

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 10 MONTHS ENDING FEBRUARY 28 2015**

<b>REVENUE</b>	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
Taxes	-	1,558,856	1,648,080	89,224	94.59
Licenses and Permits	21,930	484,373	616,500	132,127	78.57
Intergovernmental Revenue	189,283	2,787,167	3,226,754	439,587	86.38
Fines, Forfeitures & Penalties	70	84,031	160,000	75,969	52.52
Public Charges for Services	49,942	661,406	908,227	246,821	72.82
Other Fees	18,830	294,091	270,111	(23,980)	108.88
Miscellaneous Revenues	3,182	53,908	57,000	3,092	94.58
Other Financing Sources	163,024	1,630,238	2,006,286	376,048	81.26
<b>Total Revenues</b>	<b>446,260</b>	<b>7,554,072</b>	<b>8,892,958</b>	<b>1,338,886</b>	<b>84.94</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	4,078	48,285	61,300	13,015	78.77
City Manager	15,756	147,453	166,305	18,852	88.66
City Attorney	1,714	122,249	155,350	33,101	78.69
City Clerk	13,100	153,686	155,406	1,720	98.89
Police Department	194,384	2,606,998	3,211,607	604,609	81.17
Fire Department	118,211	1,620,360	1,880,584	260,224	86.16
Community Development	22,235	255,060	278,847	23,787	91.47
Engineering	22,050	222,950	299,944	76,994	74.33
Street Division	181,080	1,427,039	1,601,638	174,599	89.1
Cemetery Division	8,912	102,452	127,715	25,263	80.22
Municipal Building	36,114	441,659	688,400	246,741	64.16
Economic Development	17,140	212,244	251,222	38,978	84.48
<b>Total Expenses</b>	<b>634,773</b>	<b>7,360,435</b>	<b>8,878,318</b>	<b>1,517,883</b>	<b>82.9</b>
<b>Revenue over Expenses</b>	<b>(188,513)</b>	<b>193,637</b>	<b>14,640</b>	<b>(178,997)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	964,958.33	1,019,326.00	( 54,367.67)	94.7
01-11-31110	.00	220,034.25	236,189.00	( 16,154.75)	93.2
01-11-31120	.00	221,320.31	237,565.00	( 16,244.69)	93.2
01-11-31500	.00	152,543.06	155,000.00	( 2,456.94)	98.4
<b>TOTAL TAXES</b>	<b>.00</b>	<b>1,558,855.95</b>	<b>1,648,080.00</b>	<b>( 89,224.05)</b>	<b>94.6</b>
<u>LICENSES &amp; PERMITS</u>					
01-11-32100	.00	20,025.00	22,250.00	( 2,225.00)	90.0
01-11-32500	.00	86,566.27	114,000.00	( 27,433.73)	75.9
01-11-32510	20,750.27	340,643.28	375,000.00	( 34,356.72)	90.8
01-11-32600	.00	1,989.46	2,250.00	( 260.54)	88.4
01-11-33100	1,180.00	33,249.00	100,000.00	( 66,751.00)	33.3
01-11-33500	.00	1,900.00	3,000.00	( 1,100.00)	63.3
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>21,930.27</b>	<b>484,373.01</b>	<b>616,500.00</b>	<b>( 132,126.99)</b>	<b>78.6</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	.00	735,334.86	936,337.00	( 201,002.14)	78.5
01-11-34200	.00	172,350.99	185,000.00	( 12,649.01)	93.2
01-11-34300	8,872.10	85,634.13	75,000.00	10,634.13	114.2
01-11-34400	163,452.28	1,634,475.75	1,860,000.00	( 225,524.25)	87.9
01-11-34450	16,329.80	150,857.47	170,417.00	( 19,559.53)	88.5
01-11-34762	629.00	8,514.00	.00	8,514.00	0
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>189,283.18</b>	<b>2,787,167.20</b>	<b>3,226,754.00</b>	<b>( 439,586.80)</b>	<b>86.4</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	70.00	84,031.45	160,000.00	( 75,968.55)	52.5
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>70.00</b>	<b>84,031.45</b>	<b>160,000.00</b>	<b>( 75,968.55)</b>	<b>52.5</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	36,884.41	424,202.59	600,000.00	( 175,797.41)	70.7
01-11-36700	1,895.00	62,229.79	70,000.00	( 7,770.21)	88.9
01-11-36800	3,487.30	35,276.27	43,227.00	( 7,950.73)	81.6
01-11-36900	.00	37,597.34	75,000.00	( 37,402.66)	50.1
01-11-39960	7,875.00	102,100.00	120,000.00	( 17,900.00)	85.1
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>49,941.71</b>	<b>661,405.99</b>	<b>908,227.00</b>	<b>( 246,821.01)</b>	<b>72.8</b>
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
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FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,100.00	16,430.00	21,000.00	( 4,570.00)	78.2
01-11-37650 GRAVE OPENING WINTER FEE	100.00	400.00	500.00	( 100.00)	80.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	71,250.00	85,500.00	( 14,250.00)	83.3
01-11-37900 OTHER REVENUES	10,504.86	105,011.32	125,811.00	( 20,599.68)	83.6
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	35,000.00	( 35,000.00)	.0
01-11-37903 REIMBURSEMENT OF COMM BRANDING	.00	100,000.00	.00	100,000.00	.0
01-11-37910 BUILDING AND ZONING FEES	.00	1,000.00	2,500.00	( 1,500.00)	40.0
<b>TOTAL OTHER FEES</b>	<b>18,829.86</b>	<b>294,091.32</b>	<b>270,111.00</b>	<b>23,980.32</b>	<b>108.9</b>
<b>MISCELLANEOUS REVENUES</b>					
01-11-38100 INTEREST INCOME	11.11	231.15	1,000.00	( 768.85)	23.1
01-11-38110 INTEREST INCOME-CEMETERY	.00	1,541.25	3,000.00	( 1,458.75)	51.4
01-11-38700 LOT SALES	450.00	16,353.00	15,000.00	1,353.00	109.0
01-11-38800 CEMETERY RECEIPTS	.00	1,390.00	3,000.00	( 1,610.00)	46.3
01-11-38900 MISCELLANEOUS	2,948.00	34,620.58	35,000.00	( 379.42)	98.9
01-11-38950 UNREALIZED GAINS	( 227.50)	( 227.50)	.00	( 227.50)	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>3,181.61</b>	<b>53,908.48</b>	<b>57,000.00</b>	<b>( 3,091.52)</b>	<b>94.6</b>
<b>OTHER FINANCING SOURCES</b>					
01-11-39910 TRANSFER FROM ELECTRIC	119,702.25	1,197,022.50	1,438,427.00	( 239,404.50)	83.3
01-11-39920 TRANSFER FROM WATER	7,484.50	74,845.00	89,814.00	( 14,969.00)	83.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,937.08	109,370.80	131,245.00	( 21,874.20)	83.3
01-11-39946 SALES TAX FUND TRANSFER	9,000.00	90,000.00	108,000.00	( 18,000.00)	83.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	900.00	9,000.00	10,800.00	( 1,800.00)	83.3
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	( 50,000.00)	.0
01-11-39950 SOLID WASTE TRANSFER	15,000.00	150,000.00	180,000.00	( 30,000.00)	83.3
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>163,023.83</b>	<b>1,630,238.30</b>	<b>2,008,286.00</b>	<b>( 376,047.70)</b>	<b>81.3</b>
<b>TOTAL FUND REVENUE</b>	<b>446,260.46</b>	<b>7,554,071.70</b>	<b>8,892,958.00</b>	<b>( 1,338,886.30)</b>	<b>84.9</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	3,884.68	42,014.69	50,500.00	( 8,485.31)	83.2
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	( 100.00)	.0
01-12-55400-000 PRINTING	.00	21.29	200.00	( 178.71)	10.7
01-12-56100-000 DUES	.00	676.28	1,000.00	( 323.72)	67.6
01-12-56200-000 TRAVEL EXPENSES	51.17	1,835.18	2,000.00	( 164.82)	91.8
01-12-56500-000 PUBLICATIONS	.00	.00	100.00	( 100.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	2,132.95	4,000.00	( 1,867.05)	53.3
01-12-65100-000 OFFICE SUPPLIES	.00	500.31	600.00	( 99.69)	83.4
01-12-83000-000 EQUIPMENT	142.22	537.92	2,000.00	( 1,462.08)	26.9
01-12-91100-000 COMMUNITY RELATIONS	.00	566.22	800.00	( 233.78)	70.8
<b>TOTAL MAYOR/CITY COUNCIL</b>	<b>4,078.07</b>	<b>48,284.84</b>	<b>61,300.00</b>	<b>( 13,015.16)</b>	<b>78.8</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,130.41	70,293.45	78,683.00	( 8,389.55)	89.3
01-13-42200-000 SALARIES-PART-TIME	1,600.00	14,243.05	22,880.00	( 8,638.95)	62.3
01-13-42400-000 VACATION	866.39	7,702.96	.00	7,702.96	.0
01-13-42500-000 SICK	.00	19,693.72	.00	19,693.72	.0
01-13-45100-000 HEALTH INSURANCE	1,899.14	20,376.86	19,243.00	1,133.86	105.9
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	( 300.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	450.00	850.00	( 400.00)	52.9
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	200.00	.00	200.00	.0
01-13-55100-000 POSTAGE	62.92	4,539.92	7,000.00	( 2,460.08)	64.9
01-13-55300-000 PUBLISHING	.00	40.25	1,000.00	( 959.75)	4.0
01-13-55400-000 PRINTING	.00	.00	750.00	( 750.00)	.0
01-13-56100-000 DUES	.00	281.82	600.00	( 318.38)	46.9
01-13-56200-000 TRAVEL EXPENSES	39.68	252.30	2,500.00	( 2,247.70)	10.1
01-13-56300-000 TRAINING	.00	300.00	700.00	( 400.00)	42.9
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	192.96	769.96	1,500.00	( 730.04)	51.3
01-13-68400-000 MICROCOMPUTER SOFTWARE	308.73	308.73	300.00	8.73	102.9
01-13-83000-000 EQUIPMENT	.00	545.00	1,000.00	( 455.00)	54.5
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	.00	10,039.00	14,000.00	( 3,961.00)	71.7
<b>TOTAL CITY CLERK</b>	<b>13,100.23</b>	<b>153,685.71</b>	<b>155,406.00</b>	<b>( 1,720.29)</b>	<b>98.9</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,900.80	28,143.94	36,608.00	( 8,464.06)	76.9
01-17-42200-000 SALARIES-PART-TIME	.00	1,619.96	.00	1,619.96	0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	( 500.00)	0
01-17-42400-000 VACATION	.00	3,715.94	.00	3,715.94	0
01-17-42500-000 SICK	.00	176.00	.00	176.00	0
01-17-45100-000 HEALTH INSURANCE	532.80	5,718.67	7,504.00	( 1,787.33)	76.2
01-17-51100-000 MAINTENANCE (BUILDING)	.00	11,551.53	6,000.00	5,551.53	192.5
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	385.00	1,000.00	( 615.00)	38.5
01-17-52900-000 MAINTENANCE (OTHER)	159.99	1,519.69	1,920.00	( 400.31)	79.2
01-17-53700-000 NETWORK ADMINISTRATION	13,406.67	134,066.70	160,880.00	( 26,813.30)	83.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	25,808.88	32,000.00	( 6,191.12)	80.7
01-17-55200-000 TELEPHONE	351.65	1,997.45	3,500.00	( 1,502.55)	57.1
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	4,382.39	52,581.61	60,000.00	( 7,418.39)	87.6
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	405.00	500.00	( 95.00)	81.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	133.25	673.25	3,000.00	( 2,326.75)	22.4
01-17-59500-000 PROPERTY TAX	.00	3,933.62	4,600.00	( 666.38)	85.5
01-17-61100-000 MAINTENANCE BUILDING	.00	71.24	5,000.00	( 4,928.76)	1.4
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	8.00	200.00	( 192.00)	4.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	341.24	2,000.00	( 1,658.76)	17.1
01-17-65100-000 OFFICE SUPPLIES	339.18	2,209.06	2,500.00	( 290.94)	88.4
01-17-65400-000 GENERAL SUPPLIES	323.58	4,010.06	5,000.00	( 989.94)	80.2
01-17-82000-000 BUILDING	.00	( 198.00)	.00	( 198.00)	0
01-17-83000-000 EQUIPMENT	.00	1,549.77	.00	1,549.77	0
01-17-89000-000 OTHER IMPROVEMENTS	.00	10,090.00	15,000.00	( 4,910.00)	67.3
01-17-91100-000 COMMUNITY RELATIONS	.00	25,398.72	26,000.00	( 601.28)	97.7
01-17-91400-000 SALES TAX REBATE	2,762.84	17,980.93	60,000.00	( 42,019.07)	30.0
01-17-92000-000 CONTINGENCY	.00	.00	125,000.00	( 125,000.00)	0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	100.00	.00	100.00	0
01-17-99964-000 TRANSFER ADMIN SERVICE	10,780.25	107,802.50	129,363.00	( 21,560.50)	83.3
<b>TOTAL MUNICIPAL BUILDING</b>	<b>36,113.90</b>	<b>441,858.76</b>	<b>688,400.00</b>	<b>( 246,741.24)</b>	<b>64.2</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	1,338.75	120,617.35	135,000.00	( 14,382.65)	89.4
01-18-53310-000	DEVELOPER LEGAL EXPENSE	375.00	1,560.00	20,000.00	( 18,440.00)	7.8
01-18-56100-000	DUES	.00	71.62	100.00	( 28.38)	71.6
01-18-56600-000	CONFERENCE EXPENSES	.00	.00	250.00	( 250.00)	.0
TOTAL CITY ATTORNEY		<u>1,713.75</u>	<u>122,248.97</u>	<u>155,350.00</u>	<u>( 33,101.03)</u>	<u>78.7</u>

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FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	10,751.88	107,359.50	132,880.00	( 25,520.50)	80.8
01-19-42400-000 VACATION	1,425.51	8,347.43	.00	8,347.43	.0
01-19-42500-000 SICK PAY	.00	1,294.93	.00	1,294.93	.0
01-19-45100-000 HEALTH INSURANCE	2,582.31	16,804.23	17,125.00	( 320.77)	98.1
01-19-54900-000 OTHER PROFESSIONAL SERVICES	100.00	175.00	5,000.00	( 4,825.00)	3.5
01-19-55200-000 TELEPHONE	60.46	1,280.54	1,200.00	80.54	106.7
01-19-56100-000 DUES	.00	2,322.71	2,500.00	( 177.29)	92.9
01-19-56200-000 TRAVEL EXPENSES	179.41	1,420.47	2,500.00	( 1,079.53)	56.8
01-19-56400-000 TUITION	.00	2,906.08	.00	2,906.08	.0
01-19-56500-000 PUBLICATIONS	10.00	110.12	100.00	10.12	110.1
01-19-56600-000 CONFERENCE EXPENSES	.00	3,089.27	2,500.00	589.27	123.6
01-19-65100-000 OFFICE SUPPLIES	646.13	1,213.43	500.00	713.43	242.7
01-19-83000-000 EQUIPMENT	.00	73.98	1,000.00	( 926.02)	7.4
01-19-91100-000 COMMUNITY RELATIONS	.00	1,055.32	1,000.00	55.32	105.5
<b>TOTAL CITY MANAGER</b>	<b>15,755.70</b>	<b>147,453.01</b>	<b>166,305.00</b>	<b>( 18,851.99)</b>	<b>88.7</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	70,761.65	913,331.29	1,226,761.00	( 313,429.71)	74.5

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
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FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	124,934.22	1,355,015.23	1,748,154.00	( 393,138.77)	77.5
01-21-42200-000 SALARIES - PART-TIME	7,754.84	66,648.39	67,500.00	( 851.81)	98.7
01-21-42300-000 SALARIES - OVERTIME	6,830.51	119,323.92	140,000.00	( 20,676.08)	85.2
01-21-42400-000 SALARIES - VACATION PAY	7,042.56	148,208.16	124,000.00	24,208.16	119.5
01-21-42500-000 SALARIES - SICK PAY	1,599.84	14,044.94	45,000.00	( 30,955.06)	31.2
01-21-42800-000 OIC - ON-CALL FTO	840.00	11,504.29	21,000.00	( 9,495.71)	54.8
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	272,103.09	288,257.00	( 16,153.91)	94.4
01-21-45100-000 HEALTH INSURANCE	27,790.92	325,598.33	415,957.00	( 90,358.67)	78.3
01-21-47100-000 UNIFORM ALLOWANCE	1,885.59	11,761.79	24,000.00	( 12,238.21)	49.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,120.69	25,959.86	34,000.00	( 8,040.14)	76.4
01-21-51300-000 MAINTENANCE - VEHICLE	3,708.21	35,930.47	33,000.00	2,930.47	108.9
01-21-53400-000 MEDICAL SERVICES	.00	2,209.93	2,000.00	209.93	110.5
01-21-53700-000 DATA PROCESSING SERVICES	.00	16,550.35	22,000.00	( 5,449.65)	75.2
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	12,630.00	10,400.00	2,230.00	121.4
01-21-55100-000 POSTAGE	154.33	336.81	300.00	36.81	112.3
01-21-55200-000 TELEPHONE	1,458.58	9,995.05	16,000.00	( 6,004.95)	62.5
01-21-55300-000 PUBLISHING	.00	346.04	250.00	96.04	138.4
01-21-55400-000 PRINTING	.00	1,438.10	2,700.00	( 1,261.90)	53.3
01-21-56100-000 DUES	1,735.00	3,051.35	5,000.00	( 1,948.65)	61.0
01-21-56200-000 TRAVEL EXPENSES	32.79	1,402.98	2,500.00	( 1,097.02)	56.1
01-21-56300-000 TRAINING	50.00	2,335.00	12,000.00	( 9,665.00)	19.5
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	18,800.00	( 18,800.00)	.0
01-21-57100-000 UTILITIES	105.52	1,023.71	1,290.00	( 266.29)	79.4
01-21-57600-000 ANIMAL CONTROL	.00	1,522.90	5,000.00	( 3,477.10)	30.5
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	( 500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	652.00	3,677.27	3,000.00	677.27	122.6
01-21-65100-000 OFFICE SUPPLIES	323.04	5,135.28	7,000.00	( 1,864.72)	73.4
01-21-65200-000 OPERATING SUPPLIES	1,265.90	8,810.23	17,000.00	( 8,189.77)	51.8
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,339.90	42,043.12	65,000.00	( 22,956.88)	64.7
01-21-65800-000 PRISONER SUPPLIES	.00	2,353.34	1,000.00	1,353.34	235.3
01-21-66200-000 K9 SUPPLIES	459.61	7,843.12	500.00	7,343.12	1568.6
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	8,782.00	9,573.00	( 791.00)	91.7
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	71,567.78	66,926.00	4,641.78	108.9
01-21-91700-000 INVESTIGATIONS	90.00	1,761.81	2,000.00	( 238.19)	88.1
01-21-91710-000 DRUG INVESTIGATIONS	410.00	9,732.49	.00	9,732.49	.0
01-21-92400-000 DUI	.00	6,351.20	.00	6,351.20	.0
<b>TOTAL POLICE DEPARTMENT</b>	<b>194,384.05</b>	<b>2,606,998.33</b>	<b>3,211,607.00</b>	<b>( 604,608.67)</b>	<b>81.2</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	70,170.34	795,279.06	947,000.00	( 151,720.94)	84.0
01-22-42200-000 SALARIES - PART-TIME	6,178.90	57,062.88	83,400.00	( 26,337.12)	68.4
01-22-42300-000 SALARY EXPENSE - OVERTIME	10,593.62	130,691.40	158,000.00	( 27,308.60)	82.7
01-22-42400-000 SALARIES - VACATION PAY	3,651.75	52,783.05	.00	52,783.05	.0
01-22-42500-000 SALARIES - SICK PAY	761.00	7,357.17	.00	7,357.17	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	273,693.45	289,936.00	( 16,242.55)	94.4
01-22-45100-000 HEALTH INSURANCE	14,428.26	154,808.40	203,198.00	( 48,389.60)	76.2
01-22-47100-000 UNIFORM ALLOWANCE	200.37	9,259.53	11,000.00	( 1,740.47)	84.2
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	593.50	6,739.64	8,000.00	( 1,260.36)	84.3
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	1,475.50	9,641.17	8,500.00	1,141.17	113.4
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	778.09	10,946.09	8,000.00	2,946.09	136.8
01-22-53300-000 LEGAL SERVICE	.00	420.00	.00	420.00	.0
01-22-53400-000 MEDICAL SERVICES	220.00	796.00	4,500.00	( 3,704.00)	17.7
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,785.36	26,061.23	54,000.00	( 25,938.77)	52.0
01-22-55100-000 POSTAGE	.00	150.80	150.00	.80	100.5
01-22-55200-000 TELEPHONE	788.14	6,742.44	9,500.00	( 2,757.56)	71.0
01-22-55400-000 PRINTING	.00	.00	500.00	( 500.00)	.0
01-22-56100-000 DUES	.00	1,351.03	1,200.00	151.03	112.6
01-22-56200-000 TRAVEL EXPENSES	115.50	1,100.80	1,800.00	( 699.20)	61.2
01-22-56300-000 TRAINING	.00	5,644.21	5,000.00	644.21	112.9
01-22-56400-000 TUITION REIMBURSEMENT	.00	620.00	2,000.00	( 1,380.00)	31.0
01-22-56500-000 PUBLICATIONS	.00	858.70	1,000.00	( 141.30)	85.9
01-22-57100-000 UTILITIES	1,220.48	14,650.38	19,000.00	( 4,349.62)	77.1
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	724.90	2,165.72	3,000.00	( 834.28)	72.2
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	519.68	3,917.20	5,000.00	( 1,082.80)	78.3
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	43.62	1,720.19	3,000.00	( 1,279.81)	57.3
01-22-65100-000 OFFICE SUPPLIES	203.00	1,465.22	2,500.00	( 1,034.78)	58.6
01-22-65200-000 OPERATING SUPPLIES	856.01	10,555.55	13,000.00	( 2,444.45)	81.2
01-22-65400-000 JANITORIAL SUPPLIES	194.28	3,385.60	3,500.00	( 114.40)	96.7
01-22-65500-000 AUTOMOTIVE FUEL/OIL	708.83	9,800.18	19,500.00	( 9,699.82)	50.3
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	18,693.29	15,400.00	3,293.29	121.4
<b>TOTAL FIRE DEPARTMENT</b>	<b>118,211.13</b>	<b>1,620,360.38</b>	<b>1,880,584.00</b>	<b>( 260,223.62)</b>	<b>86.2</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	312,595.18	4,227,358.71	5,092,191.00	( 864,832.29)	83.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	41,442.59	474,659.61	589,008.00	( 114,348.39)	80.6
01-41-42200-000	SALARIES (PART-TIME)	.00	4,484.00	8,000.00	( 3,536.00)	55.8
01-41-42300-000	SALARY EXPENSE-OVERTIME	8,932.04	36,914.56	58,800.00	( 21,885.44)	62.8
01-41-42400-000	VACATION	4,192.03	40,876.54	.00	40,876.54	.0
01-41-42500-000	SICK	1,408.60	7,457.59	.00	7,457.59	.0
01-41-42600-000	SALARIES-PAGER PAY	1,965.00	15,308.31	19,000.00	( 3,691.69)	80.6
01-41-45100-000	HEALTH INSURANCE	11,525.28	123,250.77	161,445.00	( 38,194.23)	76.3
01-41-47100-000	UNIFORM ALLOWANCE	57.00	680.25	1,000.00	( 319.75)	68.0
01-41-47300-000	CLOTHING ACQUISITION	113.99	1,233.44	2,000.00	( 766.56)	61.7
01-41-51100-000	MAINTENANCE (BUILDING)	792.00	1,780.12	2,500.00	( 719.88)	71.2
01-41-51200-000	MAINTENANCE (EQUIPMENT)	774.00	11,136.91	15,000.00	( 3,863.09)	74.3
01-41-51300-000	MAINT.SERVICE-VEHICLE	4,617.00	13,510.88	15,000.00	( 1,489.12)	90.1
01-41-51400-000	MAINTENANCE STREET	.00	25,275.94	25,000.00	275.94	101.1
01-41-51600-000	MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	( 10,000.00)	.0
01-41-52900-000	MAINTENANCE OTHER	.00	3,572.48	5,000.00	( 1,427.52)	71.5
01-41-53600-000	JANITORIAL SERVICES	272.24	1,276.29	2,500.00	( 1,223.71)	51.1
01-41-54900-000	OTHER PROFESSIONAL SERVICES	260.00	11,777.40	14,000.00	( 2,222.60)	84.1
01-41-55100-000	POSTAGE	.00	10.15	100.00	( 89.85)	10.2
01-41-55200-000	TELEPHONE	318.03	2,706.67	5,000.00	( 2,293.33)	54.1
01-41-55300-000	PUBLISHING	.00	226.45	100.00	126.45	226.5
01-41-56200-000	TRAVEL EXPENSES	.00	328.10	300.00	29.10	109.7
01-41-56300-000	TRAINING	.00	1,219.00	1,000.00	219.00	121.9
01-41-57100-000	UTILITIES	1,654.52	11,432.30	15,000.00	( 3,567.70)	76.2
01-41-57200-000	STREET LIGHTING	13,862.60	133,737.28	158,000.00	( 24,262.72)	84.6
01-41-59400-000	LEASE OR RENTALS	3,250.00	5,155.00	5,000.00	155.00	103.1
01-41-61100-000	MAINTENANCE BUILDING	1,893.00	4,652.50	4,500.00	152.50	103.4
01-41-61200-000	MAINTENANCE (EQUIPMENT)	306.61	15,058.72	16,000.00	( 941.28)	94.1
01-41-61300-000	MAINT.SUPPLIES-VEHICLE	6,883.24	31,636.53	35,000.00	( 3,363.47)	90.4
01-41-61400-000	SUPPLIES STREETS	24.95	51,708.56	52,000.00	( 291.44)	99.4
01-41-61600-000	SUPPLIES SNOW REMOVAL	.00	149,932.62	122,200.00	27,732.62	122.7
01-41-61700-000	MAINT.SUPPLIES-GROUNDS	60.47	8,091.11	12,000.00	( 3,908.89)	67.4
01-41-62900-000	SUPPLIES OTHER	2,110.08	14,046.91	15,000.00	( 953.09)	93.7
01-41-65100-000	OFFICE SUPPLIES	140.77	1,080.38	2,000.00	( 919.62)	54.0
01-41-65200-000	OPERATING SUPPLIES	722.64	5,627.89	8,000.00	( 2,372.11)	70.4
01-41-65300-000	SMALL TOOLS	.00	1,982.22	3,200.00	( 1,217.78)	61.9
01-41-65400-000	JANITORIAL SUPPLIES	.00	729.63	700.00	29.63	104.2
01-41-65500-000	GASOLINE/OIL	8,264.31	56,640.02	68,000.00	( 11,359.98)	83.3
01-41-66100-000	SAFETY SUPPLIES	.00	3,357.22	3,500.00	( 142.78)	95.9
01-41-84000-000	CAPITAL OUTLAY - VEHICLE	65,259.00	148,419.00	140,000.00	8,419.00	106.0
01-41-89000-000	CAPITAL OUTLAY - OTHER	.00	6,085.00	6,285.00	( 200.00)	96.8
01-41-92900-000	MISCELLANEOUS CHARGES	.00	.00	500.00	( 500.00)	.0
<b>TOTAL STREET DIVISION</b>		<b>181,079.99</b>	<b>1,427,039.35</b>	<b>1,601,638.00</b>	<b>( 174,598.65)</b>	<b>89.1</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	3,879.13	48,918.11	61,672.00	( 12,753.89)	79.3
01-46-42200-000 SALARIES (PART-TIME)	.00	4,059.00	4,500.00	( 441.00)	90.2
01-46-42300-000 SALARY EXPENSE-OVERTIME	1,049.87	5,083.99	6,700.00	( 1,636.01)	75.6
01-46-42400-000 VACATION	697.37	3,889.01	.00	3,889.01	.0
01-46-42500-000 SICK PAY	244.08	244.08	.00	244.08	.0
01-46-45100-000 HEALTH INSURANCE	1,304.58	14,407.62	19,243.00	( 4,835.38)	74.9
01-46-47100-000 UNIFORM ALLOWANCE	20.00	240.00	350.00	( 110.00)	88.6
01-46-47300-000 CLOTHING ACQUISITION	139.99	199.97	200.00	( .03)	100.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	495.94	700.00	( 204.06)	70.9
01-46-51200-000 MAINTENANCE (EQUIPMENT)	389.52	389.52	500.00	( 110.48)	77.9
01-46-51300-000 MAINTENANCE (VEHICLE)	31.45	81.95	300.00	( 238.05)	20.7
01-46-54900-000 OTHER PROFESSIONAL SERVICES	180.00	4,921.00	5,000.00	( 79.00)	98.4
01-46-55200-000 TELEPHONE	138.33	973.39	1,000.00	( 26.61)	97.3
01-46-55300-000 PUBLISHING	.00	148.00	.00	148.00	.0
01-46-56200-000 TRAVEL EXPENSES	.00	29.01	100.00	( 70.99)	29.0
01-46-56300-000 TRAINING	.00	20.00	100.00	( 80.00)	20.0
01-46-57100-000 UTILITIES	307.20	2,709.71	3,000.00	( 290.29)	90.3
01-46-61100-000 MAINTENANCE BUILDING	38.36	377.61	500.00	( 122.19)	75.6
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	489.88	1,000.00	( 510.12)	49.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	174.27	500.00	( 325.73)	34.9
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	165.74	886.84	1,500.00	( 613.16)	59.1
01-46-65200-000 OPERATING SUPPLIES	.00	416.03	700.00	( 283.97)	59.4
01-46-65300-000 SMALL TOOLS	.00	28.79	500.00	( 471.21)	5.8
01-46-65400-000 JANITORIAL SUPPLIES	.00	41.24	100.00	( 58.76)	41.2
01-46-65500-000 GASOLINE/OIL	32.82	3,090.58	6,200.00	( 3,109.42)	49.9
01-46-66100-000 SAFETY SUPPLIES	.00	99.23	250.00	( 150.77)	39.7
01-46-83000-000 EQUIPMENT	.00	3,099.98	3,500.00	( 400.02)	88.6
01-46-89000-000 CAPITAL OUTLAY - OTHER	293.18	6,977.00	9,500.00	( 2,523.00)	73.4
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	100.00	( 100.00)	.0
<b>TOTAL CEMETERY</b>	<b>8,911.62</b>	<b>102,451.95</b>	<b>127,715.00</b>	<b>( 25,263.05)</b>	<b>80.2</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	12,097.89	125,313.81	159,389.00	( 34,075.19)	78.6
01-48-42200-000 SALARIES-PART-TIME	.00	8,998.75	17,960.00	( 8,961.25)	50.1
01-48-42400-000 VACATION	14.11	8,888.68	.00	8,888.68	.0
01-48-42500-000 SICK	516.80	3,442.01	.00	3,442.01	.0
01-48-45100-000 HEALTH INSURANCE	2,732.68	29,320.38	38,485.00	( 9,164.62)	76.2
01-48-51100-000 MAINTENANCE (BUILDING)	.00	8,088.35	7,200.00	888.35	112.3
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	687.00	1,600.00	( 913.00)	42.9
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	1,686.38	2,000.00	( 313.62)	84.3
01-48-53200-000 ENGINEERING SERVICE	.00	5,580.50	41,000.00	( 35,419.50)	13.6
01-48-54900-000 OTHER PROFESSIONAL SERVICES	194.58	1,704.56	4,100.00	( 2,395.44)	41.6
01-48-55100-000 POSTAGE	.00	.00	50.00	( 50.00)	.0
01-48-55200-000 TELEPHONE	319.57	2,263.68	2,600.00	( 336.32)	87.1
01-48-55300-000 PUBLISHING	392.25	472.75	200.00	272.75	236.4
01-48-56100-000 DUES	.00	1,259.62	800.00	459.62	157.5
01-48-56200-000 TRAVEL EXPENSES	75.31	908.56	1,000.00	( 91.44)	90.9
01-48-56300-000 TRAINING	189.03	579.03	1,000.00	( 420.97)	57.9
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	( 200.00)	.0
01-48-57100-000 UTILITIES	677.97	4,485.13	4,000.00	485.13	112.1
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	1,466.71	2,570.00	( 1,103.29)	57.1
01-48-65100-000 OFFICE SUPPLIES	45.74	910.08	1,000.00	( 89.92)	91.0
01-48-65300-000 SMALL TOOLS	.00	414.01	850.00	( 435.99)	48.7
01-48-65400-000 JANITORIAL SUPPLIES	82.53	546.59	480.00	66.59	113.9
01-48-65500-000 GASOLINE & OIL	260.36	2,897.42	3,800.00	( 902.58)	76.3
01-48-67000-000 PRINT MATERIALS	.00	19.50	100.00	( 80.50)	19.5
01-48-68400-000 MICROCOMPUTER SOFTWARE	4,085.76	6,697.54	5,400.00	1,297.54	124.0
01-48-82000-000 BUILDING	.00	3,634.28	1,500.00	2,134.28	242.3
01-48-83000-000 EQUIPMENT	.00	2,163.41	1,900.00	263.41	113.9
01-48-87000-000 FURNITURE	365.20	365.20	660.00	( 294.80)	55.3
01-48-91100-000 COMMUNITY RELATIONS	.00	50.00	50.00	.00	100.0
01-48-92900-000 MISCELLANEOUS	.00	108.50	50.00	58.50	217.0
<b>TOTAL ENGINEERING</b>	<b>22,049.76</b>	<b>222,950.43</b>	<b>299,944.00</b>	<b>( 76,993.57)</b>	<b>74.3</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	212,041.37	1,752,441.73	2,029,297.00	( 276,855.27)	86.4

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

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)	13,941.89	156,437.14	181,645.00	( 25,207.86)	86.1
01-44-42200-000 SALARIES (PART-TIME)	.00	911.83	.00	911.83	.0
01-44-42400-000 VACATION	1,837.90	11,373.35	.00	11,373.35	.0
01-44-42500-000 SICK	312.63	3,132.70	.00	3,132.70	.0
01-44-45100-000 HEALTH INSURANCE	2,698.34	28,810.84	38,002.00	( 9,191.16)	75.8
01-44-51300-000 MAINTENANCE (VEHICLE)	424.82	709.14	1,500.00	( 790.86)	47.3
01-44-52900-000 NUISANCE ABATEMENT	( 545.71)	2,834.09	2,000.00	834.09	141.7
01-44-53300-000 LEGAL SERVICE	.00	1,215.00	1,800.00	( 585.00)	67.5
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	( 100.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	2,000.00	13,480.00	21,000.00	( 7,520.00)	64.2
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	.00	10,201.25	.00	10,201.25	.0
01-44-55100-000 POSTAGE	.00	31.82	500.00	( 468.18)	6.4
01-44-55200-000 TELEPHONE	69.49	701.57	1,200.00	( 498.43)	58.5
01-44-55300-000 PUBLISHING	146.85	1,704.35	3,000.00	( 1,295.65)	58.8
01-44-55400-000 PRINTING	.00	.00	1,000.00	( 1,000.00)	.0
01-44-56100-000 DUES	102.00	1,283.31	1,700.00	( 416.69)	75.5
01-44-56200-000 TRAVEL EXPENSES	1,024.20	1,056.73	750.00	306.73	140.9
01-44-56300-000 TRAINING	.00	.00	1,500.00	( 1,500.00)	.0
01-44-56500-000 PUBLICATIONS	.00	107.00	300.00	( 193.00)	35.7
01-44-56600-000 CONFERENCE EXPENSES	8.07	899.10	1,000.00	( 100.90)	89.9
01-44-61200-000 SUPPLIES EQUIPMENT	.00	330.32	1,000.00	( 669.68)	33.0
01-44-65100-000 OFFICE SUPPLIES	184.75	1,446.44	1,200.00	246.44	120.5
01-44-65500-000 AUTOMOTIVE FUEL/OIL	30.12	993.56	2,250.00	( 1,256.44)	44.2
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	17,400.00	17,400.00	.00	100.0
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>22,235.35</b>	<b>255,059.54</b>	<b>278,847.00</b>	<b>( 23,787.46)</b>	<b>91.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	9,155.45	108,478.61	153,386.00	( 44,907.39)	70.7
01-61-42100-000 SALARIES (FULL-TIME)	4,345.68	35,764.50	57,740.00	( 21,975.50)	61.9
01-61-42400-000 VACATION	315.62	12,712.08	.00	12,712.08	.0
01-61-42500-000 SICK	.00	17,380.01	.00	17,380.01	.0
01-61-45100-000 HEALTH INSURANCE	1,899.14	20,376.86	26,746.00	( 6,369.14)	76.2
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	463.44	2,400.00	( 1,936.56)	19.3
01-61-54910-000 OTHER PROF SVS - COMM BRANDING	.00	7,000.03	.00	7,000.03	.0
01-61-55100-000 POSTAGE	.00	6.50	150.00	( 143.50)	4.3
01-61-55200-000 TELEPHONE	434.88	1,371.91	1,900.00	( 528.09)	72.2
01-61-56100-000 DUES	.00	410.00	500.00	( 90.00)	82.0
01-61-56200-000 TRAVEL EXPENSES	873.02	5,240.58	3,500.00	1,740.58	149.7
01-61-56500-000 PUBLICATIONS	.00	.00	200.00	( 200.00)	.0
01-61-56600-000 CONFERENCE	.00	952.22	1,000.00	( 47.78)	95.2
01-61-65100-000 OFFICE SUPPLIES	116.12	1,333.16	1,750.00	( 416.84)	76.2
01-61-65200-000 OPERATING SUPPLIES	.00	6.96	.00	6.96	.0
01-61-83000-000 EQUIPMENT	.00	.00	1,200.00	( 1,200.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	748.86	750.00	( 3.14)	99.6
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>17,139.91</b>	<b>212,243.72</b>	<b>251,222.00</b>	<b>( 38,978.28)</b>	<b>84.5</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2015

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	39,375.26	467,303.26	530,069.00	( 62,765.74)	88.2
TOTAL FUND EXPENDITURES	634,773.46	7,360,434.99	8,878,318.00	( 1,517,883.01)	82.9
NET REVENUE OVER EXPENDITURES	( 188,513.00)	193,636.71	14,640.00	178,996.71	1322.7

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 10 MONTHS ENDING FEBRUARY 28 2015**

	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
<b>REVENUE BY FUND</b>					
Audit	-	32,853	34,500	1,647	95.23
Insurance	-	128,031	134,500	6,469	95.19
Illinois Municipal Retirement	2	281,392	292,958	11,566	96.05
Social Security	1	199,943	210,075	10,132	95.18
Ambulance	28	264	-	(264)	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	22,713	1,113,711	1,244,700	130,989	89.48
Utility Tax	34,390	313,173	379,400	66,227	82.54
Travel and Tourism	13,575	203,885	221,299	17,414	92.13
Sales Tax	86,389	864,499	978,500	114,001	88.35
Lighthouse Pointe TIF	9	423,670	415,100	(8,570)	102.06
Foreign Fire Insurance	-	22,979	21,815	(1,164)	105.33
TIF	-	-	-	-	0
Overweight Truck	4,892	52,754	68,700	15,946	76.79
Capital Improvement	(4,116)	2,251,516	4,462,500	2,210,984	50.45
Stormwater Management	7	10,806	15,400	4,594	70.17
Technology Park	2	23	100	77	23.43
Debt Service	-	-	-	-	0
Solid Waste	68,042	1,043,054	1,228,000	184,946	84.94
Technology Center	104,079	1,015,049	1,279,659	264,610	79.32
Airport	12,129	649,207	733,576	84,369	88.5
Railroad	193,569	885,437	1,969,083	1,083,646	44.97
Health Insurance	99	1,078	1,500	422	71.86
Administrative Services	42,753	427,528	513,033	85,506	83.33
<b>Total Revenues</b>	<b>578,561</b>	<b>9,920,851</b>	<b>14,204,398</b>	<b>4,283,547</b>	<b>69.84</b>

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 10 MONTHS ENDING FEBRUARY 28 2015**

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
<b>OPERATING EXPENSES</b>					
Audit	-	32,557	35,450	2,893	91.84
Insurance	(175,886)	291,677	433,000	141,323	67.36
Illinois Municipal Retirement	21,409	210,038	266,000	55,962	78.96
Social Security	16,205	161,281	199,000	37,719	81.05
Ambulance	-	-	480,000	480,000	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	217,345	1,693,000	1,475,655	12.84
Utility Tax	-	628,335	713,500	85,165	88.06
Travel and Tourism	14,240	198,890	239,393	40,503	83.08
Sales Tax	9,000	1,420,219	2,050,000	629,781	69.28
Lighthouse Pointe TIF	-	279,018	273,235	(5,783)	102.12
Foreign Fire Insurance	-	19,914	48,500	28,586	41.06
TIF	-	-	-	-	0
Overweight Truck	(2,993)	86,333	127,700	41,367	67.61
Capital Improvement	7,434	2,128,191	4,577,500	2,449,309	46.49
Stormwater Management	-	32,678	216,000	183,322	15.13
Technology Park	-	281	31,500	31,219	0.89
Debt Service	-	-	-	-	0
Solid Waste	39,147	624,108	1,718,281	1,094,173	36.32
Technology Center	79,814	731,649	928,481	196,832	78.8
Airport	15,494	488,939	788,877	299,938	61.98
Railroad	6,390	1,477,217	1,522,536	45,319	97.02
Health Insurance	(196)	45,998	97,000	51,002	47.42
Administrative Services	36,066	445,459	596,789	151,330	74.64
<b>Total Expenses</b>	<b>66,324</b>	<b>9,520,127</b>	<b>17,035,742</b>	<b>7,515,615</b>	<b>55.88</b>
<b>Revenue over Expenses</b>	<b>512,238</b>	<b>400,724</b>	<b>(2,831,344)</b>	<b>(3,232,068)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – WATER FUND February 28, 2015 and 2014

	February 28, 2015	February 28, 2014	
<b>ASSETS</b>			
<b>PLANT IN SERVICE</b>			
Utility Plant in Service	20,690,381	19,798,771	
Less: Accumulated Depreciation	( 6,482,918)	( 5,983,217)	
Net Plant in Service	14,207,463	13,815,553	
<b>CURRENT ASSETS</b>			
Cash & Investments	1,968,693	1,792,024	
Customer Accounts Receivable	265,873	242,247	
Other Accounts Receivable	45,150	48,197	
Inventory	7,145	350	
Prepaid Expenses	14,289	20,423	
Total Current Assets	2,301,150	2,103,240	
<b>OTHER DEBITS</b>			
Unamortized Loss			
Total Other Debits			
<b>TOTAL ASSETS</b>	<b>16,508,613</b>	<b>15,918,794</b>	
<b>LIABILITIES AND EQUITY</b>			
<b>EQUITY</b>			
Retained Earnings	16,205,908	15,483,223	
Contribution in Aid of Construction (Net)	183,688	183,688	
Total Equity	16,389,596	15,666,911	
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts Payable	86,124	218,935	
Accrued Liabilities	32,893	32,947	
Total Current Liabilities	119,017	251,882	
<b>Non-Current Liabilities:</b>			
Note Payable - Associated Company			
Other Non-Current Liabilities			
Total Non-Current Liabilities			
Total Liabilities	119,017	251,882	
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>16,508,613</b>	<b>15,918,794</b>	

# ROCHELLE MUNICIPAL UTILITIES

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

For the 10 Months Ending February 28, 2015 and 2014

	2015	2014	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	703,988	654,833	49,135	107.5
Commercial Sales	512,080	512,704	( 624)	99.9
Industrial Sales	689,343	560,373	128,970	123.0
Interdepartmental Sales				.0
Other Operating Revenues	82,865	59,255	23,611	139.9
	<b>1,988,256</b>	<b>1,787,164</b>	<b>201,092</b>	<b>111.3</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	234,642	212,261	22,381	110.5
Source of Supply - Maintenance	2,972	4,210	( 1,239)	70.6
Water Treatment - Operations	116,886	114,221	2,665	102.3
Water Treatment - Maintenance	23,486	25,084	( 1,598)	93.6
Distribution - Operations	67,402	66,350	1,052	101.6
Distribution - Maintenance	178,188	180,789	( 2,601)	98.6
Customer Accounts	83,084	86,141	( 3,057)	96.5
Administrative and General	149,257	128,565	22,692	117.9
Depreciation	402,885	383,951	18,934	104.9
Indirect Transfers to Municipality				.0
	<b>1,258,801</b>	<b>1,199,571</b>	<b>59,229</b>	<b>104.9</b>
Operating Income (Loss)	<b>729,455</b>	<b>587,593</b>	<b>141,862</b>	<b>124.1</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	1,594	( 7,481)	9,075	21.3
Investment Income	1,218	1,386	( 168)	87.9
Merchandising, Jobbing & Contract Income	45	7,278	( 7,233)	.6
Merchandising, Jobbing & Contract Expense	( 477)	( 1,132)	654	( 42.2)
Interest Expense	( 28)	( 26)	( 1)	( 105.4)
	<b>2,351</b>	<b>25</b>	<b>2,326</b>	<b>9,398.3</b>
Net Income Before Amortizations	<b>731,807</b>	<b>587,618</b>	<b>144,189</b>	<b>124.5</b>
Amortization of Contributions in Aid of Construction				.0
Net Income	<b>731,807</b>	<b>587,618</b>	<b>144,189</b>	<b>124.5</b>
Operating Transfers In (Out)	( 74,845)	( 71,101)	( 3,744)	( 105.3)
Interfund Transfer W/WR Loan Forgiveness		2,810,874	( 2,810,874)	.0
	<b>656,962</b>	<b>3,327,391</b>	<b>( 2,670,430)</b>	<b>19.7</b>
Increase (Decrease) in Retained Earnings	<b>656,962</b>	<b>3,327,391</b>	<b>( 2,670,430)</b>	<b>19.7</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>15,546,656</b>	<b>12,155,832</b>	<b>3,390,824</b>	<b>127.9</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>16,203,618</b>	<b>15,483,223</b>	<b>720,394</b>	<b>104.7</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

February 28, 2015 and 2014

	February 28, 2015	February 28, 2014
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	39,066,912	37,542,822
Less: Accumulated Depreciation	( 20,309,773)	( 19,351,545)
<b>Net Plant in Service</b>	<b>18,757,139</b>	<b>18,191,278</b>
<b>CURRENT ASSETS</b>		
Cash & Investments	( 940,441)	( 133,359)
Customer Accounts Receivable	957,014	889,386
Other Accounts Receivable	59,352	67,180
Inventory	3,480	3,480
Prepaid Expenses	38,007	39,490
<b>Total Current Assets</b>	<b>117,413</b>	<b>866,178</b>
<b>RESTRICTED FUNDS</b>	<b>3,588,257</b>	<b>3,949,426</b>
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	( 1,537)	( 2,826)
Note Receivable - Associated Company		
<b>Total Non-Current Assets</b>	<b>( 1,537)</b>	<b>( 2,826)</b>
<b>TOTAL ASSETS</b>	<b>22,481,271</b>	<b>23,004,055</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	14,213,980	13,845,507
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
<b>Total Equity</b>	<b>21,182,745</b>	<b>20,814,272</b>
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	193,060	195,024
Accrued Liabilities	80,993	72,763
<b>Total Current Liabilities</b>	<b>274,053</b>	<b>267,787</b>
<b>Non-Current Liabilities:</b>		
Bonds Payable	1,004,474	1,920,964
Unamortized Premium on Long-Term Debt		1,032
Other Non-Current Liabilities		
<b>Total Non-Current Liabilities</b>	<b>1,004,474</b>	<b>1,921,996</b>
<b>Total Liabilities</b>	<b>1,278,527</b>	<b>2,189,783</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>22,481,271</b>	<b>23,004,055</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 10 Months Ending February 28, 2015 and 2014

	2015	2014	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	859,600	842,928	16,672	102.0
Commercial Sales	815,398	939,133	( 123,735)	86.8
Industrial Sales	881,261	643,199	238,063	137.0
Interdepartmental Sales				.0
Other Operating Revenues	285,005	18,563	266,442	1,535.4
<b>Total Operating Revenues</b>	<b>2,841,265</b>	<b>2,443,823</b>	<b>397,441</b>	<b>116.3</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	72,808	71,914	894	101.2
Collection - Maintenance	81,721	123,617	( 41,897)	49.9
Pumping - Operations	159	7,543	( 7,383)	2.1
Pumping - Maintenance	838	4,334	( 3,496)	19.3
Treatment and Disposal - Operations	821,051	750,824	70,227	109.4
Treatment and Disposal - Maintenance	176,617	173,504	3,113	101.8
Customer Accounts	96,786	98,308	( 1,521)	98.5
Administrative and General	151,929	166,761	( 14,832)	91.1
Depreciation	771,298	741,323	29,975	104.0
<b>Total Operating Expenses</b>	<b>2,153,208</b>	<b>2,138,128</b>	<b>15,080</b>	<b>100.7</b>
<b>Operating Income (Loss)</b>	<b>688,057</b>	<b>305,695</b>	<b>382,361</b>	<b>225.1</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	7,416	9,698	( 2,282)	76.5
Non Utility Income	6,122	1,010,235	( 1,004,113)	.6
Merchandising, Jobbing & Contract Income	9,665	13,565	( 3,900)	71.3
Merchandising, Jobbing & Contract Expense	( 1,527)	( 2,870)	1,343	( 53.2)
Amortization Expense	( 1,537)	( 26,808)	25,271	( 5.7)
Interest Expense	( 23,536)	( 61,647)	38,111	( 38.2)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 3,397)</b>	<b>942,173</b>	<b>( 945,570)</b>	<b>( .4)</b>
<b>Net Income Before Amortizations</b>	<b>684,660</b>	<b>1,247,868</b>	<b>( 563,208)</b>	<b>54.9</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>684,660</b>	<b>1,247,868</b>	<b>( 563,208)</b>	<b>54.9</b>
Operating Transfers In (Out)	( 109,371)	( 105,550)	( 3,821)	( 103.6)
Interfund transfer WWR loan forgiveness		( 2,810,874)	2,810,874	.0
<b>Increase (Decrease) in Retained Earnings</b>	<b>575,289</b>	<b>( 1,668,556)</b>	<b>2,243,845</b>	<b>34.5</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>13,638,691</b>	<b>15,514,063</b>	<b>( 1,875,372)</b>	<b>87.9</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>14,213,980</b>	<b>13,845,507</b>	<b>368,472</b>	<b>102.7</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND February 28, 2015 and 2014

	February 28, 2015	February 28, 2014
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant In Service	78,358,173	72,604,975
Less: Accumulated Depreciation	( 41,693,211)	( 39,382,141)
Net Plant in Service	38,662,962	33,222,834
<b>CURRENT ASSETS</b>		
Cash & Investments	7,348,649	5,556,382
Customer Accounts Receivable	4,900,707	4,826,217
Other Accounts Receivable		
Inventory	2,569,121	2,826,059
Prepaid Expenses	468,581	327,210
Total Current Assets	15,285,057	13,535,868
<b>RESTRICTED ASSETS</b>	11,162,901	10,874,428
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	64,711	101,521
Other Deferred Debits	22,838	42,411
Interdepartmental Loan Receivable	699,246	1,153,262
Total Non-Current Assets	786,793	1,297,194
<b>TOTAL ASSETS</b>	63,897,713	58,930,324
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	43,375,353	44,260,826
Contribution in Aid of Construction (Net)		
Total Equity	43,375,353	44,260,826
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	2,515,019	2,658,497
Accrued Liabilities	302,764	279,810
Total Current Liabilities	2,817,782	2,938,307
<b>Non-Current Liabilities:</b>		
Bonds Payable	17,247,254	11,274,383
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	457,323	456,808
Total Non-Current Liabilities	17,704,577	11,731,190
Total Liabilities	20,522,359	14,669,498
<b>TOTAL LIABILITIES AND EQUITY</b>	63,897,713	58,930,324

# ROCHELLE MUNICIPAL UTILITIES

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

For the 10 Months Ending February 28, 2015 and 2014

	2015	2014	Variance	%
<b>OPERATING REVENUES</b>				
Residential	5,347,382	5,302,480	44,902	100.9
Small General Service	4,895,819	4,765,871	129,949	102.7
Large General Service	17,385,893	15,973,219	1,412,674	108.8
Public Street Lighting	132,432	132,684	( 252)	99.8
Interdepartmental	444,015	403,329	40,686	110.1
Forfeited Discounts	225,736	73,557	152,179	306.9
Other Operating Revenues	338,484	306,244	32,239	110.5
<b>Total Operating Revenues</b>	<b>28,769,761</b>	<b>26,957,385</b>	<b>1,812,376</b>	<b>106.7</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	21,182,524	18,695,013	2,487,511	113.3
Generation - Operation	561,989	538,184	23,805	104.4
Generation - Maintenance	391,925	418,882	( 26,957)	93.6
Transmission - Operation	( 7,023)	2,643	( 9,666)	( 265.8)
Distribution - Operation	1,088,727	864,459	204,269	123.6
Distribution - Maintenance	492,830	568,279	( 75,450)	86.7
Depreciation	1,880,564	1,803,466	77,098	104.3
Taxes Other Than Income Taxes	111,693	96,055	15,638	116.3
Customer Accounts	241,739	249,795	( 8,056)	96.8
Administrative & General	1,752,926	1,738,564	14,362	100.8
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>27,677,894</b>	<b>24,975,340</b>	<b>2,702,554</b>	<b>110.8</b>
<b>Operating Income (Loss)</b>	<b>1,091,867</b>	<b>1,982,045</b>	<b>( 890,178)</b>	<b>55.1</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	13,538	15,542	( 2,005)	87.1
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	( 104,446)	( 81,038)	( 43,408)	( 171.1)
Amortization Expense	( 157,787)	( 20,855)	( 136,932)	( 756.6)
Interest Expense	( 548,377)	( 451,029)	( 97,348)	( 121.6)
Non-Operating Revenue (Expense)	16,009	8,900	7,109	179.9
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 781,064)</b>	<b>( 508,480)</b>	<b>( 272,584)</b>	<b>( 153.6)</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>310,803</b>	<b>1,473,565</b>	<b>( 1,162,762)</b>	<b>21.1</b>
<b>Operating Transfers In (Out)</b>	<b>( 1,197,023)</b>	<b>( 1,142,964)</b>	<b>( 54,059)</b>	<b>( 104.7)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 886,220)</b>	<b>330,601</b>	<b>( 1,216,821)</b>	<b>( 268.1)</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>43,379,578</b>	<b>44,260,826</b>	<b>( 881,248)</b>	<b>98.0</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – COMMUNICATIONS February 28, 2015 and 2014

	February 28, 2015	February 28, 2014
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	3,620,190	3,518,731
Tech Center Building	428	
Less: Accumulated Depreciation	( 2,769,865)	( 2,801,085)
Net Plant in Service	850,754	717,646
<b>LAND</b>		
Land		
Land		
<b>CURRENT ASSETS</b>		
Cash & Investments	( 650,962)	( 472,551)
Customer Accounts Receivable	( 9,401)	8,323
Miscellaneous Accounts Receivable		
Prepaid Expenses	4,288	2,734
Inventory		
Total Current Assets	( 656,074)	( 461,494)
<b>TOTAL ASSETS</b>	194,680	256,152
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	( 358,016)	( 355,690)
Revenue over Expenditures	( 129,549)	( 123,106)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	( 134,643)	( 125,874)
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	13,478	3,484
Accrued Liabilities	29,120	36,871
Other Liabilities		
Total Current Liabilities	42,598	40,354
<b>Non-Current Liabilities:</b>		
Interdepartmental Loan Payable	286,725	341,671
2008 Bonds Payable		
Total Non-Current Liabilities	286,725	341,671
Total Liabilities	329,323	382,026
<b>TOTAL LIABILITIES AND EQUITY</b>	194,680	256,152

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 10 Months Ending February 28, 2015 and 2014

	2015	2014	Variance	%
<b>OPERATING REVENUES</b>				
Network Administration Fees	383,097	450,379	( 67,282)	85.1
VOIP Services	21,146	52,824	( 31,678)	40.0
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	4,790	4,790		100.0
Fiber Internet Access	82,461	92,903	( 10,442)	88.8
Dial-up Internet Access	10,442	13,714	( 3,272)	76.1
Wireless Internet Access	22,704	30,275	( 7,572)	75.0
Network Internet Access	16,997	16,997		100.0
Web Site Host	6,745	7,578	( 834)	89.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	1,873	1,722	152	108.8
Forfeited Discounts	1,294	716	578	180.8
<b>Total Operating Revenues</b>	<b>551,548</b>	<b>671,897</b>	<b>( 120,349)</b>	<b>82.1</b>
<b>OPERATING EXPENSES</b>				
Personnel	192,988	228,604	( 35,615)	84.4
Insurance Benefits	39,348	67,614	( 28,266)	58.2
Pension & Other Benefits	36,995	43,818	( 6,824)	84.6
Contractual Services- Maintenance	12,158	31,246	( 19,088)	38.9
Contractual Services- Professional	87,856	50,105	37,751	175.3
Contractual Services- Communications	80,197	69,201	10,996	115.9
Contractual Services- Professional Development	7,324	5,034	2,289	145.5
Service Charges	104,564	102,147	2,417	102.4
Commodities - Maintenance Supplies	631	44	587	1,437.8
Commodities - General Supplies	5,071	10,331	( 5,260)	49.1
Other Expenditures	( 1,249)	18	( 1,266)	( 7,086.8)
Depreciation	58,840	160,670	( 101,830)	36.6
Transfer to Administrative Services	13,333	13,333		100.0
<b>Total Operating Expenses</b>	<b>638,055</b>	<b>781,964</b>	<b>( 143,908)</b>	<b>81.6</b>
<b>Operating Income (Loss)</b>	<b>( 86,508)</b>	<b>( 110,066)</b>	<b>23,559</b>	<b>( 78.6)</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Merchandising, Jobbing, & Contract Income		10,098	( 10,096)	.0
Merchandising, Jobbing, & Contract Expense	( 42,211)	( 22,166)	( 20,044)	( 190.4)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	( 831)	( 969)	138	( 85.7)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 43,041)</b>	<b>( 13,040)</b>	<b>( 30,002)</b>	<b>( 330.1)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 129,549)</b>	<b>( 123,106)</b>	<b>( 6,443)</b>	<b>( 105.2)</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 10 Months Ending February 28, 2015 and 2014

	<u>2015</u>	<u>2014</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>( 487,565)</u>	<u>( 478,796)</u>	<u>( 8,769)</u>	<u>( 101.8)</u>