

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	13,534.38	957,731.44	1,057,500.00	(99,768.56)	90.6
01-11-31110	.00	98,497.02	105,000.00	(6,502.98)	93.8
01-11-31120	.00	75,034.09	80,000.00	(4,965.91)	93.8
01-11-31500	2,067.68	153,201.51	140,000.00	13,201.51	109.4
TOTAL TAXES	15,602.06	1,284,464.06	1,382,500.00	(98,035.94)	92.9
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	20,650.00	22,250.00	(1,600.00)	92.8
01-11-32500	.00	57,303.62	112,000.00	(54,696.38)	51.2
01-11-32510	31,174.11	216,849.45	410,000.00	(193,150.55)	52.9
01-11-32800	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900	.00	.00	7,000.00	(7,000.00)	.0
01-11-33100	4,074.00	127,148.00	165,000.00	(37,852.00)	77.1
01-11-33500	150.00	2,750.00	2,000.00	750.00	137.5
TOTAL LICENSES & PERMITS	35,398.11	424,701.07	720,750.00	(296,048.93)	58.9
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	51,519.58	547,546.03	913,360.00	(365,813.97)	60.0
01-11-34200	.00	78,301.39	180,000.00	(101,698.61)	43.5
01-11-34300	5,824.95	34,036.04	75,000.00	(40,963.96)	45.4
01-11-34400	156,897.88	1,061,811.68	1,850,000.00	(788,188.32)	57.4
01-11-34450	12,572.80	88,616.63	156,000.00	(67,383.37)	56.8
TOTAL INTERGOVERNMENTAL REVENUES	226,815.21	1,810,311.77	3,174,360.00	(1,364,048.23)	57.0
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	8,789.82	88,797.51	130,000.00	(41,202.49)	68.3
TOTAL FINES, FORFEITURES & PENALTIES	8,789.82	88,797.51	130,000.00	(41,202.49)	68.3
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	66,550.00	445,486.34	561,000.00	(115,513.66)	79.4
01-11-36700	(495.00)	38,911.02	85,000.00	(46,088.98)	45.8
01-11-36800	3,583.53	25,234.71	44,772.00	(19,537.29)	56.4
01-11-36900	250.00	43,304.14	75,000.00	(31,695.86)	57.7
01-11-39960	8,150.00	68,100.00	105,000.00	(36,900.00)	64.9
TOTAL PUBLIC CHARGES FOR SERVICES	78,038.53	621,036.21	870,772.00	(249,735.79)	71.3
<u>OTHER FEES</u>					

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	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	3,475.00	13,675.00	21,000.00	(7,325.00)	65.1
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	49,875.00	85,500.00	(35,625.00)	58.3
01-11-37900 OTHER REVENUES	10,501.75	73,512.25	126,021.00	(52,508.75)	58.3
01-11-37901 REIMBURSED DEVELOPER FEES	.00	3,607.50	44,000.00	(40,392.50)	8.2
01-11-37910 BUILDING AND ZONING FEES	250.00	1,000.00	5,500.00	(4,500.00)	18.2
TOTAL OTHER FEES	21,351.75	141,669.75	262,521.00	(140,851.25)	50.1
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	47.93	364.39	2,000.00	(1,635.61)	18.2
01-11-38110 INTEREST INCOME-CEMETERY	.00	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38700 LOT SALES	475.00	12,844.00	15,000.00	(2,156.00)	85.6
01-11-38800 CEMETERY RECEIPTS	500.00	1,960.00	4,000.00	(2,040.00)	49.0
01-11-38900 MISCELLANEOUS	2,828.00	20,429.37	45,000.00	(24,570.63)	45.4
TOTAL MISCELLANEOUS REVENUE	3,850.93	37,139.01	69,000.00	(31,860.99)	53.8
 <u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	114,296.42	800,074.94	1,371,557.00	(571,482.06)	58.3
01-11-39920 TRANSFER FROM WATER	7,110.08	49,770.56	85,321.00	(35,550.44)	58.3
01-11-39930 TRANSFER FROM WATER RECLAMATION	10,555.00	73,885.00	126,660.00	(52,775.00)	58.3
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	47,250.00	81,000.00	(33,750.00)	58.3
01-11-39946 SALES TAX FUND TRANSFER	19,166.66	134,166.62	230,000.00	(95,833.38)	58.3
01-11-39947 AMBULANCE FUND TRANSFER	30,833.33	215,833.31	370,000.00	(154,166.69)	58.3
01-11-39950 SOLID WASTE TRANSFER	58,333.33	408,333.31	700,000.00	(291,666.69)	58.3
TOTAL OTHER FINANCING SOURCES	247,044.82	1,729,313.74	2,964,538.00	(1,235,224.26)	58.3
 TOTAL FUND REVENUE	 636,891.23	 6,137,433.12	 9,594,441.00	 (3,457,007.88)	 64.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2013

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>						
01-12-43000-000	SALARIES (ELECTED)	4,162.16	29,690.05	50,500.00	(20,809.95)	58.8
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	469.48	489.48	2,000.00	(1,510.52)	24.5
01-12-56200-000	TRAVEL EXPENSES	.00	965.88	3,000.00	(2,034.12)	32.2
01-12-56500-000	PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-12-56600-000	CONFERENCE EXPENSES	.00	2,193.78	4,000.00	(1,806.22)	54.8
01-12-65100-000	OFFICE SUPPLIES	56.19	314.38	600.00	(285.62)	52.4
01-12-83000-000	EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000	COMMUNITY RELATIONS	.00	557.96	800.00	(242.04)	69.8
TOTAL MAYOR/CITY COUNCIL		4,707.83	34,211.53	63,500.00	(29,288.47)	53.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,380.58	56,115.61	112,300.00	(56,184.39)	50.0
01-13-42400-000 VACATION	298.80	8,763.75	.00	8,763.75	.0
01-13-42500-000 SICK	598.08	1,160.64	.00	1,160.64	.0
01-13-45100-000 HEALTH INSURANCE	2,042.26	21,888.25	42,050.00	(20,161.75)	52.1
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
01-13-55100-000 POSTAGE	1,000.00	3,440.65	7,000.00	(3,559.35)	49.2
01-13-55300-000 PUBLISHING	.00	85.75	750.00	(664.25)	11.4
01-13-55400-000 PRINTING	.00	.00	750.00	(750.00)	.0
01-13-56100-000 DUES	214.92	349.92	600.00	(250.08)	58.3
01-13-56200-000 TRAVEL EXPENSES	.00	1,132.01	3,500.00	(2,367.99)	32.3
01-13-56300-000 TRAINING	45.00	505.00	700.00	(195.00)	72.1
01-13-56500-000 PUBLICATIONS	.00	85.00	500.00	(415.00)	17.0
01-13-56600-000 CONFERENCE	135.94	712.31	1,500.00	(787.69)	47.5
01-13-65100-000 OFFICE SUPPLIES	118.09	571.40	1,700.00	(1,128.60)	33.6
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-83000-000 EQUIPMENT	.00	99.99	3,000.00	(2,900.01)	3.3
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,092.00	7,069.00	14,000.00	(6,931.00)	50.5
TOTAL CITY CLERK	13,903.65	104,479.28	192,500.00	(88,020.72)	54.3

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FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,790.86	19,064.12	36,608.00	(17,543.88)	52.1
01-17-42200-000 SALARIES-PART-TIME	895.18	6,465.55	11,596.00	(5,130.45)	55.8
01-17-42300-000 SALARY EXPENSE-OVERTIME	22.63	22.63	500.00	(477.37)	4.5
01-17-42400-000 VACATION	286.81	2,395.31	.00	2,395.31	.0
01-17-42500-000 SICK	.00	422.40	.00	422.40	.0
01-17-45100-000 HEALTH INSURANCE	596.21	6,972.43	29,150.00	(22,177.57)	23.9
01-17-51100-000 MAINTENANCE (BUILDING)	.00	3,427.29	6,000.00	(2,572.71)	57.1
01-17-51700-000 MAINTENANCE (GROUNDS)	373.00	373.00	1,600.00	(1,227.00)	23.3
01-17-52900-000 MAINTENANCE (OTHER)	.00	836.78	1,850.00	(1,013.22)	45.2
01-17-53700-000 NETWORK ADMINISTRATION	17,046.53	119,390.95	205,343.00	(85,952.05)	58.1
01-17-54900-000 OTHER PROFESSIONAL SERVICES	12.00	26,949.95	25,000.00	1,949.95	107.8
01-17-55100-000 POSTAGE	.00	31.86	.00	31.86	.0
01-17-55200-000 TELEPHONE	281.73	2,033.15	3,500.00	(1,466.85)	58.1
01-17-55300-000 PUBLISHING	.00	.00	125.00	(125.00)	.0
01-17-57100-000 UTILITIES	5,072.14	36,135.21	65,000.00	(28,864.79)	55.6
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	283.50	500.00	(216.50)	56.7
01-17-57900-000 OTHER CONTRACTUAL SERVICES	115.72	697.76	1,000.00	(302.24)	69.8
01-17-59500-000 PROPERTY TAX	.00	4,610.18	2,750.00	1,860.18	167.6
01-17-61100-000 MAINTENANCE BUILDING	.00	21,430.99	20,500.00	930.99	104.5
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	909.06	500.00	409.06	181.8
01-17-65100-000 OFFICE SUPPLIES	165.38	1,071.46	2,500.00	(1,428.54)	42.9
01-17-65400-000 GENERAL SUPPLIES	122.46	2,603.99	5,000.00	(2,396.01)	52.1
01-17-81000-000 LAND	1,991.00	1,991.00	.00	1,991.00	.0
01-17-82000-000 BUILDING	.00	11,608.00	225,000.00	(213,392.00)	5.2
01-17-83000-000 EQUIPMENT	7,498.00	7,498.00	21,300.00	(13,802.00)	35.2
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	20,000.00	(20,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	138.92	471.92	25,000.00	(24,528.08)	1.9
01-17-91400-000 SALES TAX REBATE	.00	8,868.37	.00	8,868.37	.0
01-17-92000-000 CONTINGENCY	.00	.00	15,000.00	(15,000.00)	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	20,776.08	145,432.56	249,313.00	(103,880.44)	58.3
TOTAL MUNICIPAL BUILDING	58,225.15	431,997.42	974,835.00	(542,837.58)	44.3

CITY OF ROCHELLE
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FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	5,399.75	52,205.40	135,000.00	(82,794.60)	38.7
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	.00	20,000.00	(20,000.00)	.0
01-18-56100-000 DUES	69.92	69.92	100.00	(30.08)	69.9
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	.0
 TOTAL CITY ATTORNEY	 5,469.67	 52,275.32	 155,350.00	 (103,074.68)	 33.7

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<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	10,706.72	70,770.07	133,490.00	(62,719.93)	53.0
01-19-42400-000 VACATION	244.99	8,287.11	00	8,287.11	.0
01-19-42500-000 SICK PAY	.00	1,474.86	00	1,474.86	.0
01-19-45100-000 HEALTH INSURANCE	1,319.25	14,640.14	27,475.00	(12,834.86)	53.3
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00	(5,000.00)	.0
01-19-55200-000 TELEPHONE	86.28	584.87	1,100.00	(515.13)	53.2
01-19-56100-000 DUES	1,117.81	2,223.76	2,200.00	23.76	101.1
01-19-56200-000 TRAVEL EXPENSES	52.49	542.99	4,000.00	(3,457.01)	13.6
01-19-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	.00	2,686.16	2,500.00	186.16	107.5
01-19-65100-000 OFFICE SUPPLIES	.00	55.89	1,000.00	(944.11)	5.6
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	229.53	887.53	1,000.00	(112.47)	88.8
TOTAL CITY MANAGER	13,757.07	102,153.38	178,865.00	(76,711.62)	57.1

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FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	98,063.37	725,118.93	1,565,050.00	(839,933.07)	48.3

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FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	141,964.69	933,508.57	1,815,085.00	(881,576.43)	51.4
01-21-42200-000 SALARIES - PART-TIME	6,020.90	35,985.78	45,000.00	(9,014.22)	80.0
01-21-42300-000 SALARIES - OVERTIME	14,000.50	88,595.89	133,000.00	(44,404.11)	66.6
01-21-42400-000 SALARIES - VACATION PAY	7,698.46	81,511.11	120,000.00	(38,488.89)	67.9
01-21-42500-000 SALARIES - SICK PAY	2,289.21	31,752.34	22,440.00	9,312.34	141.5
01-21-42800-000 OIC - ON-CALL FTO	1,519.47	11,746.51	20,000.00	(8,253.49)	58.7
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	175,871.27	182,374.00	(6,502.73)	96.4
01-21-45100-000 HEALTH INSURANCE	32,498.26	337,185.43	673,300.00	(336,114.57)	50.1
01-21-47100-000 UNIFORM ALLOWANCE	309.10	7,020.35	22,000.00	(14,979.65)	31.9
01-21-51200-000 MAINTENANCE - EQUIPMENT	4,486.18	19,854.49	33,500.00	(13,645.51)	59.3
01-21-51300-000 MAINTENANCE - VEHICLE	3,671.88	22,324.44	35,000.00	(12,675.56)	63.8
01-21-53400-000 MEDICAL SERVICES	.00	1,092.00	2,000.00	(908.00)	54.6
01-21-53700-000 DATA PROCESSING SERVICES	.00	14,560.00	20,000.00	(5,440.00)	72.8
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	6,106.00	7,500.00	(1,394.00)	81.4
01-21-55100-000 POSTAGE	15.68	101.55	600.00	(498.45)	16.9
01-21-55200-000 TELEPHONE	1,406.32	10,428.91	18,000.00	(7,571.09)	57.9
01-21-55300-000 PUBLISHING	.00	150.00	500.00	(350.00)	30.0
01-21-55400-000 PRINTING	.00	1,364.78	2,700.00	(1,335.22)	50.6
01-21-56100-000 DUES	90.00	2,220.47	5,300.00	(3,079.53)	41.9
01-21-56200-000 TRAVEL EXPENSES	497.81	1,405.29	2,000.00	(594.71)	70.3
01-21-56300-000 TRAINING	.00	5,380.00	11,000.00	(5,620.00)	48.9
01-21-56400-000 TUITION REIMBURSEMENT	.00	4,290.00	8,265.00	(3,975.00)	51.9
01-21-57100-000 UTILITIES	97.14	714.12	1,252.00	(537.88)	57.0
01-21-57800-000 ANIMAL CONTROL	408.00	2,302.00	5,000.00	(2,698.00)	46.0
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	279.11	1,477.17	3,000.00	(1,522.83)	49.2
01-21-65100-000 OFFICE SUPPLIES	685.75	3,229.01	10,000.00	(6,770.99)	32.3
01-21-65200-000 OPERATING SUPPLIES	559.56	6,585.78	14,000.00	(7,414.22)	47.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	4,531.14	36,405.86	68,000.00	(31,594.14)	53.5
01-21-65800-000 PRISONER SUPPLIES	140.19	316.83	1,000.00	(683.17)	31.7
01-21-66200-000 K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	16,612.13	86,031.00	(69,418.87)	19.3
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	4,349.50	53,839.43	50,000.00	3,839.43	107.7
01-21-91700-000 INVESTIGATIONS	177.20	1,324.07	3,500.00	(2,175.93)	37.8
TOTAL POLICE DEPARTMENT	227,676.05	1,915,261.58	3,422,347.00	(1,507,085.42)	56.0

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FIRE DEPARTMENT					
01-22-42100-000 SALARIES - REGULAR	74,814.26	479,332.47	915,000.00	(435,667.53)	52.4
01-22-42200-000 SALARIES - PART-TIME	4,147.72	34,234.93	68,000.00	(33,765.07)	50.4
01-22-42300-000 SALARY EXPENSE - OVERTIME	20,068.94	116,548.59	128,000.00	(11,451.41)	91.1
01-22-42400-000 SALARIES - VACATION PAY	4,876.68	44,611.02	00	44,611.02	0
01-22-42500-000 SALARIES - SICK PAY	1,070.58	17,000.18	00	17,000.18	0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	101,972.09	106,938.00	(4,965.91)	95.4
01-22-45100-000 HEALTH INSURANCE	15,399.29	162,214.98	313,950.00	(151,735.02)	51.7
01-22-47100-000 UNIFORM ALLOWANCE	430.12	5,468.46	12,000.00	(6,531.54)	45.6
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	4,855.50	5,371.50	8,000.00	(2,628.50)	67.1
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	1,104.66	4,278.07	8,500.00	(4,223.93)	50.3
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	1,533.20	5,362.23	8,000.00	(2,637.77)	67.0
01-22-53400-000 MEDICAL SERVICES	.00	195.00	4,500.00	(4,305.00)	4.3
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,923.25	20,282.33	43,000.00	(22,717.67)	47.2
01-22-55100-000 POSTAGE	.00	47.66	200.00	(152.34)	23.8
01-22-55200-000 TELEPHONE	804.19	5,604.10	9,500.00	(3,895.90)	59.0
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	0
01-22-56100-000 DUES	165.00	765.00	1,200.00	(435.00)	63.8
01-22-56200-000 TRAVEL EXPENSES	187.93	809.08	1,800.00	(990.92)	45.0
01-22-56300-000 TRAINING	213.87	3,386.84	7,000.00	(3,613.16)	48.4
01-22-56400-000 TUITION REIMBURSEMENT	.00	480.50	2,000.00	(1,519.50)	24.0
01-22-56500-000 PUBLICATIONS	.00	356.48	1,000.00	(643.52)	35.7
01-22-57100-000 UTILITIES	1,885.13	11,401.22	18,000.00	(6,598.78)	63.3
01-22-59200-000 GENERAL INSURANCE	.00	.00	3,500.00	(3,500.00)	0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	6.70	2,025.50	3,000.00	(974.50)	67.5
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	2,314.80	4,449.73	5,000.00	(550.27)	89.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	195.50	1,012.54	5,000.00	(3,987.46)	20.3
01-22-65100-000 OFFICE SUPPLIES	357.52	977.62	2,500.00	(1,522.38)	39.1
01-22-65200-000 OPERATING SUPPLIES	809.83	6,195.78	13,000.00	(6,804.22)	47.7
01-22-65400-000 JANITORIAL SUPPLIES	263.90	1,912.13	3,500.00	(1,587.87)	54.6
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,712.27	10,712.54	19,500.00	(8,787.46)	54.9
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	983.37	1,000.00	(36.63)	96.3
TOTAL FIRE DEPARTMENT	141,140.84	1,047,969.94	1,713,088.00	(665,118.06)	61.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	368,816.89	2,963,231.52	5,135,435.00	(2,172,203.48)	57.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2013

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	44,701.22	307,724.33	648,600.00	(340,875.67)	47.4
01-41-42200-000	SALARIES (PART-TIME)	.00	7,936.89	8,600.00	(663.11)	92.3
01-41-42300-000	SALARY EXPENSE-OVERTIME	4,795.82	7,549.77	58,800.00	(51,250.23)	12.8
01-41-42400-000	VACATION	2,514.42	28,471.96	.00	28,471.96	.0
01-41-42500-000	SICK	2,639.89	16,958.75	.00	16,958.75	.0
01-41-42600-000	SALARIES-PAGER PAY	1,343.43	8,763.28	19,700.00	(10,936.72)	44.5
01-41-45100-000	HEALTH INSURANCE	11,314.77	117,932.32	259,000.00	(141,067.68)	45.5
01-41-47100-000	UNIFORM ALLOWANCE	90.18	627.85	1,000.00	(372.15)	62.8
01-41-47300-000	CLOTHING ACQUISITION	18.97	291.80	2,000.00	(1,708.20)	14.6
01-41-51100-000	MAINTENANCE (BUILDING)	65.00	1,094.24	2,500.00	(1,405.76)	43.8
01-41-51200-000	MAINTENANCE (EQUIPMENT)	57.50	472.32	16,500.00	(16,027.68)	2.9
01-41-51300-000	MAINT.SERVICE-VEHICLE	626.55	8,114.02	15,000.00	(6,885.98)	54.1
01-41-51400-000	MAINTENANCE STREET	1,429.00	22,223.83	23,500.00	(1,276.37)	94.6
01-41-51600-000	MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000	MAINTENANCE OTHER	.00	5,965.20	5,000.00	965.20	119.3
01-41-53600-000	JANITORIAL SERVICES	259.80	1,814.53	3,000.00	(1,185.47)	60.5
01-41-54900-000	OTHER PROFESSIONAL SERVICES	.00	7,277.19	15,000.00	(7,722.81)	48.5
01-41-55100-000	POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000	TELEPHONE	320.67	2,378.85	5,100.00	(2,721.15)	46.6
01-41-55300-000	PUBLISHING	.00	.00	300.00	(300.00)	.0
01-41-56200-000	TRAVEL EXPENSES	.00	.00	300.00	(300.00)	.0
01-41-56300-000	TRAINING	293.00	483.00	1,000.00	(517.00)	48.3
01-41-57100-000	UTILITIES	902.75	7,384.15	15,000.00	(7,615.85)	49.2
01-41-57200-000	STREET LIGHTING	14,028.51	91,557.66	158,650.00	(67,092.34)	57.7
01-41-59400-000	LEASE OR RENTALS	1,500.00	1,500.00	5,000.00	(3,500.00)	30.0
01-41-61100-000	MAINTENANCE BUILDING	171.14	489.10	4,500.00	(4,010.90)	10.9
01-41-61200-000	MAINTENANCE (EQUIPMENT)	78.61	947.23	16,000.00	(15,052.77)	5.9
01-41-61300-000	MAINT SUPPLIES-VEHICLE	3,468.82	21,735.09	35,000.00	(13,264.91)	62.1
01-41-61400-000	SUPPLIES STREETS	334.14	37,928.49	52,000.00	(14,071.51)	72.9
01-41-61600-000	SUPPLIES SNOW REMOVAL	8,148.46	8,148.46	114,500.00	(106,351.54)	7.1
01-41-61700-000	MAINT.SUPPLIES-GROUNDS	528.46	6,806.79	12,000.00	(5,193.21)	56.7
01-41-62900-000	SUPPLIES OTHER	164.00	3,828.81	18,000.00	(14,171.19)	21.3
01-41-65100-000	OFFICE SUPPLIES	274.02	627.54	2,000.00	(1,372.46)	31.4
01-41-65200-000	OPERATING SUPPLIES	262.36	3,702.82	8,000.00	(4,297.18)	46.3
01-41-65300-000	SMALL TOOLS	215.94	2,077.88	3,200.00	(1,122.12)	64.9
01-41-65400-000	JANITORIAL SUPPLIES	.00	193.15	1,000.00	(806.85)	19.3
01-41-65500-000	GASOLINE/OIL	3,606.13	36,938.95	68,000.00	(31,061.05)	54.3
01-41-66100-000	SAFETY SUPPLIES	.00	1,312.37	3,500.00	(2,187.63)	37.5
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	80,370.00	142,500.00	(62,130.00)	56.4
01-41-91100-000	COMMUNITY RELATIONS	.00	.00	300.00	(300.00)	.0
01-41-92900-000	MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION		104,153.56	851,626.42	1,754,650.00	(903,023.58)	48.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,676.23	27,060.86	61,714.00	(34,653.14)	43.9
01-46-42200-000 SALARIES (PART-TIME)	.00	3,587.00	4,500.00	(913.00)	79.7
01-46-42300-000 SALARY EXPENSE-OVERTIME	14.30	832.36	6,700.00	(5,867.64)	12.4
01-46-42400-000 VACATION	406.63	4,686.38	.00	4,686.38	.0
01-46-42500-000 SICK PAY	.00	4,388.03	.00	4,388.03	.0
01-46-45100-000 HEALTH INSURANCE	1,446.05	14,878.06	29,150.00	(14,271.94)	51.0
01-46-47100-000 UNIFORM ALLOWANCE	20.00	265.70	300.00	(34.30)	88.6
01-46-47300-000 CLOTHING ACQUISITION	95.47	95.47	200.00	(104.53)	47.7
01-46-51100-000 MAINTENANCE (BUILDING)	99.00	599.00	500.00	99.00	119.8
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	90.00	500.00	(410.00)	18.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	24.20	500.00	(475.80)	4.8
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	4,001.75	3,000.00	1,001.75	133.4
01-46-55200-000 TELEPHONE	94.24	615.90	1,175.00	(559.10)	52.4
01-46-56200-000 TRAVEL EXPENSES	.00	.00	100.00	(100.00)	.0
01-46-56300-000 TRAINING	40.00	40.00	100.00	(60.00)	40.0
01-46-57100-000 UTILITIES	303.14	1,243.39	2,200.00	(956.61)	56.5
01-46-61100-000 MAINTENANCE BUILDING	161.60	328.38	300.00	28.38	109.5
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	364.44	1,200.00	(835.56)	30.4
01-46-61300-000 SUPPLIES (VEHICLE)	30.78	30.78	500.00	(469.24)	6.2
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	484.11	1,500.00	(1,015.89)	32.3
01-46-65200-000 OPERATING SUPPLIES	.00	63.01	800.00	(736.99)	7.9
01-46-65300-000 SMALL TOOLS	.00	194.59	500.00	(305.41)	38.9
01-46-65400-000 JANITORIAL SUPPLIES	.00	9.97	150.00	(140.03)	6.7
01-46-65500-000 GASOLINE/OIL	221.10	2,914.10	6,200.00	(3,285.90)	47.0
01-46-86100-000 SAFETY SUPPLIES	.00	164.09	250.00	(85.91)	65.6
01-46-83000-000 EQUIPMENT	.00	53.40	.00	53.40	.0
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	42,500.00	(42,500.00)	.0
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00	(200.00)	.0
TOTAL CEMETERY	7,608.52	67,014.95	164,739.00	(97,724.05)	40.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
ENGINEERING					
01-48-42100-000 SALARIES (FULL-TIME)	12,795.85	84,660.33	150,800.00	(66,139.67)	56.1
01-48-42200-000 SALARIES-PART-TIME	.00	11,339.00	18,880.00	(7,541.00)	60.1
01-48-42400-000 VACATION	252.19	4,795.10	.00	4,795.10	.0
01-48-42500-000 SICK	88.53	693.79	.00	693.79	.0
01-48-45100-000 HEALTH INSURANCE	2,892.10	29,756.12	58,300.00	(28,543.88)	51.0
01-48-51100-000 MAINTENANCE (BUILDING)	230.99	290.37	1,000.00	(709.63)	29.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	45.50	1,115.39	1,500.00	(384.61)	74.4
01-48-51300-000 MAINT.SERVICE (VEHICLE)	85.57	3,470.19	1,000.00	2,470.19	347.0
01-48-53200-000 ENGINEERING SERVICE	1,712.15	23,367.83	41,000.00	(17,632.17)	57.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	128.20	1,676.34	3,400.00	(1,723.66)	49.3
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	304.33	2,219.25	2,350.00	(130.75)	94.4
01-48-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-48-56100-000 DUES	141.42	141.42	550.00	(408.58)	25.7
01-48-56200-000 TRAVEL EXPENSES	34.25	116.83	650.00	(533.17)	18.0
01-48-56300-000 TRAINING	.00	125.00	700.00	(575.00)	17.9
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-48-57100-000 UTILITIES	363.36	2,363.66	3,900.00	(1,536.34)	60.6
01-48-61200-000 SUPPLIES (EQUIPMENT)	313.87	2,178.87	1,700.00	478.87	128.2
01-48-65100-000 OFFICE SUPPLIES	56.85	321.61	1,000.00	(678.39)	32.2
01-48-65300-000 SMALL TOOLS	107.98	418.89	800.00	(381.11)	52.4
01-48-65400-000 JANITORIAL SUPPLIES	82.01	231.52	480.00	(248.48)	48.2
01-48-65500-000 GASOLINE & OIL	454.70	2,416.70	3,700.00	(1,283.30)	65.3
01-48-67000-000 PRINT MATERIALS	10.00	97.50	50.00	47.50	195.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	180.00	5,100.00	(4,920.00)	3.5
01-48-82000-000 BUILDING	.00	.00	1,500.00	(1,500.00)	.0
01-48-83000-000 EQUIPMENT	6,652.00	7,114.50	23,200.00	(16,085.50)	30.7
01-48-87000-000 FURNITURE	.00	.00	600.00	(600.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	50.00	(50.00)	.0
TOTAL ENGINEERING	26,751.85	179,090.21	322,660.00	(143,569.79)	55.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2013

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS		138,513.93	1,097,731.58	2,242,049.00	(1,144,317.42)	49.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 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)	16,158.86	116,938.04	220,400.00	(103,461.96)	53.1
01-44-42400-000	VACATION	741.43	5,508.40	.00	5,508.40	.0
01-44-42500-000	SICK	456.06	1,557.76	.00	1,557.76	.0
01-44-45100-000	HEALTH INSURANCE	3,234.68	35,279.46	100,350.00	(65,070.54)	35.2
01-44-51300-000	MAINTENANCE (VEHICLE)	.00	388.18	1,500.00	(1,113.82)	25.8
01-44-52900-000	NUISANCE ABATEMENT	311.00	1,171.00	2,000.00	(829.00)	58.6
01-44-53300-000	LEGAL SERVICE	480.00	1,065.00	.00	1,065.00	.0
01-44-53400-000	MEDICAL SERVICES	.00	100.00	100.00	.00	100.0
01-44-54900-000	OTHER PROFESSIONAL SERVICES	.00	8,778.15	21,000.00	(12,221.85)	41.8
01-44-55100-000	POSTAGE	.00	93.89	500.00	(406.11)	18.8
01-44-55200-000	TELEPHONE	91.76	486.52	1,625.00	(1,138.48)	29.9
01-44-55300-000	PUBLISHING	97.90	1,202.80	4,000.00	(2,797.20)	30.1
01-44-55400-000	PRINTING	.00	770.52	800.00	(29.48)	96.3
01-44-56100-000	DUES	232.92	959.92	750.00	209.92	128.0
01-44-56200-000	TRAVEL EXPENSES	.00	305.19	250.00	55.19	122.1
01-44-56300-000	TRAINING	.00	30.00	500.00	(470.00)	6.0
01-44-56500-000	PUBLICATIONS	.00	199.00	250.00	(51.00)	79.6
01-44-56600-000	CONFERENCE EXPENSES	403.50	403.50	500.00	(96.50)	80.7
01-44-61200-000	SUPPLIES EQUIPMENT	.00	.00	400.00	(400.00)	.0
01-44-65100-000	OFFICE SUPPLIES	155.81	537.94	1,550.00	(1,012.06)	34.7
01-44-65500-000	AUTOMOTIVE FUEL/OIL	172.05	1,171.36	2,250.00	(1,078.64)	52.1
01-44-84000-000	CAPITAL OUTLAY - VEHICLES	.00	24,771.00	22,000.00	2,771.00	112.6
TOTAL COMMUNITY DEVELOPMENT		22,535.97	201,715.63	380,725.00	(179,009.37)	53.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	11,941.75	76,225.93	144,250.00	(68,024.07)	52.8
01-61-42100-000 SALARIES (FULL-TIME)	2,382.84	26,554.44	46,342.00	(19,787.56)	57.3
01-61-42400-000 VACATION	126.58	8,250.49	.00	8,250.49	.0
01-61-42500-000 SICK	518.22	1,163.19	.00	1,163.19	.0
01-61-45100-000 HEALTH INSURANCE	2,042.26	21,858.39	42,050.00	(20,191.61)	52.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	105.00	3,000.00	(2,895.00)	3.5
01-61-55100-000 POSTAGE	13.66	13.66	250.00	(236.34)	5.5
01-61-55200-000 TELEPHONE	144.83	1,060.81	2,500.00	(1,439.19)	42.4
01-61-56100-000 DUES	.00	25.00	650.00	(625.00)	3.9
01-61-56200-000 TRAVEL EXPENSES	879.95	3,036.94	5,000.00	(1,963.06)	60.7
01-61-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-61-56600-000 CONFERENCE	35.00	374.00	1,000.00	(626.00)	37.4
01-61-65100-000 OFFICE SUPPLIES	398.16	962.36	2,000.00	(1,037.64)	48.1
01-61-83000-000 EQUIPMENT	376.58	419.51	3,000.00	(2,580.49)	14.0
01-61-92900-000 MISCELLANEOUS CHARGES	76.13	472.47	750.00	(277.53)	63.0
TOTAL ECONOMIC DEVELOPMENT	18,935.96	140,522.19	252,042.00	(111,519.81)	55.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	41,471.93	342,237.82	632,767.00	(290,529.18)	54.1
TOTAL FUND EXPENDITURES	644,866.12	5,128,317.85	9,575,301.00	(4,446,983.15)	53.6
NET REVENUE OVER EXPENDITURES	(7,974.89)	1,009,115.27	19,140.00	989,975.27	5272.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND November 30, 2013 and 2012

	November 30, 2013	November 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	19,578,414	18,664,797
Less: Accumulated Depreciation	(5,862,518)	(5,370,634)
Net Plant in Service	13,715,896	13,294,163
CURRENT ASSETS		
Cash & Investments	1,671,349	1,196,939
Customer Accounts Receivable	253,728	245,287
Other Accounts Receivable	54,359	52,043
Inventory		
Prepaid Expenses	1,514	19,476
Total Current Assets	1,980,950	1,513,746
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	15,696,846	14,807,909
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,377,741	14,548,867
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	15,561,429	14,732,555
LIABILITIES		
Current Liabilities		
Accounts Payable	106,880	50,005
Accrued Liabilities	28,537	25,349
Total Current Liabilities	135,417	75,354
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	135,417	75,354
TOTAL LIABILITIES AND EQUITY	15,696,846	14,807,909

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND

For the 7 Months Ending November 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	468,053	472,886	(4,833)	99.0
Commercial Sales	382,738	347,482	35,256	110.2
Industrial Sales	420,421	345,148	75,273	121.8
Interdepartmental Sales		9,916	(9,916)	0
Other Operating Revenues	43,231	47,509	(4,278)	91.0
Total Operating Revenues	1,314,442	1,222,939	91,502	107.5
OPERATING EXPENSES				
Source of Supply - Operations	152,893	135,984	16,909	112.4
Source of Supply - Maintenance	2,936	11,438	(8,502)	25.7
Water Treatment - Operations	82,490	81,248	1,242	101.5
Water Treatment - Maintenance	14,992	6,774	8,218	221.3
Distribution - Operations	49,803	57,541	(7,738)	86.6
Distribution - Maintenance	132,258	160,560	(28,301)	82.4
Customer Accounts	59,801	58,085	1,716	103.0
Administrative and General	92,133	74,434	17,699	123.8
Depreciation	283,251	232,108	31,143	113.4
Indirect Transfers to Municipality				0
Total Operating Expenses	850,558	818,172	32,385	104.0
Operating Income (Loss)	463,884	404,767	59,117	114.6
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	(8,286)	340	(8,626)	(2,437.0)
Investment Income	904	1,155	(251)	78.3
Merchandising, Jobbing & Contract Income	5,373	3,783	1,590	142.0
Merchandising, Jobbing & Contract Expense	(1,063)	(866)	(196)	(122.7)
Interest Expense	(8)	(9)	1	(89.4)
Total Non-Operating Revenue (Expense)	(3,079)	4,403	(7,482)	(69.9)
Net Income Before Amortizations	460,805	409,170	51,635	112.6
Amortization of Contributions in Aid of Construction				0
Net Income	460,805	409,170	51,635	112.6
Operating Transfers In (Out)	(49,771)	(50,090)	320	(99.4)
Interfund Transfer W/WR Loan Forgiveness	2,810,874	2,810,874		100.0
Increase (Decrease) in Retained Earnings	3,221,909	3,169,954	51,955	101.6
RETAINED EARNINGS - Beginning of Period	12,155,832	11,378,913	776,919	106.8
RETAINED EARNINGS - END OF PERIOD	15,377,741	14,548,867	828,874	105.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
November 30, 2013 and 2012

	November 30, 2013	November 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	37,413,179	35,795,983
Less: Accumulated Depreciation	(19,124,543)	(18,222,370)
Net Plant in Service	18,288,635	17,573,613
CURRENT ASSETS		
Cash & Investments	(427,705)	288,558
Customer Accounts Receivable	914,921	726,252
Other Accounts Receivable	77,250	72,554
Inventory	3,480	3,480
Prepaid Expenses	3,234	40,985
Total Current Assets	571,180	1,131,829
RESTRICTED FUNDS	3,767,926	3,514,627
NON-CURRENT ASSETS		
Unamortized Loss	6,765	54,349
Note Receivable - Associated Company		
Total Non-Current Assets	6,765	54,349
TOTAL ASSETS	<u>22,634,506</u>	<u>22,274,418</u>
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,227,160	12,218,092
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,195,925	19,186,857
LIABILITIES		
Current Liabilities		
Accounts Payable	340,769	105,531
Accrued Liabilities	84,957	58,591
Total Current Liabilities	405,727	162,121
Non-Current Liabilities		
Bonds Payable	2,030,274	2,916,664
Unamortized Premium on Long-Term Debt	2,581	8,775
Total Non-Current Liabilities	2,032,855	2,925,440
Total Liabilities	2,438,582	3,087,561
TOTAL LIABILITIES AND EQUITY	<u>22,634,506</u>	<u>22,274,418</u>

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - WATER RECLAMATION FUND For the 7 Months Ending November 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	589,024	604,084	(15,060)	97.5
Commercial Sales	702,308	566,744	135,564	123.9
Industrial Sales	477,837	546,051	(68,213)	87.5
Interdepartmental Sales		2,468	(2,468)	0
Other Operating Revenues	15,053	17,385	(2,332)	86.6
Total Operating Revenues	1,784,223	1,736,732	47,491	102.7
OPERATING EXPENSES				
Collection - Operations	49,896	46,340	3,556	107.7
Collection - Maintenance	107,071	59,068	48,003	181.3
Pumping - Operations	7,402	823	6,579	899.5
Pumping - Maintenance	3,079	22,246	(19,167)	13.8
Treatment and Disposal - Operations	516,810	447,354	69,456	115.5
Treatment and Disposal - Maintenance	122,867	107,801	15,067	114.0
Customer Accounts	66,356	65,864	2,493	103.8
Administrative and General	124,830	108,270	16,560	115.3
Depreciation	514,322	501,736	12,586	102.5
Total Operating Expenses	1,514,634	1,359,501	155,132	111.4
Operating Income (Loss)	269,589	377,230	(107,641)	71.5
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	6,629	6,689	(60)	99.1
Non Utility Income	375,025		375,025	0
Merchandising, Jobbing & Contract Income	10,199	13,238	(3,039)	77.0
Merchandising, Jobbing & Contract Expense	(2,385)	(3,525)	1,139	(67.7)
Amortization Expense	(18,766)	(18,766)		(100.0)
Interest Expense	(42,436)	(55,855)	13,419	(76.0)
Total Non-Operating Revenue (Expense)	328,267	(58,218)	386,485	563.9
Net Income Before Amortizations	597,856	319,012	278,844	187.4
Amortization of Contributions in Aid of Construction				.0
Net Income	597,856	319,012	278,844	187.4
Operating Transfers In (Out)	(73,885)	(74,814)	929	(98.8)
Interfund transfer W/WR loan forgiveness	(2,810,874)	(2,810,874)		(100.0)
Increase (Decrease) in Retained Earnings	(2,286,903)	(2,566,676)	279,773	(89.1)
RETAINED EARNINGS - Beginning of Period	15,514,063	14,784,768	729,295	104.9
RETAINED EARNINGS - END OF PERIOD	13,227,160	12,218,092	1,009,068	108.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND November 30, 2013 and 2012

	November 30, 2013	November 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	71,591,286	69,071,956
Less: Accumulated Depreciation	(38,786,826)	(36,614,149)
Net Plant in Service	32,804,460	32,457,807
CURRENT ASSETS		
Cash & Investments	8,425,384	9,230,343
Customer Accounts Receivable	4,129,485	3,764,527
Other Accounts Receivable		
Inventory	3,092,687	1,680,467
Prepaid Expenses	147,076	335,983
Total Current Assets	15,794,632	15,011,320
RESTRICTED ASSETS	8,734,017	9,881,513
NON-CURRENT ASSETS		
Unamortized Loss	73,403	103,478
Other Deferred Debits	47,304	66,879
Interdepartmental Loan Receivable	1,179,201	1,282,827
Total Non-Current Assets	1,299,908	1,453,185
TOTAL ASSETS	58,633,016	58,803,825
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	45,694,676	44,171,913
Contribution in Aid of Construction (Net)		
Total Equity	45,694,676	44,171,913
LIABILITIES		
Current Liabilities:		
Accounts Payable	960,690	2,087,752
Accrued Liabilities	249,247	213,696
Total Current Liabilities	1,209,937	2,301,448
Non-Current Liabilities:		
Bonds Payable	11,276,926	11,856,317
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	451,477	474,146
Total Non-Current Liabilities	11,728,403	12,330,463
Total Liabilities	12,938,340	14,631,911
TOTAL LIABILITIES AND EQUITY	58,633,016	58,803,825

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND

For the 7 Months Ending November 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential	3,577,247	3,594,569	(17,323)	99.5
Small General Service	3,221,855	2,999,455	222,400	107.4
Large General Service	11,105,544	9,878,476	1,227,068	112.4
Public Street Lighting	90,166	86,655	3,511	104.1
Interdepartmental	272,407	220,330	52,077	123.6
Forfeited Discounts	52,364	51,859	505	101.0
Other Operating Revenues	218,707	74,938	143,769	291.9
Total Operating Revenues	18,538,290	16,906,283	1,632,007	109.7
OPERATING EXPENSES				
Purchased Power	11,227,031	11,526,290	(299,259)	97.4
Generation - Operation	440,768	341,054	99,714	129.2
Generation - Maintenance	353,920	313,670	40,250	112.8
Transmission - Operation	1,662	1,950	(288)	85.3
Distribution - Operation	534,499	611,170	(76,671)	87.5
Distribution - Maintenance	338,543	317,380	21,163	106.7
Depreciation	1,208,028	1,194,638	13,390	101.1
Taxes Other Than Income Taxes	68,716	74,062	(5,347)	92.8
Customer Accounts	177,696	182,552	(4,855)	97.3
Administrative & General	1,258,379	969,523	288,857	129.6
Indirect Transfers to Municipality				.0
Total Operating Expenses	15,607,242	15,532,288	74,954	100.5
Operating Income (Loss)	2,931,048	1,373,995	1,557,053	213.3
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	10,817	12,038	(1,221)	89.9
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(62,148)	(87,987)	25,839	(70.6)
Amortization Expense	(14,599)	(13,817)	(782)	(105.7)
Interest Expense	(300,592)	(318,242)	17,649	(94.5)
Non-Operating Revenue (Expense)		100	(100)	.0
Total Non-Operating Revenue (Expense)	(366,523)	(407,907)	41,385	(89.9)
Increase (Decrease) in Retained Earnings Before Operating Transfers	2,564,526	966,088	1,598,438	265.5
Operating Transfers In (Out)	(800,075)	(727,516)	72,559	(110.0)
Increase (Decrease) in Retained Earnings	1,764,451	238,572	1,525,879	739.6
RETAINED EARNINGS - Beginning of Period	43,930,225	43,933,342	(3,117)	100.0
RETAINED EARNINGS - END OF PERIOD	45,694,676	44,171,913	1,522,762	103.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS November 30, 2013 and 2012

	November 30, 2013	November 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,500,866	3,225,457
Tech Center Building		
Less: Accumulated Depreciation	(2,727,627)	(2,494,892)
Net Plant in Service	773,239	730,565
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(460,094)	(179,528)
Customer Accounts Receivable	11,995	35,513
Miscellaneous Accounts Receivable		195
Prepaid Expenses	4,408	
Inventory		(10,319)
Total Current Assets	(443,692)	(154,139)
TOTAL ASSETS	329,547	576,425
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(356,050)	(214,171)
Revenue over Expenditures	(61,144)	(18,447)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(64,272)	120,304
LIABILITIES		
Current Liabilities		
Accounts Payable	5,912	11,036
Accrued Liabilities	32,534	34,971
Other Liabilities		
Total Current Liabilities	38,445	46,007
Non-Current Liabilities		
Interdepartmental Loan Payable	355,374	410,114
2008 Bonds Payable		
Total Non-Current Liabilities	355,374	410,114
Total Liabilities	393,819	456,122
TOTAL LIABILITIES AND EQUITY	329,547	576,425

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS

For the 7 Months Ending November 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Network Administration Fees	315,285	321,096	(5,811)	98.2
VOIP Services	38,515	39,586	(1,072)	97.3
Misc Revenues				0
Network and Hardware Support		3,264	(3,264)	0
Data Services	3,353	3,353		100.0
Fiber Internet Access	66,474	122,433	(55,959)	54.3
Dial-up Internet Access	9,832	11,769	(1,936)	83.6
Wireless Internet Access	21,472	31,475	(10,003)	68.2
Network Internet Access	11,898	11,898		100.0
Web Site Host	4,982	5,559	(598)	89.3
Web Site Development				0
Activation Fee				0
Wireless Installation				0
Mailboxes	1,161	1,806	(645)	64.3
Forfeited Discounts	494	655	(162)	75.3
Total Operating Revenues	473,445	552,894	(79,449)	85.6
OPERATING EXPENSES				
Personnel	161,028	192,848	(31,820)	83.5
Insurance Benefits	52,522	45,235	7,287	116.1
Pension & Other Benefits	31,136	40,107	(8,971)	77.6
Contractual Services- Maintenance	5,444	8,919	(3,475)	61.0
Contractual Services- Professional	49,949	68,443	(18,493)	73.0
Contractual Services- Communications	43,586	35,081	8,505	124.2
Contractual Services- Professional Development	3,931	2,527	1,403	155.5
Service Charges	71,970	80,194	(8,225)	89.7
Commodities - Maintenance Supplies	44	1,357	(1,313)	3.2
Commodities - General Supplies	7,817	10,112	(2,295)	77.3
Other Expenditures	22	518	(498)	4.3
Depreciation	86,853	47,288	39,565	183.7
Transfer to Administrative Services	9,333	9,235	98	101.1
Total Operating Expenses	523,635	541,865	(18,230)	96.6
Operating Income (Loss)	(50,191)	11,029	(61,219)	(455.1)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	10,096		10,096	0
Merchandising, Jobbing, & Contract Expense	(20,371)	(28,700)	8,330	(71.0)
Investment Income				0
Lease Revenues				0
ICC Grant				0
Transfer From Other Funds				0
Transfers To Other Funds				0
Amortization Expense				0
Interest Expense	(678)	(775)	97	(87.5)
Total Non-Operating Revenue (Expense)	(10,953)	29,476)	18,522	(37.2)
Increase (Decrease) in Retained Earnings	(61,144)	(18,447)	(42,697)	(331.5)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS

For the 7 Months Ending November 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(356,050)</u>	<u>(214,171)</u>	<u>(141,878)</u>	<u>(166.3)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(417,194)</u></u>	<u><u>(232,618)</u></u>	<u><u>(184,575)</u></u>	<u><u>(179.4)</u></u>