

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 4 Months Ending August 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	65,859	721,606	1,319,474	597,868 -	54.69
Licenses and Permits	109,701	275,964	631,250	355,286 -	43.72
Intergovernmental Revenue	292,678	1,121,203	2,944,000	1,822,797 -	38.08
Fines, Forfeitures & Penalties	0	29,236	120,000	90,764 -	24.36
Public Charges for Services	49,615	210,230	829,344	619,114 -	25.35
Other Fees	26,151	102,250	302,849	200,599 -	33.76
Miscellaneous Revenues	7,839	20,603	54,000	33,397 -	38.15
Other Financing Sources	168,358	781,431	2,128,293	1,346,862 -	36.72
Total Revenues	720,200	3,262,523	8,329,210	5,066,687 -	39.17
OPERATING EXPENSES					
Mayor and City Council	5,155	18,778	65,200	46,422 -	28.80
City Manager	14,101	54,155	164,297	110,142 -	32.96
City Attorney	15,075	47,467	116,550	69,083 -	40.73
City Clerk	15,143	56,628	170,029	113,401 -	33.31
Police Department	220,343	950,362	2,939,819	1,989,457 -	32.33
Fire Department	119,585	590,212	1,630,878	1,040,666 -	36.19
Community Development	26,749	102,181	303,479	201,298 -	33.67
Engineering	23,631	100,284	299,376	199,092 -	33.50
Street Division	182,300	573,184	1,718,039	1,144,855 -	33.36
Cemetery Division	7,802	35,549	114,458	78,909 -	31.06
Municipal Building	39,476	170,692	524,635	353,943 -	32.54
Economic Development	20,648	84,228	248,697	164,469 -	33.87
Total Expenses	690,008	2,783,720	8,295,457	5,511,737 -	33.56
Revenue Over Expenses	30,192	478,803	33,753	445,050	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	58,244.94	555,034.24	1,008,162.00	(453,127.76)	55.1
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	49,074.08	102,982.00	(53,907.92)	47.7
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	37,321.15	78,330.00	(41,008.85)	47.7
01-11-31500 ROAD & BRIDGE TAX	7,614.50	80,176.87	130,000.00	(49,823.13)	61.7
TOTAL TAXES	65,859.44	721,606.34	1,319,474.00	(597,867.66)	54.7

<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	.00	20,650.00	16,800.00	3,850.00	122.9
01-11-32500 FRANCHISE LICENSE	28,189.98	56,034.85	109,000.00	(52,965.15)	51.4
01-11-32510 TELECOMMUNICATIONS TAX	76,469.57	174,402.70	330,000.00	(155,597.30)	52.9
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	5,041.00	23,951.00	100,000.00	(76,049.00)	24.0
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	925.00	2,550.00	(1,625.00)	36.3
TOTAL LICENSES & PERMITS	109,700.55	275,963.55	631,250.00	(355,286.45)	43.7

<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	120,299.59	405,867.77	758,000.00	(352,132.23)	53.5
01-11-34200 REPLACEMENT TAX	5,112.31	80,160.99	180,000.00	(99,839.01)	44.5
01-11-34400 SALES TAX	155,251.82	588,128.06	1,850,000.00	(1,261,871.94)	31.8
01-11-34450 LOCAL USE TAX	12,014.11	46,040.37	156,000.00	(109,959.63)	29.5
01-11-34750 STATE GRANT - POLICE EQUIP	.00	.00	.00	.00	.0
01-11-34755 STATE GRANTS	.00	1,006.00	.00	1,006.00	.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	292,677.83	1,121,203.19	2,944,000.00	(1,822,796.81)	38.1

<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	.00	29,235.51	120,000.00	(90,764.49)	24.4
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	.00	29,235.51	120,000.00	(90,764.49)	24.4

PUBLIC CHARGES FOR SERVICES

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	36,785.10	120,228.61	544,572.00	(424,343.39)	22.1
01-11-36611 AMBULANCE FEES OTHER	.00	.00	.00	.00	.0
01-11-36700 POLICE FEES	1,455.00	19,335.00	65,000.00	(45,665.00)	29.8
01-11-36800 FIRE PROTECTION FEES	3,699.75	14,799.00	44,772.00	(29,973.00)	33.1
01-11-36900 STREET DIVISION FEES	.00	20,517.50	75,000.00	(54,482.50)	27.4
01-11-39960 WATER RECL SOLID WASTE CHARGE	7,675.00	35,350.00	100,000.00	(64,650.00)	35.4
TOTAL PUBLIC CHARGES FOR SERVICES	49,614.85	210,230.11	829,344.00	(619,113.89)	25.4

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	475.00	8,575.00	21,000.00	(12,425.00)	40.8
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	28,500.00	85,500.00	(57,000.00)	33.3
01-11-37900 OTHER REVENUES	18,550.72	49,637.98	124,349.00	(74,711.02)	39.9
01-11-37901 REIMBURSED DEVELOPER FEES	.00	10,640.25	66,000.00	(55,359.75)	16.1
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	.00	4,897.00	5,500.00	(603.00)	89.0
TOTAL OTHER FEES	26,150.72	102,250.23	302,849.00	(200,598.77)	33.8

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	146.98	545.02	1,500.00	(954.98)	36.3
01-11-38110 INTEREST INCOME-CEMETERY	1,541.25	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38200 RENTAL INCOME	.00	.00	.00	.00	.0
01-11-38300 DONATIONS - DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-38310 DONATIONS - K9 UNIT	.00	.00	.00	.00	.0
01-11-38700 LOT SALES	2,962.00	7,140.00	15,000.00	(7,860.00)	47.6
01-11-38800 CEMETERY RECEIPTS	700.00	1,150.00	4,500.00	(3,350.00)	25.6
01-11-38900 MISCELLANEOUS	2,489.00	10,227.00	30,000.00	(19,773.00)	34.1
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	7,839.23	20,603.27	54,000.00	(33,396.73)	38.2

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	103,930.92	415,723.68	1,247,171.00	(831,447.32)	33.3
01-11-39920 TRANSFER FROM WATER	7,155.75	28,623.00	85,869.00	(57,246.00)	33.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,687.75	42,751.00	128,253.00	(85,502.00)	33.3
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	27,000.00	81,000.00	(54,000.00)	33.3
01-11-39946 SALES TAX FUND TRANSFER	19,000.00	76,000.00	228,000.00	(152,000.00)	33.3
01-11-39947 AMBULANCE FUND TRANSFER	.00	108,000.00	108,000.00	.00	100.0
01-11-39950 SOLID WASTE TRANSFER	20,833.33	83,333.32	250,000.00	(166,666.68)	33.3

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2012

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	168,357.75	781,431.00	2,128,293.00	(1,346,862.00)	36.7
TOTAL FUND REVENUE	720,200.37	3,262,523.20	8,329,210.00	(5,066,686.80)	39.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2012

FUND 01

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

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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 4 MONTHS ENDING AUGUST 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	17,245.80	50,500.00 (	33,254.20)	34.2
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	105.00	105.00	200.00 (	95.00)	52.5
01-12-56100-000 DUES	.00	175.00	2,000.00 (	1,825.00)	8.8
01-12-56200-000 TRAVEL EXPENSES	585.71	691.16	5,000.00 (	4,308.84)	13.8
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	33.86	101.97	600.00 (	498.03)	17.0
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	84.00	459.00	500.00 (	41.00)	91.8
01-12-91200-000 RECRUITMENT	.00	.00	.00	.00	.0
 TOTAL MAYOR/CITY COUNCIL	 5,154.70	 18,777.93	 65,200.00 (	46,422.07)	 28.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,498.97	33,639.44	109,018.00 (	75,378.56)	30.9
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	786.85	3,125.31	.00	3,125.31	.0
01-13-42500-000 SICK	.00	78.48	.00	78.48	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	2,546.00	10,184.00	30,461.00 (	20,277.00)	33.4
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	114.49	500.00 (	385.51)	22.9
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	1,000.00	2,159.00	7,000.00 (	4,841.00)	30.8
01-13-55300-000 PUBLISHING	.00	53.75	1,500.00 (	1,446.25)	3.6
01-13-55400-000 PRINTING	.00	.00	750.00 (	750.00)	.0
01-13-56100-000 DUES	80.00	80.00	600.00 (	520.00)	13.3
01-13-56200-000 TRAVEL EXPENSES	301.08	476.61	3,500.00 (	3,023.39)	13.6
01-13-56300-000 TRAINING	.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	650.00	804.88	1,200.00 (	395.12)	67.1
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	75.85	606.41	1,500.00 (	893.59)	40.4
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	1,204.00	2,741.00	7,000.00 (	4,259.00)	39.2
TOTAL CITY CLERK	15,142.75	56,628.37	170,029.00 (	113,400.63)	33.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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 4 MONTHS ENDING AUGUST 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,932.16	10,363.56	35,532.00 (	25,168.44)	29.2
01-17-42200-000 SALARIES-PART-TIME	884.96	3,526.39	11,253.00 (	7,726.61)	31.3
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00 (	500.00)	.0
01-17-42400-000 VACATION	103.56	1,773.20	.00	1,773.20	.0
01-17-42500-000 SICK	65.92	153.81	.00	153.81	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,687.98	6,751.92	21,083.00 (	14,331.08)	32.0
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	604.38	7,000.00 (	6,395.62)	8.6
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)	66.06	102.55	1,850.00 (	1,747.45)	5.5
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	78,843.68	236,531.00 (	157,687.32)	33.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	1,000.00	17,366.85	27,500.00 (	10,133.15)	63.2
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	268.78	995.63	3,250.00 (	2,254.37)	30.6
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	6,202.47	22,196.57	56,455.00 (	34,258.43)	39.3
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	161.50	500.00 (	338.50)	32.3
01-17-57900-000 OTHER CONTRACTUAL SERVICES	94.48	346.20	1,000.00 (	653.80)	34.6
01-17-59500-000 PROPERTY TAX	.00	2,752.92	4,225.00 (	1,472.08)	65.2
01-17-61000-000 MAINTENANCE SUPPLIES	.00	19.28	.00	19.28	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	184.31	12,000.00 (	11,815.69)	1.5
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	11.69	2,300.00 (	2,288.31)	.5
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	363.47	907.97	3,000.00 (	2,092.03)	30.3
01-17-65400-000 GENERAL SUPPLIES	626.73	1,878.53	5,000.00 (	3,121.47)	37.6
01-17-71000-000 PRINCIPAL PAYMENT - JACK DAME	.00	.00	.00	.00	.0
01-17-72000-000 INTEREST EXPENSE	.00	.00	.00	.00	.0
01-17-72020-000 INTEREST PAYMENT - LEAD TRACK	.00	.00	.00	.00	.0
01-17-81000-000 LAND	.00	.00	.00	.00	.0
01-17-82000-000 BUILDING	.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	40.00	199.00	26,200.00 (	26,001.00)	.8
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	21,552.00	64,656.00 (	43,104.00)	33.3
TOTAL MUNICIPAL BUILDING	39,475.99	170,691.94	524,635.00 (	353,943.06)	32.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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	15,075.07	47,092.07	85,000.00 (	37,907.93)	55.4
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	375.00	30,000.00 (	29,625.00)	1.3
01-18-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,200.00 (	1,200.00)	.0
01-18-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-18-55400-000 PRINTING	.00	.00	.00	.00	.0
01-18-56100-000 DUES	.00	.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	 15,075.07	 47,467.07	 116,550.00 (	69,082.93)	 40.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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)	10,374.21	41,064.79	124,378.00 (	83,313.21)	33.0
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	740.02	2,072.05	.00	2,072.05	.0
01-19-42500-000 SICK PAY	225.46	488.50	.00	488.50	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	2,540.39	7,798.67	19,919.00 (	12,120.33)	39.2
01-19-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-19-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-19-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-19-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-19-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-19-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00 (	5,000.00)	.0
01-19-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-19-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-19-55200-000 TELEPHONE	69.88	279.70	1,500.00 (	1,220.30)	18.7
01-19-55300-000 PUBLISHING	.00	.00	.00	.00	.0
01-19-55400-000 PRINTING	.00	.00	.00	.00	.0
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.0
01-19-56100-000 DUES	.00	652.41	2,200.00 (	1,547.59)	29.7
01-19-56200-000 TRAVEL EXPENSES	68.22	275.30	4,000.00 (	3,724.70)	6.9
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	.00	1,151.58	2,500.00 (	1,348.42)	46.1
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	47.03	138.11	1,000.00 (	861.89)	13.8
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	36.00	233.50	2,000.00 (	1,766.50)	11.7
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	14,101.21	54,154.61	164,297.00 (	110,142.39)	33.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2012

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL GENERAL GOVERNMENT	88,949.72	347,719.92	1,040,711.00	(692,991.08)	33.4	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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 SAFETY

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	120,317.62	488,341.77	1,668,814.00	(1,180,472.23)	29.3
01-21-42200-000 SALARIES - PART-TIME	4,557.96	18,346.07	60,000.00	(41,653.93)	30.6
01-21-42300-000 SALARIES - OVERTIME	7,626.15	29,285.27	120,000.00	(90,714.73)	24.4
01-21-42400-000 SALARIES - VACATION PAY	20,181.76	68,542.10	120,000.00	(51,457.90)	57.1
01-21-42500-000 SALARIES - SICK PAY	1,528.13	6,377.76	22,440.00	(16,062.24)	28.4
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	1,143.43	6,009.87	18,000.00	(11,990.13)	33.4
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	97,967.08	174,577.00	(76,609.92)	56.1
01-21-45100-000 HEALTH INSURANCE	36,063.27	148,342.71	454,512.00	(306,169.29)	32.6
01-21-47100-000 UNIFORM ALLOWANCE	217.85	3,138.39	20,000.00	(16,861.61)	15.7
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,733.35	10,052.09	32,000.00	(21,947.91)	31.4
01-21-51300-000 MAINTENANCE - VEHICLE	6,650.40	12,572.94	21,000.00	(8,427.06)	59.9
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	.00	16,028.00	20,000.00	(3,972.00)	80.1
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,000.00	(1,000.00)	.0
01-21-55100-000 POSTAGE	.00	44.25	700.00	(655.75)	6.3
01-21-55200-000 TELEPHONE	1,263.11	5,010.94	18,000.00	(12,989.06)	27.8
01-21-55300-000 PUBLISHING	.00	95.00	500.00	(405.00)	19.0
01-21-55400-000 PRINTING	.00	234.75	2,500.00	(2,265.25)	9.4
01-21-56100-000 DUES	87.00	315.41	5,300.00	(4,984.59)	6.0
01-21-56200-000 TRAVEL EXPENSES	45.80	353.85	2,000.00	(1,646.15)	17.7
01-21-56300-000 TRAINING	.00	4,365.00	12,000.00	(7,635.00)	36.4
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	103.85	421.46	1,200.00	(778.54)	35.1
01-21-57800-000 ANIMAL CONTROL	.00	579.75	5,000.00	(4,420.25)	11.6
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	21.00	710.00	3,000.00	(2,290.00)	23.7
01-21-65100-000 OFFICE SUPPLIES	204.62	1,392.99	10,000.00	(8,607.01)	13.9
01-21-65200-000 OPERATING SUPPLIES	493.87	895.11	10,000.00	(9,104.89)	9.0
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	6,080.82	21,796.64	66,000.00	(44,203.36)	33.0
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	11,972.90	8,892.90	56,000.00	(47,107.10)	15.9
01-21-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-21-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-21-91700-000 INVESTIGATIONS	50.00	250.00	2,500.00	(2,250.00)	10.0
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 4 MONTHS ENDING AUGUST 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL POLICE DEPARTMENT	220,342.89	950,362.10	2,939,819.00	(1,989,456.90)	32.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	59,443.23	244,888.43	885,000.00 (	640,111.57)	27.7
01-22-42200-000 SALARIES - PART-TIME	7,421.65	26,244.19	67,543.00 (	41,298.81)	38.9
01-22-42300-000 SALARY EXPENSE - OVERTIME	16,183.64	67,435.15	120,000.00 (	52,564.85)	56.2
01-22-42400-000 SALARIES - VACATION PAY	5,656.22	27,613.44	.00	27,613.44	.0
01-22-42500-000 SALARIES - SICK PAY	548.85	784.74	.00	784.74	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	97,340.15	151,658.00 (	54,317.85)	64.2
01-22-45100-000 HEALTH INSURANCE	18,152.81	76,686.83	238,961.00 (	162,274.17)	32.1
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	268.67	4,682.73	12,000.00 (	7,317.27)	39.0
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	1,429.44	1,719.75	5,000.00 (	3,280.25)	34.4
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	1,141.25	3,349.50	7,000.00 (	3,650.50)	47.9
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	242.17	704.76	8,000.00 (	7,295.24)	8.8
01-22-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-22-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-22-53400-000 MEDICAL SERVICES	.00	.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	2,997.97	13,815.48	43,566.00 (	29,750.52)	31.7
01-22-55100-000 POSTAGE	4.95	4.95	200.00 (	195.05)	2.5
01-22-55200-000 TELEPHONE	843.17	3,016.89	8,400.00 (	5,383.11)	35.9
01-22-55400-000 PRINTING	.00	.00	500.00 (	500.00)	.0
01-22-56100-000 DUES	.00	854.00	1,200.00 (	346.00)	71.2
01-22-56200-000 TRAVEL EXPENSES	.00	.00	1,750.00 (	1,750.00)	.0
01-22-56300-000 TRAINING	141.00	1,374.46	7,000.00 (	5,625.54)	19.6
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-22-56500-000 PUBLICATIONS	.00	257.48	1,000.00 (	742.52)	25.8
01-22-57100-000 UTILITIES	1,451.40	5,035.74	17,000.00 (	11,964.26)	29.6
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	187.77	524.17	3,000.00 (	2,475.83)	17.5
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	158.91	1,600.07	5,000.00 (	3,399.93)	32.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	404.45	933.81	5,000.00 (	4,066.19)	18.7
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	39.94	1,078.45	2,500.00 (	1,421.55)	43.1
01-22-65200-000 OPERATING SUPPLIES	1,040.61	3,533.76	12,600.00 (	9,066.24)	28.1
01-22-65400-000 JANITORIAL SUPPLIES	365.85	1,086.39	2,500.00 (	1,413.61)	43.5
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,460.76	5,646.70	18,000.00 (	12,353.30)	31.4
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	119,584.71	590,212.02	1,630,878.00 (	1,040,665.98)	36.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2012

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC SAFETY	339,927.60	1,540,574.12	4,570,697.00	(3,030,122.88)	33.7	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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 4 MONTHS ENDING AUGUST 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	47,810.31	193,517.51	638,912.00	(445,394.49)	30.3
01-41-42200-000 SALARIES (PART-TIME)	1,053.70	7,956.00	8,200.00	(244.00)	97.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	335.10	2,062.22	56,595.00	(54,532.78)	3.6
01-41-42400-000 VACATION	6,783.99	22,131.16	.00	22,131.16	.0
01-41-42500-000 SICK	73.55	1,258.37	.00	1,258.37	.0
01-41-42600-000 SALARIES-PAGER PAY	1,253.28	4,942.78	19,115.00	(14,172.22)	25.9
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	16,117.54	61,827.46	187,417.00	(125,589.54)	33.0
01-41-47100-000 UNIFORM ALLOWANCE	75.00	270.00	1,000.00	(730.00)	27.0
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	.00	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)	1,368.00	2,060.65	16,500.00	(14,439.35)	12.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	567.00	1,152.79	15,000.00	(13,847.21)	7.7
01-41-51400-000 MAINTENANCE STREET	1,050.00	5,166.18	23,500.00	(18,333.82)	22.0
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	271.65	848.25	3,000.00	(2,151.75)	28.3
01-41-54900-000 OTHER PROFESSIONAL SERVICES	.00	3,162.00	15,000.00	(11,838.00)	21.1
01-41-55100-000 POSTAGE	5.80	5.80	200.00	(194.20)	2.9
01-41-55200-000 TELEPHONE	316.90	1,130.10	5,100.00	(3,969.90)	22.2
01-41-55300-000 PUBLISHING	.00	57.85	500.00	(442.15)	11.6
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	12.09	12.09	300.00	(287.91)	4.0
01-41-56300-000 TRAINING	190.00	190.00	1,000.00	(810.00)	19.0
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	1,106.74	4,557.12	16,000.00	(11,442.88)	28.5
01-41-57200-000 STREET LIGHTING	12,430.61	48,246.69	146,000.00	(97,753.31)	33.1
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	81.08	576.98	4,500.00	(3,923.02)	12.8
01-41-61200-000 MAINTENANCE (EQUIPMENT)	1,498.89	3,355.12	16,000.00	(12,644.88)	21.0
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	3,290.79	9,460.23	35,000.00	(25,539.77)	27.0
01-41-61400-000 SUPPLIES STREETS	3,684.72	11,075.64	52,000.00	(40,924.36)	21.3
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	82,000.00	(82,000.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	240.99	1,504.42	12,000.00	(10,495.58)	12.5
01-41-62900-000 SUPPLIES OTHER	747.04	1,601.57	18,000.00	(16,398.43)	8.9
01-41-65100-000 OFFICE SUPPLIES	48.88	210.50	2,000.00	(1,789.50)	10.5
01-41-65200-000 OPERATING SUPPLIES	511.17	2,348.71	8,000.00	(5,651.29)	29.4
01-41-65300-000 SMALL TOOLS	119.99	1,016.23	3,200.00	(2,183.77)	31.8
01-41-65400-000 JANITORIAL SUPPLIES	45.79	49.45	1,000.00	(950.55)	5.0
01-41-65500-000 GASOLINE/OIL	6,321.66	21,428.24	66,500.00	(45,071.76)	32.2
01-41-66100-000 SAFETY SUPPLIES	.00	1,112.48	3,500.00	(2,387.52)	31.8
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	83,732.00	87,500.00	(3,768.00)	95.7
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	74,888.00	74,888.00	128,000.00	(53,112.00)	58.5
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	182,300.26	573,184.09	1,718,039.00	(1,144,854.91)	33.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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 4 MONTHS ENDING AUGUST 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	3,769.99	17,078.99	59,925.00 (	42,846.01)	28.5
01-46-42200-000 SALARIES (PART-TIME)	242.86	3,578.50	4,100.00 (	521.50)	87.3
01-46-42300-000 SALARY EXPENSE-OVERTIME	88.75	485.40	6,500.00 (	6,014.60)	7.5
01-46-42400-000 VACATION	1,333.49	3,457.20	.00	3,457.20	.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	6,751.92	21,083.00 (	14,331.08)	32.0
01-46-47100-000 UNIFORM ALLOWANCE	25.00	139.10	300.00 (	160.90)	46.4
01-46-47300-000 CLOTHING ACQUISITION	.00	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	90.00	3,500.00 (	3,410.00)	2.6
01-46-55200-000 TELEPHONE	40.31	159.20	800.00 (	640.80)	19.9
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	112.92	483.04	2,300.00 (	1,816.96)	21.0
01-46-61100-000 MAINTENANCE BUILDING	56.70	96.69	300.00 (	203.31)	32.2
01-46-61200-000 MAINTENANCE (EQUIPMENT)	14.98	204.72	1,200.00 (	995.28)	17.1
01-46-61300-000 SUPPLIES (VEHICLE)	.00	30.79	500.00 (	469.21)	6.2
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	1,169.30	1,500.00 (	330.70)	78.0
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	12.85	43.13	1,200.00 (	1,156.87)	3.6
01-46-65300-000 SMALL TOOLS	.00	.00	1,000.00 (	1,000.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	20.98	150.00 (	129.02)	14.0
01-46-65500-000 GASOLINE/OIL	415.91	1,734.07	6,200.00 (	4,465.93)	28.0
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	7,801.74	35,549.28	114,458.00 (	78,908.72)	31.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	12,308.70	46,420.40	146,370.00 (	99,949.60)	31.7
01-48-42200-000 SALARIES-PART-TIME	3,162.50	12,480.79	12,200.00	280.79	102.3
01-48-42400-000 VACATION	15.35	2,180.22	.00	2,180.22	.0
01-48-42500-000 SICK	344.10	1,062.08	.00	1,062.08	.0
01-48-45100-000 HEALTH INSURANCE	3,375.96	13,503.84	42,166.00 (	28,662.16)	32.0
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)	.00	305.58	1,000.00 (	694.42)	30.6
01-48-51200-000 MAINTENANCE (EQUIPMENT)	723.50	1,813.56	1,500.00	313.56	120.9
01-48-51300-000 MAINT.SERVICE (VEHICLE)	25.40	25.40	1,500.00 (	1,474.60)	1.7
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	1,785.35	16,606.95	61,000.00 (	44,393.05)	27.2
01-48-54900-000 OTHER PROFESSIONAL SERVICES	443.77	875.94	3,500.00 (	2,624.06)	25.0
01-48-55100-000 POSTAGE	.00	.00	50.00 (	50.00)	.0
01-48-55200-000 TELEPHONE	176.16	784.95	2,400.00 (	1,615.05)	32.7
01-48-55300-000 PUBLISHING	17.52	51.02	200.00 (	148.98)	25.5
01-48-56100-000 DUES	.00	.00	500.00 (	500.00)	.0
01-48-56200-000 TRAVEL EXPENSES	15.50	90.25	900.00 (	809.75)	10.0
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	429.07	1,422.96	3,100.00 (	1,677.04)	45.9
01-48-61200-000 SUPPLIES (EQUIPMENT)	274.90	338.67	2,100.00 (	1,761.33)	16.1
01-48-65100-000 OFFICE SUPPLIES	42.06	389.23	900.00 (	510.77)	43.3
01-48-65300-000 SMALL TOOLS	.00	.00	840.00 (	840.00)	.0
01-48-65400-000 JANITORIAL SUPPLIES	.00	188.08	480.00 (	291.92)	39.2
01-48-65500-000 GASOLINE & OIL	491.29	1,479.32	3,500.00 (	2,020.68)	42.3
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00 (	50.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	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	23,631.13	100,284.00	299,376.00 (	199,092.00)	33.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2012

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC WORKS	213,733.13	709,017.37	2,131,873.00	(1,422,855.63)	33.3	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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)	17,586.69	67,355.53	220,786.00 (	153,430.47)	30.5
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	356.85	4,049.15	.00	4,049.15	.0
01-44-42500-000 SICK	687.24	1,693.22	.00	1,693.22	.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	6,015.86	18,785.84	51,543.00 (	32,757.16)	36.5
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	544.48	1,500.00 (	955.52)	36.3
01-44-52900-000 NUISANCE ABATEMENT	187.00	1,099.00	2,000.00 (	901.00)	55.0
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	4,710.56	14,200.00 (	9,489.44)	33.2
01-44-55100-000 POSTAGE	219.75	242.75	.00	242.75	.0
01-44-55200-000 TELEPHONE	137.23	514.32	1,600.00 (	1,085.68)	32.2
01-44-55300-000 PUBLISHING	979.00	1,165.90	4,000.00 (	2,834.10)	29.2
01-44-55400-000 PRINTING	.00	73.50	800.00 (	726.50)	9.2
01-44-56100-000 DUES	.00	477.00	1,500.00 (	1,023.00)	31.8
01-44-56200-000 TRAVEL EXPENSES	28.87	28.87	200.00 (	171.13)	14.4
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	63.76	400.00 (	336.24)	15.9
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	349.10	595.67	1,500.00 (	904.33)	39.7
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	201.87	781.56	2,200.00 (	1,418.44)	35.5
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	26,749.46	102,181.11	303,479.00 (	201,297.89)	33.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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 4 MONTHS ENDING AUGUST 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)	11,186.57	44,024.64	131,412.00 (	87,387.36)	33.5
01-61-42100-000 SALARIES (FULL-TIME)	3,704.84	15,035.82	46,342.00 (	31,306.18)	32.5
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	566.07	1,836.53	.00	1,836.53	.0
01-61-42500-000 SICK	.00	784.00	.00	784.00	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	3,402.46	16,117.85	51,543.00 (	35,425.15)	31.3
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	1,192.39	1,192.39	4,000.00 (	2,807.61)	29.8
01-61-55100-000 POSTAGE	.00	202.12	250.00 (	47.88)	80.9
01-61-55200-000 TELEPHONE	164.73	567.97	2,500.00 (	1,932.03)	22.7
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	.00	3,192.41	4,000.00 (	807.59)	79.8
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	38.31	38.31	1,000.00 (	961.69)	3.8
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	334.79	815.33	2,000.00 (	1,184.67)	40.8
01-61-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-61-83000-000 EQUIPMENT	.00	237.48	3,000.00 (	2,762.52)	7.9
01-61-91100-000 COMMUNITY RELATIONS	.00	125.00	.00	125.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	58.00	58.00	750.00 (	692.00)	7.7
TOTAL ECONOMIC DEVELOPMENT	20,648.16	84,227.85	248,697.00 (	164,469.15)	33.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2012

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	47,397.62	186,408.96	552,176.00	(365,767.04)	33.8
TOTAL FUND EXPENDITURES	690,008.07	2,783,720.37	8,295,457.00	(5,511,736.63)	33.6
NET REVENUE OVER EXPENDITURES	30,192.30	478,802.83	33,753.00	445,049.83	1418.6

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 4 Months Ending August 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	1,881	17,919	33,100	15,181 -	54.14
Insurance	12,592	119,994	221,000	101,006 -	54.30
Illinois Municipal Retirement	10,884	103,714	233,155	129,441 -	44.48
Social Security	11,115	105,896	195,075	89,179 -	54.28
Ambulance	44	249	2,000	1,751 -	12.45
Economic Development	0	0	0	0	.00
Motor Fuel Tax	20,407	77,219	661,500	584,281 -	11.67
Utility Tax	26,292	107,835	364,600	256,765 -	29.58
Travel and Tourism	25,362	79,421	230,150	150,729 -	34.51
Sales Tax	81,788	307,814	877,000	569,186 -	35.10
TIF	0	71,722	0	71,722	.00
Foreign Fire Insurance	0	8	17,060	17,052 -	.04
Capital Improvement	70	559,222	3,812,000	3,252,778 -	14.67
Stormwater Management	187	8,416	45,600	37,184 -	18.46
Technology Park	5	22	100	78 -	22.02
Debt Service	0	0	0	0	.00
Solid Waste	25,902	254,367	734,900	480,533 -	34.61
Technology Center	51,646	206,106	578,010	371,904 -	35.66
Airport	70,517	293,008	1,501,526	1,208,518 -	19.51
Railroad	6,377	90,640	5,331,380	5,240,740 -	1.70
Health Insurance	154,878	624,337	2,308,000	1,683,663 -	27.05
Administrative Services	32,993	131,971	395,912	263,941 -	33.33
Total Revenues	532,941	3,159,879	17,542,068	14,382,189 -	18.01

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 4 Months Ending August 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	16,345	22,845	34,150	11,305 -	66.90
Insurance	69,929	113,850	311,000	197,150 -	36.61
Illinois Municipal Retirement	17,794	70,722	257,200	186,478 -	27.50
Social Security	14,918	58,604	195,000	136,396 -	30.05
Ambulance	152,516	275,028	147,535	127,493	186.42
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	221,539	807,000	585,461 -	27.45
Utility Tax	0	0	742,000	742,000 -	.00
Travel and Tourism	3,346	71,610	204,800	133,190 -	34.97
Sales Tax	19,000	181,928	1,754,000	1,572,072 -	10.37
TIF	0	96,411	0	96,411	.00
Foreign Fire Insurance	0	5,268	51,350	46,082 -	10.26
Capital Improvement	229,546	788,223	4,409,177	3,620,954 -	17.88
Stormwater Management	1,632	20,486	378,000	357,515 -	5.42
Technology Park	564	2,495	173,750	171,255 -	1.44
Debt Service	245	980	0	980	.00
Solid Waste	55,036	224,287	643,256	418,969 -	34.87
Technology Center	44,016	159,975	335,251	175,276 -	47.72
Airport	44,819	849,868	1,416,113	566,245 -	60.01
Railroad	39,178	238,173	5,642,612	5,404,439 -	4.22
Health Insurance	168,489	505,883	2,143,996	1,638,113 -	23.60
Administrative Services	40,219	171,580	547,701	376,121 -	31.33
Total Expenses	917,591	4,079,754	20,193,891	16,114,137 -	20.20
Revenue Over Expenses	384,650 -	919,874 -	2,651,823 -	1,731,949	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND August 31, 2012 and 2011

	August 31, 2012	August 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	18,611,337	17,020,867
Less: Accumulated Depreciation	(5,257,812)	(4,835,122)
Net Plant in Service	13,353,526	12,185,745
CURRENT ASSETS		
Cash & Investments	997,951	622,576
Customer Accounts Receivable	249,062	201,431
Other Accounts Receivable	63,641	58,993
Inventory		
Prepaid Expenses	6,036	5,579
Total Current Assets	1,316,690	888,579
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	14,670,215	13,074,323
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,421,976	9,934,592
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	14,605,664	10,118,280
LIABILITIES		
Current Liabilities:		
Accounts Payable	31,750	34,578
Accrued Liabilities	32,802	110,592
Total Current Liabilities	64,552	145,169
Non-Current Liabilities:		
Note Payable - Associated Company		2,810,874
Other Non-Current Liabilities		
Total Non-Current Liabilities		2,810,874
Total Liabilities	64,552	2,956,043
TOTAL LIABILITIES AND EQUITY	14,670,215	13,074,323

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 4 Months Ending August 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential Sales	285,176	258,870	26,306	110.2
Commercial Sales	209,231	191,153	18,078	109.5
Industrial Sales	200,702	174,947	25,755	114.7
Interdepartmental Sales	6,311	5,464	846	115.5
Other Operating Revenues	24,040	36,166	(12,126)	66.5
Total Operating Revenues	725,459	666,599	58,859	108.8
OPERATING EXPENSES				
Source of Supply - Operations	79,289	65,525	13,764	121.0
Source of Supply - Maintenance	10,850	(8,339)	19,188	130.1
Water Treatment - Operations	48,120	46,133	1,988	104.3
Water Treatment - Maintenance	2,608	4,215	(1,608)	61.9
Distribution - Operations	34,532	25,377	9,155	136.1
Distribution - Maintenance	97,579	102,829	(5,250)	94.9
Customer Accounts	31,355	33,689	(2,334)	93.1
Administrative and General	43,641	40,768	2,873	107.1
Depreciation	119,286	116,740	2,546	102.2
Indirect Transfers to Municipality				.0
Total Operating Expenses	467,260	426,938	40,322	109.4
Operating Income (Loss)	258,199	239,661	18,537	107.7
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	180	375	(195)	48.0
Investment Income	789	513	275	153.6
Merchandising, Jobbing & Contract Income	2,183	392	1,791	557.2
Merchandising, Jobbing & Contract Expense	(535)	(496)	(39)	(108.0)
Interest Expense	(5)	(4,104)	4,099	(.1)
Total Non-Operating Revenue (Expense)	2,613	(3,319)	5,931	78.7
Net Income Before Amortizations	260,811	236,343	24,469	110.4
Amortization of Contributions in Aid of Construction				.0
Net Income	260,811	236,343	24,469	110.4
Operating Transfers In (Out)	(28,623)	(28,476)	(147)	(100.5)
Interfund Transfer W/WR Loan Forgiveness	2,810,874		2,810,874	.0
Increase (Decrease) in Retained Earnings	3,043,062	207,867	2,835,196	1,464.0
RETAINED EARNINGS – Beginning of Period	11,378,913	9,726,725	1,652,188	117.0
RETAINED EARNINGS – END OF PERIOD	14,421,976	9,934,592	4,487,384	145.2

ROCHELLE MUNICIPAL UTILITIES

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

	August 31, 2012	August 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,771,018	34,044,111
Less: Accumulated Depreciation	(18,001,946)	(17,128,765)
Net Plant in Service	17,769,072	16,915,346
CURRENT ASSETS		
Cash & Investments	313,091	730,841
Customer Accounts Receivable	709,087	759,219
Other Accounts Receivable	89,778	87,398
Inventory	3,480	3,480
Prepaid Expenses	12,284	10,994
Total Current Assets	1,127,720	1,591,933
RESTRICTED FUNDS	3,238,295	2,991,913
NON-CURRENT ASSETS		
Unamortized Loss	63,940	102,304
Note Receivable - Associated Company		2,810,874
Total Non-Current Assets	63,940	2,913,178
TOTAL ASSETS	22,199,026	24,412,370
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,137,962	13,473,433
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,106,727	20,442,198
LIABILITIES		
Current Liabilities:		
Accounts Payable	86,422	109,425
Accrued Liabilities	65,433	59,775
Total Current Liabilities	151,856	169,200
Non-Current Liabilities:		
Bonds Payable	2,930,120	3,784,455
Unamortized Premium on Long-Term Debt	10,324	16,518
Total Non-Current Liabilities	2,940,444	3,800,973
Total Liabilities	3,092,299	3,970,173
TOTAL LIABILITIES AND EQUITY	22,199,026	24,412,370

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 4 Months Ending August 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential Sales	356,866	350,279	6,587	101.9
Commercial Sales	342,671	321,078	21,593	106.7
Industrial Sales	311,683	314,593 (	2,910)	99.1
Interdepartmental Sales	1,592	1,420	172	112.1
Other Operating Revenues	11,796	16,036 (	4,240)	73.6
Total Operating Revenues	1,024,608	1,003,407	21,201	102.1
OPERATING EXPENSES				
Collection - Operations	30,678	31,296 (	618)	98.0
Collection - Maintenance	40,306	49,921 (	9,615)	80.7
Pumping - Operations	475	56	419	846.0
Pumping - Maintenance	11,567	2,082	9,485	555.5
Treatment and Disposal - Operations	262,179	252,236	9,942	103.9
Treatment and Disposal - Maintenance	58,227	53,202	5,024	109.4
Customer Accounts	35,581	38,629 (	3,048)	92.1
Administrative and General	65,198	65,163	35	100.1
Depreciation	281,313	277,240	4,072	101.5
Total Operating Expenses	785,523	769,827	15,697	102.0
Operating Income (Loss)	239,085	233,580	5,505	102.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	3,777	4,554 (	777)	82.9
Non Utility Income				.0
Merchandising, Jobbing & Contract Income	10,014	5,098	4,916	196.4
Merchandising, Jobbing & Contract Expense	(1,832)	(814)	(1,018)	(225.2)
Amortization Expense	(10,723)	(10,723)		(100.0)
Interest Expense	(33,502)	(64,286)	30,784	(52.1)
Total Non-Operating Revenue (Expense)	(32,266)	(66,170)	33,904	(48.8)
Net Income Before Amortizations	206,819	167,410	39,409	123.5
Amortization of Contributions in Aid of Construction				.0
Net Income	206,819	167,410	39,409	123.5
Operating Transfers In (Out)	(42,751)	(42,476)	(275)	(100.7)
Increase (Decrease) in Retained Earnings	164,068	124,934	39,134	131.3
RETAINED EARNINGS – Beginning of Period	14,784,768	13,348,499	1,436,269	110.8
RETAINED EARNINGS – END OF PERIOD	14,948,836	13,473,433	1,475,403	111.0

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND August 31, 2012 and 2011

	August 31, 2012	August 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	68,332,659	67,004,513
Less: Accumulated Depreciation	(36,096,917)	(33,961,523)
Net Plant in Service	32,235,741	33,042,989
CURRENT ASSETS		
Cash & Investments	9,008,708	7,606,247
Customer Accounts Receivable	3,661,787	3,776,097
Other Accounts Receivable		
Inventory	1,874,995	1,966,306
Prepaid Expenses	181,707	223,106
Total Current Assets	14,727,196	13,571,756
RESTRICTED ASSETS	9,867,229	9,676,247
NON-CURRENT ASSETS		
Unamortized Loss	132,896	129,470
Other Deferred Debits	71,772	91,347
Interdepartmental Loan Receivable	1,308,689	1,411,929
Total Non-Current Assets	1,513,357	1,632,746
TOTAL ASSETS	58,343,523	57,923,738
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,466,484	42,705,613
Contribution in Aid of Construction (Net)		
Total Equity	43,466,484	42,705,613
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,303,483	2,086,481
Accrued Liabilities	244,496	208,574
Total Current Liabilities	2,547,979	2,295,055
Non-Current Liabilities:		
Bonds Payable	11,858,861	12,416,718
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	470,199	506,352
Total Non-Current Liabilities	12,329,060	12,923,070
Total Liabilities	14,877,039	15,218,125
TOTAL LIABILITIES AND EQUITY	58,343,523	57,923,738

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 4 Months Ending August 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential	2,210,000	2,074,127	135,873	106.6
Small General Service	1,606,579	1,557,455	49,124	103.2
Large General Service	5,261,625	5,661,627	(400,002)	92.9
Public Street Lighting	47,024	43,041	3,983	109.3
Interdepartmental	123,757	133,850	(10,093)	92.5
Forfeited Discounts	27,099	20,783	6,316	130.4
Other Operating Revenues	42,516	19,257	23,259	220.8
Total Operating Revenues	9,318,600	9,510,140	(191,541)	98.0
OPERATING EXPENSES				
Purchased Power	6,767,566	5,391,984	1,375,582	125.5
Generation - Operation	238,024	185,110	52,914	128.6
Generation - Maintenance	212,684	165,921	46,762	128.2
Transmission - Operation	1,184	824	360	143.7
Distribution - Operation	311,349	260,554	50,794	119.5
Distribution - Maintenance	214,819	147,996	66,823	145.2
Depreciation	676,911	653,725	23,186	103.6
Taxes Other Than Income Taxes	39,732	43,749	(4,017)	90.8
Customer Accounts	101,684	104,800	(3,117)	97.0
Administrative & General	542,199	638,983	(96,783)	84.9
Indirect Transfers to Municipality				.0
Total Operating Expenses	9,106,151	7,593,647	1,512,504	119.9
Operating Income (Loss)	212,449	1,916,493	(1,704,044)	11.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	6,965	7,896	(931)	88.2
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(50,844)	(82,710)	31,866	(61.5)
Amortization Expense	(7,560)	(8,342)	782	(90.6)
Interest Expense	(212,144)	(245,821)	33,678	(86.3)
Non-Operating Revenue (Expense)		(140)	140	.0
Total Non-Operating Revenue (Expense)	(263,583)	(329,118)	65,535	(80.1)
Increase (Decrease) in Retained Earnings Before Operating Transfers	(51,134)	1,587,375	(1,638,509)	(3.2)
Operating Transfers In (Out)	(415,724)	(462,410)	46,686	(89.9)
Increase (Decrease) in Retained Earnings	(466,858)	1,124,965	(1,591,823)	(41.5)
RETAINED EARNINGS – Beginning of Period	43,933,342	41,580,648	2,352,694	105.7
RETAINED EARNINGS – END OF PERIOD	43,466,484	42,705,613	760,871	101.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS
August 31, 2012 and 2011

	August 31, 2012	August 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,215,949	3,062,435
Tech Center Building		
Less: Accumulated Depreciation	(2,457,669)	(2,428,706)
Net Plant in Service	758,280	633,729
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(209,997)	(108,692)
Customer Accounts Receivable	36,382	28,047
Miscellaneous Accounts Receivable	3,069	163
Prepaid Expenses		7,113
Inventory	7,975	37,394
Total Current Assets	(162,571)	(35,975)
TOTAL ASSETS	<u>595,709</u>	<u>597,754</u>
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(214,171)	(313,996)
Revenue over Expenditures	(12,577)	35,231
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	<u>126,173</u>	<u>74,157</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	4,190	12,311
Accrued Liabilities	41,570	32,974
Other Liabilities		
Total Current Liabilities	45,760	45,285
Non-Current Liabilities:		
Interdepartmental Loan Payable	423,775	478,312
2008 Bonds Payable		
Total Non-Current Liabilities	<u>423,775</u>	<u>478,312</u>
Total Liabilities	<u>469,536</u>	<u>523,597</u>
TOTAL LIABILITIES AND EQUITY	<u>595,709</u>	<u>597,754</u>

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 4 Months Ending August 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Network Administration Fees	183,483	178,243	5,241	102.9
VOIP Services	23,179	13,300	9,879	174.3
Misc Revenues				.0
Network and Hardware Support	3,069	930	2,139	330.0
Data Services	1,916	1,916		100.0
Fiber Internet Access	48,800	70,879 (	22,079)	68.9
Dial-up Internet Access	6,828	9,017 (	2,189)	75.7
Wireless Internet Access	18,144	35,624 (	17,480)	50.9
Network Internet Access	6,799	6,799		100.0
Web Site Host	3,551	2,910	641	122.0
Web Site Development				.0
Activation Fee		25 (	25)	.0
Wireless Installation				.0
Mailboxes	1,019	870	149	117.1
Forfeited Discounts	386	428 (	43)	90.0
Total Operating Revenues	297,174	320,941 (	23,766)	92.6
OPERATING EXPENSES				
Personnel	106,212	104,120	2,092	102.0
Insurance Benefits	24,039	19,925	4,115	120.7
Pension & Other Benefits	20,947	21,081 (	133)	99.4
Contractual Services- Maintenance	4,781	9,830 (	5,049)	48.6
Contractual Services- Professional	43,664	45,708 (	2,043)	95.5
Contractual Services- Communications	22,778	15,629	7,149	145.7
Contractual Services- Professional Development	1,397	2,162 (	765)	64.6
Service Charges	44,398	33,999	10,399	130.6
Commodities - Maintenance Supplies	1,301	141	1,160	923.1
Commodities - General Supplies	6,474	5,381	1,092	120.3
Other Expenditures	(64)	(754)	690 (	8.4)
Depreciation	10,066	11,299 (	1,234)	89.1
Transfer to Administrative Services	5,277	5,993 (	716)	88.1
Total Operating Expenses	291,271	274,515	16,756	106.1
Operating Income (Loss)	5,904	46,426 (	40,522)	12.7
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(18,038)	(10,666)	(7,371)	(169.1)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(443)	(529)	85 (	83.9)
Total Non-Operating Revenue (Expense)	(18,481)	(11,195)	(7,286)	(165.1)
Increase (Decrease) in Retained Earnings	(12,577)	35,231 (	47,808)	(35.7)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 4 Months Ending August 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(214,171)</u>	<u>(313,996)</u>	<u>99,825</u>	<u>(68.2)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(226,749)</u></u>	<u><u>(278,765)</u></u>	<u><u>52,017</u></u>	<u><u>(81.3)</u></u>