

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 2 MONTHS ENDING FEBRUARY 29 2020**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	-	2,053,862	2,053,862	0
Licenses and Permits	22,994	74,504	598,000	523,496	12.46
Intergovernmental Revenue	318,214	677,838	4,136,265	3,458,427	16.39
Fines, Forfeitures & Penalties	-	6,249	100,000	93,751	6.25
Public Charges for Services	71,310	171,020	1,424,603	1,253,583	12
Other Fees	-	700	22,500	21,800	3.11
Miscellaneous Revenues	8,844	17,846	127,000	109,154	14.05
Other Financing Sources	229,051	458,101	2,748,607	2,290,506	16.67
Total Revenues	650,413	1,406,258	11,210,837	9,804,579	12.54
OPERATING EXPENSES					
Mayor and City Council	2,137	3,940	39,800	35,860	9.9
City Manager	1,122	4,601	39,150	34,549	11.75
City Attorney	14,005	20,275	110,000	89,725	18.43
City Clerk	7,836	14,950	93,916	78,966	15.92
Police Department	208,459	475,405	3,662,378	3,186,973	12.98
Fire Department	138,638	289,058	2,836,431	2,547,373	10.19
Community Development	27,425	53,371	503,798	450,427	10.59
Engineering	18,747	38,659	291,152	252,493	13.28
Street Division	145,039	411,457	2,097,038	1,685,581	19.62
Cemetery Division	7,470	15,073	152,369	137,296	9.89
Municipal Building	90,510	188,485	1,310,057	1,121,572	14.39
Economic Development	140	1,329	22,000	20,671	6.04
Total Expenses	661,527	1,516,604	11,158,089	9,641,485	13.59
Revenue over Expenses	(11,114)	(110,346)	52,748	163,094	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	.00	886,728.00	(886,728.00)	.0
01-11-31110	.00	.00	586,105.00	(586,105.00)	.0
01-11-31120	.00	.00	391,029.00	(391,029.00)	.0
01-11-31500	.00	.00	190,000.00	(190,000.00)	.0
TOTAL TAXES	.00	.00	2,053,862.00	(2,053,862.00)	.0
<u>LICENSES & PERMITS</u>					
01-11-32100	500.00	1,700.00	35,000.00	(33,300.00)	4.9
01-11-32500	.00	30,368.08	125,000.00	(94,631.92)	24.3
01-11-32510	22,073.84	40,087.72	336,000.00	(295,912.28)	11.9
01-11-32600	.00	.00	2,000.00	(2,000.00)	.0
01-11-32900	40.00	170.00	.00	170.00	.0
01-11-33100	380.28	2,177.75	100,000.00	(97,822.25)	2.2
TOTAL LICENSES & PERMITS	22,994.12	74,503.55	598,000.00	(523,496.45)	12.5
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	90,267.69	177,882.95	1,017,716.00	(839,833.05)	17.5
01-11-34200	.00	40,386.48	240,000.00	(199,613.52)	16.8
01-11-34300	12,077.96	24,287.28	165,000.00	(140,712.72)	14.7
01-11-34400	180,317.68	368,964.58	2,400,000.00	(2,031,035.42)	15.4
01-11-34450	28,823.20	59,589.26	313,549.00	(253,959.74)	19.0
01-11-34755	6,727.06	6,727.06	.00	6,727.06	.0
TOTAL INTERGOVERNMENTAL REVENUES	318,213.59	677,837.61	4,136,265.00	(3,458,427.39)	16.4
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	.00	6,249.23	100,000.00	(93,750.77)	6.3
TOTAL FINES, FORFEITURES & PENALTIES	.00	6,249.23	100,000.00	(93,750.77)	6.3
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	28,732.65	69,234.90	931,000.00	(861,765.10)	7.4
01-11-36700	.00	5,755.89	55,000.00	(49,244.11)	10.5
01-11-36800	7,647.32	15,294.64	93,603.00	(78,308.36)	16.3
01-11-36900	20,230.13	53,834.55	205,000.00	(151,165.45)	26.3
01-11-39960	14,700.00	26,900.00	140,000.00	(113,100.00)	19.2
TOTAL PUBLIC CHARGES FOR SERVICES	71,310.10	171,019.98	1,424,603.00	(1,253,583.02)	12.0
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	.00	.00	20,000.00	(20,000.00)	.0
01-11-37650 GRAVE OPENING WINTER FEE	.00	700.00	.00	700.00	.0
01-11-37910 BUILDING AND ZONING FEES	.00	.00	2,500.00	(2,500.00)	.0
TOTAL OTHER FEES	.00	700.00	22,500.00	(21,800.00)	3.1
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	5,645.35	11,367.43	60,000.00	(48,632.57)	19.0
01-11-38700 LOT SALES	.00	.00	15,000.00	(15,000.00)	.0
01-11-38800 CEMETERY RECEIPTS	.00	.00	2,000.00	(2,000.00)	.0
01-11-38900 MISCELLANEOUS	3,199.00	6,479.05	50,000.00	(43,520.95)	13.0
TOTAL MISCELLANEOUS REVENUE	8,844.35	17,846.48	127,000.00	(109,153.52)	14.1
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	163,582.33	327,164.66	1,962,988.00	(1,635,823.34)	16.7
01-11-39920 TRANSFER FROM WATER	12,315.58	24,631.16	147,787.00	(123,155.84)	16.7
01-11-39930 TRANSF FROM WATER RECLAMATION	16,104.83	32,209.66	193,258.00	(161,048.34)	16.7
01-11-39945 RAILROAD FUND TRANSFER	8,312.42	16,624.84	99,749.00	(83,124.16)	16.7
01-11-39946 SALES TAX FUND TRANSFER	25,000.00	50,000.00	300,000.00	(250,000.00)	16.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	2,000.00	12,000.00	(10,000.00)	16.7
01-11-39950 SOLID WASTE TRANSFER	2,735.42	5,470.84	32,825.00	(27,354.16)	16.7
TOTAL OTHER FINANCING SOURCES	229,050.58	458,101.16	2,748,607.00	(2,290,505.84)	16.7
TOTAL FUND REVENUE	650,412.74	1,408,258.01	11,210,837.00	(9,804,578.99)	12.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	3,746.06	25,250.00	(21,503.94)	14.8
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	.0
01-12-55400-000 PRINTING	.00	.00	250.00	(250.00)	.0
01-12-56100-000 DUES	.00	.00	1,200.00	(1,200.00)	.0
01-12-56200-000 TRAVEL EXPENSES	.00	.00	3,500.00	(3,500.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	50.00	50.00	5,000.00	(4,950.00)	1.0
01-12-65100-000 OFFICE SUPPLIES	.00	.00	1,500.00	(1,500.00)	.0
01-12-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	144.30	144.30	2,000.00	(1,855.70)	7.2
TOTAL MAYOR/CITY COUNCIL	2,136.70	3,940.36	39,800.00	(35,859.64)	9.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL TIME)	3,155.20	6,085.03	41,016.00	(34,930.97)	14.8
01-13-45100-000 HEALTH INSURANCE	1,786.20	3,572.40	8,920.00	(5,347.60)	40.1
01-13-45200-000 LIFE INSURANCE	.00	.00	80.00	(80.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	3,201.57	3,201.57	8,000.00	(4,798.43)	40.0
01-13-55100-000 POSTAGE	243.35	1,251.85	6,500.00	(5,248.15)	19.3
01-13-55200-000 TELEPHONE	.00	.00	750.00	(750.00)	.0
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	(1,000.00)	.0
01-13-55400-000 PRINTING	.00	.00	2,500.00	(2,500.00)	.0
01-13-56100-000 DUES	.00	.00	500.00	(500.00)	.0
01-13-56200-000 TRAVEL EXPENSES	.00	.00	500.00	(500.00)	.0
01-13-56300-000 TRAINING	.00	.00	500.00	(500.00)	.0
01-13-56500-000 PUBLICATIONS	.00	.00	150.00	(150.00)	.0
01-13-56600-000 CONFERENCE	(550.00)	10.00	7,000.00	(6,990.00)	.1
01-13-65100-000 OFFICE SUPPLIES	.00	53.56	1,000.00	(946.44)	5.4
01-13-83000-000 EQUIPMENT	.00	.00	1,500.00	(1,500.00)	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	.00	776.00	14,000.00	(13,224.00)	5.5
TOTAL CITY CLERK	7,836.32	14,950.41	93,916.00	(78,965.59)	15.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	696.51	1,393.02	3,606.00	(2,212.98)	38.6
01-17-51100-000 MAINTENANCE (BUILDING)	4,217.00	4,993.00	35,000.00	(30,007.00)	14.3
01-17-51700-000 MAINTENANCE (GROUNDS)	375.00	375.00	3,000.00	(2,625.00)	12.5
01-17-52900-000 MAINTENANCE (OTHER)	287.90	622.64	3,000.00	(2,377.36)	20.8
01-17-53600-000 JANITORIAL SERVICES	2,300.00	4,800.00	30,000.00	(25,400.00)	15.3
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	23,524.00	141,144.00	(117,620.00)	16.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	490.75	490.75	34,200.00	(33,709.25)	1.4
01-17-55200-000 TELEPHONE	.00	.00	500.00	(500.00)	.0
01-17-57100-000 UTILITIES	5,125.25	10,748.58	85,000.00	(74,251.42)	12.7
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.66	81.32	500.00	(418.68)	16.3
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	364.00	2,200.00	(1,836.00)	16.6
01-17-61100-000 MAINTENANCE BUILDING	.00	299.28	1,000.00	(700.72)	29.9
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	500.00	(500.00)	.0
01-17-65100-000 OFFICE SUPPLIES	695.66	843.53	6,000.00	(5,156.47)	14.1
01-17-65400-000 GENERAL SUPPLIES	434.36	463.09	4,000.00	(3,536.91)	11.6
01-17-82000-000 BUILDING	.00	.00	62,500.00	(62,500.00)	.0
01-17-83000-000 EQUIPMENT	.00	8,087.64	20,000.00	(11,912.36)	40.4
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	33,000.00	(33,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	1,204.95	5,006.62	41,250.00	(36,243.38)	12.1
01-17-91400-000 SALES TAX REBATE	2,580.23	5,862.59	60,000.00	(54,137.41)	9.8
01-17-99910-000 TRANSFER AMBULANCE FUND	16,666.67	33,333.34	200,000.00	(166,666.66)	16.7
01-17-99930-000 TRANSFER FIRE PENSION	6,038.98	12,143.64	82,500.00	(70,356.36)	14.7
01-17-99931-000 TRANSFER POLICE PENSION	6,038.98	12,143.64	82,500.00	(70,356.36)	14.7
01-17-99964-000 TRANSFER ADMIN SERVICE	31,554.75	63,109.50	378,657.00	(315,547.50)	16.7
TOTAL MUNICIPAL BUILDING	90,509.65	188,485.18	1,310,057.00	(1,121,571.82)	14.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	14,004.50	20,275.00	110,000.00	(89,725.00)	18.4
	TOTAL CITY ATTORNEY	14,004.50	20,275.00	110,000.00	(89,725.00)	18.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	11.82	.00	11.82	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	(2,000.00)	.0
01-19-55200-000 TELEPHONE	108.80	137.60	750.00	(612.40)	18.4
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-19-56100-000 DUES	.00	175.50	13,000.00	(12,824.50)	1.4
01-19-56200-000 TRAVEL EXPENSES	119.60	250.94	1,000.00	(749.06)	25.1
01-19-56500-000 PUBLICATIONS	.00	.00	500.00	(500.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	607.40	832.40	11,000.00	(10,167.60)	7.6
01-19-65100-000 OFFICE SUPPLIES	.00	.00	500.00	(500.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	280.37	3,192.54	10,000.00	(6,807.46)	31.9
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00	(200.00)	.0
TOTAL CITY MANAGER	1,122.08	4,600.80	39,150.00	(34,549.20)	11.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	115,609.25	232,251.75	1,592,923.00	(1,360,671.25)	14.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>						
01-21-42100-000	SALARIES - REGULAR	145,292.52	265,891.83	1,971,721.00	(1,705,829.17)	13.5
01-21-42200-000	SALARIES - PART-TIME	7,886.80	15,400.95	40,000.00	(24,599.05)	38.5
01-21-42300-000	SALARIES - OVERTIME	8,862.69	23,924.05	160,000.00	(136,075.95)	15.0
01-21-42800-000	OIC - ON-CALL FTO	1,783.68	3,402.64	30,000.00	(26,597.36)	11.3
01-21-43000-000	CONTRIBUTION TO POLICE PENSION	.00	.00	715,312.00	(715,312.00)	.0
01-21-45100-000	HEALTH INSURANCE	28,344.58	56,689.16	379,104.00	(322,414.84)	15.0
01-21-45200-000	LIFE INSURANCE	153.66	307.32	2,000.00	(1,692.68)	15.4
01-21-47100-000	UNIFORM ALLOWANCE	.00	1,127.21	25,000.00	(23,872.79)	4.5
01-21-51200-000	MAINTENANCE - EQUIPMENT	2,640.15	6,483.18	40,000.00	(33,516.82)	16.2
01-21-51300-000	MAINTENANCE - VEHICLE	2,966.50	7,012.50	30,000.00	(22,987.50)	23.4
01-21-53400-000	MEDICAL SERVICES	.00	.00	500.00	(500.00)	.0
01-21-53700-000	DATA PROCESSING SERVICES	.00	.00	32,000.00	(32,000.00)	.0
01-21-54900-000	OTHER PROFESSIONAL SERVICES	298.00	358.00	4,000.00	(3,642.00)	9.0
01-21-55100-000	POSTAGE	.00	.00	100.00	(100.00)	.0
01-21-55200-000	TELEPHONE	1,986.90	3,829.53	24,000.00	(20,170.47)	16.0
01-21-55300-000	PUBLISHING	75.00	75.00	1,200.00	(1,125.00)	6.3
01-21-55400-000	PRINTING	.00	215.00	5,000.00	(4,785.00)	4.3
01-21-56100-000	DUES	525.00	2,555.50	13,500.00	(10,944.50)	18.9
01-21-56200-000	TRAVEL EXPENSES	26.22	26.22	4,100.00	(4,073.78)	.6
01-21-56300-000	TRAINING	2,158.86	3,838.86	10,000.00	(6,161.14)	38.4
01-21-56400-000	TUITION REIMBURSEMENT	.00	12,500.00	12,500.00	.00	100.0
01-21-56500-000	PUBLICATIONS	.00	.00	50.00	(50.00)	.0
01-21-57100-000	UTILITIES	97.14	194.28	1,400.00	(1,205.72)	13.9
01-21-57800-000	ANIMAL CONTROL	.00	.00	3,500.00	(3,500.00)	.0
01-21-61300-000	MAINTENANCE SUPPLIES - VEHICLE	158.50	158.50	2,000.00	(1,841.50)	7.9
01-21-65100-000	OFFICE SUPPLIES	182.63	1,271.59	8,000.00	(6,728.41)	15.9
01-21-65200-000	OPERATING SUPPLIES	544.89	4,864.17	17,000.00	(12,135.83)	28.6
01-21-65500-000	AUTOMOBILE FUEL/OIL	3,219.71	6,992.14	42,000.00	(35,007.86)	16.7
01-21-65800-000	PRISONER SUPPLIES	205.60	613.92	5,000.00	(4,386.08)	12.3
01-21-66200-000	K9 SUPPLIES	.00	212.00	1,800.00	(1,588.00)	11.8
01-21-83000-000	CAPITAL OUTLAY - EQUIPMENT	899.99	57,161.92	73,091.00	(15,929.08)	78.2
01-21-91700-000	INVESTIGATIONS	150.00	300.00	2,500.00	(2,200.00)	12.0
01-21-91710-000	DRUG INVESTIGATIONS	.00	.00	2,000.00	(2,000.00)	.0
01-21-92400-000	DUI	.00	.00	2,000.00	(2,000.00)	.0
01-21-92900-000	MISCELLANEOUS EXPENSES	.00	.00	2,000.00	(2,000.00)	.0
TOTAL POLICE DEPARTMENT		208,459.02	475,405.47	3,662,378.00	(3,186,972.53)	13.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
FIRE DEPARTMENT					
01-22-42100-000 SALARIES - REGULAR	84,327.52	161,980.10	1,137,758.00	(975,777.90)	14.2
01-22-42200-000 SALARIES - PART-TIME	6,133.75	14,730.75	342,919.00	(328,188.25)	4.3
01-22-42300-000 SALARY EXPENSE - OVERTIME	20,626.25	54,117.98	255,000.00	(200,882.02)	21.2
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	477,231.00	(477,231.00)	.0
01-22-45100-000 HEALTH INSURANCE	17,336.44	34,672.88	207,243.00	(172,570.12)	16.7
01-22-45200-000 LIFE INSURANCE	76.83	153.66	1,000.00	(846.34)	15.4
01-22-47100-000 UNIFORM ALLOWANCE	151.81	448.81	14,000.00	(13,551.19)	3.2
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.66	131.32	10,000.00	(9,868.68)	1.3
01-22-51200-000 MAINTENANCE SERVICE - EQUIPMENT	1,081.33	1,139.85	12,500.00	(11,360.15)	9.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	1,233.51	1,263.21	24,000.00	(22,736.79)	5.3
01-22-53400-000 MEDICAL SERVICES	.00	.00	7,800.00	(7,800.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,226.23	6,836.45	101,580.00	(94,743.55)	6.7
01-22-55100-000 POSTAGE	2.68	47.32	500.00	(452.68)	9.5
01-22-55200-000 TELEPHONE	804.23	1,109.11	8,000.00	(6,890.89)	13.9
01-22-55400-000 PRINTING	.00	.00	750.00	(750.00)	.0
01-22-56100-000 DUES	.00	100.00	2,000.00	(1,900.00)	5.0
01-22-56200-000 TRAVEL EXPENSES	40.00	80.00	2,500.00	(2,420.00)	3.2
01-22-56300-000 TRAINING	97.70	97.70	14,000.00	(13,902.30)	.7
01-22-56400-000 TUITION REIMBURSEMENT	.00	1,574.05	18,500.00	(16,925.95)	8.5
01-22-56500-000 PUBLICATIONS	.00	.00	150.00	(150.00)	.0
01-22-57100-000 UTILITIES	1,169.86	2,389.75	17,000.00	(14,630.25)	13.9
01-22-61100-000 MAINTENANCE SUPPLIES - BUILDING	14.27	144.53	4,000.00	(3,855.47)	3.6
01-22-61200-000 MAINTENANCE SUPPLIES - EQUIPMENT	348.24	1,117.82	5,000.00	(3,882.18)	22.4
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	336.92	5,000.00	(4,663.08)	6.7
01-22-65100-000 OFFICE SUPPLIES	68.17	156.34	2,500.00	(2,343.66)	6.3
01-22-65200-000 OPERATING SUPPLIES	894.39	4,351.20	22,000.00	(17,648.80)	19.8
01-22-65400-000 JANITORIAL SUPPLIES	.00	46.35	3,000.00	(2,953.65)	1.6
01-22-65500-000 AUTOMOTIVE FUEL/OIL	964.54	2,051.91	36,000.00	(33,948.09)	5.7
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	40,000.00	(40,000.00)	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	63,000.00	(63,000.00)	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	1,500.00	(1,500.00)	.0
TOTAL FIRE DEPARTMENT	138,638.41	289,058.01	2,836,431.00	(2,547,372.99)	10.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	347,097.43	764,463.48	6,498,809.00	(5,734,345.52)	11.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	53,099.02	101,832.46	835,175.00	(733,342.54)	12.2
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	20,000.00	(20,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	6,083.97	22,530.86	65,000.00	(42,469.14)	34.7
01-41-42600-000 SALARIES-PAGER PAY	2,095.50	4,211.00	20,000.00	(15,789.00)	21.1
01-41-45100-000 HEALTH INSURANCE	10,953.07	21,906.14	177,904.00	(155,997.86)	12.3
01-41-45200-000 LIFE INSURANCE	59.10	118.20	1,782.00	(1,663.80)	6.6
01-41-47100-000 UNIFORM ALLOWANCE	.00	.00	5,000.00	(5,000.00)	.0
01-41-47300-000 CLOTHING ACQUISITION	345.90	359.88	2,500.00	(2,140.12)	14.4
01-41-51100-000 MAINTENANCE (BUILDING)	572.94	967.94	3,000.00	(2,032.06)	32.3
01-41-51200-000 MAINTENANCE (EQUIPMENT)	579.11	614.11	20,000.00	(19,385.89)	3.1
01-41-51300-000 MAINT SERVICE-VEHICLE	504.34	13,970.06	35,000.00	(21,029.94)	39.9
01-41-51400-000 MAINTENANCE STREET	.00	.00	30,000.00	(30,000.00)	.0
01-41-51600-000 MAINTENANCE SNOW REMOVAL	1,005.00	1,345.00	10,000.00	(8,655.00)	13.5
01-41-52900-000 MAINTENANCE OTHER	5,678.61	17,056.03	20,000.00	(2,943.97)	85.3
01-41-53600-000 JANITORIAL SERVICES	203.14	450.89	2,500.00	(2,049.11)	18.0
01-41-54900-000 OTHER PROFESSIONAL SERVICES	534.00	1,750.50	30,000.00	(28,249.50)	5.8
01-41-55100-000 POSTAGE	.00	.00	25.00	(25.00)	.0
01-41-55200-000 TELEPHONE	213.72	423.01	3,000.00	(2,576.99)	14.1
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	2,000.00	(2,000.00)	.0
01-41-56300-000 TRAINING	285.00	335.00	4,000.00	(3,665.00)	8.4
01-41-57100-000 UTILITIES	925.90	1,611.49	13,000.00	(11,388.51)	12.4
01-41-57200-000 STREET LIGHTING	12,425.82	25,129.52	160,000.00	(134,870.48)	15.7
01-41-59400-000 LEASE OR RENTALS	1,259.59	1,259.59	3,000.00	(1,740.41)	42.0
01-41-61100-000 MAINTENANCE BUILDING	998.59	2,161.99	3,500.00	(1,338.01)	61.8
01-41-61200-000 MAINTENANCE (EQUIPMENT)	371.62	956.09	16,000.00	(15,043.91)	6.0
01-41-61300-000 MAINT SUPPLIES-VEHICLE	618.10	1,814.05	25,000.00	(23,185.95)	7.3
01-41-61400-000 SUPPLIES STREETS	29.96	961.96	60,000.00	(59,038.04)	1.6
01-41-61600-000 SUPPLIES SNOW REMOVAL	39,196.54	77,475.51	105,000.00	(27,524.49)	73.8
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	348.35	10,000.00	(9,651.65)	3.5
01-41-62900-000 SUPPLIES OTHER	.00	1,398.85	15,000.00	(13,601.15)	9.3
01-41-65100-000 OFFICE SUPPLIES	(22.49)	388.11	2,000.00	(1,611.89)	19.4
01-41-65200-000 OPERATING SUPPLIES	396.65	1,253.91	8,000.00	(6,746.09)	15.7
01-41-65300-000 SMALL TOOLS	302.29	327.61	3,500.00	(3,172.39)	9.4
01-41-65400-000 JANITORIAL SUPPLIES	114.55	263.34	1,000.00	(736.66)	26.3
01-41-65500-000 GASOLINE/OIL	2,306.07	10,145.71	52,500.00	(42,354.29)	19.3
01-41-66100-000 SAFETY SUPPLIES	123.14	529.49	3,500.00	(2,970.51)	15.1
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	75,500.00	(75,500.00)	.0
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	86,765.74	223,152.00	(136,386.26)	38.9
01-41-89000-000 CAPITAL OUTLAY - OTHER	3,740.00	10,755.00	30,000.00	(19,245.00)	35.9
01-41-92900-000 MISCELLANEOUS CHARGES	39.99	39.99	200.00	(160.01)	20.0
TOTAL STREET DIVISION	145,038.74	411,457.38	2,097,038.00	(1,685,580.62)	19.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,316.40	8,275.35	56,113.00	(47,837.65)	14.8
01-46-42300-000 SALARY EXPENSE-OVERTIME	546.29	2,205.40	5,700.00	(3,494.60)	38.7
01-46-42600-000 PAGER	217.50	435.00	1,851.00	(1,416.00)	23.5
01-46-45100-000 HEALTH INSURANCE	1,098.51	2,197.02	17,840.00	(15,642.98)	12.3
01-46-45200-000 LIFE INSURANCE	5.91	11.82	115.00	(103.18)	10.3
01-46-51100-000 MAINTENANCE (BUILDING)	320.00	320.00	1,250.00	(930.00)	25.6
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	.00	250.00	(250.00)	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	173.13	173.13	45,000.00	(44,826.87)	.4
01-46-55200-000 TELEPHONE	127.82	255.64	1,600.00	(1,344.36)	16.0
01-46-57100-000 UTILITIES	204.56	376.78	2,750.00	(2,373.22)	13.7
01-46-61100-000 MAINTENANCE BUILDING	.00	23.29	750.00	(726.71)	3.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	250.00	(250.00)	.0
01-46-61700-000 MAINT SUPPLIES-GROUNDS	.00	150.20	2,000.00	(1,849.80)	7.5
01-46-65200-000 OPERATING SUPPLIES	256.54	256.54	750.00	(493.46)	34.2
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	24.42	24.42	150.00	(125.58)	16.3
01-46-65500-000 GASOLINE/OIL	108.11	252.05	2,000.00	(1,747.95)	12.6
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	12,000.00	(12,000.00)	.0
01-46-92900-000 MISCELLANEOUS CHARGES	70.78	116.00	500.00	(384.00)	23.2
TOTAL CEMETERY	7,469.97	15,072.64	152,369.00	(137,296.36)	9.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	14,921.88	28,777.92	198,422.00	(169,644.08)	14.5
01-48-42200-000 SALARIES-PART-TIME	.00	.00	6,000.00	(6,000.00)	.0
01-48-45100-000 HEALTH INSURANCE	2,929.36	5,858.72	35,680.00	(29,821.28)	16.4
01-48-45200-000 LIFE INSURANCE	11.82	23.64	250.00	(226.36)	9.5
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,000.00	(1,000.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	293.29	293.29	1,200.00	(906.71)	24.4
01-48-51300-000 MAINT. SERVICE (VEHICLE)	.00	375.20	1,100.00	(724.80)	34.1
01-48-53200-000 ENGINEERING SERVICE	.00	.00	23,000.00	(23,000.00)	.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	196.00	196.00	1,500.00	(1,304.00)	13.1
01-48-55200-000 TELEPHONE	142.00	243.05	2,200.00	(1,956.95)	11.1
01-48-55300-000 PUBLISHING	.00	.00	600.00	(600.00)	.0
01-48-56100-000 DUES	.00	.00	800.00	(800.00)	.0
01-48-56200-000 TRAVEL EXPENSES	.00	.00	1,700.00	(1,700.00)	.0
01-48-56300-000 TRAINING	85.00	280.00	2,100.00	(1,820.00)	13.3
01-48-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	40.11	1,900.00	(1,859.89)	2.1
01-48-65100-000 OFFICE SUPPLIES	.00	69.36	700.00	(630.64)	9.9
01-48-65300-000 SMALL TOOLS	88.89	88.89	350.00	(261.11)	25.4
01-48-65400-000 JANITORIAL SUPPLIES	.00	.00	100.00	(100.00)	.0
01-48-65500-000 GASOLINE & OIL	78.75	150.94	2,200.00	(2,049.06)	6.9
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	2,261.49	1,700.00	561.49	133.0
01-48-83000-000 EQUIPMENT	.00	.00	7,500.00	(7,500.00)	.0
01-48-87000-000 FURNITURE	.00	.00	600.00	(600.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	100.00	(100.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	.0
TOTAL ENGINEERING	18,746.99	38,658.61	291,152.00	(252,493.39)	13.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	171,255.70	465,188.63	2,540,559.00	(2,075,370.37)	18.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	22,187.16	42,789.52	289,599.00	(246,809.48)	14.8
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	7,800.00	(7,800.00)	.0
01-44-45100-000 HEALTH INSURANCE	4,059.84	8,119.68	49,449.00	(41,329.32)	16.4
01-44-45200-000 LIFE INSURANCE	23.64	47.28	350.00	(302.72)	13.5
01-44-52900-000 NUISANCE ABATEMENT	.00	.00	6,900.00	(6,900.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	300.00	300.00	50,000.00	(49,700.00)	.6
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	.00	40,000.00	(40,000.00)	.0
01-44-55200-000 TELEPHONE	98.49	161.11	1,200.00	(1,038.89)	13.4
01-44-55300-000 PUBLISHING	.00	.00	8,000.00	(8,000.00)	.0
01-44-55400-000 PRINTING	.00	111.45	2,200.00	(2,088.55)	5.1
01-44-56100-000 DUES	99.00	754.50	1,800.00	(1,045.50)	41.9
01-44-56200-000 TRAVEL EXPENSES	.00	.00	6,000.00	(6,000.00)	.0
01-44-56300-000 TRAINING	.00	85.00	5,000.00	(4,915.00)	1.7
01-44-56600-000 CONFERENCE EXPENSES	50.00	50.00	5,000.00	(4,950.00)	1.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	174.99	1,500.00	(1,325.01)	11.7
01-44-65100-000 OFFICE SUPPLIES	468.04	617.01	2,500.00	(1,882.99)	24.7
01-44-65200-000 OPERATING SUPPLIES	.00	.00	500.00	(500.00)	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	63.41	85.17	1,000.00	(914.83)	8.5
01-44-91100-000 PUBLIC RELATIONS	75.00	75.00	25,000.00	(24,925.00)	.3
TOTAL COMMUNITY DEVELOPMENT	27,424.58	53,370.71	503,798.00	(450,427.29)	10.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	3,000.00	(3,000.00)	.0
01-61-55100-000 POSTAGE	33.67	33.67	100.00	(66.33)	33.7
01-61-55200-000 TELEPHONE	53.80	107.60	1,500.00	(1,392.40)	7.2
01-61-56100-000 DUES	.00	.00	2,000.00	(2,000.00)	.0
01-61-56200-000 TRAVEL EXPENSES	.00	.00	2,000.00	(2,000.00)	.0
01-61-56300-000 TRAINING	.00	.00	2,000.00	(2,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-61-56600-000 CONFERENCE	.00	.00	3,500.00	(3,500.00)	.0
01-61-65100-000 OFFICE SUPPLIES	52.46	102.94	1,000.00	(897.06)	10.3
01-61-65200-000 OPERATING SUPPLIES	.00	45.23	300.00	(254.77)	15.1
01-61-83000-000 EQUIPMENT	.00	1,039.50	3,000.00	(1,960.50)	34.7
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	2,500.00	(2,500.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	1,000.00	(1,000.00)	.0
TOTAL ECONOMIC DEVELOPMENT	139.93	1,328.94	22,000.00	(20,671.06)	6.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 29, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	27,564.51	54,699.65	525,798.00	(471,098.35)	10.4
TOTAL FUND EXPENDITURES	<u>661,526.89</u>	<u>1,516,603.51</u>	<u>11,158,089.00</u>	<u>(9,641,485.49)</u>	<u>13.6</u>
NET REVENUE OVER EXPENDITURES	<u>(11,114.15)</u>	<u>(110,345.50)</u>	<u>52,748.00</u>	<u>(163,093.50)</u>	<u>(209.2)</u>

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 2 MONTHS ENDING FEBRUARY 29 2020

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	2	4	29,010	29,006	0.01
Insurance	-	-	300,150	300,150	0
Illinois Municipal Retirement	-	0	233,156	233,156	0
Social Security	-	-	180,050	180,050	0
Ambulance	16,733	33,476	201,500	168,024	16.61
Economic Development	-	-	-	-	0
Motor Fuel Tax	30,697	73,675	2,260,300	2,186,625	3.26
Utility Tax	50,672	95,972	539,000	443,028	17.81
Travel and Tourism	10,708	29,090	321,200	292,110	9.06
Sales Tax	89,282	182,660	1,140,000	957,340	16.02
Lighthouse Pointe TIF	462	1,083	614,591	613,508	0.18
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	-	-	86,896	86,896	0
Overweight Truck	3,930	6,391	45,800	39,409	13.96
Capital Improvement	53	110	7,207,800	7,207,690	0
Stormwater Management	102	269	45,500	45,231	0.59
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	1,493,617	1,514,708	665,600	(849,108)	227.57
Technology Center	125,143	250,842	1,517,100	1,266,258	16.53
Airport	18,936	55,698	2,570,065	2,514,367	2.17
Railroad	204,454	855,673	1,358,062	502,389	63.01
Golf Course	15,027	28,224	356,750	328,526	7.91
Health Insurance	-	-	-	-	0
Administrative Services	112,815	249,494	38,762	(210,732)	643.66
Total Revenues	2,172,633	3,377,368	19,736,542	16,359,174	17.11

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 2 MONTHS ENDING FEBRUARY 29 2020

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	-	28,900	28,900	0
Insurance	23,646	75,020	321,000	245,980	23.37
Illinois Municipal Retirement	15,932	33,704	165,000	131,296	20.43
Social Security	14,816	31,838	187,500	155,662	16.98
Ambulance	-	550,000	274,115	(275,885)	200.65
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	2,775,000	2,775,000	0
Utility Tax	-	-	1,268,000	1,268,000	0
Travel and Tourism	25,907	38,653	320,750	282,097	12.05
Sales Tax	25,000	50,000	3,170,500	3,120,500	1.58
Lighthouse Pointe TIF	324	365	382,257	381,892	0.1
Foreign Fire Insurance	-	-	71,000	71,000	0
TIF	902	1,825	24,500	22,676	7.45
Overweight Truck	1,000	2,000	13,000	11,000	15.38
Capital Improvement	92,192	104,168	10,372,725	10,268,557	1
Stormwater Management	-	184	53,700	53,516	0.34
Technology Park	-	-	-	-	0
Debt Service	22,948	45,897	-	(45,897)	0
Solid Waste	23,671	52,695	1,390,928	1,338,233	3.79
Technology Center	57,381	115,790	635,984	520,194	18.21
Airport	19,519	36,749	2,527,451	2,490,702	1.45
Railroad	27,319	53,028	1,320,949	1,267,921	4.01
Golf Course	8,644	20,245	144,274	124,029	14.03
Health Insurance	-	-	-	-	0
Administrative Services	92,360	214,490	1,364,845	1,150,355	15.72
Total Expenses	451,562	1,426,650	26,812,378	25,385,728	5.32
Revenue over Expenses	1,721,071	1,950,718	(7,075,836)	(9,026,554)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND

February 29, 2020 and 2019

	February 29, 2020	February 28, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	32,293,953	30,348,070
Less: Accumulated Depreciation	(9,308,539)	(8,662,230)
Net Plant in Service	22,985,413	21,685,841
CURRENT ASSETS		
Cash & Investments	3,906,102	4,272,831
Customer Accounts Receivable	428,204	391,001
Other Accounts Receivable	87,969	81,594
Prepaid Expenses	15,104	13,856
Total Current Assets	4,437,379	4,759,282
RESTRICTED ASSETS	96,299	96,010
OTHER DEBITS		
Deferred Outflows of Resources	48,279	48,279
Total Other Debits	48,279	48,279
TOTAL ASSETS	27,567,370	26,589,411
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,504,360	19,721,872
Contribution in Aid of Construction (Net)	310,743	310,743
Total Equity	19,815,102	20,032,615
LIABILITIES		
Current Liabilities:		
Accounts Payable	350,509	284,619
Accrued Liabilities	62,283	53,662
Total Current Liabilities	412,793	338,281
Non-Current Liabilities:		
Other Non-Current Liabilities	7,339,476	6,218,515
Total Non-Current Liabilities	7,339,476	6,218,515
Total Liabilities	7,752,268	6,556,797
TOTAL LIABILITIES AND EQUITY	27,567,370	26,589,411

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 2 Months Ending February 29, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential Sales	186,207	154,267	31,940	120.7
Commercial Sales	131,505	103,359	28,147	127.2
Industrial Sales	157,831	135,768	22,062	116.3
Other Operating Revenues	22,312	22,081	231	101.0
Total Operating Revenues	497,854	415,475	82,379	119.8
OPERATING EXPENSES				
Source of Supply - Operations	74,811	60,675	14,136	123.3
Source of Supply - Maintenance	1,445	674	771	214.4
Water Treatment - Operations	23,391	51,517	(28,126)	45.4
Water Treatment - Maintenance		1,932	(1,932)	0
Distribution - Operations	84,355	60,681	23,674	139.0
Distribution - Maintenance	122,303	62,547	59,756	195.5
Customer Accounts	26,742	26,580	162	100.6
Administrative and General	49,407	39,464	9,943	125.2
Depreciation	107,718	107,718		100.0
Total Operating Expenses	490,172	411,788	78,384	119.0
Operating Income (Loss)	7,682	3,687	3,995	208.4
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	26	4,298	(4,272)	.6
Investment Income	5,506	8,724	(3,218)	63.1
Interest Expense	(12,926)	(15,027)	2,101	(86.0)
Total Non-Operating Revenue (Expense)	(7,394)	(2,005)	(5,389)	(368.8)
Net Income Before Amortizations	288	1,681	(1,394)	17.1
Net Income	288	1,681	(1,394)	17.1
Operating Transfers In (Out)	(24,631)	(21,813)	(2,819)	(112.9)
Increase (Decrease) in Retained Earnings	(24,344)	(20,131)	(4,212)	(120.9)
RETAINED EARNINGS - Beginning of Period	19,528,703	19,743,179	(214,475)	98.9
RETAINED EARNINGS - END OF PERIOD	19,504,360	19,723,047	(218,688)	98.9

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

February 29, 2020 and 2019

	February 29, 2020	February 28, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	46,576,277	42,637,406
Less: Accumulated Depreciation	(25,464,409)	(24,396,868)
Net Plant in Service	<u>21,111,867</u>	<u>18,240,537</u>
CURRENT ASSETS		
Cash & Investments	3,965,342	3,610,885
Customer Accounts Receivable	598,140	626,914
Other Accounts Receivable	100,013	109,393
Prepaid Expenses	35,488	31,123
Total Current Assets	<u>4,698,982</u>	<u>4,378,314</u>
RESTRICTED FUNDS	416,343	412,330
NON-CURRENT ASSETS		
Deferred Outflows of Resources	<u>126,557</u>	<u>126,557</u>
Total Non-Current Assets	<u>126,557</u>	<u>126,557</u>
TOTAL ASSETS	<u><u>26,353,750</u></u>	<u><u>23,157,739</u></u>
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,539,188	15,169,834
Contribution in Aid of Construction (Net)	<u>7,309,398</u>	<u>7,309,398</u>
Total Equity	<u>22,848,586</u>	<u>22,479,232</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	436,419	122,746
Accrued Liabilities	<u>150,966</u>	<u>147,147</u>
Total Current Liabilities	<u>587,385</u>	<u>269,894</u>
Non-Current Liabilities:		
Bonds Payable	2,806,637	297,471
Other Non-Current Liabilities	<u>111,142</u>	<u>111,142</u>
Total Non-Current Liabilities	<u>2,917,779</u>	<u>408,613</u>
Total Liabilities	<u>3,505,164</u>	<u>678,507</u>
TOTAL LIABILITIES AND EQUITY	<u><u>26,353,750</u></u>	<u><u>23,157,739</u></u>

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 2 Months Ending February 29, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential Sales	197,545	195,384	2,161	101.1
Commercial Sales	193,648	234,424	(40,776)	82.6
Industrial Sales	169,577	167,438	2,139	101.3
Other Operating Revenues	7,358	81,315	(73,957)	9.1
Total Operating Revenues	568,128	678,560	(110,432)	83.7
OPERATING EXPENSES				
Collection - Operations	25,823	27,844	(2,022)	92.7
Collection - Maintenance	2,788	(4,201)	6,989	66.4
Pumping - Maintenance	9,011	1,932	7,079	466.4
Treatment and Disposal - Operations	213,923	173,774	40,149	123.1
Treatment and Disposal - Maintenance	9,746	31,034	(21,288)	31.4
Customer Accounts	29,757	29,547	210	100.7
Administrative and General	57,336	37,537	19,799	152.7
Depreciation	177,924	177,924		100.0
Total Operating Expenses	526,307	475,391	50,917	110.7
Operating Income (Loss)	41,821	203,170	(161,349)	20.6
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	5,658	7,143	(1,485)	79.2
Non Utility Income	7,568	2,283	5,285	331.5
Merchandising, Jobbing & Contract Income	1,034	799	235	129.4
Interest Expense	(1,075)	(1,228)	153	(87.5)
Total Non-Operating Revenue (Expense)	13,185	8,998	4,187	146.5
Net Income Before Amortizations	55,006	212,168	(157,162)	25.9
Net Income	55,006	212,168	(157,162)	25.9
Operating Transfers In (Out)	(32,210)	(29,735)	(2,475)	(108.3)
Increase (Decrease) in Retained Earnings	22,796	182,433	(159,636)	12.5
RETAINED EARNINGS - Beginning of Period	15,516,392	14,988,401	527,991	103.5
RETAINED EARNINGS - END OF PERIOD	15,539,188	15,170,834	368,354	102.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

February 29, 2020 and 2019

	February 29, 2020	February 28, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	94,184,842	91,930,160
Less: Accumulated Depreciation	(52,882,027)	(50,049,930)
Net Plant in Service	41,302,814	41,880,230
CURRENT ASSETS		
Cash & Investments	9,433,767	7,613,962
Customer Accounts Receivable	4,958,946	4,932,824
Inventory	1,149,633	1,276,951
Prepaid Expenses	132,631	123,298
Total Current Assets	15,674,977	13,947,035
RESTRICTED ASSETS	9,306,150	8,626,129
NON-CURRENT ASSETS		
Unamortized Loss	1,105,740	1,283,545
Deferred Outflows of Resources	370,321	370,321
Other Deferred Debits	165,232	180,029
Interdepartmental Loan Receivable	409,044	409,044
Total Non-Current Assets	2,050,338	2,242,940
TOTAL ASSETS	68,334,278	66,696,334
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	50,286,987	47,881,503
Total Equity	50,286,987	47,881,503
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,182,479	2,238,211
Accrued Liabilities	428,777	447,935
Total Current Liabilities	2,611,256	2,686,146
Non-Current Liabilities:		
Bonds Payable	14,096,207	14,798,438
Other Non-Current Liabilities	1,339,828	1,330,247
Total Non-Current Liabilities	15,436,035	16,128,685
Total Liabilities	18,047,291	18,814,831
TOTAL LIABILITIES AND EQUITY	68,334,278	66,696,334

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 2 Months Ending February 29, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential	1,001,390	1,019,221	(17,830)	98.3
Small General Service	955,748	896,306	59,441	106.6
Large General Service	4,019,115	3,899,992	119,123	103.1
Public Street Lighting	24,820	25,964	(1,144)	95.6
Interdepartmental	98,284	111,219	(12,936)	88.4
Forfeited Discounts	45,930	29,631	16,298	155.0
Other Operating Revenues	465,422	442,735	22,687	105.1
Total Operating Revenues	6,610,708	6,425,069	185,639	102.9
OPERATING EXPENSES				
Purchased Power	3,705,180	3,628,925	76,255	102.1
Generation - Operation	35,282	72,540	(37,257)	48.6
Generation - Maintenance	143,889	137,399	6,491	104.7
Transmission - Operation	226,882	177,324	49,558	128.0
Transmission - Maintenance		3,062	(3,062)	0
Distribution - Operation	251,397	285,668	(34,271)	88.0
Distribution - Maintenance	170,043	147,622	22,421	115.2
Depreciation	497,188	496,756	432	100.1
Taxes Other Than Income Taxes	22,772	24,481	(1,709)	93.0
Customer Accounts	76,099	74,306	1,794	102.4
Administrative & General	422,239	416,936	5,303	101.3
Total Operating Expenses	5,550,971	5,465,017	85,954	101.6
Operating Income (Loss)	1,059,737	960,051	99,686	110.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	32,450	42,159	(9,710)	77.0
Merchandising, Jobbing & Contract Expense	(6,884)	(2,444)	(4,440)	(281.7)
Amortization Expense	8,465	8,465		100.0
Interest Expense	(93,096)	(98,355)	5,259	(94.7)
Non-Operating Revenue (Expense)	12,000		12,000	0
Total Non-Operating Revenue (Expense)	(47,066)	(50,175)	3,109	(93.8)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,012,671	909,876	102,795	111.3
Operating Transfers In (Out)	(327,165)	(327,772)	607	(99.8)
Increase (Decrease) in Retained Earnings	685,507	582,105	103,402	117.8
RETAINED EARNINGS - Beginning of Period	49,599,010	47,299,398	2,299,611	104.9
RETAINED EARNINGS - END OF PERIOD	50,284,516	47,881,503	2,403,013	105.0