

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 11 Months Ending March 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	0	1,219,158	1,225,872	6,714 -	99.45
Licenses and Permits	32,488	680,809	607,200	73,609	112.12
Intergovernmental Revenue	281,035	2,506,216	3,079,500	573,284 -	81.38
Fines, Forfeitures & Penalties	0	92,902	145,000	52,098 -	64.07
Public Charges for Services	76,566	769,435	783,272	13,837 -	98.23
Other Fees	18,272	248,403	324,651	76,248 -	76.51
Miscellaneous Revenues	3,010	42,663	64,500	21,837 -	66.14
Other Financing Sources	154,174	1,695,910	1,850,084	154,174 -	91.67
Total Revenues	565,545	7,255,498	8,080,079	824,581 -	89.79
OPERATING EXPENSES					
Mayor and City Council	5,610	62,197	65,600	3,403 -	94.81
City Manager	18,760	202,431	212,214	9,783 -	95.39
City Attorney	8,459	90,238	114,000	23,762 -	79.16
City Clerk	13,373	136,868	164,525	27,657 -	83.19
Police Department	212,695	2,349,495	2,617,247	267,752 -	89.77
Fire Department	108,035	1,399,863	1,444,312	44,449 -	96.92
Community Development	22,656	274,942	307,370	32,428 -	89.45
Engineering	23,104	244,410	371,179	126,769 -	65.85
Street Division	112,408	1,387,550	1,565,405	177,855 -	88.64
Cemetery Division	7,647	96,794	115,120	18,326 -	84.08
Municipal Building	61,867	720,665	839,541	118,876 -	85.84
Economic Development	19,569	208,224	224,301	16,077 -	92.83
Total Expenses	614,184	7,173,677	8,040,814	867,137 -	89.22
Revenue Over Expenses	48,639 -	81,820	39,265	42,555	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 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
TOTAL TAXES	.00	1,219,158.35	1,225,872.00	(6,713.65)	99.5
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	.00	17,750.00	20,100.00	(2,350.00)	88.3
01-11-32500 FRANCHISE LICENSE	.00	108,906.47	105,000.00	3,906.47	103.7
01-11-32510 TELECOMMUNICATIONS TAX	27,690.11	354,398.74	312,000.00	42,398.74	113.6
01-11-32600 AMUSEMENT LICENSE	.00	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	4,797.50	197,174.00	162,000.00	35,174.00	121.7
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	425.00	5,200.00	(4,775.00)	8.2
TOTAL LICENSES & PERMITS	32,487.61	680,808.97	607,200.00	73,608.97	112.1
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	77,868.35	631,862.32	766,000.00	(134,137.68)	82.5
01-11-34200 REPLACEMENT TAX	8,919.43	132,049.07	225,000.00	(92,950.93)	58.7
01-11-34400 SALES TAX	176,857.38	1,578,565.99	1,942,500.00	(363,934.01)	81.3
01-11-34450 LOCAL USE TAX	17,390.29	129,433.07	117,000.00	12,433.07	110.6
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
TOTAL INTERGOVERNMENTAL REVENUES	281,035.45	2,506,216.15	3,079,500.00	(573,283.85)	81.4
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	.00	92,901.72	145,000.00	(52,098.28)	64.1
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	.00	92,901.72	145,000.00	(52,098.28)	64.1
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	38,334.99	422,687.50	425,000.00	(2,312.50)	99.5
01-11-36611 AMBULANCE FEES OTHER	6,846.46	57,836.30	105,000.00	(47,163.70)	55.1
01-11-36700 POLICE FEES	6,500.00	79,710.00	38,500.00	41,210.00	207.0
01-11-36800 FIRE PROTECTION FEES	3,730.38	41,034.18	44,772.00	(3,737.82)	91.7
01-11-36900 STREET DIVISION FEES	12,378.78	71,392.24	65,000.00	6,392.24	109.8
01-11-39980 WATER RECL SOLID WASTE CHARGE	8,775.00	96,775.00	105,000.00	(8,225.00)	92.2
TOTAL PUBLIC CHARGES FOR SERVICES	76,565.61	769,435.22	783,272.00	(13,836.78)	98.2

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	900.00	21,675.00	21,000.00	675.00	103.2
01-11-37650 GRAVE OPENING WINTER FEE	.00	500.00	500.00	.00	100.0
01-11-37700 BRUSH PICK-UP FEES	7,126.00	78,373.00	85,500.00	(7,127.00)	91.7
01-11-37900 OTHER REVENUES	9,345.92	102,805.12	112,151.00	(9,345.88)	91.7
01-11-37901 REIMBURSED DEVELOPER FEES	.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	900.00	4,104.50	5,500.00	(1,395.50)	74.6
TOTAL OTHER FEES	18,271.92	248,403.32	324,651.00	(76,247.68)	76.5

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	125.31	1,126.08	10,000.00	(8,873.92)	11.3
01-11-38110 INTEREST INCOME-CEMETERY	.00	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	950.00	10,756.00	15,000.00	(4,244.00)	71.7
01-11-38800 CEMETERY RECEIPTS	.00	2,142.00	4,500.00	(2,358.00)	47.6
01-11-38900 MISCELLANEOUS	1,935.00	25,556.91	32,000.00	(6,443.09)	79.9
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	3,010.31	42,663.49	64,500.00	(21,836.51)	66.1

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	1,271,627.50	1,387,230.00	(115,602.50)	91.7
01-11-39920 TRANSFER FROM WATER	7,118.92	78,308.12	85,427.00	(7,118.88)	91.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,618.92	116,808.12	127,427.00	(10,618.88)	91.7
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	229,166.63	250,000.00	(20,833.37)	91.7

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2012

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	154,173.67	1,695,910.37	1,850,084.00	(154,173.63)	91.7
TOTAL FUND REVENUE	565,544.57	7,255,497.59	8,080,079.00	(824,581.41)	89.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 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 11 MONTHS ENDING MARCH 31, 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 11 MONTHS ENDING MARCH 31, 2012

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,346.13	47,292.22	50,500.00 (	3,207.78)	93.7
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	1,117.00	2,872.00	2,000.00	872.00	143.6
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	6.79	382.23	500.00 (	117.77)	76.5
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	140.00	440.80	500.00 (	59.20)	88.2
01-12-91200-000 RECRUITMENT	.00	6,368.16	.00	6,368.16	.0
TOTAL MAYOR/CITY COUNCIL	<u>5,609.92</u>	<u>62,196.90</u>	<u>65,600.00 (</u>	<u>3,403.10)</u>	<u>94.8</u>

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	9,036.05	86,681.81	107,886.00 (	21,204.19)	80.4
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	.00	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	20,922.91	18,514.00	2,408.91	113.0
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	1,000.00	4,518.28	7,075.00 (	2,556.72)	63.9
01-13-55300-000 PUBLISHING	107.00	136.55	1,500.00 (	1,363.45)	9.1
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	.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	.00	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	30.36	1,228.71	1,500.00 (	271.29)	81.9
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	654.00	4,812.25	6,000.00 (	1,187.75)	80.2
TOTAL CITY CLERK	13,373.41	136,867.80	164,525.00 (	27,657.20)	83.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 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 11 MONTHS ENDING MARCH 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,800.28	28,991.13	35,175.00 (	6,183.87)	82.4
01-17-42200-000 SALARIES-PART-TIME	880.90	9,718.76	10,920.00 (	1,201.24)	89.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	14.25	361.63	510.00 (	148.37)	70.9
01-17-42400-000 VACATION	98.23	2,661.46	.00	2,661.46	.0
01-17-42500-000 SICK	98.57	830.37	.00	830.37	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,687.98	13,789.76	13,002.00	787.76	106.1
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	1,229.38	5,736.31	15,000.00 (	9,263.69)	38.2
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)	25.07	1,607.18	2,500.00 (	892.82)	64.3
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	214,942.75	234,483.00 (	19,540.25)	91.7
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	246.94	3,129.15	4,000.00 (	870.85)	78.2
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	7,471.49	46,383.79	60,000.00 (	13,616.21)	77.3
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.00	440.00	500.00 (	60.00)	88.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	47.24	25,768.38	26,000.00 (	231.62)	99.1
01-17-59500-000 PROPERTY TAX	.00	4,225.48	4,000.00	225.48	105.6
01-17-61000-000 MAINTENANCE SUPPLIES	.00	30.42	.00	30.42	.0
01-17-61100-000 MAINTENANCE BUILDING	116.83	1,390.54	3,000.00 (	1,609.46)	46.4
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)	8.40	365.84	1,700.00 (	1,334.16)	21.5
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	873.50	2,114.70	4,000.00 (	1,885.30)	52.9
01-17-65400-000 GENERAL SUPPLIES	600.46	4,475.53	5,000.00 (	524.47)	89.5
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	168.00	17,738.99	20,000.00 (	2,261.01)	88.7
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	65.00	65.00	1,000.00 (	935.00)	6.5
01-17-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	9,500.00	104,500.00	114,000.00 (	9,500.00)	91.7
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	179,896.75	196,251.00 (	16,354.25)	91.7
TOTAL MUNICIPAL BUILDING	61,867.02	720,664.79	839,541.00 (	118,876.21)	85.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 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	7,932.50	70,092.99	72,600.00 (	2,507.01)	96.6
01-18-53310-000 DEVELOPER LEGAL EXPENSE	526.50	19,839.50	40,000.00 (	20,160.50)	49.6
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	8,459.00	90,238.49	114,000.00 (	23,761.51)	79.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 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)	14,992.47	163,965.22	178,500.00 (	14,534.78)	91.9
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	566.85	5,488.17	.00	5,488.17	.0
01-19-42500-000 SICK PAY	329.14	1,230.23	.00	1,230.23	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	2,550.48	19,835.67	18,514.00	1,321.67	107.1
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	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	1,114.79	1,500.00 (	385.21)	74.3
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	47.04	723.06	1,500.00 (	776.94)	48.2
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	.00	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	203.85	1,085.57	2,000.00 (	914.43)	54.3
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	18,759.83	202,431.34	212,214.00 (	9,782.66)	95.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2012

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	108,069.18	1,212,399.32	1,395,880.00	(183,480.68)	86.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2012

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 11 MONTHS ENDING MARCH 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	128,076.04	1,385,289.64	1,563,381.00 (	178,091.36)	88.6
01-21-42200-000 SALARIES - PART-TIME	5,725.69	47,775.15	73,630.00 (	25,854.85)	64.9
01-21-42300-000 SALARIES - OVERTIME	9,636.95	107,296.83	114,240.00 (	6,943.17)	93.9
01-21-42400-000 SALARIES - VACATION PAY	9,060.46	104,109.34	102,000.00	2,109.34	102.1
01-21-42500-000 SALARIES - SICK PAY	192.88	19,157.42	22,440.00 (	3,282.58)	85.4
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	1,408.44	13,970.54	18,000.00 (	4,029.46)	77.6
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	309,095.35	283,642.00	25,453.35	109.0
01-21-47100-000 UNIFORM ALLOWANCE	1,120.13	14,123.23	20,000.00 (	5,876.77)	70.6
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,483.30	20,809.74	26,000.00 (	5,190.26)	80.0
01-21-51300-000 MAINTENANCE - VEHICLE	2,318.35	20,302.45	20,000.00	302.45	101.5
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	.00	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	1,263.20	14,144.68	20,000.00 (	5,855.32)	70.7
01-21-55300-000 PUBLISHING	.00	555.84	1,500.00 (	944.16)	37.1
01-21-55400-000 PRINTING	50.00	1,568.25	2,500.00 (	931.75)	62.7
01-21-56100-000 DUES	10.00	538.48	2,200.00 (	1,661.52)	24.5
01-21-56200-000 TRAVEL EXPENSES	305.54	1,315.57	2,000.00 (	684.43)	65.8
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	102.86	1,155.12	1,176.00 (	20.88)	98.2
01-21-57800-000 ANIMAL CONTROL	122.00	3,964.85	7,000.00 (	3,035.15)	56.6
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	175.80	2,042.18	3,000.00 (	957.82)	68.1
01-21-65100-000 OFFICE SUPPLIES	304.97	7,456.83	8,500.00 (	1,043.17)	87.7
01-21-65200-000 OPERATING SUPPLIES	992.04	8,100.83	10,000.00 (	1,899.17)	81.0
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,911.95	59,077.79	58,000.00	1,077.79	101.9
01-21-65800-000 PRISONER SUPPLIES	3.20	132.20	1,000.00 (	867.80)	13.2
01-21-65900-000 DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000 K9 SUPPLIES	.00	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	6,873.70	4,801.76	40,000.00 (	35,198.24)	12.0
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	266.47	920.54	2,500.00 (	1,579.46)	36.8
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 11 MONTHS ENDING MARCH 31, 2012

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL POLICE DEPARTMENT	212,695.41	2,349,494.60	2,617,247.00	(267,752.40)	89.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	60,229.58	748,248.56	861,900.00	(113,651.44)	86.8
01-22-42200-000 SALARIES - PART-TIME	5,672.29	56,589.24	58,300.00	(1,710.76)	97.1
01-22-42300-000 SALARY EXPENSE - OVERTIME	7,776.38	113,646.80	106,080.00	7,566.80	107.1
01-22-42400-000 SALARIES - VACATION PAY	4,043.26	63,842.22	.00	63,842.22	.0
01-22-42500-000 SALARIES - SICK PAY	.00	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	19,511.34	163,422.41	154,043.00	9,379.41	106.1
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	520.87	12,650.18	9,800.00	2,850.18	129.1
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	256.19	2,842.55	8,000.00	(5,157.45)	35.5
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	279.85	8,142.72	6,000.00	2,142.72	135.7
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	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	1,872.63	31,514.88	35,000.00	(3,485.12)	90.0
01-22-55100-000 POSTAGE	20.62	134.56	200.00	(65.44)	67.3
01-22-55200-000 TELEPHONE	664.66	7,323.17	8,300.00	(976.83)	88.2
01-22-55400-000 PRINTING	240.00	923.17	500.00	423.17	184.6
01-22-56100-000 DUES	.00	1,424.00	1,000.00	424.00	142.4
01-22-56200-000 TRAVEL EXPENSES	21.43	1,719.10	1,750.00	(30.90)	98.2
01-22-56300-000 TRAINING	631.14	4,419.39	8,500.00	(4,080.61)	52.0
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	2,188.94	25,021.00	30,300.00	(5,279.00)	82.6
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	67.70	2,891.76	3,000.00	(108.24)	96.4
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	1,040.24	6,266.82	5,000.00	1,266.82	125.3
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	153.80	1,993.84	5,000.00	(3,006.16)	39.9
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	48.90	2,491.28	2,500.00	(8.72)	99.7
01-22-65200-000 OPERATING SUPPLIES	956.07	10,956.67	12,000.00	(1,043.33)	91.3
01-22-65400-000 JANITORIAL SUPPLIES	300.08	2,121.44	2,500.00	(378.56)	84.9
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,458.29	14,453.20	11,000.00	3,453.20	131.4
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	80.96	(869.09)	.00	869.09	.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
 TOTAL FIRE DEPARTMENT	 108,035.22	 1,399,863.34	 1,444,312.00	 (44,448.66)	 96.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2012

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	320,730.63	3,749,357.94	4,061,559.00	(312,201.06)	92.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2012

FUND 01

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

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	50,438.00	527,491.40	618,446.00 (	90,954.60)	85.3
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	1,843.16	25,003.97	55,080.00 (	30,076.03)	45.4
01-41-42400-000 VACATION	2,498.50	37,267.52	.00	37,267.52	.0
01-41-42500-000 SICK	359.71	10,661.26	.00	10,661.26	.0
01-41-42600-000 SALARIES-PAGER PAY	1,645.14	17,501.35	18,600.00 (	1,098.65)	94.1
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	15,236.64	124,473.11	109,029.00	15,444.11	114.2
01-41-47100-000 UNIFORM ALLOWANCE	75.00	705.00	1,000.00 (	295.00)	70.5
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	38.13	1,683.37	2,000.00 (	316.63)	84.2
01-41-51100-000 MAINTENANCE (BUILDING)	769.00	1,915.95	2,500.00 (	584.05)	76.6
01-41-51200-000 MAINTENANCE (EQUIPMENT)	386.60	3,700.48	16,500.00 (	12,799.52)	22.4
01-41-51300-000 MAINT.SERVICE-VEHICLE	863.14	10,025.45	15,000.00 (	4,974.55)	66.8
01-41-51400-000 MAINTENANCE STREET	.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	239.22	2,572.56	3,000.00 (	427.44)	85.8
01-41-54900-000 OTHER PROFESSIONAL SERVICES	.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	267.68	4,090.99	4,900.00 (	809.01)	83.5
01-41-55300-000 PUBLISHING	107.00	525.64	350.00	175.64	150.2
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	75.54	132.21	500.00 (	367.79)	26.4
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	1,391.99	11,653.10	16,000.00 (	4,346.90)	72.8
01-41-57200-000 STREET LIGHTING	15,470.29	129,223.72	146,500.00 (	17,276.28)	88.2
01-41-57800-000 ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000 LEASE OR RENTALS	800.00	4,000.00	3,000.00	1,000.00	133.3
01-41-61100-000 MAINTENANCE BUILDING	1,568.30	5,316.34	3,000.00	2,316.34	177.2
01-41-61200-000 MAINTENANCE (EQUIPMENT)	718.29	12,173.49	16,000.00 (	3,826.51)	76.1
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,049.42	32,533.33	35,000.00 (	2,466.67)	93.0
01-41-61400-000 SUPPLIES STREETS	.00	44,072.08	50,000.00 (	5,927.92)	88.1
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	64,891.15	105,000.00 (	40,108.85)	61.8
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	3,115.41	9,302.74	15,000.00 (	5,697.26)	62.0
01-41-62900-000 SUPPLIES OTHER	364.87	6,921.69	10,000.00 (	3,078.31)	69.2
01-41-65100-000 OFFICE SUPPLIES	.00	1,567.58	1,500.00	67.58	104.5
01-41-65200-000 OPERATING SUPPLIES	1,213.51	6,400.22	8,000.00 (	1,599.78)	80.0
01-41-65300-000 SMALL TOOLS	121.37	2,318.92	3,500.00 (	1,181.08)	66.3
01-41-65400-000 JANITORIAL SUPPLIES	13.67	528.15	1,000.00 (	471.85)	52.8
01-41-65500-000 GASOLINE/OIL	7,951.77	63,912.93	60,000.00	3,912.93	106.5
01-41-66100-000 SAFETY SUPPLIES	2,786.72	5,380.87	3,500.00	1,880.87	153.7
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
TOTAL STREET DIVISION	112,408.07	1,387,549.96	1,565,405.00 (	177,855.04)	88.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 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 11 MONTHS ENDING MARCH 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,475.16	48,460.31	58,344.00 (	9,883.69)	83.1
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	168.42	2,915.80	6,324.00 (	3,408.20)	46.1
01-46-42400-000 VACATION	497.24	5,475.47	.00	5,475.47	.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	13,790.36	13,002.00	788.36	106.1
01-46-47100-000 UNIFORM ALLOWANCE	25.00	250.00	300.00 (	50.00)	83.3
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)	24.20	454.20	1,000.00 (	545.80)	45.4
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	180.00	3,223.52	3,000.00	223.52	107.5
01-46-55200-000 TELEPHONE	36.69	549.50	900.00 (	350.50)	61.1
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	193.99	1,797.76	2,200.00 (	402.24)	81.7
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	251.06	1,165.81	1,500.00 (	334.19)	77.7
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	9.44	76.02	1,000.00 (	923.98)	7.6
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	150.00 (	150.00)	.0
01-46-65500-000 GASOLINE/OIL	97.43	4,251.01	5,500.00 (	1,248.99)	77.3
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	7,646.61	96,793.71	115,120.00 (	18,326.29)	84.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	10,507.17	122,232.30	206,749.00 (	84,516.70)	59.1
01-48-42200-000 SALARIES-PART-TIME	.00	3,910.00	11,280.00 (	7,370.00)	34.7
01-48-42400-000 VACATION	1,532.03	8,569.21	.00	8,569.21	.0
01-48-42500-000 SICK	92.81	1,778.95	.00	1,778.95	.0
01-48-45100-000 HEALTH INSURANCE	3,375.96	27,580.72	27,000.00	580.72	102.2
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)	1,250.92	1,649.42	1,000.00	649.42	164.9
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	412.98	1,500.00 (	1,087.02)	27.5
01-48-51300-000 MAINT.SERVICE (VEHICLE)	90.00	1,580.14	1,450.00	130.14	109.0
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	4,510.75	48,287.75	88,000.00 (	39,712.25)	54.9
01-48-54900-000 OTHER PROFESSIONAL SERVICES	166.87	3,191.22	3,200.00 (	8.78)	99.7
01-48-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-48-55200-000 TELEPHONE	154.51	1,738.03	2,400.00 (	661.97)	72.4
01-48-55300-000 PUBLISHING	89.00	154.00	250.00 (	96.00)	61.6
01-48-56100-000 DUES	.00	387.00	500.00 (	113.00)	77.4
01-48-56200-000 TRAVEL EXPENSES	398.36	645.07	1,600.00 (	954.93)	40.3
01-48-56300-000 TRAINING	.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	592.13	3,303.59	3,500.00 (	196.41)	94.4
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	2,233.75	2,800.00 (	566.25)	79.8
01-48-65100-000 OFFICE SUPPLIES	10.52	839.95	1,300.00 (	460.05)	64.6
01-48-65300-000 SMALL TOOLS	.00	971.15	700.00	271.15	138.7
01-48-65400-000 JANITORIAL SUPPLIES	45.49	386.87	400.00 (	13.13)	96.7
01-48-65500-000 GASOLINE & OIL	256.41	3,367.71	2,800.00	567.71	120.3
01-48-67000-000 PRINT MATERIALS	31.50	73.25	150.00 (	76.75)	48.8
01-48-68400-000 MICROCOMPUTER SOFTWARE	.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	.00	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	.00	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
TOTAL ENGINEERING	23,104.43	244,409.98	371,179.00 (	126,769.02)	65.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2012

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC WORKS	143,159.11	1,728,753.65	2,051,704.00	(322,950.35)	84.3	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 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)	17,026.37	176,654.25	226,317.00 (	49,662.75)	78.1
01-44-42200-000 SALARIES (PART-TIME)	.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	861.30	25,788.04	.00	25,788.04	.0
01-44-42500-000 SICK	87.27	1,664.30	.00	1,664.30	.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	4,246.26	40,305.14	37,029.00	3,276.14	108.9
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	.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	.00	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	131.59	1,395.62	2,000.00 (	604.38)	69.8
01-44-55300-000 PUBLISHING	142.40	3,423.26	2,000.00	1,423.26	171.2
01-44-55400-000 PRINTING	.00	95.00	1,000.00 (	905.00)	9.5
01-44-56100-000 DUES	.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	.00	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	160.35	1,904.07	2,000.00 (	95.93)	95.2
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	22,655.54	274,941.91	307,370.00 (	32,428.09)	89.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 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 11 MONTHS ENDING MARCH 31, 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)	9,012.10	105,860.53	124,193.00 (	18,332.47)	85.2
01-61-42100-000 SALARIES (FULL-TIME)	3,428.35	41,991.86	46,342.00 (	4,350.14)	90.6
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	1,851.51	9,457.02	.00	9,457.02	.0
01-61-42500-000 SICK	546.98	3,797.72	.00	3,797.72	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	4,238.46	34,744.82	31,516.00	3,228.82	110.3
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	.00	3,100.50	3,500.00 (	399.50)	88.6
01-61-55100-000 POSTAGE	.00	105.26	250.00 (	144.74)	42.1
01-61-55200-000 TELEPHONE	138.58	1,500.17	3,000.00 (	1,499.83)	50.0
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	500.00	500.00	.00	100.0
01-61-56200-000 TRAVEL EXPENSES	53.28	1,599.61	3,000.00 (	1,400.39)	53.3
01-61-56300-000 TRAINING	.00	95.00	1,000.00 (	905.00)	9.5
01-61-56500-000 PUBLICATIONS	(69.00)	.00	250.00 (	250.00)	.0
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	48.33	1,259.27	1,500.00 (	240.73)	84.0
01-61-65200-000 OPERATING SUPPLIES	.00	537.18	500.00	37.18	107.4
01-61-83000-000 EQUIPMENT	40.74	2,297.04	7,000.00 (	4,702.96)	32.8
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	280.07	724.76	750.00 (	25.24)	96.6
TOTAL ECONOMIC DEVELOPMENT	19,569.40	208,224.37	224,301.00 (	16,076.63)	92.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2012

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	42,224.94	483,166.28	531,671.00	(48,504.72)	90.9
 TOTAL FUND EXPENDITURES	614,183.86	7,173,677.19	8,040,814.00	(867,136.81)	89.2
 NET REVENUE OVER EXPENDITURES	(48,639.29)	81,820.40	39,265.00	42,555.40	208.4

CITY OF ROCHELLE
SPECIAL FUNDS BUDGET SUMMARY
For the 11 Months Ending March 31, 2012

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	0	29,919	31,100	1,181 -	96.20
Insurance	0	153,207	147,246	5,961	104.05
Illinois Municipal Retirement	0	217,011	218,049	1,038 -	99.52
Social Security	0	175,063	176,177	1,114 -	99.37
Ambulance	9,591	105,679	116,000	10,321 -	91.10
Economic Development	0	0	0	0	.00
Motor Fuel Tax	19,760	815,532	1,096,542	281,010 -	74.37
Utility Tax	33,612	337,963	350,200	12,237 -	96.51
Travel and Tourism	13,231	186,142	240,200	54,058 -	77.49
Sales Tax	96,344	856,793	884,500	27,707 -	96.87
TIF	0	552,081	538,554	13,527	102.51
Foreign Fire Insurance	0	17,074	18,060	986 -	94.54
Capital Improvement	537	1,685,180	5,344,284	3,659,104 -	31.53
Stormwater Management	255	37,634	41,300	3,666 -	91.12
Technology Park	6	132	516,200	516,068 -	.03
Debt Service	0	0	0	0	.00
Solid Waste	25,747	558,579	855,500	296,921 -	65.29
Technology Center	51,477	514,184	560,010	45,826 -	91.82
Airport	40,339	739,223	1,765,196	1,025,973 -	41.88
Railroad	926,546	1,928,864	5,296,500	3,367,636 -	36.42
Health Insurance	163,017	1,337,480	1,547,500	210,020 -	86.43
Administrative Services	47,834	526,174	574,008	47,834 -	91.67
Total Revenues	1,428,297	10,773,915	20,317,126	9,543,211 -	53.03

CITY OF ROCHELLE
SPECIAL FUNDS BUDGET SUMMARY
For the 11 Months Ending March 31, 2012

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	0	28,848	31,000	2,152 -	93.06
Insurance	12,745	208,243	276,000	67,757 -	75.45
Illinois Municipal Retirement	18,358	202,714	222,360	19,646 -	91.16
Social Security	14,366	174,264	188,700	14,436 -	92.35
Ambulance	10,556	73,959	209,800	135,841 -	35.25
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	734,877	1,310,142	575,265 -	56.09
Utility Tax	0	314,918	535,000	220,082 -	58.86
Travel and Tourism	1,129	162,927	307,800	144,873 -	52.93
Sales Tax	0	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	17,490	1,595,430	5,710,284	4,114,854 -	27.94
Stormwater Management	0	9,568	311,000	301,432 -	3.08
Technology Park	13,349	50,267	276,048	225,781 -	18.21
Debt Service	0	0	0	0	.00
Solid Waste	74,588	819,034	942,407	123,373 -	86.91
Technology Center	36,951	442,145	319,883	122,262	138.22
Airport	78,827	765,167	1,808,183	1,043,016 -	42.32
Railroad	54,259	2,705,601	5,519,312	2,813,711 -	49.02
Health Insurance	502,755	2,039,938	1,535,000	504,938	132.89
Administrative Services	40,414	458,715	582,058	123,343 -	78.81
Total Expenses	875,785	13,351,589	24,537,368	11,185,779 -	54.41
Revenue Over Expenses	552,512	2,577,674 -	4,220,242 -	1,642,568	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND March 31, 2012 and 2011

	March 31, 2012	March 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	17,761,854	14,791,336
Less: Accumulated Depreciation	(5,046,418)	(4,668,470)
Net Plant in Service	12,715,436	10,122,866
CURRENT ASSETS		
Cash & Investments	269,556	641,445
Customer Accounts Receivable	219,133	191,242
Other Accounts Receivable	51,998	52,191
Inventory		15,525
Prepaid Expenses	4,469	4,088
Total Current Assets	545,156	904,491
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	13,260,593	11,027,357
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	10,171,130	7,846,153
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	10,354,818	8,029,841
LIABILITIES		
Current Liabilities:		
Accounts Payable	45,301	32,965
Accrued Liabilities	49,600	26,652
Total Current Liabilities	94,901	59,617
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	2,905,775	2,997,517
TOTAL LIABILITIES AND EQUITY	13,260,593	11,027,357

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 11 Months Ending March 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential Sales	680,066	677,076	2,990	100.4
Commercial Sales	468,213	464,256	3,958	100.9
Industrial Sales	471,957	509,143	(37,186)	92.7
Interdepartmental Sales	13,112	13,689	(577)	95.8
Other Operating Revenues	97,927	87,014	10,913	112.5
Total Operating Revenues	1,731,275	1,751,178	(19,903)	98.9
OPERATING EXPENSES				
Source of Supply - Operations	186,821	207,013	(20,192)	90.3
Source of Supply - Maintenance	(1,576)	19,954	(21,530)	(7.9)
Water Treatment - Operations	123,573	121,330	2,244	101.9
Water Treatment - Maintenance	9,286	6,368	2,918	145.8
Distribution - Operations	71,260	76,710	(5,450)	92.9
Distribution - Maintenance	269,959	226,117	43,843	119.4
Customer Accounts	96,215	96,795	(580)	99.4
Administrative and General	114,526	118,790	(4,264)	96.4
Depreciation	328,036	308,041	19,995	106.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,198,101	1,181,118	16,983	101.4
Operating Income (Loss)	533,174	570,060	(36,886)	93.5
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	500	760	(260)	65.8
Investment Income	1,003	1,218	(215)	82.3
Merchandising, Jobbing & Contract Income	1,160	2,378	(1,218)	48.8
Merchandising, Jobbing & Contract Expense	(1,670)	(737)	(933)	(226.5)
Interest Expense	(11,453)	(22,560)	11,108	(50.8)
Total Non-Operating Revenue (Expense)	(10,461)	(18,942)	8,482	(55.2)
Net Income Before Amortizations	522,713	551,117	(28,404)	94.9
Amortization of Contributions in Aid of Construction				.0
Net Income	522,713	551,117	(28,404)	94.9
Operating Transfers In (Out)	(78,308)	(70,287)	(8,021)	(111.4)
Increase (Decrease) in Retained Earnings	444,405	480,830	(36,425)	92.4
RETAINED EARNINGS – Beginning of Period	9,726,725	7,365,322	2,361,403	132.1
RETAINED EARNINGS – END OF PERIOD	10,171,130	7,846,153	2,324,977	129.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
March 31, 2012 and 2011

	March 31, 2012	March 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,388,388	33,211,026
Less: Accumulated Depreciation	(17,625,134)	(16,752,600)
Net Plant in Service	17,763,254	16,458,426
CURRENT ASSETS		
Cash & Investments	1,027,485	566,468
Customer Accounts Receivable	814,509	822,068
Other Accounts Receivable	74,404	81,722
Inventory	3,480	3,480
Prepaid Expenses	9,110	8,142
Total Current Assets	1,928,989	1,481,881
RESTRICTED FUNDS	3,538,415	3,340,710
NON-CURRENT ASSETS		
Unamortized Loss	79,925	118,289
Note Receivable - Associated Company	2,810,874	2,937,900
Total Non-Current Assets	2,890,799	3,056,189
TOTAL ASSETS	26,121,457	24,337,206
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,303,316	12,687,631
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	22,272,081	19,656,396
LIABILITIES		
Current Liabilities:		
Accounts Payable	726,335	728,403
Accrued Liabilities	62,020	34,145
Total Current Liabilities	788,356	762,548
Non-Current Liabilities:		
Bonds Payable	3,048,115	3,899,162
Unamortized Premium on Long-Term Debt	12,905	19,099
Total Non-Current Liabilities	3,061,020	3,918,261
Total Liabilities	3,849,375	4,680,809
TOTAL LIABILITIES AND EQUITY	26,121,457	24,337,206

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 11 Months Ending March 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential Sales	942,762	953,717	(10,956)	98.9
Commercial Sales	812,666	784,431	28,235	103.6
Industrial Sales	843,064	870,249	(27,184)	96.9
Interdepartmental Sales	3,582	3,874	(292)	92.5
Other Operating Revenues	31,298	23,915	7,384	130.9
Total Operating Revenues	2,633,372	2,636,185	(2,814)	99.9
OPERATING EXPENSES				
Collection - Operations	77,960	81,204	(3,244)	96.0
Collection - Maintenance	113,584	72,751	40,833	156.1
Pumping - Operations	559	459	100	121.8
Pumping - Maintenance	5,055	6,220	(1,165)	81.3
Treatment and Disposal - Operations	700,495	682,409	18,085	102.7
Treatment and Disposal - Maintenance	171,560	160,717	10,843	106.8
Customer Accounts	109,674	108,009	1,665	101.5
Administrative and General	143,649	163,891	(20,242)	87.7
Depreciation	773,609	745,259	28,350	103.8
Total Operating Expenses	2,096,145	2,020,920	75,225	103.7
Operating Income (Loss)	537,226	615,265	(78,039)	87.3
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	12,041	14,141	(2,099)	85.2
Non Utility Income	1,675,477	146,680	1,528,797	1,142.3
Merchandising, Jobbing & Contract Income	18,903	14,140	4,762	133.7
Merchandising, Jobbing & Contract Expense	(2,806)	(2,817)	12	(99.6)
Amortization Expense	(29,489)	(29,489)		(100.0)
Interest Expense	(139,726)	(131,257)	(8,469)	(106.5)
Total Non-Operating Revenue (Expense)	1,534,400	11,397	1,523,003	3,463.3
Net Income Before Amortizations	2,071,626	626,662	1,444,964	330.6
Amortization of Contributions in Aid of Construction				.0
Net Income	2,071,626	626,662	1,444,964	330.6
Operating Transfers In (Out)	(116,808)	(114,726)	(2,082)	(101.8)
Increase (Decrease) in Retained Earnings	1,954,818	511,936	1,442,882	381.9
RETAINED EARNINGS – Beginning of Period	13,348,499	12,175,696	1,172,803	109.6
RETAINED EARNINGS – END OF PERIOD	15,303,316	12,687,631	2,615,685	120.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND March 31, 2012 and 2011

	March 31, 2012	March 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	68,081,029	66,439,417
Less: Accumulated Depreciation	(35,166,790)	(32,645,796)
Net Plant in Service	32,914,239	33,793,621
CURRENT ASSETS		
Cash & Investments	8,896,322	6,057,520
Customer Accounts Receivable	3,787,040	3,150,232
Other Accounts Receivable		
Inventory	1,654,515	1,725,791
Prepaid Expenses	211,677	209,167
Total Current Assets	14,549,554	11,142,710
RESTRICTED ASSETS	10,245,822	10,777,400
NON-CURRENT ASSETS		
Unamortized Loss	141,562	243,243
Other Deferred Debits	79,928	99,503
Interdepartmental Loan Receivable	1,351,765	1,454,581
Total Non-Current Assets	1,573,256	1,797,327
TOTAL ASSETS	59,282,870	57,511,058
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,015,683	41,653,785
Contribution in Aid of Construction (Net)		
Total Equity	44,015,683	41,653,785
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,688,154	2,712,035
Accrued Liabilities	236,412	226,280
Total Current Liabilities	2,924,566	2,938,315
Non-Current Liabilities:		
Bonds Payable	11,865,784	12,420,957
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	476,838	498,002
Total Non-Current Liabilities	12,342,621	12,918,959
Total Liabilities	15,267,187	15,857,274
TOTAL LIABILITIES AND EQUITY	59,282,870	57,511,058

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 11 Months Ending March 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential	4,962,423	4,708,109	254,314	105.4
Small General Service	4,373,772	3,918,164	455,608	111.6
Large General Service	15,192,749	13,748,039	1,444,709	110.5
Public Street Lighting	128,454	125,933	2,521	102.0
Interdepartmental	364,561	430,371	(65,810)	84.7
Forfeited Discounts	75,609	83,947	(8,338)	90.1
Other Operating Revenues	73,415	249,899	(176,484)	29.4
Total Operating Revenues	25,170,983	23,264,464	1,906,519	108.2
OPERATING EXPENSES				
Purchased Power	14,844,623	12,682,513	2,162,110	117.1
Generation - Operation	438,840	593,686	(154,845)	73.9
Generation - Maintenance	435,180	366,739	68,441	118.7
Transmission - Operation	2,461	21,118	(18,656)	11.7
Distribution - Operation	792,182	762,080	30,102	104.0
Distribution - Maintenance	382,540	420,740	(38,200)	90.9
Depreciation	1,861,507	1,740,643	120,864	106.9
Taxes Other Than Income Taxes	110,106	125,412	(15,306)	87.8
Customer Accounts	304,152	292,693	11,459	103.9
Administrative & General	1,591,183	1,427,011	164,172	111.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	20,762,775	18,432,635	2,330,140	112.6
Operating Income (Loss)	4,408,207	4,831,829	(423,621)	91.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	21,009	31,413	(10,404)	66.9
Merchandising, Jobbing & Contract Income		5,660	(5,660)	.0
Merchandising, Jobbing & Contract Expense	(143,735)	(126,896)	(16,838)	(113.3)
Amortization Expense	(22,941)	(22,941)		(100.0)
Interest Expense	(561,253)	(606,919)	45,666	(92.5)
Non-Operating Revenue (Expense)	5,376	8,745	(3,369)	61.5
Total Non-Operating Revenue (Expense)	(701,544)	(710,939)	9,394	(98.7)
Increase (Decrease) in Retained Earnings Before Operating Transfers	3,706,663	4,120,890	(414,227)	90.0
Operating Transfers In (Out)	(1,271,628)	(1,163,256)	(108,372)	(109.3)
Increase (Decrease) in Retained Earnings	2,435,035	2,957,634	(522,599)	82.3
RETAINED EARNINGS – Beginning of Period	41,580,648	38,696,150	2,884,497	107.5
RETAINED EARNINGS – END OF PERIOD	44,015,683	41,653,785	2,361,899	105.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS March 31, 2012 and 2011

	March 31, 2012	March 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,074,223	2,972,876
Tech Center Building		
Less: Accumulated Depreciation	(2,445,087)	(2,414,582)
Net Plant in Service	629,136	558,294
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(40,484)	(59,492)
Customer Accounts Receivable	49,341	52,444
Miscellaneous Accounts Receivable	65	130
Prepaid Expenses		13,041
Inventory	21,256	61,707
Total Current Assets	30,179	67,830
TOTAL ASSETS	659,315	626,124
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(313,996)	(270,103)
Revenue over Expenditures	132,117	4,183
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	171,043	87,002
LIABILITIES		
Current Liabilities:		
Accounts Payable	7,293	15,458
Accrued Liabilities	34,448	22,777
Other Liabilities		
Total Current Liabilities	41,741	38,235
Non-Current Liabilities:		
Interdepartmental Loan Payable	446,531	500,887
2008 Bonds Payable		
Total Non-Current Liabilities	446,531	500,887
Total Liabilities	488,271	539,122
TOTAL LIABILITIES AND EQUITY	659,315	626,124

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 11 Months Ending March 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>	<u>Variance</u>	<u>%</u>
OPERATING REVENUES				
Network Administration Fees	492,417	394,844	97,573	124.7
VOIP Services	40,430	34,774	5,656	116.3
Misc Revenues		15,881 (	15,881)	.0
Network and Hardware Support	1,190	7,268 (	6,078)	16.4
Data Services	5,269	73,814 (	68,545)	7.1
Fiber Internet Access	189,522	119,186	70,336	159.0
Dial-up Internet Access	22,312	27,971 (	5,659)	79.8
Wireless Internet Access	90,433	126,301 (	35,868)	71.6
Network Internet Access	18,696	18,696		100.0
Web Site Host	7,784	7,882 (	98)	98.8
Web Site Development		98 (	98)	.0
Activation Fee	25		25	.0
Wireless Installation		61 (	61)	.0
Mailboxes	2,599	2,341	258	111.0
Forfeited Discounts	1,269	1,967 (	699)	64.5
Total Operating Revenues	<u>871,946</u>	<u>831,084</u>	<u>40,862</u>	<u>104.9</u>
OPERATING EXPENSES				
Personnel	274,742	275,247 (	506)	99.8
Insurance Benefits	57,611	59,135 (	1,524)	97.4
Pension & Other Benefits	56,775	50,185	6,591	113.1
Contractual Services- Maintenance	27,153	59,434 (	32,281)	45.7
Contractual Services- Professional	101,045	91,274	9,771	110.7
Contractual Services- Communications	42,946	107,610 (	64,663)	39.9
Contractual Services- Professional Development	4,824	3,679	1,145	131.1
Service Charges	93,449	130,927 (	37,478)	71.4
Commodities - Maintenance Supplies	525	9,169 (	8,644)	5.7
Commodities - General Supplies	12,464	8,239	4,225	151.3
Other Expenditures	(763)	2,755 (	3,517)	(27.7)
Depreciation	27,680	31,073 (	3,393)	89.1
Transfer to Administrative Services	16,482	15,010	1,472	109.8
Total Operating Expenses	<u>714,933</u>	<u>843,736 (</u>	<u>128,803)</u>	<u>84.7</u>
Operating Income (Loss)	<u>157,012</u>	<u>(12,652)</u>	<u>169,664</u>	<u>1,241.0</u>
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	978	44,905 (	43,927)	2.2
Merchandising, Jobbing, & Contract Expense	(24,403)	(23,995)	(408)	(101.7)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(1,470)	(4,075)	2,605	(36.1)
Total Non-Operating Revenue (Expense)	<u>(24,895)</u>	<u>16,835</u>	<u>(41,730)</u>	<u>(147.9)</u>
Increase (Decrease) in Retained Earnings	<u>132,117</u>	<u>4,183</u>	<u>127,934</u>	<u>3,158.4</u>

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 11 Months Ending March 31, 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>(181,879)</u></u>	<u><u>(265,920)</u></u>	<u><u>84,041</u></u>	<u><u>(68.4)</u></u>