETS		
Unamortized Loss	123,915	159,850
Note Receivable - Associated Company	3,053,825	3,053,825
Total Non-Current Assets	3,177,740	3,213,675
TOTAL ASSETS	24,289,378	24,625,715
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,654,081	12,185,984
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,622,846	19,154,749
LIABILITIES		
Current Liabilities:		
Accounts Payable	112,373	101,680
Accrued Liabilities	30,381	29,704
Total Current Liabilities	142,755	131,384
Non-Current Liabilities:		
Bonds Payable	4,504,162	5,313,771
Unamortized Premium on Long-Term Debt	19,615	25,810
Total Non-Current Liabilities	4,523,777	5,339,581
Total Liabilities	4,666,532	5,470,965
TOTAL LIABILITIES AND EQUITY	24,289,378	24,625,715

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 10 Months Ending February 28, 2011 and 2010

	<u>2011</u>	<u>2010</u>	<u>Variance</u>	<u>%</u>
OPERATING REVENUES				
Residential Sales	869,530	817,762	51,769	106.3
Commercial Sales	711,853	719,242	(7,389)	99.0
Industrial Sales	791,243	788,688	2,556	100.3
Interdepartmental Sales	3,524	4,225	(701)	83.4
Other Operating Revenues	21,682	20,948	733	103.5
Total Operating Revenues	<u>2,397,832</u>	<u>2,350,865</u>	<u>46,967</u>	<u>102.0</u>
OPERATING EXPENSES				
Collection - Operations	74,545	84,440	(9,895)	88.3
Collection - Maintenance	62,757	89,669	(26,912)	70.0
Pumping - Operations	405	1,098	(692)	36.9
Pumping - Maintenance	5,875	6,681	(806)	87.9
Treatment and Disposal - Operations	619,459	645,316	(25,857)	96.0
Treatment and Disposal - Maintenance	148,766	137,543	11,222	108.2
Customer Accounts	99,033	92,500	6,533	107.1
Administrative and General	152,204	152,029	175	100.1
Depreciation	677,509	646,389	31,120	104.8
Total Operating Expenses	<u>1,840,554</u>	<u>1,855,666</u>	<u>(15,112)</u>	<u>99.2</u>
Operating Income (Loss)	<u>557,278</u>	<u>495,199</u>	<u>62,079</u>	<u>112.5</u>
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	12,865	35,226	(22,361)	36.5
Non Utility Income	146,680	13,436	133,244	1,091.7
Merchandising, Jobbing & Contract Income	10,126	9,994	132	101.3
Merchandising, Jobbing & Contract Expense	(2,513)	(3,246)	733	(77.4)
Amortization Expense	(24,380)	(26,808)	2,429	(90.9)
Interest Expense	(117,374)	(96,190)	(21,184)	(122.0)
Total Non-Operating Revenue (Expense)	<u>25,405</u>	<u>(67,588)</u>	<u>92,992</u>	<u>37.6</u>
Net Income Before Amortizations	<u>582,682</u>	<u>427,611</u>	<u>155,071</u>	<u>136.3</u>
Amortization of Contributions in Aid of Construction				.0
Net Income	<u>582,682</u>	<u>427,611</u>	<u>155,071</u>	<u>136.3</u>
Operating Transfers In (Out)	(104,297)	(105,236)	939	(99.1)
Increase (Decrease) in Retained Earnings	<u>478,385</u>	<u>322,376</u>	<u>156,010</u>	<u>148.4</u>
RETAINED EARNINGS – Beginning of Period	<u>12,175,696</u>	<u>11,863,609</u>	<u>312,087</u>	<u>102.6</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>12,654,081</u></u>	<u><u>12,185,984</u></u>	<u><u>468,097</u></u>	<u><u>103.8</u></u>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND February 28, 2011 and 2010

	February 28, 2011	February 28, 2010	
ASSETS			
PLANT IN SERVICE			
Utility Plant in Service	66,207,480	65,955,829	
Less: Accumulated Depreciation	(32,488,229)	(30,890,478)	
Net Plant in Service	33,719,251	35,065,352	
CURRENT ASSETS			
Cash & Investments	6,595,466	3,974,700	
Customer Accounts Receivable	2,873,549	3,751,746	
Other Accounts Receivable		3,977	
Inventory	1,348,345	975,072	
Prepaid Expenses	221,754	274,489	
Total Current Assets	11,039,113	8,979,983	
RESTRICTED ASSETS			
	10,427,383	9,689,900	
NON-CURRENT ASSETS			
Unamortized Loss	239,516	160,043	
Other Deferred Debits	101,134	120,708	
Interdepartmental Loan Receivable	1,462,855	1,549,447	
Total Non-Current Assets	1,803,505	1,830,199	
TOTAL ASSETS			
	56,989,253	55,565,434	
LIABILITIES AND EQUITY			
EQUITY			
Retained Earnings	41,258,569	38,582,105	
Contribution in Aid of Construction (Net)			
Total Equity	41,258,569	38,582,105	
LIABILITIES			
Current Liabilities:			
Accounts Payable	1,648,042	1,868,579	
Accrued Liabilities	208,093	219,266	
Total Current Liabilities	1,856,135	2,087,845	
Non-Current Liabilities:			
Bonds Payable	13,371,805	14,344,324	
Unamortized Discount on Long-Term Debt			
Other Non-Current Liabilities	502,745	551,160	
Total Non-Current Liabilities	13,874,549	14,895,484	
Total Liabilities			
	15,730,684	16,983,329	
TOTAL LIABILITIES AND EQUITY			
	56,989,253	55,565,434	

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 10 Months Ending February 28, 2011 and 2010

	2010	2009	Variance	%
OPERATING REVENUES				
Residential	4,332,123	4,468,569	(136,445)	97.0
Small General Service	3,564,243	4,691,987	(1,127,744)	76.0
Large General Service	12,331,986	13,422,274	(1,090,288)	91.9
Public Street Lighting	114,397	119,332	(4,935)	95.9
Interdepartmental	397,655	457,578	(59,923)	86.9
Forfeited Discounts	74,588	88,428	(13,840)	84.4
Other Operating Revenues	233,078	215,876	17,202	108.0
Total Operating Revenues	21,048,071	23,464,043	(2,415,973)	89.7
OPERATING EXPENSES				
Purchased Power	11,512,334	14,513,698	(3,001,364)	79.3
Generation - Operation	566,684	378,279	188,405	149.8
Generation - Maintenance	355,680	186,464	169,215	190.8
Transmission - Operation	20,934	9,709	11,225	215.6
Distribution - Operation	681,101	606,892	74,209	112.2
Distribution - Maintenance	398,363	387,755	10,609	102.7
Depreciation	1,582,387	1,527,097	55,290	103.6
Taxes Other Than Income Taxes	115,591	110,533	5,058	104.6
Customer Accounts	266,266	252,570	13,696	105.4
Administrative & General	1,299,590	1,227,030	72,560	105.9
Indirect Transfers to Municipality				.0
Total Operating Expenses	16,798,930	19,200,029	(2,401,098)	87.5
Operating Income (Loss)	4,249,141	4,264,015	(14,874)	99.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	28,706	50,957	(22,251)	56.3
Merchandising, Jobbing & Contract Income	5,660	23,108	(17,448)	24.5
Merchandising, Jobbing & Contract Expense	(105,225)	(102,907)	(2,318)	(102.3)
Amortization Expense	(20,855)	(20,855)		(100.0)
Interest Expense	(546,394)	(553,246)	6,851	(98.8)
Non-Operating Revenue (Expense)	8,845	11,115	(2,270)	79.6
Total Non-Operating Revenue (Expense)	(629,264)	(591,828)	(37,436)	(106.3)
Increase (Decrease) in Retained Earnings Before Operating Transfers	3,619,876	3,672,186	(52,310)	98.6
Operating Transfers In (Out)	(1,057,458)	(797,523)	(259,934)	(132.6)
Increase (Decrease) in Retained Earnings	2,562,419	2,874,663	(312,244)	89.1
RETAINED EARNINGS – Beginning of Period	38,696,150	35,707,442	2,988,708	108.4
RETAINED EARNINGS – END OF PERIOD	41,258,569	38,582,105	2,676,464	106.9

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS February 28, 2011 and 2010

	February 28, 2011	February 28, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	2,971,790	3,683,975
Tech Center Building		4,101,816
Less: Accumulated Depreciation	(2,411,757)	(2,921,028)
Net Plant in Service	560,033	4,864,764
LAND		
Land		519,453
Land		519,453
CURRENT ASSETS		
Cash & Investments	(49,068)	243,034
Customer Accounts Receivable	55,896	61,885
Miscellaneous Accounts Receivable	1,587	2,904
Prepaid Expenses		20,625
Inventory	65,826	102,982
Total Current Assets	74,241	431,430
TOTAL ASSETS	634,274	5,815,646
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(270,103)	(728,488)
Revenue over Expenditures	10,247	(408,033)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	93,066	(783,599)
LIABILITIES		
Current Liabilities:		
Accounts Payable	15,720	192,123
Accrued Liabilities	20,186	22,885
Other Liabilities		
Total Current Liabilities	35,906	215,008
Non-Current Liabilities:		
Interdepartmental Loan Payable	505,302	1,549,237
2008 Bonds Payable		4,835,000
Total Non-Current Liabilities	505,302	6,384,237
Total Liabilities	541,208	6,599,245
TOTAL LIABILITIES AND EQUITY	634,274	5,815,646

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 10 Months Ending February 28, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Network Administration Fees	358,949	362,958	(4,008)	98.9
VOIP Services	31,167	23,431	7,736	133.0
Misc Revenues	15,881	3,869	12,012	410.5
Network and Hardware Support	7,268	7,283	(15)	99.8
Data Services	66,586	18,748	47,838	355.2
Fiber Internet Access	108,081	112,144	(4,063)	96.4
Dial-up Internet Access	25,657	33,948	(8,291)	75.6
Wireless Internet Access	115,579	124,839	(9,261)	92.6
Network Internet Access	16,997	16,997		100.0
Web Site Host	7,169	7,343	(174)	97.6
Web Site Development	98	162	(65)	60.1
Activation Fee		50	(50)	.0
Wireless Installation	61	716	(656)	8.5
Mailboxes	2,101	1,792	309	117.2
Forfeited Discounts	1,682	3,191	(1,509)	52.7
Total Operating Revenues	757,274	717,471	39,803	105.6
OPERATING EXPENSES				
Personnel	250,127	254,078	(3,951)	98.4
Insurance Benefits	53,600	47,778	5,822	112.2
Pension & Other Benefits	46,200	41,047	5,153	112.6
Contractual Services- Maintenance	54,757	41,185	13,573	133.0
Contractual Services- Professional	84,558	107,018	(22,461)	79.0
Contractual Services- Communications	97,121	100,907	(3,786)	96.3
Contractual Services- Professional Development	3,401	11,582	(8,181)	29.4
Service Charges	117,584	84,916	32,668	138.5
Commodities - Maintenance Supplies	7,937	5,874	2,063	135.1
Commodities - General Supplies	7,353	8,863	(1,510)	83.0
Other Expenditures	2,767	360	2,407	767.9
Depreciation	28,248	430,972	(402,724)	6.6
Transfer to Administrative Services	13,645	17,072	(3,427)	79.9
Total Operating Expenses	767,299	1,151,654	(384,355)	66.6
Operating Income (Loss)	(10,024)	(434,182)	424,158	(2.3)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	44,905	300	44,605	4,968.3
Merchandising, Jobbing, & Contract Expense	(20,929)	(26,981)	6,052	(77.6)
Investment Income		1,531	(1,531)	.0
Lease Revenues		213,757	(213,757)	.0
ICC Grant		260,098	(260,098)	.0
Transfer From Other Funds				.0
Transfers To Other Funds		(239,564)	239,564	.0
Amortization Expense		(938)	938	.0
Interest Expense	(3,705)	(182,054)	178,349	(2.0)
Total Non-Operating Revenue (Expense)	20,271	26,150	(5,878)	77.5
Increase (Decrease) in Retained Earnings	10,247	(408,033)	418,280	2.5

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 10 Months Ending February 28, 2011 and 2010

	<u>2011</u>	<u>2010</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(270,103)</u>	<u>(728,488)</u>	<u>458,385</u>	<u>(37.1)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(259,856)</u></u>	<u><u>(1,136,521)</u></u>	<u><u>876,665</u></u>	<u><u>(22.9)</u></u>