

**CITY OF ROCHELLE**

**GENERAL FUND BUDGET SUMMARY  
For the 10 Months Ending February 29, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
<b>REVENUE</b>					
Taxes	0	1,219,158	1,225,872	6,714 -	99.45
Licenses and Permits	59,821	648,321	607,200	41,121	106.77
Intergovernmental Revenue	133,099	2,225,181	3,079,500	854,319 -	72.26
Fines, Forfeitures & Penalties	8,044	92,902	145,000	52,098 -	64.07
Public Charges for Services	73,911	692,870	783,272	90,402 -	88.46
Other Fees	20,347	230,131	324,651	94,520 -	70.89
Miscellaneous Revenues	7,672	39,653	64,500	24,847 -	61.48
Other Financing Sources	154,174	1,541,737	1,850,084	308,347 -	83.33
<b>Total Revenues</b>	<b>457,068</b>	<b>6,689,953</b>	<b>8,080,079</b>	<b>1,390,126 -</b>	<b>82.80</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	4,069	56,587	65,600	9,013 -	86.26
City Manager	13,183	183,672	212,214	28,542 -	86.55
City Attorney	8,885	81,779	114,000	32,221 -	71.74
City Clerk	11,972	123,494	164,525	41,031 -	75.06
Police Department	190,038	2,136,799	2,617,247	480,448 -	81.64
Fire Department	108,974	1,291,828	1,444,312	152,484 -	89.44
Community Development	23,066	252,286	307,370	55,084 -	82.08
Engineering	25,009	221,306	371,179	149,873 -	59.62
Street Division	118,659	1,275,142	1,565,405	290,263 -	81.46
Cemetery Division	8,275	89,147	115,120	25,973 -	77.44
Municipal Building	53,935	658,798	839,541	180,743 -	78.47
Economic Development	18,658	188,655	224,301	35,646 -	84.11
<b>Total Expenses</b>	<b>584,721</b>	<b>6,559,493</b>	<b>8,040,814</b>	<b>1,481,321 -</b>	<b>81.58</b>
<b>Revenue Over Expenses</b>	<b>127,654 -</b>	<b>130,460</b>	<b>39,265</b>	<b>91,195</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	.00	914,099.12	933,027.00	( 18,927.88 )	98.0
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	97,620.07	98,176.00	( 555.93 )	99.4
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	74,251.72	74,669.00	( 417.28 )	99.4
01-11-31500 ROAD & BRIDGE TAX	.00	133,187.44	120,000.00	13,187.44	111.0
<b>TOTAL TAXES</b>	<b>.00</b>	<b>1,219,158.35</b>	<b>1,225,872.00</b>	<b>( 6,713.65 )</b>	<b>99.5</b>

<u>LICENSES &amp; PERMITS</u>					
01-11-32100 LIQUOR LICENSES	.00	17,750.00	20,100.00	( 2,350.00 )	88.3
01-11-32500 FRANCHISE LICENSE	26,621.46	108,906.47	105,000.00	3,906.47	103.7
01-11-32510 TELECOMMUNICATIONS TAX	29,096.37	326,708.63	312,000.00	14,708.63	104.7
01-11-32600 AMUSEMENT LICENSE	2,154.76	2,154.76	2,500.00	( 345.24 )	86.2
01-11-32900 OTHER LICENSES	.00	.00	400.00	( 400.00 )	.0
01-11-33100 BUILDING PERMITS	1,923.00	192,376.50	162,000.00	30,376.50	118.8
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	25.00	425.00	5,200.00	( 4,775.00 )	8.2
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>59,820.59</b>	<b>648,321.36</b>	<b>607,200.00</b>	<b>41,121.36</b>	<b>106.8</b>

<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	.00	553,993.97	766,000.00	( 212,006.03 )	72.3
01-11-34200 REPLACEMENT TAX	.00	123,129.64	225,000.00	( 101,870.36 )	54.7
01-11-34400 SALES TAX	121,719.79	1,401,708.61	1,942,500.00	( 540,791.39 )	72.2
01-11-34450 LOCAL USE TAX	11,379.24	112,042.78	117,000.00	( 4,957.22 )	95.8
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	4,601.00	.00	4,601.00	.0
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>133,099.03</b>	<b>2,225,180.70</b>	<b>3,079,500.00</b>	<b>( 854,319.30 )</b>	<b>72.3</b>

<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100 COURT FINES	8,044.08	92,901.72	145,000.00	( 52,098.28 )	64.1
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>8,044.08</b>	<b>92,901.72</b>	<b>145,000.00</b>	<b>( 52,098.28 )</b>	<b>64.1</b>

PUBLIC CHARGES FOR SERVICES

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	41,530.39	384,352.51	425,000.00	( 40,647.49)	90.4
01-11-36611 AMBULANCE FEES OTHER	7,040.00	50,989.84	105,000.00	( 54,010.16)	48.6
01-11-36700 POLICE FEES	10,440.00	73,210.00	38,500.00	34,710.00	190.2
01-11-36800 FIRE PROTECTION FEES	3,730.38	37,303.80	44,772.00	( 7,468.20)	83.3
01-11-36900 STREET DIVISION FEES	1,720.18	59,013.46	65,000.00	( 5,986.54)	90.8
01-11-39960 WATER RECL SOLID WASTE CHARGE	9,450.00	88,000.00	105,000.00	( 17,000.00)	83.8
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>73,910.95</b>	<b>692,869.61</b>	<b>783,272.00</b>	<b>( 90,402.39)</b>	<b>88.5</b>

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	1,975.00	20,775.00	21,000.00	( 225.00)	98.9
01-11-37650 GRAVE OPENING WINTER FEE	150.00	500.00	500.00	.00	100.0
01-11-37700 BRUSH PICK-UP FEES	7,126.00	71,247.00	85,500.00	( 14,253.00)	83.3
01-11-37900 OTHER REVENUES	9,345.92	93,459.20	112,151.00	( 18,691.80)	83.3
01-11-37901 REIMBURSED DEVELOPER FEES	1,050.00	40,945.70	100,000.00	( 59,054.30)	41.0
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	700.00	3,204.50	5,500.00	( 2,295.50)	58.3
<b>TOTAL OTHER FEES</b>	<b>20,346.92</b>	<b>230,131.40</b>	<b>324,651.00</b>	<b>( 94,519.60)</b>	<b>70.9</b>

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	85.16	1,000.77	10,000.00	( 8,999.23)	10.0
01-11-38110 INTEREST INCOME-CEMETERY	1,541.25	3,082.50	3,000.00	82.50	102.8
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	2,850.00	9,806.00	15,000.00	( 5,194.00)	65.4
01-11-38800 CEMETERY RECEIPTS	56.00	2,142.00	4,500.00	( 2,358.00)	47.6
01-11-38900 MISCELLANEOUS	3,140.00	23,621.91	32,000.00	( 8,378.09)	73.8
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>7,672.41</b>	<b>39,653.18</b>	<b>64,500.00</b>	<b>( 24,846.82)</b>	<b>61.5</b>

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	1,156,025.00	1,387,230.00	( 231,205.00)	83.3
01-11-39920 TRANSFER FROM WATER	7,118.92	71,189.20	85,427.00	( 14,237.80)	83.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,618.92	106,189.20	127,427.00	( 21,237.80)	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	20,833.33	208,333.30	250,000.00	( 41,666.70)	83.3

CITY OF ROCHELLE  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	154,173.67	1,541,736.70	1,850,084.00	( 308,347.30 )	83.3
 TOTAL FUND REVENUE	 457,067.65	 6,689,953.02	 8,080,079.00	 ( 1,390,125.98 )	 82.8

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

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 29, 2012

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 29, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,068.66	42,946.09	50,500.00	( 7,553.91 )	85.0
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	2,000.00	( 245.00 )	87.8
01-12-56200-000 TRAVEL EXPENSES	.00	1,438.55	7,000.00	( 5,561.45 )	20.6
01-12-56500-000 PUBLICATIONS	.00	.00	200.00	( 200.00 )	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	3,402.94	2,500.00	902.94	136.1
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	.00	375.44	500.00	( 124.56 )	75.1
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	( 2,000.00 )	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	300.80	500.00	( 199.20 )	60.2
01-12-91200-000 RECRUITMENT	.00	6,368.16	.00	6,368.16	.0
TOTAL MAYOR/CITY COUNCIL	4,068.66	56,586.98	65,600.00	( 9,013.02 )	86.3

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	7,942.37	77,645.76	107,886.00	( 30,240.24 )	72.0
01-13-42100-000 SALARIES (FULL-TIME)	.00	458.16	.00	458.16	.0
01-13-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-13-42400-000 VACATION	510.72	10,864.20	.00	10,864.20	.0
01-13-42500-000 SICK	.00	534.52	.00	534.52	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	2,546.00	18,376.91	18,514.00	( 137.09 )	99.3
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	( 500.00 )	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	1,303.00	8,500.00	( 7,197.00 )	15.3
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	3,518.28	7,075.00	( 3,556.72 )	49.7
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	.00	436.00	600.00	( 164.00 )	72.7
01-13-56200-000 TRAVEL EXPENSES	.00	1,643.82	3,500.00	( 1,856.18 )	47.0
01-13-56300-000 TRAINING	70.00	175.00	700.00	( 525.00 )	25.0
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	188.10	580.59	1,200.00	( 619.41 )	48.4
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	208.49	1,198.35	1,500.00	( 301.65 )	79.9
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	.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	506.00	4,158.25	6,000.00	( 1,841.75 )	69.3
TOTAL CITY CLERK	11,971.68	123,494.39	164,525.00	( 41,030.61 )	75.1

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

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 29, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,715.96	26,190.85	35,175.00 (	8,984.15)	74.5
01-17-42200-000 SALARIES-PART-TIME	858.34	8,837.86	10,920.00 (	2,082.14)	80.9
01-17-42300-000 SALARY EXPENSE-OVERTIME	121.14	347.38	510.00 (	162.62)	68.1
01-17-42400-000 VACATION	47.54	2,563.23	.00	2,563.23	.0
01-17-42500-000 SICK	5.94	731.80	.00	731.80	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,687.98	12,101.78	13,002.00 (	900.22)	93.1
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	825.00	4,506.93	15,000.00 (	10,493.07)	30.1
01-17-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	321.00	.00	321.00	.0
01-17-52900-000 MAINTENANCE (OTHER)	25.26	1,582.11	2,500.00 (	917.89)	63.3
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	195,402.50	234,483.00 (	39,080.50)	83.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	24,024.46	21,500.00	2,524.46	111.7
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	224.92	2,882.21	4,000.00 (	1,117.79)	72.1
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	97.42	38,912.30	60,000.00 (	21,087.70)	64.9
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	47.24	25,721.14	26,000.00 (	278.86)	98.9
01-17-59500-000 PROPERTY TAX	.00	4,225.48	4,000.00	225.48	105.6
01-17-61000-000 MAINTENANCE SUPPLIES	13.57	30.42	.00	30.42	.0
01-17-61100-000 MAINTENANCE BUILDING	462.22	1,273.71	3,000.00 (	1,726.29)	42.5
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	62.30	500.00 (	437.70)	12.5
01-17-61300-000 SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	357.44	1,700.00 (	1,342.56)	21.0
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	188.39	1,241.20	4,000.00 (	2,758.80)	31.0
01-17-65400-000 GENERAL SUPPLIES	291.17	3,875.07	5,000.00 (	1,124.93)	77.5
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	888.84	17,570.99	20,000.00 (	2,429.01)	87.9
01-17-83000-000 EQUIPMENT	.00	906.53	1,100.00 (	193.47)	82.4
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	26,186.58	25,000.00	1,186.58	104.8
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	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	16,354.25	163,542.50	196,251.00 (	32,708.50)	83.3
<b>TOTAL MUNICIPAL BUILDING</b>	<b>53,935.43</b>	<b>658,797.77</b>	<b>839,541.00 (</b>	<b>180,743.23)</b>	<b>78.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

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	8,285.00	62,160.49	72,600.00 (	10,439.51 )	85.6
01-18-53310-000 DEVELOPER LEGAL EXPENSE	600.00	19,313.00	40,000.00 (	20,687.00 )	48.3
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	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	240.00	100.00	140.00	240.0
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	 8,885.00	 81,779.49	 114,000.00 (	 32,220.51 )	 71.7

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

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)	13,674.84	148,972.75	178,500.00	( 29,527.25 )	83.5
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	877.72	4,921.32	.00	4,921.32	.0
01-19-42500-000 SICK PAY	310.86	901.09	.00	901.09	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	2,550.48	17,285.19	18,514.00	( 1,228.81 )	93.4
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	( 4,500.00 )	4,250.00	5,000.00	( 750.00 )	85.0
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	70.00	1,044.79	1,500.00	( 455.21 )	69.7
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	1,963.49	1,000.00	963.49	196.4
01-19-56200-000 TRAVEL EXPENSES	49.05	676.02	1,500.00	( 823.98 )	45.1
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	1,355.71	1,000.00	355.71	135.6
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	54.92	867.33	1,000.00	( 132.67 )	86.7
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	95.00	881.72	2,000.00	( 1,118.28 )	44.1
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
<b>TOTAL CITY MANAGER</b>	<b>13,182.87</b>	<b>183,671.51</b>	<b>212,214.00</b>	<b>( 28,542.49 )</b>	<b>86.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	92,043.64	1,104,330.14	1,395,880.00	( 291,549.86 )	79.1

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

FUND 01

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

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	115,433.95	1,257,213.60	1,563,381.00	( 306,167.40 )	80.4
01-21-42200-000 SALARIES - PART-TIME	5,398.59	42,049.46	73,630.00	( 31,580.54 )	57.1
01-21-42300-000 SALARIES - OVERTIME	5,913.30	97,659.88	114,240.00	( 16,580.12 )	85.5
01-21-42400-000 SALARIES - VACATION PAY	7,645.83	95,048.88	102,000.00	( 6,951.12 )	93.2
01-21-42500-000 SALARIES - SICK PAY	3,024.44	18,964.54	22,440.00	( 3,475.46 )	84.5
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	1,156.22	12,562.10	18,000.00	( 5,437.90 )	69.8
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	119,932.26	120,488.00	( 555.74 )	99.5
01-21-45100-000 HEALTH INSURANCE	37,291.44	271,803.91	283,642.00	( 11,838.09 )	95.8
01-21-47100-000 UNIFORM ALLOWANCE	468.36	13,003.10	20,000.00	( 6,996.90 )	65.0
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,682.35	19,326.44	26,000.00	( 6,673.56 )	74.3
01-21-51300-000 MAINTENANCE - VEHICLE	1,766.57	17,984.10	20,000.00	( 2,015.90 )	89.9
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	209.87	1,952.53	1,000.00	952.53	195.3
01-21-53700-000 DATA PROCESSING SERVICES	.00	17,918.30	20,000.00	( 2,081.70 )	89.6
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	620.00	2,000.00	( 1,380.00 )	31.0
01-21-55100-000 POSTAGE	.00	270.93	1,000.00	( 729.07 )	27.1
01-21-55200-000 TELEPHONE	1,239.20	12,881.48	20,000.00	( 7,118.52 )	64.4
01-21-55300-000 PUBLISHING	.00	555.84	1,500.00	( 944.16 )	37.1
01-21-55400-000 PRINTING	346.10	1,518.25	2,500.00	( 981.75 )	60.7
01-21-56100-000 DUES	230.00	528.48	2,200.00	( 1,671.52 )	24.0
01-21-56200-000 TRAVEL EXPENSES	18.04	1,010.03	2,000.00	( 989.97 )	50.5
01-21-56300-000 TRAINING	.00	8,248.88	15,000.00	( 6,751.12 )	55.0
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	97.14	1,052.26	1,176.00	( 123.74 )	89.5
01-21-57800-000 ANIMAL CONTROL	122.00	3,842.85	7,000.00	( 3,157.15 )	54.9
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	52.18	1,866.38	3,000.00	( 1,133.62 )	62.2
01-21-65100-000 OFFICE SUPPLIES	281.23	7,151.86	8,500.00	( 1,348.14 )	84.1
01-21-65200-000 OPERATING SUPPLIES	1,619.47	7,108.79	10,000.00	( 2,891.21 )	71.1
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,402.64	53,165.84	58,000.00	( 4,834.16 )	91.7
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	42.76	288.58	300.00	( 11.42 )	96.2
01-21-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	546.10	( 2,071.94 )	40,000.00	( 42,071.94 )	( 5.2 )
01-21-83500-000 CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	52,558.51	54,000.00	( 1,441.49 )	97.3
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	654.07	2,500.00	( 1,845.93 )	26.2
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 10 MONTHS ENDING FEBRUARY 29, 2012

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL POLICE DEPARTMENT	190,037.78	2,136,799.19	2,617,247.00	( 480,447.81 )	81.6

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	66,400.51	688,018.98	861,900.00	( 173,881.02 )	79.8
01-22-42200-000 SALARIES - PART-TIME	5,254.46	50,916.95	58,300.00	( 7,383.05 )	87.3
01-22-42300-000 SALARY EXPENSE - OVERTIME	3,840.07	105,870.42	106,080.00	( 209.58 )	99.8
01-22-42400-000 SALARIES - VACATION PAY	2,748.08	59,798.96	.00	59,798.96	.0
01-22-42500-000 SALARIES - SICK PAY	815.44	14,948.26	.00	14,948.26	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	91,221.52	91,639.00	( 417.48 )	99.5
01-22-45100-000 HEALTH INSURANCE	19,490.06	143,911.07	154,043.00	( 10,131.93 )	93.4
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	465.55	12,129.31	9,800.00	2,329.31	123.8
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	20.00	2,586.36	8,000.00	( 5,413.64 )	32.3
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	.00	7,862.87	6,000.00	1,862.87	131.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	161.13	5,786.88	8,000.00	( 2,213.12 )	72.3
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	400.00	4,500.00	( 4,100.00 )	8.9
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,248.56	29,642.25	35,000.00	( 5,357.75 )	84.7
01-22-55100-000 POSTAGE	.00	113.94	200.00	( 86.06 )	57.0
01-22-55200-000 TELEPHONE	628.81	6,658.51	8,300.00	( 1,641.49 )	80.2
01-22-55400-000 PRINTING	.00	683.17	500.00	183.17	136.6
01-22-56100-000 DUES	375.00	1,424.00	1,000.00	424.00	142.4
01-22-56200-000 TRAVEL EXPENSES	.00	1,697.67	1,750.00	( 52.33 )	97.0
01-22-56300-000 TRAINING	.00	3,788.25	8,500.00	( 4,711.75 )	44.6
01-22-56400-000 TUITION REIMBURSMENT	.00	988.68	2,500.00	( 1,511.32 )	39.6
01-22-56500-000 PUBLICATIONS	.00	883.16	1,500.00	( 616.84 )	58.9
01-22-57100-000 UTILITIES	97.14	22,832.06	30,300.00	( 7,467.94 )	75.4
01-22-59200-000 GENERAL INSURANCE	.00	.00	1,000.00	( 1,000.00 )	.0
01-22-59400-000 LEASE OR RENTALS	.00	3,225.00	2,100.00	1,125.00	153.6
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	135.96	2,824.06	3,000.00	( 175.94 )	94.1
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	2,001.59	5,226.58	5,000.00	226.58	104.5
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	166.15	1,840.04	5,000.00	( 3,159.96 )	36.8
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	230.45	2,442.38	2,500.00	( 57.62 )	97.7
01-22-65200-000 OPERATING SUPPLIES	1,545.37	10,000.60	12,000.00	( 1,999.40 )	83.3
01-22-65400-000 JANITORIAL SUPPLIES	164.21	1,821.36	2,500.00	( 678.64 )	72.9
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,185.46	12,994.91	11,000.00	1,994.91	118.1
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	( 950.05 )	.00	( 950.05 )	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	239.97	2,400.00	( 2,160.03 )	10.0
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
<b>TOTAL FIRE DEPARTMENT</b>	<b>108,974.00</b>	<b>1,291,828.12</b>	<b>1,444,312.00</b>	<b>( 152,483.88 )</b>	<b>89.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

		FUND 01			
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	299,011.78	3,428,627.31	4,061,559.00	( 632,931.69 )	84.4

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

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 29, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	43,462.11	477,053.40	618,446.00	( 141,392.60)	77.1
01-41-42200-000 SALARIES (PART-TIME)	.00	12,227.57	12,000.00	227.57	101.9
01-41-42300-000 SALARY EXPENSE-OVERTIME	5,534.59	23,160.81	55,080.00	( 31,919.19)	42.1
01-41-42400-000 VACATION	1,236.64	34,769.02	.00	34,769.02	.0
01-41-42500-000 SICK	4,506.78	10,301.55	.00	10,301.55	.0
01-41-42600-000 SALARIES-PAGER PAY	2,246.14	15,856.21	18,600.00	( 2,743.79)	85.3
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	15,236.64	109,236.47	109,029.00	207.47	100.2
01-41-47100-000 UNIFORM ALLOWANCE	60.00	630.00	1,000.00	( 370.00)	63.0
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	.00	1,645.24	2,000.00	( 354.76)	82.3
01-41-51100-000 MAINTENANCE (BUILDING)	598.20	1,146.95	2,500.00	( 1,353.05)	45.9
01-41-51200-000 MAINTENANCE (EQUIPMENT)	85.00	3,313.88	16,500.00	( 13,186.12)	20.1
01-41-51300-000 MAINT.SERVICE-VEHICLE	63.65	9,162.31	15,000.00	( 5,837.69)	61.1
01-41-51400-000 MAINTENANCE STREET	430.00	17,477.53	23,500.00	( 6,022.47)	74.4
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	187.60	2,333.34	3,000.00	( 666.66)	77.8
01-41-54900-000 OTHER PROFESSIONAL SERVICES	3,200.00	12,725.04	12,500.00	225.04	101.8
01-41-55100-000 POSTAGE	.00	71.13	200.00	( 128.87)	35.6
01-41-55200-000 TELEPHONE	375.69	3,823.31	4,900.00	( 1,076.69)	78.0
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	56.67	500.00	( 443.33)	11.3
01-41-56300-000 TRAINING	.00	280.00	1,500.00	( 1,220.00)	18.7
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	1,248.21	10,261.11	16,000.00	( 5,738.89)	64.1
01-41-57200-000 STREET LIGHTING	10,257.46	113,753.43	146,500.00	( 32,746.57)	77.7
01-41-57800-000 ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000 LEASE OR RENTALS	1,600.00	3,200.00	3,000.00	200.00	106.7
01-41-61100-000 MAINTENANCE BUILDING	1,130.79	3,748.04	3,000.00	748.04	124.9
01-41-61200-000 MAINTENANCE (EQUIPMENT)	177.57	11,455.20	16,000.00	( 4,544.80)	71.6
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	6,681.07	30,483.91	35,000.00	( 4,516.09)	87.1
01-41-61400-000 SUPPLIES STREETS	178.75	44,072.08	50,000.00	( 5,927.92)	88.1
01-41-61600-000 SUPPLIES SNOW REMOVAL	11,545.65	64,891.15	105,000.00	( 40,108.85)	61.8
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	137.19	6,187.33	15,000.00	( 8,812.67)	41.3
01-41-62900-000 SUPPLIES OTHER	643.43	6,556.82	10,000.00	( 3,443.18)	65.6
01-41-65100-000 OFFICE SUPPLIES	166.11	1,567.58	1,500.00	67.58	104.5
01-41-65200-000 OPERATING SUPPLIES	985.14	5,186.71	8,000.00	( 2,813.29)	64.8
01-41-65300-000 SMALL TOOLS	768.93	2,197.55	3,500.00	( 1,302.45)	62.8
01-41-65400-000 JANITORIAL SUPPLIES	83.92	514.48	1,000.00	( 485.52)	51.5
01-41-65500-000 GASOLINE/OIL	4,714.49	55,961.16	60,000.00	( 4,038.84)	93.3
01-41-66100-000 SAFETY SUPPLIES	1,116.86	2,594.15	3,500.00	( 905.85)	74.1
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	73,372.82	73,800.00	( 427.18)	99.4
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	99,528.30	102,000.00	( 2,471.70)	97.6
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
<b>TOTAL STREET DIVISION</b>	<b>118,658.61</b>	<b>1,275,141.89</b>	<b>1,565,405.00</b>	<b>( 290,263.11)</b>	<b>81.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

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 29, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,042.08	43,985.15	58,344.00 (	14,358.85)	75.4
01-46-42200-000 SALARIES (PART-TIME)	.00	4,277.63	8,000.00 (	3,722.37)	53.5
01-46-42300-000 SALARY EXPENSE-OVERTIME	879.70	2,747.38	6,324.00 (	3,576.62)	43.4
01-46-42400-000 VACATION	609.52	4,978.23	.00	4,978.23	.0
01-46-42500-000 SICK PAY	.00	56.14	.00	56.14	.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	1,687.98	12,102.38	13,002.00 (	899.62)	93.1
01-46-47100-000 UNIFORM ALLOWANCE	20.00	225.00	300.00 (	75.00)	75.0
01-46-47300-000 CLOTHING ACQUISITION	.00	263.49	200.00	63.49	131.8
01-46-51100-000 MAINTENANCE (BUILDING)	.00	282.00	500.00 (	218.00)	56.4
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	430.00	1,000.00 (	570.00)	43.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	719.70	1,000.00 (	280.30)	72.0
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	389.52	3,043.52	3,000.00	43.52	101.5
01-46-55200-000 TELEPHONE	47.27	512.81	900.00 (	387.19)	57.0
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	20.00	100.00 (	80.00)	20.0
01-46-57100-000 UTILITIES	209.97	1,603.77	2,200.00 (	596.23)	72.9
01-46-61100-000 MAINTENANCE BUILDING	.00	77.90	300.00 (	222.10)	26.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	524.18	1,200.00 (	675.82)	43.7
01-46-61300-000 SUPPLIES (VEHICLE)	.00	652.50	500.00	152.50	130.5
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	289.91	914.75	1,500.00 (	585.25)	61.0
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	.00	473.41	1,500.00 (	1,026.59)	31.6
01-46-65300-000 SMALL TOOLS	.00	66.58	1,000.00 (	933.42)	6.7
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	150.00 (	150.00)	.0
01-46-65500-000 GASOLINE/OIL	99.00	4,153.58	5,500.00 (	1,346.42)	75.5
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
<b>TOTAL CEMETERY</b>	<b>8,274.95</b>	<b>89,147.10</b>	<b>115,120.00 (</b>	<b>25,972.90)</b>	<b>77.4</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,015.69	111,725.13	206,749.00 (	95,023.87 )	54.0
01-48-42200-000 SALARIES-PART-TIME	.00	3,910.00	11,280.00 (	7,370.00 )	34.7
01-48-42400-000 VACATION	101.58	7,037.18	.00	7,037.18	.0
01-48-42500-000 SICK	232.02	1,686.14	.00	1,686.14	.0
01-48-45100-000 HEALTH INSURANCE	3,375.96	24,204.76	27,000.00 (	2,795.24 )	89.7
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	398.50	1,000.00 (	601.50 )	39.9
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	412.98	1,500.00 (	1,087.02 )	27.5
01-48-51300-000 MAINT.SERVICE (VEHICLE)	80.20	1,490.14	1,450.00	40.14	102.8
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	3,274.20	43,777.00	88,000.00 (	44,223.00 )	49.8
01-48-54900-000 OTHER PROFESSIONAL SERVICES	115.08	3,024.35	3,200.00 (	175.65 )	94.5
01-48-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-48-55200-000 TELEPHONE	139.54	1,583.52	2,400.00 (	816.48 )	66.0
01-48-55300-000 PUBLISHING	.00	65.00	250.00 (	185.00 )	26.0
01-48-56100-000 DUES	.00	387.00	500.00 (	113.00 )	77.4
01-48-56200-000 TRAVEL EXPENSES	.00	246.71	1,600.00 (	1,353.29 )	15.4
01-48-56300-000 TRAINING	300.00	638.00	1,000.00 (	362.00 )	63.8
01-48-56500-000 PUBLICATIONS	.00	183.77	600.00 (	416.23 )	30.6
01-48-57100-000 UTILITIES	128.21	2,711.46	3,500.00 (	788.54 )	77.5
01-48-61200-000 SUPPLIES (EQUIPMENT)	1,890.91	2,233.75	2,800.00 (	566.25 )	79.8
01-48-65100-000 OFFICE SUPPLIES	431.33	829.43	1,300.00 (	470.57 )	63.8
01-48-65300-000 SMALL TOOLS	444.99	971.15	700.00	271.15	138.7
01-48-65400-000 JANITORIAL SUPPLIES	.00	341.38	400.00 (	58.62 )	85.3
01-48-65500-000 GASOLINE & OIL	222.14	3,111.30	2,800.00	311.30	111.1
01-48-67000-000 PRINT MATERIALS	34.00	41.75	150.00 (	108.25 )	27.8
01-48-68400-000 MICROCOMPUTER SOFTWARE	1,740.00	4,400.09	6,500.00 (	2,099.91 )	67.7
01-48-82000-000 BUILDING	.00	.00	2,200.00 (	2,200.00 )	.0
01-48-83000-000 EQUIPMENT	582.90	4,102.11	3,400.00	702.11	120.7
01-48-84000-000 VEHICLES	.00	893.00	.00	893.00	.0
01-48-87000-000 FURNITURE	899.95	899.95	900.00 (	.05 )	100.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	.00	.00	.0
<b>TOTAL ENGINEERING</b>	<b>25,008.70</b>	<b>221,305.55</b>	<b>371,179.00 (</b>	<b>149,873.45 )</b>	<b>59.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS		151,942.26	1,585,594.54	2,051,704.00	( 466,109.46 )	77.3

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

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)	13,061.00	159,627.88	226,317.00 (	66,689.12 )	70.5
01-44-42200-000 SALARIES (PART-TIME)	80.00	10,867.24	16,974.00 (	6,106.76 )	64.0
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	1,180.96	24,926.74	.00	24,926.74	.0
01-44-42500-000 SICK	362.84	1,577.03	.00	1,577.03	.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	4,244.76	36,058.88	37,029.00 (	970.12 )	97.4
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	1,447.02	1,000.00	447.02	144.7
01-44-52900-000 NUISANCE ABATEMENT	.00	2,299.00	1,000.00	1,299.00	229.9
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	90.00	90.00	.00	90.00	.0
01-44-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	3,462.50	5,648.21	10,000.00 (	4,351.79 )	56.5
01-44-55100-000 POSTAGE	.00	5.79	.00	5.79	.0
01-44-55200-000 TELEPHONE	107.75	1,264.03	2,000.00 (	735.97 )	63.2
01-44-55300-000 PUBLISHING	186.90	3,280.86	2,000.00	1,280.86	164.0
01-44-55400-000 PRINTING	.00	95.00	1,000.00 (	905.00 )	9.5
01-44-56100-000 DUES	75.00	1,624.00	1,100.00	524.00	147.6
01-44-56200-000 TRAVEL EXPENSES	.00	143.57	500.00 (	356.43 )	28.7
01-44-56300-000 TRAINING	.00	29.00	1,200.00 (	1,171.00 )	2.4
01-44-56500-000 PUBLICATIONS	.00	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	.00	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	64.05	1,132.48	1,500.00 (	367.52 )	75.5
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	149.76	1,743.72	2,000.00 (	256.28 )	87.2
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
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>23,065.52</b>	<b>252,286.37</b>	<b>307,370.00 (</b>	<b>55,083.63 )</b>	<b>82.1</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

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 29, 2012

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)	9,060.35	96,848.43	124,193.00 (	27,344.57 )	78.0
01-61-42100-000 SALARIES (FULL-TIME)	4,170.19	38,563.51	46,342.00 (	7,778.49 )	83.2
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	282.05	7,605.51	.00	7,605.51	.0
01-61-42500-000 SICK	178.24	3,250.74	.00	3,250.74	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	4,238.46	30,506.36	31,516.00 (	1,009.64 )	96.8
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	.00	3,100.50	3,500.00 (	399.50 )	88.6
01-61-55100-000 POSTAGE	33.90	105.26	250.00 (	144.74 )	42.1
01-61-55200-000 TELEPHONE	127.49	1,361.59	3,000.00 (	1,638.41 )	45.4
01-61-55300-000 ECONOMIC DVL.P. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	250.00	500.00	500.00	.00	100.0
01-61-56200-000 TRAVEL EXPENSES	141.82	1,546.33	3,000.00 (	1,453.67 )	51.5
01-61-56300-000 TRAINING	.00	95.00	1,000.00 (	905.00 )	9.5
01-61-56500-000 PUBLICATIONS	69.00	69.00	250.00 (	181.00 )	27.6
01-61-56600-000 CONFERENCE	.00	653.63	1,000.00 (	346.37 )	65.4
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	106.47	1,210.94	1,500.00 (	289.06 )	80.7
01-61-65200-000 OPERATING SUPPLIES	.00	537.18	500.00	37.18	107.4
01-61-83000-000 EQUIPMENT	.00	2,256.30	7,000.00 (	4,743.70 )	32.2
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	444.69	750.00 (	305.31 )	59.3
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>18,657.97</b>	<b>188,654.97</b>	<b>224,301.00 (</b>	<b>35,646.03 )</b>	<b>84.1</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2012

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	41,723.49	440,941.34	531,671.00	( 90,729.66 )	82.9
TOTAL FUND EXPENDITURES	584,721.17	6,559,493.33	8,040,814.00	( 1,481,320.67 )	81.6
NET REVENUE OVER EXPENDITURES	( 127,653.52 )	130,459.69	39,265.00	91,194.69	332.3

**CITY OF ROCHELLE**  
**SPECIAL FUNDS BUDGET SUMMARY**  
**For the 10 Months Ending February 29, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
<b>REVENUE BY FUND</b>					
Audit	0	29,919	31,100	1,181 -	96.20
Insurance	0	153,207	147,246	5,961	104.05
Illinois Municipal Retirement	1	217,011	218,049	1,038 -	99.52
Social Security	2	175,063	176,177	1,114 -	99.37
Ambulance	9,587	96,088	116,000	19,912 -	82.83
Economic Development	0	0	0	0	.00
Motor Fuel Tax	19,385	795,772	1,096,542	300,770 -	72.57
Utility Tax	31,222	304,350	350,200	45,850 -	86.91
Travel and Tourism	12,189	172,910	240,200	67,290 -	71.99
Sales Tax	59,412	760,449	884,500	124,051 -	85.98
TIF	0	552,081	538,554	13,527	102.51
Foreign Fire Insurance	0	17,074	18,060	986 -	94.54
Capital Improvement	19,856	1,684,642	5,344,284	3,659,642 -	31.52
Stormwater Management	74	37,378	41,300	3,922 -	90.50
Technology Park	8	125	516,200	516,075 -	.02
Debt Service	0	0	0	0	.00
Solid Waste	23,536	532,832	855,500	322,668 -	62.28
Technology Center	43,225	462,707	560,010	97,303 -	82.62
Airport	40,501	698,885	1,765,196	1,066,311 -	39.59
Railroad	26,819	1,002,318	5,296,500	4,294,182 -	18.92
Health Insurance	161,483	1,174,463	1,547,500	373,037 -	75.89
Administrative Services	47,834	478,340	574,008	95,668 -	83.33
<b>Total Revenues</b>	<b>495,134</b>	<b>9,345,618</b>	<b>20,317,126</b>	<b>10,971,508 -</b>	<b>46.00</b>

**CITY OF ROCHELLE**

**SPECIAL FUNDS BUDGET SUMMARY  
For the 10 Months Ending February 29, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
<b>OPERATING EXPENSES</b>					
Audit	0	28,848	31,000	2,152 -	93.06
Insurance	12,745	195,498	276,000	80,502 -	70.83
Illinois Municipal Retirement	18,018	184,357	222,360	38,003 -	82.91
Social Security	14,454	159,898	188,700	28,802 -	84.74
Ambulance	35,154	63,403	209,800	146,397 -	30.22
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	734,877	1,310,142	575,265 -	56.09
Utility Tax	685 -	314,918	535,000	220,082 -	58.86
Travel and Tourism	346	161,798	307,800	146,002 -	52.57
Sales Tax	20,000	706,357	2,158,018	1,451,661 -	32.73
TIF	0	1,838,192	2,278,373	440,181 -	80.68
Foreign Fire Insurance	0	20,423	16,000	4,423	127.65
Capital Improvement	139,836	1,577,940	5,710,284	4,132,344 -	27.63
Stormwater Management	0	9,568	311,000	301,432 -	3.08
Technology Park	30	36,918	276,048	239,130 -	13.37
Debt Service	0	0	0	0	.00
Solid Waste	73,590	744,446	942,407	197,961 -	78.99
Technology Center	37,886	405,194	319,883	85,311	126.67
Airport	14,585	686,341	1,808,183	1,121,842 -	37.96
Railroad	586,809	2,651,343	5,519,312	2,867,969 -	48.04
Health Insurance	249,304	1,537,183	1,535,000	2,183	100.14
Administrative Services	38,447	418,301	582,058	163,757 -	71.87
<b>Total Expenses</b>	<b>1,240,520</b>	<b>12,475,804</b>	<b>24,537,368</b>	<b>12,061,564 -</b>	<b>50.84</b>
<b>Revenue Over Expenses</b>	<b>745,385 -</b>	<b>3,130,186 -</b>	<b>4,220,242 -</b>	<b>1,090,056</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – WATER FUND February 29, 2012 and 2011

	February 29, 2012	February 28, 2011
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	17,712,903	14,776,312
Less: Accumulated Depreciation	( 5,016,597 )	( 4,640,466 )
Net Plant in Service	12,696,307	10,135,846
<b>CURRENT ASSETS</b>		
Cash & Investments	315,034	597,488
Customer Accounts Receivable	217,419	189,632
Other Accounts Receivable	50,662	47,998
Inventory		15,525
Prepaid Expenses	5,955	5,500
Total Current Assets	589,070	856,144
<b>OTHER DEBITS</b>		
Unamortized Loss		
Total Other Debits		
<b>TOTAL ASSETS</b>	13,285,376	10,991,989
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	10,153,734	7,811,755
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	10,337,422	7,995,443
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	78,608	24,389
Accrued Liabilities	58,473	34,257
Total Current Liabilities	137,081	58,646
<b>Non-Current Liabilities:</b>		
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	2,947,955	2,996,546
<b>TOTAL LIABILITIES AND EQUITY</b>	13,285,376	10,991,989

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 10 Months Ending February 29, 2012 and 2011

	2012	2011	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	621,307	618,887	2,419	100.4
Commercial Sales	427,532	426,745	787	100.2
Industrial Sales	433,373	471,241 (	37,868 )	92.0
Interdepartmental Sales	12,117	12,739 (	622 )	95.1
Other Operating Revenues	92,226	78,910	13,315	116.9
<b>Total Operating Revenues</b>	<b>1,586,555</b>	<b>1,608,523 (</b>	<b>21,968 )</b>	<b>98.6</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	168,504	191,554 (	23,049 )	88.0
Source of Supply - Maintenance	( 2,171 )	19,818 (	21,989 )	( 11.0 )
Water Treatment - Operations	112,492	108,792	3,700	103.4
Water Treatment - Maintenance	8,903	6,012	2,890	148.1
Distribution - Operations	64,501	70,081 (	5,580 )	92.0
Distribution - Maintenance	246,339	205,425	40,914	119.9
Customer Accounts	87,758	88,670 (	912 )	99.0
Administrative and General	94,873	109,959 (	15,086 )	86.3
Depreciation	298,214	280,037	18,177	106.5
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>1,079,413</b>	<b>1,080,348 (</b>	<b>935 )</b>	<b>99.9</b>
<b>Operating Income (Loss)</b>	<b>507,142</b>	<b>528,175 (</b>	<b>21,033 )</b>	<b>96.0</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	400	760 (	360 )	52.6
Investment Income	966	1,076 (	110 )	89.8
Merchandising, Jobbing & Contract Income	1,160	1,511 (	352 )	76.7
Merchandising, Jobbing & Contract Expense	( 1,035 )	( 672 )	( 363 )	( 154.0 )
Interest Expense	( 10,434 )	( 20,519 )	10,085	( 50.9 )
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 8,944 )</b>	<b>( 17,845 )</b>	<b>8,901</b>	<b>( 50.1 )</b>
<b>Net Income Before Amortizations</b>	<b>498,198</b>	<b>510,330 (</b>	<b>12,133 )</b>	<b>97.6</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>498,198</b>	<b>510,330 (</b>	<b>12,133 )</b>	<b>97.6</b>
Operating Transfers In (Out)	( 71,189 )	( 63,898 )	( 7,292 )	( 111.4 )
<b>Increase (Decrease) in Retained Earnings</b>	<b>427,009</b>	<b>446,433 (</b>	<b>19,424 )</b>	<b>95.7</b>
<b>RETAINED EARNINGS – Beginning of Period</b>	<b>9,726,725</b>	<b>7,365,322</b>	<b>2,361,403</b>	<b>132.1</b>
<b>RETAINED EARNINGS – END OF PERIOD</b>	<b>10,153,734</b>	<b>7,811,755</b>	<b>2,341,978</b>	<b>130.0</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND  
February 29, 2012 and 2011

	February 29, 2012	February 28, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,295,332	33,190,700
Less: Accumulated Depreciation	( 17,554,806 )	( 16,684,850 )
Net Plant in Service	17,740,526	16,505,850
CURRENT ASSETS		
Cash & Investments	1,140,965	601,810
Customer Accounts Receivable	808,225	804,352
Other Accounts Receivable	75,052	73,880
Inventory	3,480	3,480
Prepaid Expenses	12,284	10,994
Total Current Assets	2,040,006	1,494,517
RESTRICTED FUNDS	3,424,946	3,227,189
NON-CURRENT ASSETS		
Unamortized Loss	83,122	121,486
Note Receivable - Associated Company	2,810,874	2,937,900
Total Non-Current Assets	2,893,996	3,059,386
TOTAL ASSETS	26,099,474	24,286,942
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,290,963	12,651,645
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	22,259,728	19,620,410
LIABILITIES		
Current Liabilities:		
Accounts Payable	101,196	112,373
Accrued Liabilities	57,014	30,381
Total Current Liabilities	158,210	142,755
Non-Current Liabilities:		
Bonds Payable	3,668,115	4,504,162
Unamortized Premium on Long-Term Debt	13,421	19,615
Total Non-Current Liabilities	3,681,536	4,523,777
Total Liabilities	3,839,746	4,666,532
TOTAL LIABILITIES AND EQUITY	26,099,474	24,286,942

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 10 Months Ending February 29, 2012 and 2011

	2012	2011	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	863,366	869,530	( 6,164 )	99.3
Commercial Sales	740,892	711,853	29,039	104.1
Industrial Sales	766,597	791,243	( 24,647 )	96.9
Interdepartmental Sales	3,275	3,524	( 249 )	92.9
Other Operating Revenues	29,691	21,682	8,009	136.9
<b>Total Operating Revenues</b>	<b>2,403,821</b>	<b>2,397,832</b>	<b>5,989</b>	<b>100.3</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	69,723	74,545	( 4,822 )	93.5
Collection - Maintenance	102,574	62,757	39,816	163.5
Pumping - Operations	356	405	( 50 )	87.8
Pumping - Maintenance	3,847	5,875	( 2,028 )	65.5
Treatment and Disposal - Operations	629,860	620,891	8,969	101.4
Treatment and Disposal - Maintenance	157,421	148,766	8,655	105.8
Customer Accounts	99,933	99,033	900	100.9
Administrative and General	133,365	150,772	( 17,407 )	88.5
Depreciation	703,281	677,509	25,773	103.8
<b>Total Operating Expenses</b>	<b>1,900,361</b>	<b>1,840,554</b>	<b>59,806</b>	<b>103.3</b>
<b>Operating Income (Loss)</b>	<b>503,460</b>	<b>557,278</b>	<b>( 53,818 )</b>	<b>90.3</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	10,905	12,858	( 1,954 )	84.8
Non Utility Income	1,675,477	146,680	1,528,797	1,142.3
Merchandising, Jobbing & Contract Income	17,343	10,126	7,216	171.3
Merchandising, Jobbing & Contract Expense	( 2,519 )	( 2,513 )	( 6 )	( 100.2 )
Amortization Expense	( 26,808 )	( 26,808 )	( 0 )	( 100.0 )
Interest Expense	( 129,202 )	( 117,374 )	( 11,828 )	( 110.1 )
<b>Total Non-Operating Revenue (Expense)</b>	<b>1,545,194</b>	<b>22,969</b>	<b>1,522,225</b>	<b>3,727.4</b>
<b>Net Income Before Amortizations</b>	<b>2,048,654</b>	<b>580,246</b>	<b>1,468,408</b>	<b>353.1</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>2,048,654</b>	<b>580,246</b>	<b>1,468,408</b>	<b>353.1</b>
Operating Transfers In (Out)	( 106,189 )	( 104,297 )	( 1,893 )	( 101.8 )
<b>Increase (Decrease) in Retained Earnings</b>	<b>1,942,465</b>	<b>475,950</b>	<b>1,466,515</b>	<b>408.1</b>
<b>RETAINED EARNINGS – Beginning of Period</b>	<b>13,348,499</b>	<b>12,175,696</b>	<b>1,172,803</b>	<b>109.6</b>
<b>RETAINED EARNINGS – END OF PERIOD</b>	<b>15,290,963</b>	<b>12,651,645</b>	<b>2,639,318</b>	<b>120.9</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND February 29, 2012 and 2011

	February 29, 2012	February 28, 2011
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	67,913,100	66,217,860
Less: Accumulated Depreciation	( 34,997,627 )	( 32,488,229 )
Net Plant in Service	32,915,473	33,729,631
<b>CURRENT ASSETS</b>		
Cash & Investments	8,953,255	6,595,073
Customer Accounts Receivable	3,873,744	2,873,549
Other Accounts Receivable		
Inventory	1,664,992	1,335,007
Prepaid Expenses	223,926	221,754
Total Current Assets	14,715,917	11,025,383
<b>RESTRICTED ASSETS</b>	9,949,212	10,427,383
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	135,422	237,950
Other Deferred Debits	81,560	101,134
Interdepartmental Loan Receivable	1,360,360	1,462,855
Total Non-Current Assets	1,577,342	1,801,939
<b>TOTAL ASSETS</b>	59,157,944	56,984,336
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	44,174,301	41,254,002
Contribution in Aid of Construction (Net)		
Total Equity	44,174,301	41,254,002
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	1,873,236	1,648,042
Accrued Liabilities	218,443	207,743
Total Current Liabilities	2,091,678	1,855,785
<b>Non-Current Liabilities:</b>		
Bonds Payable	12,411,631	13,371,805
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	480,333	502,745
Total Non-Current Liabilities	12,891,964	13,874,549
Total Liabilities	14,983,643	15,730,335
<b>TOTAL LIABILITIES AND EQUITY</b>	59,157,944	56,984,336

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 10 Months Ending February 29, 2012 and 2011

	2012	2011	Variance	%
<b>OPERATING REVENUES</b>				
Residential	4,593,723	4,332,123	261,599	106.0
Small General Service	3,983,675	3,564,243	419,432	111.8
Large General Service	13,805,123	12,331,986	1,473,136	112.0
Public Street Lighting	116,530	114,397	2,133	101.9
Interdepartmental	329,076	397,655	( 68,579 )	82.8
Forfeited Discounts	65,547	74,588	( 9,041 )	87.9
Other Operating Revenues	63,905	233,078	( 169,173 )	27.4
<b>Total Operating Revenues</b>	<b>22,957,577</b>	<b>21,048,071</b>	<b>1,909,506</b>	<b>109.1</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	13,209,416	11,512,334	1,697,082	114.7
Generation - Operation	407,167	566,684	( 159,517 )	71.9
Generation - Maintenance	375,891	355,680	20,211	105.7
Transmission - Operation	2,225	20,934	( 18,710 )	10.6
Distribution - Operation	719,800	685,034	34,767	105.1
Distribution - Maintenance	347,648	398,879	( 51,231 )	87.2
Depreciation	1,692,279	1,582,387	109,892	106.9
Taxes Other Than Income Taxes	101,372	115,591	( 14,219 )	87.7
Customer Accounts	276,322	266,271	10,052	103.8
Administrative & General	1,458,630	1,299,241	159,390	112.3
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>18,590,749</b>	<b>16,803,034</b>	<b>1,787,716</b>	<b>110.6</b>
<b>Operating Income (Loss)</b>	<b>4,366,828</b>	<b>4,245,037</b>	<b>121,791</b>	<b>102.9</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	19,151	28,706	( 9,555 )	66.7
Merchandising, Jobbing & Contract Income		5,660	( 5,660 )	.0
Merchandising, Jobbing & Contract Expense	( 111,812 )	( 105,689 )	( 6,124 )	( 105.8 )
Amortization Expense	( 20,855 )	( 20,855 )		( 100.0 )
Interest Expense	( 509,134 )	( 546,394 )	37,260	( 93.2 )
Non-Operating Revenue (Expense)	5,501	8,845	( 3,344 )	62.2
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 617,150 )</b>	<b>( 629,728 )</b>	<b>12,578</b>	<b>( 98.0 )</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>3,749,678</b>	<b>3,615,309</b>	<b>134,369</b>	<b>103.7</b>
<b>Operating Transfers In (Out)</b>	<b>( 1,156,025 )</b>	<b>( 1,057,458 )</b>	<b>( 98,567 )</b>	<b>( 109.3 )</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>2,593,653</b>	<b>2,557,851</b>	<b>35,801</b>	<b>101.4</b>
<b>RETAINED EARNINGS – Beginning of Period</b>	<b>41,580,648</b>	<b>38,696,150</b>	<b>2,884,497</b>	<b>107.5</b>
<b>RETAINED EARNINGS – END OF PERIOD</b>	<b>44,174,301</b>	<b>41,254,002</b>	<b>2,920,299</b>	<b>107.1</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS  
February 29, 2012 and 2011

	February 29, 2012	February 28, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,073,118	2,971,790
Tech Center Building		
Less: Accumulated Depreciation	( 2,442,571 )	( 2,411,757 )
Net Plant in Service	630,547	560,033
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	( 50,639 )	( 48,680 )
Customer Accounts Receivable	52,212	55,896
Miscellaneous Accounts Receivable	978	1,587
Prepaid Expenses		
Inventory	25,506	65,438
Total Current Assets	28,057	74,241
TOTAL ASSETS	658,604	634,274
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	( 313,996 )	( 270,103 )
Revenue over Expenditures	131,887	10,247
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	170,813	93,066
LIABILITIES		
Current Liabilities:		
Accounts Payable	4,757	15,720
Accrued Liabilities	31,963	20,186
Other Liabilities		
Total Current Liabilities	36,720	35,906
Non-Current Liabilities:		
Interdepartmental Loan Payable	451,071	505,302
2008 Bonds Payable		
Total Non-Current Liabilities	451,071	505,302
Total Liabilities	487,791	541,208
TOTAL LIABILITIES AND EQUITY	658,604	634,274

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 10 Months Ending February 29, 2012 and 2011

	<u>2012</u>	<u>2011</u>	<u>Variance</u>	<u>%</u>
<b>OPERATING REVENUES</b>				
Network Administration Fees	447,857	358,949	88,907	124.8
VOIP Services	36,617	31,167	5,450	117.5
Misc Revenues		15,881 (	15,881 )	.0
Network and Hardware Support	1,125	7,268 (	6,143 )	15.5
Data Services	4,790	66,586 (	61,796 )	7.2
Fiber Internet Access	177,046	108,081	68,965	163.8
Dial-up Internet Access	20,434	25,657 (	5,223 )	79.6
Wireless Internet Access	85,714	115,579 (	29,865 )	74.2
Network Internet Access	16,997	16,997		100.0
Web Site Host	7,042	7,169 (	127 )	98.2
Web Site Development		98 (	98 )	.0
Activation Fee	25		25	.0
Wireless Installation		61 (	61 )	.0
Mailboxes	2,375	2,101	274	113.1
Forfeited Discounts	1,146	1,682 (	536 )	68.2
<b>Total Operating Revenues</b>	<u>801,168</u>	<u>757,274</u>	<u>43,893</u>	<u>105.8</u>
<b>OPERATING EXPENSES</b>				
Personnel	250,949	250,127	822	100.3
Insurance Benefits	51,685	53,600 (	1,915 )	96.4
Pension & Other Benefits	52,180	46,200	5,980	112.9
Contractual Services- Maintenance	23,567	54,757 (	31,190 )	43.0
Contractual Services- Professional	92,948	84,558	8,391	109.9
Contractual Services- Communications	38,961	97,121 (	58,160 )	40.1
Contractual Services- Professional Development	4,249	3,401	848	124.9
Service Charges	84,940	117,584 (	32,644 )	72.2
Commodities - Maintenance Supplies	525	7,937 (	7,412 )	6.6
Commodities - General Supplies	10,232	7,353	2,879	139.2
Other Expenditures	( 673 )	2,767 (	3,440 )	( 24.3 )
Depreciation	25,164	28,248 (	3,084 )	89.1
Transfer to Administrative Services	14,983	13,645	1,338	109.8
<b>Total Operating Expenses</b>	<u>649,710</u>	<u>767,299</u>	<u>( 117,588 )</u>	<u>84.7</u>
<b>Operating Income (Loss)</b>	<u>151,457</u>	<u>( 10,024 )</u>	<u>161,482</u>	<u>1,510.9</u>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Merchandising, Jobbing, & Contract Income	978	44,905 (	43,927 )	2.2
Merchandising, Jobbing, & Contract Expense	( 19,202 )	( 20,929 )	1,727 (	91.8 )
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	( 1,346 )	( 3,705 )	2,359 (	36.3 )
<b>Total Non-Operating Revenue (Expense)</b>	<u>( 19,570 )</u>	<u>20,271</u>	<u>( 39,841 )</u>	<u>( 96.5 )</u>
<b>Increase (Decrease) in Retained Earnings</b>	<u>131,887</u>	<u>10,247</u>	<u>121,640</u>	<u>1,287.1</u>

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 10 Months Ending February 29, 2012 and 2011

	<u>2012</u>	<u>2011</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>( 313,996 )</u>	<u>( 270,103 )</u>	<u>43,893</u>	<u>( 116.3 )</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>( 182,109 )</u></u>	<u><u>( 259,856 )</u></u>	<u><u>77,747</u></u>	<u><u>( 70.1 )</u></u>