

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 4 Months Ending August 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	29,446	662,682	1,225,872	563,190 -	54.06
Licenses and Permits	36,028	372,490	607,200	234,710 -	61.35
Intergovernmental Revenue	249,666	978,622	3,079,500	2,100,878 -	31.78
Fines, Forfeitures & Penalties	16,758	35,676	145,000	109,324 -	24.60
Public Charges for Services	60,476	235,829	783,272	547,443 -	30.11
Other Fees	31,518	95,303	324,651	229,348 -	29.36
Miscellaneous Revenues	4,300	16,361	64,500	48,139 -	25.37
Other Financing Sources	154,174	616,695	1,850,084	1,233,389 -	33.33
Total Revenues	582,364	3,013,657	8,080,079	5,066,422 -	37.30
OPERATING EXPENSES					
Mayor and City Council	9,663	27,102	65,600	38,498 -	41.31
City Manager	17,640	68,680	212,214	143,534 -	32.36
City Attorney	9,427	30,996	114,000	83,004 -	27.19
City Clerk	15,460	50,599	164,525	113,926 -	30.75
Police Department	201,697	846,266	2,617,247	1,770,981 -	32.33
Fire Department	116,147	517,835	1,444,312	926,477 -	35.85
Community Development	25,646	104,784	307,370	202,586 -	34.09
Engineering	22,997	86,174	371,179	285,005 -	23.22
Street Division	99,888	468,191	1,565,405	1,097,214 -	29.91
Cemetery Division	8,066	41,206	115,120	73,914 -	35.79
Municipal Building	61,550	273,699	839,541	565,842 -	32.60
Economic Development	21,316	77,614	224,301	146,687 -	34.60
Total Expenses	609,496	2,593,146	8,040,814	5,447,668 -	32.25
Revenue Over Expenses	27,132 -	420,512	39,265	381,247	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	25,541.02	501,651.01	933,027.00	(431,375.99)	53.8
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	49,637.71	98,176.00	(48,538.29)	50.6
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	37,755.09	74,669.00	(36,913.91)	50.6
01-11-31500 ROAD & BRIDGE TAX	3,904.73	73,637.95	120,000.00	(46,362.05)	61.4
TOTAL TAXES	29,445.75	662,681.76	1,225,872.00	(563,190.24)	54.1
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	1,450.00	17,450.00	20,100.00	(2,650.00)	86.8
01-11-32500 FRANCHISE LICENSE	.00	55,130.13	105,000.00	(49,869.87)	52.5
01-11-32510 TELECOMMUNICATIONS TAX	27,091.18	155,976.88	312,000.00	(156,023.12)	50.0
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900 OTHER LICENSES	.00	.00	400.00	(400.00)	.0
01-11-33100 BUILDING PERMITS	7,487.00	143,533.00	162,000.00	(18,467.00)	88.6
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	400.00	5,200.00	(4,800.00)	7.7
TOTAL LICENSES & PERMITS	36,028.18	372,490.01	607,200.00	(234,709.99)	61.4
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	87,672.03	276,154.00	766,000.00	(489,846.00)	36.1
01-11-34200 REPLACEMENT TAX	7,768.80	72,258.80	225,000.00	(152,741.20)	32.1
01-11-34400 SALES TAX	142,974.49	554,358.38	1,942,500.00	(1,388,141.62)	28.5
01-11-34450 LOCAL USE TAX	11,250.27	46,146.28	117,000.00	(70,853.72)	39.4
01-11-34750 STATE GRANT - POLICE EQUIP	.00	.00	.00	.00	.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	29,704.70	29,000.00	704.70	102.4
01-11-34850 K-9 DONATIONS	.00	.00	.00	.00	.0
01-11-34860 POLICE TRAINING REIMBURSEMENT	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	249,665.59	978,622.16	3,079,500.00	(2,100,877.84)	31.8
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	16,757.75	35,675.86	145,000.00	(109,324.14)	24.6
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	16,757.75	35,675.86	145,000.00	(109,324.14)	24.6
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	40,487.17	138,122.52	425,000.00	(286,877.48)	32.5
01-11-36611 AMBULANCE FEES OTHER	2,600.41	9,573.39	105,000.00	(95,426.61)	9.1
01-11-36700 POLICE FEES	5,500.00	22,055.00	38,500.00	(16,445.00)	57.3
01-11-36800 FIRE PROTECTION FEES	3,730.38	14,921.52	44,772.00	(29,850.48)	33.3
01-11-36900 STREET DIVISION FEES	408.13	15,006.19	65,000.00	(49,993.81)	23.1
01-11-39960 WATER RECL SOLID WASTE CHARGE	7,750.00	36,150.00	105,000.00	(68,850.00)	34.4
TOTAL PUBLIC CHARGES FOR SERVICES	60,476.09	235,828.62	783,272.00	(547,443.38)	30.1

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	1,550.00	5,850.00	21,000.00	(15,150.00)	27.9
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,126.00	28,491.00	85,500.00	(57,009.00)	33.3
01-11-37900 OTHER REVENUES	9,345.92	37,383.68	112,151.00	(74,767.32)	33.3
01-11-37901 REIMBURSED DEVELOPER FEES	13,495.75	21,808.80	100,000.00	(78,191.20)	21.8
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	.00	1,770.00	5,500.00	(3,730.00)	32.2
TOTAL OTHER FEES	31,517.67	95,303.48	324,651.00	(229,347.52)	29.4

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	63.35	338.11	10,000.00	(9,661.89)	3.4
01-11-38110 INTEREST INCOME-CEMETERY	1,541.25	1,541.25	3,000.00	(1,458.75)	51.4
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	675.00	2,575.00	15,000.00	(12,425.00)	17.2
01-11-38800 CEMETERY RECEIPTS	.00	1,540.00	4,500.00	(2,960.00)	34.2
01-11-38900 MISCELLANEOUS	2,020.00	10,366.38	32,000.00	(21,633.62)	32.4
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	4,299.60	16,360.74	64,500.00	(48,139.26)	25.4

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	.00	.00	.00	.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	115,602.50	462,410.00	1,387,230.00	(924,820.00)	33.3
01-11-39920 TRANSFER FROM WATER	7,118.92	28,475.68	85,427.00	(56,951.32)	33.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,618.92	42,475.68	127,427.00	(84,951.32)	33.3
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	20,833.33	83,333.32	250,000.00	(166,666.68)	33.3

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2011

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	154,173.67	616,694.68	1,850,084.00	(1,233,389.32)	33.3
TOTAL FUND REVENUE	582,364.30	3,013,657.31	8,080,079.00	(5,066,421.69)	37.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 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 4 MONTHS ENDING AUGUST 31, 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 4 MONTHS ENDING AUGUST 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,342.02	17,420.15	50,500.00 (	33,079.85)	34.5
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	1,292.00	2,000.00 (	708.00)	64.6
01-12-56200-000 TRAVEL EXPENSES	.00	358.29	7,000.00 (	6,641.71)	5.1
01-12-56500-000 PUBLICATIONS	.00	.00	200.00 (	200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	295.00	1,493.59	2,500.00 (	1,006.41)	59.7
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	25.88	169.62	500.00 (	330.38)	33.9
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	.00	500.00 (	500.00)	.0
01-12-91200-000 RECRUITMENT	5,000.00	6,368.16	.00	6,368.16	.0
 TOTAL MAYOR/CITY COUNCIL	 9,662.70	 27,101.81	 65,600.00 (	38,498.19)	 41.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	6,326.39	29,101.59	107,886.00 (	78,784.41)	27.0
01-13-42100-000 SALARIES (FULL-TIME)	305.44	305.44	.00	305.44	.0
01-13-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-13-42400-000 VACATION	2,366.05	6,663.41	.00	6,663.41	.0
01-13-42500-000 SICK	38.18	381.80	.00	381.80	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	1,661.60	6,531.59	18,514.00 (	11,982.41)	35.3
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00 (	500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	550.00	550.00	8,500.00 (	7,950.00)	6.5
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	.00	1,159.00	7,075.00 (	5,916.00)	16.4
01-13-55300-000 PUBLISHING	.00	29.55	1,500.00 (	1,470.45)	2.0
01-13-55400-000 PRINTING	.00	.00	750.00 (	750.00)	.0
01-13-56100-000 DUES	80.00	185.00	600.00 (	415.00)	30.8
01-13-56200-000 TRAVEL EXPENSES	640.09	742.81	3,500.00 (	2,757.19)	21.2
01-13-56300-000 TRAINING	.00	60.00	700.00 (	640.00)	8.6
01-13-56400-000 TUITION	.00	.00	.00	.00	.0
01-13-56500-000 PUBLICATIONS	.00	72.00	500.00 (	428.00)	14.4
01-13-56600-000 CONFERENCE	250.00	250.00	1,200.00 (	950.00)	20.8
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	114.07	301.21	1,500.00 (	1,198.79)	20.1
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	.00	3,000.00 (	3,000.00)	.0
01-13-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	2,500.00	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	628.00	1,766.00	6,000.00 (	4,234.00)	29.4
TOTAL CITY CLERK	15,459.82	50,599.40	164,525.00 (	113,925.60)	30.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 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 4 MONTHS ENDING AUGUST 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,541.39	10,108.88	35,175.00 (	25,066.12)	28.7
01-17-42200-000 SALARIES-PART-TIME	932.81	3,445.58	10,920.00 (	7,474.42)	31.6
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	510.00 (	510.00)	.0
01-17-42400-000 VACATION	337.27	1,685.70	.00	1,685.70	.0
01-17-42500-000 SICK	66.50	316.14	.00	316.14	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,099.04	4,288.13	13,002.00 (	8,713.87)	33.0
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	1,059.91	15,000.00 (	13,940.09)	7.1
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)	264.72	731.00	2,500.00 (	1,769.00)	29.2
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	19,540.25	78,161.00	234,483.00 (	156,322.00)	33.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	148.00	12,517.26	21,500.00 (	8,982.74)	58.2
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	334.37	1,323.55	4,000.00 (	2,676.45)	33.1
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	110.78	13,286.31	60,000.00 (	46,713.69)	22.1
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.00	160.00	500.00 (	340.00)	32.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	47.24	25,298.96	26,000.00 (	701.04)	97.3
01-17-59500-000 PROPERTY TAX	.00	4,225.48	4,000.00	225.48	105.6
01-17-61000-000 MAINTENANCE SUPPLIES	.00	15.42	.00	15.42	.0
01-17-61100-000 MAINTENANCE BUILDING	56.21	111.15	3,000.00 (	2,888.85)	3.7
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	49.27	500.00 (	450.73)	9.9
01-17-61300-000 SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	34.68	1,700.00 (	1,665.32)	2.0
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	179.66	499.42	4,000.00 (	3,500.58)	12.5
01-17-65400-000 GENERAL SUPPLIES	283.24	1,377.38	5,000.00 (	3,622.62)	27.6
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	9,132.83	11,005.83	20,000.00 (	8,994.17)	55.0
01-17-83000-000 EQUIPMENT	128.00	128.00	1,100.00 (	972.00)	11.6
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
01-17-91100-000 COMMUNITY RELATIONS	452.95	452.95	25,000.00 (	24,547.05)	1.8
01-17-92000-000 CONTINGENCY	.00	.00	40,000.00 (	40,000.00)	.0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	.00	1,000.00 (	1,000.00)	.0
01-17-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	9,500.00	38,000.00	114,000.00 (	76,000.00)	33.3
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	16,354.25	65,417.00	196,251.00 (	130,834.00)	33.3
TOTAL MUNICIPAL BUILDING	61,549.51	273,699.00	839,541.00 (	565,842.00)	32.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 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	5,301.84	20,046.44	72,600.00 (	52,553.56)	27.6
01-18-53310-000 DEVELOPER LEGAL EXPENSE	4,125.00	10,950.00	40,000.00 (	29,050.00)	27.4
01-18-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,200.00 (	1,200.00)	.0
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	.00	100.00 (	100.00)	.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	 9,426.84	 30,996.44	 114,000.00 (	83,003.56)	 27.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 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)	14,962.85	57,233.68	178,500.00 (	121,266.32)	32.1
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	190.99	1,750.75	.00	1,750.75	.0
01-19-42500-000 SICK PAY	.00	.00	.00	.00	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	1,900.17	6,509.08	18,514.00 (	12,004.92)	35.2
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	5,000.00 (	5,000.00)	.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	69.69	625.91	1,500.00 (	874.09)	41.7
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	672.87	1,000.00 (	327.13)	67.3
01-19-56200-000 TRAVEL EXPENSES	39.40	114.05	1,500.00 (	1,385.95)	7.6
01-19-56400-000 TUITION	.00	.00	700.00 (	700.00)	.0
01-19-56500-000 PUBLICATIONS	.00	9.50	500.00 (	490.50)	1.9
01-19-56600-000 CONFERENCE EXPENSES	.00	448.00	1,000.00 (	552.00)	44.8
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	289.24	325.59	1,000.00 (	674.41)	32.6
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	542.60	1,000.00 (	457.40)	54.3
01-19-91100-000 COMMUNITY RELATIONS	188.14	447.72	2,000.00 (	1,552.28)	22.4
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	17,640.48	68,679.75	212,214.00 (	143,534.25)	32.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2011

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT		113,739.35	451,076.40	1,395,880.00	(944,803.60)	32.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 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 4 MONTHS ENDING AUGUST 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	121,080.64	480,081.73	1,563,381.00	(1,083,299.27)	30.7
01-21-42200-000 SALARIES - PART-TIME	868.50	3,403.82	73,630.00	(70,226.18)	4.6
01-21-42300-000 SALARIES - OVERTIME	6,107.79	26,832.14	114,240.00	(87,407.86)	23.5
01-21-42400-000 SALARIES - VACATION PAY	11,975.44	53,121.11	102,000.00	(48,878.89)	52.1
01-21-42500-000 SALARIES - SICK PAY	749.49	4,966.27	22,440.00	(17,473.73)	22.1
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	1,241.57	5,812.66	18,000.00	(12,187.34)	32.3
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	49,637.71	120,488.00	(70,850.29)	41.2
01-21-45100-000 HEALTH INSURANCE	24,844.76	94,204.80	283,642.00	(189,437.20)	33.2
01-21-47100-000 UNIFORM ALLOWANCE	1,608.82	5,566.51	20,000.00	(14,433.49)	27.8
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,395.11	6,253.29	26,000.00	(19,746.71)	24.1
01-21-51300-000 MAINTENANCE - VEHICLE	3,264.74	9,991.23	20,000.00	(10,008.77)	50.0
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	527.50	652.50	1,000.00	(347.50)	65.3
01-21-53700-000 DATA PROCESSING SERVICES	14,000.00	15,763.58	20,000.00	(4,236.42)	78.8
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	545.00	2,000.00	(1,455.00)	27.3
01-21-55100-000 POSTAGE	.00	152.62	1,000.00	(847.38)	15.3
01-21-55200-000 TELEPHONE	1,226.81	4,779.77	20,000.00	(15,220.23)	23.9
01-21-55300-000 PUBLISHING	.00	198.00	1,500.00	(1,302.00)	13.2
01-21-55400-000 PRINTING	.00	540.00	2,500.00	(1,960.00)	21.6
01-21-56100-000 DUES	.00	75.00	2,200.00	(2,125.00)	3.4
01-21-56200-000 TRAVEL EXPENSES	90.12	589.24	2,000.00	(1,410.76)	29.5
01-21-56300-000 TRAINING	.00	574.74	15,000.00	(14,425.26)	3.8
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	.00	.00	.0
01-21-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-21-57100-000 UTILITIES	110.46	434.17	1,176.00	(741.83)	36.9
01-21-57800-000 ANIMAL CONTROL	.00	789.35	7,000.00	(6,210.65)	11.3
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	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	514.66	864.93	3,000.00	(2,135.07)	28.8
01-21-65100-000 OFFICE SUPPLIES	750.08	3,147.24	8,500.00	(5,352.76)	37.0
01-21-65200-000 OPERATING SUPPLIES	381.15	1,522.38	10,000.00	(8,477.62)	15.2
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	6,275.00	22,731.93	58,000.00	(35,268.07)	39.2
01-21-65800-000 PRISONER SUPPLIES	.00	129.00	1,000.00	(871.00)	12.9
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	(2,618.04)	40,000.00	(42,618.04)	(6.6)
01-21-83500-000 CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	4,634.25	55,169.23	54,000.00	1,169.23	102.2
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	50.00	354.07	2,500.00	(2,145.93)	14.2
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 4 MONTHS ENDING AUGUST 31, 2011

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL POLICE DEPARTMENT		201,696.89	846,265.98	2,617,247.00	(1,770,981.02)	32.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	64,397.08	265,246.46	861,900.00 (	596,653.54)	30.8
01-22-42200-000 SALARIES - PART-TIME	7,794.24	22,651.13	58,300.00 (	35,648.87)	38.9
01-22-42300-000 SALARY EXPENSE - OVERTIME	11,047.56	55,661.56	106,080.00 (	50,418.44)	52.5
01-22-42400-000 SALARIES - VACATION PAY	6,536.79	26,870.95	.00	26,870.95	.0
01-22-42500-000 SALARIES - SICK PAY	344.00	2,145.69	.00	2,145.69	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	37,755.09	91,639.00 (	53,883.91)	41.2
01-22-45100-000 HEALTH INSURANCE	13,213.56	51,652.35	154,043.00 (	102,390.65)	33.5
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	309.00	1,829.82	9,800.00 (	7,970.18)	18.7
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	51.65	823.60	8,000.00 (	7,176.40)	10.3
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	815.05	1,601.29	6,000.00 (	4,398.71)	26.7
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	2,218.93	3,902.73	8,000.00 (	4,097.27)	48.8
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	.00	40.00	4,500.00 (	4,460.00)	.9
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,315.43	11,265.57	35,000.00 (	23,734.43)	32.2
01-22-55100-000 POSTAGE	26.40	67.38	200.00 (	132.62)	33.7
01-22-55200-000 TELEPHONE	582.62	2,175.47	8,300.00 (	6,124.53)	26.2
01-22-55400-000 PRINTING	.00	113.28	500.00 (	386.72)	22.7
01-22-56100-000 DUES	.00	749.00	1,000.00 (	251.00)	74.9
01-22-56200-000 TRAVEL EXPENSES	.00	1,691.13	1,750.00 (	58.87)	96.6
01-22-56300-000 TRAINING	395.00	2,935.77	8,500.00 (	5,564.23)	34.5
01-22-56400-000 TUITION REIMBURSMNT	445.67	810.68	2,500.00 (	1,689.32)	32.4
01-22-56500-000 PUBLICATIONS	.00	247.00	1,500.00 (	1,253.00)	16.5
01-22-57100-000 UTILITIES	1,810.50	9,959.94	30,300.00 (	20,340.06)	32.9
01-22-59200-000 GENERAL INSURANCE	.00	.00	1,000.00 (	1,000.00)	.0
01-22-59400-000 LEASE OR RENTALS	1,000.00	3,000.00	2,100.00	900.00	142.9
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES - BUILDING	544.10	1,536.08	3,000.00 (	1,463.92)	51.2
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	132.36	2,887.56	5,000.00 (	2,112.44)	57.8
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	64.21	208.20	5,000.00 (	4,791.80)	4.2
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	254.95	1,616.01	2,500.00 (	883.99)	64.6
01-22-65200-000 OPERATING SUPPLIES	496.91	2,672.50	12,000.00 (	9,327.50)	22.3
01-22-65400-000 JANITORIAL SUPPLIES	19.61	543.15	2,500.00 (	1,956.85)	21.7
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,331.58	5,175.47	11,000.00 (	5,824.53)	47.1
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	2,400.00 (	2,400.00)	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-22-92500-000 FOREIGN FIRE INSURANCE EXPENSE	.00	.00	.00	.00	.0
01-22-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
TOTAL FIRE DEPARTMENT	116,147.20	517,834.86	1,444,312.00 (	926,477.14)	35.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2011

FUND 01					
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	317,844.09	1,364,100.84	4,061,559.00	(2,697,458.16)	33.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 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 4 MONTHS ENDING AUGUST 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	47,359.62	190,626.33	618,446.00	(427,819.67)	30.8
01-41-42200-000 SALARIES (PART-TIME)	2,779.22	12,227.57	12,000.00	227.57	101.9
01-41-42300-000 SALARY EXPENSE-OVERTIME	578.72	2,248.48	55,080.00	(52,831.52)	4.1
01-41-42400-000 VACATION	4,999.47	18,835.41	.00	18,835.41	.0
01-41-42500-000 SICK	398.32	1,632.95	.00	1,632.95	.0
01-41-42600-000 SALARIES-PAGER PAY	1,222.29	4,899.86	18,600.00	(13,700.14)	26.3
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	9,917.44	38,553.39	109,029.00	(70,475.61)	35.4
01-41-47100-000 UNIFORM ALLOWANCE	60.00	250.00	1,000.00	(750.00)	25.0
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	.00	452.05	2,000.00	(1,547.95)	22.6
01-41-51100-000 MAINTENANCE (BUILDING)	.00	.00	2,500.00	(2,500.00)	.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	479.38	2,548.88	16,500.00	(13,951.12)	15.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	1,072.52	5,230.48	15,000.00	(9,769.52)	34.9
01-41-51400-000 MAINTENANCE STREET	455.00	7,094.25	23,500.00	(16,405.75)	30.2
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000 MAINTENANCE OTHER	.00	3,921.00	5,000.00	(1,079.00)	78.4
01-41-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000 JANITORIAL SERVICES	230.16	976.61	3,000.00	(2,023.39)	32.6
01-41-54900-000 OTHER PROFESSIONAL SERVICES	.00	4,377.04	12,500.00	(8,122.96)	35.0
01-41-55100-000 POSTAGE	.00	.00	200.00	(200.00)	.0
01-41-55200-000 TELEPHONE	435.41	1,554.56	4,900.00	(3,345.44)	31.7
01-41-55300-000 PUBLISHING	.00	418.64	350.00	68.64	119.6
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	500.00	(500.00)	.0
01-41-56300-000 TRAINING	.00	.00	1,500.00	(1,500.00)	.0
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	976.20	3,607.51	16,000.00	(12,392.49)	22.6
01-41-57200-000 STREET LIGHTING	9,390.03	42,060.48	146,500.00	(104,439.52)	28.7
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	.00	500.00	3,000.00	(2,500.00)	16.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	1,691.49	1,983.93	16,000.00	(14,016.07)	12.4
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	3,220.49	12,170.69	35,000.00	(22,829.31)	34.8
01-41-61400-000 SUPPLIES STREETS	7,954.09	21,151.40	50,000.00	(28,848.60)	42.3
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	105,000.00	(105,000.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	4,845.76	15,000.00	(10,154.24)	32.3
01-41-62900-000 SUPPLIES OTHER	303.93	3,809.51	10,000.00	(6,190.49)	38.1
01-41-65100-000 OFFICE SUPPLIES	119.30	237.40	1,500.00	(1,262.60)	15.8
01-41-65200-000 OPERATING SUPPLIES	685.01	1,923.25	8,000.00	(6,076.75)	24.0
01-41-65300-000 SMALL TOOLS	.00	783.91	3,500.00	(2,716.09)	22.4
01-41-65400-000 JANITORIAL SUPPLIES	43.48	106.38	1,000.00	(893.62)	10.6
01-41-65500-000 GASOLINE/OIL	5,330.24	24,465.34	60,000.00	(35,534.66)	40.8
01-41-66100-000 SAFETY SUPPLIES	186.50	524.81	3,500.00	(2,975.19)	15.0
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	54,172.82	73,800.00	(19,627.18)	73.4
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	102,000.00	(102,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-41-91100-000 COMMUNITY RELATIONS	.00	.00	500.00	(500.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION	99,888.31	468,190.69	1,565,405.00	(1,097,214.31)	29.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 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 4 MONTHS ENDING AUGUST 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	3,689.20	18,273.03	58,344.00 (	40,070.97)	31.3
01-46-42200-000 SALARIES (PART-TIME)	1,142.63	4,277.63	8,000.00 (	3,722.37)	53.5
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	242.11	6,324.00 (	6,081.89)	3.8
01-46-42400-000 VACATION	1,283.20	1,609.83	.00	1,609.83	.0
01-46-42500-000 SICK PAY	.00	.00	.00	.00	.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	4,288.13	13,002.00 (	8,713.87)	33.0
01-46-47100-000 UNIFORM ALLOWANCE	20.00	85.00	300.00 (	215.00)	28.3
01-46-47300-000 CLOTHING ACQUISITION	129.60	201.54	200.00	1.54	100.8
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	500.00 (	500.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	430.00	1,000.00 (	570.00)	43.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	695.50	1,000.00 (	304.50)	69.6
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	90.00	3,000.00 (	2,910.00)	3.0
01-46-55200-000 TELEPHONE	47.94	191.04	900.00 (	708.96)	21.2
01-46-56100-000 DUES	.00	.00	.00	.00	.0
01-46-56200-000 TRAVEL EXPENSES	.00	.00	100.00 (	100.00)	.0
01-46-56300-000 TRAINING	.00	.00	100.00 (	100.00)	.0
01-46-57100-000 UTILITIES	114.55	513.72	2,200.00 (	1,686.28)	23.4
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	300.00 (	300.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	19.13	36.91	1,200.00 (	1,163.09)	3.1
01-46-61300-000 SUPPLIES (VEHICLE)	.00	441.57	500.00 (	58.43)	88.3
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	56.52	1,500.00 (	1,443.48)	3.8
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	.00	71.13	1,500.00 (	1,428.87)	4.7
01-46-65300-000 SMALL TOOLS	.00	.00	1,000.00 (	1,000.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	150.00 (	150.00)	.0
01-46-65500-000 GASOLINE/OIL	520.24	2,665.78	5,500.00 (	2,834.22)	48.5
01-46-66100-000 SAFETY SUPPLIES	.00	.00	300.00 (	300.00)	.0
01-46-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-46-83000-000 EQUIPMENT	.00	7,037.00	7,500.00 (	463.00)	93.8
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	8,065.53	41,206.44	115,120.00 (	73,913.56)	35.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,948.26	45,376.63	206,749.00 (	161,372.37)	22.0
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,280.00 (	11,280.00)	.0
01-48-42400-000 VACATION	.00	3,462.80	.00	3,462.80	.0
01-48-42500-000 SICK	236.01	382.40	.00	382.40	.0
01-48-45100-000 HEALTH INSURANCE	2,198.08	8,576.26	27,000.00 (	18,423.74)	31.8
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	248.00	1,000.00 (	752.00)	24.8
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,500.00 (	1,500.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	55.79	139.79	1,450.00 (	1,310.21)	9.6
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	7,806.45	19,771.50	88,000.00 (	68,228.50)	22.5
01-48-54900-000 OTHER PROFESSIONAL SERVICES	174.86	845.39	3,200.00 (	2,354.61)	26.4
01-48-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-48-55200-000 TELEPHONE	158.80	605.42	2,400.00 (	1,794.58)	25.2
01-48-55300-000 PUBLISHING	.00	.00	250.00 (	250.00)	.0
01-48-56100-000 DUES	.00	.00	500.00 (	500.00)	.0
01-48-56200-000 TRAVEL EXPENSES	.00	.00	1,600.00 (	1,600.00)	.0
01-48-56300-000 TRAINING	.00	.00	1,000.00 (	1,000.00)	.0
01-48-56500-000 PUBLICATIONS	.00	.00	600.00 (	600.00)	.0
01-48-57100-000 UTILITIES	28.07	698.69	3,500.00 (	2,801.31)	20.0
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	162.22	2,800.00 (	2,637.78)	5.8
01-48-65100-000 OFFICE SUPPLIES	49.10 (	3.02)	1,300.00 (	1,303.02 ) (	.2)
01-48-65300-000 SMALL TOOLS	.00	244.72	700.00 (	455.28)	35.0
01-48-65400-000 JANITORIAL SUPPLIES	21.79	126.95	400.00 (	273.05)	31.7
01-48-65500-000 GASOLINE & OIL	319.98	1,402.38	2,800.00 (	1,397.62)	50.1
01-48-67000-000 PRINT MATERIALS	.00	7.75	150.00 (	142.25)	5.2
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	6,500.00 (	6,500.00)	.0
01-48-82000-000 BUILDING	.00	.00	2,200.00 (	2,200.00)	.0
01-48-83000-000 EQUIPMENT	.00	3,232.86	3,400.00 (	167.14)	95.1
01-48-84000-000 VEHICLES	.00	893.00	.00	893.00	.0
01-48-87000-000 FURNITURE	.00	.00	900.00 (	900.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	.00	.00	.0
TOTAL ENGINEERING	22,997.19	86,173.74	371,179.00 (	285,005.26)	23.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2011

		FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>	
TOTAL PUBLIC WORKS	130,951.03	595,570.87	2,051,704.00	(1,456,133.13)	29.0	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 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)	15,138.85	67,600.23	226,317.00	(158,716.77)	29.9
01-44-42200-000	SALARIES (PART-TIME)	1,445.28	5,193.19	16,974.00	(11,780.81)	30.6
01-44-42300-000	SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000	VACATION	3,865.14	9,286.73	.00	9,286.73	.0
01-44-42500-000	SICK	.00	.00	.00	.00	.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	13,063.58	37,029.00	(23,965.42)	35.3
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)	.00	.00	500.00	(500.00)	.0
01-44-51300-000	MAINTENANCE (VEHICLE)	.00	922.32	1,000.00	(77.68)	92.2
01-44-52900-000	NUISANCE ABATEMENT	931.00	1,508.00	1,000.00	508.00	150.6
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	2,135.71	10,000.00	(7,864.29)	21.4
01-44-55100-000	POSTAGE	.00	.00	.00	.00	.0
01-44-55200-000	TELEPHONE	126.09	477.90	2,000.00	(1,522.10)	23.9
01-44-55300-000	PUBLISHING	325.05	2,132.53	2,000.00	132.53	106.6
01-44-55400-000	PRINTING	.00	95.00	1,000.00	(905.00)	9.5
01-44-56100-000	DUES	.00	928.00	1,100.00	(172.00)	84.4
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	168.50	168.50	1,000.00	(831.50)	16.9
01-44-56600-000	CONFERENCE EXPENSES	.00	.00	750.00	(750.00)	.0
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	48.96	66.54	400.00	(333.46)	16.6
01-44-65000-000	GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000	OFFICE SUPPLIES	10.89	171.85	1,500.00	(1,328.15)	11.5
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	262.53	844.90	2,000.00	(1,155.10)	42.2
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	190.88	600.00	(409.12)	31.8
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		25,645.59	104,783.86	307,370.00	(202,586.14)	34.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 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 4 MONTHS ENDING AUGUST 31, 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)	10,374.98	40,590.90	124,193.00 (	83,602.10)	32.7
01-61-42100-000 SALARIES (FULL-TIME)	3,946.74	15,902.12	46,342.00 (	30,439.88)	34.3
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	108.46	2,438.41	.00	2,438.41	.0
01-61-42500-000 SICK	408.72	408.72	.00	408.72	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	2,759.64	10,815.72	31,516.00 (	20,700.28)	34.3
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	3,000.00	3,100.50	3,500.00 (	399.50)	88.6
01-61-55100-000 POSTAGE	41.06	71.36	250.00 (	178.64)	28.5
01-61-55200-000 TELEPHONE	137.13	552.95	3,000.00 (	2,447.05)	18.4
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	250.00	500.00 (	250.00)	50.0
01-61-56200-000 TRAVEL EXPENSES	102.62	822.52	3,000.00 (	2,177.48)	27.4
01-61-56300-000 TRAINING	.00	.00	1,000.00 (	1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-61-56600-000 CONFERENCE	.00	593.63	1,000.00 (	406.37)	59.4
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	148.74	374.82	1,500.00 (	1,125.18)	25.0
01-61-65200-000 OPERATING SUPPLIES	.00	18.94	500.00 (	481.06)	3.8
01-61-83000-000 EQUIPMENT	287.80	1,551.45	7,000.00 (	5,448.55)	22.2
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	121.50	750.00 (	628.50)	16.2
TOTAL ECONOMIC DEVELOPMENT	21,315.89	77,613.54	224,301.00 (	146,687.46)	34.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2011

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	46,961.48	182,397.40	531,671.00	(349,273.60)	34.3
TOTAL FUND EXPENDITURES	609,495.95	2,593,145.51	8,040,814.00	(5,447,668.49)	32.3
NET REVENUE OVER EXPENDITURES	(27,131.65)	420,511.80	39,265.00	381,246.80	1071.0

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 4 Months Ending August 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	838	16,421	31,100	14,679 -	52.80
Insurance	4,078	80,087	147,246	67,159 -	54.39
Illinois Municipal Retirement	4,935	96,928	218,049	121,121 -	44.45
Social Security	4,896	96,059	176,177	80,118 -	54.52
Ambulance	9,624	38,504	116,000	77,496 -	33.19
Economic Development	0	0	0	0	.00
Motor Fuel Tax	61,882	118,259	1,096,542	978,283 -	10.78
Utility Tax	30,300	119,610	350,200	230,590 -	34.15
Travel and Tourism	23,627	70,750	240,200	169,450 -	29.45
Sales Tax	82,106	303,449	884,500	581,051 -	34.31
TIF	160,544	197,580	538,554	340,975 -	36.69
Foreign Fire Insurance	0	0	18,060	18,060 -	.00
Capital Improvement	19,981	198,870	5,344,284	5,145,414 -	3.72
Stormwater Management	90	5,255	41,300	36,045 -	12.72
Technology Park	15	69	516,200	516,131 -	.01
Debt Service	0	0	0	0	.00
Solid Waste	26,679	195,884	855,500	659,616 -	22.90
Technology Center	40,645	162,705	560,010	397,305 -	29.05
Airport	170,231	400,162	1,765,196	1,365,034 -	22.67
Railroad	21,301	109,604	5,296,500	5,186,896 -	2.07
Health Insurance	107,501	418,686	1,547,500	1,128,814 -	27.06
Administrative Services	47,834	191,336	574,008	382,672 -	33.33
Total Revenues	817,108	2,820,218	20,317,126	17,496,908 -	13.88

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 4 Months Ending August 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	14,300	20,800	31,000	10,200 -	67.10
Insurance	20,983	91,026	276,000	184,974 -	32.98
Illinois Municipal Retirement	15,777	71,136	222,360	151,224 -	31.99
Social Security	14,345	63,434	188,700	125,266 -	33.62
Ambulance	863	11,988	209,800	197,812 -	5.71
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	0	1,310,142	1,310,142 -	.00
Utility Tax	0	0	535,000	535,000 -	.00
Travel and Tourism	346	49,659	307,800	258,141 -	16.13
Sales Tax	160,544	355,730	2,158,018	1,802,288 -	16.48
TIF	0	1,483,040	2,278,373	795,333 -	65.09
Foreign Fire Insurance	0	0	16,000	16,000 -	.00
Capital Improvement	249,636	430,503	5,710,284	5,279,781 -	7.54
Stormwater Management	3,285	7,635	311,000	303,365 -	2.46
Technology Park	7,092	26,858	276,048	249,190 -	9.73
Debt Service	0	0	0	0	.00
Solid Waste	72,579	293,672	942,407	648,735 -	31.16
Technology Center	28,714	126,874	319,883	193,009 -	39.66
Airport	85,388	522,001	1,808,183	1,286,182 -	28.87
Railroad	35,755	190,189	5,519,312	5,329,123 -	3.45
Health Insurance	122,774	515,642	1,535,000	1,019,358 -	33.59
Administrative Services	38,219	167,459	582,058	414,599 -	28.77
Total Expenses	870,601	4,427,645	24,537,368	20,109,723 -	18.04
Revenue Over Expenses	53,493 -	1,607,428 -	4,220,242 -	2,612,814	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND August 31, 2011 and 2010

	August 31, 2011	August 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	18,915,713	14,684,458
Less: Accumulated Depreciation	(4,835,122)	(4,472,444)
Net Plant in Service	14,080,591	10,212,014
CURRENT ASSETS		
Cash & Investments	633,161	364,750
Customer Accounts Receivable	201,431	190,435
Other Accounts Receivable	58,993	57,217
Inventory		15,525
Prepaid Expenses	5,579	5,612
Total Current Assets	899,164	633,540
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	14,979,755	10,845,554
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	9,934,592	7,603,838
Contribution in Aid of Construction (Net)	2,078,534	183,688
Total Equity	12,013,126	7,787,526
LIABILITIES		
Current Liabilities:		
Accounts Payable	34,578	25,636
Accrued Liabilities	121,177	94,491
Total Current Liabilities	155,755	120,128
Non-Current Liabilities:		
Note Payable - Associated Company	2,810,874	2,937,900
Other Non-Current Liabilities		
Total Non-Current Liabilities	2,810,874	2,937,900
Total Liabilities	2,966,629	3,058,028
TOTAL LIABILITIES AND EQUITY	14,979,755	10,845,554

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 4 Months Ending August 31, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Residential Sales	258,870	256,211	2,659	101.0
Commercial Sales	191,153	187,582	3,570	101.9
Industrial Sales	174,947	211,446	(36,499)	82.7
Interdepartmental Sales	5,464	6,513	(1,049)	83.9
Other Operating Revenues	36,166	30,137	6,029	120.0
Total Operating Revenues	666,599	691,889	(25,290)	96.3
OPERATING EXPENSES				
Source of Supply - Operations	65,525	78,838	(13,312)	83.1
Source of Supply - Maintenance	(8,339)	1,935	(10,273)	(431.0)
Water Treatment - Operations	46,133	43,749	2,384	105.5
Water Treatment - Maintenance	4,215	4,738	(523)	89.0
Distribution - Operations	25,377	24,104	1,273	105.3
Distribution - Maintenance	102,829	81,752	21,077	125.8
Customer Accounts	33,689	33,371	318	101.0
Administrative and General	40,768	40,954	(186)	99.6
Depreciation	116,740	112,015	4,725	104.2
Indirect Transfers to Municipality				.0
Total Operating Expenses	426,938	421,456	5,482	101.3
Operating Income (Loss)	239,661	270,433	(30,772)	88.6
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	375	760	(385)	49.3
Investment Income	513	328	186	156.7
Merchandising, Jobbing & Contract Income	392	984	(592)	39.8
Merchandising, Jobbing & Contract Expense	(496)	(259)	(236)	(191.1)
Interest Expense	(4,104)	(8,171)	4,067	(50.2)
Total Non-Operating Revenue (Expense)	(3,319)	(6,359)	3,040	(52.2)
Net Income Before Amortizations	236,343	264,075	(27,732)	89.5
Amortization of Contributions in Aid of Construction				.0
Net Income	236,343	264,075	(27,732)	89.5
Operating Transfers In (Out)	(28,476)	(25,559)	(2,917)	(111.4)
Increase (Decrease) in Retained Earnings	207,867	238,516	(30,649)	87.2
RETAINED EARNINGS – Beginning of Period	9,726,725	7,365,322	2,361,403	132.1
RETAINED EARNINGS – END OF PERIOD	9,934,592	7,603,838	2,330,754	130.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
August 31, 2011 and 2010

	August 31, 2011	August 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	34,044,111	33,136,586
Less: Accumulated Depreciation	(17,128,765)	(16,278,345)
Net Plant in Service	16,915,346	16,858,241
CURRENT ASSETS		
Cash & Investments	720,256	514,304
Customer Accounts Receivable	759,219	788,972
Other Accounts Receivable	87,398	84,149
Inventory	3,480	3,728
Prepaid Expenses	10,994	8,970
Total Current Assets	1,581,347	1,400,122
RESTRICTED FUNDS	2,991,913	2,759,419
NON-CURRENT ASSETS		
Unamortized Loss	102,304	140,668
Note Receivable - Associated Company	2,810,874	2,937,900
Total Non-Current Assets	2,913,178	3,078,568
TOTAL ASSETS	24,401,785	24,096,351
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,462,847	12,335,703
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,431,612	19,304,468
LIABILITIES		
Current Liabilities:		
Accounts Payable	109,425	120,409
Accrued Liabilities	59,775	31,501
Total Current Liabilities	169,200	151,910
Non-Current Liabilities:		
Bonds Payable	3,784,455	4,617,260
Unamortized Premium on Long-Term Debt	16,518	22,713
Total Non-Current Liabilities	3,800,973	4,639,973
Total Liabilities	3,970,173	4,791,882
TOTAL LIABILITIES AND EQUITY	24,401,785	24,096,351

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 4 Months Ending August 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>	<u>Variance</u>	<u>%</u>
OPERATING REVENUES				
Residential Sales	350,279	349,275	1,004	100.3
Commercial Sales	321,078	308,367	12,711	104.1
Industrial Sales	314,593	341,839	(27,247)	92.0
Interdepartmental Sales	1,420	1,397	23	101.7
Other Operating Revenues	16,036	11,542	4,494	138.9
Total Operating Revenues	<u>1,003,407</u>	<u>1,012,421</u>	<u>(9,015)</u>	<u>99.1</u>
OPERATING EXPENSES				
Collection - Operations	31,296	27,991	3,305	111.8
Collection - Maintenance	49,921	23,297	26,624	214.3
Pumping - Operations	56	186	(129)	30.3
Pumping - Maintenance	2,082	2,931	(849)	71.0
Treatment and Disposal - Operations	252,236	247,185	5,051	102.0
Treatment and Disposal - Maintenance	53,202	83,114	(29,912)	64.0
Customer Accounts	38,629	37,582	1,047	102.8
Administrative and General	65,163	67,377	(2,215)	96.7
Depreciation	277,240	271,003	6,237	102.3
Total Operating Expenses	<u>769,827</u>	<u>760,667</u>	<u>9,160</u>	<u>101.2</u>
Operating Income (Loss)	<u>233,580</u>	<u>251,755</u>	<u>(18,175)</u>	<u>92.8</u>
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	4,554	5,440	(886)	83.7
Non Utility Income				.0
Merchandising, Jobbing & Contract Income	5,098	3,382	1,716	150.7
Merchandising, Jobbing & Contract Expense	(814)	(655)	(159)	(124.3)
Amortization Expense	(10,723)	(10,723)		(100.0)
Interest Expense	(74,871)	(47,473)	(27,398)	(157.7)
Total Non-Operating Revenue (Expense)	<u>(76,756)</u>	<u>(50,028)</u>	<u>(26,727)</u>	<u>(153.4)</u>
Net Income Before Amortizations	<u>156,824</u>	<u>201,726</u>	<u>(44,902)</u>	<u>77.7</u>
Amortization of Contributions in Aid of Construction				.0
Net Income	<u>156,824</u>	<u>201,726</u>	<u>(44,902)</u>	<u>77.7</u>
Operating Transfers In (Out)	(42,476)	(41,719)	(757)	(101.8)
Increase (Decrease) in Retained Earnings	<u>114,349</u>	<u>160,008</u>	<u>(45,659)</u>	<u>71.5</u>
RETAINED EARNINGS – Beginning of Period	<u>13,348,499</u>	<u>12,175,696</u>	<u>1,172,803</u>	<u>109.6</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>13,462,847</u></u>	<u><u>12,335,703</u></u>	<u><u>1,127,144</u></u>	<u><u>109.1</u></u>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND August 31, 2011 and 2010

	August 31, 2011	August 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	67,004,513	65,480,386
Less: Accumulated Depreciation	(33,961,523)	(31,546,450)
Net Plant in Service	33,042,989	33,933,936
CURRENT ASSETS		
Cash & Investments	7,610,370	5,436,695
Customer Accounts Receivable	3,776,097	3,171,598
Other Accounts Receivable		
Inventory	1,962,615	1,071,287
Prepaid Expenses	223,106	158,452
Total Current Assets	13,572,188	9,838,032
RESTRICTED ASSETS	9,676,247	9,869,066
NON-CURRENT ASSETS		
Unamortized Loss	129,470	195,260
Other Deferred Debits	91,347	110,921
Interdepartmental Loan Receivable	1,411,929	1,516,354
Total Non-Current Assets	1,632,746	1,822,535
TOTAL ASSETS	57,924,170	55,463,568
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	42,705,986	39,718,396
Contribution in Aid of Construction (Net)		
Total Equity	42,705,986	39,718,396
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,086,541	1,629,821
Accrued Liabilities	208,574	212,918
Total Current Liabilities	2,295,114	1,842,739
Non-Current Liabilities:		
Bonds Payable	12,416,718	13,376,891
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	506,352	525,543
Total Non-Current Liabilities	12,923,070	13,902,434
Total Liabilities	15,218,184	15,745,173
TOTAL LIABILITIES AND EQUITY	57,924,170	55,463,568

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 4 Months Ending August 31, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Residential	2,074,127	1,966,711	107,416	105.5
Small General Service	1,557,455	1,439,936	117,519	108.2
Large General Service	5,661,627	5,349,195	312,432	105.8
Public Street Lighting	43,041	43,917	(877)	98.0
Interdepartmental	133,850	157,500	(23,650)	85.0
Forfeited Discounts	20,783	27,847	(7,064)	74.6
Other Operating Revenues	19,257	26,479	(7,222)	72.7
Total Operating Revenues	9,510,140	9,011,586	498,554	105.5
OPERATING EXPENSES				
Purchased Power	5,391,984	5,036,996	354,988	107.1
Generation - Operation	185,110	344,169	(159,059)	53.8
Generation - Maintenance	165,921	119,594	46,328	138.7
Transmission - Operation	824	1,204	(380)	68.4
Distribution - Operation	260,554	270,505	(9,951)	96.3
Distribution - Maintenance	147,996	193,074	(45,078)	76.7
Depreciation	653,725	632,855	20,870	103.3
Taxes Other Than Income Taxes	43,749	50,174	(6,425)	87.2
Customer Accounts	104,800	113,101	(8,300)	92.7
Administrative & General	638,551	510,129	128,422	125.2
Indirect Transfers to Municipality				.0
Total Operating Expenses	7,593,215	7,271,800	321,415	104.4
Operating Income (Loss)	1,916,925	1,739,786	177,140	110.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	7,896	11,145	(3,249)	70.8
Merchandising, Jobbing & Contract Income		5,660	(5,660)	.0
Merchandising, Jobbing & Contract Expense	(82,710)	(61,669)	(21,042)	(134.1)
Amortization Expense	(8,342)	(8,342)		(100.0)
Interest Expense	(245,821)	(242,272)	(3,549)	(101.5)
Non-Operating Revenue (Expense)	(200)	920	(1,120)	(21.7)
Total Non-Operating Revenue (Expense)	(329,178)	(294,558)	(34,620)	(111.8)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,587,748	1,445,228	142,520	109.9
Operating Transfers In (Out)	(462,410)	(422,983)	(39,427)	(109.3)
Increase (Decrease) in Retained Earnings	1,125,338	1,022,245	103,093	110.1
RETAINED EARNINGS – Beginning of Period	41,580,648	38,696,150	2,884,497	107.5
RETAINED EARNINGS – END OF PERIOD	42,705,986	39,718,396	2,987,590	107.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS August 31, 2011 and 2010

	August 31, 2011	August 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,062,435	2,951,935
Tech Center Building		
Less: Accumulated Depreciation	(2,428,706)	(2,394,808)
Net Plant in Service	633,729	557,127
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(608,936)	(84,293)
Customer Accounts Receivable	27,133	58,098
Miscellaneous Accounts Receivable	163	46,427
Prepaid Expenses	7,113	9,710
Inventory	41,085	66,306
Total Current Assets	(533,442)	96,249
TOTAL ASSETS	100,287	653,376
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(811,464)	(270,103)
Revenue over Expenditures	35,231	3,696
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(423,311)	86,514
LIABILITIES		
Current Liabilities:		
Accounts Payable	12,311	13,955
Accrued Liabilities	32,974	21,117
Other Liabilities		
Total Current Liabilities	45,285	35,072
Non-Current Liabilities:		
Interdepartmental Loan Payable	478,312	531,789
2008 Bonds Payable		
Total Non-Current Liabilities	478,312	531,789
Total Liabilities	523,597	566,861
TOTAL LIABILITIES AND EQUITY	100,287	653,376

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 4 Months Ending August 31, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Network Administration Fees	178,243	143,580	34,663	124.1
VOIP Services	13,300	10,721	2,579	124.1
Misc Revenues		1,040	(1,040)	.0
Network and Hardware Support	930	5,332	(4,402)	17.4
Data Services	1,916	26,592	(24,676)	7.2
Fiber Internet Access	70,879	42,692	28,187	166.0
Dial-up Internet Access	9,017	10,829	(1,812)	83.3
Wireless Internet Access	35,624	48,665	(13,041)	73.2
Network Internet Access	6,799	6,799		100.0
Web Site Host	2,910	2,722	188	106.9
Web Site Development		98	(98)	.0
Activation Fee	25		25	.0
Wireless Installation		61	(61)	.0
Mailboxes	870	862	8	100.9
Forfeited Discounts	428	295	133	145.1
Total Operating Revenues	320,941	300,286	20,654	106.9
OPERATING EXPENSES				
Personnel	104,120	103,267	854	100.8
Insurance Benefits	19,925	19,591	333	101.7
Pension & Other Benefits	21,081	19,432	1,649	108.5
Contractual Services- Maintenance	9,830	25,650	(15,820)	38.3
Contractual Services- Professional	45,708	45,283	425	100.9
Contractual Services- Communications	15,629	36,639	(21,011)	42.7
Contractual Services- Professional Development	2,162	1,370	793	157.9
Service Charges	33,999	46,951	(12,952)	72.4
Commodities - Maintenance Supplies	141	6,775	(6,634)	2.1
Commodities - General Supplies	5,381	4,225	1,157	127.4
Other Expenditures	(754)	(647)	(107)	(116.6)
Depreciation	11,299	11,299		100.0
Transfer to Administrative Services	5,993	5,458	535	109.8
Total Operating Expenses	274,515	325,293	(50,778)	84.4
Operating Income (Loss)	46,426	(25,007)	71,433	185.7
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income		44,905	(44,905)	.0
Merchandising, Jobbing, & Contract Expense	(10,666)	(14,726)	4,060	(72.4)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(529)	(1,476)	948	(35.8)
Total Non-Operating Revenue (Expense)	(11,195)	28,702	(39,897)	(39.0)
Increase (Decrease) in Retained Earnings	35,231	3,696	31,535	953.3

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 4 Months Ending August 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(811,464)</u>	<u>(270,103)</u>	<u>(541,360)</u>	<u>(300.4)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(776,233)</u></u>	<u><u>(266,408)</u></u>	<u><u>(509,825)</u></u>	<u><u>(291.4)</u></u>