

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 3 MONTHS ENDING JULY 31 2014**

| <b>REVENUE</b>                 | <b>MTD ACTUAL</b> | <b>YTD ACTUAL</b> | <b>BUDGET</b>    | <b>VARIANCE</b>  | <b>PERCENT</b> |
|--------------------------------|-------------------|-------------------|------------------|------------------|----------------|
| Taxes                          | 37,897            | 581,016           | 1,648,080        | 1,067,064        | 35.25          |
| Licenses and Permits           | 69,986            | 169,121           | 616,500          | 447,379          | 27.43          |
| Intergovernmental Revenue      | 365,003           | 939,244           | 3,226,754        | 2,287,510        | 29.11          |
| Fines, Forfeitures & Penalties | 19,966            | 36,756            | 160,000          | 123,244          | 22.97          |
| Public Charges for Services    | 79,077            | 228,799           | 908,227          | 679,428          | 25.19          |
| Other Fees                     | 18,430            | 55,752            | 270,111          | 214,359          | 20.64          |
| Miscellaneous Revenues         | 5,397             | 17,674            | 57,000           | 39,326           | 31.01          |
| Other Financing Sources        | 167,191           | 501,572           | 2,006,286        | 1,504,715        | 25             |
| <b>Total Revenues</b>          | <b>762,948</b>    | <b>2,529,934</b>  | <b>8,892,958</b> | <b>6,363,024</b> | <b>28.45</b>   |
| <b>OPERATING EXPENSES</b>      |                   |                   |                  |                  |                |
| Mayor and City Council         | 5,538             | 14,091            | 61,300           | 47,209           | 22.99          |
| City Manager                   | 13,736            | 41,301            | 166,305          | 125,004          | 24.83          |
| City Attorney                  | 14,661            | 36,506            | 155,350          | 118,845          | 23.5           |
| City Clerk                     | 16,694            | 46,141            | 155,406          | 109,265          | 29.69          |
| Police Department              | 279,225           | 745,334           | 3,211,607        | 2,466,273        | 23.21          |
| Fire Department                | 146,869           | 410,332           | 1,880,584        | 1,470,252        | 21.82          |
| Community Development          | 23,934            | 65,586            | 278,847          | 213,261          | 23.52          |
| Engineering                    | 27,201            | 63,338            | 299,944          | 236,606          | 21.12          |
| Street Division                | 127,855           | 327,767           | 1,601,638        | 1,273,871        | 20.46          |
| Cemetery Division              | 10,349            | 34,038            | 127,715          | 93,677           | 26.65          |
| Municipal Building             | 48,684            | 128,875           | 688,400          | 559,525          | 18.72          |
| Economic Development           | 23,425            | 60,889            | 251,222          | 190,333          | 24.24          |
| <b>Total Expenses</b>          | <b>738,170</b>    | <b>1,974,198</b>  | <b>8,878,318</b> | <b>6,904,120</b> | <b>22.24</b>   |
| <b>Revenue over Expenses</b>   | <b>24,778</b>     | <b>555,736</b>    | <b>14,640</b>    | <b>(541,096)</b> |                |

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|   | MTD ACTUAL        | YTD ACTUAL        | BUDGET              | VARIANCE               | PCNT        |
|---|-------------------|-------------------|---------------------|------------------------|-------------|
| <u>TAXES</u>                                    |                   |                   |                     |                        |             |
| 01-11-31100                                     | 32,506.07         | 500,399.80        | 1,019,326.00        | ( 518,926.20)          | 49.1        |
| 01-11-31110                                     | .00               | .00               | 236,189.00          | ( 236,189.00)          | .0          |
| 01-11-31120                                     | .00               | .00               | 237,565.00          | ( 237,565.00)          | .0          |
| 01-11-31500                                     | 5,390.92          | 80,616.62         | 155,000.00          | ( 74,383.38)           | 52.0        |
| <b>TOTAL TAXES</b>                              | <b>37,896.99</b>  | <b>581,016.42</b> | <b>1,648,080.00</b> | <b>( 1,067,063.58)</b> | <b>35.3</b> |
| <u>LICENSES &amp; PERMITS</u>                   |                   |                   |                     |                        |             |
| 01-11-32100                                     | 25.00             | 18,525.00         | 22,250.00           | ( 3,725.00)            | 83.3        |
| 01-11-32500                                     | 29,388.20         | 29,388.20         | 114,000.00          | ( 84,611.80)           | 25.6        |
| 01-11-32510                                     | 34,854.88         | 105,248.59        | 375,000.00          | ( 269,751.41)          | 28.1        |
| 01-11-32600                                     | .00               | .00               | 2,250.00            | ( 2,250.00)            | .0          |
| 01-11-33100                                     | 5,718.00          | 14,436.00         | 100,000.00          | ( 85,564.00)           | 14.4        |
| 01-11-33500                                     | .00               | 1,525.00          | 3,000.00            | ( 1,475.00)            | 50.8        |
| <b>TOTAL LICENSES &amp; PERMITS</b>             | <b>69,986.08</b>  | <b>169,120.79</b> | <b>616,500.00</b>   | <b>( 447,379.21)</b>   | <b>27.4</b> |
| <u>INTERGOVERNMENTAL REVENUES</u>               |                   |                   |                     |                        |             |
| 01-11-34100                                     | 144,705.61        | 291,264.19        | 936,337.00          | ( 645,072.81)          | 31.1        |
| 01-11-34200                                     | 40,701.09         | 81,099.23         | 185,000.00          | ( 103,900.77)          | 43.8        |
| 01-11-34300                                     | 7,853.69          | 26,543.62         | 75,000.00           | ( 48,456.38)           | 35.4        |
| 01-11-34400                                     | 158,081.68        | 500,632.81        | 1,860,000.00        | ( 1,359,367.19)        | 26.9        |
| 01-11-34450                                     | 13,661.40         | 39,704.40         | 170,417.00          | ( 130,712.60)          | 23.3        |
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b>         | <b>365,003.47</b> | <b>939,244.25</b> | <b>3,226,754.00</b> | <b>( 2,287,509.75)</b> | <b>29.1</b> |
| <u>FINES, FORFEITURES &amp; PENALTIES</u>       |                   |                   |                     |                        |             |
| 01-11-35100                                     | 19,966.04         | 36,756.22         | 160,000.00          | ( 123,243.78)          | 23.0        |
| <b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b> | <b>19,966.04</b>  | <b>36,756.22</b>  | <b>160,000.00</b>   | <b>( 123,243.78)</b>   | <b>23.0</b> |
| <u>PUBLIC CHARGES FOR SERVICES</u>              |                   |                   |                     |                        |             |
| 01-11-36600                                     | 35,809.94         | 149,082.33        | 600,000.00          | ( 450,917.67)          | 24.9        |
| 01-11-36700                                     | 18,020.31         | 22,295.31         | 70,000.00           | ( 47,704.69)           | 31.9        |
| 01-11-36800                                     | 3,890.57          | 10,885.17         | 43,227.00           | ( 32,341.83)           | 25.1        |
| 01-11-36900                                     | 12,906.45         | 14,406.45         | 75,000.00           | ( 60,593.55)           | 19.2        |
| 01-11-39960                                     | 8,450.00          | 32,150.00         | 120,000.00          | ( 87,850.00)           | 26.8        |
| <b>TOTAL PUBLIC CHARGES FOR SERVICES</b>        | <b>79,077.27</b>  | <b>228,799.26</b> | <b>908,227.00</b>   | <b>( 679,427.74)</b>   | <b>25.2</b> |
| <u>OTHER FEES</u>                               |                   |                   |                     |                        |             |

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|  | MTD ACTUAL            | YTD ACTUAL              | BUDGET                  | VARIANCE                   | PCNT            |
|--|-----------------------|-------------------------|-------------------------|----------------------------|-----------------|
| 01-11-37600 GRAVE OPENING FEES             | 550.00                | 2,150.00                | 21,000.00               | ( 18,850.00)               | 10.2            |
| 01-11-37650 GRAVE OPENING WINTER FEE       | .00                   | .00                     | 500.00                  | ( 500.00)                  | .0              |
| 01-11-37700 BRUSH PICK-UP FEES             | 7,125.00              | 21,375.00               | 85,500.00               | ( 64,125.00)               | 25.0            |
| 01-11-37900 OTHER REVENUES                 | 10,504.86             | 31,477.30               | 125,611.00              | ( 94,133.70)               | 25.1            |
| 01-11-37901 REIMBURSED DEVELOPER FEES      | .00                   | .00                     | 35,000.00               | ( 35,000.00)               | .0              |
| 01-11-37910 BUILDING AND ZONING FEES       | 250.00                | 750.00                  | 2,500.00                | ( 1,750.00)                | 30.0            |
| <b>TOTAL OTHER FEES</b>                    | <b>18,429.86</b>      | <b>55,752.30</b>        | <b>270,111.00</b>       | <b>( 214,358.70)</b>       | <b>20.6</b>     |
| <br><b>MISCELLANEOUS REVENUES</b>          |                       |                         |                         |                            |                 |
| 01-11-38100 INTEREST INCOME                | 17.41                 | 70.74                   | 1,000.00                | ( 929.26)                  | 7.1             |
| 01-11-38110 INTEREST INCOME-CEMETERY       | .00                   | .00                     | 3,000.00                | ( 3,000.00)                | .0              |
| 01-11-38700 LOT SALES                      | 980.00                | 3,830.00                | 15,000.00               | ( 11,170.00)               | 25.5            |
| 01-11-38800 CEMETERY RECEIPTS              | 210.00                | 690.00                  | 3,000.00                | ( 2,310.00)                | 23.0            |
| 01-11-38900 MISCELLANEOUS                  | 4,190.00              | 13,082.78               | 35,000.00               | ( 21,917.22)               | 37.4            |
| <b>TOTAL MISCELLANEOUS REVENUE</b>         | <b>5,397.41</b>       | <b>17,673.52</b>        | <b>57,000.00</b>        | <b>( 39,326.48)</b>        | <b>31.0</b>     |
| <br><b>OTHER FINANCING SOURCES</b>         |                       |                         |                         |                            |                 |
| 01-11-39910 TRANSFER FROM ELECTRIC         | 119,702.25            | 359,108.75              | 1,436,427.00            | ( 1,077,320.25)            | 25.0            |
| 01-11-39920 TRANSFER FROM WATER            | 7,484.50              | 22,453.50               | 89,814.00               | ( 67,360.50)               | 25.0            |
| 01-11-39930 TRANSF FROM WATER RECLAMATION  | 10,937.08             | 32,811.24               | 131,245.00              | ( 98,433.76)               | 25.0            |
| 01-11-39946 SALES TAX FUND TRANSFER        | 9,000.00              | 27,000.00               | 108,000.00              | ( 81,000.00)               | 25.0            |
| 01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER | 900.00                | 2,700.00                | 10,800.00               | ( 8,100.00)                | 25.0            |
| 01-11-39949 MFT FUND TRANSFER              | 4,166.67              | 12,500.01               | 50,000.00               | ( 37,499.99)               | 25.0            |
| 01-11-39950 SOLID WASTE TRANSFER           | 15,000.00             | 45,000.00               | 180,000.00              | ( 135,000.00)              | 25.0            |
| <b>TOTAL OTHER FINANCING SOURCES</b>       | <b>167,190.50</b>     | <b>501,571.50</b>       | <b>2,006,286.00</b>     | <b>( 1,504,714.50)</b>     | <b>25.0</b>     |
| <br><b>TOTAL FUND REVENUE</b>              | <br><b>762,947.62</b> | <br><b>2,529,934.26</b> | <br><b>8,892,958.00</b> | <br><b>( 6,363,023.74)</b> | <br><b>28.5</b> |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

| <u>MTD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>VARIANCE</u> | <u>PCNT</u> |
|-------------------|-------------------|---------------|-----------------|-------------|
|-------------------|-------------------|---------------|-----------------|-------------|

GENERAL GOVERNMENT

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

| <u>MTD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>VARIANCE</u> | <u>PCNT</u> |
|-------------------|-------------------|---------------|-----------------|-------------|
|-------------------|-------------------|---------------|-----------------|-------------|

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|   | MTD ACTUAL      | YTD ACTUAL       | BUDGET           | VARIANCE            | PCNT        |
|---|-----------------|------------------|------------------|---------------------|-------------|
| <u>MAYOR/CITY COUNCIL</u>                   |                 |                  |                  |                     |             |
| 01-12-43000-000 SALARIES (ELECTED)          | 4,994.58        | 12,763.94        | 50,500.00        | ( 37,736.06)        | 25.3        |
| 01-12-54900-000 OTHER PROFESSIONAL SERVICES | .00             | .00              | 100.00           | ( 100.00)           | .0          |
| 01-12-55400-000 PRINTING                    | .00             | .00              | 200.00           | ( 200.00)           | .0          |
| 01-12-56100-000 DUES                        | .00             | 175.00           | 1,000.00         | ( 825.00)           | 17.5        |
| 01-12-56200-000 TRAVEL EXPENSES             | 396.28          | 673.52           | 2,000.00         | ( 1,326.48)         | 33.7        |
| 01-12-56500-000 PUBLICATIONS                | .00             | .00              | 100.00           | ( 100.00)           | .0          |
| 01-12-56600-000 CONFERENCE EXPENSES         | .00             | 240.70           | 4,000.00         | ( 3,759.30)         | 6.0         |
| 01-12-65100-000 OFFICE SUPPLIES             | 72.08           | 162.99           | 600.00           | ( 437.01)           | 27.2        |
| 01-12-83000-000 EQUIPMENT                   | .00             | .00              | 2,000.00         | ( 2,000.00)         | .0          |
| 01-12-91100-000 COMMUNITY RELATIONS         | 74.80           | 74.80            | 800.00           | ( 725.20)           | 9.4         |
| <b>TOTAL MAYOR/CITY COUNCIL</b>             | <b>5,537.74</b> | <b>14,090.95</b> | <b>61,300.00</b> | <b>( 47,209.05)</b> | <b>23.0</b> |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|   | MTD ACTUAL       | YTD ACTUAL       | BUDGET            | VARIANCE             | PCNT        |
|---|------------------|------------------|-------------------|----------------------|-------------|
| <u>CITY CLERK</u>                           |                  |                  |                   |                      |             |
| 01-13-41100-000 SALARIES (FULL-TIME)        | 4,495.31         | 18,828.00        | 78,683.00         | ( 59,855.00)         | 23.9        |
| 01-13-42200-000 SALARIES-PART-TIME          | 1,878.29         | 2,064.29         | 22,880.00         | ( 20,815.71)         | 9.0         |
| 01-13-42400-000 VACATION                    | .00              | 892.01           | .00               | 892.01               | .0          |
| 01-13-42500-000 SICK                        | 6,736.69         | 9,192.11         | .00               | 9,192.11             | .0          |
| 01-13-45100-000 HEALTH INSURANCE            | 1,800.03         | 8,133.31         | 19,243.00         | ( 13,109.69)         | 31.9        |
| 01-13-51200-000 MAINTENANCE (EQUIPMENT)     | .00              | .00              | 300.00            | ( 300.00)            | .0          |
| 01-13-53700-000 DATA PROCESSING SERVICE     | .00              | .00              | 850.00            | ( 850.00)            | .0          |
| 01-13-54900-000 OTHER PROFESSIONAL SERVICES | 200.00           | 200.00           | .00               | 200.00               | .0          |
| 01-13-55100-000 POSTAGE                     | 159.00           | 1,159.00         | 7,000.00          | ( 5,841.00)          | 16.6        |
| 01-13-55300-000 PUBLISHING                  | .00              | .00              | 1,000.00          | ( 1,000.00)          | .0          |
| 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             | .00              | 39.60            | 2,500.00          | ( 2,460.40)          | 1.6         |
| 01-13-56300-000 TRAINING                    | 100.00           | 100.00           | 700.00            | ( 600.00)            | 14.3        |
| 01-13-56500-000 PUBLICATIONS                | .00              | .00              | 300.00            | ( 300.00)            | .0          |
| 01-13-56600-000 CONFERENCE                  | .00              | 1,148.89         | 1,300.00          | ( 151.11)            | 88.4        |
| 01-13-65100-000 OFFICE SUPPLIES             | 60.65            | 235.36           | 1,500.00          | ( 1,264.64)          | 15.7        |
| 01-13-68400-000 MICROCOMPUTER SOFTWARE      | .00              | .00              | 300.00            | ( 300.00)            | .0          |
| 01-13-83000-000 EQUIPMENT                   | .00              | .00              | 1,000.00          | ( 1,000.00)          | .0          |
| 01-13-91600-000 BRUSH GROVE DRAINAGE DUES   | .00              | 2,500.00         | 2,500.00          | .00                  | 100.0       |
| 01-13-95300-000 INTERGOVERNMENTAL AGREEMENT | 1,264.00         | 3,648.00         | 14,000.00         | ( 10,352.00)         | 26.1        |
| <b>TOTAL CITY CLERK</b>                     | <b>16,693.97</b> | <b>46,140.57</b> | <b>155,406.00</b> | <b>( 109,265.43)</b> | <b>29.7</b> |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

| <u>MTD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>VARIANCE</u> | <u>PCNT</u> |
|-------------------|-------------------|---------------|-----------------|-------------|
|-------------------|-------------------|---------------|-----------------|-------------|

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|   | MTD ACTUAL       | YTD ACTUAL        | BUDGET            | VARIANCE             | PCNT        |
|---|------------------|-------------------|-------------------|----------------------|-------------|
| <u>MUNICIPAL BUILDING</u>                   |                  |                   |                   |                      |             |
| 01-17-42100-000 SALARIES (FULL-TIME)        | 2,668.92         | 8,046.17          | 36,608.00         | ( 26,561.83)         | 22.0        |
| 01-17-42200-000 SALARIES-PART-TIME          | 70.09            | 1,638.27          | 00                | 1,638.27             | 0           |
| 01-17-42300-000 SALARY EXPENSE-OVERTIME     | .00              | .00               | 500.00            | ( 500.00)            | .0          |
| 01-17-42400-000 VACATION                    | 1,231.88         | 1,793.06          | 00                | 1,793.06             | .0          |
| 01-17-42500-000 SICK                        | 26.40            | 26.40             | 00                | 26.40                | .0          |
| 01-17-45100-000 HEALTH INSURANCE            | 504.99           | 1,720.67          | 7,504.00          | ( 5,783.33)          | 22.9        |
| 01-17-51100-000 MAINTENANCE (BUILDING)      | 200.84           | 1,313.50          | 6,000.00          | ( 4,686.50)          | 21.9        |
| 01-17-51700-000 MAINTENANCE (GROUNDS)       | .00              | .00               | 1,000.00          | ( 1,000.00)          | .0          |
| 01-17-52900-000 MAINTENANCE (OTHER)         | 159.99           | 479.97            | 1,920.00          | ( 1,440.03)          | 25.0        |
| 01-17-53700-000 NETWORK ADMINISTRATION      | 13,406.67        | 40,220.01         | 160,880.00        | ( 120,659.99)        | 25.0        |
| 01-17-54900-000 OTHER PROFESSIONAL SERVICES | 10,850.00        | 13,453.18         | 32,000.00         | ( 18,546.82)         | 42.0        |
| 01-17-55200-000 TELEPHONE                   | 253.77           | 779.63            | 3,500.00          | ( 2,720.37)          | 22.3        |
| 01-17-55300-000 PUBLISHING                  | .00              | .00               | 125.00            | ( 125.00)            | 0           |
| 01-17-56200-000 TRAVEL EXPENSES             | .00              | .00               | 200.00            | ( 200.00)            | 0           |
| 01-17-57100-000 UTILITIES                   | 8,250.86         | 15,625.15         | 60,000.00         | ( 44,374.85)         | 26.0        |
| 01-17-57300-000 GARBAGE DISPOSAL/RECYCLING  | 40.50            | 121.50            | 500.00            | ( 378.50)            | 24.3        |
| 01-17-57900-000 OTHER CONTRACTUAL SERVICES  | 200.00           | 540.00            | 3,000.00          | ( 2,460.00)          | 18.0        |
| 01-17-59500-000 PROPERTY TAX                | .00              | 3,933.62          | 4,600.00          | ( 666.38)            | 85.5        |
| 01-17-61100-000 MAINTENANCE BUILDING        | 71.24            | 71.24             | 5,000.00          | ( 4,928.76)          | 1.4         |
| 01-17-61200-000 MAINTENANCE (EQUIPMENT)     | .00              | .00               | 200.00            | ( 200.00)            | .0          |
| 01-17-61700-000 MAINTENANCE (GROUNDS)       | .00              | .00               | 2,000.00          | ( 2,000.00)          | .0          |
| 01-17-65100-000 OFFICE SUPPLIES             | 74.88            | 286.35            | 2,500.00          | ( 2,213.65)          | 11.5        |
| 01-17-65400-000 GENERAL SUPPLIES            | 303.25           | 1,222.60          | 5,000.00          | ( 3,777.40)          | 24.5        |
| 01-17-83000-000 EQUIPMENT                   | 1,549.77         | 1,549.77          | 00                | 1,549.77             | .0          |
| 01-17-89000-000 OTHER IMPROVEMENTS          | .00              | 3,673.00          | 15,000.00         | ( 11,327.00)         | 24.5        |
| 01-17-91100-000 COMMUNITY RELATIONS         | 40.00            | 40.00             | 26,000.00         | ( 25,960.00)         | .2          |
| 01-17-91400-000 SALES TAX REBATE            | .00              | .00               | 60,000.00         | ( 60,000.00)         | .0          |
| 01-17-92000-000 CONTINGENCY                 | .00              | .00               | 125,000.00        | ( 125,000.00)        | .0          |
| 01-17-99964-000 TRANSFER ADMIN SERVICE      | 10,780.25        | 32,340.75         | 129,363.00        | ( 97,022.25)         | 25.0        |
| <b>TOTAL MUNICIPAL BUILDING</b>             | <b>48,684.30</b> | <b>128,874.84</b> | <b>688,400.00</b> | <b>( 559,525.16)</b> | <b>18.7</b> |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|   | MTD ACTUAL    | YTD ACTUAL    | BUDGET         | VARIANCE          | PCNT     |
|---|---------------|---------------|----------------|-------------------|----------|
| <u>CITY ATTORNEY</u>                    |               |               |                |                   |          |
| 01-18-53300-000 LEGAL EXPENSE           | 14,660 50     | 36,505 50     | 135,000 00     | ( 98,494 50)      | 27 0     |
| 01-18-53310-000 DEVELOPER LEGAL EXPENSE | .00           | .00           | 20,000 00      | ( 20,000 00)      | .0       |
| 01-18-56100-000 DUES                    | .00           | .00           | 100 00         | ( 100 00)         | .0       |
| 01-18-56600-000 CONFERENCE EXPENSES     | .00           | .00           | 250 00         | ( 250 00)         | .0       |
| <br>TOTAL CITY ATTORNEY                 | <br>14,660 50 | <br>36,505 50 | <br>155,350 00 | <br>( 118,844 50) | <br>23 5 |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|   | MTD ACTUAL    | YTD ACTUAL    | BUDGET         | VARIANCE          | PCNT     |
|---|---------------|---------------|----------------|-------------------|----------|
| <u>CITY MANAGER</u>                         |               |               |                |                   |          |
| 01-19-42100-000 SALARIES (FULL-TIME)        | 9,387.72      | 28,868.95     | 132,880.00     | ( 104,013.05)     | 21.7     |
| 01-19-42400-000 VACATION                    | 1,654.80      | 5,139.46      | .00            | 5,139.46          | .0       |
| 01-19-42500-000 SICK PAY                    | 212.90        | 377.41        | .00            | 377.41            | .0       |
| 01-19-45100-000 HEALTH INSURANCE            | 1,152.51      | 3,926.99      | 17,125.00      | ( 13,198.01)      | 22.9     |
| 01-19-54900-000 OTHER PROFESSIONAL SERVICES | .00           | 75.00         | 5,000.00       | ( 4,925.00)       | 1.5      |
| 01-19-55200-000 TELEPHONE                   | 83.73         | 251.25        | 1,200.00       | ( 948.75)         | 20.9     |
| 01-19-56100-000 DUES                        | 771.85        | 889.35        | 2,500.00       | ( 1,610.65)       | 35.6     |
| 01-19-56200-000 TRAVEL EXPENSES             | 226.28        | 904.45        | 2,500.00       | ( 1,595.55)       | 36.2     |
| 01-19-56500-000 PUBLICATIONS                | .00           | .00           | 100.00         | ( 100.00)         | .0       |
| 01-19-56600-000 CONFERENCE EXPENSES         | 22.67         | 272.67        | 2,500.00       | ( 2,227.33)       | 10.9     |
| 01-19-65100-000 OFFICE SUPPLIES             | 107.59        | 107.59        | 500.00         | ( 392.41)         | 21.5     |
| 01-19-83000-000 EQUIPMENT                   | .00           | .00           | 1,000.00       | ( 1,000.00)       | .0       |
| 01-19-91100-000 COMMUNITY RELATIONS         | 116.14        | 490.32        | 1,000.00       | ( 509.68)         | 49.0     |
| <br>TOTAL CITY MANAGER                      | <br>13,736.19 | <br>41,301.44 | <br>166,305.00 | <br>( 125,003.56) | <br>24.8 |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING JULY 31, 2014

| FUND 01                  |            |            |              |               |      |
|--------------------------|------------|------------|--------------|---------------|------|
|                          | MTD ACTUAL | YTD ACTUAL | BUDGET       | VARIANCE      | PCNT |
| TOTAL GENERAL GOVERNMENT | 99,312.70  | 266,913.30 | 1,226,761.00 | ( 959,847.70) | 21.8 |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

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 3 MONTHS ENDING JULY 31, 2014

FUND 01

|  | MTD ACTUAL        | YTD ACTUAL        | BUDGET              | VARIANCE               | PCNT        |
|--|-------------------|-------------------|---------------------|------------------------|-------------|
| <u>POLICE DEPARTMENT</u>                       |                   |                   |                     |                        |             |
| 01-21-42100-000 SALARIES - REGULAR             | 146,763.50        | 391,164.30        | 1,748,154.00        | ( 1,356,989.70)        | 22.4        |
| 01-21-42200-000 SALARIES - PART-TIME           | 4,983.75          | 16,808.45         | 67,500.00           | ( 50,691.55)           | 24.9        |
| 01-21-42300-000 SALARIES - OVERTIME            | 7,900.01          | 22,079.59         | 140,000.00          | ( 117,920.41)          | 15.8        |
| 01-21-42400-000 SALARIES - VACATION PAY        | 27,126.55         | 57,364.38         | 124,000.00          | ( 66,635.62)           | 46.3        |
| 01-21-42500-000 SALARIES - SICK PAY            | 2,557.60          | 4,251.19          | 45,000.00           | ( 40,748.81)           | 9.5         |
| 01-21-42800-000 OIC - ON-CALL FTO              | 2,036.57          | 5,160.09          | 21,000.00           | ( 15,839.91)           | 24.6        |
| 01-21-43000-000 CONTRIBUTION TO POLICE PENSION | .00               | .00               | 288,257.00          | ( 288,257.00)          | .0          |
| 01-21-45100-000 HEALTH INSURANCE               | 29,720.81         | 101,268.81        | 415,957.00          | ( 314,688.19)          | 24.4        |
| 01-21-47100-000 UNIFORM ALLOWANCE              | 280.24            | 1,819.76          | 24,000.00           | ( 22,180.24)           | 7.6         |
| 01-21-51200-000 MAINTENANCE - EQUIPMENT        | 3,085.06          | 9,609.91          | 34,000.00           | ( 24,390.09)           | 28.3        |
| 01-21-51300-000 MAINTENANCE - VEHICLE          | 5,904.17          | 13,492.11         | 33,000.00           | ( 19,507.89)           | 40.9        |
| 01-21-53400-000 MEDICAL SERVICES               | .00               | 164.93            | 2,000.00            | ( 1,835.07)            | 8.3         |
| 01-21-53700-000 DATA PROCESSING SERVICES       | .00               | ( 873.60)         | 22,000.00           | ( 22,873.60)           | ( 4.0)      |
| 01-21-54900-000 OTHER PROFESSIONAL SERVICES    | .00               | 2,000.00          | 10,400.00           | ( 8,400.00)            | 19.2        |
| 01-21-55100-000 POSTAGE                        | .00               | .00               | 300.00              | ( 300.00)              | .0          |
| 01-21-55200-000 TELEPHONE                      | 1,101.23          | 3,327.25          | 16,000.00           | ( 12,672.75)           | 20.8        |
| 01-21-55300-000 PUBLISHING                     | .00               | 346.04            | 250.00              | 96.04                  | 138.4       |
| 01-21-55400-000 PRINTING                       | 70.00             | 479.50            | 2,700.00            | ( 2,220.50)            | 17.8        |
| 01-21-56100-000 DUES                           | 303.85            | 518.85            | 5,000.00            | ( 4,481.15)            | 10.4        |
| 01-21-56200-000 TRAVEL EXPENSES                | 56.50             | ( 95.22)          | 2,500.00            | ( 2,595.22)            | ( 3.8)      |
| 01-21-56300-000 TRAINING                       | .00               | 1,500.00          | 12,000.00           | ( 10,500.00)           | 12.5        |
| 01-21-56400-000 TUITION REIMBURSEMENT          | .00               | .00               | 18,800.00           | ( 18,800.00)           | .0          |
| 01-21-57100-000 UTILITIES                      | 97.14             | 320.60            | 1,290.00            | ( 969.40)              | 24.9        |
| 01-21-57800-000 ANIMAL CONTROL                 | .00               | 266.40            | 5,000.00            | ( 4,733.60)            | 5.3         |
| 01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT | .00               | .00               | 500.00              | ( 500.00)              | .0          |
| 01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE | 12.52             | 100.56            | 3,000.00            | ( 2,899.44)            | 3.4         |
| 01-21-65100-000 OFFICE SUPPLIES                | 61.60             | 835.70            | 7,000.00            | ( 6,164.30)            | 11.9        |
| 01-21-65200-000 OPERATING SUPPLIES             | 1,126.48          | 2,486.18          | 17,000.00           | ( 14,513.82)           | 14.6        |
| 01-21-65500-000 AUTOMOBILE FUEL/OIL            | 4,564.36          | 14,362.99         | 65,000.00           | ( 50,637.01)           | 22.1        |
| 01-21-65800-000 PRISONER SUPPLIES              | 9.00              | 1,917.09          | 1,000.00            | 917.09                 | 191.7       |
| 01-21-66200-000 K9 SUPPLIES                    | 5,533.45          | 5,533.45          | 500.00              | 5,033.45               | 1106.7      |
| 01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT     | .00               | 6,870.00          | 9,573.00            | ( 2,703.00)            | 71.8        |
| 01-21-84000-000 CAPITAL OUTLAY - VEHICLES      | 25,257.00         | 71,401.06         | 66,926.00           | 4,475.06               | 106.7       |
| 01-21-91700-000 INVESTIGATIONS                 | 190.00            | 370.00            | 2,000.00            | ( 1,630.00)            | 18.5        |
| 01-21-91710-000 DRUG INVESTIGATIONS            | 6,000.00          | 6,000.00          | .00                 | 6,000.00               | .0          |
| 01-21-92400-000 DUI                            | 4,483.20          | 4,483.20          | .00                 | 4,483.20               | .0          |
| <b>TOTAL POLICE DEPARTMENT</b>                 | <b>279,224.59</b> | <b>745,333.57</b> | <b>3,211,607.00</b> | <b>( 2,466,273.43)</b> | <b>23.2</b> |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|   | MTD ACTUAL        | YTD ACTUAL        | BUDGET              | VARIANCE               | PCNT        |
|---|-------------------|-------------------|---------------------|------------------------|-------------|
| <b>FIRE DEPARTMENT</b>                          |                   |                   |                     |                        |             |
| 01-22-42100-000 SALARIES - REGULAR              | 78,656.60         | 210,889.09        | 947,000.00          | ( 736,110.91)          | 22.3        |
| 01-22-42200-000 SALARIES - PART-TIME            | 10,022.93         | 18,813.93         | 83,400.00           | ( 64,586.07)           | 22.6        |
| 01-22-42300-000 SALARY EXPENSE - OVERTIME       | 20,189.81         | 55,555.14         | 158,000.00          | ( 102,444.86)          | 35.2        |
| 01-22-42400-000 SALARIES - VACATION PAY         | 12,988.38         | 26,836.73         | .00                 | 26,836.73              | .0          |
| 01-22-42500-000 SALARIES - SICK PAY             | 657.24            | 657.24            | .00                 | 657.24                 | .0          |
| 01-22-43000-000 CONTRIBUTION TO FIRE PENSION    | .00               | .00               | 289,936.00          | ( 289,936.00)          | .0          |
| 01-22-45100-000 HEALTH INSURANCE                | 13,675.33         | 46,596.45         | 203,198.00          | ( 156,601.55)          | 22.9        |
| 01-22-47100-000 UNIFORM ALLOWANCE               | 748.97            | 6,880.66          | 11,000.00           | ( 4,119.34)            | 62.6        |
| 01-22-51100-000 MAINTENANCE SERVICE - BUILDING  | 40.50             | 5,248.15          | 8,000.00            | ( 2,751.85)            | 65.6        |
| 01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT  | 115.70            | 1,276.16          | 8,500.00            | ( 7,223.84)            | 15.0        |
| 01-22-51300-000 MAINTENANCE SERVICE - VEHICLE   | .00               | 4,252.31          | 8,000.00            | ( 3,747.69)            | 53.2        |
| 01-22-53300-000 LEGAL SERVICE                   | .00               | 420.00            | .00                 | 420.00                 | .0          |
| 01-22-53400-000 MEDICAL SERVICES                | .00               | .00               | 4,500.00            | ( 4,500.00)            | .0          |
| 01-22-54900-000 OTHER PROFESSIONAL SERVICES     | 2,901.39          | 5,533.04          | 54,000.00           | ( 48,466.96)           | 10.3        |
| 01-22-55100-000 POSTAGE                         | .00               | 40.15             | 150.00              | ( 109.85)              | 26.8        |
| 01-22-55200-000 TELEPHONE                       | 779.69            | 1,892.63          | 9,500.00            | ( 7,607.37)            | 19.9        |
| 01-22-55400-000 PRINTING                        | .00               | .00               | 500.00              | ( 500.00)              | .0          |
| 01-22-56100-000 DUES                            | 255.88            | 1,265.88          | 1,200.00            | 65.88                  | 105.5       |
| 01-22-56200-000 TRAVEL EXPENSES                 | 483.94            | 646.36            | 1,800.00            | ( 1,153.64)            | 35.9        |
| 01-22-56300-000 TRAINING                        | 728.80            | 5,369.70          | 5,000.00            | 369.70                 | 107.4       |
| 01-22-56400-000 TUITION REIMBURSEMENT           | .00               | .00               | 2,000.00            | ( 2,000.00)            | .0          |
| 01-22-56500-000 PUBLICATIONS                    | .00               | 327.60            | 1,000.00            | ( 672.40)              | 32.8        |
| 01-22-57100-000 UTILITIES                       | 1,745.52          | 4,430.22          | 19,000.00           | ( 14,569.78)           | 23.3        |
| 01-22-61100-000 MAINTENANCE SUPPLIES - BUILDING | 74.68             | 94.62             | 3,000.00            | ( 2,905.38)            | 3.2         |
| 01-22-61200-000 MAINTENANCE SUPPLIES -EQUIPMENT | 232.78            | 1,686.71          | 5,000.00            | ( 3,313.29)            | 33.7        |
| 01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE  | .00               | 3.54              | 3,000.00            | ( 2,996.46)            | .1          |
| 01-22-65100-000 OFFICE SUPPLIES                 | 29.82             | 311.16            | 2,500.00            | ( 2,188.84)            | 12.5        |
| 01-22-65200-000 OPERATING SUPPLIES              | 1,107.77          | 2,058.66          | 13,000.00           | ( 10,941.34)           | 15.8        |
| 01-22-65400-000 JANITORIAL SUPPLIES             | 408.59            | 1,655.90          | 3,500.00            | ( 1,844.10)            | 47.3        |
| 01-22-65500-000 AUTOMOTIVE FUEL/OIL             | 1,024.57          | 3,706.88          | 19,500.00           | ( 15,793.32)           | 19.0        |
| 01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT      | .00               | 3,883.54          | 15,400.00           | ( 11,516.46)           | 25.2        |
| <b>TOTAL FIRE DEPARTMENT</b>                    | <b>146,668.87</b> | <b>410,332.25</b> | <b>1,880,584.00</b> | <b>( 1,470,251.75)</b> | <b>21.8</b> |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING JULY 31, 2014

|                     | FUND 01    |              |              |                 |      |
|---------------------|------------|--------------|--------------|-----------------|------|
|                     | MTD ACTUAL | YTD ACTUAL   | BUDGET       | VARIANCE        | PCNT |
| TOTAL PUBLIC SAFETY | 426,093.46 | 1,155,665.82 | 5,092,191.00 | ( 3,936,525.18) | 22.7 |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

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

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|   | MTD ACTUAL        | YTD ACTUAL        | BUDGET              | VARIANCE               | PCNT        |
|---|-------------------|-------------------|---------------------|------------------------|-------------|
| <u>STREET DIVISION</u>                      |                   |                   |                     |                        |             |
| 01-41-42100-000 SALARIES (FULL-TIME)        | 51,040.59         | 136,995.87        | 589,008.00          | ( 452,012.13)          | 23.3        |
| 01-41-42200-000 SALARIES (PART-TIME)        | 1,722.85          | 3,589.71          | 8,000.00            | ( 4,410.29)            | 44.9        |
| 01-41-42300-000 SALARY EXPENSE-OVERTIME     | 1,883.24          | 2,578.72          | 58,800.00           | ( 56,221.28)           | 4.4         |
| 01-41-42400-000 VACATION                    | 8,469.51          | 15,378.50         | .00                 | 15,378.50              | .0          |
| 01-41-42500-000 SICK                        | 469.94            | 1,708.86          | .00                 | 1,708.86               | .0          |
| 01-41-42600-000 SALARIES-PAGER PAY          | 1,459.35          | 3,765.32          | 19,000.00           | ( 15,234.68)           | 19.8        |
| 01-41-45100-000 HEALTH INSURANCE            | 10,865.32         | 37,021.80         | 161,445.00          | ( 124,423.20)          | 22.9        |
| 01-41-47100-000 UNIFORM ALLOWANCE           | 77.75             | 198.00            | 1,000.00            | ( 802.00)              | 19.8        |
| 01-41-47300-000 CLOTHING ACQUISITION        | .00               | 123.25            | 2,000.00            | ( 1,876.75)            | 6.2         |
| 01-41-51100-000 MAINTENANCE (BUILDING)      | 197.00            | 437.00            | 2,500.00            | ( 2,063.00)            | 17.5        |
| 01-41-51200-000 MAINTENANCE (EQUIPMENT)     | 753.75            | 3,376.99          | 15,000.00           | ( 11,623.01)           | 22.5        |
| 01-41-51300-000 MAINT SERVICE-VEHICLE       | 240.00            | 3,170.00          | 15,000.00           | ( 11,830.00)           | 21.1        |
| 01-41-51400-000 MAINTENANCE STREET          | 7,301.00          | 11,221.00         | 25,000.00           | ( 13,779.00)           | 44.9        |
| 01-41-51600-000 MAINTENANCE SNOW REMOVAL    | .00               | .00               | 10,000.00           | ( 10,000.00)           | .0          |
| 01-41-52900-000 MAINTENANCE OTHER           | .00               | .00               | 5,000.00            | ( 5,000.00)            | .0          |
| 01-41-53600-000 JANITORIAL SERVICES         | 121.50            | 353.40            | 2,500.00            | ( 2,146.60)            | 14.1        |
| 01-41-54900-000 OTHER PROFESSIONAL SERVICES | .00               | 3,846.00          | 14,000.00           | ( 10,154.00)           | 27.5        |
| 01-41-55100-000 POSTAGE                     | .00               | 4.90              | 100.00              | ( 95.10)               | 4.9         |
| 01-41-55200-000 TELEPHONE                   | 294.94            | 1,012.19          | 5,000.00            | ( 3,987.81)            | 20.2        |
| 01-41-55300-000 PUBLISHING                  | .00               | 226.45            | 100.00              | 126.45                 | 226.5       |
| 01-41-56200-000 TRAVEL EXPENSES             | 227.27            | 258.06            | 300.00              | ( 41.94)               | 86.0        |
| 01-41-56300-000 TRAINING                    | .00               | 99.00             | 1,000.00            | ( 901.00)              | 9.9         |
| 01-41-57100-000 UTILITIES                   | 867.29            | 3,014.02          | 15,000.00           | ( 11,985.98)           | 20.1        |
| 01-41-57200-000 STREET LIGHTING             | 13,050.85         | 38,703.81         | 158,000.00          | ( 119,296.19)          | 24.5        |
| 01-41-59400-000 LEASE OR RENTALS            | .00               | .00               | 5,000.00            | ( 5,000.00)            | .0          |
| 01-41-61100-000 MAINTENANCE BUILDING        | .00               | .00               | 4,500.00            | ( 4,500.00)            | .0          |
| 01-41-61200-000 MAINTENANCE (EQUIPMENT)     | 78.43             | 630.64            | 16,000.00           | ( 15,369.36)           | 3.9         |
| 01-41-61300-000 MAINT.SUPPLIES-VEHICLE      | 2,921.48          | 7,412.96          | 35,000.00           | ( 27,587.04)           | 21.2        |
| 01-41-61400-000 SUPPLIES STREETS            | 15,469.18         | 23,454.86         | 52,000.00           | ( 28,545.14)           | 45.1        |
| 01-41-61600-000 SUPPLIES SNOW REMOVAL       | .00               | .00               | 122,200.00          | ( 122,200.00)          | .0          |
| 01-41-61700-000 MAINT.SUPPLIES-GROUNDS      | 1,618.11          | 4,112.02          | 12,000.00           | ( 7,887.98)            | 34.3        |
| 01-41-62900-000 SUPPLIES OTHER              | 1,316.40          | 3,403.22          | 15,000.00           | ( 11,596.78)           | 22.7        |
| 01-41-65100-000 OFFICE SUPPLIES             | .00               | 203.44            | 2,000.00            | ( 1,796.56)            | 10.2        |
| 01-41-65200-000 OPERATING SUPPLIES          | 537.12            | 1,083.70          | 8,000.00            | ( 6,916.30)            | 13.6        |
| 01-41-65300-000 SMALL TOOLS                 | 177.65            | 515.43            | 3,200.00            | ( 2,684.57)            | 16.1        |
| 01-41-65400-000 JANITORIAL SUPPLIES         | 70.68             | 283.66            | 700.00              | ( 416.34)              | 40.5        |
| 01-41-65500-000 GASOLINE/OIL                | 4,897.22          | 16,559.68         | 68,000.00           | ( 51,440.32)           | 24.4        |
| 01-41-66100-000 SAFETY SUPPLIES             | 1,727.05          | 3,024.93          | 3,500.00            | ( 475.07)              | 86.4        |
| 01-41-84000-000 CAPITAL OUTLAY - VEHICLE    | .00               | .00               | 140,000.00          | ( 140,000.00)          | .0          |
| 01-41-89000-000 CAPITAL OUTLAY - OTHER      | .00               | .00               | 6,285.00            | ( 6,285.00)            | .0          |
| 01-41-92900-000 MISCELLANEOUS CHARGES       | .00               | .00               | 500.00              | ( 500.00)              | .0          |
| <b>TOTAL STREET DIVISION</b>                | <b>127,855.47</b> | <b>327,767.39</b> | <b>1,601,638.00</b> | <b>( 1,273,870.61)</b> | <b>20.5</b> |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|   | MTD ACTUAL       | YTD ACTUAL       | BUDGET            | VARIANCE            | PCNT        |
|---|------------------|------------------|-------------------|---------------------|-------------|
| <u>CEMETERY</u>                             |                  |                  |                   |                     |             |
| 01-46-42100-000 SALARIES (FULL-TIME)        | 5,913.05         | 15,121.89        | 61,672.00         | ( 46,550.11)        | 24.5        |
| 01-46-42200-000 SALARIES (PART-TIME)        | 1,625.14         | 3,677.14         | 4,500.00          | ( 822.86)           | 81.7        |
| 01-46-42300-000 SALARY EXPENSE-OVERTIME     | 378.04           | 447.93           | 6,700.00          | ( 6,252.07)         | 6.7         |
| 01-46-42400-000 VACATION                    | 186.37           | 722.27           | .00               | 722.27              | .0          |
| 01-46-45100-000 HEALTH INSURANCE            | 1,295.04         | 4,412.64         | 19,243.00         | ( 14,830.36)        | 22.9        |
| 01-46-47100-000 UNIFORM ALLOWANCE           | 25.00            | 65.00            | 350.00            | ( 285.00)           | 18.6        |
| 01-46-47300-000 CLOTHING ACQUISITION        | .00              | .00              | 200.00            | ( 200.00)           | .0          |
| 01-46-51100-000 MAINTENANCE (BUILDING)      | .00              | 205.00           | 700.00            | ( 495.00)           | 29.3        |
| 01-46-51200-000 MAINTENANCE (EQUIPMENT)     | .00              | .00              | 500.00            | ( 500.00)           | .0          |
| 01-46-51300-000 MAINTENANCE (VEHICLE)       | .00              | .00              | 300.00            | ( 300.00)           | .0          |
| 01-46-54900-000 OTHER PROFESSIONAL SERVICES | .00              | 100.00           | 5,000.00          | ( 4,900.00)         | 2.0         |
| 01-46-55200-000 TELEPHONE                   | 102.99           | 323.49           | 1,000.00          | ( 676.51)           | 32.4        |
| 01-46-55300-000 PUBLISHING                  | .00              | 99.00            | .00               | 99.00               | .0          |
| 01-46-56200-000 TRAVEL EXPENSES             | .00              | 29.01            | 100.00            | ( 70.99)            | 29.0        |
| 01-46-56300-000 TRAINING                    | .00              | .00              | 100.00            | ( 100.00)           | .0          |
| 01-46-57100-000 UTILITIES                   | 191.28           | 604.66           | 3,000.00          | ( 2,395.34)         | 20.2        |
| 01-46-61100-000 MAINTENANCE BUILDING        | .00              | .00              | 500.00            | ( 500.00)           | .0          |
| 01-46-61200-000 MAINTENANCE (EQUIPMENT)     | 28.90            | 28.90            | 1,000.00          | ( 971.10)           | 2.9         |
| 01-46-61300-000 SUPPLIES (VEHICLE)          | .00              | .00              | 500.00            | ( 500.00)           | .0          |
| 01-46-61700-000 MAINT. SUPPLIES-GROUNDS     | .00              | 47.25            | 1,500.00          | ( 1,452.75)         | 3.2         |
| 01-46-65200-000 OPERATING SUPPLIES          | 144.92           | 241.24           | 700.00            | ( 458.76)           | 34.5        |
| 01-46-65300-000 SMALL TOOLS                 | .00              | .00              | 500.00            | ( 500.00)           | .0          |
| 01-46-65400-000 JANITORIAL SUPPLIES         | .00              | 25.80            | 100.00            | ( 74.20)            | 25.8        |
| 01-46-65500-000 GASOLINE/OIL                | 458.21           | 1,801.49         | 6,200.00          | ( 4,398.51)         | 29.1        |
| 01-46-66100-000 SAFETY SUPPLIES             | .00              | 70.23            | 250.00            | ( 179.77)           | 28.1        |
| 01-46-83000-000 EQUIPMENT                   | .00              | .00              | 3,500.00          | ( 3,500.00)         | .0          |
| 01-46-89000-000 CAPITAL OUTLAY - OTHER      | .00              | 6,015.00         | 9,500.00          | ( 3,485.00)         | 63.3        |
| 01-46-92900-000 MISCELLANEOUS CHARGES       | .00              | .00              | 100.00            | ( 100.00)           | .0          |
| <b>TOTAL CEMETERY</b>                       | <b>10,348.92</b> | <b>34,037.94</b> | <b>127,715.00</b> | <b>( 93,677.06)</b> | <b>26.7</b> |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|   | MTD ACTUAL       | YTD ACTUAL       | BUDGET            | VARIANCE             | PCNT        |
|---|------------------|------------------|-------------------|----------------------|-------------|
| <u>ENGINEERING</u>                          |                  |                  |                   |                      |             |
| 01-48-42100-000 SALARIES (FULL-TIME)        | 13,987.84        | 35,172.38        | 159,389.00        | ( 124,216.62)        | 22.1        |
| 01-48-42200-000 SALARIES-PART-TIME          | 4,159.71         | 5,821.46         | 17,960.00         | ( 12,138.54)         | 32.4        |
| 01-48-42400-000 VACATION                    | 1,757.95         | 4,873.34         | .00               | 4,873.34             | .0          |
| 01-48-42500-000 SICK                        | 376.96           | 874.50           | .00               | 874.50               | .0          |
| 01-48-45100-000 HEALTH INSURANCE            | 2,590.08         | 8,825.28         | 38,485.00         | ( 29,659.72)         | 22.9        |
| 01-48-51100-000 MAINTENANCE (BUILDING)      | .00              | .00              | 7,200.00          | ( 7,200.00)          | .0          |
| 01-48-51200-000 MAINTENANCE (EQUIPMENT)     | .00              | .00              | 1,600.00          | ( 1,600.00)          | .0          |
| 01-48-51300-000 MAINT SERVICE (VEHICLE)     | .00              | 120.00           | 2,000.00          | ( 1,880.00)          | 6.0         |
| 01-48-53200-000 ENGINEERING SERVICE         | 2,920.00         | 2,920.00         | 41,000.00         | ( 38,080.00)         | 7.1         |
| 01-48-54900-000 OTHER PROFESSIONAL SERVICES | 108.65           | 427.78           | 4,100.00          | ( 3,672.22)          | 10.4        |
| 01-48-55100-000 POSTAGE                     | .00              | .00              | 50.00             | ( 50.00)             | .0          |
| 01-48-55200-000 TELEPHONE                   | 258.90           | 788.03           | 2,600.00          | ( 1,811.97)          | 30.3        |
| 01-48-55300-000 PUBLISHING                  | .00              | 80.50            | 200.00            | ( 119.50)            | 40.3        |
| 01-48-56100-000 DUES                        | .00              | .00              | 800.00            | ( 800.00)            | .0          |
| 01-48-56200-000 TRAVEL EXPENSES             | 192.33           | 236.08           | 1,000.00          | ( 763.92)            | 23.6        |
| 01-48-56300-000 TRAINING                    | .00              | .00              | 1,000.00          | ( 1,000.00)          | .0          |
| 01-48-56500-000 PUBLICATIONS                | .00              | .00              | 200.00            | ( 200.00)            | .0          |
| 01-48-57100-000 UTILITIES                   | 296.62           | 987.69           | 4,000.00          | ( 3,012.31)          | 24.7        |
| 01-48-61200-000 SUPPLIES (EQUIPMENT)        | .00              | 24.29            | 2,570.00          | ( 2,545.71)          | 1.0         |
| 01-48-65100-000 OFFICE SUPPLIES             | 22.65            | 63.79            | 1,000.00          | ( 936.21)            | 6.4         |
| 01-48-65300-000 SMALL TOOLS                 | .00              | 118.67           | 850.00            | ( 731.33)            | 14.0        |
| 01-48-65400-000 JANITORIAL SUPPLIES         | 82.53            | 96.38            | 480.00            | ( 383.62)            | 20.1        |
| 01-48-65500-000 GASOLINE & OIL              | 411.15           | 996.61           | 3,800.00          | ( 2,803.39)          | 26.2        |
| 01-48-67000-000 PRINT MATERIALS             | .00              | 11.00            | 100.00            | ( 89.00)             | 11.0        |
| 01-48-68400-000 MICROCOMPUTER SOFTWARE      | 35.20            | 105.60           | 5,400.00          | ( 5,294.40)          | 2.0         |
| 01-48-82000-000 BUILDING                    | .00              | .00              | 1,500.00          | ( 1,500.00)          | .0          |
| 01-48-83000-000 EQUIPMENT                   | .00              | 795.00           | 1,900.00          | ( 1,105.00)          | 41.8        |
| 01-48-87000-000 FURNITURE                   | .00              | .00              | 660.00            | ( 660.00)            | .0          |
| 01-48-91100-000 COMMUNITY RELATIONS         | .00              | .00              | 50.00             | ( 50.00)             | .0          |
| 01-48-92900-000 MISCELLANEOUS               | .00              | .00              | 50.00             | ( 50.00)             | .0          |
| <b>TOTAL ENGINEERING</b>                    | <b>27,200.57</b> | <b>63,338.38</b> | <b>299,944.00</b> | <b>( 238,605.62)</b> | <b>21.1</b> |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING JULY 31, 2014

|                    | FUND 01    |            |              |                 |      |
|--------------------|------------|------------|--------------|-----------------|------|
|                    | MTD ACTUAL | YTD ACTUAL | BUDGET       | VARIANCE        | PCNT |
| TOTAL PUBLIC WORKS | 165,404.96 | 425,143.71 | 2,029,297.00 | ( 1,604,153.29) | 21.0 |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|   |                             | MTD ACTUAL       | YTD ACTUAL       | BUDGET            | VARIANCE             | PCNT        |
|---|-----------------------------|------------------|------------------|-------------------|----------------------|-------------|
| <u>COMMUNITY AND ECONOMIC DEVELOPMENT</u> |                             |                  |                  |                   |                      |             |
| <u>COMMUNITY DEVELOPMENT</u>              |                             |                  |                  |                   |                      |             |
| 01-44-42100-000                           | SALARIES (FULL-TIME)        | 17,326.42        | 43,161.94        | 181,645.00        | ( 138,483.06)        | 23.8        |
| 01-44-42400-000                           | VACATION                    | 2,589.32         | 5,575.44         | .00               | 5,575.44             | .0          |
| 01-44-42500-000                           | SICK                        | 43.70            | 192.02           | .00               | 192.02               | .0          |
| 01-44-45100-000                           | HEALTH INSURANCE            | 2,510.51         | 8,573.29         | 38,002.00         | ( 29,428.71)         | 22.6        |
| 01-44-51300-000                           | MAINTENANCE (VEHICLE)       | .00              | .00              | 1,500.00          | ( 1,500.00)          | .0          |
| 01-44-52900-000                           | NUISANCE ABATEMENT          | 664.95           | 984.95           | 2,000.00          | ( 1,015.05)          | 49.3        |
| 01-44-53300-000                           | LEGAL SERVICE               | .00              | .00              | 1,800.00          | ( 1,800.00)          | .0          |
| 01-44-53400-000                           | MEDICAL SERVICES            | .00              | .00              | 100.00            | ( 100.00)            | .0          |
| 01-44-54900-000                           | OTHER PROFESSIONAL SERVICES | .00              | 5,045.00         | 21,000.00         | ( 15,955.00)         | 24.0        |
| 01-44-55100-000                           | POSTAGE                     | 18.84            | 31.82            | 500.00            | ( 468.18)            | 6.4         |
| 01-44-55200-000                           | TELEPHONE                   | 69.36            | 214.26           | 1,200.00          | ( 985.74)            | 17.9        |
| 01-44-55300-000                           | PUBLISHING                  | 115.70           | 783.20           | 3,000.00          | ( 2,216.80)          | 26.1        |
| 01-44-55400-000                           | PRINTING                    | .00              | .00              | 1,000.00          | ( 1,000.00)          | .0          |
| 01-44-56100-000                           | DUES                        | 183.85           | 183.85           | 1,700.00          | ( 1,516.15)          | 10.8        |
| 01-44-56200-000                           | TRAVEL EXPENSES             | .00              | .00              | 750.00            | ( 750.00)            | .0          |
| 01-44-56300-000                           | TRAINING                    | .00              | .00              | 1,500.00          | ( 1,500.00)          | .0          |
| 01-44-56500-000                           | PUBLICATIONS                | .00              | .00              | 300.00            | ( 300.00)            | .0          |
| 01-44-56600-000                           | CONFERENCE EXPENSES         | .00              | .00              | 1,000.00          | ( 1,000.00)          | .0          |
| 01-44-61200-000                           | SUPPLIES EQUIPMENT          | .00              | .00              | 1,000.00          | ( 1,000.00)          | .0          |
| 01-44-65100-000                           | OFFICE SUPPLIES             | 224.45           | 431.15           | 1,200.00          | ( 768.85)            | 35.9        |
| 01-44-65500-000                           | AUTOMOTIVE FUEL/OIL         | 186.72           | 409.33           | 2,250.00          | ( 1,840.67)          | 18.2        |
| 01-44-68400-000                           | MICROCOMPUTER SOFTWARE      | .00              | .00              | 17,400.00         | ( 17,400.00)         | .0          |
| <b>TOTAL COMMUNITY DEVELOPMENT</b>        |                             | <b>23,933.82</b> | <b>65,586.25</b> | <b>278,847.00</b> | <b>( 213,260.75)</b> | <b>23.5</b> |

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

| <u>MTD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>VARIANCE</u> | <u>PCNT</u> |
|-------------------|-------------------|---------------|-----------------|-------------|
|-------------------|-------------------|---------------|-----------------|-------------|

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING JULY 31, 2014

FUND 01

|   | MTD ACTUAL       | YTD ACTUAL       | BUDGET            | VARIANCE             | PCNT        |
|---|------------------|------------------|-------------------|----------------------|-------------|
| <u>ECONOMIC DEVELOPMENT</u>                 |                  |                  |                   |                      |             |
| 01-61-41100-000 SALARIES (FULL-TIME)        | 12,100.94        | 33,717.68        | 153,386.00        | ( 119,668.32)        | 22.0        |
| 01-61-42100-000 SALARIES (FULL-TIME)        | 5,536.13         | 12,127.80        | 57,740.00         | ( 45,612.20)         | 21.0        |
| 01-61-42400-000 VACATION                    | 2,701.19         | 5,267.77         | .00               | 5,267.77             | .0          |
| 01-61-42500-000 SICK                        | 543.78           | 1,189.79         | .00               | 1,189.79             | .0          |
| 01-61-45100-000 HEALTH INSURANCE            | 1,800.03         | 6,133.31         | 26,746.00         | ( 20,612.69)         | 22.9        |
| 01-61-54900-000 OTHER PROFESSIONAL SERVICES | 142.00           | 226.99           | 2,400.00          | ( 2,173.01)          | 9.5         |
| 01-61-55100-000 POSTAGE                     | .00              | 8.50             | 150.00            | ( 143.50)            | 4.3         |
| 01-61-55200-000 TELEPHONE                   | 123.89           | 379.36           | 1,900.00          | ( 1,520.64)          | 20.0        |
| 01-61-56100-000 DUES                        | .00              | .00              | 500.00            | ( 500.00)            | .0          |
| 01-61-56200-000 TRAVEL EXPENSES             | 156.80           | 1,041.20         | 3,500.00          | ( 2,458.80)          | 29.8        |
| 01-61-56500-000 PUBLICATIONS                | .00              | .00              | 200.00            | ( 200.00)            | .0          |
| 01-61-56600-000 CONFERENCE                  | .00              | 20.00            | 1,000.00          | ( 980.00)            | 2.0         |
| 01-61-65100-000 OFFICE SUPPLIES             | 112.72           | 422.25           | 1,750.00          | ( 1,327.75)          | 24.1        |
| 01-61-83000-000 EQUIPMENT                   | .00              | .00              | 1,200.00          | ( 1,200.00)          | .0          |
| 01-61-92900-000 MISCELLANEOUS CHARGES       | 207.45           | 356.19           | 750.00            | ( 393.81)            | 47.5        |
| <b>TOTAL ECONOMIC DEVELOPMENT</b>           | <b>23,424.93</b> | <b>60,888.84</b> | <b>251,222.00</b> | <b>( 190,333.16)</b> | <b>24.2</b> |

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING JULY 31, 2014

|                                      | FUND 01    |              |              |                 |        |
|--------------------------------------|------------|--------------|--------------|-----------------|--------|
|                                      | MTD ACTUAL | YTD ACTUAL   | BUDGET       | VARIANCE        | PCNT   |
| TOTAL COMMUNITY AND ECONOMIC DEVELOP | 47,358.75  | 126,475.09   | 530,069.00   | ( 403,593.91)   | 23.9   |
| TOTAL FUND EXPENDITURES              | 738,169.87 | 1,974,197.92 | 8,878,318.00 | ( 6,904,120.08) | 22.2   |
| NET REVENUE OVER EXPENDITURES        | 24,777.75  | 555,736.34   | 14,640.00    | 541,096.34      | 3796.0 |

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 3 MONTHS ENDING JULY 31 2014**

|                               | <b>MTD ACTUAL</b> | <b>YTD ACTUAL</b> | <b>BUDGET</b>     | <b>VARIANCE</b>   | <b>PERCENT</b> |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| <b>REVENUE BY FUND</b>        |                   |                   |                   |                   |                |
| Audit                         | 1,107             | 17,036            | 34,500            | 17,464            | 49.38          |
| Insurance                     | 4,313             | 66,393            | 134,500           | 68,107            | 49.36          |
| Illinois Municipal Retirement | 7,698             | 118,469           | 292,958           | 174,489           | 40.44          |
| Social Security               | 6,738             | 103,672           | 210,075           | 106,403           | 49.35          |
| Ambulance                     | 40                | 40                | -                 | (40)              | 0              |
| Economic Development          | -                 | -                 | -                 | -                 | 0              |
| Motor Fuel Tax                | 18,655            | 102,035           | 1,244,700         | 1,142,665         | 8.2            |
| Utility Tax                   | 31,358            | 98,895            | 379,400           | 280,506           | 26.07          |
| Travel and Tourism            | 23,464            | 60,422            | 221,299           | 160,877           | 27.3           |
| Sales Tax                     | 82,882            | 270,424           | 978,500           | 708,076           | 27.64          |
| Lighthouse Pointe TIF         | 14                | 211,796           | 415,100           | 203,304           | 51.02          |
| Foreign Fire Insurance        | -                 | -                 | 21,815            | 21,815            | 0              |
| TIF                           | -                 | -                 | -                 | -                 | 0              |
| Overweight Truck              | 7,210             | 20,740            | 68,700            | 47,960            | 30.19          |
| Capital Improvement           | 8,750             | 26,250            | 4,462,500         | 4,436,250         | 0.59           |
| Stormwater Management         | 1,716             | 2,182             | 15,400            | 13,218            | 14.17          |
| Technology Park               | 3                 | 6                 | 100               | 94                | 5.97           |
| Debt Service                  | -                 | -                 | -                 | -                 | 0              |
| Solid Waste                   | 212,454           | 280,309           | 1,228,000         | 947,691           | 22.83          |
| Technology Center             | 102,054           | 308,772           | 1,279,659         | 970,887           | 24.13          |
| Airport                       | 113,200           | 274,012           | 733,576           | 459,564           | 37.35          |
| Railroad                      | 19,079            | 118,231           | 1,989,083         | 1,850,852         | 6              |
| Health Insurance              | 114               | 326               | 1,500             | 1,174             | 21.71          |
| Administrative Services       | 42,753            | 128,258           | 513,033           | 384,775           | 25             |
| <b>Total Revenues</b>         | <b>683,600</b>    | <b>2,208,267</b>  | <b>14,204,398</b> | <b>11,996,131</b> | <b>15.55</b>   |

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 3 MONTHS ENDING JULY 31 2014**

|                               | <b>MTD ACTUAL</b> | <b>YTD ACTUAL</b> | <b>BUDGET</b>      | <b>VARIANCE</b>    | <b>PERCENT</b> |
|-------------------------------|-------------------|-------------------|--------------------|--------------------|----------------|
| <b>OPERATING EXPENSES</b>     |                   |                   |                    |                    |                |
| Audit                         | -                 | 6,500             | 35,450             | 28,950             | 18.34          |
| Insurance                     | 67,765            | 168,026           | 433,000            | 264,974            | 38.8           |
| Illinois Municipal Retirement | 19,150            | 56,654            | 266,000            | 209,346            | 21.3           |
| Social Security               | 14,951            | 43,875            | 199,000            | 155,125            | 22.05          |
| Ambulance                     | -                 | -                 | 480,000            | 480,000            | 0              |
| Economic Development          | -                 | -                 | -                  | -                  | 0              |
| Motor Fuel Tax                | 4,167             | 12,500            | 1,693,000          | 1,680,500          | 0.74           |
| Utility Tax                   | -                 | -                 | 713,500            | 713,500            | 0              |
| Travel and Tourism            | 19,963            | 69,077            | 239,393            | 170,316            | 28.86          |
| Sales Tax                     | 9,000             | 27,000            | 2,050,000          | 2,023,000          | 1.32           |
| Lighthouse Pointe TIF         | 51,378            | 96,568            | 273,235            | 176,667            | 35.34          |
| Foreign Fire Insurance        | -                 | -                 | 48,500             | 48,500             | 0              |
| TIF                           | -                 | -                 | -                  | -                  | 0              |
| Overweight Truck              | 9,794             | 29,919            | 127,700            | 97,781             | 23.43          |
| Capital Improvement           | 573,800           | 668,564           | 4,577,500          | 3,908,936          | 14.61          |
| Stormwater Management         | -                 | 79,508            | 216,000            | 136,492            | 36.81          |
| Technology Park               | -                 | 281               | 31,500             | 31,219             | 0.89           |
| Debt Service                  | -                 | -                 | -                  | -                  | 0              |
| Solid Waste                   | 88,297            | 236,133           | 1,718,281          | 1,482,148          | 13.74          |
| Technology Center             | (65,776)          | 79,737            | 928,481            | 848,744            | 8.59           |
| Airport                       | 114,543           | 215,872           | 788,877            | 573,005            | 27.36          |
| Railroad                      | 44,820            | 139,034           | 1,522,536          | 1,383,502          | 9.13           |
| Health Insurance              | 10,319            | 15,198            | 97,000             | 81,802             | 15.67          |
| Administrative Services       | 45,879            | 144,422           | 596,789            | 452,367            | 24.2           |
| <b>Total Expenses</b>         | <b>1,008,050</b>  | <b>2,088,869</b>  | <b>17,035,742</b>  | <b>14,946,873</b>  | <b>12.26</b>   |
| <b>Revenue over Expenses</b>  | <b>(324,450)</b>  | <b>119,398</b>    | <b>(2,831,344)</b> | <b>(2,950,742)</b> |                |

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – WATER FUND July 31, 2014 and 2013

|   | July 31, 2014 | July 31, 2013 |
|---|---------------|---------------|
| <b>ASSETS</b>                             |               |               |
| <b>PLANT IN SERVICE</b>                   |               |               |
| Utility Plant in Service                  | 20,226,760    | 19,368,992    |
| Less: Accumulated Depreciation            | ( 6,195,218)  | ( 5,712,089)  |
| Net Plant in Service                      | 14,031,541    | 13,656,903    |
| <b>CURRENT ASSETS</b>                     |               |               |
| Cash & Investments                        | 1,684,626     | 1,443,649     |
| Customer Accounts Receivable              | 275,850       | 254,101       |
| Other Accounts Receivable                 | 67,656        | 67,489        |
| Inventory                                 | 350           |               |
| Prepaid Expenses                          | 7,880         | 7,570         |
| Total Current Assets                      | 2,036,361     | 1,772,789     |
| <b>OTHER DEBITS</b>                       |               |               |
| Unamortized Loss                          |               |               |
| Total Other Debits                        |               |               |
| <b>TOTAL ASSETS</b>                       | 16,067,903    | 15,429,692    |
| <b>LIABILITIES AND EQUITY</b>             |               |               |
| <b>EQUITY</b>                             |               |               |
| Retained Earnings                         | 15,760,079    | 15,167,856    |
| Contribution in Aid of Construction (Net) | 183,688       | 183,688       |
| Total Equity                              | 15,943,767    | 15,351,544    |
| <b>LIABILITIES</b>                        |               |               |
| <b>Current Liabilities:</b>               |               |               |
| Accounts Payable                          | 93,287        | 46,331        |
| Accrued Liabilities                       | 30,849        | 31,817        |
| Total Current Liabilities                 | 124,136       | 78,148        |
| <b>Non-Current Liabilities:</b>           |               |               |
| Note Payable - Associated Company         |               |               |
| Other Non-Current Liabilities             |               |               |
| Total Non-Current Liabilities             |               |               |
| Total Liabilities                         | 124,136       | 78,148        |
| <b>TOTAL LIABILITIES AND EQUITY</b>       | 16,067,903    | 15,429,692    |

# ROCHELLE MUNICIPAL UTILITIES

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

For the 3 Months Ending July 31, 2014 and 2013

|  | 2014              | 2013              | Variance       | %            |
|--|-------------------|-------------------|----------------|--------------|
| <b>OPERATING REVENUES</b>                            |                   |                   |                |              |
| Residential Sales                                    | 227,466           | 203,837           | 23,629         | 111.6        |
| Commercial Sales                                     | 167,157           | 162,426           | 4,731          | 102.9        |
| Industrial Sales                                     | 192,401           | 201,119           | ( 8,718)       | 95.7         |
| Interdepartmental Sales                              |                   |                   |                | 0            |
| Other Operating Revenues                             | 21,404            | 16,258            | 5,146          | 131.7        |
|  | <b>608,429</b>    | <b>583,641</b>    | <b>24,788</b>  | <b>104.3</b> |
| <b>OPERATING EXPENSES</b>                            |                   |                   |                |              |
| Source of Supply - Operations                        | 69,399            | 62,711            | 6,688          | 110.7        |
| Source of Supply - Maintenance                       | 193               | 782               | ( 588)         | 24.7         |
| Water Treatment - Operations                         | 34,066            | 34,155            | ( 89)          | 99.7         |
| Water Treatment - Maintenance                        | 6,294             | 7,102             | ( 809)         | 88.6         |
| Distribution - Operations                            | 19,750            | 19,129            | 621            | 103.3        |
| Distribution - Maintenance                           | 56,481            | 53,526            | 2,955          | 105.5        |
| Customer Accounts                                    | 25,003            | 28,107            | ( 3,104)       | 89.0         |
| Administrative and General                           | 46,628            | 38,753            | 7,876          | 120.3        |
| Depreciation   | 115,185           | 112,822           | 2,363          | 102.1        |
| Indirect Transfers to Municipality                   |                   |                   |                | .0           |
|  | <b>372,980</b>    | <b>357,087</b>    | <b>15,893</b>  | <b>104.5</b> |
| Operating Income (Loss)                              | <b>235,450</b>    | <b>226,554</b>    | <b>8,895</b>   | <b>103.9</b> |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>               |                   |                   |                |              |
| Non-Utility Income                                   | 220               | ( 8,731)          | 8,951          | 2.5          |
| Investment Income                                    | 303               | 350               | ( 47)          | 86.6         |
| Merchandising, Jobbing & Contract Income             | 45                | 4,459             | ( 4,414)       | 1.0          |
| Merchandising, Jobbing & Contract Expense            | ( 138)            | ( 150)            | 12             | ( 92.0)      |
| Interest Expense                                     | ( 4)              | ( 2)              | ( 1)           | ( 149.0)     |
|  | <b>427</b>        | <b>( 4,074)</b>   | <b>4,501</b>   | <b>10.5</b>  |
| Net Income Before Amortizations                      | <b>235,876</b>    | <b>222,480</b>    | <b>13,396</b>  | <b>106.0</b> |
| Amortization of Contributions in Aid of Construction |                   |                   |                | .0           |
| Net Income   | <b>235,876</b>    | <b>222,480</b>    | <b>13,396</b>  | <b>106.0</b> |
| Operating Transfers In (Out)                         | ( 22,454)         | ( 21,330)         | ( 1,123)       | ( 105.3)     |
| Interfund Transfer W/WR Loan Forgiveness             | 2,810,874         | 2,810,874         |                | 100.0        |
|  | <b>3,024,297</b>  | <b>3,012,024</b>  | <b>12,273</b>  | <b>100.4</b> |
| Increase (Decrease) in Retained Earnings             | <b>3,024,297</b>  | <b>3,012,024</b>  | <b>12,273</b>  | <b>100.4</b> |
| <b>RETAINED EARNINGS - Beginning of Period</b>       | <b>12,735,782</b> | <b>12,155,832</b> | <b>579,950</b> | <b>104.8</b> |
| <b>RETAINED EARNINGS - END OF PERIOD</b>             | <b>15,760,079</b> | <b>15,167,856</b> | <b>592,223</b> | <b>103.9</b> |

**ROCHELLE MUNICIPAL UTILITIES**

**BALANCE SHEET – WATER RECLAMATION FUND**  
July 31, 2014 and 2013

|   | July 31, 2014 | July 31, 2013 |
|---|---------------|---------------|
| <b>ASSETS</b>                             |               |               |
| <b>PLANT IN SERVICE</b>                   |               |               |
| Utility Plant in Service                  | 37,739,553    | 37,082,647    |
| Less: Accumulated Depreciation            | ( 19,760,872) | ( 18,830,645) |
| Net Plant in Service                      | 17,978,681    | 18,252,002    |
| <b>CURRENT ASSETS</b>                     |               |               |
| Cash & Investments                        | ( 353,702)    | ( 146,165)    |
| Customer Accounts Receivable              | 971,973       | 902,169       |
| Other Accounts Receivable                 | 87,056        | 100,823       |
| Inventory                                 | 3,480         | 3,480         |
| Prepaid Expenses                          | 19,077        | 16,168        |
| Total Current Assets                      | 727,885       | 876,476       |
| <b>RESTRICTED FUNDS</b>                   | 3,411,006     | 3,360,463     |
| <b>NON-CURRENT ASSETS</b>                 |               |               |
| Unamortized Loss                          | ( 2,305)      | 19,553        |
| Note Receivable - Associated Company      |               |               |
| Total Non-Current Assets                  | ( 2,305)      | 19,553        |
| <b>TOTAL ASSETS</b>                       | 22,115,267    | 22,508,494    |
| <b>LIABILITIES AND EQUITY</b>             |               |               |
| <b>EQUITY</b>                             |               |               |
| Retained Earnings                         | 13,828,511    | 13,136,160    |
| Contribution in Aid of Construction (Net) | 6,968,765     | 6,968,765     |
| Total Equity                              | 20,797,275    | 20,104,925    |
| <b>LIABILITIES</b>                        |               |               |
| <b>Current Liabilities</b>                |               |               |
| Accounts Payable                          | 111,171       | 284,686       |
| Accrued Liabilities                       | 77,263        | 70,169        |
| Total Current Liabilities                 | 188,434       | 354,855       |
| <b>Non-Current Liabilities:</b>           |               |               |
| Bonds Payable                             | 1,131,107     | 2,044,068     |
| Unamortized Premium on Long-Term Debt     | ( 1,549)      | 4,646         |
| Total Non-Current Liabilities             | 1,129,558     | 2,048,714     |
| Total Liabilities                         | 1,317,992     | 2,403,569     |
| <b>TOTAL LIABILITIES AND EQUITY</b>       | 22,115,267    | 22,508,494    |

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 3 Months Ending July 31, 2014 and 2013

|  | 2014                | 2013                | Variance          | %               |
|--|---------------------|---------------------|-------------------|-----------------|
| <b>OPERATING REVENUES</b>                            |                     |                     |                   |                 |
| Residential Sales                                    | 273,161             | 258,888             | 14,273            | 105.5           |
| Commercial Sales                                     | 250,361             | 299,986             | ( 49,625)         | 83.5            |
| Industrial Sales                                     | 200,290             | 218,415             | ( 18,125)         | 91.7            |
| Interdepartmental Sales                              |                     |                     |                   | 0               |
| Other Operating Revenues                             | 172,316             | 3,628               | 168,688           | 4,749.6         |
| <b>Total Operating Revenues</b>                      | <b>896,128</b>      | <b>780,917</b>      | <b>115,211</b>    | <b>114.8</b>    |
| <b>OPERATING EXPENSES</b>                            |                     |                     |                   |                 |
| Collection - Operations                              | 23,813              | 22,670              | 1,143             | 105.0           |
| Collection - Maintenance                             | 18,874              | 35,053              | ( 16,179)         | 53.8            |
| Pumping - Operations                                 | 29                  | 6,274               | ( 6,245)          | .5              |
| Pumping - Maintenance                                | 358                 | 1,320               | ( 962)            | 27.1            |
| Treatment and Disposal - Operations                  | 254,430             | 213,997             | 40,433            | 118.9           |
| Treatment and Disposal - Maintenance                 | 70,687              | 64,620              | 6,067             | 109.4           |
| Customer Accounts                                    | 29,660              | 32,097              | ( 2,436)          | 92.4            |
| Administrative and General                           | 54,632              | 58,448              | ( 3,816)          | 93.5            |
| Depreciation   | 222,397             | 220,424             | 1,973             | 100.9           |
| <b>Total Operating Expenses</b>                      | <b>674,880</b>      | <b>654,903</b>      | <b>19,977</b>     | <b>103.1</b>    |
| <b>Operating Income (Loss)</b>                       | <b>221,248</b>      | <b>126,014</b>      | <b>95,234</b>     | <b>175.6</b>    |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>               |                     |                     |                   |                 |
| Investment Income                                    | 2,295               | 2,732               | ( 437)            | 84.0            |
| Non Utility Income                                   | 1,924               | 359,455             | ( 357,531)        | .5              |
| Merchandising, Jobbing & Contract Income             | 3,975               | 4,361               | ( 386)            | 91.2            |
| Merchandising, Jobbing & Contract Expense            | ( 548)              | ( 618)              | 70                | ( 88.8)         |
| Amortization Expense                                 | ( 756)              | ( 8,042)            | 7,286             | ( 9.4)          |
| Interest Expense                                     | ( 5,506)            | ( 19,266)           | 13,760            | ( 28.6)         |
| <b>Total Non-Operating Revenue (Expense)</b>         | <b>1,383</b>        | <b>338,622</b>      | <b>( 337,239)</b> | <b>.4</b>       |
| <b>Net Income Before Amortizations</b>               | <b>222,631</b>      | <b>464,636</b>      | <b>( 242,005)</b> | <b>47.9</b>     |
| Amortization of Contributions in Aid of Construction |                     |                     |                   | .0              |
| <b>Net Income</b>                                    | <b>222,631</b>      | <b>464,636</b>      | <b>( 242,005)</b> | <b>47.9</b>     |
| Operating Transfers In (Out)                         | ( 32,811)           | ( 31,665)           | ( 1,146)          | ( 103.6)        |
| Interfund transfer WWR loan forgiveness              | ( 2,810,874)        | ( 2,810,874)        |                   | ( 100.0)        |
| <b>Increase (Decrease) in Retained Earnings</b>      | <b>( 2,621,054)</b> | <b>( 2,377,903)</b> | <b>( 243,151)</b> | <b>( 110.2)</b> |
| <b>RETAINED EARNINGS - Beginning of Period</b>       | <b>16,449,565</b>   | <b>15,514,063</b>   | <b>935,502</b>    | <b>106.0</b>    |
| <b>RETAINED EARNINGS - END OF PERIOD</b>             | <b>13,828,511</b>   | <b>13,136,160</b>   | <b>692,351</b>    | <b>105.3</b>    |

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND July 31, 2014 and 2013

|   | July 31, 2014 | July 31, 2013 |
|---|---------------|---------------|
| <b>ASSETS</b>                             |               |               |
| <b>PLANT IN SERVICE</b>                   |               |               |
| Utility Plant in Service                  | 73,845,027    | 70,630,516    |
| Less: Accumulated Depreciation            | ( 40,354,863) | ( 38,098,448) |
| Net Plant in Service                      | 33,490,165    | 32,532,068    |
| <b>CURRENT ASSETS</b>                     |               |               |
| Cash & Investments                        | 7,093,521     | 9,790,997     |
| Customer Accounts Receivable              | 4,827,966     | 4,533,644     |
| Other Accounts Receivable                 |               |               |
| Inventory                                 | 2,596,253     | 2,132,215     |
| Prepaid Expenses                          | 315,696       | 184,657       |
| Total Current Assets                      | 14,833,437    | 16,641,512    |
| <b>RESTRICTED ASSETS</b>                  | 8,615,509     | 8,612,790     |
| <b>NON-CURRENT ASSETS</b>                 |               |               |
| Unamortized Loss                          | 19,177        | 84,146        |
| Other Deferred Debits                     | 34,255        | 53,829        |
| Interdepartmental Loan Receivable         | 1,109,952     | 1,213,786     |
| Total Non-Current Assets                  | 1,163,383     | 1,351,761     |
| <b>TOTAL ASSETS</b>                       | 58,102,493    | 59,138,131    |
| <b>LIABILITIES AND EQUITY</b>             |               |               |
| <b>EQUITY</b>                             |               |               |
| Retained Earnings                         | 43,856,019    | 44,298,492    |
| Contribution in Aid of Construction (Net) |               |               |
| Total Equity                              | 43,856,019    | 44,298,492    |
| <b>LIABILITIES</b>                        |               |               |
| <b>Current Liabilities:</b>               |               |               |
| Accounts Payable                          | 2,789,478     | 2,815,686     |
| Accrued Liabilities                       | 290,078       | 267,663       |
| Total Current Liabilities                 | 3,079,556     | 3,083,350     |
| <b>Non-Current Liabilities:</b>           |               |               |
| Bonds Payable                             | 10,680,144    | 11,280,317    |
| Unamortized Discount on Long-Term Debt    |               |               |
| Other Non-Current Liabilities             | 486,774       | 477,972       |
| Total Non-Current Liabilities             | 11,166,918    | 11,758,289    |
| Total Liabilities                         | 14,246,474    | 14,841,639    |
| <b>TOTAL LIABILITIES AND EQUITY</b>       | 58,102,493    | 59,138,131    |

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 3 Months Ending July 31, 2014 and 2013

|  | 2014              | 2013              | Variance          | %               |
|--|-------------------|-------------------|-------------------|-----------------|
| <b>OPERATING REVENUES</b>  |                   |                   |                   |                 |
| Residential  | 1,816,790         | 1,692,982         | ( 76,192)         | 95.5            |
| Small General Service  | 1,363,487         | 1,308,771         | 54,696            | 104.2           |
| Large General Service  | 5,214,778         | 4,790,469         | 424,309           | 108.9           |
| Public Street Lighting   | 37,496            | 37,732            | ( 236)            | 99.4            |
| Interdepartmental  | 128,569           | 121,671           | 6,899             | 105.7           |
| Forfeited Discounts  | 58,248            | 21,333            | 36,915            | 273.0           |
| Other Operating Revenues   | 101,167           | 132,503           | ( 31,336)         | 76.4            |
| <b>Total Operating Revenues</b>  | <b>8,520,516</b>  | <b>8,105,461</b>  | <b>415,055</b>    | <b>105.1</b>    |
| <b>OPERATING EXPENSES</b>  |                   |                   |                   |                 |
| Purchased Power  | 8,320,773         | 5,344,874         | 975,899           | 118.3           |
| Generation - Operation   | 177,107           | 216,922           | ( 39,815)         | 81.7            |
| Generation - Maintenance   | 129,623           | 128,405           | 1,218             | 101.0           |
| Transmission - Operation   | 758               | 527               | 231               | 143.7           |
| Distribution - Operation   | 401,451           | 225,896           | 175,555           | 177.7           |
| Distribution - Maintenance   | 162,549           | 145,160           | 17,389            | 112.0           |
| Depreciation   | 541,040           | 517,726           | 23,314            | 104.5           |
| Taxes Other Than Income Taxes  | 30,739            | 32,582            | ( 1,843)          | 94.3            |
| Customer Accounts  | 61,278            | 64,492            | ( 3,214)          | 95.0            |
| Administrative & General   | 566,574           | 539,967           | 26,607            | 104.9           |
| Indirect Transfers to Municipality   |                   |                   |                   | .0              |
| <b>Total Operating Expenses</b>  | <b>8,391,892</b>  | <b>7,216,552</b>  | <b>1,175,340</b>  | <b>116.3</b>    |
| <b>Operating Income (Loss)</b>   | <b>128,624</b>    | <b>888,909</b>    | <b>( 760,285)</b> | <b>14.5</b>     |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>   |                   |                   |                   |                 |
| Investment Income  | 3,559             | 4,538             | ( 979)            | 78.4            |
| Merchandising, Jobbing & Contract Income                                       |                   |                   |                   | .0              |
| Merchandising, Jobbing & Contract Expense                                      | ( 20,506)         | ( 27,753)         | 7,247             | ( 73.9)         |
| Amortization Expense   | ( 6,257)          | ( 6,257)          |                   | ( 100.0)        |
| Interest Expense   | ( 157,497)        | ( 150,281)        | ( 7,216)          | ( 104.8)        |
| Non-Operating Revenue (Expense)  | 1,405             |                   | 1,405             | .0              |
| <b>Total Non-Operating Revenue (Expense)</b>                                   | <b>( 179,296)</b> | <b>( 179,752)</b> | <b>456</b>        | <b>( 99.8)</b>  |
| <b>Increase (Decrease) in Retained Earnings<br/>Before Operating Transfers</b> | <b>( 50,672)</b>  | <b>709,157</b>    | <b>( 759,829)</b> | <b>( 7.2)</b>   |
| <b>Operating Transfers In (Out)</b>  | <b>( 359,107)</b> | <b>( 342,889)</b> | <b>( 16,217)</b>  | <b>( 104.7)</b> |
| <b>Increase (Decrease) in Retained Earnings</b>                                | <b>( 409,779)</b> | <b>366,268</b>    | <b>( 776,047)</b> | <b>( 111.9)</b> |
| <b>RETAINED EARNINGS - Beginning of Period</b>                                 | <b>44,265,798</b> | <b>43,930,225</b> | <b>335,573</b>    | <b>100.8</b>    |
| <b>RETAINED EARNINGS - END OF PERIOD</b>                                       | <b>43,856,019</b> | <b>44,296,492</b> | <b>( 440,474)</b> | <b>99.0</b>     |

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – COMMUNICATIONS July 31, 2014 and 2013

|   | July 31, 2014 | July 31, 2013 |
|---|---------------|---------------|
| <b>ASSETS</b>                             |               |               |
| <b>PLANT IN SERVICE</b>                   |               |               |
| Utility Plant in Service                  | 3,595,303     | 3,394,115     |
| Tech Center Building                      |               |               |
| Less: Accumulated Depreciation            | ( 2,759,226)  | ( 2,677,637)  |
| Net Plant in Service                      | 836,077       | 716,477       |
| <b>LAND</b>                               |               |               |
| Land                                      |               |               |
| Land                                      |               |               |
| <b>CURRENT ASSETS</b>                     |               |               |
| Cash & Investments                        | ( 549,972)    | ( 342,176)    |
| Customer Accounts Receivable              | 283           | 14,849        |
| Miscellaneous Accounts Receivable         | 6,441         |               |
| Prepaid Expenses                          | ( 94)         | 6,639         |
| Inventory                                 |               |               |
| Total Current Assets                      | ( 543,342)    | ( 320,687)    |
| <b>TOTAL ASSETS</b>                       | 292,735       | 395,790       |
| <b>LIABILITIES AND EQUITY</b>             |               |               |
| <b>EQUITY</b>                             |               |               |
| Retained Earnings                         | ( 358,016)    | ( 355,690)    |
| Revenue over Expenditures                 | ( 69,255)     | ( 28,297)     |
| Contribution in Aid of Construction (Net) | 352,922       | 352,922       |
| Total Equity                              | ( 74,349)     | ( 31,065)     |
| <b>LIABILITIES</b>                        |               |               |
| <b>Current Liabilities</b>                |               |               |
| Accounts Payable                          | 17,588        | 17,527        |
| Accrued Liabilities                       | 30,703        | 35,685        |
| Other Liabilities                         |               |               |
| Total Current Liabilities                 | 48,291        | 53,212        |
| <b>Non-Current Liabilities</b>            |               |               |
| Interdepartmental Loan Payable            | 318,793       | 373,643       |
| 2008 Bonds Payable                        |               |               |
| Total Non-Current Liabilities             | 318,793       | 373,643       |
| Total Liabilities                         | 367,084       | 426,855       |
| <b>TOTAL LIABILITIES AND EQUITY</b>       | 292,735       | 395,790       |

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 3 Months Ending July 31, 2014 and 2013

|   | 2014             | 2013             | Variance         | %               |
|---|------------------|------------------|------------------|-----------------|
| <b>OPERATING REVENUES</b>                       |                  |                  |                  |                 |
| Network Administration Fees                     | 114,929          | 135,159          | ( 20,230)        | 85.0            |
| VOIP Services                                   | 8,801            | 16,912           | ( 8,110)         | 52.0            |
| Misc Revenues                                   |                  |                  |                  | 0               |
| Network and Hardware Support                    |                  |                  |                  | 0               |
| Data Services                                   | 1,437            | 1,437            |                  | 100.0           |
| Fiber Internet Access                           | 25,647           | 30,390           | ( 4,743)         | 84.4            |
| Dial-up Internet Access                         | 3,322            | 4,355            | ( 1,033)         | 76.3            |
| Wireless Internet Access                        | 7,934            | 9,149            | ( 1,215)         | 86.7            |
| Network Internet Access                         | 5,099            | 5,099            |                  | 100.0           |
| Web Site Host                                   | 2,862            | 2,566            | 296              | 111.5           |
| Web Site Development                            |                  |                  |                  | 0               |
| Activation Fee                                  |                  |                  |                  | 0               |
| Wireless Installation                           |                  |                  |                  | 0               |
| Mailboxes                                       | 536              | 409              | 127              | 131.1           |
| Forfeited Discounts                             | 519              | 236              | 283              | 219.6           |
|   | <b>171,086</b>   | <b>205,711</b>   | <b>( 34,625)</b> | <b>83.2</b>     |
| <b>OPERATING EXPENSES</b>                       |                  |                  |                  |                 |
| Personnel                                       | 64,391           | 68,975           | ( 4,584)         | 93.4            |
| Insurance Benefits                              | 13,650           | 21,995           | ( 8,345)         | 62.1            |
| Pension & Other Benefits                        | 11,619           | 12,149           | ( 529)           | 95.6            |
| Contractual Services- Maintenance               | 7,640            | 2,864            | 4,777            | 266.8           |
| Contractual Services- Professional              | 30,982           | 25,316           | 5,666            | 122.4           |
| Contractual Services- Communications            | 26,931           | 17,637           | 9,294            | 152.7           |
| Contractual Services- Professional Development  | 809              | 521              | 288              | 155.3           |
| Service Charges                                 | 30,850           | 31,721           | ( 872)           | 97.3            |
| Commodities - Maintenance Supplies              | 3                | 3                |                  | 0               |
| Commodities - General Supplies                  | 971              | 4,286            | ( 3,316)         | 22.7            |
| Other Expenditures                              | ( 299)           | ( 203)           | ( 97)            | ( 147.6)        |
| Depreciation                                    | 48,201           | 37,223           | 10,978           | 129.5           |
| Transfer to Administrative Services             | 4,000            | 4,000            |                  | 100.0           |
|   | <b>239,748</b>   | <b>226,484</b>   | <b>13,264</b>    | <b>105.9</b>    |
| <b>Operating Income (Loss)</b>                  | <b>( 68,662)</b> | <b>( 20,772)</b> | <b>( 47,890)</b> | <b>( 330.6)</b> |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>          |                  |                  |                  |                 |
| Merchandising, Jobbing, & Contract Income       |                  | 10,096           | ( 10,096)        | 0               |
| Merchandising, Jobbing, & Contract Expense      | ( 344)           | ( 17,330)        | 16,986           | ( 2.0)          |
| Investment Income                               |                  |                  |                  | 0               |
| Lease Revenues                                  |                  |                  |                  | 0               |
| ICC Grant                                       |                  |                  |                  | 0               |
| Transfer From Other Funds                       |                  |                  |                  | 0               |
| Transfers To Other Funds                        |                  |                  |                  | 0               |
| Amortization Expense                            |                  |                  |                  | 0               |
| Interest Expense                                | ( 249)           | ( 290)           | 41               | ( 85.8)         |
|   | <b>( 593)</b>    | <b>( 7,525)</b>  | <b>6,932</b>     | <b>( 7.9)</b>   |
| <b>Increase (Decrease) in Retained Earnings</b> | <b>( 69,255)</b> | <b>( 28,297)</b> | <b>( 40,958)</b> | <b>( 244.7)</b> |

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 3 Months Ending July 31, 2014 and 2013

|   | <u>2014</u>       | <u>2013</u>       | <u>Variance</u>  | <u>%</u>        |
|---|-------------------|-------------------|------------------|-----------------|
| RETAINED EARNINGS – Beginning of Period | ( 358,016)        | ( 355,690)        | ( 2,326)         | ( 100.7)        |
| RETAINED EARNINGS – END OF PERIOD       | <u>( 427,271)</u> | <u>( 383,987)</u> | <u>( 43,284)</u> | <u>( 111.3)</u> |