

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 5 Months Ending September 30, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	429,078	1,150,685	1,319,474	168,789 -	87.21
Licenses and Permits	47,192	323,156	631,250	308,094 -	51.19
Intergovernmental Revenue	231,234	1,352,438	2,944,000	1,591,562 -	45.94
Fines, Forfeitures & Penalties	21,234	50,469	120,000	69,531 -	42.06
Public Charges for Services	109,329	319,559	829,344	509,785 -	38.53
Other Fees	18,987	121,063	302,849	181,786 -	39.97
Miscellaneous Revenues	3,682	24,286	54,000	29,714 -	44.97
Other Financing Sources	170,639	952,070	2,128,293	1,176,223 -	44.73
Total Revenues	1,031,376	4,293,724	8,329,210	4,035,486 -	51.55
OPERATING EXPENSES					
Mayor and City Council	4,721	23,499	65,200	41,701 -	36.04
City Manager	13,556	67,710	164,297	96,587 -	41.21
City Attorney	9,095	56,562	116,550	59,988 -	48.53
City Clerk	14,891	71,519	170,029	98,510 -	42.06
Police Department	260,095	1,210,457	2,939,819	1,729,362 -	41.17
Fire Department	121,531	711,743	1,630,878	919,135 -	43.64
Community Development	28,643	130,825	303,479	172,654 -	43.11
Engineering	22,484	122,768	299,376	176,608 -	41.01
Street Division	92,930	666,114	1,718,039	1,051,925 -	38.77
Cemetery Division	7,374	42,923	114,458	71,535 -	37.50
Municipal Building	39,410	210,102	524,635	314,533 -	40.05
Economic Development	18,656	102,884	248,697	145,813 -	41.37
Total Expenses	633,385	3,417,106	8,295,457	4,878,351 -	41.19
Revenue Over Expenses	397,990	876,618	33,753	842,865	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	375,148.65	930,182.89	1,008,162.00	(77,979.11)	92.3
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	53,929.61	134,106.48	130,000.00	4,106.48	103.2
TOTAL TAXES	429,078.26	1,150,684.60	1,319,474.00	(168,789.40)	87.2
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	1,600.00	22,250.00	16,800.00	5,450.00	132.4
01-11-32500 FRANCHISE LICENSE	.00	56,034.85	109,000.00	(52,965.15)	51.4
01-11-32510 TELECOMMUNICATIONS TAX	32,408.96	206,811.66	330,000.00	(123,188.34)	62.7
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900 OTHER LICENSES	5,000.00	5,000.00	70,400.00	(65,400.00)	7.1
01-11-33100 BUILDING PERMITS	8,058.00	32,009.00	100,000.00	(67,991.00)	32.0
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	125.00	1,050.00	2,550.00	(1,500.00)	41.2
TOTAL LICENSES & PERMITS	47,191.96	323,155.51	631,250.00	(308,094.49)	51.2
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	63,248.11	469,115.88	758,000.00	(288,884.12)	61.9
01-11-34200 REPLACEMENT TAX	.00	80,160.99	180,000.00	(99,839.01)	44.5
01-11-34400 SALES TAX	154,553.42	742,681.48	1,850,000.00	(1,107,318.52)	40.1
01-11-34450 LOCAL USE TAX	13,432.79	59,473.16	156,000.00	(96,526.84)	38.1
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	231,234.32	1,352,437.51	2,944,000.00	(1,591,562.49)	45.9
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	21,233.76	50,469.27	120,000.00	(69,530.73)	42.1
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	21,233.76	50,469.27	120,000.00	(69,530.73)	42.1
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	68,950.00	189,178.61	544,572.00	(355,393.39)	34.7
01-11-36611 AMBULANCE FEES OTHER	.00	.00	.00	.00	.0
01-11-36700 POLICE FEES	16,500.00	35,835.00	65,000.00	(29,165.00)	55.1
01-11-36800 FIRE PROTECTION FEES	3,699.75	18,498.75	44,772.00	(26,273.25)	41.3
01-11-36900 STREET DIVISION FEES	11,628.94	32,146.44	75,000.00	(42,853.56)	42.9
01-11-39960 WATER RECL SOLID WASTE CHARGE	8,550.00	43,900.00	100,000.00	(56,100.00)	43.9
TOTAL PUBLIC CHARGES FOR SERVICES	109,328.69	319,558.80	829,344.00	(509,785.20)	38.5

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	1,500.00	9,900.00	21,000.00	(11,100.00)	47.1
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	35,625.00	85,500.00	(49,875.00)	41.7
01-11-37900 OTHER REVENUES	10,362.42	60,000.40	124,349.00	(64,348.60)	48.3
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	18,987.42	121,062.65	302,849.00	(181,786.35)	40.0

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	196.25	741.27	1,500.00	(758.73)	49.4
01-11-38110 INTEREST INCOME-CEMETERY	.00	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	56.00	7,196.00	15,000.00	(7,804.00)	48.0
01-11-38800 CEMETERY RECEIPTS	530.00	1,680.00	4,500.00	(2,820.00)	37.3
01-11-38900 MISCELLANEOUS	2,900.10	13,127.10	30,000.00	(16,872.90)	43.8
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	3,682.35	24,285.62	54,000.00	(29,714.38)	45.0

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	2,281.00	2,281.00	.00	2,281.00	.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	519,654.60	1,247,171.00	(727,516.40)	41.7
01-11-39920 TRANSFER FROM WATER	7,155.75	35,778.75	85,869.00	(50,090.25)	41.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,687.75	53,438.75	128,253.00	(74,814.25)	41.7
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	33,750.00	81,000.00	(47,250.00)	41.7
01-11-39946 SALES TAX FUND TRANSFER	19,000.00	95,000.00	228,000.00	(133,000.00)	41.7
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	104,166.65	250,000.00	(145,833.35)	41.7

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	170,638.75	952,069.75	2,128,293.00	(1,176,223.25)	44.7
 TOTAL FUND REVENUE	1,031,375.51	4,293,723.71	8,329,210.00	(4,035,486.29)	51.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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 5 MONTHS ENDING SEPTEMBER 30, 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 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,230.02	21,475.82	50,500.00 (	29,024.18)	42.5
01-12-43100-000 SALARIES	.00	.00	.00	.00	.0
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	200.00 (	200.00)	.0
01-12-55400-000 PRINTING	.00	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	90.74	781.90	5,000.00 (	4,218.10)	15.6
01-12-56500-000 PUBLICATIONS	.00	.00	200.00 (	200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	350.00	350.00	4,000.00 (	3,650.00)	8.8
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	.00	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	50.00	509.00	500.00	9.00	101.8
01-12-91200-000 RECRUITMENT	.00	.00	.00	.00	.0
TOTAL MAYOR/CITY COUNCIL	4,720.76	23,498.69	65,200.00 (	41,701.31)	36.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,424.00	42,063.44	109,018.00 (	66,954.56)	38.6
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	562.29	3,687.60	.00	3,687.60	.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	2,394.94	12,578.94	30,461.00 (	17,882.06)	41.3
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	49.00	49.00	.00	49.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	.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	55.00	135.00	600.00 (	465.00)	22.5
01-13-56200-000 TRAVEL EXPENSES	.00	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	.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	152.51	758.92	1,500.00 (	741.08)	50.6
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	472.78	472.78	3,000.00 (	2,527.22)	15.8
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	2,780.50	5,521.50	7,000.00 (	1,478.50)	78.9
TOTAL CITY CLERK	14,891.02	71,519.39	170,029.00 (	98,509.61)	42.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,753.93	13,117.49	35,532.00 (	22,414.51)	36.9
01-17-42200-000 SALARIES-PART-TIME	915.91	4,442.30	11,253.00 (	6,810.70)	39.5
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00 (	500.00)	.0
01-17-42400-000 VACATION	188.16	1,961.36	.00	1,961.36	.0
01-17-42500-000 SICK	.00	153.81	.00	153.81	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,555.94	8,307.86	21,083.00 (	12,775.14)	39.4
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	749.38	1,353.76	7,000.00 (	5,646.24)	19.3
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)	13.75	116.30	1,850.00 (	1,733.70)	6.3
01-17-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-17-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-17-53700-000 NETWORK ADMINISTRATION	19,710.92	98,554.60	236,531.00 (	137,976.40)	41.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.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	258.72	1,254.35	3,250.00 (	1,995.65)	38.6
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	7,029.45	29,226.02	56,455.00 (	27,228.98)	51.8
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	81.00	242.50	500.00 (	257.50)	48.5
01-17-57900-000 OTHER CONTRACTUAL SERVICES	47.24	393.44	1,000.00 (	606.56)	39.3
01-17-59500-000 PROPERTY TAX	.00	2,752.92	4,225.00 (	1,472.08)	65.2
01-17-61000-000 MAINTENANCE SUPPLIES	98.93	118.21	.00	118.21	.0
01-17-61100-000 MAINTENANCE BUILDING	29.69	214.00	12,000.00 (	11,786.00)	1.8
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)	106.20	117.89	2,300.00 (	2,182.11)	5.1
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	106.90	1,014.87	3,000.00 (	1,985.13)	33.8
01-17-65400-000 GENERAL SUPPLIES	273.93	2,152.46	5,000.00 (	2,847.54)	43.1
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	102.00	301.00	26,200.00 (	25,899.00)	1.2
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	26,940.00	64,656.00 (	37,716.00)	41.7
TOTAL MUNICIPAL BUILDING	39,410.05	210,101.99	524,635.00 (	314,533.01)	40.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-18-42400-000 SALARIES-VACATION	.00	.00	.00	.00	.0
01-18-45100-000 HEALTH INSURANCE	.00	.00	.00	.00	.0
01-18-53300-000 LEGAL EXPENSE	8,855.00	55,947.07	85,000.00 (	29,052.93)	65.8
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	240.00	240.00	250.00 (	10.00)	96.0
01-18-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-18-65100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
01-18-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
 TOTAL CITY ATTORNEY	 9,095.00	 56,562.07	 116,550.00 (	59,987.93)	 48.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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)	10,013.32	51,078.11	124,378.00 (	73,299.89)	41.1
01-19-42200-000 SALARIES-TEMPORARY	.00	.00	.00	.00	.0
01-19-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-19-42400-000 VACATION	512.26	2,584.31	.00	2,584.31	.0
01-19-42500-000 SICK PAY	155.28	643.78	.00	643.78	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	2,456.85	10,255.52	19,919.00 (	9,663.48)	51.5
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	349.58	1,500.00 (	1,150.42)	23.3
01-19-55300-000 PUBLISHING	.00	.00	.00	.00	.0
01-19-55400-000 PRINTING	.00	.00	.00	.00	.0
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.0
01-19-56100-000 DUES	.00	652.41	2,200.00 (	1,547.59)	29.7
01-19-56200-000 TRAVEL EXPENSES	51.55	326.85	4,000.00 (	3,673.15)	8.2
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	296.60	1,448.18	2,500.00 (	1,051.82)	57.9
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	.00	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	.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	 13,555.74	 67,710.35	 164,297.00 (	96,586.65)	 41.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	81,672.57	429,392.49	1,040,711.00	(611,318.51)	41.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	130,223.96	618,565.73	1,668,814.00	(1,050,248.27)	37.1
01-21-42200-000 SALARIES - PART-TIME	6,730.37	25,076.44	60,000.00	(34,923.56)	41.8
01-21-42300-000 SALARIES - OVERTIME	11,322.53	40,607.80	120,000.00	(79,392.20)	33.8
01-21-42400-000 SALARIES - VACATION PAY	9,726.62	78,268.72	120,000.00	(41,731.28)	65.2
01-21-42500-000 SALARIES - SICK PAY	615.86	6,993.62	22,440.00	(15,446.38)	31.2
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	1,327.73	7,337.60	18,000.00	(10,662.40)	40.8
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	34,932.24	183,274.95	454,512.00	(271,237.05)	40.3
01-21-47100-000 UNIFORM ALLOWANCE	697.49	3,835.88	20,000.00	(16,164.12)	19.2
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	3,743.66	13,795.75	32,000.00	(18,204.25)	43.1
01-21-51300-000 MAINTENANCE - VEHICLE	2,854.89	15,427.83	21,000.00	(5,572.17)	73.5
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	874.00	874.00	1,200.00	(326.00)	72.8
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	172.50	172.50	1,000.00	(827.50)	17.3
01-21-55100-000 POSTAGE	79.54	123.79	700.00	(576.21)	17.7
01-21-55200-000 TELEPHONE	1,254.88	6,265.82	18,000.00	(11,734.18)	34.8
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	270.50	585.91	5,300.00	(4,714.09)	11.1
01-21-56200-000 TRAVEL EXPENSES	36.51	390.36	2,000.00	(1,609.64)	19.5
01-21-56300-000 TRAINING	15.00	4,380.00	12,000.00	(7,620.00)	36.5
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	518.60	1,200.00	(681.40)	43.2
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	57.26	767.26	3,000.00	(2,232.74)	25.6
01-21-65100-000 OFFICE SUPPLIES	990.74	2,383.73	10,000.00	(7,616.27)	23.8
01-21-65200-000 OPERATING SUPPLIES	1,087.19	1,982.30	10,000.00	(8,017.70)	19.8
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	6,027.11	27,823.75	66,000.00	(38,176.25)	42.2
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	46,784.00	55,676.90	56,000.00	(323.10)	99.4
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	173.16	423.16	2,500.00	(2,076.84)	16.9
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 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL POLICE DEPARTMENT	260,094.88	1,210,456.98	2,939,819.00	(1,729,362.02)	41.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	63,275.03	308,163.46	885,000.00	(576,836.54)	34.8
01-22-42200-000 SALARIES - PART-TIME	5,764.97	32,009.16	67,543.00	(35,533.84)	47.4
01-22-42300-000 SALARY EXPENSE - OVERTIME	20,200.41	87,635.56	120,000.00	(32,364.44)	73.0
01-22-42400-000 SALARIES - VACATION PAY	3,458.36	31,071.80	.00	31,071.80	.0
01-22-42500-000 SALARIES - SICK PAY	1,428.38	2,213.12	.00	2,213.12	.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	16,387.86	93,074.69	238,961.00	(145,886.31)	39.0
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	603.87	5,286.60	12,000.00	(6,713.40)	44.1
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	81.00	1,800.75	5,000.00	(3,199.25)	36.0
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	115.57	3,465.07	7,000.00	(3,534.93)	49.5
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	579.64	1,284.40	8,000.00	(6,715.60)	16.1
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	1,169.84	14,985.32	43,566.00	(28,580.68)	34.4
01-22-55100-000 POSTAGE	6.75	11.70	200.00	(188.30)	5.9
01-22-55200-000 TELEPHONE	558.22	3,575.11	8,400.00	(4,824.89)	42.6
01-22-55400-000 PRINTING	538.00	538.00	500.00	38.00	107.6
01-22-56100-000 DUES	75.00	929.00	1,200.00	(271.00)	77.4
01-22-56200-000 TRAVEL EXPENSES	631.61	631.61	1,750.00	(1,118.39)	36.1
01-22-56300-000 TRAINING	552.15	1,926.61	7,000.00	(5,073.39)	27.5
01-22-56400-000 TUITION REIMBURSMET	.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	1,575.54	6,611.28	17,000.00	(10,388.72)	38.9
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	861.18	1,385.35	3,000.00	(1,614.65)	46.2
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	84.59	1,684.66	5,000.00	(3,315.34)	33.7
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	202.71	1,136.52	5,000.00	(3,863.48)	22.7
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	354.25	1,432.70	2,500.00	(1,067.30)	57.3
01-22-65200-000 OPERATING SUPPLIES	866.54	4,400.30	12,600.00	(8,199.70)	34.9
01-22-65400-000 JANITORIAL SUPPLIES	70.69	1,157.08	2,500.00	(1,342.92)	46.3
01-22-65500-000 AUTOMOTIVE FUEL/OIL	2,089.00	7,735.70	18,000.00	(10,264.30)	43.0
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	121,531.16	711,743.18	1,630,878.00	(919,134.82)	43.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	381,626.04	1,922,200.16	4,570,697.00	(2,648,496.84)	42.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

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

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	45,785.83	239,303.34	638,912.00	(399,608.66)	37.5
01-41-42200-000 SALARIES (PART-TIME)	.00	7,956.00	8,200.00	(244.00)	97.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	487.43	2,549.65	56,595.00	(54,045.35)	4.5
01-41-42400-000 VACATION	7,221.99	29,353.15	.00	29,353.15	.0
01-41-42500-000 SICK	427.36	1,685.73	.00	1,685.73	.0
01-41-42600-000 SALARIES-PAGER PAY	1,261.86	6,204.64	19,115.00	(12,910.36)	32.5
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	14,027.91	75,855.37	187,417.00	(111,561.63)	40.5
01-41-47100-000 UNIFORM ALLOWANCE	60.00	330.00	1,000.00	(670.00)	33.0
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)	137.50	2,198.15	16,500.00	(14,301.85)	13.3
01-41-51300-000 MAINT.SERVICE-VEHICLE	788.30	1,921.09	15,000.00	(13,078.91)	12.8
01-41-51400-000 MAINTENANCE STREET	1,685.00	6,851.18	23,500.00	(16,648.82)	29.2
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	216.40	1,064.65	3,000.00	(1,935.35)	35.5
01-41-54900-000 OTHER PROFESSIONAL SERVICES	150.00	3,312.00	15,000.00	(11,688.00)	22.1
01-41-55100-000 POSTAGE	.00	5.80	200.00	(194.20)	2.9
01-41-55200-000 TELEPHONE	296.32	1,426.42	5,100.00	(3,673.58)	28.0
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	.00	12.09	300.00	(287.91)	4.0
01-41-56300-000 TRAINING	.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	1,208.13	5,765.25	16,000.00	(10,234.75)	36.0
01-41-57200-000 STREET LIGHTING	12,606.60	60,853.29	146,000.00	(85,146.71)	41.7
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	177.00	753.98	4,500.00	(3,746.02)	16.8
01-41-61200-000 MAINTENANCE (EQUIPMENT)	149.60	3,504.72	16,000.00	(12,495.28)	21.9
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	531.37	9,991.60	35,000.00	(25,008.40)	28.6
01-41-61400-000 SUPPLIES STREETS	1,581.06	12,656.70	52,000.00	(39,343.30)	24.3
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	82,000.00	(82,000.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	374.79	1,879.21	12,000.00	(10,120.79)	15.7
01-41-62900-000 SUPPLIES OTHER	580.65	2,182.22	18,000.00	(15,817.78)	12.1
01-41-65100-000 OFFICE SUPPLIES	14.88	225.38	2,000.00	(1,774.62)	11.3
01-41-65200-000 OPERATING SUPPLIES	73.11	2,421.82	8,000.00	(5,578.18)	30.3
01-41-65300-000 SMALL TOOLS	54.00	1,070.23	3,200.00	(2,129.77)	33.4
01-41-65400-000 JANITORIAL SUPPLIES	142.93	192.38	1,000.00	(807.62)	19.2
01-41-65500-000 GASOLINE/OIL	2,635.66	24,063.90	66,500.00	(42,436.10)	36.2
01-41-66100-000 SAFETY SUPPLIES	274.06	1,386.54	3,500.00	(2,113.46)	39.6
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	.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	92,929.74	666,113.83	1,718,039.00	(1,051,925.17)	38.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	3,498.36	20,577.35	59,925.00 (	39,347.65)	34.3
01-46-42200-000 SALARIES (PART-TIME)	.00	3,578.50	4,100.00 (	521.50)	87.3
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	485.40	6,500.00 (	6,014.60)	7.5
01-46-42400-000 VACATION	1,382.88	4,840.08	.00	4,840.08	.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	1,555.94	8,307.86	21,083.00 (	12,775.14)	39.4
01-46-47100-000 UNIFORM ALLOWANCE	20.00	159.10	300.00 (	140.90)	53.0
01-46-47300-000 CLOTHING ACQUISITION	.00	26.25	200.00 (	173.75)	13.1
01-46-51100-000 MAINTENANCE (BUILDING)	150.00	150.00	500.00 (	350.00)	30.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,000.00 (	1,000.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	294.00	294.00	1,000.00 (	706.00)	29.4
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	70.26	229.46	800.00 (	570.54)	28.7
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	113.21	596.25	2,300.00 (	1,703.75)	25.9
01-46-61100-000 MAINTENANCE BUILDING	.00	96.69	300.00 (	203.31)	32.2
01-46-61200-000 MAINTENANCE (EQUIPMENT)	3.23	207.95	1,200.00 (	992.05)	17.3
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	18.17	61.30	1,200.00 (	1,138.70)	5.1
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	267.50	2,001.57	6,200.00 (	4,198.43)	32.3
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	7,373.55	42,922.83	114,458.00 (	71,535.17)	37.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,700.90	58,121.30	146,370.00 (	88,248.70)	39.7
01-48-42200-000 SALARIES-PART-TIME	4,119.46	16,600.25	12,200.00	4,400.25	136.1
01-48-42400-000 VACATION	100.28	2,280.50	.00	2,280.50	.0
01-48-42500-000 SICK	296.02	1,358.10	.00	1,358.10	.0
01-48-45100-000 HEALTH INSURANCE	3,111.88	16,615.72	42,166.00 (	25,550.28)	39.4
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)	.00	1,813.56	1,500.00	313.56	120.9
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	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	1,598.00	18,204.95	61,000.00 (	42,795.05)	29.8
01-48-54900-000 OTHER PROFESSIONAL SERVICES	229.01	1,104.95	3,500.00 (	2,395.05)	31.6
01-48-55100-000 POSTAGE	.00	.00	50.00 (	50.00)	.0
01-48-55200-000 TELEPHONE	184.97	969.92	2,400.00 (	1,430.08)	40.4
01-48-55300-000 PUBLISHING	2.50	53.52	200.00 (	146.48)	26.8
01-48-56100-000 DUES	.00	.00	500.00 (	500.00)	.0
01-48-56200-000 TRAVEL EXPENSES	30.80	121.05	900.00 (	778.95)	13.5
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	393.24	1,816.20	3,100.00 (	1,283.80)	58.6
01-48-61200-000 SUPPLIES (EQUIPMENT)	149.53	488.20	2,100.00 (	1,611.80)	23.3
01-48-65100-000 OFFICE SUPPLIES	84.70	473.93	900.00 (	426.07)	52.7
01-48-65300-000 SMALL TOOLS	25.09	25.09	840.00 (	814.91)	3.0
01-48-65400-000 JANITORIAL SUPPLIES	38.90	226.98	480.00 (	253.02)	47.3
01-48-65500-000 GASOLINE & OIL	418.57	1,897.89	3,500.00 (	1,602.11)	54.2
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	22,483.85	122,767.85	299,376.00 (	176,608.15)	41.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC WORKS	122,787.14	831,804.51	2,131,873.00	(1,300,068.49)	39.0	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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)	16,926.82	84,282.35	220,786.00	(136,503.65)	38.2
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	470.76	4,519.91	.00	4,519.91	.0
01-44-42500-000 SICK	794.42	2,487.64	.00	2,487.64	.0
01-44-42600-000 SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-44-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-44-45100-000 HEALTH INSURANCE	3,742.22	22,528.06	51,543.00	(29,014.94)	43.7
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	341.00	1,440.00	2,000.00	(560.00)	72.0
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	4,606.15	9,316.71	14,200.00	(4,883.29)	65.6
01-44-55100-000 POSTAGE	208.25	451.00	.00	451.00	.0
01-44-55200-000 TELEPHONE	150.80	665.12	1,600.00	(934.88)	41.6
01-44-55300-000 PUBLISHING	542.90	1,708.80	4,000.00	(2,291.20)	42.7
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	.00	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	107.00	107.00	250.00	(143.00)	42.8
01-44-56600-000 CONFERENCE EXPENSES	250.00	250.00	500.00	(250.00)	50.0
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	293.64	889.31	1,500.00	(610.69)	59.3
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	209.44	991.00	2,200.00	(1,209.00)	45.1
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	28,643.40	130,824.51	303,479.00	(172,654.49)	43.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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 5 MONTHS ENDING SEPTEMBER 30, 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)	11,041.27	55,065.91	131,412.00 (	76,346.09)	41.9
01-61-42100-000 SALARIES (FULL-TIME)	3,462.95	18,498.77	46,342.00 (	27,843.23)	39.9
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	414.69	2,251.22	.00	2,251.22	.0
01-61-42500-000 SICK	39.95	823.95	.00	823.95	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	3,119.36	19,237.21	51,543.00 (	32,305.79)	37.3
01-61-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-61-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-61-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	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	141.89	709.86	2,500.00 (	1,790.14)	28.4
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	25.00	25.00	650.00 (	625.00)	3.9
01-61-56200-000 TRAVEL EXPENSES	138.17	3,330.58	4,000.00 (	669.42)	83.3
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	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	206.90	1,022.23	2,000.00 (	977.77)	51.1
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	66.00	124.00	750.00 (	626.00)	16.5
TOTAL ECONOMIC DEVELOPMENT	18,656.18	102,884.03	248,697.00 (	145,812.97)	41.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2012

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	47,299.58	233,708.54	552,176.00	(318,467.46)	42.3
TOTAL FUND EXPENDITURES	633,385.33	3,417,105.70	8,295,457.00	(4,878,351.30)	41.2
NET REVENUE OVER EXPENDITURES	397,990.18	876,618.01	33,753.00	842,865.01	2597.2

CITY OF ROCHELLE
SPECIAL FUNDS BUDGET SUMMARY
For the 5 Months Ending September 30, 2012

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	12,109	30,029	33,100	3,071 -	90.72
Insurance	81,104	201,098	221,000	19,902 -	90.99
Illinois Municipal Retirement	70,102	173,816	233,155	59,339 -	74.55
Social Security	71,574	177,471	195,075	17,604 -	90.98
Ambulance	40	289	2,000	1,711 -	14.45
Economic Development	0	0	0	0	.00
Motor Fuel Tax	20,451	97,669	661,500	563,831 -	14.76
Utility Tax	33,012	140,847	364,600	223,753 -	38.63
Travel and Tourism	21,649	101,069	230,150	129,081 -	43.91
Sales Tax	81,053	388,867	877,000	488,133 -	44.34
TIF	32,444	104,167	0	104,167	.00
Foreign Fire Insurance	0	8	17,060	17,052 -	.04
Capital Improvement	374,597	706,488	3,812,000	3,105,512 -	18.53
Stormwater Management	353	8,770	45,600	36,830 -	19.23
Technology Park	5	27	100	73 -	26.53
Debt Service	0	0	0	0	.00
Solid Waste	25,611	279,979	734,900	454,921 -	38.10
Technology Center	88,280	294,386	578,010	283,624 -	50.93
Airport	82,850	376,086	1,501,526	1,125,440 -	25.05
Railroad	23,306	113,946	5,331,380	5,217,434 -	2.14
Health Insurance	152,567	776,904	2,308,000	1,531,096 -	33.66
Administrative Services	32,993	164,963	395,912	230,949 -	41.67
Total Revenues	1,204,100	4,136,878	17,542,068	13,405,190 -	23.58

CITY OF ROCHELLE
SPECIAL FUNDS BUDGET SUMMARY
For the 5 Months Ending September 30, 2012

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	12,349	35,194	34,150	1,044	103.06
Insurance	12,745	126,595	311,000	184,405 -	40.71
Illinois Municipal Retirement	26,649	97,371	257,200	159,829 -	37.86
Social Security	22,492	81,097	195,000	113,903 -	41.59
Ambulance	5,761	280,789	147,535	133,254	190.32
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	221,539	807,000	585,461 -	27.45
Utility Tax	219,873	219,873	742,000	522,127 -	29.63
Travel and Tourism	6,881	78,491	204,800	126,309 -	38.33
Sales Tax	173,661	355,589	1,754,000	1,398,411 -	20.27
TIF	0	96,411	0	96,411	.00
Foreign Fire Insurance	0	5,268	51,350	46,082 -	10.26
Capital Improvement	34,519	822,742	4,409,177	3,586,435 -	18.66
Stormwater Management	17,431	37,917	378,000	340,083 -	10.03
Technology Park	0	2,495	173,750	171,255 -	1.44
Debt Service	245	1,225	0	1,225	.00
Solid Waste	54,666	278,953	643,256	364,303 -	43.37
Technology Center	47,646	207,621	335,251	127,630 -	61.93
Airport	43,790	893,662	1,416,113	522,451 -	63.11
Railroad	97,837	336,010	5,642,612	5,306,602 -	5.95
Health Insurance	96,804	602,687	2,143,996	1,541,309 -	28.11
Administrative Services	46,483	218,063	547,701	329,638 -	39.81
Total Expenses	919,832	4,999,590	20,193,891	15,194,301 -	24.76
Revenue Over Expenses	284,268	862,712 -	2,651,823 -	1,789,111	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND September 30, 2012 and 2011

	September 30, 2012	September 30, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	18,649,966	17,046,722
Less: Accumulated Depreciation	(5,295,419)	(4,865,489)
Net Plant in Service	13,354,547	12,181,234
CURRENT ASSETS		
Cash & Investments	1,061,244	668,271
Customer Accounts Receivable	261,136	219,931
Other Accounts Receivable	54,551	56,320
Inventory		
Prepaid Expenses	4,551	4,167
Total Current Assets	1,381,482	948,690
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	14,736,029	13,129,923
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,467,994	9,992,543
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	14,651,682	10,176,231
LIABILITIES		
Current Liabilities:		
Accounts Payable	62,333	40,960
Accrued Liabilities	22,014	101,858
Total Current Liabilities	84,347	142,818
Non-Current Liabilities:		
Note Payable - Associated Company		2,810,874
Other Non-Current Liabilities		
Total Non-Current Liabilities		2,810,874
Total Liabilities	84,347	2,953,692
TOTAL LIABILITIES AND EQUITY	14,736,029	13,129,923

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 5 Months Ending September 30, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential Sales	351,371	326,476	24,895	107.6
Commercial Sales	261,171	240,980	20,191	108.4
Industrial Sales	247,479	226,789	20,689	109.1
Interdepartmental Sales	7,623	6,899	724	110.5
Other Operating Revenues	30,793	44,028	(13,235)	69.9
Total Operating Revenues	898,436	845,171	53,264	106.3
OPERATING EXPENSES				
Source of Supply - Operations	98,226	83,853	14,373	117.1
Source of Supply - Maintenance	11,010	(6,788)	17,798	162.2
Water Treatment - Operations	57,734	62,578	(4,844)	92.3
Water Treatment - Maintenance	3,923	5,637	(1,714)	69.6
Distribution - Operations	42,962	30,748	12,214	139.7
Distribution - Maintenance	122,711	121,171	1,540	101.3
Customer Accounts	41,235	46,074	(4,839)	89.5
Administrative and General	52,404	49,230	3,174	106.5
Depreciation	156,893	147,106	9,787	106.7
Indirect Transfers to Municipality				.0
Total Operating Expenses	587,097	539,609	47,488	108.8
Operating Income (Loss)	311,339	305,562	5,776	101.9
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	180	400	(220)	45.0
Investment Income	896	622	275	144.2
Merchandising, Jobbing & Contract Income	2,183	564	1,619	387.0
Merchandising, Jobbing & Contract Expense	(606)	(596)	(10)	(101.7)
Interest Expense	(6)	(5,139)	5,133	(.1)
Total Non-Operating Revenue (Expense)	2,647	(4,150)	6,797	63.8
Net Income Before Amortizations	313,985	301,413	12,573	104.2
Amortization of Contributions in Aid of Construction				.0
Net Income	313,985	301,413	12,573	104.2
Operating Transfers In (Out)	(35,779)	(35,595)	(184)	(100.5)
Interfund Transfer WWR Loan Forgiveness	2,810,874		2,810,874	.0
Increase (Decrease) in Retained Earnings	3,089,081	265,818	2,823,262	1,162.1
RETAINED EARNINGS – Beginning of Period	11,378,913	9,726,725	1,652,188	117.0
RETAINED EARNINGS – END OF PERIOD	14,467,994	9,992,543	4,475,451	144.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
September 30, 2012 and 2011

	September 30, 2012	September 30, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,792,626	34,491,830
Less: Accumulated Depreciation	(18,075,421)	(17,199,635)
Net Plant in Service	17,717,205	17,292,195
CURRENT ASSETS		
Cash & Investments	241,601	263,049
Customer Accounts Receivable	738,855	784,322
Other Accounts Receivable	72,767	83,241
Inventory	3,480	3,480
Prepaid Expenses	9,111	8,142
Total Current Assets	1,065,814	1,142,236
RESTRICTED FUNDS	3,352,542	3,105,315
NON-CURRENT ASSETS		
Unamortized Loss	60,743	99,107
Note Receivable - Associated Company		2,810,874
Total Non-Current Assets	60,743	2,909,981
TOTAL ASSETS	22,196,304	24,449,726
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,165,591	13,515,884
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,134,356	20,484,649
LIABILITIES		
Current Liabilities:		
Accounts Payable	71,377	103,137
Accrued Liabilities	50,642	61,483
Total Current Liabilities	122,020	164,621
Non-Current Liabilities:		
Bonds Payable	2,930,120	3,784,455
Unamortized Premium on Long-Term Debt	9,808	16,002
Total Non-Current Liabilities	2,939,927	3,800,457
Total Liabilities	3,061,947	3,965,077
TOTAL LIABILITIES AND EQUITY	22,196,304	24,449,726

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 5 Months Ending September 30, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential Sales	439,401	437,802	1,600	100.4
Commercial Sales	424,437	402,715	21,722	105.4
Industrial Sales	387,854	400,997	(13,143)	96.7
Interdepartmental Sales	1,954	1,864	89	104.8
Other Operating Revenues	13,558	17,522	(3,965)	77.4
Total Operating Revenues	1,267,203	1,260,900	6,303	100.5
OPERATING EXPENSES				
Collection - Operations	36,139	38,670	(2,532)	93.5
Collection - Maintenance	47,739	59,352	(11,613)	80.4
Pumping - Operations	557	175	381	317.8
Pumping - Maintenance	12,171	2,255	9,916	539.7
Treatment and Disposal - Operations	324,456	314,450	10,006	103.2
Treatment and Disposal - Maintenance	75,666	70,677	4,989	107.1
Customer Accounts	46,541	52,339	(5,797)	88.9
Administrative and General	81,753	76,283	5,470	107.2
Depreciation	354,787	348,110	6,677	101.9
Total Operating Expenses	979,809	962,311	17,498	101.8
Operating Income (Loss)	287,394	298,589	(11,195)	96.3
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	4,688	5,543	(855)	84.6
Non Utility Income				.0
Merchandising, Jobbing & Contract Income	11,232	5,924	5,308	189.6
Merchandising, Jobbing & Contract Expense	(2,228)	(1,002)	(1,225)	(222.3)
Amortization Expense	(13,404)	(13,404)		(100.0)
Interest Expense	(42,546)	(75,170)	32,623	(56.6)
Total Non-Operating Revenue (Expense)	(42,258)	(78,109)	35,851	(54.1)
Net Income Before Amortizations	245,136	220,480	24,656	111.2
Amortization of Contributions in Aid of Construction				.0
Net Income	245,136	220,480	24,656	111.2
Operating Transfers In (Out)	(53,439)	(53,095)	(344)	(100.7)
Interfund transfer W/WR loan forgiveness	(2,810,874)		(2,810,874)	.0
Increase (Decrease) in Retained Earnings	(2,619,177)	167,385	(2,786,562)	(1,564.8)
RETAINED EARNINGS – Beginning of Period	14,784,768	13,348,499	1,436,269	110.8
RETAINED EARNINGS – END OF PERIOD	12,165,591	13,515,884	(1,350,293)	90.0

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND
September 30, 2012 and 2011

	September 30, 2012	September 30, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	68,635,994	67,129,926
Less: Accumulated Depreciation	(36,268,912)	(34,130,131)
Net Plant in Service	32,367,082	32,999,796
CURRENT ASSETS		
Cash & Investments	9,030,245	7,998,968
Customer Accounts Receivable	3,475,927	3,533,631
Other Accounts Receivable		
Inventory	1,727,399	1,870,742
Prepaid Expenses	173,911	210,706
Total Current Assets	14,407,482	13,614,047
RESTRICTED ASSETS	9,975,095	9,783,800
NON-CURRENT ASSETS		
Unamortized Loss	111,775	127,312
Other Deferred Debits	70,141	89,716
Interdepartmental Loan Receivable	1,300,068	1,403,334
Total Non-Current Assets	1,481,985	1,620,362
TOTAL ASSETS	58,231,645	58,018,005
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,543,957	43,025,828
Contribution in Aid of Construction (Net)		
Total Equity	43,543,957	43,025,828
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,174,086	1,855,819
Accrued Liabilities	169,912	218,892
Total Current Liabilities	2,343,998	2,074,711
Non-Current Liabilities:		
Bonds Payable	11,858,013	12,415,870
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	485,677	501,595
Total Non-Current Liabilities	12,343,690	12,917,465
Total Liabilities	14,687,688	14,992,177
TOTAL LIABILITIES AND EQUITY	58,231,645	58,018,005

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 5 Months Ending September 30, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential	2,685,364	2,498,106	187,258	107.5
Small General Service	2,043,072	1,956,555	86,517	104.4
Large General Service	6,630,879	7,096,121	(465,241)	93.4
Public Street Lighting	59,819	54,895	4,925	109.0
Interdepartmental	154,724	167,650	(12,926)	92.3
Forfeited Discounts	35,501	27,988	7,512	126.8
Other Operating Revenues	47,528	28,603	18,925	166.2
Total Operating Revenues	11,656,888	11,829,918	(173,030)	98.5
OPERATING EXPENSES				
Purchased Power	8,355,942	6,676,793	1,679,149	125.2
Generation - Operation	274,919	234,776	40,142	117.1
Generation - Maintenance	237,767	203,405	34,361	116.9
Transmission - Operation	1,467	1,088	378	134.8
Distribution - Operation	385,759	332,505	53,254	116.0
Distribution - Maintenance	240,439	168,182	72,258	143.0
Depreciation	849,487	822,332	27,154	103.3
Taxes Other Than Income Taxes	50,420	52,614	(2,194)	95.8
Customer Accounts	127,082	133,337	(6,255)	95.3
Administrative & General	673,840	777,304	(103,464)	86.7
Indirect Transfers to Municipality				.0
Total Operating Expenses	11,197,122	9,402,337	1,794,785	119.1
Operating Income (Loss)	459,766	2,427,581	(1,967,815)	18.9
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	8,555	9,736	(1,181)	87.9
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(63,220)	(105,440)	42,220	(60.0)
Amortization Expense	(9,645)	(10,428)	782	(92.5)
Interest Expense	(265,187)	(298,116)	32,930	(89.0)
Non-Operating Revenue (Expense)	(140)	(140)	140	.0
Total Non-Operating Revenue (Expense)	(329,497)	(404,388)	74,891	(81.5)
Increase (Decrease) in Retained Earnings Before Operating Transfers	130,269	2,023,193	(1,892,923)	6.4
Operating Transfers In (Out)	(519,655)	(578,013)	58,358	(89.9)
Increase (Decrease) in Retained Earnings	(389,385)	1,445,180	(1,834,565)	(26.9)
RETAINED EARNINGS – Beginning of Period	43,933,342	41,580,648	2,352,694	105.7
RETAINED EARNINGS – END OF PERIOD	43,543,957	43,025,828	518,129	101.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS September 30, 2012 and 2011

	September 30, 2012	September 30, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,220,433	3,050,574
Tech Center Building		
Less: Accumulated Depreciation	(2,470,077)	(2,428,706)
Net Plant in Service	750,357	621,868
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(226,421)	(87,085)
Customer Accounts Receivable	35,989	25,955
Miscellaneous Accounts Receivable		65
Prepaid Expenses		5,928
Inventory	2,755	35,486
Total Current Assets	(187,677)	(19,652)
TOTAL ASSETS	562,679	602,216
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(214,171)	(313,996)
Revenue over Expenditures	(27,016)	50,990
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	111,734	89,916
LIABILITIES		
Current Liabilities:		
Accounts Payable	3,429	4,119
Accrued Liabilities	28,295	34,410
Other Liabilities		
Total Current Liabilities	31,723	38,529
Non-Current Liabilities:		
Interdepartmental Loan Payable	419,222	473,772
2008 Bonds Payable		
Total Non-Current Liabilities	419,222	473,772
Total Liabilities	450,945	512,301
TOTAL LIABILITIES AND EQUITY	562,679	602,216

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 5 Months Ending September 30, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Network Administration Fees	229,354	222,803	6,551	102.9
VOIP Services	27,451	17,434	10,016	157.5
Misc Revenues				.0
Network and Hardware Support	3,069	930	2,139	330.0
Data Services	2,395	2,395		100.0
Fiber Internet Access	60,949	87,460 (	26,511)	69.7
Dial-up Internet Access	8,374	10,606 (	2,232)	79.0
Wireless Internet Access	22,715	44,505 (	21,790)	51.0
Network Internet Access	8,498	8,498		100.0
Web Site Host	4,313	3,673	640	117.4
Web Site Development				.0
Activation Fee		25 (	25)	.0
Wireless Installation				.0
Mailboxes	1,217	1,123	94	108.3
Forfeited Discounts	465	557 (	92)	83.5
Total Operating Revenues	368,801	400,010 (	31,209)	92.2
OPERATING EXPENSES				
Personnel	134,624	128,905	5,719	104.4
Insurance Benefits	30,533	25,117	5,416	121.6
Pension & Other Benefits	27,388	25,995	1,393	105.4
Contractual Services- Maintenance	6,840	12,280 (	5,440)	55.7
Contractual Services- Professional	54,013	53,638	375	100.7
Contractual Services- Communications	24,389	20,860	3,528	116.9
Contractual Services- Professional Development	1,736	2,862 (	1,126)	60.7
Service Charges	56,439	42,495	13,945	132.8
Commodities - Maintenance Supplies	1,357	141	1,216	962.5
Commodities - General Supplies	7,952	6,511	1,442	122.1
Other Expenditures	(89)	(650)	561 (	13.6)
Depreciation	22,473	11,299	11,174	198.9
Transfer to Administrative Services	6,596	7,492 (	895)	88.1
Total Operating Expenses	374,251	336,944	37,307	111.1
Operating Income (Loss)	(5,450)	63,066 (	68,516)	(8.6)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(21,013)	(11,415)	(9,598)	(184.1)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(554)	(661)	107 (	83.8)
Total Non-Operating Revenue (Expense)	(21,567)	(12,077)	(9,490)	(178.6)
Increase (Decrease) in Retained Earnings	(27,016)	50,990 (	78,006)	(53.0)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS – COMMUNICATIONS
For the 5 Months Ending September 30, 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>(241,188)</u></u>	<u><u>(263,006)</u></u>	<u><u>21,819</u></u>	<u><u>(91.7)</u></u>