

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 11 Months Ending March 31, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	0	1,273,136	1,319,474	46,338 -	96.49
Licenses and Permits	36,560	587,969	631,250	43,281 -	93.14
Intergovernmental Revenue	232,275	2,761,447	2,944,000	182,553 -	93.80
Fines, Forfeitures & Penalties	0	107,726	120,000	12,274 -	89.77
Public Charges for Services	79,647	796,763	829,344	32,581 -	96.07
Other Fees	19,862	235,499	302,849	67,350 -	77.76
Miscellaneous Revenues	14,054	75,990	54,000	21,990	140.72
Other Financing Sources	168,358	1,962,216	2,128,293	166,077 -	92.20
Total Revenues	550,756	7,800,746	8,329,210	528,464 -	93.66
OPERATING EXPENSES					
Mayor and City Council	5,261	53,610	65,200	11,590 -	82.22
City Manager	13,997	158,543	164,297	5,754 -	96.50
City Attorney	16,841	125,719	116,550	9,169	107.87
City Clerk	14,903	157,038	170,029	12,991 -	92.36
Police Department	230,118	2,635,087	2,939,819	304,732 -	89.63
Fire Department	123,440	1,499,589	1,630,878	131,289 -	91.95
Community Development	25,756	290,903	303,479	12,576 -	95.86
Engineering	26,151	260,200	299,376	39,176 -	86.91
Street Division	135,459	1,515,028	1,718,039	203,011 -	88.18
Cemetery Division	8,933	95,457	114,458	19,002 -	83.40
Municipal Building	36,804	471,619	524,635	53,016 -	89.89
Economic Development	20,940	221,567	248,697	27,130 -	89.09
Total Expenses	658,603	7,484,360	8,295,457	811,097 -	90.22
Revenue Over Expenses	107,847 -	316,386	33,753	282,633	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	.00	963,318.21	1,008,162.00	(44,843.79)	95.6
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	97,049.93	102,982.00	(5,932.07)	94.2
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	73,807.10	78,330.00	(4,522.90)	94.2
01-11-31500 ROAD & BRIDGE TAX	.00	138,961.08	130,000.00	8,961.08	106.9
TOTAL TAXES	.00	1,273,136.32	1,319,474.00	(46,337.68)	96.5
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	25.00	22,275.00	16,800.00	5,475.00	132.6
01-11-32500 FRANCHISE LICENSE	.00	110,867.24	109,000.00	1,867.24	101.7
01-11-32510 TELECOMMUNICATIONS TAX	34,633.74	389,074.04	330,000.00	59,074.04	117.9
01-11-32600 AMUSEMENT LICENSE	.00	2,009.82	2,500.00	(490.18)	80.4
01-11-32900 OTHER LICENSES	.00	5,000.00	70,400.00	(65,400.00)	7.1
01-11-33100 BUILDING PERMITS	1,901.00	57,643.00	100,000.00	(42,357.00)	57.6
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	1,100.00	2,550.00	(1,450.00)	43.1
TOTAL LICENSES & PERMITS	36,559.74	587,969.10	631,250.00	(43,280.90)	93.1
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	49,637.48	841,242.41	758,000.00	83,242.41	111.0
01-11-34200 REPLACEMENT TAX	10,240.04	125,205.00	180,000.00	(54,795.00)	69.6
01-11-34300 VIDEO GAMING TAX	2,677.14	5,865.45	.00	5,865.45	.0
01-11-34400 SALES TAX	151,152.03	1,648,552.97	1,850,000.00	(201,447.03)	89.1
01-11-34450 LOCAL USE TAX	18,568.27	139,574.69	156,000.00	(16,425.31)	89.5
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	232,274.96	2,761,446.52	2,944,000.00	(182,553.48)	93.8
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	.00	107,726.04	120,000.00	(12,273.96)	89.8
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	.00	107,726.04	120,000.00	(12,273.96)	89.8
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	46,660.20	516,929.41	544,572.00	(27,642.59)	94.9
01-11-36611 AMBULANCE FEES OTHER	.00	.00	.00	.00	.0
01-11-36700 POLICE FEES	7,500.00	75,335.00	65,000.00	10,335.00	115.9
01-11-36800 FIRE PROTECTION FEES	3,699.75	40,697.25	44,772.00	(4,074.75)	90.9
01-11-36900 STREET DIVISION FEES	13,237.27	69,376.00	75,000.00	(5,624.00)	92.5
01-11-39960 WATER RECL SOLID WASTE CHARGE	8,550.00	94,425.00	100,000.00	(5,575.00)	94.4
TOTAL PUBLIC CHARGES FOR SERVICES	79,647.22	796,762.66	829,344.00	(32,581.34)	96.1

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	2,375.00	21,200.00	21,000.00	200.00	101.0
01-11-37650 GRAVE OPENING WINTER FEE	.00	300.00	500.00	(200.00)	60.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	78,375.00	85,500.00	(7,125.00)	91.7
01-11-37900 OTHER REVENUES	10,362.42	113,986.62	124,349.00	(10,362.38)	91.7
01-11-37901 REIMBURSED DEVELOPER FEES	.00	15,640.65	66,000.00	(50,359.35)	23.7
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	.00	5,997.00	5,500.00	497.00	109.0
TOTAL OTHER FEES	19,862.42	235,499.27	302,849.00	(67,349.73)	77.8

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	63.05	1,521.11	1,500.00	21.11	101.4
01-11-38110 INTEREST INCOME-CEMETERY	.00	3,082.50	3,000.00	82.50	102.8
01-11-38200 RENTAL INCOME	.00	.00	.00	.00	.0
01-11-38300 DONATIONS - DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-38310 DONATIONS - K9 UNIT	.00	.00	.00	.00	.0
01-11-38700 LOT SALES	1,975.00	14,113.00	15,000.00	(887.00)	94.1
01-11-38800 CEMETERY RECEIPTS	490.00	3,119.20	4,500.00	(1,380.80)	69.3
01-11-38900 MISCELLANEOUS	11,525.65	54,154.35	30,000.00	24,154.35	180.5
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	14,053.70	75,990.16	54,000.00	21,990.16	140.7

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	.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	1,143,240.12	1,247,171.00	(103,930.88)	91.7
01-11-39920 TRANSFER FROM WATER	7,155.75	78,713.25	85,869.00	(7,155.75)	91.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,687.75	117,565.25	128,253.00	(10,687.75)	91.7
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	74,250.00	81,000.00	(6,750.00)	91.7
01-11-39946 SALES TAX FUND TRANSFER	19,000.00	209,000.00	228,000.00	(19,000.00)	91.7
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	229,166.63	250,000.00	(20,833.37)	91.7

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	168,357.75	1,962,216.25	2,128,293.00	(166,076.75)	92.2
TOTAL FUND REVENUE	550,755.79	7,800,746.32	8,329,210.00	(528,463.68)	93.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

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 11 MONTHS ENDING MARCH 31, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.90	46,726.24	50,500.00	(3,773.76)	92.5
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	548.00	1,208.00	2,000.00	(792.00)	60.4
01-12-56200-000 TRAVEL EXPENSES	186.40	1,438.59	5,000.00	(3,561.41)	28.8
01-12-56500-000 PUBLICATIONS	.00	50.00	200.00	(150.00)	25.0
01-12-56600-000 CONFERENCE EXPENSES	.00	2,648.95	4,000.00	(1,351.05)	66.2
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	80.80	505.43	600.00	(94.57)	84.2
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	145.00	927.70	500.00	427.70	185.5
01-12-91200-000 RECRUITMENT	.00	.00	.00	.00	.0
TOTAL MAYOR/CITY COUNCIL	5,261.10	53,609.91	65,200.00	(11,590.09)	82.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,866.47	94,824.32	109,018.00 (	14,193.68)	87.0
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	262.40	5,208.08	.00	5,208.08	.0
01-13-42500-000 SICK	156.96	313.92	.00	313.92	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	3,259.56	30,281.93	30,461.00 (	179.07)	99.4
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	59.00	.00	59.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	1,000.00	5,044.97	7,000.00 (	1,955.03)	72.1
01-13-55300-000 PUBLISHING	.00	806.75	1,500.00 (	693.25)	53.8
01-13-55400-000 PRINTING	.00	.00	750.00 (	750.00)	.0
01-13-56100-000 DUES	372.00	720.00	600.00	120.00	120.0
01-13-56200-000 TRAVEL EXPENSES	.00	1,801.85	3,500.00 (	1,698.15)	51.5
01-13-56300-000 TRAINING	.00	115.00	700.00 (	585.00)	16.4
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	45.98	1,055.13	1,200.00 (	144.87)	87.9
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	159.59	1,516.79	1,500.00	16.79	101.1
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	571.33	3,000.00 (	2,428.67)	19.0
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	780.00	12,104.50	7,000.00	5,104.50	172.9
TOTAL CITY CLERK	14,902.96	157,038.06	170,029.00 (	12,990.94)	92.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,027.37	29,763.15	35,532.00 (	5,768.85)	83.8
01-17-42200-000 SALARIES-PART-TIME	861.76	9,889.79	11,253.00 (	1,363.21)	87.9
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	205.08	500.00 (	294.92)	41.0
01-17-42400-000 VACATION	97.47	2,829.07	.00	2,829.07	.0
01-17-42500-000 SICK	.00	598.15	.00	598.15	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,070.45	16,554.58	21,083.00 (	4,528.42)	78.5
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	2,103.62	6,041.83	7,000.00 (	958.17)	86.3
01-17-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	373.00	600.00 (	227.00)	62.2
01-17-52900-000 MAINTENANCE (OTHER)	166.75	837.34	1,850.00 (	1,012.66)	45.3
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	216,820.12	236,531.00 (	19,710.88)	91.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	25,942.05	27,500.00 (	1,557.95)	94.3
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	.00	2,850.42	3,250.00 (	399.58)	87.7
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	3,761.43	55,369.93	56,455.00 (	1,085.07)	98.1
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	526.00	500.00	26.00	105.2
01-17-57900-000 OTHER CONTRACTUAL SERVICES	50.55	769.99	1,000.00 (	230.01)	77.0
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	1,230.01	.00	1,230.01	.0
01-17-61100-000 MAINTENANCE BUILDING	69.68	5,762.95	12,000.00 (	6,237.05)	48.0
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	1,503.27	2,300.00 (	796.73)	65.4
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	188.77	1,528.63	3,000.00 (	1,471.37)	51.0
01-17-65400-000 GENERAL SUPPLIES	266.90	4,776.94	5,000.00 (	223.06)	95.5
01-17-71000-000 PRINCIPAL PAYMENT - JACK DAME	.00	.00	.00	.00	.0
01-17-72000-000 INTEREST EXPENSE	.00	.00	.00	.00	.0
01-17-72020-000 INTEREST PAYMENT - LEAD TRACK	.00	.00	.00	.00	.0
01-17-81000-000 LAND	.00	.00	.00	.00	.0
01-17-82000-000 BUILDING	.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	.00	25,426.00	26,200.00 (	774.00)	97.1
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	59,268.00	64,656.00 (	5,388.00)	91.7
TOTAL MUNICIPAL BUILDING	36,804.17	471,619.22	524,635.00 (	53,015.78)	89.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2013

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	16,841.00	124,999.88	85,000.00	39,999.88	147.1
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	411.50	30,000.00	(29,588.50)	1.4
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	68.00	100.00	(32.00)	68.0
01-18-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-18-56300-000 TRAINING	.00	.00	.00	.00	.0
01-18-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-18-56600-000 CONFERENCE EXPENSES	.00	240.00	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	 16,841.00	 125,719.38	 116,550.00	 9,169.38	 107.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

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)	10,197.32	112,462.47	124,378.00 (	11,915.53)	90.4
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	789.12	7,748.83	.00	7,748.83	.0
01-19-42500-000 SICK PAY	50.44	1,246.10	.00	1,246.10	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	2,167.26	21,676.55	19,919.00	1,757.55	108.8
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	7,500.00	5,000.00	2,500.00	150.0
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	261.81	961.24	1,500.00 (	538.76)	64.1
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	372.00	2,541.08	2,200.00	341.08	115.5
01-19-56200-000 TRAVEL EXPENSES	101.14	2,543.22	4,000.00 (	1,456.78)	63.6
01-19-56400-000 TUITION	.00	.00	700.00 (	700.00)	.0
01-19-56500-000 PUBLICATIONS	.00	10.00	100.00 (	90.00)	10.0
01-19-56600-000 CONFERENCE EXPENSES	.00	1,075.64	2,500.00 (	1,424.36)	43.0
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	.00	226.94	1,000.00 (	773.06)	22.7
01-19-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-19-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00 (	1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	58.00	550.50	2,000.00 (	1,449.50)	27.5
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	13,997.09	158,542.57	164,297.00 (	5,754.43)	96.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	87,806.32	966,529.14	1,040,711.00	(74,181.86)	92.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

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

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	135,056.71	1,424,263.87	1,668,814.00	(244,550.13)	85.4
01-21-42200-000 SALARIES - PART-TIME	6,177.89	65,448.96	60,000.00	5,448.96	109.1
01-21-42300-000 SALARIES - OVERTIME	8,325.84	110,353.85	120,000.00	(9,646.15)	92.0
01-21-42400-000 SALARIES - VACATION PAY	9,524.47	126,009.77	120,000.00	6,009.77	105.0
01-21-42500-000 SALARIES - SICK PAY	1,098.77	18,094.24	22,440.00	(4,345.76)	80.6
01-21-42600-000 SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-21-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-21-42800-000 OIC - ON-CALL FTO	1,363.47	15,638.52	18,000.00	(2,361.48)	86.9
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	168,821.00	174,577.00	(5,756.00)	96.7
01-21-45100-000 HEALTH INSURANCE	50,310.10	450,988.37	454,512.00	(3,523.63)	99.2
01-21-47100-000 UNIFORM ALLOWANCE	795.72	10,183.92	20,000.00	(9,816.08)	50.9
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,535.73	29,344.08	32,000.00	(2,655.92)	91.7
01-21-51300-000 MAINTENANCE - VEHICLE	5,452.20	29,529.23	21,000.00	8,529.23	140.6
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	.00	1,474.00	1,200.00	274.00	122.8
01-21-53700-000 DATA PROCESSING SERVICES	.00	16,256.89	20,000.00	(3,743.11)	81.3
01-21-54900-000 OTHER PROFESSIONAL SERVICES	85.75	304.75	1,000.00	(695.25)	30.5
01-21-55100-000 POSTAGE	(17.93)	168.39	700.00	(531.61)	24.1
01-21-55200-000 TELEPHONE	774.42	14,897.34	18,000.00	(3,102.66)	82.8
01-21-55300-000 PUBLISHING	.00	308.60	500.00	(191.40)	61.7
01-21-55400-000 PRINTING	366.00	3,267.48	2,500.00	767.48	130.7
01-21-56100-000 DUES	515.00	2,570.32	5,300.00	(2,729.68)	48.5
01-21-56200-000 TRAVEL EXPENSES	88.98	1,083.01	2,000.00	(916.99)	54.2
01-21-56300-000 TRAINING	.00	4,477.00	12,000.00	(7,523.00)	37.3
01-21-56400-000 TUITION REIMBURSEMENT	.00	1,095.00	4,176.00	(3,081.00)	26.2
01-21-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-21-57100-000 UTILITIES	97.14	1,101.44	1,200.00	(98.56)	91.8
01-21-57800-000 ANIMAL CONTROL	129.00	3,021.00	5,000.00	(1,979.00)	60.4
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	279.92	1,841.54	3,000.00	(1,158.46)	61.4
01-21-65100-000 OFFICE SUPPLIES	59.16	5,339.20	10,000.00	(4,660.80)	53.4
01-21-65200-000 OPERATING SUPPLIES	1,689.35	8,150.36	10,000.00	(1,849.64)	81.5
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	6,253.28	63,997.49	66,000.00	(2,002.51)	97.0
01-21-65800-000 PRISONER SUPPLIES	.00	165.57	1,000.00	(834.43)	16.6
01-21-65900-000 DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000 K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	5,400.00	(5,400.00)	.0
01-21-83500-000 CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	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	156.55	1,214.80	2,500.00	(1,285.20)	48.6
01-21-91710-000 DRUG INVESTIGATIONS	.00	.00	.00	.00	.0
01-21-92400-000 DUI	.00	.00	.00	.00	.0
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	.00	.00	.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2013

		FUND 01			
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL POLICE DEPARTMENT	230,117.52	2,635,086.89	2,939,819.00	(304,732.11)	89.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	60,319.12	713,466.49	885,000.00	(171,533.51)	80.6
01-22-42200-000 SALARIES - PART-TIME	5,878.27	68,096.44	67,543.00	553.44	100.8
01-22-42300-000 SALARY EXPENSE - OVERTIME	14,400.12	158,052.37	120,000.00	38,052.37	131.7
01-22-42400-000 SALARIES - VACATION PAY	3,437.32	49,619.77	.00	49,619.77	.0
01-22-42500-000 SALARIES - SICK PAY	7,510.03	17,948.45	.00	17,948.45	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	151,225.03	151,658.00	(432.97)	99.7
01-22-45100-000 HEALTH INSURANCE	22,953.66	217,421.42	238,961.00	(21,539.58)	91.0
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	120.96	9,656.66	12,000.00	(2,343.34)	80.5
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	3,351.31	5,000.00	(1,648.69)	67.0
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	153.50	4,567.09	7,000.00	(2,432.91)	65.2
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	568.70	5,692.83	8,000.00	(2,307.17)	71.2
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	2,424.81	27,828.95	43,566.00	(15,737.05)	63.9
01-22-55100-000 POSTAGE	.00	47.64	200.00	(152.36)	23.8
01-22-55200-000 TELEPHONE	268.43	7,790.54	8,400.00	(609.46)	92.7
01-22-55400-000 PRINTING	.00	538.00	500.00	38.00	107.6
01-22-56100-000 DUES	234.00	1,710.00	1,200.00	510.00	142.5
01-22-56200-000 TRAVEL EXPENSES	.00	1,309.09	1,750.00	(440.91)	74.8
01-22-56300-000 TRAINING	410.00	6,437.10	7,000.00	(562.90)	92.0
01-22-56400-000 TUITION REIMBURSMET	2,190.00	2,190.00	2,000.00	190.00	109.5
01-22-56500-000 PUBLICATIONS	.00	568.87	1,000.00	(431.13)	56.9
01-22-57100-000 UTILITIES	1,156.78	13,630.74	17,000.00	(3,369.26)	80.2
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	28.00	2,364.24	3,000.00	(635.76)	78.8
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	(799.54)	2,220.10	5,000.00	(2,779.90)	44.4
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	5.01	2,059.65	5,000.00	(2,940.35)	41.2
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	.00	2,146.11	2,500.00	(353.89)	85.8
01-22-65200-000 OPERATING SUPPLIES	733.14	9,581.73	12,600.00	(3,018.27)	76.1
01-22-65400-000 JANITORIAL SUPPLIES	112.00	3,195.74	2,500.00	695.74	127.8
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,295.26	16,872.84	18,000.00	(1,127.16)	93.7
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	123,440.07	1,499,589.20	1,630,878.00	(131,288.80)	92.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	353,557.59	4,134,676.09	4,570,697.00	(436,020.91)	90.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

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 11 MONTHS ENDING MARCH 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	52,157.68	526,768.27	638,912.00	(112,143.73)	82.5
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	8,794.84	36,823.94	56,595.00	(19,771.06)	65.1
01-41-42400-000 VACATION	1,994.58	47,366.15	.00	47,366.15	.0
01-41-42500-000 SICK	514.81	18,737.33	.00	18,737.33	.0
01-41-42600-000 SALARIES-PAGER PAY	2,516.57	19,019.64	19,115.00	(95.36)	99.5
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	19,697.42	182,177.44	187,417.00	(5,239.56)	97.2
01-41-47100-000 UNIFORM ALLOWANCE	75.00	742.98	1,000.00	(257.02)	74.3
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	124.95	897.04	2,000.00	(1,102.96)	44.9
01-41-51100-000 MAINTENANCE (BUILDING)	96.00	1,579.00	2,500.00	(921.00)	63.2
01-41-51200-000 MAINTENANCE (EQUIPMENT)	1,377.50	8,802.87	16,500.00	(7,697.13)	53.4
01-41-51300-000 MAINT.SERVICE-VEHICLE	.00	7,983.19	15,000.00	(7,016.81)	53.2
01-41-51400-000 MAINTENANCE STREET	.00	21,776.59	23,500.00	(1,723.41)	92.7
01-41-51600-000 MAINTENANCE SNOW REMOVAL	1,994.50	1,994.50	10,000.00	(8,005.50)	19.9
01-41-52900-000 MAINTENANCE OTHER	.00	804.25	5,000.00	(4,195.75)	16.1
01-41-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000 JANITORIAL SERVICES	270.50	2,476.94	3,000.00	(523.06)	82.6
01-41-54900-000 OTHER PROFESSIONAL SERVICES	85.75	8,439.75	15,000.00	(6,560.25)	56.3
01-41-55100-000 POSTAGE	.00	15.00	200.00	(185.00)	7.5
01-41-55200-000 TELEPHONE	119.48	3,167.07	5,100.00	(1,932.93)	62.1
01-41-55300-000 PUBLISHING	71.20	666.05	500.00	166.05	133.2
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	.00	97.87	300.00	(202.13)	32.6
01-41-56300-000 TRAINING	45.00	450.00	1,000.00	(550.00)	45.0
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	1,651.10	13,787.72	16,000.00	(2,212.28)	86.2
01-41-57200-000 STREET LIGHTING	13,130.01	141,969.75	146,000.00	(4,030.25)	97.2
01-41-57800-000 ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000 LEASE OR RENTALS	.00	2,000.00	5,000.00	(3,000.00)	40.0
01-41-61100-000 MAINTENANCE BUILDING	54.06	3,150.10	4,500.00	(1,349.90)	70.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	1,484.70	11,289.18	16,000.00	(4,710.82)	70.6
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	780.88	24,288.38	35,000.00	(10,711.62)	69.4
01-41-61400-000 SUPPLIES STREETS	2,498.74	22,449.06	52,000.00	(29,550.94)	43.2
01-41-61600-000 SUPPLIES SNOW REMOVAL	8,473.71	89,685.95	82,000.00	7,685.95	109.4
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	1,249.99	3,416.24	12,000.00	(8,583.76)	28.5
01-41-62900-000 SUPPLIES OTHER	224.45	7,843.39	18,000.00	(10,156.61)	43.6
01-41-65100-000 OFFICE SUPPLIES	37.71	763.58	2,000.00	(1,236.42)	38.2
01-41-65200-000 OPERATING SUPPLIES	794.98	5,940.28	8,000.00	(2,059.72)	74.3
01-41-65300-000 SMALL TOOLS	49.94	2,899.45	3,200.00	(300.55)	90.6
01-41-65400-000 JANITORIAL SUPPLIES	68.12	406.14	1,000.00	(593.86)	40.6
01-41-65500-000 GASOLINE/OIL	10,497.81	62,530.85	66,500.00	(3,969.15)	94.0
01-41-66100-000 SAFETY SUPPLIES	62.52	2,574.50	3,500.00	(925.50)	73.6
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	86,232.00	87,500.00	(1,268.00)	98.6
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	130,595.00	128,000.00	2,595.00	102.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	4,464.25	4,464.25	20,000.00	(15,535.75)	22.3
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	135,458.75	1,515,027.69	1,718,039.00	(203,011.31)	88.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	5,004.71	48,724.72	59,925.00 (	11,200.28)	81.3
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	862.76	3,582.48	6,500.00 (	2,917.52)	55.1
01-46-42400-000 VACATION	98.78	6,107.72	.00	6,107.72	.0
01-46-42500-000 SICK PAY	.00	432.15	.00	432.15	.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	2,193.59	20,178.06	21,083.00 (	904.94)	95.7
01-46-47100-000 UNIFORM ALLOWANCE	25.00	309.10	300.00	9.10	103.0
01-46-47300-000 CLOTHING ACQUISITION	.00	151.24	200.00 (	48.76)	75.6
01-46-51100-000 MAINTENANCE (BUILDING)	.00	689.00	500.00	189.00	137.8
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	80.00	1,000.00 (	920.00)	8.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	318.20	1,000.00 (	681.80)	31.8
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	180.00	823.52	3,500.00 (	2,676.48)	23.5
01-46-55200-000 TELEPHONE	45.94	614.01	800.00 (	185.99)	76.8
01-46-56100-000 DUES	.00	.00	.00	.00	.0
01-46-56200-000 TRAVEL EXPENSES	.00	.00	100.00 (	100.00)	.0
01-46-56300-000 TRAINING	.00	20.00	100.00 (	80.00)	20.0
01-46-57100-000 UTILITIES	289.90	1,920.27	2,300.00 (	379.73)	83.5
01-46-61100-000 MAINTENANCE BUILDING	.00	1,017.24	300.00	717.24	339.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	1,602.63	1,200.00	402.63	133.6
01-46-61300-000 SUPPLIES (VEHICLE)	135.25	480.58	500.00 (	19.42)	96.1
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	1,198.07	1,500.00 (	301.93)	79.9
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	.00	370.31	1,200.00 (	829.69)	30.9
01-46-65300-000 SMALL TOOLS	.00	126.89	1,000.00 (	873.11)	12.7
01-46-65400-000 JANITORIAL SUPPLIES	.00	31.36	150.00 (	118.64)	20.9
01-46-65500-000 GASOLINE/OIL	97.24	3,100.45	6,200.00 (	3,099.55)	50.0
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	8,933.17	95,456.50	114,458.00 (	19,001.50)	83.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,682.84	124,836.37	146,370.00 (	21,533.63)	85.3
01-48-42200-000 SALARIES-PART-TIME	.00	18,497.75	12,200.00	6,297.75	151.6
01-48-42400-000 VACATION	282.41	6,774.88	.00	6,774.88	.0
01-48-42500-000 SICK	500.30	3,333.50	.00	3,333.50	.0
01-48-45100-000 HEALTH INSURANCE	4,387.18	40,356.12	42,166.00 (	1,809.88)	95.7
01-48-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-48-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	379.08	1,000.00 (	620.92)	37.9
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	1,903.56	1,500.00	403.56	126.9
01-48-51300-000 MAINT.SERVICE (VEHICLE)	42.85	224.09	1,500.00 (	1,275.91)	14.9
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	4,501.00	38,254.50	61,000.00 (	22,745.50)	62.7
01-48-54900-000 OTHER PROFESSIONAL SERVICES	78.29	2,476.25	3,500.00 (	1,023.75)	70.8
01-48-55100-000 POSTAGE	.00	12.95	50.00 (	37.05)	25.9
01-48-55200-000 TELEPHONE	55.64	1,984.81	2,400.00 (	415.19)	82.7
01-48-55300-000 PUBLISHING	178.00	263.02	200.00	63.02	131.5
01-48-56100-000 DUES	.00	823.00	500.00	323.00	164.6
01-48-56200-000 TRAVEL EXPENSES	221.98	840.16	900.00 (	59.84)	93.4
01-48-56300-000 TRAINING	618.95	818.95	900.00 (	81.05)	91.0
01-48-56500-000 PUBLICATIONS	39.49	350.14	300.00	50.14	116.7
01-48-57100-000 UTILITIES	412.93	4,047.02	3,100.00	947.02	130.6
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	2,226.68	2,100.00	126.68	106.0
01-48-65100-000 OFFICE SUPPLIES	56.85	868.15	900.00 (	31.85)	96.5
01-48-65300-000 SMALL TOOLS	.00	896.07	840.00	56.07	106.7
01-48-65400-000 JANITORIAL SUPPLIES	38.90	418.60	480.00 (	61.40)	87.2
01-48-65500-000 GASOLINE & OIL	225.85	3,461.42	3,500.00 (	38.58)	98.9
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00 (	50.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	1,340.00	4,664.85	6,200.00 (	1,535.15)	75.2
01-48-82000-000 BUILDING	798.00	798.00	2,100.00 (	1,302.00)	38.0
01-48-83000-000 EQUIPMENT	291.00	291.00	4,720.00 (	4,429.00)	6.2
01-48-84000-000 VEHICLES	.00	.00	.00	.00	.0
01-48-87000-000 FURNITURE	399.00	399.00	800.00 (	401.00)	49.9
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	 26,151.46	 260,199.92	 299,376.00 (	39,176.08)	 86.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	170,543.38	1,870,684.11	2,131,873.00	(261,188.89)	87.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

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)	18,407.62	189,016.84	220,786.00	(31,769.16)	85.6
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	.00	.00	.0
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	1,144.61	12,103.38	.00	12,103.38	.0
01-44-42500-000 SICK	308.45	5,081.64	.00	5,081.64	.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	5,473.23	52,269.49	51,543.00	726.49	101.4
01-44-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-44-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-44-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-44-51100-000 MAINTENANCE (BUILDING)	.00	.00	.00	.00	.0
01-44-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	1,400.32	1,500.00	(99.68)	93.4
01-44-52900-000 NUISANCE ABATEMENT	.00	1,516.00	2,000.00	(484.00)	75.8
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	1,600.00	.00	1,600.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	90.00	.00	90.00	.0
01-44-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	300.00	19,029.36	14,200.00	4,829.36	134.0
01-44-55100-000 POSTAGE	.00	491.61	.00	491.61	.0
01-44-55200-000 TELEPHONE	22.77	1,560.06	1,600.00	(39.94)	97.5
01-44-55300-000 PUBLISHING	.00	2,198.30	4,000.00	(1,801.70)	55.0
01-44-55400-000 PRINTING	.00	73.50	800.00	(726.50)	9.2
01-44-56100-000 DUES	.00	535.00	1,500.00	(965.00)	35.7
01-44-56200-000 TRAVEL EXPENSES	.00	28.87	200.00	(171.13)	14.4
01-44-56300-000 TRAINING	.00	40.00	500.00	(460.00)	8.0
01-44-56500-000 PUBLICATIONS	.00	400.70	250.00	150.70	160.3
01-44-56600-000 CONFERENCE EXPENSES	.00	265.00	500.00	(235.00)	53.0
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	47.67	1,478.68	1,500.00	(21.32)	98.6
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	51.90	1,660.97	2,200.00	(539.03)	75.5
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	25,756.25	290,903.48	303,479.00	(12,575.52)	95.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2013

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)	10,510.34	117,306.15	131,412.00 (	14,105.85)	89.3
01-61-42100-000 SALARIES (FULL-TIME)	2,699.06	39,174.61	46,342.00 (	7,167.39)	84.5
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	1,557.42	8,223.01	.00	8,223.01	.0
01-61-42500-000 SICK	690.66	2,686.48	.00	2,686.48	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	3,271.84	40,915.62	51,543.00 (	10,627.38)	79.4
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	1,311.79	4,000.00 (	2,688.21)	32.8
01-61-55100-000 POSTAGE	.00	229.62	250.00 (	20.38)	91.9
01-61-55200-000 TELEPHONE	59.94	1,605.12	2,500.00 (	894.88)	64.2
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	551.61	650.00 (	98.39)	84.9
01-61-56200-000 TRAVEL EXPENSES	1,130.24	4,841.60	4,000.00	841.60	121.0
01-61-56300-000 TRAINING	.00	60.00	1,000.00 (	940.00)	6.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-61-56600-000 CONFERENCE	.00	174.64	1,000.00 (	825.36)	17.5
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	337.72	1,987.80	2,000.00 (	12.20)	99.4
01-61-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-61-83000-000 EQUIPMENT	420.21	1,605.58	3,000.00 (	1,394.42)	53.5
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	262.15	893.85	750.00	143.85	119.2
TOTAL ECONOMIC DEVELOPMENT	20,939.58	221,567.48	248,697.00 (	27,129.52)	89.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2013

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	46,695.83	512,470.96	552,176.00	(39,705.04)	92.8
TOTAL FUND EXPENDITURES	658,603.12	7,484,360.30	8,295,457.00	(811,096.70)	90.2
NET REVENUE OVER EXPENDITURES	(107,847.33)	316,386.02	33,753.00	282,633.02	937.4

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 11 Months Ending March 31, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	0	31,098	33,100	2,002 -	93.95
Insurance	0	208,262	221,000	12,738 -	94.24
Illinois Municipal Retirement	0	222,455	233,155	10,700 -	95.41
Social Security	0	183,814	195,075	11,261 -	94.23
Ambulance	25	495	2,000	1,505 -	24.74
Economic Development	0	0	0	0	.00
Motor Fuel Tax	16,362	499,414	661,500	162,086 -	75.50
Utility Tax	32,945	316,570	364,600	48,030 -	86.83
Travel and Tourism	12,592	191,207	230,150	38,943 -	83.08
Sales Tax	80,413	869,447	877,000	7,553 -	99.14
Lighthouse Pointe TIF	0	143,357	0	143,357	.00
Foreign Fire Insurance	0	21,729	17,060	4,669	127.37
TIF	0	0	0	0	.00
Capital Improvement	65	1,934,970	3,812,000	1,877,030 -	50.76
Stormwater Management	50	9,207	45,600	36,393 -	20.19
Technology Park	3	50	100	50 -	50.14
Debt Service	0	0	0	0	.00
Solid Waste	26,207	778,159	734,900	43,259	105.89
Technology Center	51,495	566,460	578,010	11,550 -	98.00
Airport	34,941	583,860	1,501,526	917,666 -	38.88
Railroad	23,580	257,003	5,331,380	5,074,377 -	4.82
Health Insurance	219,477	1,897,393	2,308,000	410,607 -	82.21
Administrative Services	32,993	362,920	395,912	32,992 -	91.67
Total Revenues	531,148	9,077,869	17,542,068	8,464,199 -	51.75

CITY OF ROCHELLE
SPECIAL FUNDS BUDGET SUMMARY
For the 11 Months Ending March 31, 2013

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	0	36,891	34,150	2,741	108.03
Insurance	41,912	436,362	311,000	125,362	140.31
Illinois Municipal Retirement	31,766	226,253	257,200	30,947 -	87.97
Social Security	23,012	179,041	195,000	15,959 -	91.82
Ambulance	0	294,023	147,535	146,488	199.29
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	388,456	807,000	418,544 -	48.14
Utility Tax	0	325,512	742,000	416,488 -	43.87
Travel and Tourism	3,346	189,150	204,800	15,650 -	92.36
Sales Tax	19,000	927,105	1,754,000	826,895 -	52.86
Lighthouse Pointe TIF	0	228,150	0	228,150	.00
Foreign Fire Insurance	0	28,539	51,350	22,811 -	55.58
TIF	0	24,698	0	24,698	.00
Capital Improvement	2,556	2,070,087	4,409,177	2,339,090 -	46.95
Stormwater Management	0	40,409	378,000	337,591 -	10.69
Technology Park	0	3,050	173,750	170,700 -	1.76
Debt Service	245	2,695	0	2,695	.00
Solid Waste	53,575	635,951	643,256	7,305 -	98.86
Technology Center	77,401	504,728	335,251	169,477	150.55
Airport	67,146	1,132,802	1,416,113	283,311 -	79.99
Railroad	1,359,619	4,935,351	5,642,612	707,261 -	87.47
Health Insurance	71,374	1,281,190	2,143,996	862,806 -	59.76
Administrative Services	42,912	495,362	547,701	52,339 -	90.44
Total Expenses	1,793,864	14,385,804	20,193,891	5,808,087 -	71.24
Revenue Over Expenses	1,262,716 -	5,307,935 -	2,651,823 -	2,656,112 -	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND March 31, 2013 and 2012

	March 31, 2013	March 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	18,900,500	17,761,854
Less: Accumulated Depreciation	(5,521,063)	(5,046,418)
Net Plant in Service	13,379,437	12,715,436
CURRENT ASSETS		
Cash & Investments	1,234,959	258,970
Customer Accounts Receivable	232,343	219,133
Other Accounts Receivable	62,142	51,998
Inventory		
Prepaid Expenses	13,449	4,469
Total Current Assets	1,542,893	534,571
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	14,922,329	13,250,007
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,693,969	10,171,130
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	14,877,657	10,354,818
LIABILITIES		
Current Liabilities:		
Accounts Payable	22,658	45,301
Accrued Liabilities	22,014	39,014
Total Current Liabilities	44,673	84,315
Non-Current Liabilities:		
Note Payable - Associated Company		2,810,874
Other Non-Current Liabilities		
Total Non-Current Liabilities		2,810,874
Total Liabilities	44,673	2,895,189
TOTAL LIABILITIES AND EQUITY	14,922,329	13,250,007

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 11 Months Ending March 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>	<u>Variance</u>	<u>%</u>
OPERATING REVENUES				
Residential Sales	716,958	680,066	36,892	105.4
Commercial Sales	516,439	468,213	48,226	110.3
Industrial Sales	526,193	471,957	54,236	111.5
Interdepartmental Sales	14,398	13,112	1,286	109.8
Other Operating Revenues	76,437	97,927	(21,490)	78.1
Total Operating Revenues	<u>1,850,425</u>	<u>1,731,275</u>	<u>119,151</u>	<u>106.9</u>
OPERATING EXPENSES				
Source of Supply - Operations	208,282	186,821	21,461	111.5
Source of Supply - Maintenance	12,482	(1,576)	14,057	792.1
Water Treatment - Operations	125,618	123,573	2,045	101.7
Water Treatment - Maintenance	17,214	9,286	7,928	185.4
Distribution - Operations	86,138	71,260	14,878	120.9
Distribution - Maintenance	228,202	269,959	(41,757)	84.5
Customer Accounts	90,125	96,215	(6,090)	93.7
Administrative and General	125,497	114,526	10,971	109.6
Depreciation	382,537	328,036	54,501	116.6
Indirect Transfers to Municipality				.0
Total Operating Expenses	<u>1,276,095</u>	<u>1,198,101</u>	<u>77,994</u>	<u>106.5</u>
Operating Income (Loss)	<u>574,330</u>	<u>533,174</u>	<u>41,157</u>	<u>107.7</u>
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	3,415	500	2,915	683.0
Investment Income	1,535	1,003	532	153.1
Merchandising, Jobbing & Contract Income	4,653	1,160	3,493	401.3
Merchandising, Jobbing & Contract Expense	(1,012)	(1,670)	658	(60.6)
Interest Expense	(27)	(11,453)	11,426	(.2)
Total Non-Operating Revenue (Expense)	<u>8,564</u>	<u>(10,461)</u>	<u>19,025</u>	<u>81.9</u>
Net Income Before Amortizations	<u>582,895</u>	<u>522,713</u>	<u>60,182</u>	<u>111.5</u>
Amortization of Contributions in Aid of Construction				.0
Net Income	<u>582,895</u>	<u>522,713</u>	<u>60,182</u>	<u>111.5</u>
Operating Transfers In (Out)	(78,713)	(78,308)	(405)	(100.5)
Interfund Transfer WWR Loan Forgiveness	2,810,874		2,810,874	.0
Increase (Decrease) in Retained Earnings	<u>3,315,055</u>	<u>444,405</u>	<u>2,870,651</u>	<u>746.0</u>
RETAINED EARNINGS – Beginning of Period	<u>11,378,913</u>	<u>9,726,725</u>	<u>1,652,188</u>	<u>117.0</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>14,693,969</u></u>	<u><u>10,171,130</u></u>	<u><u>4,522,839</u></u>	<u><u>144.5</u></u>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
 March 31, 2013 and 2012

	March 31, 2013	March 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,837,469	35,388,388
Less: Accumulated Depreciation	(18,516,268)	(17,625,134)
Net Plant in Service	17,321,201	17,763,254
CURRENT ASSETS		
Cash & Investments	238,820	1,038,071
Customer Accounts Receivable	702,002	814,509
Other Accounts Receivable	74,079	74,404
Inventory	3,480	3,480
Prepaid Expenses	28,110	9,110
Total Current Assets	1,046,492	1,939,574
RESTRICTED FUNDS	3,812,076	3,538,415
NON-CURRENT ASSETS		
Unamortized Loss	41,561	79,925
Note Receivable - Associated Company		2,810,874
Total Non-Current Assets	41,561	2,890,799
TOTAL ASSETS	22,221,330	26,132,042
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,299,342	15,313,902
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,268,106	22,282,667
LIABILITIES		
Current Liabilities:		
Accounts Payable	730,425	726,335
Accrued Liabilities	50,642	62,020
Total Current Liabilities	781,068	788,356
Non-Current Liabilities:		
Bonds Payable	2,165,446	3,048,115
Unamortized Premium on Long-Term Debt	6,710	12,905
Total Non-Current Liabilities	2,172,156	3,061,020
Total Liabilities	2,953,224	3,849,375
TOTAL LIABILITIES AND EQUITY	22,221,330	26,132,042

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 11 Months Ending March 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	928,918	942,762	(13,844)	98.5
Commercial Sales	842,028	812,666	29,362	103.6
Industrial Sales	828,816	843,064	(14,248)	98.3
Interdepartmental Sales	3,651	3,582	70	102.0
Other Operating Revenues	29,924	31,298	(1,374)	95.6
Total Operating Revenues	2,633,338	2,633,372	(34)	100.0
OPERATING EXPENSES				
Collection - Operations	72,138	77,960	(5,822)	92.5
Collection - Maintenance	85,386	113,584	(28,198)	75.2
Pumping - Operations	966	559	407	172.7
Pumping - Maintenance	25,306	5,055	20,250	500.6
Treatment and Disposal - Operations	742,263	700,495	41,768	106.0
Treatment and Disposal - Maintenance	176,414	171,560	4,854	102.8
Customer Accounts	102,709	109,674	(6,965)	93.7
Administrative and General	166,282	143,649	22,633	115.8
Depreciation	795,634	773,609	22,025	102.9
Total Operating Expenses	2,167,097	2,096,145	70,952	103.4
Operating Income (Loss)	466,241	537,226	(70,985)	86.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	10,547	12,041	(1,494)	87.6
Non Utility Income	71,837	1,675,477	(1,603,640)	4.3
Merchandising, Jobbing & Contract Income	16,111	18,903	(2,792)	85.2
Merchandising, Jobbing & Contract Expense	(4,180)	(2,806)	(1,375)	(149.0)
Amortization Expense	(29,489)	(29,489)		(100.0)
Interest Expense	(88,054)	(129,141)	41,087	(68.2)
Total Non-Operating Revenue (Expense)	(23,228)	1,544,985	(1,568,213)	(1.5)
Net Income Before Amortizations	443,013	2,082,212	(1,639,199)	21.3
Amortization of Contributions in Aid of Construction				.0
Net Income	443,013	2,082,212	(1,639,199)	21.3
Operating Transfers In (Out)	(117,565)	(116,808)	(757)	(100.7)
Interfund transfer W/WR loan forgiveness	(2,810,874)		(2,810,874)	.0
Increase (Decrease) in Retained Earnings	(2,485,426)	1,965,403	(4,450,830)	(126.5)
RETAINED EARNINGS – Beginning of Period	14,784,768	13,348,499	1,436,269	110.8
RETAINED EARNINGS – END OF PERIOD	12,299,342	15,313,902	(3,014,560)	80.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND March 31, 2013 and 2012

	March 31, 2013	March 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	69,486,445	68,081,029
Less: Accumulated Depreciation	(37,301,969)	(35,166,790)
Net Plant in Service	32,184,475	32,914,239
CURRENT ASSETS		
Cash & Investments	9,536,279	8,896,315
Customer Accounts Receivable	3,954,787	3,787,040
Other Accounts Receivable		
Inventory	1,654,467	1,654,515
Prepaid Expenses	299,669	211,677
Total Current Assets	15,445,201	14,549,547
RESTRICTED ASSETS	9,668,843	10,245,822
NON-CURRENT ASSETS		
Unamortized Loss	138,419	141,562
Other Deferred Debits	60,354	79,928
Interdepartmental Loan Receivable	1,248,345	1,351,765
Total Non-Current Assets	1,447,118	1,573,256
TOTAL ASSETS	58,745,637	59,282,863
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,111,194	44,015,677
Contribution in Aid of Construction (Net)		
Total Equity	44,111,194	44,015,677
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,701,924	2,688,154
Accrued Liabilities	186,740	236,412
Total Current Liabilities	2,888,664	2,924,566
Non-Current Liabilities:		
Bonds Payable	11,282,926	11,865,784
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	462,854	476,838
Total Non-Current Liabilities	11,745,780	12,342,621
Total Liabilities	14,634,444	15,267,187
TOTAL LIABILITIES AND EQUITY	58,745,637	59,282,863

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 11 Months Ending March 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential	5,528,351	4,962,423	565,928	111.4
Small General Service	4,676,593	4,373,772	302,821	106.9
Large General Service	15,348,769	15,192,749	156,021	101.0
Public Street Lighting	140,718	128,454	12,264	109.6
Interdepartmental	362,936	364,561 (	1,624)	99.6
Forfeited Discounts	81,814	75,609	6,205	108.2
Other Operating Revenues	191,119	73,415	117,704	260.3
Total Operating Revenues	26,330,300	25,170,983	1,159,318	104.6
OPERATING EXPENSES				
Purchased Power	17,963,968	14,844,623	3,119,345	121.0
Generation - Operation	454,421	438,841	15,579	103.6
Generation - Maintenance	499,172	435,180	63,992	114.7
Transmission - Operation	9,209	2,461	6,748	374.1
Distribution - Operation	968,437	792,182	176,255	122.3
Distribution - Maintenance	484,674	382,540	102,134	126.7
Depreciation	1,884,939	1,861,507	23,432	101.3
Taxes Other Than Income Taxes	116,648	110,106	6,542	105.9
Customer Accounts	301,144	304,158 (	3,015)	99.0
Administrative & General	1,615,455	1,591,183	24,272	101.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	24,298,066	20,762,782	3,535,284	117.0
Operating Income (Loss)	2,032,234	4,408,201	(2,375,967)	46.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	18,043	21,009 (	2,966)	85.9
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(176,597)	(143,735)	(32,862)	(122.9)
Amortization Expense	(22,159)	(22,941)	782	(96.6)
Interest Expense	(530,530)	(561,253)	30,724	(94.5)
Non-Operating Revenue (Expense)	100	5,376 (	5,276)	1.9
Total Non-Operating Revenue (Expense)	(711,142)	(701,544)	(9,597)	(101.4)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,321,092	3,706,656	(2,385,564)	35.6
Operating Transfers In (Out)	(1,143,240)	(1,271,628)	128,387	(89.9)
Increase (Decrease) in Retained Earnings	177,852	2,435,029	(2,257,177)	7.3
RETAINED EARNINGS – Beginning of Period	43,933,342	41,580,648	2,352,694	105.7
RETAINED EARNINGS – END OF PERIOD	44,111,194	44,015,677	95,517	100.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS March 31, 2013 and 2012

	March 31, 2013	March 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,231,847	3,074,223
Tech Center Building		
Less: Accumulated Depreciation	(2,544,522)	(2,445,087)
Net Plant in Service	687,325	629,136
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(212,157)	(40,484)
Customer Accounts Receivable	32,328	49,341
Miscellaneous Accounts Receivable	10,840	65
Prepaid Expenses	9,064	
Inventory		21,256
Total Current Assets	(159,925)	30,179
TOTAL ASSETS	527,401	659,315
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(214,171)	(313,996)
Revenue over Expenditures	(34,212)	132,117
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	104,538	171,043
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,668	7,293
Accrued Liabilities	28,295	34,448
Other Liabilities		
Total Current Liabilities	30,963	41,741
Non-Current Liabilities:		
Interdepartmental Loan Payable	391,899	446,531
2008 Bonds Payable		
Total Non-Current Liabilities	391,899	446,531
Total Liabilities	422,862	488,271
TOTAL LIABILITIES AND EQUITY	527,401	659,315

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 11 Months Ending March 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Network Administration Fees	504,579	492,417	12,162	102.5
VOIP Services	62,428	40,430	21,998	154.4
Misc Revenues				.0
Network and Hardware Support	3,264	1,190	2,074	274.3
Data Services	5,269	5,269		100.0
Fiber Internet Access	169,210	189,522 (	20,312)	89.3
Dial-up Internet Access	17,688	22,312 (	4,625)	79.3
Wireless Internet Access	51,584	90,433 (	38,848)	57.0
Network Internet Access	18,696	18,696		100.0
Web Site Host	9,422	7,784	1,639	121.1
Web Site Development				.0
Activation Fee		25 (	25)	.0
Wireless Installation				.0
Mailboxes	2,624	2,599	25	101.0
Forfeited Discounts	980	1,269 (	289)	77.2
Total Operating Revenues	845,745	871,946 (	26,201)	97.0
OPERATING EXPENSES				
Personnel	312,673	274,742	37,931	113.8
Insurance Benefits	80,281	57,611	22,670	139.4
Pension & Other Benefits	66,002	56,775	9,227	116.3
Contractual Services- Maintenance	5,904	27,153 (	21,249)	21.7
Contractual Services- Professional	108,735	101,045	7,690	107.6
Contractual Services- Communications	48,519	42,946	5,572	113.0
Contractual Services- Professional Development	5,381	4,824	557	111.5
Service Charges	123,044	93,449	29,596	131.7
Commodities - Maintenance Supplies	2,641	525	2,116	503.2
Commodities - General Supplies	14,527	12,464	2,063	116.6
Other Expenditures	(166)	(763)	597 (	21.7)
Depreciation	96,918	27,680	69,238	350.1
Transfer to Administrative Services	14,512	16,482 (	1,970)	88.1
Total Operating Expenses	878,970	714,933	164,037	122.9
Operating Income (Loss)	(33,225)	157,012 (	190,238)	(21.2)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	41,475	978	40,497	4,240.5
Merchandising, Jobbing, & Contract Expense	(41,244)	(24,403)	(16,841)	(169.0)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(1,218)	(1,470)	252 (	82.9)
Total Non-Operating Revenue (Expense)	(987)	(24,895)	23,908 (	4.0)
Increase (Decrease) in Retained Earnings	(34,212)	132,117 (	166,330)	(25.9)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 11 Months Ending March 31, 2013 and 2012

	<u>2013</u>	<u>2012</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>(248,384)</u></u>	<u><u>(181,879)</u></u>	<u><u>66,505</u></u>	<u><u>(136.6)</u></u>