

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 7 MONTHS ENDING JULY 31 2020**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	831,622	1,100,492	1,867,476	766,985	58.93
Licenses and Permits	45,758	267,528	521,650	254,122	51.28
Intergovernmental Revenue	333,278	2,284,705	3,577,889	1,293,184	63.86
Fines, Forfeitures & Penalties	3,495	38,293	75,000	36,707	51.06
Public Charges for Services	76,748	552,113	1,203,853	651,740	45.86
Other Fees	1,700	19,950	20,250	300	98.52
Miscellaneous Revenues	9,684	3,834,005	110,500	(3,723,505)	3469.69
Other Financing Sources	229,051	1,603,354	2,748,607	1,145,253	58.33
Total Revenues	1,531,336	9,700,440	10,125,225	424,785	95.8
 OPERATING EXPENSES					
Mayor and City Council	1,942	15,013	37,300	22,287	40.25
City Manager	62,339	225,145	40,500	(184,645)	555.91
City Attorney	7,167	68,277	100,000	31,723	68.28
City Clerk	4,279	52,451	84,006	31,555	62.44
Police Department	517,007	1,930,946	3,553,706	1,622,760	54.34
Fire Department	362,925	1,250,716	2,475,761	1,225,045	50.52
Community Development	39,185	245,382	453,419	208,037	54.12
Engineering	20,188	147,390	257,652	110,262	57.21
Street Division	162,909	1,047,718	1,885,138	837,420	55.58
Cemetery Division	6,490	60,841	137,419	76,578	44.27
Municipal Building	72,031	637,583	1,131,807	494,224	56.33
Economic Development	222	2,849	12,100	9,251	23.54
Total Expenses	1,256,683	5,684,312	10,168,808	4,484,496	55.9
 Revenue over Expenses	 274,653	 4,016,128	 (43,583)	 (4,059,711)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	250,443.85	474,562.60	798,055.00	(323,492.40)	59.5
01-11-31110	317,589.47	317,589.47	527,495.00	(209,905.53)	60.2
01-11-31120	211,882.49	211,882.49	351,926.00	(140,043.51)	60.2
01-11-31500	51,706.16	96,456.94	190,000.00	(93,543.06)	50.8
TOTAL TAXES	831,621.97	1,100,491.50	1,867,476.00	(766,984.50)	58.9
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	1,550.00	1,700.00	(150.00)	91.2
01-11-32500	.00	60,798.68	118,750.00	(57,951.32)	51.2
01-11-32510	26,578.82	169,000.01	319,200.00	(150,199.99)	52.9
01-11-32600	.00	.00	2,000.00	(2,000.00)	.0
01-11-32900	.00	210.00	.00	210.00	.0
01-11-33100	19,178.73	35,719.36	80,000.00	(44,280.64)	44.7
01-11-33200	.00	250.00	.00	250.00	.0
TOTAL LICENSES & PERMITS	45,757.55	267,528.05	521,650.00	(254,121.95)	51.3
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	94,942.33	594,849.56	915,945.00	(321,095.44)	64.9
01-11-34200	36,824.79	176,122.36	216,000.00	(39,877.64)	81.5
01-11-34300	.00	61,807.94	123,750.00	(61,942.06)	50.0
01-11-34400	163,421.90	1,212,204.88	2,040,000.00	(827,795.12)	59.4
01-11-34450	32,049.10	212,646.76	282,194.00	(69,547.24)	75.4
01-11-34460	467.29	2,834.54	.00	2,834.54	.0
01-11-34755	5,572.67	24,239.41	.00	24,239.41	.0
TOTAL INTERGOVERNMENTAL REVENUES	333,278.08	2,284,705.45	3,577,889.00	(1,293,183.55)	63.9
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	3,495.18	38,292.54	75,000.00	(36,707.46)	51.1
TOTAL FINES, FORFEITURES & PENALTIES	3,495.18	38,292.54	75,000.00	(36,707.46)	51.1
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	44,272.24	267,137.93	726,000.00	(458,862.07)	36.8
01-11-36700	.00	17,100.12	49,500.00	(32,399.88)	34.6
01-11-36800	7,876.74	54,219.50	93,603.00	(39,383.50)	57.9
01-11-36900	11,798.72	134,930.76	194,750.00	(59,819.24)	69.3
01-11-39960	12,800.00	78,725.00	140,000.00	(61,275.00)	56.2

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC CHARGES FOR SERVICES	76,747.70	552,113.31	1,203,853.00	(651,739.69)	45.9
<u>OTHER FEES</u>					
01-11-37600 GRAVE OPENING FEES	1,700.00	10,900.00	18,000.00	(7,100.00)	60.6
01-11-37650 GRAVE OPENING WINTER FEE	.00	700.00	.00	700.00	.0
01-11-37901 REIMBURSED DEVELOPER FEES	.00	6,600.00	.00	6,600.00	.0
01-11-37910 BUILDING AND ZONING FEES	.00	1,750.00	2,250.00	(500.00)	77.8
TOTAL OTHER FEES	1,700.00	19,950.00	20,250.00	(300.00)	98.5
<u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	1,936.47	22,120.27	45,000.00	(22,879.73)	49.2
01-11-38310 CONTRIBUTIONS	.00	3,730,000.00	.00	3,730,000.00	.0
01-11-38700 LOT SALES	2,600.00	11,050.00	13,500.00	(2,450.00)	81.9
01-11-38800 CEMETERY RECEIPTS	600.00	1,600.00	2,000.00	(400.00)	80.0
01-11-38900 MISCELLANEOUS	4,548.00	69,235.16	50,000.00	19,235.16	138.5
TOTAL MISCELLANEOUS REVENUE	9,684.47	3,834,005.43	110,500.00	3,723,505.43	3469.7
<u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	163,582.33	1,145,076.31	1,962,988.00	(817,911.69)	58.3
01-11-39920 TRANSFER FROM WATER	12,315.58	86,209.06	147,787.00	(61,577.94)	58.3
01-11-39930 TRANSF FROM WATER RECLAMATION	16,104.83	112,733.81	193,258.00	(80,524.19)	58.3
01-11-39945 RAILROAD FUND TRANSFER	8,312.42	58,186.94	99,749.00	(41,562.06)	58.3
01-11-39946 SALES TAX FUND TRANSFER	25,000.00	175,000.00	300,000.00	(125,000.00)	58.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	7,000.00	12,000.00	(5,000.00)	58.3
01-11-39950 SOLID WASTE TRANSFER	2,735.42	19,147.94	32,825.00	(13,677.06)	58.3
TOTAL OTHER FINANCING SOURCES	229,050.58	1,603,354.06	2,748,607.00	(1,145,252.94)	58.3
TOTAL FUND REVENUE	1,531,335.53	9,700,440.34	10,125,225.00	(424,784.66)	95.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	14,429.26	25,250.00	(10,820.74)	57.2
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	.00	.00	3,750.00	(3,750.00)	.0
01-12-65100-000 OFFICE SUPPLIES	.00	352.80	1,500.00	(1,147.20)	23.5
01-12-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	231.30	750.00	(518.70)	30.8
TOTAL MAYOR/CITY COUNCIL	1,942.40	15,013.36	37,300.00	(22,286.64)	40.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	3,155.20	23,438.63	41,016.00	(17,577.37)	57.2
01-13-42300-000 SALARY EXPENSE-OVERTIME	59.16	177.48	.00	177.48	.0
01-13-45100-000 HEALTH INSURANCE	.00	10,717.20	8,920.00	1,797.20	120.2
01-13-45200-000 LIFE INSURANCE	.00	.00	80.00	(80.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	5,664.07	6,000.00	(335.93)	94.4
01-13-55100-000 POSTAGE	.00	3,648.24	6,000.00	(2,351.76)	60.8
01-13-55200-000 TELEPHONE	47.99	440.55	750.00	(309.45)	58.7
01-13-55400-000 PRINTING	.00	.00	2,500.00	(2,500.00)	.0
01-13-56100-000 DUES	.00	.00	240.00	(240.00)	.0
01-13-56200-000 TRAVEL EXPENSES	21.33	21.33	100.00	(78.67)	21.3
01-13-56300-000 TRAINING	(125.00)	(125.00)	150.00	(275.00)	(83.3)
01-13-56500-000 PUBLICATIONS	.00	114.00	150.00	(36.00)	76.0
01-13-56600-000 CONFERENCE	.00	(550.00)	2,500.00	(3,050.00)	(22.0)
01-13-65100-000 OFFICE SUPPLIES	.00	74.45	100.00	(25.55)	74.5
01-13-83000-000 EQUIPMENT	.00	1,649.96	1,500.00	149.96	110.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,120.00	7,180.00	14,000.00	(6,820.00)	51.3
TOTAL CITY CLERK	4,278.68	52,450.91	84,006.00	(31,555.09)	62.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	.00	4,179.06	3,606.00	573.06	115.9
01-17-51100-000 MAINTENANCE (BUILDING)	448.00	12,945.33	20,500.00	(7,554.67)	63.2
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	375.00	2,000.00	(1,625.00)	18.8
01-17-52900-000 MAINTENANCE (OTHER)	165.30	1,983.83	3,000.00	(1,016.17)	66.1
01-17-53600-000 JANITORIAL SERVICES	2,300.00	17,250.00	30,000.00	(12,750.00)	57.5
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	82,334.00	141,144.00	(58,810.00)	58.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	490.75	24,700.00	(24,209.25)	2.0
01-17-55200-000 TELEPHONE	.00	.00	500.00	(500.00)	.0
01-17-57100-000 UTILITIES	7,209.43	37,427.40	65,000.00	(27,572.60)	57.6
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.78	284.86	500.00	(215.14)	57.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	.00	700.00	(700.00)	.0
01-17-59500-000 PROPERTY TAX	.00	52.20	.00	52.20	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	367.64	1,000.00	(632.36)	36.8
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	500.00	(500.00)	.0
01-17-65100-000 OFFICE SUPPLIES	521.44	2,611.56	6,000.00	(3,388.44)	43.5
01-17-65400-000 GENERAL SUPPLIES	248.07	1,794.59	4,000.00	(2,205.41)	44.9
01-17-82000-000 BUILDING	(2,619.90)	10,580.10	6,000.00	4,580.10	176.3
01-17-83000-000 EQUIPMENT	.00	10,292.17	11,000.00	(707.83)	93.6
01-17-89000-000 OTHER IMPROVEMENTS	2,936.00	2,936.00	3,000.00	(64.00)	97.9
01-17-91100-000 COMMUNITY RELATIONS	798.30	29,157.79	16,250.00	12,907.79	179.4
01-17-91400-000 SALES TAX REBATE	.00	23,162.86	40,000.00	(16,837.14)	57.9
01-17-99910-000 TRANSFER AMBULANCE FUND	16,666.67	116,666.69	250,000.00	(133,333.31)	46.7
01-17-99930-000 TRANSFER FIRE PENSION	.00	30,903.98	61,875.00	(30,971.02)	50.0
01-17-99931-000 TRANSFER POLICE PENSION	.00	30,903.98	61,875.00	(30,971.02)	50.0
01-17-99964-000 TRANSFER ADMIN SERVICE	31,554.75	220,883.25	378,657.00	(157,773.75)	58.3
TOTAL MUNICIPAL BUILDING	72,030.84	637,583.04	1,131,807.00	(494,223.96)	56.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

		<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	7,166.75	68,276.85	100,000.00	(31,723.15)	68.3
	TOTAL CITY ATTORNEY	7,166.75	68,276.85	100,000.00	(31,723.15)	68.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000	LIFE INSURANCE	5.91	41.37	.00	41.37 .0
01-19-54900-000	OTHER PROFESSIONAL SERVICES	.00	.00	1,000.00 (	1,000.00) .0
01-19-55200-000	TELEPHONE	(25.00)	.10	600.00 (	599.90) .0
01-19-55300-000	PUBLISHING	.00	.00	100.00 (	100.00) .0
01-19-56000-000	PROFESSIONAL DEVELOPMENT	.00	.00	11,000.00 (	11,000.00) .0
01-19-56100-000	DUES	743.05	9,928.30	13,000.00 (	3,071.70) 76.4
01-19-56200-000	TRAVEL EXPENSES	.00	339.56	800.00 (	460.44) 42.5
01-19-56500-000	PUBLICATIONS	.00	.00	300.00 (	300.00) .0
01-19-56600-000	CONFERENCE EXPENSES	.00	1,050.48	5,000.00 (	3,949.52) 21.0
01-19-65100-000	OFFICE SUPPLIES	114.71	265.20	500.00 (	234.80) 53.0
01-19-91100-000	COMMUNITY RELATIONS	61,500.00	213,468.34	8,000.00	205,468.34 2668.4
01-19-92900-000	MISCELLANEOUS CHARGES	.00	52.00	200.00 (	148.00) 26.0
	TOTAL CITY MANAGER	62,338.67	225,145.35	40,500.00	184,645.35 555.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	147,757.34	998,469.51	1,393,613.00	(395,143.49)	71.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	136,301.57	1,094,213.80	1,918,889.00	(824,675.20)	57.0
01-21-42200-000 SALARIES - PART-TIME	2,832.00	21,640.38	40,000.00	(18,359.62)	54.1
01-21-42300-000 SALARIES - OVERTIME	9,994.78	61,645.04	145,000.00	(83,354.96)	42.5
01-21-42800-000 OIC - ON-CALL FTO	2,306.84	13,256.76	30,000.00	(16,743.24)	44.2
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	317,589.47	317,589.47	715,312.00	(397,722.53)	44.4
01-21-45100-000 HEALTH INSURANCE	32,055.45	210,051.89	361,264.00	(151,212.11)	58.1
01-21-45200-000 LIFE INSURANCE	153.66	1,075.62	2,000.00	(924.38)	53.8
01-21-47100-000 UNIFORM ALLOWANCE	417.63	11,111.36	25,000.00	(13,888.64)	44.5
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,813.71	20,703.81	40,000.00	(19,296.19)	51.8
01-21-51300-000 MAINTENANCE - VEHICLE	4,682.56	28,529.90	30,000.00	(1,470.10)	95.1
01-21-53400-000 MEDICAL SERVICES	213.00	359.00	500.00	(141.00)	71.8
01-21-53700-000 DATA PROCESSING SERVICES	.00	.00	32,000.00	(32,000.00)	.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	1,389.80	4,000.00	(2,610.20)	34.8
01-21-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-21-55200-000 TELEPHONE	1,875.59	13,134.05	24,000.00	(10,865.95)	54.7
01-21-55300-000 PUBLISHING	.00	75.00	1,200.00	(1,125.00)	6.3
01-21-55400-000 PRINTING	.00	1,863.35	5,000.00	(3,136.65)	37.3
01-21-56100-000 DUES	86.01	9,561.04	13,500.00	(3,938.96)	70.8
01-21-56200-000 TRAVEL EXPENSES	.00	144.11	4,100.00	(3,955.89)	3.5
01-21-56300-000 TRAINING	.00	3,873.34	10,000.00	(6,126.66)	38.7
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	.00	679.98	1,400.00	(720.02)	48.6
01-21-57800-000 ANIMAL CONTROL	(1,146.00)	(411.66)	3,500.00	(3,911.66)	(11.8)
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	317.00	2,000.00	(1,683.00)	15.9
01-21-65100-000 OFFICE SUPPLIES	258.62	4,166.94	8,000.00	(3,833.06)	52.1
01-21-65200-000 OPERATING SUPPLIES	128.68	10,233.66	17,000.00	(6,766.34)	60.2
01-21-65500-000 AUTOMOBILE FUEL/OIL	2,755.88	19,157.55	28,000.00	(8,842.45)	68.4
01-21-65800-000 PRISONER SUPPLIES	227.50	3,219.62	5,000.00	(1,780.38)	64.4
01-21-66200-000 K9 SUPPLIES	370.06	4,558.54	1,800.00	2,758.54	253.3
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	59,891.92	64,091.00	(4,199.08)	93.5
01-21-91700-000 INVESTIGATIONS	.00	900.00	2,500.00	(1,600.00)	36.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	1,075.00	2,000.00	(925.00)	53.8
01-21-92400-000 DUI	3,090.00	4,440.00	2,000.00	2,440.00	222.0
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	2,000.00	(2,000.00)	.0
TOTAL POLICE DEPARTMENT	517,007.01	1,930,946.27	3,553,706.00	(1,622,759.73)	54.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	86,241.39	631,092.97	1,137,758.00	(506,665.03)	55.5
01-22-42200-000 SALARIES - PART-TIME	4,738.00	43,901.00	142,919.00	(99,018.00)	30.7
01-22-42300-000 SALARY EXPENSE - OVERTIME	27,653.52	152,687.37	255,000.00	(102,312.63)	59.9
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	211,882.49	211,882.49	477,231.00	(265,348.51)	44.4
01-22-45100-000 HEALTH INSURANCE	18,324.62	122,343.26	207,243.00	(84,899.74)	59.0
01-22-45200-000 LIFE INSURANCE	76.83	537.81	1,000.00	(462.19)	53.8
01-22-47100-000 UNIFORM ALLOWANCE	6,203.60	6,865.44	14,000.00	(7,134.56)	49.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.78	407.03	10,000.00	(9,592.97)	4.1
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	.00	5,989.66	12,500.00	(6,510.34)	47.9
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	964.82	5,735.51	24,000.00	(18,264.49)	23.9
01-22-53400-000 MEDICAL SERVICES	.00	.00	7,800.00	(7,800.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,045.81	25,160.01	40,580.00	(15,419.99)	62.0
01-22-55100-000 POSTAGE	.00	54.72	500.00	(445.28)	10.9
01-22-55200-000 TELEPHONE	477.58	3,598.91	8,000.00	(4,401.09)	45.0
01-22-55400-000 PRINTING	.00	150.00	750.00	(600.00)	20.0
01-22-56100-000 DUES	500.00	925.00	2,000.00	(1,075.00)	46.3
01-22-56200-000 TRAVEL EXPENSES	.00	80.00	80.00	.00	100.0
01-22-56300-000 TRAINING	6.00	1,904.70	7,000.00	(5,095.30)	27.2
01-22-56400-000 TUITION REIMBURSMNT	.00	3,190.98	6,000.00	(2,809.02)	53.2
01-22-56500-000 PUBLICATIONS	.00	.00	150.00	(150.00)	.0
01-22-57100-000 UTILITIES	1,149.25	7,632.24	17,000.00	(9,367.76)	44.9
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	81.25	632.44	4,000.00	(3,367.56)	15.8
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	2,147.86	5,000.00	(2,852.14)	43.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	343.36	1,951.37	5,000.00	(3,048.63)	39.0
01-22-65100-000 OFFICE SUPPLIES	72.67	664.32	2,500.00	(1,835.68)	26.6
01-22-65200-000 OPERATING SUPPLIES	143.88	10,178.14	22,000.00	(11,821.86)	46.3
01-22-65400-000 JANITORIAL SUPPLIES	85.28	665.36	3,000.00	(2,334.64)	22.2
01-22-65500-000 AUTOMOTIVE FUEL/OIL	893.73	5,029.86	16,000.00	(10,970.14)	31.4
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	5,307.99	40,000.00	(34,692.01)	13.3
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	5,250.00	(5,250.00)	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	1,500.00	(1,500.00)	.0
TOTAL FIRE DEPARTMENT	362,924.86	1,250,716.44	2,475,761.00	(1,225,044.56)	50.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	879,931.87	3,181,662.71	6,029,467.00	(2,847,804.29)	52.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	64,462.20	446,195.50	835,175.00	(388,979.50)	53.4
01-41-42300-000 SALARY EXPENSE-OVERTIME	2,086.21	26,853.14	65,000.00	(38,146.86)	41.3
01-41-42600-000 SALARIES-PAGER PAY	1,165.00	11,396.50	20,000.00	(8,603.50)	57.0
01-41-45100-000 HEALTH INSURANCE	14,560.45	88,745.51	177,904.00	(89,158.49)	49.9
01-41-45200-000 LIFE INSURANCE	59.10	413.70	1,782.00	(1,368.30)	23.2
01-41-47100-000 UNIFORM ALLOWANCE	.00	831.90	5,000.00	(4,168.10)	16.6
01-41-47300-000 CLOTHING ACQUISITION	.00	660.99	2,500.00	(1,839.01)	26.4
01-41-51100-000 MAINTENANCE (BUILDING)	.00	995.49	3,000.00	(2,004.51)	33.2
01-41-51200-000 MAINTENANCE (EQUIPMENT)	2,315.32	4,273.16	20,000.00	(15,726.84)	21.4
01-41-51300-000 MAINT.SERVICE-VEHICLE	64.76	23,930.40	35,000.00	(11,069.60)	68.4
01-41-51400-000 MAINTENANCE STREET	492.25	7,159.75	25,000.00	(17,840.25)	28.6
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	1,345.00	5,000.00	(3,655.00)	26.9
01-41-52900-000 MAINTENANCE OTHER	43,857.15	71,761.18	20,000.00	51,761.18	358.8
01-41-53600-000 JANITORIAL SERVICES	143.26	1,344.08	2,500.00	(1,155.92)	53.8
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,500.00	14,427.44	25,000.00	(10,572.56)	57.7
01-41-55100-000 POSTAGE	.00	.00	25.00	(25.00)	.0
01-41-55200-000 TELEPHONE	145.54	1,270.76	3,000.00	(1,729.24)	42.4
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	1,000.00	(1,000.00)	.0
01-41-56300-000 TRAINING	.00	725.00	1,000.00	(275.00)	72.5
01-41-57100-000 UTILITIES	553.76	5,052.27	13,000.00	(7,947.73)	38.9
01-41-57200-000 STREET LIGHTING	11,468.63	84,495.99	160,000.00	(75,504.01)	52.8
01-41-59400-000 LEASE OR RENTALS	.00	1,759.59	3,000.00	(1,240.41)	58.7
01-41-61100-000 MAINTENANCE BUILDING	.00	2,268.42	2,500.00	(231.58)	90.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	1,283.96	3,819.96	10,000.00	(6,180.04)	38.2
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	1,614.95	10,011.28	20,000.00	(9,988.72)	50.1
01-41-61400-000 SUPPLIES STREETS	13,364.98	24,780.59	60,000.00	(35,219.41)	41.3
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	77,475.51	105,000.00	(27,524.49)	73.8
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	860.16	5,000.00	(4,139.84)	17.2
01-41-62900-000 SUPPLIES OTHER	.00	1,398.85	12,000.00	(10,601.15)	11.7
01-41-65100-000 OFFICE SUPPLIES	14.95	1,012.28	2,000.00	(987.72)	50.6
01-41-65200-000 OPERATING SUPPLIES	108.53	1,765.33	5,000.00	(3,234.67)	35.3
01-41-65300-000 SMALL TOOLS	519.95	847.56	2,000.00	(1,152.44)	42.4
01-41-65400-000 JANITORIAL SUPPLIES	11.98	597.63	1,000.00	(402.37)	59.8
01-41-65500-000 GASOLINE/OIL	2,428.84	21,170.50	52,500.00	(31,329.50)	40.3
01-41-66100-000 SAFETY SUPPLIES	.00	962.65	3,500.00	(2,537.35)	27.5
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	687.27	96,165.21	165,252.00	(69,086.79)	58.2
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	10,755.00	15,000.00	(4,245.00)	71.7
01-41-92900-000 MISCELLANEOUS CHARGES	.00	190.04	200.00	(9.96)	95.0
TOTAL STREET DIVISION	162,909.04	1,047,718.32	1,885,138.00	(837,419.68)	55.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,316.40	32,203.05	56,113.00	(23,909.95)	57.4
01-46-42300-000 SALARY EXPENSE-OVERTIME	182.10	2,549.36	5,700.00	(3,150.64)	44.7
01-46-42600-000 PAGER	.00	1,087.50	1,851.00	(763.50)	58.8
01-46-45100-000 HEALTH INSURANCE	1,161.13	7,752.19	17,840.00	(10,087.81)	43.5
01-46-45200-000 LIFE INSURANCE	5.91	41.37	115.00	(73.63)	36.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	320.00	700.00	(380.00)	45.7
01-46-51200-000 MAINTENANCE (EQUIPMENT)	70.20	70.20	500.00	(429.80)	14.0
01-46-51300-000 MAINTENANCE (VEHICLE)	7.00	62.00	250.00	(188.00)	24.8
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	11,105.47	40,000.00	(28,894.53)	27.8
01-46-55200-000 TELEPHONE	639.34	894.98	1,600.00	(705.02)	55.9
01-46-57100-000 UTILITIES	309.60	1,365.67	2,750.00	(1,384.33)	49.7
01-46-61100-000 MAINTENANCE BUILDING	.00	23.29	750.00	(726.71)	3.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	190.00	500.00	(310.00)	38.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	250.00	(250.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	443.17	1,600.00	(1,156.83)	27.7
01-46-65200-000 OPERATING SUPPLIES	(510.74)	348.00	750.00	(402.00)	46.4
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	126.09	182.62	150.00	32.62	121.8
01-46-65500-000 GASOLINE/OIL	115.37	977.88	2,000.00	(1,022.12)	48.9
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	637.00	3,000.00	(2,363.00)	21.2
01-46-92900-000 MISCELLANEOUS CHARGES	67.99	587.16	500.00	87.16	117.4
TOTAL CEMETERY	6,490.39	60,840.91	137,419.00	(76,578.09)	44.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	16,376.64	112,437.74	198,422.00	(85,984.26)	56.7
01-48-45100-000 HEALTH INSURANCE	3,096.34	20,672.50	35,680.00	(15,007.50)	57.9
01-48-45200-000 LIFE INSURANCE	11.82	82.74	250.00	(167.26)	33.1
01-48-51100-000 MAINTENANCE (BUILDING)	.00	45.48	.00	45.48	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	234.98	1,310.70	1,200.00	110.70	109.2
01-48-51300-000 MAINT.SERVICE (VEHICLE)	14.00	776.77	600.00	176.77	129.5
01-48-53200-000 ENGINEERING SERVICE	.00	3,228.75	3,350.00	(121.25)	96.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	427.73	1,500.00	(1,072.27)	28.5
01-48-55200-000 TELEPHONE	179.01	1,066.31	2,200.00	(1,133.69)	48.5
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	722.97	1,000.00	(277.03)	72.3
01-48-56300-000 TRAINING	.00	280.00	1,400.00	(1,120.00)	20.0
01-48-61200-000 SUPPLIES (EQUIPMENT)	228.46	1,772.69	1,900.00	(127.31)	93.3
01-48-65100-000 OFFICE SUPPLIES	.00	79.70	700.00	(620.30)	11.4
01-48-65300-000 SMALL TOOLS	.00	88.89	350.00	(261.11)	25.4
01-48-65400-000 JANITORIAL SUPPLIES	.00	322.96	100.00	222.96	323.0
01-48-65500-000 GASOLINE & OIL	46.99	628.93	1,100.00	(471.07)	57.2
01-48-67000-000 PRINT MATERIALS	.00	6.00	100.00	(94.00)	6.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	3,404.33	1,700.00	1,704.33	200.3
01-48-83000-000 EQUIPMENT	.00	.00	4,600.00	(4,600.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	35.00	100.00	(65.00)	35.0
TOTAL ENGINEERING	20,188.24	147,390.19	257,652.00	(110,261.81)	57.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	189,587.67	1,255,949.42	2,280,209.00	(1,024,259.58)	55.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 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)	23,099.46	168,053.51	289,599.00	(121,545.49)	58.0
01-44-45100-000 HEALTH INSURANCE	4,291.24	28,650.28	49,449.00	(20,798.72)	57.9
01-44-45200-000 LIFE INSURANCE	23.64	165.48	350.00	(184.52)	47.3
01-44-51300-000 MAINTENANCE (VEHICLE)	7.00	63.00	.00	63.00	.0
01-44-52900-000 NUISANCE ABATEMENT	239.00	649.00	6,900.00	(6,251.00)	9.4
01-44-54900-000 OTHER PROFESSIONAL SERVICES	7,680.00	26,750.63	50,000.00	(23,249.37)	53.5
01-44-54920-000 OTHER PROF SVCS - REBRANDING	2,850.00	13,328.85	13,000.00	328.85	102.5
01-44-55200-000 TELEPHONE	159.36	950.10	1,200.00	(249.90)	79.2
01-44-55300-000 PUBLISHING	115.50	1,165.50	8,000.00	(6,834.50)	14.6
01-44-55400-000 PRINTING	151.34	606.32	2,200.00	(1,593.68)	27.6
01-44-56100-000 DUES	196.05	1,005.55	1,800.00	(794.45)	55.9
01-44-56200-000 TRAVEL EXPENSES	.00	595.92	1,000.00	(404.08)	59.6
01-44-56300-000 TRAINING	.00	85.00	1,000.00	(915.00)	8.5
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	1,500.00	(1,500.00)	.0
01-44-57100-000 UTILITIES	85.49	85.49	.00	85.49	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	1,354.94	1,500.00	(145.06)	90.3
01-44-65100-000 OFFICE SUPPLIES	256.30	1,066.49	2,500.00	(1,433.51)	42.7
01-44-65200-000 OPERATING SUPPLIES	.00	64.64	500.00	(435.36)	12.9
01-44-65400-000 GENERAL SUPPLIES	.00	23.85	.00	23.85	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	30.15	254.58	1,000.00	(745.42)	25.5
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	11.59	.00	11.59	.0
01-44-91100-000 PUBLIC RELATIONS	.00	451.42	21,921.00	(21,469.58)	2.1
TOTAL COMMUNITY DEVELOPMENT	39,184.53	245,382.14	453,419.00	(208,036.86)	54.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	571.42	1,000.00	(428.58)	57.1
01-61-55100-000 POSTAGE	.00	33.67	100.00	(66.33)	33.7
01-61-55200-000 TELEPHONE	47.99	606.45	1,100.00	(493.55)	55.1
01-61-56100-000 DUES	.00	.00	1,200.00	(1,200.00)	.0
01-61-56200-000 TRAVEL EXPENSES	.00	.00	500.00	(500.00)	.0
01-61-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-61-56600-000 CONFERENCE	.00	.00	1,200.00	(1,200.00)	.0
01-61-65100-000 OFFICE SUPPLIES	48.59	307.36	700.00	(392.64)	43.9
01-61-65200-000 OPERATING SUPPLIES	.00	165.11	300.00	(134.89)	55.0
01-61-83000-000 EQUIPMENT	.00	1,039.50	3,000.00	(1,960.50)	34.7
01-61-91100-000 COMMUNITY RELATIONS	125.00	125.00	1,500.00	(1,375.00)	8.3
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	400.00	(400.00)	.0
TOTAL ECONOMIC DEVELOPMENT	221.58	2,848.51	12,100.00	(9,251.49)	23.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	39,406.11	248,230.65	465,519.00	(217,288.35)	53.3
TOTAL FUND EXPENDITURES	1,256,682.99	5,684,312.29	10,168,808.00	(4,484,495.71)	55.9
NET REVENUE OVER EXPENDITURES	274,652.54	4,016,128.05	(43,583.00)	4,059,711.05	9214.9

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 7 MONTHS ENDING JULY 31 2020

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	8,294	15,720	29,010	13,290	54.19
Insurance	85,823	162,597	300,150	137,553	54.17
Illinois Municipal Retirement	54,619	103,498	233,156	129,658	44.39
Social Security	51,470	97,530	180,050	82,520	54.17
Ambulance	16,763	117,137	201,500	84,363	58.13
Economic Development	-	-	-	-	0
Motor Fuel Tax	23,974	1,567,981	2,260,300	692,319	69.37
Utility Tax	45,665	307,115	539,000	231,885	56.98
Travel and Tourism	2,895	54,513	127,500	72,987	42.76
Sales Tax	74,336	588,954	1,140,000	551,046	51.66
Lighthouse Pointe TIF	115,600	168,516	614,591	446,075	27.42
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	84,952	105,676	86,896	(18,780)	121.61
Overweight Truck	11,177	46,393	45,800	(593)	101.29
Capital Improvement	37	18,421	7,207,800	7,189,379	0.26
Stormwater Management	719	1,464	45,500	44,036	3.22
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	205,517	2,159,996	665,600	(1,494,396)	324.52
Technology Center	126,609	884,071	1,517,100	633,029	58.27
Airport	48,500	180,596	2,560,065	2,379,469	7.05
Railroad	391,062	1,085,852	1,358,062	272,210	79.96
Golf Course	42,697	176,674	328,575	151,901	53.77
Health Insurance	-	-	-	-	0
Administrative Services	112,957	811,201	1,343,700	532,499	60.37
Total Revenues	1,503,668	8,653,904	20,809,605	12,155,701	41.59

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 7 MONTHS ENDING JULY 31 2020

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	3,725	28,475	28,900	425	98.53
Insurance	9,780	165,519	321,000	155,481	51.56
Illinois Municipal Retirement	17,350	124,809	165,000	40,191	75.64
Social Security	16,057	114,938	187,500	72,562	61.3
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	10,258	94,119	138,761	44,642	67.83
Sales Tax	25,000	175,000	3,170,500	2,995,500	5.52
Lighthouse Pointe TIF	45,242	85,094	382,257	297,163	22.26
Foreign Fire Insurance	-	-	71,000	71,000	0
TIF	4,179	13,988	24,500	10,512	57.09
Overweight Truck	1,000	7,000	13,000	6,000	53.85
Capital Improvement	601,451	2,145,747	10,372,725	8,226,978	20.69
Stormwater Management	-	5,609	53,700	48,091	10.45
Technology Park	-	-	-	-	0
Debt Service	22,948	(392,987)	-	392,987	0
Solid Waste	37,269	649,131	1,390,928	741,797	46.67
Technology Center	56,091	435,980	635,984	200,004	68.55
Airport	30,518	171,330	2,420,276	2,248,946	7.08
Railroad	37,401	480,172	882,349	402,177	54.42
Golf Course	8,763	73,650	124,774	51,124	59.03
Health Insurance	-	-	-	-	0
Administrative Services	93,407	754,902	1,364,845	609,943	55.31
Total Expenses	1,020,439	5,682,478	26,065,114	20,382,636	21.8
Revenue over Expenses	483,229	2,971,427	(5,255,509)	(8,226,936)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND July 31, 2020 and 2019

	July 31, 2020	July 31, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	34,375,460	30,795,146
Less: Accumulated Depreciation	(9,578,248)	(8,931,526)
Net Plant in Service	24,797,212	21,863,621
CURRENT ASSETS		
Cash & Investments	2,965,501	4,050,822
Customer Accounts Receivable	1,017,462	401,993
Other Accounts Receivable	87,969	81,594
Prepaid Expenses	7,552	6,928
Total Current Assets	4,078,484	4,541,337
RESTRICTED ASSETS	96,386	96,131
OTHER DEBITS		
Deferred Outflows of Resources	187,955	48,279
Total Other Debits	187,955	48,279
TOTAL ASSETS	29,160,037	26,549,368
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	20,925,545	19,803,005
Contribution in Aid of Construction (Net)	214,186	310,743
Total Equity	21,139,730	20,113,748
LIABILITIES		
Current Liabilities:		
Accounts Payable	191,169	228,634
Accrued Liabilities	285,753	53,662
Total Current Liabilities	476,922	282,296
Non-Current Liabilities:		
Other Non-Current Liabilities	7,543,385	6,153,324
Total Non-Current Liabilities	7,543,385	6,153,324
Total Liabilities	8,020,307	6,435,620
TOTAL LIABILITIES AND EQUITY	29,160,037	26,549,368

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 7 Months Ending July 31, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential Sales	676,902	546,395	130,507	123.9
Commercial Sales	520,907	419,060	101,848	124.3
Industrial Sales	530,645	501,496	29,149	105.8
Other Operating Revenues	66,188	70,445	(4,258)	94.0
Total Operating Revenues	1,794,642	1,537,395	257,246	116.7
OPERATING EXPENSES				
Source of Supply - Operations	224,679	186,418	38,262	120.5
Source of Supply - Maintenance	2,912	2,762	150	105.4
Water Treatment - Operations	107,916	128,322	(20,406)	84.1
Water Treatment - Maintenance		4,988	(4,988)	.0
Distribution - Operations	393,675	243,877	149,798	161.4
Distribution - Maintenance	255,235	185,972	69,263	137.2
Customer Accounts	93,596	92,919	676	100.7
Administrative and General	170,104	156,308	13,797	108.8
Depreciation	377,014	377,014		100.0
Total Operating Expenses	1,625,131	1,378,579	246,552	117.9
Operating Income (Loss)	169,510	158,816	10,694	106.7
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	26	4,298	(4,272)	.6
Investment Income	14,440	27,675	(13,235)	52.2
Merchandising, Jobbing & Contract Expense	(160)	(873)	713	(18.3)
Interest Expense	(45,242)	(52,570)	7,328	(86.1)
Total Non-Operating Revenue (Expense)	(30,936)	(21,470)	(9,466)	(144.1)
Net Income Before Amortizations	138,575	137,346	1,228	100.9
Net Income	138,575	137,346	1,228	100.9
Operating Transfers In (Out)	(86,209)	(76,344)	(9,865)	(112.9)
Increase (Decrease) in Retained Earnings	52,366	61,002	(8,636)	85.8
RETAINED EARNINGS - Beginning of Period	20,874,186	19,743,179	1,131,008	105.7
RETAINED EARNINGS - END OF PERIOD	20,926,552	19,804,180	1,122,371	105.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

July 31, 2020 and 2019

	July 31, 2020	July 31, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	47,859,528	42,908,607
Less: Accumulated Depreciation	(25,928,733)	(24,841,677)
Net Plant in Service	21,930,796	18,066,930
CURRENT ASSETS		
Cash & Investments	4,097,485	4,144,923
Customer Accounts Receivable	1,260,565	583,938
Other Accounts Receivable	101,982	110,341
Prepaid Expenses	17,744	15,561
Total Current Assets	5,477,776	4,854,763
RESTRICTED FUNDS	456,374	413,136
NON-CURRENT ASSETS		
Deferred Outflows of Resources	501,142	126,557
Total Non-Current Assets	501,142	126,557
TOTAL ASSETS	28,366,087	23,461,387
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	17,614,373	15,498,514
Contribution in Aid of Construction (Net)	7,050,450	7,309,398
Total Equity	24,664,823	22,807,912
LIABILITIES		
Current Liabilities:		
Accounts Payable	391,119	113,528
Accrued Liabilities	750,272	147,147
Total Current Liabilities	1,141,391	260,676
Non-Current Liabilities:		
Bonds Payable	2,469,351	281,657
Other Non-Current Liabilities	90,522	111,142
Total Non-Current Liabilities	2,559,873	392,799
Total Liabilities	3,701,264	653,475
TOTAL LIABILITIES AND EQUITY	28,366,087	23,461,387

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 7 Months Ending July 31, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential Sales	701,989	673,624	28,365	104.2
Commercial Sales	636,115	724,218	(88,103)	87.8
Industrial Sales	609,409	673,640	(64,231)	90.5
Other Operating Revenues	11,912	129,855	(117,944)	9.2
	1,959,425	2,201,338	(241,914)	89.0
OPERATING EXPENSES				
Collection - Operations	88,832	72,978	15,854	121.7
Collection - Maintenance	11,643	9,951	1,691	117.0
Pumping - Maintenance	53,848	5,464	48,384	985.5
Treatment and Disposal - Operations	753,737	680,564	73,173	110.8
Treatment and Disposal - Maintenance	32,648	111,093	(78,445)	29.4
Customer Accounts	104,151	103,258	893	100.9
Administrative and General	229,672	163,374	66,298	140.6
Depreciation	622,732	622,732		100.0
	1,897,263	1,769,414	127,849	107.2
Operating Income (Loss)	62,161	431,924	(369,762)	14.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	13,530	26,757	(13,227)	50.6
Non Utility Income	7,568	158,104	(150,536)	4.8
Merchandising, Jobbing & Contract Income	4,269	4,105	164	104.0
Interest Expense	(3,762)	(4,246)	484	(88.6)
	21,606	184,720	(163,114)	11.7
Net Income Before Amortizations	83,767	616,644	(532,876)	13.6
Net Income	83,767	616,644	(532,876)	13.6
Operating Transfers In (Out)	(112,734)	(104,072)	(8,662)	(108.3)
Increase (Decrease) in Retained Earnings	(28,966)	512,572	(541,538)	(5.7)
RETAINED EARNINGS - Beginning of Period	17,651,763	14,988,401	2,663,361	117.8
RETAINED EARNINGS - END OF PERIOD	17,622,796	15,500,973	2,121,823	113.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

July 31, 2020 and 2019

	July 31, 2020	July 31, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	80,793,942	92,547,737
Less: Accumulated Depreciation	(45,193,671)	(51,229,970)
Net Plant in Service	35,600,271	41,317,766
CURRENT ASSETS		
Cash & Investments	19,502,866	8,717,816
Customer Accounts Receivable	5,809,085	4,978,975
Inventory	1,135,414	1,144,385
Prepaid Expenses	97,564	94,422
Total Current Assets	26,544,929	14,935,598
RESTRICTED ASSETS	526,488	8,726,063
NON-CURRENT ASSETS		
Unamortized Loss	1,094,452	1,240,723
Deferred Outflows of Resources	1,481,376	370,321
Other Deferred Debits	160,300	173,864
Interdepartmental Loan Receivable	409,044	409,044
Total Non-Current Assets	3,145,173	2,193,952
TOTAL ASSETS	65,816,860	67,173,380
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	60,928,806	48,762,069
Total Equity	60,928,806	48,762,069
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,171,076	2,493,782
Accrued Liabilities	2,206,380	447,935
Total Current Liabilities	4,377,456	2,941,717
Non-Current Liabilities:		
Bonds Payable		14,139,346
Other Non-Current Liabilities	510,598	1,330,247
Total Non-Current Liabilities	510,598	15,469,594
Total Liabilities	4,888,054	18,411,311
TOTAL LIABILITIES AND EQUITY	65,816,860	67,173,380

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 7 Months Ending July 31, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential	3,571,965	3,443,274	128,691	103.7
Small General Service	2,918,722	2,962,805	(44,083)	98.5
Large General Service	13,964,804	13,678,690	286,114	102.1
Public Street Lighting	81,984	84,184	(2,200)	97.4
Interdepartmental	326,654	349,460	(22,806)	93.5
Forfeited Discounts	52,928	108,002	(55,074)	49.0
Other Operating Revenues	11,171,581	1,547,740	9,623,842	721.8
Total Operating Revenues	32,088,638	22,174,155	9,914,483	144.7
OPERATING EXPENSES				
Purchased Power	12,459,989	12,419,711	40,278	100.3
Generation - Operation	301,743	338,190	(36,447)	89.2
Generation - Maintenance	457,301	804,643	(347,342)	56.8
Transmission - Operation	807,889	642,548	165,341	125.7
Transmission - Maintenance	2,640	20,544	(17,904)	12.9
Distribution - Operation	940,288	1,026,158	(85,870)	91.6
Distribution - Maintenance	527,581	492,631	34,951	107.1
Depreciation	1,295,325	1,739,725	(444,400)	74.5
Taxes Other Than Income Taxes	88,970	98,049	(9,079)	90.7
Customer Accounts	274,773	285,084	(10,312)	96.4
Administrative & General	1,666,332	1,493,541	172,790	111.6
Total Operating Expenses	18,822,831	19,360,825	(537,994)	97.2
Operating Income (Loss)	13,265,807	2,813,330	10,452,477	471.5
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	85,014	149,702	(64,688)	56.8
Merchandising, Jobbing & Contract Expense	(59,188)	(38,535)	(20,653)	(153.6)
Amortization Expense	25,394	29,626	(4,232)	85.7
Interest Expense	(1,470,699)	(344,052)	(1,126,647)	(427.5)
Non-Operating Revenue (Expense)	30,145	(200)	30,345	15,072.5
Total Non-Operating Revenue (Expense)	(1,389,334)	(203,459)	(1,185,875)	(682.9)
Increase (Decrease) in Retained Earnings Before Operating Transfers	11,876,473	2,609,871	9,266,602	455.1
Operating Transfers In (Out)	(1,145,076)	(1,147,201)	2,125	(99.8)
Increase (Decrease) in Retained Earnings	10,731,397	1,462,671	9,268,726	733.7
RETAINED EARNINGS - Beginning of Period	50,199,614	47,299,398	2,900,216	106.1
RETAINED EARNINGS - END OF PERIOD	60,931,011	48,762,069	12,168,942	125.0