

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 1 Months Ending May 31, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	0	0	1,382,500	1,382,500 -	.00
Licenses and Permits	39,713	39,713	720,750	681,037 -	5.51
Intergovernmental Revenue	243,143	243,143	3,174,360	2,931,217 -	7.66
Fines, Forfeitures & Penalties	13,650	13,650	130,000	116,350 -	10.50
Public Charges for Services	84,616	84,616	870,772	786,156 -	9.72
Other Fees	20,052	20,052	282,521	262,469 -	7.10
Miscellaneous Revenues	2,751	2,751	69,000	66,249 -	3.99
Other Financing Sources	247,045	247,045	2,964,538	2,717,493 -	8.33
Total Revenues	650,970	650,970	9,594,441	8,943,471 -	6.78
OPERATING EXPENSES					
Mayor and City Council	4,722	4,722	63,500	58,778 -	7.44
City Manager	13,883	13,883	178,865	164,982 -	7.76
City Attorney	9,440	9,440	155,350	145,910 -	6.08
City Clerk	16,623	16,623	192,500	175,877 -	8.64
Police Department	258,780	258,780	3,422,347	3,163,567 -	7.56
Fire Department	130,204	130,204	1,713,088	1,582,884 -	7.60
Community Development	26,407	26,407	380,725	354,318 -	6.94
Engineering	22,746	22,746	322,660	299,914 -	7.05
Street Division	146,542	146,542	1,754,650	1,608,108 -	8.35
Cemetery Division	9,109	9,109	164,739	155,630 -	5.53
Municipal Building	63,634	63,634	974,835	911,201 -	6.53
Economic Development	20,575	20,575	252,042	231,467 -	8.16
Total Expenses	722,666	722,666	9,575,301	8,852,635 -	7.55
Revenue Over Expenses	71,697 -	71,697 -	19,140	90,837 -	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	.00	.00	1,057,500.00	(1,057,500.00)	.0
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	.00	105,000.00	(105,000.00)	.0
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	.00	80,000.00	(80,000.00)	.0
01-11-31500 ROAD & BRIDGE TAX	.00	.00	140,000.00	(140,000.00)	.0
TOTAL TAXES	.00	.00	1,382,500.00	(1,382,500.00)	.0
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	.00	.00	22,250.00	(22,250.00)	.0
01-11-32500 FRANCHISE LICENSE	.00	.00	112,000.00	(112,000.00)	.0
01-11-32510 TELECOMMUNICATIONS TAX	30,908.22	30,908.22	410,000.00	(379,091.78)	7.5
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900 OTHER LICENSES	.00	.00	7,000.00	(7,000.00)	.0
01-11-33100 BUILDING PERMITS	8,805.00	8,805.00	165,000.00	(156,195.00)	5.3
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	.00	2,000.00	(2,000.00)	.0
TOTAL LICENSES & PERMITS	39,713.22	39,713.22	720,750.00	(681,036.78)	5.5
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	50,930.60	50,930.60	913,360.00	(862,429.40)	5.6
01-11-34200 REPLACEMENT TAX	46,808.51	46,808.51	180,000.00	(133,191.49)	26.0
01-11-34300 VIDEO GAMING TAX	4,638.10	4,638.10	75,000.00	(70,361.90)	6.2
01-11-34400 SALES TAX	131,084.27	131,084.27	1,850,000.00	(1,718,915.73)	7.1
01-11-34450 LOCAL USE TAX	9,681.45	9,681.45	156,000.00	(146,318.55)	6.2
01-11-34750 STATE GRANT - POLICE EQUIP	.00	.00	.00	.00	.0
01-11-34755 STATE GRANTS	.00	.00	.00	.00	.0
01-11-34760 OGLE COUNTY - RECYCLING GRANT	.00	.00	.00	.00	.0
01-11-34761 STATE GRANTS - INTERMODAL	.00	.00	.00	.00	.0
01-11-34762 BROWNFIELD GRANT	.00	.00	.00	.00	.0
01-11-34820 DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-34840 FEDERAL GRANTS	.00	.00	.00	.00	.0
01-11-34850 K-9 DONATIONS	.00	.00	.00	.00	.0
01-11-34860 POLICE TRAINING REIMBURSEMENT	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	243,142.93	243,142.93	3,174,360.00	(2,931,217.07)	7.7
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	13,650.28	13,650.28	130,000.00	(116,349.72)	10.5
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	13,650.28	13,650.28	130,000.00	(116,349.72)	10.5
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	54,010.00	54,010.00	561,000.00	(506,990.00)	9.6
01-11-36611 AMBULANCE FEES OTHER	.00	.00	.00	.00	.0
01-11-36700 POLICE FEES	10,410.00	10,410.00	85,000.00	(74,590.00)	12.3
01-11-36800 FIRE PROTECTION FEES	3,583.53	3,583.53	44,772.00	(41,188.47)	8.0
01-11-36900 STREET DIVISION FEES	3,937.66	3,937.66	75,000.00	(71,062.34)	5.3
01-11-39960 WATER RECL SOLID WASTE CHARGE	12,675.00	12,675.00	105,000.00	(92,325.00)	12.1
TOTAL PUBLIC CHARGES FOR SERVICES	84,616.19	84,616.19	870,772.00	(786,155.81)	9.7

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	2,175.00	2,175.00	21,000.00	(18,825.00)	10.4
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	7,125.00	85,500.00	(78,375.00)	8.3
01-11-37900 OTHER REVENUES	10,501.75	10,501.75	126,021.00	(115,519.25)	8.3
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	44,000.00	(44,000.00)	.0
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	250.00	250.00	5,500.00	(5,250.00)	4.6
TOTAL OTHER FEES	20,051.75	20,051.75	282,521.00	(262,469.25)	7.1

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	34.45	34.45	2,000.00	(1,965.55)	1.7
01-11-38110 INTEREST INCOME-CEMETERY	.00	.00	3,000.00	(3,000.00)	.0
01-11-38200 RENTAL INCOME	.00	.00	.00	.00	.0
01-11-38300 DONATIONS - DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-38310 DONATIONS - K9 UNIT	.00	.00	.00	.00	.0
01-11-38700 LOT SALES	475.00	475.00	15,000.00	(14,525.00)	3.2
01-11-38800 CEMETERY RECEIPTS	140.00	140.00	4,000.00	(3,860.00)	3.5
01-11-38900 MISCELLANEOUS	2,101.15	2,101.15	45,000.00	(42,898.85)	4.7
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	2,750.60	2,750.60	69,000.00	(66,249.40)	4.0

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	.00	.00	.00	.0
01-11-39300 INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00	.0
01-11-39900 INTERFUND TRANSFER	.00	.00	.00	.00	.0
01-11-39910 TRANSFER FROM ELECTRIC	114,296.42	114,296.42	1,371,557.00	(1,257,260.58)	8.3
01-11-39920 TRANSFER FROM WATER	7,110.08	7,110.08	85,321.00	(78,210.92)	8.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,555.00	10,555.00	126,660.00	(116,105.00)	8.3
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	6,750.00	81,000.00	(74,250.00)	8.3
01-11-39946 SALES TAX FUND TRANSFER	19,166.66	19,166.66	230,000.00	(210,833.34)	8.3
01-11-39947 AMBULANCE FUND TRANSFER	30,833.33	30,833.33	370,000.00	(339,166.67)	8.3
01-11-39950 SOLID WASTE TRANSFER	58,333.33	58,333.33	700,000.00	(641,666.67)	8.3

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	247,044.82	247,044.82	2,964,538.00	(2,717,493.18)	8.3
TOTAL FUND REVENUE	650,969.79	650,969.79	9,594,441.00	(8,943,471.21)	6.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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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GENERAL GOVERNMENT

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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 1 MONTHS ENDING MAY 31, 2013

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>						
01-12-43000-000	SALARIES (ELECTED)	4,300.89	4,300.89	50,500.00	(46,199.11)	8.5
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	.00	200.00	(200.00)	.0
01-12-56100-000	DUES	.00	.00	2,000.00	(2,000.00)	.0
01-12-56200-000	TRAVEL EXPENSES	232.21	232.21	3,000.00	(2,767.79)	7.7
01-12-56500-000	PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-12-56600-000	CONFERENCE EXPENSES	107.79	107.79	4,000.00	(3,892.21)	2.7
01-12-59200-000	GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000	OFFICE SUPPLIES	80.80	80.80	600.00	(519.20)	13.5
01-12-83000-000	EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000	COMMUNITY RELATIONS	.00	.00	800.00	(800.00)	.0
01-12-91200-000	RECRUITMENT	.00	.00	.00	.00	.0
<u>TOTAL MAYOR/CITY COUNCIL</u>		<u>4,721.69</u>	<u>4,721.69</u>	<u>63,500.00</u>	<u>(58,778.31)</u>	<u>7.4</u>

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,400.82	8,400.82	112,300.00 (	103,899.18)	7.5
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	857.70	857.70	.00	857.70	.0
01-13-42500-000 SICK	323.36	323.36	.00	323.36	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	3,497.35	3,497.35	42,050.00 (	38,552.65)	8.3
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00 (	500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	850.00 (	850.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	.00	.00	7,000.00 (	7,000.00)	.0
01-13-55300-000 PUBLISHING	63.50	63.50	750.00 (	686.50)	8.5
01-13-55400-000 PRINTING	.00	.00	750.00 (	750.00)	.0
01-13-56100-000 DUES	.00	.00	600.00 (	600.00)	.0
01-13-56200-000 TRAVEL EXPENSES	237.49	237.49	3,500.00 (	3,262.51)	6.8
01-13-56300-000 TRAINING	.00	.00	700.00 (	700.00)	.0
01-13-56400-000 TUITION	.00	.00	.00	.00	.0
01-13-56500-000 PUBLICATIONS	.00	.00	500.00 (	500.00)	.0
01-13-56600-000 CONFERENCE	.00	.00	1,500.00 (	1,500.00)	.0
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	10.68	10.68	1,700.00 (	1,689.32)	.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	.00	.00	3,000.00 (	3,000.00)	.0
01-13-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	2,500.00	2,500.00	2,500.00	.00	100.0
01-13-91800-000 SAFETY PROGRAM SUPPLIES	.00	.00	.00	.00	.0
01-13-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	732.00	732.00	14,000.00 (	13,268.00)	5.2
TOTAL CITY CLERK	16,622.90	16,622.90	192,500.00 (	175,877.10)	8.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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 1 MONTHS ENDING MAY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,123.55	3,123.55	36,608.00 (	33,484.45)	8.5
01-17-42200-000 SALARIES-PART-TIME	927.99	927.99	11,596.00 (	10,668.01)	8.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00 (	500.00)	.0
01-17-42400-000 VACATION	61.42	61.42	.00	61.42	.0
01-17-42500-000 SICK	.00	.00	.00	.00	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,125.73	1,125.73	29,150.00 (	28,024.27)	3.9
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	.00	6,000.00 (	6,000.00)	.0
01-17-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,600.00 (	1,600.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	185.10	185.10	1,850.00 (	1,664.90)	10.0
01-17-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-17-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-17-53700-000 NETWORK ADMINISTRATION	17,111.92	17,111.92	205,343.00 (	188,231.08)	8.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	3,550.25	3,550.25	25,000.00 (	21,449.75)	14.2
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	263.69	263.69	3,500.00 (	3,236.31)	7.5
01-17-55300-000 PUBLISHING	.00	.00	125.00 (	125.00)	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-17-57100-000 UTILITIES	4,739.32	4,739.32	65,000.00 (	60,260.68)	7.3
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	40.50	500.00 (	459.50)	8.1
01-17-57900-000 OTHER CONTRACTUAL SERVICES	54.08	54.08	1,000.00 (	945.92)	5.4
01-17-59500-000 PROPERTY TAX	4,601.96	4,601.96	2,750.00	1,851.96	167.3
01-17-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-17-61100-000 MAINTENANCE BUILDING	104.06	104.06	20,500.00 (	20,395.94)	.5
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00 (	200.00)	.0
01-17-61300-000 SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	843.53	843.53	500.00	343.53	168.7
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	91.41	91.41	2,500.00 (	2,408.59)	3.7
01-17-65400-000 GENERAL SUPPLIES	533.46	533.46	5,000.00 (	4,466.54)	10.7
01-17-71000-000 PRINCIPAL PAYMENT - JACK DAME	.00	.00	.00	.00	.0
01-17-72000-000 INTEREST EXPENSE	.00	.00	.00	.00	.0
01-17-72020-000 INTEREST PAYMENT - LEAD TRACK	.00	.00	.00	.00	.0
01-17-81000-000 LAND	.00	.00	.00	.00	.0
01-17-82000-000 BUILDING	5,500.00	5,500.00	225,000.00 (	219,500.00)	2.4
01-17-83000-000 EQUIPMENT	.00	.00	21,300.00 (	21,300.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	20,000.00 (	20,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	.00	25,000.00 (	25,000.00)	.0
01-17-92000-000 CONTINGENCY	.00	.00	15,000.00 (	15,000.00)	.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	20,776.08	20,776.08	249,313.00 (	228,536.92)	8.3
TOTAL MUNICIPAL BUILDING	63,634.05	63,634.05	974,835.00 (	911,200.95)	6.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 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	9,440.00	9,440.00	135,000.00 (	125,560.00)	7.0
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	.00	20,000.00 (	20,000.00)	.0
01-18-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-18-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-18-55400-000 PRINTING	.00	.00	.00	.00	.0
01-18-56100-000 DUES	.00	.00	100.00 (	100.00)	.0
01-18-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-18-56300-000 TRAINING	.00	.00	.00	.00	.0
01-18-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00 (	250.00)	.0
01-18-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-18-65100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
01-18-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
 TOTAL CITY ATTORNEY	 9,440.00	 9,440.00	 155,350.00 (	145,910.00)	 6.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 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)	10,410.69	10,410.69	133,490.00 (	123,079.31)	7.8
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	270.96	270.96	.00	270.96	.0
01-19-42500-000 SICK PAY	541.92	541.92	.00	541.92	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	2,469.76	2,469.76	27,475.00 (	25,005.24)	9.0
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	81.18	81.18	1,100.00 (	1,018.82)	7.4
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	.00	2,200.00 (	2,200.00)	.0
01-19-56200-000 TRAVEL EXPENSES	108.95	108.95	4,000.00 (	3,891.05)	2.7
01-19-56400-000 TUITION	.00	.00	.00	.00	.0
01-19-56500-000 PUBLICATIONS	.00	.00	100.00 (	100.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	.00	.00	2,500.00 (	2,500.00)	.0
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	.00	.00	1,000.00 (	1,000.00)	.0
01-19-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-19-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00 (	1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	.00	.00	1,000.00 (	1,000.00)	.0
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	13,883.46	13,883.46	178,865.00 (	164,981.54)	7.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2013

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	108,302.10	108,302.10	1,565,050.00	(1,456,747.90)	6.9

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

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2013

FUND 01

MTD ACTUAL YTD ACTUAL BUDGET VARIANCE PCNT

POLICE DEPARTMENT

01-21-42100-000	SALARIES - REGULAR	140,557.07	140,557.07	1,815,085.00	(1,674,527.93)	7.7
01-21-42200-000	SALARIES - PART-TIME	5,394.97	5,394.97	45,000.00	(39,605.03)	12.0
01-21-42300-000	SALARIES - OVERTIME	12,177.68	12,177.68	133,000.00	(120,822.32)	9.2
01-21-42400-000	SALARIES - VACATION PAY	8,608.26	8,608.26	120,000.00	(111,391.74)	7.2
01-21-42500-000	SALARIES - SICK PAY	1,672.89	1,672.89	22,440.00	(20,767.11)	7.5
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	1,471.17	1,471.17	20,000.00	(18,528.83)	7.4
01-21-43000-000	CONTRIBUTION TO POLICE PENSION	.00	.00	182,374.00	(182,374.00)	.0
01-21-45100-000	HEALTH INSURANCE	54,004.41	54,004.41	673,300.00	(619,295.59)	8.0
01-21-47100-000	UNIFORM ALLOWANCE	487.97	487.97	22,000.00	(21,512.03)	2.2
01-21-47400-000	CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000	MAINTENANCE - EQUIPMENT	4,533.42	4,533.42	33,500.00	(28,966.58)	13.5
01-21-51300-000	MAINTENANCE - VEHICLE	3,119.76	3,119.76	35,000.00	(31,880.24)	8.9
01-21-53300-000	LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000	MEDICAL SERVICES	.00	.00	2,000.00	(2,000.00)	.0
01-21-53700-000	DATA PROCESSING SERVICES	.00	.00	20,000.00	(20,000.00)	.0
01-21-54900-000	OTHER PROFESSIONAL SERVICES	5,950.00	5,950.00	7,500.00	(1,550.00)	79.3
01-21-55100-000	POSTAGE	(6.86)	(6.86)	600.00	(606.86)	(1.1)
01-21-55200-000	TELEPHONE	1,517.33	1,517.33	18,000.00	(16,482.67)	8.4
01-21-55300-000	PUBLISHING	150.00	150.00	500.00	(350.00)	30.0
01-21-55400-000	PRINTING	.00	.00	2,700.00	(2,700.00)	.0
01-21-56100-000	DUES	570.00	570.00	5,300.00	(4,730.00)	10.8
01-21-56200-000	TRAVEL EXPENSES	286.39	286.39	2,000.00	(1,713.61)	14.3
01-21-56300-000	TRAINING	2,470.00	2,470.00	11,000.00	(8,530.00)	22.5
01-21-56400-000	TUITION REIMBURSEMENT	.00	.00	8,265.00	(8,265.00)	.0
01-21-56500-000	PUBLICATIONS	.00	.00	.00	.00	.0
01-21-57100-000	UTILITIES	117.95	117.95	1,252.00	(1,134.05)	9.4
01-21-57800-000	ANIMAL CONTROL	65.00	65.00	5,000.00	(4,935.00)	1.3
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	.00	.00	3,000.00	(3,000.00)	.0
01-21-65100-000	OFFICE SUPPLIES	126.07	126.07	10,000.00	(9,873.93)	1.3
01-21-65200-000	OPERATING SUPPLIES	501.12	501.12	14,000.00	(13,498.88)	3.6
01-21-65400-000	JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000	AUTOMOBILE FUEL/OIL	6,129.82	6,129.82	68,000.00	(61,870.18)	9.0
01-21-65800-000	PRISONER SUPPLIES	.00	.00	1,000.00	(1,000.00)	.0
01-21-65900-000	DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000	K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-68400-000	MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000	CAPITAL OUTLAY - EQUIPMENT	8,786.01	8,786.01	86,031.00	(77,244.99)	10.2
01-21-83500-000	CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000	CAPITAL OUTLAY - VEHICLES	.00	.00	50,000.00	(50,000.00)	.0
01-21-89000-000	CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-21-91100-000	COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-21-91700-000	INVESTIGATIONS	90.00	90.00	3,500.00	(3,410.00)	2.6
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 1 MONTHS ENDING MAY 31, 2013

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
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TOTAL POLICE DEPARTMENT		258,780.43	258,780.43	3,422,347.00	(3,163,566.57)	7.6
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CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 1 Months Ending May 31, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	0	0	34,500	34,500 -	.00
Insurance	0	0	280,000	280,000 -	.00
Illinois Municipal Retirement	0	0	290,517	290,517 -	.00
Social Security	0	0	212,075	212,075 -	.00
Ambulance	32	32	2,000	1,968 -	1.62
Economic Development	0	0	0	0	.00
Motor Fuel Tax	16,494	16,494	1,091,600	1,075,106 -	1.51
Utility Tax	33,218	33,218	345,000	311,782 -	9.63
Travel and Tourism	21,102	21,102	230,100	208,998 -	9.17
Sales Tax	68,701	68,701	949,000	880,299 -	7.24
Lighthouse Pointe TIF	35,774	35,774	0	35,774	.00
Foreign Fire Insurance	0	0	21,060	21,060 -	.00
TIF	0	0	0	0	.00
Capital Improvement	0	0	4,232,600	4,232,600 -	.00
Stormwater Management	86	86	23,500	23,414 -	.37
Technology Park	4	4	100	96 -	3.70
Debt Service	0	0	0	0	.00
Solid Waste	25,901	25,901	1,246,000	1,220,099 -	2.08
Technology Center	51,510	51,510	1,274,897	1,223,387 -	4.04
Airport	89,564	89,564	3,139,639	3,050,075 -	2.85
Railroad	37,458	37,458	384,083	346,625 -	9.75
Health Insurance	217,377	217,377	3,075,995	2,858,618 -	7.07
Administrative Services	50,952	50,952	611,422	560,470 -	8.33
Total Revenues	648,173	648,173	17,444,088	16,795,915 -	3.72

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 1 Months Ending May 31, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	0	0	32,787	32,787 -	.00
Insurance	41,912	41,912	377,000	335,088 -	11.12
Illinois Municipal Retirement	19,438	19,438	243,143	223,705 -	7.99
Social Security	14,147	14,147	192,692	178,545 -	7.34
Ambulance	30,833	30,833	375,100	344,267 -	8.22
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	0	1,311,000	1,311,000 -	.00
Utility Tax	0	0	638,000	638,000 -	.00
Travel and Tourism	694 -	694 -	210,550	211,244 -(	.33)
Sales Tax	19,167	19,167	2,157,000	2,137,833 -	.89
Lighthouse Pointe TIF	87,974	87,974	0	87,974	.00
Foreign Fire Insurance	0	0	30,000	30,000 -	.00
TIF	0	0	0	0	.00
Capital Improvement	10,399	10,399	4,511,000	4,500,601 -	.23
Stormwater Management	0	0	312,000	312,000 -	.00
Technology Park	1,817	1,817	41,600	39,783 -	4.37
Debt Service	245	245	0	245	.00
Solid Waste	88,873	88,873	1,244,139	1,155,266 -	7.14
Technology Center	39,836	39,836	858,835	818,999 -	4.64
Airport	24,017	24,017	3,008,100	2,984,083 -	.80
Railroad	40,267	40,267	672,580	632,313 -	5.99
Health Insurance	115,374	115,374	2,120,596	2,005,222 -	5.44
Administrative Services	41,221	41,221	601,787	560,566 -	6.85
Total Expenses	574,824	574,824	18,937,909	18,363,085 -	3.04
Revenue Over Expenses	73,349	73,349	1,493,821 -	1,567,170	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND May 31, 2013 and 2012

	May 31, 2013	May 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	18,942,538	18,519,877
Less: Accumulated Depreciation	(5,596,277)	(5,168,348)
Net Plant in Service	13,346,261	13,351,529
CURRENT ASSETS		
Cash & Investments	1,336,852	962,082
Customer Accounts Receivable	279,024	242,680
Other Accounts Receivable	52,550	59,859
Inventory		
Prepaid Expenses	10,421	10,492
Total Current Assets	1,678,847	1,275,113
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	15,025,108	14,626,643
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,777,979	14,214,718
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	14,961,667	14,398,406
LIABILITIES		
Current Liabilities:		
Accounts Payable	37,196	202,694
Accrued Liabilities	26,245	25,542
Total Current Liabilities	63,441	228,236
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	63,441	228,236
TOTAL LIABILITIES AND EQUITY	15,025,108	14,626,643

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 1 Months Ending May 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	66,382	61,987	4,395	107.1
Commercial Sales	35,634	46,811 (	11,177)	76.1
Industrial Sales	81,747	49,849	31,898	164.0
Interdepartmental Sales	646	1,051 (	405)	61.5
Other Operating Revenues	5,790	4,893	897	118.3
Total Operating Revenues	190,200	164,591	25,609	115.6
OPERATING EXPENSES				
Source of Supply - Operations	21,477	21,387	90	100.4
Source of Supply - Maintenance	687	6,248 (	5,561)	11.0
Water Treatment - Operations	12,048	11,554	494	104.3
Water Treatment - Maintenance	2,185	1,076	1,110	203.2
Distribution - Operations	7,641	13,350 (	5,709)	57.2
Distribution - Maintenance	17,168	27,752 (	10,584)	61.9
Customer Accounts	8,277	8,454 (	177)	97.9
Administrative and General	15,833	13,349	2,484	118.6
Depreciation	37,607	29,821	7,786	126.1
Indirect Transfers to Municipality				.0
Total Operating Expenses	122,923	132,991 (	10,068)	92.4
Operating Income (Loss)	67,277	31,600	35,677	212.9
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income		50 (	50)	.0
Investment Income	115	459 (	344)	25.0
Merchandising, Jobbing & Contract Income	4,459		4,459	.0
Merchandising, Jobbing & Contract Expense	(39)	(22)	(18)	(181.5)
Interest Expense	(1)	(1)		(100.0)
Total Non-Operating Revenue (Expense)	4,534	487	4,047	931.3
Net Income Before Amortizations	71,811	32,087	39,724	223.8
Amortization of Contributions in Aid of Construction				.0
Net Income	71,811	32,087	39,724	223.8
Operating Transfers In (Out)	(7,110)	(7,156)	46	(99.4)
Interfund Transfer W/WR Loan Forgiveness	2,810,874	2,810,874		100.0
Increase (Decrease) in Retained Earnings	2,875,575	2,835,805	39,770	101.4
RETAINED EARNINGS – Beginning of Period	11,902,404	11,378,913	523,491	104.6
RETAINED EARNINGS – END OF PERIOD	14,777,979	14,214,718	563,261	104.0

ROCHELLE MUNICIPAL UTILITIES

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

	May 31, 2013	May 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	36,490,191	35,716,067
Less: Accumulated Depreciation	(18,663,217)	(17,790,962)
Net Plant in Service	17,826,974	17,925,106
CURRENT ASSETS		
Cash & Investments	(3,667)	295,314
Customer Accounts Receivable	740,926	695,179
Other Accounts Receivable	65,787	92,563
Inventory	3,480	3,480
Prepaid Expenses	21,642	21,806
Total Current Assets	828,169	1,108,342
RESTRICTED FUNDS	3,278,339	3,042,612
NON-CURRENT ASSETS		
Unamortized Loss	35,167	73,531
Note Receivable - Associated Company		
Total Non-Current Assets	35,167	73,531
TOTAL ASSETS	21,968,648	22,149,591
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,309,421	11,994,564
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,278,186	18,963,329
LIABILITIES		
Current Liabilities:		
Accounts Payable	475,544	84,137
Accrued Liabilities	57,418	55,427
Total Current Liabilities	532,962	139,564
Non-Current Liabilities:		
Bonds Payable	2,151,822	3,034,826
Unamortized Premium on Long-Term Debt	5,678	11,872
Total Non-Current Liabilities	2,157,500	3,046,698
Total Liabilities	2,690,462	3,186,262
TOTAL LIABILITIES AND EQUITY	21,968,648	22,149,591

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 1 Months Ending May 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	89,409	86,460	2,950	103.4
Commercial Sales	46,931	79,484 (	32,554)	59.0
Industrial Sales	75,107	74,870	237	100.3
Interdepartmental Sales	48	273 (	224)	17.8
Other Operating Revenues	896	7,209 (	6,313)	12.4
Total Operating Revenues	212,391	248,296 (	35,904)	85.5
OPERATING EXPENSES				
Collection - Operations	8,710	5,844	2,866	149.1
Collection - Maintenance	14,051	13,245	806	106.1
Pumping - Operations	2,031	285	1,746	711.6
Pumping - Maintenance	344	9,421 (	9,077)	3.7
Treatment and Disposal - Operations	79,020	67,302	11,718	117.4
Treatment and Disposal - Maintenance	17,348	17,671 (	323)	98.2
Customer Accounts	9,696	9,776 (	80)	99.2
Administrative and General	15,941	12,823	3,118	124.3
Depreciation	73,475	70,328	3,146	104.5
Total Operating Expenses	220,615	206,694	13,921	106.7
Operating Income (Loss)	(8,224)	41,601 (	49,825)	(19.8)
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	898	929 (	31)	96.7
Non Utility Income				.0
Merchandising, Jobbing & Contract Income	2,083	1,210	873	172.1
Merchandising, Jobbing & Contract Expense	(254)	(356)	102 (	71.4)
Amortization Expense	(2,681)	(2,681)		(100.0)
Interest Expense	(6,422)	(9,345)	2,924 (	68.7)
Total Non-Operating Revenue (Expense)	(6,375)	(10,243)	3,868 (	62.2)
Net Income Before Amortizations	(14,599)	31,358 (	45,957)	(46.6)
Amortization of Contributions in Aid of Construction				.0
Net Income	(14,599)	31,358 (	45,957)	(46.6)
Operating Transfers In (Out)	(10,555)	(10,688)	133 (	98.8)
Interfund transfer W/WR loan forgiveness	(2,810,874)	(2,810,874)		(100.0)
Increase (Decrease) in Retained Earnings	(2,836,028)	(2,790,204)	(45,824)	(101.6)
RETAINED EARNINGS – Beginning of Period	15,145,449	14,784,768	360,681	102.4
RETAINED EARNINGS – END OF PERIOD	12,309,421	11,994,564	314,857	102.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND May 31, 2013 and 2012

	May 31, 2013	May 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	69,855,354	67,968,628
Less: Accumulated Depreciation	(37,643,748)	(35,589,969)
Net Plant in Service	32,211,606	32,378,659
CURRENT ASSETS		
Cash & Investments	8,903,925	9,316,408
Customer Accounts Receivable	3,997,730	2,720,591
Other Accounts Receivable		
Inventory	2,483,238	1,945,414
Prepaid Expenses	280,428	205,117
Total Current Assets	15,665,320	14,187,531
RESTRICTED ASSETS	9,101,697	9,543,686
NON-CURRENT ASSETS		
Unamortized Loss	147,595	119,647
Other Deferred Debits	57,092	76,666
Interdepartmental Loan Receivable	1,231,078	1,334,550
Total Non-Current Assets	1,435,766	1,530,863
TOTAL ASSETS	58,414,389	57,640,739
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,265,906	43,039,977
Contribution in Aid of Construction (Net)		
Total Equity	44,265,906	43,039,977
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,163,467	2,039,854
Accrued Liabilities	235,023	214,364
Total Current Liabilities	2,398,489	2,254,218
Non-Current Liabilities:		
Bonds Payable	11,281,231	11,861,795
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	468,763	484,750
Total Non-Current Liabilities	11,749,994	12,346,545
Total Liabilities	14,148,483	14,600,762
TOTAL LIABILITIES AND EQUITY	58,414,389	57,640,739

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 1 Months Ending May 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential	454,895	289,730	165,165	157.0
Small General Service	420,082	259,979	160,103	161.6
Large General Service	1,565,634	827,123	738,511	189.3
Public Street Lighting	12,921	11,088	1,833	116.5
Interdepartmental	38,673	21,560	17,113	179.4
Forfeited Discounts	7,569	6,398	1,171	118.3
Other Operating Revenues	17,168	5,413	11,756	317.2
Total Operating Revenues	2,516,944	1,421,291	1,095,652	177.1
OPERATING EXPENSES				
Purchased Power	1,651,392	1,521,432	129,960	108.5
Generation - Operation	51,130	43,174	7,955	118.4
Generation - Maintenance	50,997	77,867	(26,870)	65.5
Transmission - Operation	(11)	341	(352)	(3.3)
Distribution - Operation	76,032	92,810	(16,777)	81.9
Distribution - Maintenance	42,515	46,294	(3,780)	91.8
Depreciation	172,575	169,228	3,348	102.0
Taxes Other Than Income Taxes	10,617	9,833	784	108.0
Customer Accounts	24,659	28,272	(3,613)	87.2
Administrative & General	166,249	137,546	28,703	120.9
Indirect Transfers to Municipality				.0
Total Operating Expenses	2,246,155	2,126,797	119,358	105.6
Operating Income (Loss)	270,789	(705,506)	976,294	38.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	1,412	1,729	(317)	81.7
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(10,810)	(30,929)	20,120	(35.0)
Amortization Expense	(2,086)	(1,694)	(391)	(123.1)
Interest Expense	(50,093)	(53,034)	2,941	(94.5)
Non-Operating Revenue (Expense)				.0
Total Non-Operating Revenue (Expense)	(61,576)	(83,929)	22,353	(73.4)
Increase (Decrease) in Retained Earnings Before Operating Transfers	209,213	(789,434)	998,647	26.5
Operating Transfers In (Out)	(114,296)	(103,931)	(10,366)	(110.0)
Increase (Decrease) in Retained Earnings	94,916	(893,365)	988,282	10.6
RETAINED EARNINGS – Beginning of Period	44,170,990	43,933,342	237,648	100.5
RETAINED EARNINGS – END OF PERIOD	44,265,906	43,039,977	1,225,929	102.9

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS
May 31, 2013 and 2012

	May 31, 2013	May 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,245,849	3,210,948
Tech Center Building		
Less: Accumulated Depreciation	(2,569,337)	(2,450,120)
Net Plant in Service	676,512	760,828
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(229,242)	(210,286)
Customer Accounts Receivable	24,761	44,913
Miscellaneous Accounts Receivable		
Prepaid Expenses	7,755	
Inventory		17,281
Total Current Assets	(196,726)	(148,092)
TOTAL ASSETS	<u>479,786</u>	<u>612,736</u>
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(277,427)	(214,171)
Revenue over Expenditures	(17,880)	(3,039)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	57,616	135,712
LIABILITIES		
Current Liabilities:		
Accounts Payable	3,738	6,399
Accrued Liabilities	35,654	33,189
Other Liabilities		
Total Current Liabilities	39,392	39,587
Non-Current Liabilities:		
Interdepartmental Loan Payable	382,778	437,437
2008 Bonds Payable		
Total Non-Current Liabilities	382,778	437,437
Total Liabilities	422,170	477,024
TOTAL LIABILITIES AND EQUITY	<u>479,786</u>	<u>612,736</u>

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 1 Months Ending May 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Network Administration Fees	45,097	45,871 (	774)	98.3
VOIP Services	5,884	4,706	1,178	125.0
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	479	479		100.0
Fiber Internet Access	11,865	12,523 (	658)	94.8
Dial-up Internet Access	1,711	2,072 (	361)	82.6
Wireless Internet Access	3,433	4,572 (	1,139)	75.1
Network Internet Access	1,700	1,700		100.0
Web Site Host	886	1,070 (	184)	82.8
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	185	256 (	71)	72.4
Forfeited Discounts	87	115 (	28)	75.5
Total Operating Revenues	71,327	73,365 (	2,038)	97.2
OPERATING EXPENSES				
Personnel	32,673	25,596	7,077	127.7
Insurance Benefits	10,933	5,926	5,006	184.5
Pension & Other Benefits	5,763	4,966	796	116.0
Contractual Services- Maintenance	758	1,076 (	318)	70.4
Contractual Services- Professional	3,706	10,783 (	7,077)	34.4
Contractual Services- Communications	6,554	2,739	3,815	239.3
Contractual Services- Professional Development	75	315 (	240)	23.8
Service Charges	11,477	17,019 (	5,542)	67.4
Commodities - Maintenance Supplies		1,301 (	1,301)	.0
Commodities - General Supplies	428	711 (	283)	60.2
Other Expenditures	36	168 (	131)	21.6
Depreciation	12,408	2,516	9,891	493.1
Transfer to Administrative Services	1,333	1,319	14	101.1
Total Operating Expenses	86,143	74,435	11,708	115.7
Operating Income (Loss)	(14,816)	(1,070)	(13,746)	(1,384.4)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(2,967)	(1,858)	(1,108)	(159.7)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(97)	(111)	14	(87.7)
Total Non-Operating Revenue (Expense)	(3,064)	(1,969)	(1,095)	(155.6)
Increase (Decrease) in Retained Earnings	(17,880)	(3,039)	(14,841)	(588.3)

ROCHELLE MUNICIPAL UTILITIES

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS – COMMUNICATIONS
For the 1 Months Ending May 31, 2013 and 2012**

	<u>2013</u>	<u>2012</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	(277,427)	(214,171)	(63,255)	(129.5)
RETAINED EARNINGS – END OF PERIOD	<u>(295,306)</u>	<u>(217,210)</u>	<u>(78,096)</u>	<u>(136.0)</u>