

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 1 Months Ending May 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	0	0	1,319,474	1,319,474 -	.00
Licenses and Permits	68,150	68,150	631,250	563,100 -	10.80
Intergovernmental Revenue	328,282	328,282	2,944,000	2,615,718 -	11.15
Fines, Forfeitures & Penalties	8,747	8,747	120,000	111,253 -	7.29
Public Charges for Services	73,803	73,803	829,344	755,541 -	8.90
Other Fees	20,555	20,555	302,849	282,294 -	6.79
Miscellaneous Revenues	2,756	2,756	54,000	51,244 -	5.10
Other Financing Sources	172,427	172,427	2,128,293	1,955,866 -	8.10
Total Revenues	674,720	674,720	8,329,210	7,654,490 -	8.10
OPERATING EXPENSES					
Mayor and City Council	4,346	4,346	65,200	60,854 -	6.67
City Manager	14,067	14,067	164,297	150,230 -	8.56
City Attorney	10,813	10,813	116,550	105,738 -	9.28
City Clerk	15,305	15,305	170,029	154,724 -	9.00
Police Department	258,568	258,568	2,939,819	2,681,251 -	8.80
Fire Department	176,579	176,579	1,630,878	1,454,299 -	10.83
Community Development	23,806	23,806	303,479	279,673 -	7.84
Engineering	24,221	24,221	299,376	275,155 -	8.09
Street Division	189,686	189,686	1,718,039	1,528,353 -	11.04
Cemetery Division	8,459	8,459	114,458	105,999 -	7.39
Municipal Building	44,154	44,154	524,635	480,481 -	8.42
Economic Development	22,167	22,167	248,697	226,530 -	8.91
Total Expenses	792,172	792,172	8,295,457	7,503,285 -	9.55
Revenue Over Expenses	117,452 -	117,452 -	33,753	151,205 -	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	.00	.00	1,008,162.00	(1,008,162.00)	.0
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	.00	102,982.00	(102,982.00)	.0
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	.00	78,330.00	(78,330.00)	.0
01-11-31500 ROAD & BRIDGE TAX	.00	.00	130,000.00	(130,000.00)	.0
TOTAL TAXES	.00	.00	1,319,474.00	(1,319,474.00)	.0
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	.00	.00	16,800.00	(16,800.00)	.0
01-11-32500 FRANCHISE LICENSE	27,844.87	27,844.87	109,000.00	(81,155.13)	25.6
01-11-32510 TELECOMMUNICATIONS TAX	34,128.99	34,128.99	330,000.00	(295,871.01)	10.3
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900 OTHER LICENSES	.00	.00	70,400.00	(70,400.00)	.0
01-11-33100 BUILDING PERMITS	5,676.00	5,676.00	100,000.00	(94,324.00)	5.7
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	500.00	500.00	2,550.00	(2,050.00)	19.6
TOTAL LICENSES & PERMITS	68,149.86	68,149.86	631,250.00	(563,100.14)	10.8
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	149,354.64	149,354.64	758,000.00	(608,645.36)	19.7
01-11-34200 REPLACEMENT TAX	32,739.45	32,739.45	180,000.00	(147,260.55)	18.2
01-11-34400 SALES TAX	136,110.56	136,110.56	1,850,000.00	(1,713,889.44)	7.4
01-11-34450 LOCAL USE TAX	10,077.46	10,077.46	156,000.00	(145,922.54)	6.5
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	.00	.00	.00	.0
01-11-34850 K-9 DONATIONS	.00	.00	.00	.00	.0
01-11-34860 POLICE TRAINING REIMBURSEMENT	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	328,282.11	328,282.11	2,944,000.00	(2,615,717.89)	11.2
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	8,747.36	8,747.36	120,000.00	(111,252.64)	7.3
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	8,747.36	8,747.36	120,000.00	(111,252.64)	7.3
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	48,619.95	48,619.95	544,572.00	(495,952.05)	8.9
01-11-36611 AMBULANCE FEES OTHER	.00	.00	.00	.00	.0
01-11-36700 POLICE FEES	6,730.00	6,730.00	65,000.00	(58,270.00)	10.4
01-11-36800 FIRE PROTECTION FEES	3,699.75	3,699.75	44,772.00	(41,072.25)	8.3
01-11-36900 STREET DIVISION FEES	4,878.37	4,878.37	75,000.00	(70,121.63)	6.5
01-11-39960 WATER RECL SOLID WASTE CHARGE	9,875.00	9,875.00	100,000.00	(90,125.00)	9.9
TOTAL PUBLIC CHARGES FOR SERVICES	73,803.07	73,803.07	829,344.00	(755,540.93)	8.9

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	2,825.00	2,825.00	21,000.00	(18,175.00)	13.5
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	7,125.00	85,500.00	(78,375.00)	8.3
01-11-37900 OTHER REVENUES	10,362.42	10,362.42	124,349.00	(113,986.58)	8.3
01-11-37901 REIMBURSED DEVELOPER FEES	213.00	213.00	66,000.00	(65,787.00)	.3
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	30.00	30.00	5,500.00	(5,470.00)	.6
TOTAL OTHER FEES	20,555.42	20,555.42	302,849.00	(282,293.58)	6.8

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	95.53	95.53	1,500.00	(1,404.47)	6.4
01-11-38110 INTEREST INCOME-CEMETERY	.00	.00	3,000.00	(3,000.00)	.0
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	475.00	475.00	15,000.00	(14,525.00)	3.2
01-11-38800 CEMETERY RECEIPTS	210.00	210.00	4,500.00	(4,290.00)	4.7
01-11-38900 MISCELLANEOUS	1,975.00	1,975.00	30,000.00	(28,025.00)	6.6
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	2,755.53	2,755.53	54,000.00	(51,244.47)	5.1

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	.00	.00	1,247,171.00	(1,247,171.00)	.0
01-11-39920 TRANSFER FROM WATER	7,155.75	7,155.75	85,869.00	(78,713.25)	8.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,687.75	10,687.75	128,253.00	(117,565.25)	8.3
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	6,750.00	81,000.00	(74,250.00)	8.3
01-11-39946 SALES TAX FUND TRANSFER	19,000.00	19,000.00	228,000.00	(209,000.00)	8.3
01-11-39947 AMBULANCE FUND TRANSFER	108,000.00	108,000.00	108,000.00	.00	100.0
01-11-39950 SOLID WASTE TRANSFER	20,833.33	20,833.33	250,000.00	(229,166.67)	8.3

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2012

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL OTHER FINANCING SOURCES	172,426.83	172,426.83	2,128,293.00	(1,955,866.17)	8.1
TOTAL FUND REVENUE	674,720.18	674,720.18	8,329,210.00	(7,654,489.82)	8.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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 1 MONTHS ENDING MAY 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 1 MONTHS ENDING MAY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,346.13	4,346.13	50,500.00	(46,153.87)	8.6
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	.00	2,000.00	(2,000.00)	.0
01-12-56200-000 TRAVEL EXPENSES	.00	.00	5,000.00	(5,000.00)	.0
01-12-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	.00	4,000.00	(4,000.00)	.0
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	.00	.00	600.00	(600.00)	.0
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	.00	500.00	(500.00)	.0
01-12-91200-000 RECRUITMENT	.00	.00	.00	.00	.0
TOTAL MAYOR/CITY COUNCIL	4,346.13	4,346.13	65,200.00	(60,853.87)	6.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,273.21	8,273.21	109,018.00	(100,744.79)	7.6
01-13-42100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-13-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-13-42400-000 VACATION	1,012.08	1,012.08	.00	1,012.08	.0
01-13-42500-000 SICK	.00	.00	.00	.00	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	2,546.00	2,546.00	30,461.00	(27,915.00)	8.4
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	.00	.00	.0
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	.00	7,000.00	(7,000.00)	.0
01-13-55300-000 PUBLISHING	31.50	31.50	1,500.00	(1,468.50)	2.1
01-13-55400-000 PRINTING	.00	.00	750.00	(750.00)	.0
01-13-56100-000 DUES	.00	.00	600.00	(600.00)	.0
01-13-56200-000 TRAVEL EXPENSES	37.74	37.74	3,500.00	(3,462.26)	1.1
01-13-56300-000 TRAINING	65.00	65.00	700.00	(635.00)	9.3
01-13-56400-000 TUITION	.00	.00	.00	.00	.0
01-13-56500-000 PUBLICATIONS	.00	.00	500.00	(500.00)	.0
01-13-56600-000 CONFERENCE	.00	.00	1,200.00	(1,200.00)	.0
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	317.83	317.83	1,500.00	(1,182.17)	21.2
01-13-65200-000 SAFETY PROGRAM FEES	.00	.00	.00	.00	.0
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	3,000.00	(3,000.00)	.0
01-13-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	2,500.00	2,500.00	2,500.00	.00	100.0
01-13-91800-000 SAFETY PROGRAM SUPPLIES	.00	.00	.00	.00	.0
01-13-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	522.00	522.00	7,000.00	(6,478.00)	7.5
TOTAL CITY CLERK	15,305.36	15,305.36	170,029.00	(154,723.64)	9.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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 1 MONTHS ENDING MAY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,519.25	2,519.25	35,532.00 (	33,012.75)	7.1
01-17-42200-000 SALARIES-PART-TIME	894.70	894.70	11,253.00 (	10,358.30)	8.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00 (	500.00)	.0
01-17-42400-000 VACATION	571.81	571.81	.00	571.81	.0
01-17-42500-000 SICK	.00	.00	.00	.00	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,687.98	1,687.98	21,083.00 (	19,395.02)	8.0
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	.00	7,000.00 (	7,000.00)	.0
01-17-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	600.00 (	600.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	36.49	36.49	1,850.00 (	1,813.51)	2.0
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	19,710.92	19,710.92	236,531.00 (	216,820.08)	8.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	3,816.85	3,816.85	27,500.00 (	23,683.15)	13.9
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	240.03	240.03	3,250.00 (	3,009.97)	7.4
01-17-55300-000 PUBLISHING	.00	.00	.00	.00	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-17-57100-000 UTILITIES	4,435.69	4,435.69	56,455.00 (	52,019.31)	7.9
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.00	40.00	500.00 (	460.00)	8.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	47.24	47.24	1,000.00 (	952.76)	4.7
01-17-59500-000 PROPERTY TAX	4,231.48	4,231.48	4,225.00	6.48	100.2
01-17-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-17-61100-000 MAINTENANCE BUILDING	39.31	39.31	12,000.00 (	11,960.69)	.3
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00 (	200.00)	.0
01-17-61300-000 SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	2,300.00 (	2,300.00)	.0
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	50.16	50.16	3,000.00 (	2,949.84)	1.7
01-17-65400-000 GENERAL SUPPLIES	285.50	285.50	5,000.00 (	4,714.50)	5.7
01-17-71000-000 PRINCIPAL PAYMENT - JACK DAME	.00	.00	.00	.00	.0
01-17-72000-000 INTEREST EXPENSE	.00	.00	.00	.00	.0
01-17-72020-000 INTEREST PAYMENT - LEAD TRACK	.00	.00	.00	.00	.0
01-17-81000-000 LAND	.00	.00	.00	.00	.0
01-17-82000-000 BUILDING	.00	.00	.00	.00	.0
01-17-83000-000 EQUIPMENT	.00	.00	4,000.00 (	4,000.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
01-17-91100-000 COMMUNITY RELATIONS	159.00	159.00	26,200.00 (	26,041.00)	.6
01-17-92000-000 CONTINGENCY	.00	.00	.00	.00	.0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-17-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	.00	.00	.00	.00	.0
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	5,388.00	5,388.00	64,656.00 (	59,268.00)	8.3
TOTAL MUNICIPAL BUILDING	44,154.41	44,154.41	524,635.00 (	480,480.59)	8.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 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	10,812.50	10,812.50	85,000.00 (	74,187.50)	12.7
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	.00	30,000.00 (	30,000.00)	.0
01-18-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,200.00 (	1,200.00)	.0
01-18-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-18-55400-000 PRINTING	.00	.00	.00	.00	.0
01-18-56100-000 DUES	.00	.00	100.00 (	100.00)	.0
01-18-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-18-56300-000 TRAINING	.00	.00	.00	.00	.0
01-18-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00 (	250.00)	.0
01-18-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-18-65100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
01-18-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
 TOTAL CITY ATTORNEY	 10,812.50	 10,812.50	 116,550.00 (	105,737.50)	 9.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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)	11,053.15	11,053.15	124,378.00 (	113,324.85)	8.9
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	112.73	112.73	.00	112.73	.0
01-19-42500-000 SICK PAY	263.04	263.04	.00	263.04	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	1,849.52	1,849.52	19,919.00 (	18,069.48)	9.3
01-19-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-19-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-19-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-19-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-19-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-19-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00 (	5,000.00)	.0
01-19-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-19-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-19-55200-000 TELEPHONE	69.97	69.97	1,500.00 (	1,430.03)	4.7
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	391.00	391.00	2,200.00 (	1,809.00)	17.8
01-19-56200-000 TRAVEL EXPENSES	64.09	64.09	4,000.00 (	3,935.91)	1.6
01-19-56400-000 TUITION	.00	.00	700.00 (	700.00)	.0
01-19-56500-000 PUBLICATIONS	.00	.00	100.00 (	100.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	65.64	65.64	2,500.00 (	2,434.36)	2.6
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	.00	.00	1,000.00 (	1,000.00)	.0
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	.00	1,000.00 (	1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	197.50	197.50	2,000.00 (	1,802.50)	9.9
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
 TOTAL CITY MANAGER	 14,066.64	 14,066.64	 164,297.00 (	150,230.36)	 8.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2012

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT		88,685.04	88,685.04	1,040,711.00	(952,025.96)	8.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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 1 MONTHS ENDING MAY 31, 2012

FUND 01

MTD ACTUAL YTD ACTUAL BUDGET VARIANCE PCNT

POLICE DEPARTMENT

01-21-42100-000	SALARIES - REGULAR	128,126.92	128,126.92	1,668,814.00	(1,540,687.08)	7.7
01-21-42200-000	SALARIES - PART-TIME	6,134.93	6,134.93	60,000.00	(53,865.07)	10.2
01-21-42300-000	SALARIES - OVERTIME	4,878.61	4,878.61	120,000.00	(115,121.39)	4.1
01-21-42400-000	SALARIES - VACATION PAY	12,296.94	12,296.94	120,000.00	(107,703.06)	10.3
01-21-42500-000	SALARIES - SICK PAY	1,920.09	1,920.09	22,440.00	(20,519.91)	8.6
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	1,687.83	1,687.83	18,000.00	(16,312.17)	9.4
01-21-43000-000	CONTRIBUTION TO POLICE PENSION	48,893.00	48,893.00	174,577.00	(125,684.00)	28.0
01-21-45100-000	HEALTH INSURANCE	37,291.44	37,291.44	454,512.00	(417,220.56)	8.2
01-21-47100-000	UNIFORM ALLOWANCE	874.50	874.50	20,000.00	(19,125.50)	4.4
01-21-47400-000	CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000	MAINTENANCE - EQUIPMENT	3,412.60	3,412.60	32,000.00	(28,587.40)	10.7
01-21-51300-000	MAINTENANCE - VEHICLE	1,786.11	1,786.11	21,000.00	(19,213.89)	8.5
01-21-53300-000	LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000	MEDICAL SERVICES	.00	.00	1,200.00	(1,200.00)	.0
01-21-53700-000	DATA PROCESSING SERVICES	2,028.00	2,028.00	20,000.00	(17,972.00)	10.1
01-21-54900-000	OTHER PROFESSIONAL SERVICES	.00	.00	1,000.00	(1,000.00)	.0
01-21-55100-000	POSTAGE	.00	.00	700.00	(700.00)	.0
01-21-55200-000	TELEPHONE	1,245.71	1,245.71	18,000.00	(16,754.29)	6.9
01-21-55300-000	PUBLISHING	95.00	95.00	500.00	(405.00)	19.0
01-21-55400-000	PRINTING	57.95	57.95	2,500.00	(2,442.05)	2.3
01-21-56100-000	DUES	32.00	32.00	5,300.00	(5,268.00)	.6
01-21-56200-000	TRAVEL EXPENSES	98.39	98.39	2,000.00	(1,901.61)	4.9
01-21-56300-000	TRAINING	1,365.00	1,365.00	12,000.00	(10,635.00)	11.4
01-21-56400-000	TUITION REIMBURSEMENT	.00	.00	4,176.00	(4,176.00)	.0
01-21-56500-000	PUBLICATIONS	.00	.00	.00	.00	.0
01-21-57100-000	UTILITIES	97.14	97.14	1,200.00	(1,102.86)	8.1
01-21-57800-000	ANIMAL CONTROL	.00	.00	5,000.00	(5,000.00)	.0
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	203.99	203.99	3,000.00	(2,796.01)	6.8
01-21-65100-000	OFFICE SUPPLIES	325.52	325.52	10,000.00	(9,674.48)	3.3
01-21-65200-000	OPERATING SUPPLIES	168.17	168.17	10,000.00	(9,831.83)	1.7
01-21-65400-000	JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000	AUTOMOBILE FUEL/OIL	5,448.06	5,448.06	66,000.00	(60,551.94)	8.3
01-21-65800-000	PRISONER SUPPLIES	.00	.00	1,000.00	(1,000.00)	.0
01-21-65900-000	DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000	K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-68400-000	MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	.00	5,400.00	(5,400.00)	.0
01-21-83500-000	CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000	CAPITAL OUTLAY - VEHICLES	.00	.00	56,000.00	(56,000.00)	.0
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	100.00	100.00	2,500.00	(2,400.00)	4.0
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 1 MONTHS ENDING MAY 31, 2012

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL POLICE DEPARTMENT	258,567.90	258,567.90	2,939,819.00	(2,681,251.10)	8.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	63,555.89	63,555.89	885,000.00	(821,444.11)	7.2
01-22-42200-000 SALARIES - PART-TIME	5,683.33	5,683.33	67,543.00	(61,859.67)	8.4
01-22-42300-000 SALARY EXPENSE - OVERTIME	14,295.85	14,295.85	120,000.00	(105,704.15)	11.9
01-22-42400-000 SALARIES - VACATION PAY	4,269.11	4,269.11	.00	4,269.11	.0
01-22-42500-000 SALARIES - SICK PAY	235.89	235.89	.00	235.89	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	60,019.00	60,019.00	151,658.00	(91,639.00)	39.6
01-22-45100-000 HEALTH INSURANCE	19,511.34	19,511.34	238,961.00	(219,449.66)	8.2
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	.00	.00	12,000.00	(12,000.00)	.0
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	20.00	20.00	5,000.00	(4,980.00)	.4
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	109.50	109.50	7,000.00	(6,890.50)	1.6
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	308.46	308.46	8,000.00	(7,691.54)	3.9
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	.00	4,500.00	(4,500.00)	.0
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,285.11	3,285.11	43,566.00	(40,280.89)	7.5
01-22-55100-000 POSTAGE	.00	.00	200.00	(200.00)	.0
01-22-55200-000 TELEPHONE	660.58	660.58	8,400.00	(7,739.42)	7.9
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	.0
01-22-56100-000 DUES	354.00	354.00	1,200.00	(846.00)	29.5
01-22-56200-000 TRAVEL EXPENSES	.00	.00	1,750.00	(1,750.00)	.0
01-22-56300-000 TRAINING	139.96	139.96	7,000.00	(6,860.04)	2.0
01-22-56400-000 TUITION REIMBURSMENT	.00	.00	2,000.00	(2,000.00)	.0
01-22-56500-000 PUBLICATIONS	.00	.00	1,000.00	(1,000.00)	.0
01-22-57100-000 UTILITIES	866.28	866.28	17,000.00	(16,133.72)	5.1
01-22-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-22-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	69.04	69.04	3,000.00	(2,930.96)	2.3
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	375.47	375.47	5,000.00	(4,624.53)	7.5
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	42.34	42.34	5,000.00	(4,957.66)	.9
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	827.25	827.25	2,500.00	(1,672.75)	33.1
01-22-65200-000 OPERATING SUPPLIES	535.67	535.67	12,600.00	(12,064.33)	4.3
01-22-65400-000 JANITORIAL SUPPLIES	135.60	135.60	2,500.00	(2,364.40)	5.4
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,279.64	1,279.64	18,000.00	(16,720.36)	7.1
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-22-92500-000 FOREIGN FIRE INSURANCE EXPENSE	.00	.00	.00	.00	.0
01-22-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
TOTAL FIRE DEPARTMENT	176,579.31	176,579.31	1,630,878.00	(1,454,298.69)	10.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2012

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY		435,147.21	435,147.21	4,570,697.00	(4,135,549.79)	9.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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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PUBLIC WORKS

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	49,343.78	49,343.78	638,912.00 (	589,568.22)	7.7
01-41-42200-000 SALARIES (PART-TIME)	1,709.71	1,709.71	8,200.00 (	6,490.29)	20.9
01-41-42300-000 SALARY EXPENSE-OVERTIME	471.36	471.36	56,595.00 (	56,123.64)	.8
01-41-42400-000 VACATION	5,031.12	5,031.12	.00	5,031.12	.0
01-41-42500-000 SICK	351.60	351.60	.00	351.60	.0
01-41-42600-000 SALARIES-PAGER PAY	1,253.78	1,253.78	19,115.00 (	17,861.22)	6.6
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	15,236.64	15,236.64	187,417.00 (	172,180.36)	8.1
01-41-47100-000 UNIFORM ALLOWANCE	60.00	60.00	1,000.00 (	940.00)	6.0
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	269.50	269.50	2,000.00 (	1,730.50)	13.5
01-41-51100-000 MAINTENANCE (BUILDING)	.00	.00	2,500.00 (	2,500.00)	.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	563.98	563.98	16,500.00 (	15,936.02)	3.4
01-41-51300-000 MAINT.SERVICE-VEHICLE	21.64	21.64	15,000.00 (	14,978.36)	.1
01-41-51400-000 MAINTENANCE STREET	2,380.00	2,380.00	23,500.00 (	21,120.00)	10.1
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00 (	10,000.00)	.0
01-41-52900-000 MAINTENANCE OTHER	.00	.00	5,000.00 (	5,000.00)	.0
01-41-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000 JANITORIAL SERVICES	203.60	203.60	3,000.00 (	2,796.40)	6.8
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,626.00	1,626.00	15,000.00 (	13,374.00)	10.8
01-41-55100-000 POSTAGE	.00	.00	200.00 (	200.00)	.0
01-41-55200-000 TELEPHONE	256.68	256.68	5,100.00 (	4,843.32)	5.0
01-41-55300-000 PUBLISHING	.00	.00	500.00 (	500.00)	.0
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	300.00 (	300.00)	.0
01-41-56300-000 TRAINING	.00	.00	1,000.00 (	1,000.00)	.0
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	1,602.55	1,602.55	16,000.00 (	14,397.45)	10.0
01-41-57200-000 STREET LIGHTING	12,079.27	12,079.27	146,000.00 (	133,920.73)	8.3
01-41-57800-000 ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000 LEASE OR RENTALS	.00	.00	5,000.00 (	5,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	495.90	495.90	4,500.00 (	4,004.10)	11.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	854.06	854.06	16,000.00 (	15,145.94)	5.3
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	1,892.60	1,892.60	35,000.00 (	33,107.40)	5.4
01-41-61400-000 SUPPLIES STREETS	3,822.75	3,822.75	52,000.00 (	48,177.25)	7.4
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	82,000.00 (	82,000.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	526.37	526.37	12,000.00 (	11,473.63)	4.4
01-41-62900-000 SUPPLIES OTHER	.00	.00	18,000.00 (	18,000.00)	.0
01-41-65100-000 OFFICE SUPPLIES	22.81	22.81	2,000.00 (	1,977.19)	1.1
01-41-65200-000 OPERATING SUPPLIES	849.86	849.86	8,000.00 (	7,150.14)	10.6
01-41-65300-000 SMALL TOOLS	261.82	261.82	3,200.00 (	2,938.18)	8.2
01-41-65400-000 JANITORIAL SUPPLIES	3.66	3.66	1,000.00 (	996.34)	.4
01-41-65500-000 GASOLINE/OIL	4,763.33	4,763.33	66,500.00 (	61,736.67)	7.2
01-41-66100-000 SAFETY SUPPLIES	.00	.00	3,500.00 (	3,500.00)	.0
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	83,732.00	83,732.00	87,500.00 (	3,768.00)	95.7
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	128,000.00 (	128,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	20,000.00 (	20,000.00)	.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	189,686.37	189,686.37	1,718,039.00 (	1,528,352.63)	11.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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 1 MONTHS ENDING MAY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,868.73	4,868.73	59,925.00 (	55,056.27)	8.1
01-46-42200-000 SALARIES (PART-TIME)	514.86	514.86	4,100.00 (	3,585.14)	12.6
01-46-42300-000 SALARY EXPENSE-OVERTIME	22.38	22.38	6,500.00 (	6,477.62)	.3
01-46-42400-000 VACATION	329.26	329.26	.00	329.26	.0
01-46-42500-000 SICK PAY	.00	.00	.00	.00	.0
01-46-42600-000 PAGER	.00	.00	500.00 (	500.00)	.0
01-46-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-46-45100-000 HEALTH INSURANCE	1,687.98	1,687.98	21,083.00 (	19,395.02)	8.0
01-46-47100-000 UNIFORM ALLOWANCE	20.00	20.00	300.00 (	280.00)	6.7
01-46-47300-000 CLOTHING ACQUISITION	26.25	26.25	200.00 (	173.75)	13.1
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	500.00 (	500.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,000.00 (	1,000.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	.00	1,000.00 (	1,000.00)	.0
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	3,500.00 (	3,500.00)	.0
01-46-55200-000 TELEPHONE	39.83	39.83	800.00 (	760.17)	5.0
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	.00	100.00 (	100.00)	.0
01-46-57100-000 UTILITIES	169.08	169.08	2,300.00 (	2,130.92)	7.4
01-46-61100-000 MAINTENANCE BUILDING	39.99	39.99	300.00 (	260.01)	13.3
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,200.00 (	1,200.00)	.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00 (	500.00)	.0
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	81.01	81.01	1,500.00 (	1,418.99)	5.4
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	.00	.00	1,200.00 (	1,200.00)	.0
01-46-65300-000 SMALL TOOLS	.00	.00	1,000.00 (	1,000.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	20.98	20.98	150.00 (	129.02)	14.0
01-46-65500-000 GASOLINE/OIL	638.53	638.53	6,200.00 (	5,561.47)	10.3
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	.00	.00	.00	.0
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00 (	200.00)	.0
TOTAL CEMETERY	8,458.88	8,458.88	114,458.00 (	105,999.12)	7.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,562.70	11,562.70	146,370.00 (	134,807.30)	7.9
01-48-42200-000 SALARIES-PART-TIME	3,700.54	3,700.54	12,200.00 (	8,499.46)	30.3
01-48-42400-000 VACATION	649.12	649.12	.00	649.12	.0
01-48-42500-000 SICK	253.76	253.76	.00	253.76	.0
01-48-45100-000 HEALTH INSURANCE	3,375.96	3,375.96	42,166.00 (	38,790.04)	8.0
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)	11.05	11.05	1,000.00 (	988.95)	1.1
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,500.00 (	1,500.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	1,500.00 (	1,500.00)	.0
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	3,115.95	3,115.95	61,000.00 (	57,884.05)	5.1
01-48-54900-000 OTHER PROFESSIONAL SERVICES	73.67	73.67	3,500.00 (	3,426.33)	2.1
01-48-55100-000 POSTAGE	.00	.00	50.00 (	50.00)	.0
01-48-55200-000 TELEPHONE	243.62	243.62	2,400.00 (	2,156.38)	10.2
01-48-55300-000 PUBLISHING	.00	.00	200.00 (	200.00)	.0
01-48-56100-000 DUES	.00	.00	500.00 (	500.00)	.0
01-48-56200-000 TRAVEL EXPENSES	.00	.00	900.00 (	900.00)	.0
01-48-56300-000 TRAINING	.00	.00	900.00 (	900.00)	.0
01-48-56500-000 PUBLICATIONS	.00	.00	300.00 (	300.00)	.0
01-48-57100-000 UTILITIES	263.40	263.40	3,100.00 (	2,836.60)	8.5
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	.00	2,100.00 (	2,100.00)	.0
01-48-65100-000 OFFICE SUPPLIES	263.14	263.14	900.00 (	636.86)	29.2
01-48-65300-000 SMALL TOOLS	.00	.00	840.00 (	840.00)	.0
01-48-65400-000 JANITORIAL SUPPLIES	57.20	57.20	480.00 (	422.80)	11.9
01-48-65500-000 GASOLINE & OIL	386.17	386.17	3,500.00 (	3,113.83)	11.0
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00 (	50.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	264.76	264.76	6,200.00 (	5,935.24)	4.3
01-48-82000-000 BUILDING	.00	.00	2,100.00 (	2,100.00)	.0
01-48-83000-000 EQUIPMENT	.00	.00	4,720.00 (	4,720.00)	.0
01-48-84000-000 VEHICLES	.00	.00	.00	.00	.0
01-48-87000-000 FURNITURE	.00	.00	800.00 (	800.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00 (	100.00)	.0
TOTAL ENGINEERING	24,221.04	24,221.04	299,376.00 (	275,154.96)	8.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2012

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC WORKS	222,366.29	222,366.29	2,131,873.00	(1,909,506.71)	10.4	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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)	17,115.14	17,115.14	220,786.00	(203,670.86)	7.8
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	.00	.00	.0
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	1,028.24	1,028.24	.00	1,028.24	.0
01-44-42500-000 SICK	483.98	483.98	.00	483.98	.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	4,261.86	4,261.86	51,543.00	(47,281.14)	8.3
01-44-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-44-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-44-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-44-51100-000 MAINTENANCE (BUILDING)	.00	.00	.00	.00	.0
01-44-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	.00	1,500.00	(1,500.00)	.0
01-44-52900-000 NUISANCE ABATEMENT	323.00	323.00	2,000.00	(1,677.00)	16.2
01-44-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-44-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-44-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	.00	.00	.00	.0
01-44-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	14,200.00	(14,200.00)	.0
01-44-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-44-55200-000 TELEPHONE	124.42	124.42	1,600.00	(1,475.58)	7.8
01-44-55300-000 PUBLISHING	186.90	186.90	4,000.00	(3,813.10)	4.7
01-44-55400-000 PRINTING	73.50	73.50	800.00	(726.50)	9.2
01-44-56100-000 DUES	.00	.00	1,500.00	(1,500.00)	.0
01-44-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-44-56300-000 TRAINING	.00	.00	500.00	(500.00)	.0
01-44-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	500.00	(500.00)	.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	.00	400.00	(400.00)	.0
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	.00	.00	1,500.00	(1,500.00)	.0
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	209.17	209.17	2,200.00	(1,990.83)	9.5
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	.00	.00	.00	.0
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
01-44-87000-000 FURNITURE	.00	.00	.00	.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	23,806.21	23,806.21	303,479.00	(279,672.79)	7.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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 1 MONTHS ENDING MAY 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)	11,468.42	11,468.42	131,412.00 (	119,943.58)	8.7
01-61-42100-000 SALARIES (FULL-TIME)	5,755.03	5,755.03	46,342.00 (	40,586.97)	12.4
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	392.00	392.00	.00	392.00	.0
01-61-42500-000 SICK	.00	.00	.00	.00	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	4,238.46	4,238.46	51,543.00 (	47,304.54)	8.2
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	.00	4,000.00 (	4,000.00)	.0
01-61-55100-000 POSTAGE	.00	.00	250.00 (	250.00)	.0
01-61-55200-000 TELEPHONE	134.81	134.81	2,500.00 (	2,365.19)	5.4
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	.00	650.00 (	650.00)	.0
01-61-56200-000 TRAVEL EXPENSES	142.08	142.08	4,000.00 (	3,857.92)	3.6
01-61-56300-000 TRAINING	.00	.00	1,000.00 (	1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-61-56600-000 CONFERENCE	.00	.00	1,000.00 (	1,000.00)	.0
01-61-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-61-57900-000 OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
01-61-65100-000 OFFICE SUPPLIES	36.22	36.22	2,000.00 (	1,963.78)	1.8
01-61-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-61-83000-000 EQUIPMENT	.00	.00	3,000.00 (	3,000.00)	.0
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	750.00 (	750.00)	.0
TOTAL ECONOMIC DEVELOPMENT	22,167.02	22,167.02	248,697.00 (	226,529.98)	8.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2012

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	45,973.23	45,973.23	552,176.00	(506,202.77)	8.3
TOTAL FUND EXPENDITURES	<u>792,171.77</u>	<u>792,171.77</u>	<u>8,295,457.00</u>	<u>(7,503,285.23)</u>	<u>9.6</u>
NET REVENUE OVER EXPENDITURES	<u>(117,451.59)</u>	<u>(117,451.59)</u>	<u>33,753.00</u>	<u>(151,204.59)</u>	<u>(348.0)</u>

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 1 Months Ending May 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	0	0	33,100	33,100 -	.00
Insurance	0	0	221,000	221,000 -	.00
Illinois Municipal Retirement	0	0	233,155	233,155 -	.00
Social Security	0	0	195,075	195,075 -	.00
Ambulance	66	66	2,000	1,934 -	3.31
Economic Development	0	0	0	0	.00
Motor Fuel Tax	18,614	18,614	661,500	642,886 -	2.81
Utility Tax	28,909	28,909	364,600	335,691 -	7.93
Travel and Tourism	14,009	14,009	230,150	216,141 -	6.09
Sales Tax	70,812	70,812	877,000	806,188 -	8.07
TIF	39,183	39,183	0	39,183	.00
Foreign Fire Insurance	0	0	17,060	17,060 -	.00
Capital Improvement	536	536	3,812,000	3,811,464 -	.01
Stormwater Management	497	497	45,600	45,103 -	1.09
Technology Park	6	6	100	94 -	5.51
Debt Service	0	0	0	0	.00
Solid Waste	82,895	82,895	734,900	652,005 -	11.28
Technology Center	51,484	51,484	578,010	526,526 -	8.91
Airport	49,048	49,048	1,501,526	1,452,478 -	3.27
Railroad	34,090	34,090	5,331,380	5,297,290 -	.64
Health Insurance	157,635	157,635	2,308,000	2,150,365 -	6.83
Administrative Services	32,993	32,993	395,912	362,919 -	8.33
Total Revenues	580,775	580,775	17,542,068	16,961,293 -	3.31

CITY OF ROCHELLE
SPECIAL FUNDS BUDGET SUMMARY
For the 1 Months Ending May 31, 2012

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	0	0	34,150	34,150 -	.00
Insurance	12,745	12,745	311,000	298,255 -	4.10
Illinois Municipal Retirement	17,293	17,293	257,200	239,907 -	6.72
Social Security	14,261	14,261	195,000	180,739 -	7.31
Ambulance	109,731	109,731	147,535	37,804 -	74.38
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	0	807,000	807,000 -	.00
Utility Tax	0	0	742,000	742,000 -	.00
Travel and Tourism	3,378	3,378	204,800	201,422 -	1.65
Sales Tax	19,000	19,000	1,754,000	1,735,000 -	1.08
TIF	87,074	87,074	0	87,074	.00
Foreign Fire Insurance	0	0	51,350	51,350 -	.00
Capital Improvement	6,138	6,138	4,012,177	4,006,039 -	.15
Stormwater Management	12,000	12,000	378,000	366,000 -	3.17
Technology Park	802	802	173,750	172,948 -	.46
Debt Service	0	0	0	0	.00
Solid Waste	52,688	52,688	643,256	590,568 -	8.19
Technology Center	30,200	30,200	335,251	305,051 -	9.01
Airport	71,193	71,193	1,416,113	1,344,920 -	5.03
Railroad	81,664	81,664	5,642,612	5,560,948 -	1.45
Health Insurance	294,821 -	294,821 -	2,143,996	2,438,817 -(	13.75)
Administrative Services	39,157	39,157	547,701	508,544 -	7.15
Total Expenses	<u>262,501</u>	<u>262,501</u>	<u>19,796,891</u>	<u>19,534,390 -</u>	<u>1.33</u>
Revenue Over Expenses	<u>318,273</u>	<u>318,273</u>	<u>2,254,823 -</u>	<u>2,573,096</u>	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND May 31, 2012 and 2011

	May 31, 2012	May 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	17,994,952	16,847,590
Less: Accumulated Depreciation	(5,106,061)	(4,746,386)
Net Plant in Service	12,888,891	12,101,204
CURRENT ASSETS		
Cash & Investments	958,483	681,313
Customer Accounts Receivable	252,433	191,532
Other Accounts Receivable	59,859	52,114
Inventory		
Prepaid Expenses	10,492	9,814
Total Current Assets	1,281,267	934,774
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	14,170,158	13,035,978
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,762,203	9,752,434
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	13,945,891	9,936,122
LIABILITIES		
Current Liabilities:		
Accounts Payable	202,694	152,599
Accrued Liabilities	21,573	136,384
Total Current Liabilities	224,266	288,982
Non-Current Liabilities:		
Note Payable - Associated Company		2,810,874
Other Non-Current Liabilities		
Total Non-Current Liabilities		2,810,874
Total Liabilities	224,266	3,099,856
TOTAL LIABILITIES AND EQUITY	14,170,158	13,035,978

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 1 Months Ending May 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>	<u>Variance</u>	<u>%</u>
OPERATING REVENUES				
Residential Sales	61,987	59,915	2,072	103.5
Commercial Sales	46,811	39,507	7,304	118.5
Industrial Sales	49,849	33,873	15,976	147.2
Interdepartmental Sales	1,051	982	69	107.0
Other Operating Revenues	4,893	10,884	(5,991)	45.0
Total Operating Revenues	<u>164,591</u>	<u>145,161</u>	<u>19,430</u>	<u>113.4</u>
OPERATING EXPENSES				
Source of Supply - Operations	21,387	14,288	7,099	149.7
Source of Supply - Maintenance	6,248	282	5,966	2,212.6
Water Treatment - Operations	11,554	13,005	(1,451)	88.8
Water Treatment - Maintenance	1,076	493	583	218.3
Distribution - Operations	13,350	5,816	7,534	229.6
Distribution - Maintenance	27,752	29,584	(1,832)	93.8
Customer Accounts	8,454	8,503	(49)	99.4
Administrative and General	13,349	11,280	2,069	118.4
Depreciation	29,821	28,004	1,818	106.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	<u>132,991</u>	<u>111,255</u>	<u>21,736</u>	<u>119.5</u>
Operating Income (Loss)	<u>31,600</u>	<u>33,907</u>	<u>(2,307)</u>	<u>93.2</u>
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	50		50	.0
Investment Income	459	145	314	317.1
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(22)	(203)	181	(10.7)
Interest Expense	(1)	(1,021)	1,020	(.1)
Total Non-Operating Revenue (Expense)	<u>487</u>	<u>(1,079)</u>	<u>1,566</u>	<u>45.1</u>
Net Income Before Amortizations	<u>32,087</u>	<u>32,828</u>	<u>(741)</u>	<u>97.7</u>
Amortization of Contributions in Aid of Construction				.0
Net Income	<u>32,087</u>	<u>32,828</u>	<u>(741)</u>	<u>97.7</u>
Operating Transfers In (Out)	<u>2,889,145</u>	<u>(7,119)</u>	<u>2,896,264</u>	<u>0,584.0</u>
Increase (Decrease) in Retained Earnings	<u>2,921,232</u>	<u>25,709</u>	<u>2,895,523</u>	<u>1,362.8</u>
RETAINED EARNINGS – Beginning of Period	<u>10,840,971</u>	<u>9,726,725</u>	<u>1,114,246</u>	<u>111.5</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>13,762,203</u></u>	<u><u>9,752,434</u></u>	<u><u>4,009,770</u></u>	<u><u>141.1</u></u>

ROCHELLE MUNICIPAL UTILITIES

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

	May 31, 2012	May 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,556,067	33,950,854
Less: Accumulated Depreciation	(17,765,791)	(16,919,276)
Net Plant in Service	17,790,277	17,031,578
CURRENT ASSETS		
Cash & Investments	295,216	836,090
Customer Accounts Receivable	776,459	753,299
Other Accounts Receivable	92,563	77,987
Inventory	3,480	3,480
Prepaid Expenses	21,806	19,548
Total Current Assets	1,189,524	1,690,405
RESTRICTED FUNDS	3,042,612	2,798,729
NON-CURRENT ASSETS		
Unamortized Loss	73,531	111,895
Note Receivable - Associated Company		2,810,874
Total Non-Current Assets	73,531	2,922,769
TOTAL ASSETS	22,095,944	24,443,481
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	11,922,282	13,353,328
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	18,891,047	20,322,093
LIABILITIES		
Current Liabilities:		
Accounts Payable	107,933	169,085
Accrued Liabilities	50,266	48,037
Total Current Liabilities	158,199	217,122
Non-Current Liabilities:		
Bonds Payable	3,034,826	3,886,199
Unamortized Premium on Long-Term Debt	11,872	18,067
Total Non-Current Liabilities	3,046,698	3,904,265
Total Liabilities	3,204,897	4,121,388
TOTAL LIABILITIES AND EQUITY	22,095,944	24,443,481

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 1 Months Ending May 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential Sales	86,460	88,449 (	1,989)	97.8
Commercial Sales	79,484	69,076	10,408	115.1
Industrial Sales	74,870	79,091 (	4,220)	94.7
Interdepartmental Sales	273	228	45	119.7
Other Operating Revenues	7,209	5,982	1,226	120.5
Total Operating Revenues	248,296	242,826	5,470	102.3
OPERATING EXPENSES				
Collection - Operations	5,844	8,545 (	2,701)	68.4
Collection - Maintenance	13,245	7,023	6,221	188.6
Pumping - Operations	285 (	24)	310	1,171.3
Pumping - Maintenance	9,421	227	9,194	4,147.8
Treatment and Disposal - Operations	67,302	67,685 (	383)	99.4
Treatment and Disposal - Maintenance	17,671	13,189	4,482	134.0
Customer Accounts	9,776	9,797 (	21)	99.8
Administrative and General	12,823	17,084 (	4,262)	75.1
Depreciation	70,328	67,751	2,577	103.8
Total Operating Expenses	206,694	191,277	15,417	108.1
Operating Income (Loss)	41,601	51,549 (	9,947)	80.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	929	1,168 (	240)	79.5
Non Utility Income				.0
Merchandising, Jobbing & Contract Income	1,210	944	267	128.3
Merchandising, Jobbing & Contract Expense	(356)	(264)	(92)	(134.7)
Amortization Expense	(2,681)	(2,681)		(100.0)
Interest Expense	(9,345)	(35,267)	25,922	(26.5)
Total Non-Operating Revenue (Expense)	(10,243)	(36,100)	25,857	(28.4)
Net Income Before Amortizations	31,358	15,449	15,909	203.0
Amortization of Contributions in Aid of Construction				.0
Net Income	31,358	15,449	15,909	203.0
Operating Transfers In (Out)	(2,694,135)	(10,619)	(2,683,516)	(3,371.1)
Increase (Decrease) in Retained Earnings	(2,662,777)	4,830	(2,667,606)	(3,131.6)
RETAINED EARNINGS – Beginning of Period	14,585,059	13,348,499	1,236,560	109.3
RETAINED EARNINGS – END OF PERIOD	11,922,282	13,353,328	(1,431,046)	89.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND May 31, 2012 and 2011

	May 31, 2012	May 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	67,937,477	66,796,820
Less: Accumulated Depreciation	(35,507,279)	(33,466,997)
Net Plant in Service	32,430,198	33,329,823
CURRENT ASSETS		
Cash & Investments	9,339,700	7,099,905
Customer Accounts Receivable	2,720,591	2,669,347
Other Accounts Receivable		
Inventory	1,986,957	1,966,968
Prepaid Expenses	262,175	205,614
Total Current Assets	14,309,423	11,941,834
RESTRICTED ASSETS	9,543,686	9,353,690
NON-CURRENT ASSETS		
Unamortized Loss	168,920	121,840
Other Deferred Debits	76,666	96,240
Interdepartmental Loan Receivable	1,334,550	1,437,713
Total Non-Current Assets	1,580,137	1,655,793
TOTAL ASSETS	57,863,444	56,281,141
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,348,727	41,690,084
Contribution in Aid of Construction (Net)		
Total Equity	43,348,727	41,690,084
LIABILITIES		
Current Liabilities:		
Accounts Payable	1,988,569	1,486,304
Accrued Liabilities	177,328	182,560
Total Current Liabilities	2,165,898	1,668,865
Non-Current Liabilities:		
Bonds Payable	11,864,070	12,419,261
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	484,750	502,931
Total Non-Current Liabilities	12,348,819	12,922,192
Total Liabilities	14,514,717	14,591,057
TOTAL LIABILITIES AND EQUITY	57,863,444	56,281,141

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 1 Months Ending May 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential	289,730	323,573	(33,843)	89.5
Small General Service	259,979	315,796	(55,817)	82.3
Large General Service	827,123	1,194,835	(367,712)	69.2
Public Street Lighting	11,088	10,796	292	102.7
Interdepartmental	21,560	31,227	(9,667)	69.0
Forfeited Discounts	6,398	4,415	1,983	144.9
Other Operating Revenues	5,413	4,656	756	116.2
Total Operating Revenues	1,421,291	1,885,299	(464,008)	75.4
OPERATING EXPENSES				
Purchased Power	1,447,032	1,110,734	336,298	130.3
Generation - Operation	38,479	3,025	35,455	1,272.2
Generation - Maintenance	77,867	12,452	65,415	625.4
Transmission - Operation	341	337	4	101.3
Distribution - Operation	76,916	63,692	13,224	120.8
Distribution - Maintenance	31,913	34,022	(2,110)	93.8
Depreciation	169,228	158,255	10,972	106.9
Taxes Other Than Income Taxes	9,833	15,773	(5,940)	62.3
Customer Accounts	28,272	26,740	1,532	105.7
Administrative & General	137,546	141,411	(3,865)	97.3
Indirect Transfers to Municipality				.0
Total Operating Expenses	2,017,427	1,566,441	450,986	128.8
Operating Income (Loss)	(596,136)	318,858	(914,993)	(187.0)
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	1,729	1,951	(222)	88.6
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(26,677)	(4,587)	(22,091)	(581.6)
Amortization Expense	(1,694)	(2,086)	391	(81.3)
Interest Expense	(53,034)	(89,098)	36,064	(59.5)
Non-Operating Revenue (Expense)				.0
Total Non-Operating Revenue (Expense)	(79,677)	(93,820)	14,142	(84.9)
Increase (Decrease) in Retained Earnings Before Operating Transfers	(675,813)	225,038	(900,851)	(300.3)
Operating Transfers In (Out)	1,491,161	(115,603)	1,606,763	1,289.9
Increase (Decrease) in Retained Earnings	815,348	109,436	705,912	745.1
RETAINED EARNINGS – Beginning of Period	42,533,379	41,580,648	952,731	102.3
RETAINED EARNINGS – END OF PERIOD	43,348,727	41,690,084	1,658,643	104.0

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS
May 31, 2012 and 2011

	May 31, 2012	May 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,128,094	3,021,954
Tech Center Building		
Less: Accumulated Depreciation	(2,450,120)	(2,420,232)
Net Plant in Service	677,974	601,722
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(129,642)	(134,438)
Customer Accounts Receivable	44,913	48,528
Miscellaneous Accounts Receivable		515
Prepaid Expenses		10,670
Inventory	19,491	56,234
Total Current Assets	(65,238)	(18,490)
TOTAL ASSETS	612,736	583,232
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(208,827)	(313,996)
Revenue over Expenditures	(1,369)	8,165
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	142,726	47,091
LIABILITIES		
Current Liabilities:		
Accounts Payable	4,729	17,804
Accrued Liabilities	27,844	26,405
Other Liabilities		
Total Current Liabilities	32,573	44,209
Non-Current Liabilities:		
Interdepartmental Loan Payable	437,437	491,932
2008 Bonds Payable		
Total Non-Current Liabilities	437,437	491,932
Total Liabilities	470,010	536,141
TOTAL LIABILITIES AND EQUITY	612,736	583,232

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 1 Months Ending May 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Network Administration Fees	45,871	44,561	1,310	102.9
VOIP Services	4,706	3,712	994	126.8
Misc Revenues				.0
Network and Hardware Support		553	(553)	.0
Data Services	479	479		100.0
Fiber Internet Access	12,523	17,873	(5,350)	70.1
Dial-up Internet Access	2,072	2,567	(495)	80.7
Wireless Internet Access	4,572	9,991	(5,419)	45.8
Network Internet Access	1,700	1,700		100.0
Web Site Host	1,070	806	264	132.8
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	256	233	23	110.0
Forfeited Discounts	115	125	(9)	92.4
Total Operating Revenues	73,365	82,599	(9,234)	88.8
OPERATING EXPENSES				
Personnel	25,596	27,078	(1,482)	94.5
Insurance Benefits	5,926	4,520	1,407	131.1
Pension & Other Benefits	4,966	6,249	(1,283)	79.5
Contractual Services- Maintenance	1,076	2,247	(1,171)	47.9
Contractual Services- Professional	9,113	10,009	(896)	91.1
Contractual Services- Communications	2,739	4,014	(1,275)	68.2
Contractual Services- Professional Development	315	320	(5)	98.6
Service Charges	17,019	8,534	8,485	199.4
Commodities - Maintenance Supplies	1,301	33	1,268	3,962.8
Commodities - General Supplies	711	2,136	(1,425)	33.3
Other Expenditures	168	60	108	279.5
Depreciation	2,516	2,825	(308)	89.1
Transfer to Administrative Services	1,319	1,498	(179)	88.1
Total Operating Expenses	72,765	69,523	3,243	104.7
Operating Income (Loss)	600	13,077	(12,477)	4.6
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(1,858)	(4,785)	2,927	(38.8)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(111)	(126)	16	(87.7)
Total Non-Operating Revenue (Expense)	(1,969)	(4,911)	2,943	(40.1)
Increase (Decrease) in Retained Earnings	(1,369)	8,165	(9,534)	(16.8)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 1 Months Ending May 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(208,827)</u>	<u>(313,996)</u>	<u>105,169</u>	<u>(66.5)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(210,196)</u></u>	<u><u>(305,831)</u></u>	<u><u>95,635</u></u>	<u><u>(68.7)</u></u>