

**CITY OF ROCHELLE**

**GENERAL FUND BUDGET SUMMARY  
For the 1 Months Ending May 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
<b>REVENUE</b>					
Taxes	0	0	1,225,872	1,225,872 -	.00
Licenses and Permits	175,619	175,619	607,200	431,581 -	28.92
Intergovernmental Revenue	167,771	167,771	3,079,500	2,911,729 -	5.45
Fines, Forfeitures & Penalties	9,570	9,570	145,000	135,430 -	6.60
Public Charges for Services	53,540	53,540	783,272	729,732 -	6.84
Other Fees	21,347	21,347	324,651	303,304 -	6.58
Miscellaneous Revenues	3,146	3,146	64,500	61,354 -	4.88
Other Financing Sources	154,174	154,174	1,850,084	1,695,910 -	8.33
<b>Total Revenues</b>	<b>585,166</b>	<b>585,166</b>	<b>8,080,079</b>	<b>7,494,913 -</b>	<b>7.24</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	5,690	5,690	65,600	59,910 -	8.67
City Manager	16,082	16,082	212,214	196,132 -	7.58
City Attorney	5,425	5,425	114,000	108,575 -	4.76
City Clerk	11,452	11,452	164,525	153,073 -	6.96
Police Department	183,206	183,206	2,617,247	2,434,041 -	7.00
Fire Department	115,553	115,553	1,444,312	1,328,759 -	8.00
Community Development	25,088	25,088	307,370	282,282 -	8.16
Engineering	17,076	17,076	371,179	354,103 -	4.60
Street Division	117,266	117,266	1,565,405	1,448,139 -	7.49
Cemetery Division	16,113	16,113	115,120	99,007 -	14.00
Municipal Building	84,000	84,000	839,541	755,541 -	10.01
Economic Development	18,402	18,402	224,301	205,899 -	8.20
<b>Total Expenses</b>	<b>615,352</b>	<b>615,352</b>	<b>8,040,814</b>	<b>7,425,462 -</b>	<b>7.65</b>
<b>Revenue Over Expenses</b>	<b>30,186 -</b>	<b>30,186 -</b>	<b>39,265</b>	<b>69,451 -</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	.00	933,027.00	( 933,027.00)	.0
01-11-31110	.00	.00	98,176.00	( 98,176.00)	.0
01-11-31120	.00	.00	74,669.00	( 74,669.00)	.0
01-11-31500	.00	.00	120,000.00	( 120,000.00)	.0
<b>TOTAL TAXES</b>	<b>.00</b>	<b>.00</b>	<b>1,225,872.00</b>	<b>( 1,225,872.00)</b>	<b>.0</b>

<u>LICENSES &amp; PERMITS</u>					
01-11-32100	100.00	100.00	20,100.00	( 20,000.00)	.5
01-11-32500	27,076.22	27,076.22	105,000.00	( 77,923.78)	25.8
01-11-32510	24,846.35	24,846.35	312,000.00	( 287,153.65)	8.0
01-11-32600	.00	.00	2,500.00	( 2,500.00)	.0
01-11-32900	.00	.00	400.00	( 400.00)	.0
01-11-33100	123,596.00	123,596.00	162,000.00	( 38,404.00)	76.3
01-11-33200	.00	.00	.00	.00	.0
01-11-33500	.00	.00	5,200.00	( 5,200.00)	.0
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>175,618.57</b>	<b>175,618.57</b>	<b>607,200.00</b>	<b>( 431,581.43)</b>	<b>28.9</b>

<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	.00	.00	766,000.00	( 766,000.00)	.0
01-11-34200	33,452.71	33,452.71	225,000.00	( 191,547.29)	14.9
01-11-34400	123,329.07	123,329.07	1,942,500.00	( 1,819,170.93)	6.4
01-11-34450	10,989.62	10,989.62	117,000.00	( 106,010.38)	9.4
01-11-34750	.00	.00	.00	.00	.0
01-11-34755	.00	.00	.00	.00	.0
01-11-34760	.00	.00	.00	.00	.0
01-11-34761	.00	.00	.00	.00	.0
01-11-34762	.00	.00	.00	.00	.0
01-11-34820	.00	.00	.00	.00	.0
01-11-34840	.00	.00	29,000.00	( 29,000.00)	.0
01-11-34850	.00	.00	.00	.00	.0
01-11-34860	.00	.00	.00	.00	.0
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>167,771.40</b>	<b>167,771.40</b>	<b>3,079,500.00</b>	<b>( 2,911,728.60)</b>	<b>5.5</b>

<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	9,569.73	9,569.73	145,000.00	( 135,430.27)	6.6
01-11-35140	.00	.00	.00	.00	.0
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>9,569.73</b>	<b>9,569.73</b>	<b>145,000.00</b>	<b>( 135,430.27)</b>	<b>6.6</b>

PUBLIC CHARGES FOR SERVICES

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600	AMBULANCE FEES	33,472.13	33,472.13	425,000.00	( 391,527.87 )	7.9
01-11-36611	AMBULANCE FEES OTHER	2,727.37	2,727.37	105,000.00	( 102,272.63 )	2.6
01-11-36700	POLICE FEES	3,260.00	3,260.00	38,500.00	( 35,240.00 )	8.5
01-11-36800	FIRE PROTECTION FEES	3,730.38	3,730.38	44,772.00	( 41,041.62 )	8.3
01-11-36900	STREET DIVISION FEES	500.00	500.00	65,000.00	( 64,500.00 )	.8
01-11-39960	WATER RECL SOLID WASTE CHARGE	9,850.00	9,850.00	105,000.00	( 95,150.00 )	9.4
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>		<b>53,539.88</b>	<b>53,539.88</b>	<b>783,272.00</b>	<b>( 729,732.12 )</b>	<b>6.8</b>
 <u>OTHER FEES</u>						
01-11-37000	RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600	GRAVE OPENING FEES	1,450.00	1,450.00	21,000.00	( 19,550.00 )	6.9
01-11-37650	GRAVE OPENING WINTER FEE	.00	.00	500.00	( 500.00 )	.0
01-11-37700	BRUSH PICK-UP FEES	7,113.00	7,113.00	85,500.00	( 78,387.00 )	8.3
01-11-37900	OTHER REVENUES	9,345.92	9,345.92	112,151.00	( 102,805.08 )	8.3
01-11-37901	REIMBURSED DEVELOPER FEES	3,088.25	3,088.25	100,000.00	( 96,911.75 )	3.1
01-11-37902	REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910	BUILDING AND ZONING FEES	350.00	350.00	5,500.00	( 5,150.00 )	6.4
<b>TOTAL OTHER FEES</b>		<b>21,347.17</b>	<b>21,347.17</b>	<b>324,651.00</b>	<b>( 303,303.83 )</b>	<b>6.6</b>
 <u>MISCELLANEOUS REVENUES</u>						
01-11-38100	INTEREST INCOME	84.46	84.46	10,000.00	( 9,915.54 )	.8
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	475.00	475.00	15,000.00	( 14,525.00 )	3.2
01-11-38800	CEMETERY RECEIPTS	770.00	770.00	4,500.00	( 3,730.00 )	17.1
01-11-38900	MISCELLANEOUS	1,816.50	1,816.50	32,000.00	( 30,183.50 )	5.7
01-11-38940	FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950	UNREALIZED GAINS	.00	.00	.00	.00	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>3,145.96</b>	<b>3,145.96</b>	<b>64,500.00</b>	<b>( 61,354.04 )</b>	<b>4.9</b>
 <u>OTHER FINANCING SOURCES</u>						
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	115,602.50	115,602.50	1,387,230.00	( 1,271,627.50 )	8.3
01-11-39920	TRANSFER FROM WATER	7,118.92	7,118.92	85,427.00	( 78,308.08 )	8.3
01-11-39930	TRANSF FROM WATER RECLAMATION	10,618.92	10,618.92	127,427.00	( 116,808.08 )	8.3
01-11-39940	AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945	RAILROAD FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39950	SOLID WASTE TRANSFER	20,833.33	20,833.33	250,000.00	( 229,166.67 )	8.3

CITY OF ROCHELLE  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING MAY 31, 2011

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	154,173.67	154,173.67	1,850,084.00	( 1,695,910.33)	8.3
TOTAL FUND REVENUE	585,166.38	585,166.38	8,080,079.00	( 7,494,912.62)	7.2

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

FUND 01

MTD ACTUAL    YTD ACTUAL    BUDGET    VARIANCE    PCNT

GENERAL GOVERNMENT

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

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 1 MONTHS ENDING MAY 31, 2011

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>						
01-12-43000-000	SALARIES (ELECTED)	4,532.84	4,532.84	50,500.00	( 45,967.16 )	9.0
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	1,117.00	1,117.00	2,000.00	( 883.00 )	55.9
01-12-56200-000	TRAVEL EXPENSES	.00	.00	7,000.00	( 7,000.00 )	.0
01-12-56500-000	PUBLICATIONS	.00	.00	200.00	( 200.00 )	.0
01-12-56600-000	CONFERENCE EXPENSES	.00	.00	2,500.00	( 2,500.00 )	.0
01-12-59200-000	GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000	OFFICE SUPPLIES	39.98	39.98	500.00	( 460.02 )	8.0
01-12-83000-000	EQUIPMENT	.00	.00	2,000.00	( 2,000.00 )	.0
01-12-91100-000	COMMUNITY RELATIONS	.00	.00	500.00	( 500.00 )	.0
01-12-91200-000	RECRUITMENT	.00	.00	.00	.00	.0
<u>TOTAL MAYOR/CITY COUNCIL</u>		<u>5,689.82</u>	<u>5,689.82</u>	<u>65,600.00</u>	<u>( 59,910.18 )</u>	<u>8.7</u>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,640.61	8,640.61	107,886.00	( 99,245.39)	8.0
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	414.53	414.53	.00	414.53	.0
01-13-42500-000 SICK	305.44	305.44	.00	305.44	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	1,546.79	1,546.79	18,514.00	( 16,967.21)	8.4
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	( 500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	8,500.00	( 8,500.00)	.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	.00	.00	7,075.00	( 7,075.00)	.0
01-13-55300-000 PUBLISHING	.00	.00	1,500.00	( 1,500.00)	.0
01-13-55400-000 PRINTING	.00	.00	750.00	( 750.00)	.0
01-13-56100-000 DUES	.00	.00	600.00	( 600.00)	.0
01-13-56200-000 TRAVEL EXPENSES	.00	.00	3,500.00	( 3,500.00)	.0
01-13-56300-000 TRAINING	.00	.00	700.00	( 700.00)	.0
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	.00	1,200.00	( 1,200.00)	.0
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	136.64	136.64	1,500.00	( 1,363.36)	9.1
01-13-85200-000 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	.00	2,500.00	( 2,500.00)	.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	408.00	408.00	6,000.00	( 5,592.00)	6.8
TOTAL CITY CLERK	11,452.01	11,452.01	164,525.00	( 153,072.99)	7.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

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 1 MONTHS ENDING MAY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,645.04	2,645.04	35,175.00 (	32,529.96)	7.5
01-17-42200-000 SALARIES-PART-TIME	797.59	797.59	10,920.00 (	10,122.41)	7.3
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	510.00 (	510.00)	.0
01-17-42400-000 VACATION	563.02	563.02	.00	563.02	.0
01-17-42500-000 SICK	41.81	41.81	.00	41.81	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	991.01	991.01	13,002.00 (	12,010.99)	7.6
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	.00	15,000.00 (	15,000.00)	.0
01-17-51300-000 MAINT SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	.00	.00	.0
01-17-52900-000 MAINTENANCE (OTHER)	80.76	80.76	2,500.00 (	2,419.24)	3.2
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	19,540.25	19,540.25	234,483.00 (	214,942.75)	8.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	19.26	19.26	21,500.00 (	21,480.74)	.1
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	591.31	591.31	4,000.00 (	3,408.69)	14.8
01-17-55300-000 PUBLISHING	.00	.00	400.00 (	400.00)	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-17-57100-000 UTILITIES	3,259.77	3,259.77	60,000.00 (	56,740.23)	5.4
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.00	40.00	500.00 (	460.00)	8.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	25,047.24	25,047.24	26,000.00 (	952.76)	96.3
01-17-59500-000 PROPERTY TAX	4,047.14	4,047.14	4,000.00	47.14	101.2
01-17-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-17-61100-000 MAINTENANCE BUILDING	6.65	6.65	3,000.00 (	2,993.35)	.2
01-17-61200-000 MAINTENANCE (EQUIPMENT)	49.27	49.27	500.00 (	450.73)	9.9
01-17-61300-000 SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	34.68	34.68	1,700.00 (	1,665.32)	2.0
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	.00	.00	4,000.00 (	4,000.00)	.0
01-17-65400-000 GENERAL SUPPLIES	390.91	390.91	5,000.00 (	4,609.09)	7.8
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	20,000.00 (	20,000.00)	.0
01-17-83000-000 EQUIPMENT	.00	.00	1,100.00 (	1,100.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	.00	25,000.00 (	25,000.00)	.0
01-17-92000-000 CONTINGENCY	.00	.00	40,000.00 (	40,000.00)	.0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	.00	1,000.00 (	1,000.00)	.0
01-17-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	9,500.00	9,500.00	114,000.00 (	104,500.00)	8.3
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	16,354.25	16,354.25	196,251.00 (	179,896.75)	8.3
<b>TOTAL MUNICIPAL BUILDING</b>	<b>83,999.96</b>	<b>83,999.96</b>	<b>839,541.00 (</b>	<b>755,541.04)</b>	<b>10.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING MAY 31, 2011

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	4,060.00	4,060.00	72,600.00 (	68,540.00 )	5.6
01-18-53310-000 DEVELOPER LEGAL EXPENSE	1,365.00	1,365.00	40,000.00 (	38,635.00 )	3.4
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	100.00 (	100.00 )	.0
01-18-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-18-85100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
01-18-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
 TOTAL CITY ATTORNEY	 5,425.00	 5,425.00	 114,000.00 (	 108,575.00 )	 4.8

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

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)	14.29	14.29	.00	14.29	.0
01-19-42100-000 SALARIES (FULL-TIME)	13,686.61	13,686.61	178,500.00 (	164,813.39)	7.7
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	620.72	620.72	.00	620.72	.0
01-19-42500-000 SICK PAY	.00	.00	.00	.00	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	1,546.79	1,546.79	18,514.00 (	16,967.21)	8.4
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	86.78	86.78	1,500.00 (	1,413.22)	5.8
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	100.00	100.00	1,000.00 (	900.00)	10.0
01-19-56200-000 TRAVEL EXPENSES	10.86	10.86	1,500.00 (	1,489.14)	.7
01-19-56400-000 TUITION	.00	.00	700.00 (	700.00)	.0
01-19-56500-000 PUBLICATIONS	.00	.00	500.00 (	500.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	.00	.00	1,000.00 (	1,000.00)	.0
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	.00	.00	1,000.00 (	1,000.00)	.0
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	15.58	15.58	2,000.00 (	1,984.42)	.8
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	16,081.63	16,081.63	212,214.00 (	196,132.37)	7.6

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	<u>122,648.42</u>	<u>122,648.42</u>	<u>1,395,880.00</u>	<u>( 1,273,231.58 )</u>	<u>8.8</u>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

FUND 01

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

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	123,679.73	123,679.73	1,563,381.00	( 1,439,701.27 )	7.9
01-21-42200-000 SALARIES - PART-TIME	2,535.32	2,535.32	73,630.00	( 71,094.68 )	3.4
01-21-42300-000 SALARIES - OVERTIME	5,988.92	5,988.92	114,240.00	( 108,251.08 )	5.2
01-21-42400-000 SALARIES - VACATION PAY	10,099.34	10,099.34	102,000.00	( 91,900.66 )	9.9
01-21-42500-000 SALARIES - SICK PAY	1,254.82	1,254.82	22,440.00	( 21,185.18 )	5.6
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	1,321.98	1,321.98	18,000.00	( 16,678.02 )	7.3
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	120,488.00	( 120,488.00 )	.0
01-21-45100-000 HEALTH INSURANCE	21,848.89	21,848.89	283,642.00	( 261,793.11 )	7.7
01-21-47100-000 UNIFORM ALLOWANCE	1,113.32	1,113.32	20,000.00	( 18,886.68 )	5.6
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,580.70	1,580.70	26,000.00	( 24,419.30 )	6.1
01-21-51300-000 MAINTENANCE - VEHICLE	2,176.79	2,176.79	20,000.00	( 17,823.21 )	10.9
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	88.00	88.00	1,000.00	( 912.00 )	8.8
01-21-53700-000 DATA PROCESSING SERVICES	.00	.00	20,000.00	( 20,000.00 )	.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	545.00	545.00	2,000.00	( 1,455.00 )	27.3
01-21-55100-000 POSTAGE	.00	.00	1,000.00	( 1,000.00 )	.0
01-21-55200-000 TELEPHONE	1,725.05	1,725.05	20,000.00	( 18,274.95 )	8.6
01-21-55300-000 PUBLISHING	.00	.00	1,500.00	( 1,500.00 )	.0
01-21-55400-000 PRINTING	.00	.00	2,500.00	( 2,500.00 )	.0
01-21-56100-000 DUES	.00	.00	2,200.00	( 2,200.00 )	.0
01-21-56200-000 TRAVEL EXPENSES	45.00	45.00	2,000.00	( 1,955.00 )	2.3
01-21-56300-000 TRAINING	.00	.00	15,000.00	( 15,000.00 )	.0
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	.00	.00	.0
01-21-56500-000 PUBLICATIONS	.00	.00	250.00	( 250.00 )	.0
01-21-57100-000 UTILITIES	116.11	116.11	1,176.00	( 1,059.89 )	9.9
01-21-57800-000 ANIMAL CONTROL	226.00	226.00	7,000.00	( 6,774.00 )	3.2
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	.00	.00	3,000.00	( 3,000.00 )	.0
01-21-65100-000 OFFICE SUPPLIES	502.47	502.47	8,500.00	( 7,997.53 )	5.9
01-21-65200-000 OPERATING SUPPLIES	193.46	193.46	10,000.00	( 9,806.54 )	1.9
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,732.85	5,732.85	58,000.00	( 52,267.15 )	9.9
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	300.00	( 300.00 )	.0
01-21-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	2,381.96	2,381.96	40,000.00	( 37,618.04 )	6.0
01-21-83500-000 CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	54,000.00	( 54,000.00 )	.0
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	50.00	2,500.00	( 2,450.00 )	2.0
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 1 MONTHS ENDING MAY 31, 2011

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL POLICE DEPARTMENT	183,205.71	183,205.71	2,617,247.00	( 2,434,041.29)	7.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	71,678.35	71,678.35	861,900.00	( 790,221.65 )	8.3
01-22-42200-000 SALARIES - PART-TIME	4,826.57	4,826.57	58,300.00	( 53,473.43 )	8.3
01-22-42300-000 SALARY EXPENSE - OVERTIME	11,542.38	11,542.38	106,080.00	( 94,537.62 )	10.9
01-22-42400-000 SALARIES - VACATION PAY	2,826.11	2,826.11	.00	2,826.11	.0
01-22-42500-000 SALARIES - SICK PAY	193.69	193.69	.00	193.69	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	91,639.00	( 91,639.00 )	.0
01-22-45100-000 HEALTH INSURANCE	12,011.67	12,011.67	154,043.00	( 142,031.33 )	7.8
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	.00	.00	9,800.00	( 9,800.00 )	.0
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	169.15	169.15	8,000.00	( 7,830.85 )	2.1
01-22-51200-000 MAINTENANCE SERVICE - EQUIPMENT	.00	.00	6,000.00	( 6,000.00 )	.0
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	183.24	183.24	8,000.00	( 7,816.76 )	2.3
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	40.00	40.00	4,500.00	( 4,460.00 )	.9
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,235.57	3,235.57	35,000.00	( 31,764.43 )	9.2
01-22-55100-000 POSTAGE	.00	.00	200.00	( 200.00 )	.0
01-22-55200-000 TELEPHONE	923.07	923.07	8,300.00	( 7,376.93 )	11.1
01-22-55400-000 PRINTING	.00	.00	500.00	( 500.00 )	.0
01-22-56100-000 DUES	124.00	124.00	1,000.00	( 876.00 )	12.4
01-22-56200-000 TRAVEL EXPENSES	761.65	761.65	1,750.00	( 988.35 )	43.5
01-22-56300-000 TRAINING	1,125.00	1,125.00	8,500.00	( 7,375.00 )	13.2
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,500.00	( 2,500.00 )	.0
01-22-56500-000 PUBLICATIONS	.00	.00	1,500.00	( 1,500.00 )	.0
01-22-57100-000 UTILITIES	2,496.50	2,496.50	30,300.00	( 27,803.50 )	8.2
01-22-59200-000 GENERAL INSURANCE	.00	.00	1,000.00	( 1,000.00 )	.0
01-22-59400-000 LEASE OR RENTALS	1,000.00	1,000.00	2,100.00	( 1,100.00 )	47.6
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES - BUILDING	.00	.00	3,000.00	( 3,000.00 )	.0
01-22-61200-000 MAINTENANCE SUPPLIES - EQUIPMENT	.00	.00	5,000.00	( 5,000.00 )	.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	4.36	4.36	5,000.00	( 4,995.64 )	.1
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	279.36	279.36	2,500.00	( 2,220.64 )	11.2
01-22-65200-000 OPERATING SUPPLIES	883.71	883.71	12,000.00	( 11,116.29 )	7.4
01-22-65400-000 JANITORIAL SUPPLIES	127.00	127.00	2,500.00	( 2,373.00 )	5.1
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,122.03	1,122.03	11,000.00	( 9,877.97 )	10.2
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	2,400.00	( 2,400.00 )	.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
TOTAL FIRE DEPARTMENT	115,553.41	115,553.41	1,444,312.00	( 1,328,758.59 )	8.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	298,759.12	298,759.12	4,061,559.00	( 3,762,799.88 )	7.4

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

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 1 MONTHS ENDING MAY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	48,837.69	48,837.69	618,446.00	( 569,608.31 )	7.9
01-41-42200-000 SALARIES (PART-TIME)	560.00	560.00	12,000.00	( 11,440.00 )	4.7
01-41-42300-000 SALARY EXPENSE-OVERTIME	116.17	116.17	55,080.00	( 54,963.83 )	.2
01-41-42400-000 VACATION	5,371.40	5,371.40	.00	5,371.40	.0
01-41-42500-000 SICK	563.28	563.28	.00	563.28	.0
01-41-42600-000 SALARIES-PAGER PAY	1,263.14	1,263.14	18,600.00	( 17,336.86 )	6.8
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	8,801.07	8,801.07	109,029.00	( 100,227.93 )	8.1
01-41-47100-000 UNIFORM ALLOWANCE	60.00	60.00	1,000.00	( 940.00 )	6.0
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	( 60 )	( 60 )	2,000.00	( 2,000.60 )	.0
01-41-51100-000 MAINTENANCE (BUILDING)	.00	.00	2,500.00	( 2,500.00 )	.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	2,010.00	2,010.00	16,500.00	( 14,490.00 )	12.2
01-41-51300-000 MAINT.SERVICE-VEHICLE	3,847.02	3,847.02	15,000.00	( 11,152.98 )	25.7
01-41-51400-000 MAINTENANCE STREET	1,545.63	1,545.63	23,500.00	( 21,954.37 )	6.6
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	( 10,000.00 )	.0
01-41-52900-000 MAINTENANCE OTHER	3,421.00	3,421.00	5,000.00	( 1,579.00 )	68.4
01-41-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000 JANITORIAL SERVICES	228.54	228.54	3,000.00	( 2,771.46 )	7.6
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,696.02	1,696.02	12,500.00	( 10,803.98 )	13.6
01-41-55100-000 POSTAGE	.00	.00	200.00	( 200.00 )	.0
01-41-55200-000 TELEPHONE	475.57	475.57	4,900.00	( 4,424.43 )	9.7
01-41-55300-000 PUBLISHING	.00	.00	350.00	( 350.00 )	.0
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	500.00	( 500.00 )	.0
01-41-56300-000 TRAINING	.00	.00	1,500.00	( 1,500.00 )	.0
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	1,103.27	1,103.27	16,000.00	( 14,896.73 )	6.9
01-41-57200-000 STREET LIGHTING	11,168.00	11,168.00	146,500.00	( 135,332.00 )	7.6
01-41-57800-000 ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00	( 3,000.00 )	.0
01-41-61100-000 MAINTENANCE BUILDING	500.00	500.00	3,000.00	( 2,500.00 )	16.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	9.89	9.89	16,000.00	( 15,990.11 )	.1
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,476.45	2,476.45	35,000.00	( 32,523.55 )	7.1
01-41-61400-000 SUPPLIES STREETS	9,842.65	9,842.65	50,000.00	( 40,157.35 )	19.7
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	105,000.00	( 105,000.00 )	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	417.96	417.96	15,000.00	( 14,582.04 )	2.8
01-41-62900-000 SUPPLIES OTHER	456.79	456.79	10,000.00	( 9,543.21 )	4.6
01-41-65100-000 OFFICE SUPPLIES	37.32	37.32	1,500.00	( 1,462.68 )	2.5
01-41-65200-000 OPERATING SUPPLIES	404.21	404.21	8,000.00	( 7,595.79 )	5.1
01-41-65300-000 SMALL TOOLS	13.18	13.18	3,500.00	( 3,486.82 )	.4
01-41-65400-000 JANITORIAL SUPPLIES	20.33	20.33	1,000.00	( 979.67 )	2.0
01-41-65500-000 GASOLINE/OIL	5,247.46	5,247.46	60,000.00	( 54,752.54 )	8.8
01-41-66100-000 SAFETY SUPPLIES	.00	.00	3,500.00	( 3,500.00 )	.0
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	6,772.40	6,772.40	73,800.00	( 67,027.60 )	9.2
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	102,000.00	( 102,000.00 )	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.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
<b>TOTAL STREET DIVISION</b>	<b>117,265.84</b>	<b>117,265.84</b>	<b>1,565,405.00</b>	<b>( 1,448,139.16 )</b>	<b>7.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

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 1 MONTHS ENDING MAY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,991.91	4,991.91	58,344.00 (	53,352.09)	8.6
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	8,000.00 (	8,000.00)	.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	242.11	242.11	6,324.00 (	6,081.89)	3.8
01-46-42400-000 VACATION	134.15	134.15	.00	134.15	.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	991.01	991.01	13,002.00 (	12,010.99)	7.6
01-46-47100-000 UNIFORM ALLOWANCE	20.00	20.00	300.00 (	280.00)	6.7
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00 (	200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	500.00 (	500.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	430.00	430.00	1,000.00 (	570.00)	43.0
01-46-51300-000 MAINTENANCE (VEHICLE)	695.50	695.50	1,000.00 (	304.50)	69.6
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	90.00	90.00	3,000.00 (	2,910.00)	3.0
01-46-55200-000 TELEPHONE	83.04	83.04	900.00 (	816.96)	9.2
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	142.13	142.13	2,200.00 (	2,057.87)	6.5
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	300.00 (	300.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,200.00 (	1,200.00)	.0
01-46-61300-000 SUPPLIES (VEHICLE)	366.62	366.62	500.00 (	133.38)	73.3
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	47.76	47.76	1,500.00 (	1,452.24)	3.2
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	37.31	37.31	1,500.00 (	1,462.69)	2.5
01-46-65300-000 SMALL TOOLS	.00	.00	1,000.00 (	1,000.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	150.00 (	150.00)	.0
01-46-65500-000 GASOLINE/OIL	804.10	804.10	5,500.00 (	4,695.90)	14.6
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	7,037.00	7,037.00	7,500.00 (	463.00)	93.8
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	16,112.64	16,112.64	115,120.00 (	99,007.36)	14.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,248.76	11,248.76	206,749.00	( 195,500.24 )	5.4
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,280.00	( 11,280.00 )	.0
01-48-42400-000 VACATION	1,415.72	1,415.72	.00	1,415.72	.0
01-48-42500-000 SICK	.00	.00	.00	.00	.0
01-48-45100-000 HEALTH INSURANCE	1,982.02	1,982.02	27,000.00	( 25,017.98 )	7.3
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)	183.00	183.00	1,000.00	( 817.00 )	18.3
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,500.00	( 1,500.00 )	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	1,450.00	( 1,450.00 )	.0
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	1,191.50	1,191.50	88,000.00	( 86,808.50 )	1.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	135.55	135.55	3,200.00	( 3,064.45 )	4.2
01-48-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-48-55200-000 TELEPHONE	234.47	234.47	2,400.00	( 2,165.53 )	9.8
01-48-55300-000 PUBLISHING	.00	.00	250.00	( 250.00 )	.0
01-48-56100-000 DUES	.00	.00	500.00	( 500.00 )	.0
01-48-56200-000 TRAVEL EXPENSES	.00	.00	1,600.00	( 1,600.00 )	.0
01-48-56300-000 TRAINING	.00	.00	1,000.00	( 1,000.00 )	.0
01-48-56500-000 PUBLICATIONS	.00	.00	600.00	( 600.00 )	.0
01-48-57100-000 UTILITIES	241.87	241.87	3,500.00	( 3,258.13 )	6.9
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	.00	2,800.00	( 2,800.00 )	.0
01-48-65100-000 OFFICE SUPPLIES	( 52.12 )	( 52.12 )	1,300.00	( 1,352.12 )	( 4.0 )
01-48-65300-000 SMALL TOOLS	20.13	20.13	700.00	( 679.87 )	2.9
01-48-65400-000 JANITORIAL SUPPLIES	105.16	105.16	400.00	( 294.84 )	26.3
01-48-65500-000 GASOLINE & OIL	360.58	360.58	2,800.00	( 2,439.42 )	12.9
01-48-67000-000 PRINT MATERIALS	9.50	9.50	150.00	( 140.50 )	6.3
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	6,500.00	( 6,500.00 )	.0
01-48-82000-000 BUILDING	.00	.00	2,200.00	( 2,200.00 )	.0
01-48-83000-000 EQUIPMENT	.00	.00	3,400.00	( 3,400.00 )	.0
01-48-84000-000 VEHICLES	.00	.00	.00	.00	.0
01-48-87000-000 FURNITURE	.00	.00	900.00	( 900.00 )	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	.00	.00	.0
TOTAL ENGINEERING	17,076.14	17,076.14	371,179.00	( 354,102.86 )	4.6

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING MAY 31, 2011

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	150,454.62	150,454.62	2,051,704.00	( 1,901,249.38 )	7.3

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

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)	18,885.09	18,885.09	226,317.00 (	207,431.91)	8.3
01-44-42200-000 SALARIES (PART-TIME)	1,060.05	1,060.05	16,974.00 (	15,913.95)	6.3
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	1,095.05	1,095.05	.00	1,095.05	.0
01-44-42500-000 SICK	.00	.00	.00	.00	.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	3,093.68	3,093.68	37,029.00 (	33,935.32)	8.4
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	500.00 (	500.00)	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	.00	1,000.00 (	1,000.00)	.0
01-44-52900-000 NUISANCE ABATEMENT	.00	.00	1,000.00 (	1,000.00)	.0
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	.00	.00	10,000.00 (	10,000.00)	.0
01-44-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-44-55200-000 TELEPHONE	116.83	116.83	2,000.00 (	1,883.17)	5.8
01-44-55300-000 PUBLISHING	.00	.00	2,000.00 (	2,000.00)	.0
01-44-55400-000 PRINTING	.00	.00	1,000.00 (	1,000.00)	.0
01-44-56100-000 DUES	553.00	553.00	1,100.00 (	547.00)	50.3
01-44-56200-000 TRAVEL EXPENSES	.00	.00	500.00 (	500.00)	.0
01-44-56300-000 TRAINING	.00	.00	1,200.00 (	1,200.00)	.0
01-44-56500-000 PUBLICATIONS	.00	.00	1,000.00 (	1,000.00)	.0
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	750.00 (	750.00)	.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	.00	400.00 (	400.00)	.0
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	34.43	34.43	1,500.00 (	1,465.57)	2.3
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	249.66	249.66	2,000.00 (	1,750.34)	12.5
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	600.00 (	600.00)	.0
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
01-44-87000-000 FURNITURE	.00	.00	500.00 (	500.00)	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-44-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>25,087.79</b>	<b>25,087.79</b>	<b>307,370.00 (</b>	<b>282,282.21)</b>	<b>8.2</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING MAY 31, 2011

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 1 MONTHS ENDING MAY 31, 2011

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)	11,157.68	11,157.68	124,193.00 (	113,035.32)	9.0
01-61-42100-000 SALARIES (FULL-TIME)	4,078.78	4,078.78	46,342.00 (	42,263.22)	8.8
01-61-42200-000 SALARIES-PART-TIME	00	00	00	00	0
01-61-42400-000 VACATION	65.66	65.66	00	65.66	0
01-61-42500-000 SICK	00	00	00	00	0
01-61-42700-000 ADJUST TO GROSS	00	00	00	00	0
01-61-45100-000 HEALTH INSURANCE	2,536.80	2,536.80	31,516.00 (	28,979.20)	8.1
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	3,500.00 (	3,500.00)	0
01-61-55100-000 POSTAGE	00	00	250.00 (	250.00)	0
01-61-55200-000 TELEPHONE	202.37	202.37	3,000.00 (	2,797.63)	6.8
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	00	00	00	00	0
01-61-56100-000 DUES	00	00	500.00 (	500.00)	0
01-61-56200-000 TRAVEL EXPENSES	331.25	331.25	3,000.00 (	2,668.75)	11.0
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	29.69	29.69	1,500.00 (	1,470.31)	2.0
01-61-65200-000 OPERATING SUPPLIES	00	00	500.00 (	500.00)	0
01-61-83000-000 EQUIPMENT	00	00	7,000.00 (	7,000.00)	0
01-61-91100-000 COMMUNITY RELATIONS	00	00	00	00	0
01-61-92900-000 MISCELLANEOUS CHARGES	00	00	750.00 (	750.00)	0
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>18,402.23</b>	<b>18,402.23</b>	<b>224,301.00 (</b>	<b>205,898.77)</b>	<b>8.2</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING MAY 31, 2011

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	43,490.02	43,490.02	531,671.00	( 488,180.98 )	8.2
TOTAL FUND EXPENDITURES	615,352.18	615,352.18	8,040,814.00	( 7,425,461.82 )	7.7
NET REVENUE OVER EXPENDITURES	( 30,185.80 )	( 30,185.80 )	39,265.00	( 69,450.80 )	( 76.9 )

**CITY OF ROCHELLE**

**SPECIAL FUNDS BUDGET SUMMARY  
For the 1 Months Ending May 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
<b>REVENUE BY FUND</b>					
Audit	0	0	31,100	31,100 -	.00
Insurance	0	0	147,246	147,246 -	.00
Illinois Municipal Retirement	0	0	218,049	218,049 -	.00
Social Security	0	0	176,177	176,177 -	.00
Ambulance	9,626	9,626	116,000	106,374 -	8.30
Economic Development	0	0	0	0	.00
Motor Fuel Tax	19,480	19,480	1,096,542	1,077,062 -	1.78
Utility Tax	33,719	33,719	350,200	316,481 -	9.63
Travel and Tourism	13,686	13,686	240,200	226,514 -	5.70
Sales Tax	62,765	62,765	884,500	821,735 -	7.10
TIF	36,688	36,688	538,554	501,866 -	6.81
Foreign Fire Insurance	0	0	18,060	18,060 -	.00
Capital Improvement	48,002	48,002	5,344,284	5,296,282 -	.90
Stormwater Management	3,891	3,891	41,300	37,409 -	9.42
Technology Park	20	20	516,200	516,180 -	.00
Debt Service	0	0	0	0	.00
Solid Waste	30,619	30,619	855,500	824,881 -	3.58
Technology Center	40,869	40,869	560,010	519,141 -	7.30
Airport	41,816	41,816	1,765,196	1,723,380 -	2.37
Railroad	13,793	13,793	5,296,500	5,282,707 -	.26
Health Insurance	103,687	103,687	1,547,500	1,443,813 -	6.70
Administrative Services	47,834	47,834	574,008	526,174 -	8.33
<b>Total Revenues</b>	<b>506,496</b>	<b>506,496</b>	<b>20,317,126</b>	<b>19,810,630 -</b>	<b>2.49</b>

**CITY OF ROCHELLE**

**SPECIAL FUNDS BUDGET SUMMARY  
For the 1 Months Ending May 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
<b>OPERATING EXPENSES</b>					
Audit	0	0	31,000	31,000 -	.00
Insurance	12,165	12,165	276,000	263,835 -	4.41
Illinois Municipal Retirement	23,563	23,563	222,360	198,797 -	10.60
Social Security	20,609	20,609	188,700	168,091 -	10.92
Ambulance	6,894	6,894	209,800	202,906 -	3.29
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	0	1,310,142	1,310,142 -	.00
Utility Tax	0	0	535,000	535,000 -	.00
Travel and Tourism	2,346	2,346	307,800	305,454 -	.76
Sales Tax	0	0	2,158,018	2,158,018 -	.00
TIF	80,785	80,785	2,278,373	2,197,588 -	3.55
Foreign Fire Insurance	0	0	16,000	16,000 -	.00
Capital Improvement	3,318	3,318	5,710,284	5,706,966 -	.06
Stormwater Management	2,430	2,430	311,000	308,570 -	.78
Technology Park	3,470	3,470	276,048	272,578 -	1.26
Debt Service	0	0	0	0	.00
Solid Waste	69,665	69,665	942,407	872,742 -	7.39
Technology Center	35,479	35,479	319,883	284,404 -	11.09
Airport	112,639	112,639	1,808,183	1,695,544 -	6.23
Railroad	7,335	7,335	5,519,312	5,511,977 -	.13
Health Insurance	178,993	178,993	1,535,000	1,356,007 -	11.66
Administrative Services	40,157	40,157	582,058	541,901 -	6.90
<b>Total Expenses</b>	<b>599,847</b>	<b>599,847</b>	<b>24,537,368</b>	<b>23,937,521 -</b>	<b>2.44</b>
<b>Revenue Over Expenses</b>	<b>93,351 -</b>	<b>93,351 -</b>	<b>4,220,242 -</b>	<b>4,126,891</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – WATER FUND May 31, 2011 and 2010

	May 31, 2011	May 31, 2010
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	14,944,939	14,603,185
Less: Accumulated Depreciation	( 4,724,477 )	( 4,388,433 )
Net Plant in Service	10,220,461	10,214,752
<b>CURRENT ASSETS</b>		
Cash & Investments	708,423	304,643
Customer Accounts Receivable	197,338	186,848
Other Accounts Receivable	52,114	53,787
Inventory	9,073	9,073
Prepaid Expenses	9,814	9,759
Total Current Assets	976,764	564,111
<b>OTHER DEBITS</b>		
Unamortized Loss	—	—
Total Other Debits	—	—
<b>TOTAL ASSETS</b>	11,197,225	10,778,863
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	7,912,788	7,399,576
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	8,096,476	7,583,264
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	152,599	142,203
Accrued Liabilities	10,250	115,497
Total Current Liabilities	162,849	257,699
<b>Non-Current Liabilities:</b>		
Note Payable - Associated Company	2,937,900	2,937,900
Other Non-Current Liabilities	—	—
Total Non-Current Liabilities	2,937,900	2,937,900
Total Liabilities	3,100,749	3,195,599
<b>TOTAL LIABILITIES AND EQUITY</b>	11,197,225	10,778,863

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 1 Months Ending May 31, 2011 and 2010

	2011	2010	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	59,915	60,495 (	580 )	99.0
Commercial Sales	39,507	40,235 (	728 )	98.2
Industrial Sales	33,873	48,334 (	14,461 )	70.1
Interdepartmental Sales	982	987 (	5 )	99.5
Other Operating Revenues	10,884	7,192	3,692	151.3
<b>Total Operating Revenues</b>	<b>145,161</b>	<b>157,244 (</b>	<b>12,083 )</b>	<b>92.3</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	14,288	18,342 (	4,053 )	77.9
Source of Supply - Maintenance	282	655 (	372 )	43.1
Water Treatment - Operations	13,005	9,769	3,235	133.1
Water Treatment - Maintenance	493	772 (	279 )	63.8
Distribution - Operations	5,816	6,280 (	464 )	92.6
Distribution - Maintenance	29,584	30,932 (	1,348 )	95.6
Customer Accounts	8,501	9,233 (	731 )	92.1
Administrative and General	11,280	11,196	84	100.8
Depreciation	28,004	28,004		100.0
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>111,253</b>	<b>115,183 (</b>	<b>3,930 )</b>	<b>96.6</b>
<b>Operating Income (Loss)</b>	<b>33,909</b>	<b>42,061 (</b>	<b>8,153 )</b>	<b>80.6</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income		560 (	560 )	.0
Investment Income	145	90	55	161.3
Merchandising, Jobbing & Contract Income		55 (	55 )	.0
Merchandising, Jobbing & Contract Expense	( 203 )	( 82 )	( 121 )	( 246.5 )
Interest Expense	( 1,021 )	( 2,041 )	1,020	( 50.0 )
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 1,079 )</b>	<b>( 1,418 )</b>	<b>340</b>	<b>( 76.1 )</b>
<b>Net Income Before Amortizations</b>	<b>32,830</b>	<b>40,643 (</b>	<b>7,813 )</b>	<b>80.8</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>32,830</b>	<b>40,643 (</b>	<b>7,813 )</b>	<b>80.8</b>
Operating Transfers In (Out)	( 7,119 )	( 6,390 )	( 729 )	( 111.4 )
<b>Increase (Decrease) in Retained Earnings</b>	<b>25,711</b>	<b>34,253 (</b>	<b>8,542 )</b>	<b>75.1</b>
<b>RETAINED EARNINGS – Beginning of Period</b>	<b>7,887,077</b>	<b>7,365,322</b>	<b>521,755</b>	<b>107.1</b>
<b>RETAINED EARNINGS – END OF PERIOD</b>	<b>7,912,788</b>	<b>7,399,576</b>	<b>513,212</b>	<b>106.9</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND  
May 31, 2011 and 2010

	May 31, 2011	May 31, 2010
<b>ASSETS</b>		
PLANT IN SERVICE		
Utility Plant in Service	33,239,722	33,085,759
Less: Accumulated Depreciation	( 16,888,102 )	( 16,075,092 )
Net Plant in Service	16,351,620	17,010,667
CURRENT ASSETS		
Cash & Investments	711,958	455,922
Customer Accounts Receivable	793,476	802,287
Other Accounts Receivable	77,987	79,145
Inventory	3,480	3,728
Prepaid Expenses	19,548	15,647
Total Current Assets	1,606,450	1,356,730
RESTRICTED FUNDS	2,798,729	2,565,927
NON-CURRENT ASSETS		
Unamortized Loss	111,895	150,259
Note Receivable - Associated Company	2,937,900	2,937,900
Total Non-Current Assets	3,049,795	3,088,159
<b>TOTAL ASSETS</b>	<b>23,806,594</b>	<b>24,021,483</b>
<b>LIABILITIES AND EQUITY</b>		
EQUITY		
Retained Earnings	12,740,655	12,211,289
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,709,420	19,180,054
LIABILITIES		
Current Liabilities:		
Accounts Payable	169,085	78,472
Accrued Liabilities	23,824	22,570
Total Current Liabilities	192,909	101,042
Non-Current Liabilities:		
Bonds Payable	3,886,199	4,716,126
Unamortized Premium on Long-Term Debt	18,067	24,261
Total Non-Current Liabilities	3,904,265	4,740,387
Total Liabilities	4,097,174	4,841,429
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>23,806,594</b>	<b>24,021,483</b>

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 1 Months Ending May 31, 2011 and 2010

	2011	2010	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	88,449	87,010	1,439	101.7
Commercial Sales	69,076	66,084	2,992	104.5
Industrial Sales	79,091	87,047	( 7,957 )	90.9
Interdepartmental Sales	228	300	( 72 )	76.1
Other Operating Revenues	5,982	5,476	506	109.3
<b>Total Operating Revenues</b>	<b>242,826</b>	<b>245,916</b>	<b>( 3,091 )</b>	<b>98.7</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	8,545	6,893	1,652	124.0
Collection - Maintenance	7,023	6,937	87	101.3
Pumping - Operations	( 24 )	98	( 122 )	( 24.9 )
Pumping - Maintenance	227	1,855	( 1,628 )	12.2
Treatment and Disposal - Operations	67,685	64,392	3,293	105.1
Treatment and Disposal - Maintenance	13,189	18,459	( 5,271 )	71.5
Customer Accounts	9,810	10,297	( 488 )	95.3
Administrative and General	17,084	14,090	2,994	121.3
Depreciation	67,751	67,751		100.0
<b>Total Operating Expenses</b>	<b>191,290</b>	<b>190,772</b>	<b>518</b>	<b>100.3</b>
<b>Operating Income (Loss)</b>	<b>51,536</b>	<b>55,144</b>	<b>( 3,608 )</b>	<b>93.5</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	1,168	1,529	( 360 )	76.5
Non Utility Income				.0
Merchandising, Jobbing & Contract Income	944	1,237	( 293 )	76.3
Merchandising, Jobbing & Contract Expense	( 264 )	( 171 )	( 93 )	( 154.4 )
Amortization Expense	( 2,681 )	( 2,681 )		( 100.0 )
Interest Expense	( 21,734 )	( 9,035 )	( 12,698 )	( 240.5 )
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 22,567 )</b>	<b>( 9,122 )</b>	<b>( 13,445 )</b>	<b>( 247.4 )</b>
<b>Net Income Before Amortizations</b>	<b>28,970</b>	<b>46,023</b>	<b>( 17,053 )</b>	<b>63.0</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>28,970</b>	<b>46,023</b>	<b>( 17,053 )</b>	<b>63.0</b>
Operating Transfers In (Out)	( 10,619 )	( 10,430 )	( 189 )	( 101.8 )
<b>Increase (Decrease) in Retained Earnings</b>	<b>18,351</b>	<b>35,593</b>	<b>( 17,243 )</b>	<b>51.6</b>
<b>RETAINED EARNINGS – Beginning of Period</b>	<b>12,722,304</b>	<b>12,175,696</b>	<b>546,608</b>	<b>104.5</b>
<b>RETAINED EARNINGS – END OF PERIOD</b>	<b>12,740,655</b>	<b>12,211,289</b>	<b>529,366</b>	<b>104.3</b>

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 1 Months Ending May 31, 2011 and 2010

	2011	2010	Variance	%
<b>OPERATING REVENUES</b>				
Residential	323,573	369,566	( 45,993 )	87.6
Small General Service	315,029	355,109	( 40,080 )	88.7
Large General Service	1,194,835	1,389,099	( 194,263 )	86.0
Public Street Lighting	10,796	11,451	( 655 )	94.3
Interdepartmental	31,227	37,546	( 6,319 )	83.2
Forfeited Discounts	4,415	6,689	( 2,274 )	66.0
Other Operating Revenues	2,003	4,759	( 2,756 )	42.1
<b>Total Operating Revenues</b>	<b>1,881,879</b>	<b>2,174,220</b>	<b>( 292,341 )</b>	<b>86.6</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	1,110,734	1,399,572	( 288,838 )	79.4
Generation - Operation	29,295	73,744	( 44,449 )	39.7
Generation - Maintenance	12,452	59,638	( 47,186 )	20.9
Transmission - Operation	346	567	( 221 )	61.1
Distribution - Operation	84,468	76,097	8,371	111.0
Distribution - Maintenance	678,796	43,110	635,686	1,574.6
Depreciation	158,255	158,089	167	100.1
Taxes Other Than Income Taxes	15,773	16,064	( 291 )	98.2
Customer Accounts	27,864	27,903	( 40 )	99.9
Administrative & General	141,411	134,577	6,834	105.1
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>2,259,394</b>	<b>1,989,361</b>	<b>270,033</b>	<b>113.6</b>
<b>Operating Income (Loss)</b>	<b>( 377,516 )</b>	<b>184,858</b>	<b>( 562,374 )</b>	<b>( 204.2 )</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	1,951	2,852	( 900 )	68.4
Merchandising, Jobbing & Contract Income		5,660	( 5,660 )	.0
Merchandising, Jobbing & Contract Expense	( 11,614 )	( 21,015 )	9,400	( 55.3 )
Amortization Expense	( 2,086 )	( 2,086 )		( 100.0 )
Interest Expense	( 40,383 )	( 60,553 )	20,170	( 66.7 )
Non-Operating Revenue (Expense)		920	( 920 )	.0
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 52,132 )</b>	<b>( 74,222 )</b>	<b>22,090</b>	<b>( 70.2 )</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>( 429,648 )</b>	<b>110,637</b>	<b>( 540,284 )</b>	<b>( 388.3 )</b>
<b>Operating Transfers In (Out)</b>	<b>( 115,603 )</b>	<b>( 105,745 )</b>	<b>9,858</b>	<b>( 109.3 )</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 545,250 )</b>	<b>4,892</b>	<b>( 550,142 )</b>	<b>( 146.3 )</b>
<b>RETAINED EARNINGS – Beginning of Period</b>	<b>41,769,795</b>	<b>38,696,150</b>	<b>3,073,644</b>	<b>107.9</b>
<b>RETAINED EARNINGS – END OF PERIOD</b>	<b>41,224,544</b>	<b>38,701,042</b>	<b>2,523,502</b>	<b>106.5</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS  
May 31, 2011 and 2010

	May 31, 2011	May 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	2,974,608	2,945,480
Tech Center Building		
Less: Accumulated Depreciation	( 2,420,232 )	( 2,386,334 )
Net Plant in Service	554,376	559,146
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	( 70,627 )	( 98,344 )
Customer Accounts Receivable	48,528	102,775
Miscellaneous Accounts Receivable	515	1,888
Prepaid Expenses	10,670	14,565
Inventory	53,101	81,237
Total Current Assets	42,187	102,120
TOTAL ASSETS	596,564	661,266
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	( 285,013 )	( 270,103 )
Revenue over Expenditures	8,202	( 6,107 )
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	76,111	76,712
LIABILITIES		
Current Liabilities:		
Accounts Payable	12,847	24,862
Accrued Liabilities	15,674	14,659
Other Liabilities		
Total Current Liabilities	28,521	39,521
Non-Current Liabilities:		
Interdepartmental Loan Payable	491,932	545,033
2008 Bonds Payable		
Total Non-Current Liabilities	491,932	545,033
Total Liabilities	520,453	584,554
TOTAL LIABILITIES AND EQUITY	596,564	661,266

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 1 Months Ending May 31, 2011 and 2010

	2011	2010	Variance	%
<b>OPERATING REVENUES</b>				
Network Administration Fees	44,561	35,895	8,666	124.1
VOIP Services	3,712	2,759	953	134.6
Misc Revenues				.0
Network and Hardware Support	553	1,565	( 1,013 )	35.3
Data Services	479	9,240	( 8,761 )	5.2
Fiber Internet Access	17,873	10,962	6,912	163.1
Dial-up Internet Access	2,567	3,265	( 698 )	78.6
Wireless Internet Access	9,991	12,200	( 2,209 )	81.9
Network Internet Access	1,700	1,700		100.0
Web Site Host	806	850	( 44 )	94.8
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	233	188	45	123.7
Forfeited Discounts	125	13	112	970.1
<b>Total Operating Revenues</b>	<b>82,599</b>	<b>78,636</b>	<b>3,963</b>	<b>105.0</b>
<b>OPERATING EXPENSES</b>				
Personnel	27,078	28,728	( 1,650 )	94.3
Insurance Benefits	4,520	4,889	( 369 )	92.5
Pension & Other Benefits	6,249	6,831	( 582 )	91.5
Contractual Services- Maintenance	2,247	4,621	( 2,374 )	48.6
Contractual Services- Professional	9,973	11,346	( 1,373 )	87.9
Contractual Services- Communications	4,014	8,817	( 4,803 )	45.5
Contractual Services- Professional Development	320	431	( 111 )	74.2
Service Charges	8,534	11,740	( 3,206 )	72.7
Commodities - Maintenance Supplies	33	796	( 763 )	4.1
Commodities - General Supplies	2,136	1,893	243	112.8
Other Expenditures	60	( 68 )	128	88.5
Depreciation	2,825	2,825		100.0
Transfer to Administrative Services	1,498	1,365	134	109.8
<b>Total Operating Expenses</b>	<b>69,486</b>	<b>84,213</b>	<b>( 14,727 )</b>	<b>82.5</b>
<b>Operating Income (Loss)</b>	<b>13,113</b>	<b>( 5,577 )</b>	<b>18,690</b>	<b>235.1</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	( 4,785 )	( 163 )	( 4,622 )	( 939.5 )
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	( 126 )	( 367 )	241	( 34.4 )
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 4,911 )</b>	<b>( 529 )</b>	<b>( 4,382 )</b>	<b>( 927.6 )</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>8,202</b>	<b>( 6,107 )</b>	<b>14,308</b>	<b>134.3</b>

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 1 Months Ending May 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	( 285,013 )	( 270,103 )	( 14,910 )	( 105.5 )
RETAINED EARNINGS – END OF PERIOD	<u>( 276,811 )</u>	<u>( 276,210 )</u>	<u>602</u>	<u>( 100.2 )</u>