

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 3 Months Ending July 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	11,218	655,747	1,319,474	663,727 -	49.70
Licenses and Permits	33,627	166,263	631,250	464,987 -	26.34
Intergovernmental Revenue	278,533	828,525	2,944,000	2,115,475 -	28.14
Fines, Forfeitures & Penalties	7,246	29,236	120,000	90,764 -	24.36
Public Charges for Services	66,402	160,615	829,344	668,729 -	19.37
Other Fees	20,206	76,160	302,849	226,689 -	25.15
Miscellaneous Revenues	4,475	12,764	54,000	41,236 -	23.64
Other Financing Sources	168,358	613,073	2,128,293	1,515,220 -	28.81
Total Revenues	590,065	2,542,383	8,329,210	5,786,827 -	30.52
OPERATING EXPENSES					
Mayor and City Council	4,895	13,623	65,200	51,577 -	20.89
City Manager	14,105	40,053	164,297	124,244 -	24.38
City Attorney	11,115	32,392	116,550	84,158 -	27.79
City Clerk	12,800	41,486	170,029	128,543 -	24.40
Police Department	215,481	730,019	2,939,819	2,209,800 -	24.83
Fire Department	140,262	470,627	1,630,878	1,160,251 -	28.86
Community Development	24,361	75,432	303,479	228,047 -	24.86
Engineering	20,395	76,653	299,376	222,723 -	25.60
Street Division	102,113	390,884	1,718,039	1,327,155 -	22.75
Cemetery Division	9,876	27,748	114,458	86,710 -	24.24
Municipal Building	47,519	131,216	524,635	393,419 -	25.01
Economic Development	20,461	63,580	248,697	185,117 -	25.57
Total Expenses	623,381	2,093,712	8,295,457	6,201,745 -	25.24
Revenue Over Expenses	33,316 -	448,671	33,753	414,918	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	9,679.93	496,789.30	1,008,162.00	(511,372.70)	49.3
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	49,074.08	102,982.00	(53,907.92)	47.7
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	37,321.15	78,330.00	(41,008.85)	47.7
01-11-31500 ROAD & BRIDGE TAX	1,538.45	72,562.37	130,000.00	(57,437.63)	55.8
TOTAL TAXES	11,218.38	655,748.90	1,319,474.00	(663,727.10)	49.7

<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	.00	20,650.00	16,800.00	3,850.00	122.9
01-11-32500 FRANCHISE LICENSE	.00	27,844.87	109,000.00	(81,155.13)	25.6
01-11-32510 TELECOMMUNICATIONS TAX	27,604.41	97,933.13	330,000.00	(232,066.87)	29.7
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900 OTHER LICENSES	.00	.00	70,400.00	(70,400.00)	.0
01-11-33100 BUILDING PERMITS	6,023.00	18,910.00	100,000.00	(81,090.00)	18.9
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	925.00	2,550.00	(1,625.00)	36.3
TOTAL LICENSES & PERMITS	33,627.41	166,263.00	631,250.00	(464,987.00)	26.3

<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	82,852.49	285,568.18	758,000.00	(472,431.82)	37.7
01-11-34200 REPLACEMENT TAX	42,309.23	75,048.68	180,000.00	(104,951.32)	41.7
01-11-34400 SALES TAX	141,881.45	432,876.24	1,850,000.00	(1,417,123.76)	23.4
01-11-34450 LOCAL USE TAX	11,489.97	34,026.26	156,000.00	(121,973.74)	21.8
01-11-34750 STATE GRANT - POLICE EQUIP	.00	.00	.00	.00	.0
01-11-34755 STATE GRANTS	.00	1,006.00	.00	1,006.00	.0
01-11-34760 OGLE COUNTY - RECYCLING GRANT	.00	.00	.00	.00	.0
01-11-34761 STATE GRANTS - INTERMODAL	.00	.00	.00	.00	.0
01-11-34762 BROWNFIELD GRANT	.00	.00	.00	.00	.0
01-11-34820 DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-34840 FEDERAL GRANTS	.00	.00	.00	.00	.0
01-11-34850 K-9 DONATIONS	.00	.00	.00	.00	.0
01-11-34860 POLICE TRAINING REIMBURSEMENT	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	278,533.14	828,525.36	2,944,000.00	(2,115,474.64)	28.1

<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	7,245.65	29,235.51	120,000.00	(90,764.49)	24.4
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	7,245.65	29,235.51	120,000.00	(90,764.49)	24.4

PUBLIC CHARGES FOR SERVICES

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	45,485.76	83,443.51	544,572.00	(461,128.49)	15.3
01-11-36611 AMBULANCE FEES OTHER	.00	.00	.00	.00	.0
01-11-36700 POLICE FEES	7,500.00	17,880.00	65,000.00	(47,120.00)	27.5
01-11-36800 FIRE PROTECTION FEES	3,699.75	11,099.25	44,772.00	(33,672.75)	24.8
01-11-36900 STREET DIVISION FEES	1,766.48	20,517.50	75,000.00	(54,482.50)	27.4
01-11-39960 WATER RECL SOLID WASTE CHARGE	7,950.00	27,675.00	100,000.00	(72,325.00)	27.7
TOTAL PUBLIC CHARGES FOR SERVICES	66,401.99	160,615.26	829,344.00	(668,728.74)	19.4

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	600.00	8,100.00	21,000.00	(12,900.00)	38.6
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	21,375.00	85,500.00	(64,125.00)	25.0
01-11-37900 OTHER REVENUES	10,362.42	31,087.26	124,349.00	(93,261.74)	25.0
01-11-37901 REIMBURSED DEVELOPER FEES	1,868.30	10,640.25	66,000.00	(55,359.75)	16.1
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	250.00	4,957.00	5,500.00	(543.00)	90.1
TOTAL OTHER FEES	20,205.72	76,159.51	302,849.00	(226,689.49)	25.2

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	129.70	398.04	1,500.00	(1,101.96)	26.5
01-11-38110 INTEREST INCOME-CEMETERY	.00	.00	3,000.00	(3,000.00)	.0
01-11-38200 RENTAL INCOME	.00	.00	.00	.00	.0
01-11-38300 DONATIONS - DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-38310 DONATIONS - K9 UNIT	.00	.00	.00	.00	.0
01-11-38700 LOT SALES	867.00	4,178.00	15,000.00	(10,822.00)	27.9
01-11-38800 CEMETERY RECEIPTS	.00	450.00	4,500.00	(4,050.00)	10.0
01-11-38900 MISCELLANEOUS	3,478.00	7,738.00	30,000.00	(22,262.00)	25.8
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	4,474.70	12,764.04	54,000.00	(41,235.96)	23.6

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	.00	.00	.00	.0
01-11-39300 INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00	.0
01-11-39900 INTERFUND TRANSFER	.00	.00	.00	.00	.0
01-11-39910 TRANSFER FROM ELECTRIC	103,930.92	311,792.76	1,247,171.00	(935,378.24)	25.0
01-11-39920 TRANSFER FROM WATER	7,155.75	21,467.25	85,869.00	(64,401.75)	25.0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,687.75	32,063.25	128,253.00	(96,189.75)	25.0
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	20,250.00	81,000.00	(60,750.00)	25.0
01-11-39946 SALES TAX FUND TRANSFER	19,000.00	57,000.00	228,000.00	(171,000.00)	25.0
01-11-39947 AMBULANCE FUND TRANSFER	.00	108,000.00	108,000.00	.00	100.0
01-11-39950 SOLID WASTE TRANSFER	20,833.33	62,499.99	250,000.00	(187,500.01)	25.0

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2012

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	168,357.75	613,073.25	2,128,293.00	(1,515,219.75)	28.8
TOTAL FUND REVENUE	590,064.74	2,542,382.83	8,329,210.00	(5,786,827.17)	30.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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GENERAL GOVERNMENT

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,346.14	12,899.67	50,500.00 (	37,600.33)	25.5
01-12-43100-000 SALARIES	.00	.00	.00	.00	.0
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	200.00 (	200.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00 (	200.00)	.0
01-12-56100-000 DUES	.00	175.00	2,000.00 (	1,825.00)	8.8
01-12-56200-000 TRAVEL EXPENSES	105.45	105.45	5,000.00 (	4,894.55)	2.1
01-12-56500-000 PUBLICATIONS	.00	.00	200.00 (	200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	.00	4,000.00 (	4,000.00)	.0
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	68.11	68.11	600.00 (	531.89)	11.4
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	375.00	375.00	500.00 (	125.00)	75.0
01-12-91200-000 RECRUITMENT	.00	.00	.00	.00	.0
TOTAL MAYOR/CITY COUNCIL	4,894.70	13,623.23	65,200.00 (	51,576.77)	20.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,289.46	25,140.47	109,018.00 (	83,877.53)	23.1
01-13-42100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-13-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-13-42400-000 VACATION	951.52	2,338.46	.00	2,338.46	.0
01-13-42500-000 SICK	44.85	78.48	.00	78.48	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	2,546.00	7,638.00	30,461.00 (	22,823.00)	25.1
01-13-51200-000 MAINTENANCE (EQUIPMENT)	114.49	114.49	500.00 (	385.51)	22.9
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	.00	.00	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	159.00	1,159.00	7,000.00 (	5,841.00)	16.6
01-13-55300-000 PUBLISHING	.00	53.75	1,500.00 (	1,446.25)	3.6
01-13-55400-000 PRINTING	.00	.00	750.00 (	750.00)	.0
01-13-56100-000 DUES	.00	.00	600.00 (	600.00)	.0
01-13-56200-000 TRAVEL EXPENSES	137.79	175.53	3,500.00 (	3,324.47)	5.0
01-13-56300-000 TRAINING	.00	65.00	700.00 (	635.00)	9.3
01-13-56400-000 TUITION	.00	.00	.00	.00	.0
01-13-56500-000 PUBLICATIONS	.00	.00	500.00 (	500.00)	.0
01-13-56600-000 CONFERENCE	.00	154.88	1,200.00 (	1,045.12)	12.9
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	64.47	530.56	1,500.00 (	969.44)	35.4
01-13-65200-000 SAFETY PROGRAM FEES	.00	.00	.00	.00	.0
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00 (	300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	3,000.00 (	3,000.00)	.0
01-13-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-91800-000 SAFETY PROGRAM SUPPLIES	.00	.00	.00	.00	.0
01-13-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	492.00	1,537.00	7,000.00 (	5,463.00)	22.0
TOTAL CITY CLERK	12,799.58	41,485.62	170,029.00 (	128,543.38)	24.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,099.63	7,431.40	35,532.00 (	28,100.60)	20.9
01-17-42200-000 SALARIES-PART-TIME	909.72	2,641.43	11,253.00 (	8,611.57)	23.5
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00 (	500.00)	.0
01-17-42400-000 VACATION	889.36	1,669.64	.00	1,669.64	.0
01-17-42500-000 SICK	87.89	87.89	.00	87.89	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,687.98	5,063.94	21,083.00 (	16,019.06)	24.0
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	604.38	7,000.00 (	6,395.62)	8.6
01-17-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	600.00 (	600.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	.00	36.49	1,850.00 (	1,813.51)	2.0
01-17-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-17-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-17-53700-000 NETWORK ADMINISTRATION	19,710.92	59,132.76	236,531.00 (	177,398.24)	25.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	10,000.00	16,366.85	27,500.00 (	11,133.15)	59.5
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	246.90	726.85	3,250.00 (	2,523.15)	22.4
01-17-55300-000 PUBLISHING	.00	.00	.00	.00	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-17-57100-000 UTILITIES	5,986.17	15,994.10	56,455.00 (	40,460.90)	28.3
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	81.00	121.00	500.00 (	379.00)	24.2
01-17-57900-000 OTHER CONTRACTUAL SERVICES	47.24	251.72	1,000.00 (	748.28)	25.2
01-17-59500-000 PROPERTY TAX	.00	2,752.92	4,225.00 (	1,472.08)	65.2
01-17-61000-000 MAINTENANCE SUPPLIES	19.28	19.28	.00	19.28	.0
01-17-61100-000 MAINTENANCE BUILDING	111.00	184.31	12,000.00 (	11,815.69)	1.5
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00 (	200.00)	.0
01-17-61300-000 SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	11.69	11.69	2,300.00 (	2,288.31)	.5
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	125.09	544.50	3,000.00 (	2,455.50)	18.2
01-17-65400-000 GENERAL SUPPLIES	117.16	1,251.80	5,000.00 (	3,748.20)	25.0
01-17-71000-000 PRINCIPAL PAYMENT - JACK DAME	.00	.00	.00	.00	.0
01-17-72000-000 INTEREST EXPENSE	.00	.00	.00	.00	.0
01-17-72020-000 INTEREST PAYMENT - LEAD TRACK	.00	.00	.00	.00	.0
01-17-81000-000 LAND	.00	.00	.00	.00	.0
01-17-82000-000 BUILDING	.00	.00	.00	.00	.0
01-17-83000-000 EQUIPMENT	.00	.00	4,000.00 (	4,000.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	159.00	26,200.00 (	26,041.00)	.6
01-17-92000-000 CONTINGENCY	.00	.00	.00	.00	.0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-17-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	.00	.00	.00	.00	.0
01-17-99920-000 TRANSFER-AIRPORT FUND	.00	.00	.00	.00	.0
01-17-99936-000 TRANSFER CAPITAL FUND	.00	.00	.00	.00	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	5,388.00	16,164.00	64,656.00 (	48,492.00)	25.0
TOTAL MUNICIPAL BUILDING	47,519.03	131,215.95	524,635.00 (	393,419.05)	25.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-18-42400-000 SALARIES-VACATION	.00	.00	.00	.00	.0
01-18-45100-000 HEALTH INSURANCE	.00	.00	.00	.00	.0
01-18-53300-000 LEGAL EXPENSE	11,114.50	32,017.00	85,000.00 (	52,983.00)	37.7
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	375.00	30,000.00 (	29,625.00)	1.3
01-18-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,200.00 (	1,200.00)	.0
01-18-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-18-55400-000 PRINTING	.00	.00	.00	.00	.0
01-18-56100-000 DUES	.00	.00	100.00 (	100.00)	.0
01-18-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-18-56300-000 TRAINING	.00	.00	.00	.00	.0
01-18-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00 (	250.00)	.0
01-18-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-18-65100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
01-18-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
 TOTAL CITY ATTORNEY	 11,114.50	 32,392.00	 116,550.00 (	84,158.00)	 27.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-42100-000 SALARIES (FULL-TIME)	10,504.22	30,690.58	124,378.00 (	93,687.42)	24.7
01-19-42200-000 SALARIES-TEMPORARY	.00	.00	.00	.00	.0
01-19-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-19-42400-000 VACATION	430.18	1,332.03	.00	1,332.03	.0
01-19-42500-000 SICK PAY	.00	263.04	.00	263.04	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	1,704.38	5,258.28	19,919.00 (	14,660.72)	26.4
01-19-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-19-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-19-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-19-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-19-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-19-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00 (	5,000.00)	.0
01-19-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-19-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-19-55200-000 TELEPHONE	69.88	209.82	1,500.00 (	1,290.18)	14.0
01-19-55300-000 PUBLISHING	.00	.00	.00	.00	.0
01-19-55400-000 PRINTING	.00	.00	.00	.00	.0
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.0
01-19-56100-000 DUES	161.41	652.41	2,200.00 (	1,547.59)	29.7
01-19-56200-000 TRAVEL EXPENSES	77.83	207.08	4,000.00 (	3,792.92)	5.2
01-19-56400-000 TUITION	.00	.00	700.00 (	700.00)	.0
01-19-56500-000 PUBLICATIONS	.00	.00	100.00 (	100.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	1,085.94	1,151.58	2,500.00 (	1,348.42)	46.1
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	71.37	91.08	1,000.00 (	908.92)	9.1
01-19-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-19-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00 (	1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	.00	197.50	2,000.00 (	1,802.50)	9.9
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	14,105.21	40,053.40	164,297.00 (	124,243.60)	24.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	90,433.02	258,770.20	1,040,711.00	(781,940.80)	24.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>PUBLIC SAFETY</u>					

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	117,865.64	368,024.15	1,668,814.00	(1,300,789.85)	22.1
01-21-42200-000 SALARIES - PART-TIME	4,020.71	13,788.11	60,000.00	(46,211.89)	23.0
01-21-42300-000 SALARIES - OVERTIME	8,153.55	21,659.12	120,000.00	(98,340.88)	18.1
01-21-42400-000 SALARIES - VACATION PAY	21,131.52	48,360.34	120,000.00	(71,639.66)	40.3
01-21-42500-000 SALARIES - SICK PAY	1,681.60	4,849.63	22,440.00	(17,590.37)	21.6
01-21-42600-000 SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-21-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-21-42800-000 OIC - ON-CALL FTO	1,299.21	4,866.44	18,000.00	(13,133.56)	27.0
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	97,967.08	174,577.00	(76,609.92)	56.1
01-21-45100-000 HEALTH INSURANCE	37,561.52	112,279.44	454,512.00	(342,232.56)	24.7
01-21-47100-000 UNIFORM ALLOWANCE	1,452.96	2,920.54	20,000.00	(17,079.46)	14.6
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,167.07	8,318.74	32,000.00	(23,681.26)	26.0
01-21-51300-000 MAINTENANCE - VEHICLE	1,796.59	5,922.54	21,000.00	(15,077.46)	28.2
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	.00	.00	1,200.00	(1,200.00)	.0
01-21-53700-000 DATA PROCESSING SERVICES	14,000.00	16,028.00	20,000.00	(3,972.00)	80.1
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,000.00	(1,000.00)	.0
01-21-55100-000 POSTAGE	.00	44.25	700.00	(655.75)	6.3
01-21-55200-000 TELEPHONE	1,227.22	3,747.83	18,000.00	(14,252.17)	20.8
01-21-55300-000 PUBLISHING	.00	95.00	500.00	(405.00)	19.0
01-21-55400-000 PRINTING	100.80	234.75	2,500.00	(2,265.25)	9.4
01-21-56100-000 DUES	191.41	228.41	5,300.00	(5,071.59)	4.3
01-21-56200-000 TRAVEL EXPENSES	.00	308.05	2,000.00	(1,691.95)	15.4
01-21-56300-000 TRAINING	.00	4,365.00	12,000.00	(7,635.00)	36.4
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	4,176.00	(4,176.00)	.0
01-21-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-21-57100-000 UTILITIES	103.85	317.61	1,200.00	(882.39)	26.5
01-21-57800-000 ANIMAL CONTROL	12.75	579.75	5,000.00	(4,420.25)	11.6
01-21-57900-000 OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
01-21-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-21-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-21-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	.00	.00	.00	.0
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	249.98	689.00	3,000.00	(2,311.00)	23.0
01-21-65100-000 OFFICE SUPPLIES	81.34	1,188.37	10,000.00	(8,811.63)	11.9
01-21-65200-000 OPERATING SUPPLIES	96.78	401.24	10,000.00	(9,598.76)	4.0
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,316.09	15,715.82	66,000.00	(50,284.18)	23.8
01-21-65800-000 PRISONER SUPPLIES	.00	.00	1,000.00	(1,000.00)	.0
01-21-65900-000 DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000 K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	5,400.00	(5,400.00)	.0
01-21-83500-000 CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	(3,080.00)	(3,080.00)	56,000.00	(59,080.00)	(5.5)
01-21-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-21-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-21-91700-000 INVESTIGATIONS	50.00	200.00	2,500.00	(2,300.00)	8.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	.00	.00	.00	.0
01-21-92400-000 DUI	.00	.00	.00	.00	.0
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	.00	.00	.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2012

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL POLICE DEPARTMENT		215,480.59	730,019.21	2,939,819.00	(2,209,799.79)	24.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	58,610.11	185,445.20	885,000.00	(699,554.80)	21.0
01-22-42200-000 SALARIES - PART-TIME	9,380.32	18,822.54	67,543.00	(48,720.46)	27.9
01-22-42300-000 SALARY EXPENSE - OVERTIME	23,376.50	51,251.51	120,000.00	(68,748.49)	42.7
01-22-42400-000 SALARIES - VACATION PAY	11,610.40	21,957.22	.00	21,957.22	.0
01-22-42500-000 SALARIES - SICK PAY	.00	235.89	.00	235.89	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	97,340.15	151,658.00	(54,317.85)	64.2
01-22-45100-000 HEALTH INSURANCE	19,511.34	58,534.02	238,961.00	(180,426.98)	24.5
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	4,266.98	4,414.06	12,000.00	(7,585.94)	36.8
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	60.75	290.31	5,000.00	(4,709.69)	5.8
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	1,321.90	2,208.25	7,000.00	(4,791.75)	31.6
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	132.49	462.59	8,000.00	(7,537.41)	5.8
01-22-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-22-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-22-53400-000 MEDICAL SERVICES	.00	.00	4,500.00	(4,500.00)	.0
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	4,633.06	10,817.51	43,566.00	(32,748.49)	24.8
01-22-55100-000 POSTAGE	.00	.00	200.00	(200.00)	.0
01-22-55200-000 TELEPHONE	845.81	2,173.72	8,400.00	(6,226.28)	25.9
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	.0
01-22-56100-000 DUES	.00	854.00	1,200.00	(346.00)	71.2
01-22-56200-000 TRAVEL EXPENSES	.00	.00	1,750.00	(1,750.00)	.0
01-22-56300-000 TRAINING	1,093.50	1,233.46	7,000.00	(5,766.54)	17.6
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	.0
01-22-56500-000 PUBLICATIONS	257.48	257.48	1,000.00	(742.52)	25.8
01-22-57100-000 UTILITIES	1,354.46	3,584.34	17,000.00	(13,415.66)	21.1
01-22-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-22-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	97.37	336.40	3,000.00	(2,663.60)	11.2
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	330.86	1,441.16	5,000.00	(3,558.84)	28.8
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	529.36	5,000.00	(4,470.64)	10.6
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	44.23	1,038.51	2,500.00	(1,461.49)	41.5
01-22-65200-000 OPERATING SUPPLIES	1,320.42	2,493.15	12,600.00	(10,106.85)	19.8
01-22-65400-000 JANITORIAL SUPPLIES	429.49	720.54	2,500.00	(1,779.46)	28.8
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,584.19	4,185.94	18,000.00	(13,814.06)	23.3
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-22-92500-000 FOREIGN FIRE INSURANCE EXPENSE	.00	.00	.00	.00	.0
01-22-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
TOTAL FIRE DEPARTMENT	140,261.66	470,627.31	1,630,878.00	(1,160,250.69)	28.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	<u>355,742.25</u>	<u>1,200,646.52</u>	<u>4,570,697.00</u>	<u>(3,370,050.48)</u>	<u>26.3</u>

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

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

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	47,777.78	145,707.20	638,912.00	(493,204.80)	22.8
01-41-42200-000	SALARIES (PART-TIME)	2,631.05	6,902.30	8,200.00	(1,297.70)	84.2
01-41-42300-000	SALARY EXPENSE-OVERTIME	639.09	1,727.12	56,595.00	(54,867.88)	3.1
01-41-42400-000	VACATION	6,675.41	15,347.17	.00	15,347.17	.0
01-41-42500-000	SICK	388.26	1,184.82	.00	1,184.82	.0
01-41-42600-000	SALARIES-PAGER PAY	1,217.15	3,689.50	19,115.00	(15,425.50)	19.3
01-41-42700-000	ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000	HEALTH INSURANCE	15,236.64	45,709.92	187,417.00	(141,707.08)	24.4
01-41-47100-000	UNIFORM ALLOWANCE	60.00	195.00	1,000.00	(805.00)	19.5
01-41-47200-000	AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000	CLOTHING ACQUISITION	.00	269.50	2,000.00	(1,730.50)	13.5
01-41-51100-000	MAINTENANCE (BUILDING)	.00	.00	2,500.00	(2,500.00)	.0
01-41-51200-000	MAINTENANCE (EQUIPMENT)	12.00	692.65	16,500.00	(15,807.35)	4.2
01-41-51300-000	MAINT.SERVICE-VEHICLE	514.55	585.79	15,000.00	(14,414.21)	3.9
01-41-51400-000	MAINTENANCE STREET	1,736.18	4,116.18	23,500.00	(19,383.82)	17.5
01-41-51600-000	MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000	MAINTENANCE OTHER	.00	.00	5,000.00	(5,000.00)	.0
01-41-53200-000	ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000	JANITORIAL SERVICES	216.40	576.60	3,000.00	(2,423.40)	19.2
01-41-54900-000	OTHER PROFESSIONAL SERVICES	1,536.00	3,162.00	15,000.00	(11,838.00)	21.1
01-41-55100-000	POSTAGE	.00	.00	200.00	(200.00)	.0
01-41-55200-000	TELEPHONE	273.22	813.20	5,100.00	(4,286.80)	16.0
01-41-55300-000	PUBLISHING	.00	57.85	500.00	(442.15)	11.6
01-41-55600-000	DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000	TRAVEL EXPENSES	.00	.00	300.00	(300.00)	.0
01-41-56300-000	TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-41-56500-000	PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000	UTILITIES	1,120.81	3,450.38	16,000.00	(12,549.62)	21.6
01-41-57200-000	STREET LIGHTING	11,606.84	35,816.08	146,000.00	(110,183.92)	24.5
01-41-57800-000	ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000	LEASE OR RENTALS	.00	.00	5,000.00	(5,000.00)	.0
01-41-61100-000	MAINTENANCE BUILDING	.00	495.90	4,500.00	(4,004.10)	11.0
01-41-61200-000	MAINTENANCE (EQUIPMENT)	575.74	1,856.23	16,000.00	(14,143.77)	11.6
01-41-61300-000	MAINT.SUPPLIES-VEHICLE	1,218.36	6,169.44	35,000.00	(28,830.56)	17.6
01-41-61400-000	SUPPLIES STREETS	1,166.98	7,390.92	52,000.00	(44,609.08)	14.2
01-41-61600-000	SUPPLIES SNOW REMOVAL	.00	.00	82,000.00	(82,000.00)	.0
01-41-61700-000	MAINT.SUPPLIES-GROUNDS	143.01	1,263.43	12,000.00	(10,736.57)	10.5
01-41-62900-000	SUPPLIES OTHER	854.53	854.53	18,000.00	(17,145.47)	4.8
01-41-65100-000	OFFICE SUPPLIES	.00	161.62	2,000.00	(1,838.38)	8.1
01-41-65200-000	OPERATING SUPPLIES	277.47	1,837.54	8,000.00	(6,162.46)	23.0
01-41-65300-000	SMALL TOOLS	506.88	896.24	3,200.00	(2,303.76)	28.0
01-41-65400-000	JANITORIAL SUPPLIES	.00	3.66	1,000.00	(996.34)	.4
01-41-65500-000	GASOLINE/OIL	5,164.97	15,106.58	66,500.00	(51,393.42)	22.7
01-41-66100-000	SAFETY SUPPLIES	563.55	1,112.48	3,500.00	(2,387.52)	31.8
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	83,732.00	87,500.00	(3,768.00)	95.7
01-41-84000-000	CAPITAL OUTLAY - VEHICLE	.00	.00	128,000.00	(128,000.00)	.0
01-41-89000-000	CAPITAL OUTLAY - OTHER	.00	.00	20,000.00	(20,000.00)	.0
01-41-91100-000	COMMUNITY RELATIONS	.00	.00	500.00	(500.00)	.0
01-41-92900-000	MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION		102,112.87	390,883.83	1,718,039.00	(1,327,155.17)	22.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,305.04	13,309.00	59,925.00 (	46,616.00)	22.2
01-46-42200-000 SALARIES (PART-TIME)	1,452.28	3,335.64	4,100.00 (	764.36)	81.4
01-46-42300-000 SALARY EXPENSE-OVERTIME	264.69	396.65	6,500.00 (	6,103.35)	6.1
01-46-42400-000 VACATION	740.83	2,123.71	.00	2,123.71	.0
01-46-42500-000 SICK PAY	.00	.00	.00	.00	.0
01-46-42600-000 PAGER	.00	.00	500.00 (	500.00)	.0
01-46-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-46-45100-000 HEALTH INSURANCE	1,687.98	5,063.94	21,083.00 (	16,019.06)	24.0
01-46-47100-000 UNIFORM ALLOWANCE	20.00	114.10	300.00 (	185.90)	38.0
01-46-47300-000 CLOTHING ACQUISITION	.00	26.25	200.00 (	173.75)	13.1
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	500.00 (	500.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,000.00 (	1,000.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	.00	1,000.00 (	1,000.00)	.0
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	90.00	3,500.00 (	3,410.00)	2.6
01-46-55200-000 TELEPHONE	39.58	118.89	800.00 (	681.11)	14.9
01-46-56100-000 DUES	.00	.00	.00	.00	.0
01-46-56200-000 TRAVEL EXPENSES	.00	.00	100.00 (	100.00)	.0
01-46-56300-000 TRAINING	.00	.00	100.00 (	100.00)	.0
01-46-57100-000 UTILITIES	113.12	370.12	2,300.00 (	1,929.88)	16.1
01-46-61100-000 MAINTENANCE BUILDING	.00	39.99	300.00 (	260.01)	13.3
01-46-61200-000 MAINTENANCE (EQUIPMENT)	80.01	189.74	1,200.00 (	1,010.26)	15.8
01-46-61300-000 SUPPLIES (VEHICLE)	.00	30.79	500.00 (	469.21)	6.2
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	766.39	1,169.30	1,500.00 (	330.70)	78.0
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	30.28	30.28	1,200.00 (	1,169.72)	2.5
01-46-65300-000 SMALL TOOLS	.00	.00	1,000.00 (	1,000.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	20.98	150.00 (	129.02)	14.0
01-46-65500-000 GASOLINE/OIL	375.61	1,318.16	6,200.00 (	4,881.84)	21.3
01-46-66100-000 SAFETY SUPPLIES	.00	.00	300.00 (	300.00)	.0
01-46-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-46-83000-000 EQUIPMENT	.00	.00	.00	.00	.0
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00 (	200.00)	.0
TOTAL CEMETERY	9,875.81	27,747.54	114,458.00 (	86,710.46)	24.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,694.57	34,111.70	146,370.00 (	112,258.30)	23.3
01-48-42200-000 SALARIES-PART-TIME	2,787.11	9,318.29	12,200.00 (	2,881.71)	76.4
01-48-42400-000 VACATION	409.07	2,164.87	.00	2,164.87	.0
01-48-42500-000 SICK	361.90	717.98	.00	717.98	.0
01-48-45100-000 HEALTH INSURANCE	3,375.96	10,127.88	42,166.00 (	32,038.12)	24.0
01-48-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-48-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-48-51100-000 MAINTENANCE (BUILDING)	258.50	305.58	1,000.00 (	694.42)	30.6
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	1,090.06	1,500.00 (	409.94)	72.7
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	1,500.00 (	1,500.00)	.0
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	305.50	14,821.60	61,000.00 (	46,178.40)	24.3
01-48-54900-000 OTHER PROFESSIONAL SERVICES	181.51	432.17	3,500.00 (	3,067.83)	12.4
01-48-55100-000 POSTAGE	.00	.00	50.00 (	50.00)	.0
01-48-55200-000 TELEPHONE	180.61	608.79	2,400.00 (	1,791.21)	25.4
01-48-55300-000 PUBLISHING	33.50	33.50	200.00 (	166.50)	16.8
01-48-56100-000 DUES	.00	.00	500.00 (	500.00)	.0
01-48-56200-000 TRAVEL EXPENSES	49.75	74.75	900.00 (	825.25)	8.3
01-48-56300-000 TRAINING	.00	.00	900.00 (	900.00)	.0
01-48-56500-000 PUBLICATIONS	.00	.00	300.00 (	300.00)	.0
01-48-57100-000 UTILITIES	380.36	993.89	3,100.00 (	2,106.11)	32.1
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	63.77	2,100.00 (	2,036.23)	3.0
01-48-65100-000 OFFICE SUPPLIES	20.99	347.17	900.00 (	552.83)	38.6
01-48-65300-000 SMALL TOOLS	.00	.00	840.00 (	840.00)	.0
01-48-65400-000 JANITORIAL SUPPLIES	38.90	188.08	480.00 (	291.92)	39.2
01-48-65500-000 GASOLINE & OIL	316.30	988.03	3,500.00 (	2,511.97)	28.2
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00 (	50.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	264.76	6,200.00 (	5,935.24)	4.3
01-48-82000-000 BUILDING	.00	.00	2,100.00 (	2,100.00)	.0
01-48-83000-000 EQUIPMENT	.00	.00	4,720.00 (	4,720.00)	.0
01-48-84000-000 VEHICLES	.00	.00	.00	.00	.0
01-48-87000-000 FURNITURE	.00	.00	800.00 (	800.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00 (	100.00)	.0
TOTAL ENGINEERING	20,394.53	76,652.87	299,376.00 (	222,723.13)	25.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2012

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS		132,383.21	495,284.24	2,131,873.00	(1,636,588.76)	23.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	16,154.62	49,768.84	220,786.00 (	171,017.16)	22.5
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	.00	.00	.0
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	1,359.42	3,692.30	.00	3,692.30	.0
01-44-42500-000 SICK	298.29	1,005.98	.00	1,005.98	.0
01-44-42600-000 SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-44-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-44-45100-000 HEALTH INSURANCE	4,254.06	12,769.98	51,543.00 (	38,773.02)	24.8
01-44-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-44-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-44-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-44-51100-000 MAINTENANCE (BUILDING)	.00	.00	.00	.00	.0
01-44-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	512.49	544.48	1,500.00 (	955.52)	36.3
01-44-52900-000 NUISANCE ABATEMENT	.00	912.00	2,000.00 (	1,088.00)	45.6
01-44-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-44-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-44-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	.00	.00	.00	.0
01-44-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	857.50	4,710.56	14,200.00 (	9,489.44)	33.2
01-44-55100-000 POSTAGE	.00	23.00	.00	23.00	.0
01-44-55200-000 TELEPHONE	127.52	377.09	1,600.00 (	1,222.91)	23.6
01-44-55300-000 PUBLISHING	.00	186.90	4,000.00 (	3,813.10)	4.7
01-44-55400-000 PRINTING	.00	73.50	800.00 (	726.50)	9.2
01-44-56100-000 DUES	375.00	477.00	1,500.00 (	1,023.00)	31.8
01-44-56200-000 TRAVEL EXPENSES	.00	.00	200.00 (	200.00)	.0
01-44-56300-000 TRAINING	.00	.00	500.00 (	500.00)	.0
01-44-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	500.00 (	500.00)	.0
01-44-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-44-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	63.76	400.00 (	336.24)	15.9
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	193.74	246.57	1,500.00 (	1,253.43)	16.4
01-44-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-44-65300-000 SMALL TOOLS	.00	.00	.00	.00	.0
01-44-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	228.75	579.69	2,200.00 (	1,620.31)	26.4
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-44-82000-000 BUILDING	.00	.00	.00	.00	.0
01-44-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.0
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
01-44-87000-000 FURNITURE	.00	.00	.00	.00	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-44-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL COMMUNITY DEVELOPMENT	24,361.39	75,431.65	303,479.00 (	228,047.35)	24.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-61-41100-000 SALARIES (FULL-TIME)	10,635.64	32,838.07	131,412.00 (	98,573.93)	25.0
01-61-42100-000 SALARIES (FULL-TIME)	3,603.00	11,330.98	46,342.00 (	35,011.02)	24.5
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	602.85	1,270.46	.00	1,270.46	.0
01-61-42500-000 SICK	616.00	784.00	.00	784.00	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	4,238.47	12,715.39	51,543.00 (	38,827.61)	24.7
01-61-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-61-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-61-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	4,000.00 (	4,000.00)	.0
01-61-55100-000 POSTAGE	202.12	202.12	250.00 (	47.88)	80.9
01-61-55200-000 TELEPHONE	132.26	403.24	2,500.00 (	2,096.76)	16.1
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	.00	650.00 (	650.00)	.0
01-61-56200-000 TRAVEL EXPENSES	.00	3,192.41	4,000.00 (	807.59)	79.8
01-61-56300-000 TRAINING	.00	.00	1,000.00 (	1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-61-56600-000 CONFERENCE	.00	.00	1,000.00 (	1,000.00)	.0
01-61-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-61-57900-000 OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
01-61-65100-000 OFFICE SUPPLIES	68.47	480.54	2,000.00 (	1,519.46)	24.0
01-61-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-61-83000-000 EQUIPMENT	237.48	237.48	3,000.00 (	2,762.52)	7.9
01-61-91100-000 COMMUNITY RELATIONS	125.00	125.00	.00	125.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	750.00 (	750.00)	.0
TOTAL ECONOMIC DEVELOPMENT	20,461.29	63,579.69	248,697.00 (	185,117.31)	25.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2012

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	44,822.68	139,011.34	552,176.00	(413,164.66)	25.2
TOTAL FUND EXPENDITURES	<u>623,381.16</u>	<u>2,093,712.30</u>	<u>8,295,457.00</u>	<u>(6,201,744.70)</u>	<u>25.2</u>
NET REVENUE OVER EXPENDITURES	<u>(33,316.42)</u>	<u>448,670.53</u>	<u>33,753.00</u>	<u>414,917.53</u>	<u>1329.3</u>

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 3 Months Ending July 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	314	16,038	33,100	17,062 -	48.45
Insurance	2,093	107,402	221,000	113,598 -	48.60
Illinois Municipal Retirement	1,810	92,830	233,155	140,325 -	39.81
Social Security	1,852	94,781	195,075	100,294 -	48.59
Ambulance	74	205	2,000	1,795 -	10.24
Economic Development	0	0	0	0	.00
Motor Fuel Tax	17,465	56,812	661,500	604,688 -	8.59
Utility Tax	25,574	81,543	364,600	283,057 -	22.37
Travel and Tourism	23,898	54,058	230,150	176,092 -	23.49
Sales Tax	74,535	226,026	877,000	650,974 -	25.77
TIF	0	71,722	0	71,722	.00
Foreign Fire Insurance	8	8	17,060	17,052 -	.04
Capital Improvement	593,233	559,152	3,812,000	3,252,848 -	14.67
Stormwater Management	7,334	8,169	45,600	37,431 -	17.91
Technology Park	6	17	100	83 -	16.94
Debt Service	0	0	0	0	.00
Solid Waste	114,752	228,466	734,900	506,434 -	31.09
Technology Center	51,465	154,460	578,010	423,550 -	26.72
Airport	71,017	222,491	1,501,526	1,279,035 -	14.82
Railroad	45,170	84,263	5,331,380	5,247,117 -	1.58
Health Insurance	154,244	469,459	2,308,000	1,838,541 -	20.34
Administrative Services	32,993	98,978	395,912	296,934 -	25.00
Total Revenues	1,217,834	2,626,878	17,542,068	14,915,190 -	14.97

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 3 Months Ending July 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	0	6,500	34,150	27,650 -	19.03
Insurance	18,431	43,921	311,000	267,079 -	14.12
Illinois Municipal Retirement	17,861	52,927	257,200	204,273 -	20.58
Social Security	15,125	43,686	195,000	151,314 -	22.40
Ambulance	5,531	122,512	147,535	25,023 -	83.04
Economic Development	0	0	0	0	.00
Motor Fuel Tax	221,539	221,539	807,000	585,461 -	27.45
Utility Tax	0	0	742,000	742,000 -	.00
Travel and Tourism	52,571	68,264	204,800	136,536 -	33.33
Sales Tax	124,928	162,928	1,754,000	1,591,072 -	9.29
TIF	7,809	96,411	0	96,411	.00
Foreign Fire Insurance	5,268	5,268	51,350	46,082 -	10.26
Capital Improvement	423,187	558,677	4,409,177	3,850,500 -	12.67
Stormwater Management	4,581	18,854	378,000	359,146 -	4.99
Technology Park	1,129	1,930	173,750	171,820 -	1.11
Debt Service	245	735	0	735	.00
Solid Waste	83,365	169,251	643,256	474,005 -	26.31
Technology Center	46,706	115,958	335,251	219,293 -	34.59
Airport	639,996	805,049	1,416,113	611,064 -	56.85
Railroad	71,945	198,995	5,642,612	5,443,617 -	3.53
Health Insurance	86,381	337,394	2,143,996	1,806,602 -	15.74
Administrative Services	41,678	131,361	547,701	416,340 -	23.98
Total Expenses	1,868,277	3,162,163	20,193,891	17,031,728 -	15.66
Revenue Over Expenses	650,443 -	535,284 -	2,651,823 -	2,116,539	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND July 31, 2012 and 2011

	July 31, 2012	July 31, 2011	
ASSETS			
PLANT IN SERVICE			
Utility Plant in Service	18,589,073	16,972,776	
Less: Accumulated Depreciation	(5,165,704)	(4,804,756)	
Net Plant in Service	13,423,370	12,168,020	
CURRENT ASSETS			
Cash & Investments	880,612	572,793	
Customer Accounts Receivable	284,708	216,784	
Other Accounts Receivable	65,908	59,380	
Inventory			
Prepaid Expenses	7,521	6,991	
Total Current Assets	1,238,749	855,947	
OTHER DEBITS			
Unamortized Loss			
Total Other Debits			
TOTAL ASSETS	14,662,119	13,023,967	
LIABILITIES AND EQUITY			
EQUITY			
Retained Earnings	14,429,013	9,881,957	
Contribution in Aid of Construction (Net)	183,688	183,688	
Total Equity	14,612,701	10,065,645	
LIABILITIES			
Current Liabilities:			
Accounts Payable	25,358	27,869	
Accrued Liabilities	24,059	119,579	
Total Current Liabilities	49,418	147,448	
Non-Current Liabilities:			
Note Payable - Associated Company		2,810,874	
Other Non-Current Liabilities			
Total Non-Current Liabilities		2,810,874	
Total Liabilities	49,418	2,958,322	
TOTAL LIABILITIES AND EQUITY	14,662,119	13,023,967	

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 3 Months Ending July 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential Sales	217,090	196,679	20,411	110.4
Commercial Sales	159,281	140,564	18,718	113.3
Industrial Sales	151,856	130,726	21,130	116.2
Interdepartmental Sales	4,446	3,395	1,052	131.0
Other Operating Revenues	17,755	27,410	(9,655)	64.8
Total Operating Revenues	550,428	498,774	51,655	110.4
OPERATING EXPENSES				
Source of Supply - Operations	60,684	47,432	13,252	127.9
Source of Supply - Maintenance	7,023	(11,606)	18,629	60.5
Water Treatment - Operations	35,876	34,436	1,439	104.2
Water Treatment - Maintenance	1,990	2,297	(307)	86.6
Distribution - Operations	27,274	18,886	8,388	144.4
Distribution - Maintenance	74,898	83,324	(8,426)	89.9
Customer Accounts	23,107	25,665	(2,557)	90.0
Administrative and General	34,383	32,990	1,392	104.2
Depreciation	89,464	86,374	3,091	103.6
Indirect Transfers to Municipality				.0
Total Operating Expenses	354,698	319,797	34,901	110.9
Operating Income (Loss)	195,730	178,977	16,754	109.4
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	140	350	(210)	40.0
Investment Income	677	390	287	173.5
Merchandising, Jobbing & Contract Income	85	392	(307)	21.7
Merchandising, Jobbing & Contract Expense	(125)	(441)	316	(28.4)
Interest Expense	(3)	(3,078)	3,076	(.1)
Total Non-Operating Revenue (Expense)	774	(2,388)	3,162	32.4
Net Income Before Amortizations	196,504	176,589	19,915	111.3
Amortization of Contributions in Aid of Construction				.0
Net Income	196,504	176,589	19,915	111.3
Operating Transfers In (Out)	(21,467)	(21,357)	(110)	(100.5)
Interfund Transfer W/WR Loan Forgiveness	2,810,874		2,810,874	.0
Increase (Decrease) in Retained Earnings	2,985,911	155,232	2,830,679	1,923.5
RETAINED EARNINGS – Beginning of Period	11,443,102	9,726,725	1,716,377	117.7
RETAINED EARNINGS – END OF PERIOD	14,429,013	9,881,957	4,547,056	146.0

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
July 31, 2012 and 2011

	July 31, 2012	July 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,753,246	34,017,022
Less: Accumulated Depreciation	(17,906,447)	(17,057,896)
Net Plant in Service	17,846,799	16,959,126
CURRENT ASSETS		
Cash & Investments	297,230	756,761
Customer Accounts Receivable	803,663	782,929
Other Accounts Receivable	92,695	86,541
Inventory	3,480	3,480
Prepaid Expenses	15,458	13,845
Total Current Assets	1,212,527	1,643,557
RESTRICTED FUNDS	3,124,018	2,878,430
NON-CURRENT ASSETS		
Unamortized Loss	67,137	105,501
Note Receivable - Associated Company		2,810,874
Total Non-Current Assets	67,137	2,916,375
TOTAL ASSETS	22,250,481	24,397,488
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,200,054	13,443,570
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,168,819	20,412,335
LIABILITIES		
Current Liabilities:		
Accounts Payable	89,549	129,211
Accrued Liabilities	51,154	54,452
Total Current Liabilities	140,703	183,664
Non-Current Liabilities:		
Bonds Payable	2,930,120	3,784,455
Unamortized Premium on Long-Term Debt	10,840	17,034
Total Non-Current Liabilities	2,940,960	3,801,489
Total Liabilities	3,081,663	3,985,153
TOTAL LIABILITIES AND EQUITY	22,250,481	24,397,488

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 3 Months Ending July 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential Sales	272,890	269,549	3,341	101.2
Commercial Sales	260,216	240,658	19,558	108.1
Industrial Sales	233,436	238,446	(5,010)	97.9
Interdepartmental Sales	1,190	872	317	136.4
Other Operating Revenues	10,715	14,968	(4,254)	71.6
Total Operating Revenues	778,446	764,493	13,953	101.8
OPERATING EXPENSES				
Collection - Operations	20,929	24,497	(3,568)	85.4
Collection - Maintenance	29,306	36,130	(6,824)	81.1
Pumping - Operations	422	(11)	433	3,703.7
Pumping - Maintenance	10,934	1,926	9,008	567.6
Treatment and Disposal - Operations	194,403	188,782	5,622	103.0
Treatment and Disposal - Maintenance	46,246	40,519	5,727	114.1
Customer Accounts	26,806	29,295	(2,489)	91.5
Administrative and General	53,047	55,129	(2,082)	96.2
Depreciation	210,984	206,371	4,613	102.2
Total Operating Expenses	593,077	582,638	10,440	101.8
Operating Income (Loss)	185,369	181,855	3,513	101.9
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	2,818	3,379	(562)	83.4
Non Utility Income				.0
Merchandising, Jobbing & Contract Income	9,714	3,816	5,898	254.5
Merchandising, Jobbing & Contract Expense	(1,449)	(658)	(791)	(220.2)
Amortization Expense	(8,042)	(8,042)		(100.0)
Interest Expense	(24,457)	(53,422)	28,965	(45.8)
Total Non-Operating Revenue (Expense)	(21,417)	(54,927)	33,510	(39.0)
Net Income Before Amortizations	163,951	126,928	37,023	129.2
Amortization of Contributions in Aid of Construction				.0
Net Income	163,951	126,928	37,023	129.2
Operating Transfers In (Out)	(32,063)	(31,857)	(206)	(100.7)
Increase (Decrease) in Retained Earnings	131,888	95,071	36,817	138.7
RETAINED EARNINGS – Beginning of Period	14,879,040	13,348,499	1,530,541	111.5
RETAINED EARNINGS – END OF PERIOD	15,010,928	13,443,570	1,567,358	111.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND July 31, 2012 and 2011

	July 31, 2012	July 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	68,240,625	66,986,196
Less: Accumulated Depreciation	(35,845,505)	(33,793,143)
Net Plant in Service	32,395,120	33,193,053
CURRENT ASSETS		
Cash & Investments	8,858,955	7,278,211
Customer Accounts Receivable	3,615,796	3,798,515
Other Accounts Receivable		
Inventory	1,890,409	1,957,794
Prepaid Expenses	180,947	181,200
Total Current Assets	14,546,106	13,215,720
RESTRICTED ASSETS	9,759,368	9,568,704
NON-CURRENT ASSETS		
Unamortized Loss	129,007	123,053
Other Deferred Debits	73,404	92,978
Interdepartmental Loan Receivable	1,317,309	1,420,523
Total Non-Current Assets	1,519,720	1,636,555
TOTAL ASSETS	58,220,314	57,614,033
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,350,444	42,622,908
Contribution in Aid of Construction (Net)		
Total Equity	43,350,444	42,622,908
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,329,637	1,849,807
Accrued Liabilities	203,200	209,940
Total Current Liabilities	2,532,837	2,059,747
Non-Current Liabilities:		
Bonds Payable	11,861,983	12,417,566
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	475,049	513,811
Total Non-Current Liabilities	12,337,032	12,931,377
Total Liabilities	14,869,869	14,991,125
TOTAL LIABILITIES AND EQUITY	58,220,314	57,614,033

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 3 Months Ending July 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>	<u>Variance</u>	<u>%</u>
OPERATING REVENUES				
Residential	1,717,999	1,557,901	160,098	110.3
Small General Service	1,131,328	1,158,779	(27,452)	97.6
Large General Service	3,521,131	4,140,331	(619,200)	85.0
Public Street Lighting	34,722	32,535	2,187	106.7
Interdepartmental	86,217	101,495	(15,279)	85.0
Forfeited Discounts	20,130	14,371	5,759	140.1
Other Operating Revenues	37,194	14,307	22,887	260.0
Total Operating Revenues	<u>6,548,720</u>	<u>7,019,720</u>	<u>(471,000)</u>	<u>93.3</u>
OPERATING EXPENSES				
Purchased Power	4,989,546	3,774,562	1,214,984	132.2
Generation - Operation	172,439	96,363	76,076	179.0
Generation - Maintenance	169,909	127,438	42,471	133.3
Transmission - Operation	957	618	339	154.8
Distribution - Operation	231,315	196,057	35,259	118.0
Distribution - Maintenance	129,599	119,166	10,433	108.8
Depreciation	507,684	485,118	22,566	104.7
Taxes Other Than Income Taxes	30,255	34,805	(4,550)	86.9
Customer Accounts	77,716	79,097	(1,381)	98.3
Administrative & General	405,712	503,262	(97,551)	80.6
Indirect Transfers to Municipality				.0
Total Operating Expenses	<u>6,715,132</u>	<u>5,416,486</u>	<u>1,298,646</u>	<u>124.0</u>
Operating Income (Loss)	<u>(166,412)</u>	<u>1,603,234</u>	<u>(1,769,646)</u>	<u>(10.4)</u>
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	5,215	5,858	(644)	89.0
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(43,157)	(20,173)	(22,984)	(213.9)
Amortization Expense	(5,474)	(6,257)	782	(87.5)
Interest Expense	(159,102)	(193,555)	34,453	(82.2)
Non-Operating Revenue (Expense)	(40)	(40)	40	.0
Total Non-Operating Revenue (Expense)	<u>(202,519)</u>	<u>(214,166)</u>	<u>11,647</u>	<u>(94.6)</u>
Increase (Decrease) in Retained Earnings Before Operating Transfers	<u>(368,931)</u>	<u>1,389,067</u>	<u>(1,757,999)</u>	<u>(26.6)</u>
Operating Transfers In (Out)	<u>(311,793)</u>	<u>(346,808)</u>	<u>35,015</u>	<u>(89.9)</u>
Increase (Decrease) in Retained Earnings	<u>(680,724)</u>	<u>1,042,260</u>	<u>(1,722,984)</u>	<u>(65.3)</u>
RETAINED EARNINGS – Beginning of Period	<u>44,031,168</u>	<u>41,580,648</u>	<u>2,450,520</u>	<u>105.9</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>43,350,444</u></u>	<u><u>42,622,908</u></u>	<u><u>727,536</u></u>	<u><u>101.7</u></u>

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 3 Months Ending July 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Network Administration Fees	137,612	133,682	3,930	102.9
VOIP Services	16,764	11,002	5,762	152.4
Misc Revenues				.0
Network and Hardware Support	3,069	898	2,172	342.0
Data Services	1,437	1,437		100.0
Fiber Internet Access	36,515	53,036 (	16,521)	68.9
Dial-up Internet Access	5,285	6,776 (	1,491)	78.0
Wireless Internet Access	13,589	26,710 (	13,120)	50.9
Network Internet Access	5,099	5,099		100.0
Web Site Host	2,868	2,621	247	109.4
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	767	698	69	109.8
Forfeited Discounts	320	334 (	15)	95.7
Total Operating Revenues	223,326	242,292 (	18,966)	92.2
OPERATING EXPENSES				
Personnel	76,727	78,221 (	1,494)	98.1
Insurance Benefits	18,135	14,966	3,169	121.2
Pension & Other Benefits	15,020	16,201 (	1,181)	92.7
Contractual Services- Maintenance	3,927	7,461 (	3,534)	52.6
Contractual Services- Professional	31,056	30,415	640	102.1
Contractual Services- Communications	8,304	11,685 (	3,381)	71.1
Contractual Services- Professional Development	895	1,642 (	747)	54.5
Service Charges	35,846	25,501	10,344	140.6
Commodities - Maintenance Supplies	1,301	141	1,160	923.1
Commodities - General Supplies	4,247	3,776	471	112.5
Other Expenditures	150 (	569)	719	26.3
Depreciation	7,549	8,475 (	925)	89.1
Transfer to Administrative Services	3,958	4,495 (	537)	88.1
Total Operating Expenses	207,114	202,410	4,704	102.3
Operating Income (Loss)	16,212	39,882 (	23,670)	40.7
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(12,241)	(9,130)	(3,111)	(134.1)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(332)	(397)	64	(83.8)
Total Non-Operating Revenue (Expense)	(12,573)	(9,527)	(3,046)	(132.0)
Increase (Decrease) in Retained Earnings	3,639	30,354 (	26,716)	12.0

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 3 Months Ending July 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(209,042)</u>	<u>(313,996)</u>	<u>104,954</u>	<u>(66.6)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(205,404)</u></u>	<u><u>(283,642)</u></u>	<u><u>78,238</u></u>	<u><u>(72.4)</u></u>