

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 1 MONTHS ENDING JANUARY 31 2021**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	-	2,133,376	2,133,376	0
Licenses and Permits	24,283	24,283	522,000	497,717	4.65
Intergovernmental Revenue	374,960	374,960	4,372,790	3,997,830	8.57
Fines, Forfeitures & Penalties	-	-	75,000	75,000	0
Public Charges for Services	74,515	74,515	932,411	857,896	7.99
Other Fees	1,000	1,000	33,500	32,500	2.99
Miscellaneous Revenues	6,750	6,750	177,000	170,250	3.81
Other Financing Sources	231,173	231,173	2,774,071	2,542,898	8.33
Total Revenues	712,679	712,679	11,020,148	10,307,469	6.47
 OPERATING EXPENSES					
Mayor and City Council	1,942	1,942	32,800	30,858	5.92
City Manager	50,924	50,924	25,150	(25,774)	202.48
City Attorney	6,828	6,828	105,000	98,172	6.5
City Clerk	5,852	5,852	82,398	76,546	7.1
Police Department	228,336	228,336	3,938,362	3,710,026	5.8
Fire Department	153,600	153,600	2,904,059	2,750,459	5.29
Community Development	28,604	28,604	455,849	427,245	6.27
Engineering	21,460	21,460	289,089	267,629	7.42
Street Division	222,625	222,625	1,922,663	1,700,038	11.58
Cemetery Division	8,676	8,676	175,278	166,602	4.95
Municipal Building	77,343	77,343	1,075,301	997,958	7.19
Economic Development	137	137	13,900	13,763	0.99
Total Expenses	806,329	806,329	11,019,849	10,213,520	7.32
 Revenue over Expenses	 (93,650)	 (93,650)	 299	 93,949	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	.00	856,415.00	(856,415.00)	.0
01-11-31110	.00	.00	677,648.00	(677,648.00)	.0
01-11-31120	.00	.00	439,313.00	(439,313.00)	.0
01-11-31500	.00	.00	160,000.00	(160,000.00)	.0
TOTAL TAXES	.00	.00	2,133,376.00	(2,133,376.00)	.0
<u>LICENSES & PERMITS</u>					
01-11-32500	.00	.00	120,000.00	(120,000.00)	.0
01-11-32510	23,708.91	23,708.91	290,000.00	(266,291.09)	8.2
01-11-32600	.00	.00	2,000.00	(2,000.00)	.0
01-11-33100	573.60	573.60	110,000.00	(109,426.40)	.5
TOTAL LICENSES & PERMITS	24,282.51	24,282.51	522,000.00	(497,717.49)	4.7
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	101,511.73	101,511.73	884,000.00	(782,488.27)	11.5
01-11-34200	42,463.34	42,463.34	240,000.00	(197,536.66)	17.7
01-11-34300	10,915.24	10,915.24	165,000.00	(154,084.76)	6.6
01-11-34400	181,135.24	181,135.24	2,400,000.00	(2,218,864.76)	7.6
01-11-34450	37,875.89	37,875.89	378,173.00	(340,297.11)	10.0
01-11-34460	1,058.35	1,058.35	8,617.00	(7,558.65)	12.3
01-11-34755	.00	.00	130,000.00	(130,000.00)	.0
01-11-34840	.00	.00	167,000.00	(167,000.00)	.0
TOTAL INTERGOVERNMENTAL REVENUES	374,959.79	374,959.79	4,372,790.00	(3,997,830.21)	8.6
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	.00	.00	75,000.00	(75,000.00)	.0
TOTAL FINES, FORFEITURES & PENALTIES	.00	.00	75,000.00	(75,000.00)	.0
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	35,845.93	35,845.93	475,000.00	(439,154.07)	7.6
01-11-36700	3,165.50	3,165.50	40,000.00	(36,834.50)	7.9
01-11-36800	7,876.74	7,876.74	96,411.00	(88,534.26)	8.2
01-11-36900	20,376.55	20,376.55	206,000.00	(185,623.45)	9.9
01-11-39960	7,250.00	7,250.00	115,000.00	(107,750.00)	6.3
TOTAL PUBLIC CHARGES FOR SERVICES	74,514.72	74,514.72	932,411.00	(857,896.28)	8.0
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,000.00	1,000.00	25,000.00	(24,000.00)	4.0
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	5,000.00	(5,000.00)	.0
01-11-37910 BUILDING AND ZONING FEES	.00	.00	3,500.00	(3,500.00)	.0
TOTAL OTHER FEES	1,000.00	1,000.00	33,500.00	(32,500.00)	3.0
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	1,719.61	1,719.61	60,000.00	(58,280.39)	2.9
01-11-38700 LOT SALES	.00	.00	15,000.00	(15,000.00)	.0
01-11-38800 CEMETERY RECEIPTS	.00	.00	2,000.00	(2,000.00)	.0
01-11-38900 MISCELLANEOUS	5,030.00	5,030.00	100,000.00	(94,970.00)	5.0
TOTAL MISCELLANEOUS REVENUE	6,749.61	6,749.61	177,000.00	(170,250.39)	3.8
 <u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	174,674.00	174,674.00	2,096,088.00	(1,921,414.00)	8.3
01-11-39920 TRANSFER FROM WATER	12,401.42	12,401.42	148,817.00	(136,415.58)	8.3
01-11-39930 TRANSF FROM WATER RECLAMATION	17,301.33	17,301.33	207,616.00	(190,314.67)	8.3
01-11-39945 RAILROAD FUND TRANSFER	6,138.42	6,138.42	73,661.00	(67,522.58)	8.3
01-11-39946 SALES TAX FUND TRANSFER	16,666.67	16,666.67	200,000.00	(183,333.33)	8.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	1,000.00	12,000.00	(11,000.00)	8.3
01-11-39950 SOLID WASTE TRANSFER	2,990.75	2,990.75	35,889.00	(32,898.25)	8.3
TOTAL OTHER FINANCING SOURCES	231,172.59	231,172.59	2,774,071.00	(2,542,898.41)	8.3
 TOTAL FUND REVENUE	 712,679.22	 712,679.22	 11,020,148.00	 (10,307,468.78)	 6.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	1,942.40	25,250.00	(23,307.60)	7.7
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	.0
01-12-55400-000 PRINTING	.00	.00	250.00	(250.00)	.0
01-12-56100-000 DUES	.00	.00	1,200.00	(1,200.00)	.0
01-12-56200-000 TRAVEL EXPENSES	.00	.00	1,000.00	(1,000.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	.00	2,000.00	(2,000.00)	.0
01-12-65100-000 OFFICE SUPPLIES	.00	.00	500.00	(500.00)	.0
01-12-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	.00	1,500.00	(1,500.00)	.0
TOTAL MAYOR/CITY COUNCIL	1,942.40	1,942.40	32,800.00	(30,857.60)	5.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	3,281.61	3,281.61	42,248.00	(38,966.39)	7.8
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	8,000.00	(8,000.00)	.0
01-13-55100-000 POSTAGE	1,083.63	1,083.63	6,000.00	(4,916.37)	18.1
01-13-55200-000 TELEPHONE	47.25	47.25	750.00	(702.75)	6.3
01-13-55300-000 PUBLISHING	.00	.00	500.00	(500.00)	.0
01-13-55400-000 PRINTING	.00	.00	2,500.00	(2,500.00)	.0
01-13-56100-000 DUES	.00	.00	500.00	(500.00)	.0
01-13-56200-000 TRAVEL EXPENSES	.00	.00	300.00	(300.00)	.0
01-13-56300-000 TRAINING	.00	.00	150.00	(150.00)	.0
01-13-56400-000 TUITION	.00	.00	1,800.00	(1,800.00)	.0
01-13-56500-000 PUBLICATIONS	.00	.00	150.00	(150.00)	.0
01-13-56600-000 CONFERENCE	.00	.00	5,000.00	(5,000.00)	.0
01-13-65100-000 OFFICE SUPPLIES	.00	.00	500.00	(500.00)	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,440.00	1,440.00	14,000.00	(12,560.00)	10.3
TOTAL CITY CLERK	5,852.49	5,852.49	82,398.00	(76,545.51)	7.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-51100-000 MAINTENANCE (BUILDING)	406.00	406.00	35,000.00	(34,594.00)	1.2
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	4,000.00	(4,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	165.30	165.30	3,000.00	(2,834.70)	5.5
01-17-53600-000 JANITORIAL SERVICES	2,300.00	2,300.00	30,000.00	(27,700.00)	7.7
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	11,762.00	141,144.00	(129,382.00)	8.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	36,700.00	(36,700.00)	.0
01-17-57100-000 UTILITIES	481.30	481.30	10,000.00	(9,518.70)	4.8
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.78	40.78	500.00	(459.22)	8.2
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	.00	500.00	(500.00)	.0
01-17-59500-000 PROPERTY TAX	.00	.00	200.00	(200.00)	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	.00	1,000.00	(1,000.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	500.00	(500.00)	.0
01-17-65100-000 OFFICE SUPPLIES	1,858.88	1,858.88	6,000.00	(4,141.12)	31.0
01-17-65400-000 GENERAL SUPPLIES	426.23	426.23	4,000.00	(3,573.77)	10.7
01-17-82000-000 BUILDING	.00	.00	42,500.00	(42,500.00)	.0
01-17-83000-000 EQUIPMENT	.00	.00	2,600.00	(2,600.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	20,000.00	(20,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	.00	14,000.00	(14,000.00)	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	15,000.00	15,000.00	180,000.00	(165,000.00)	8.3
01-17-99930-000 TRANSFE FIRE PENSION	7,956.05	7,956.05	82,500.00	(74,543.95)	9.6
01-17-99931-000 TRANSFE POLICE PENSION	7,956.05	7,956.05	82,500.00	(74,543.95)	9.6
01-17-99964-000 TRANSFER ADMIN SERVICE	31,554.75	31,554.75	378,657.00	(347,102.25)	8.3
TOTAL MUNICIPAL BUILDING	79,907.34	79,907.34	1,075,301.00	(995,393.66)	7.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	6,828.00	6,828.00	105,000.00	(98,172.00)	6.5
	TOTAL CITY ATTORNEY	6,828.00	6,828.00	105,000.00	(98,172.00)	6.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	5.91	.00	5.91	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	750.00	(750.00)	.0
01-19-55200-000 TELEPHONE	30.32	30.32	600.00	(569.68)	5.1
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	500.00	(500.00)	.0
01-19-56100-000 DUES	90.00	90.00	12,000.00	(11,910.00)	.8
01-19-56200-000 TRAVEL EXPENSES	.00	.00	2,000.00	(2,000.00)	.0
01-19-56500-000 PUBLICATIONS	.00	.00	500.00	(500.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	100.00	100.00	4,000.00	(3,900.00)	2.5
01-19-65100-000 OFFICE SUPPLIES	604.97	604.97	500.00	104.97	121.0
01-19-83000-000 EQUIPMENT	.00	.00	100.00	(100.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	50,093.06	50,093.06	4,000.00	46,093.06	1252.3
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00	(200.00)	.0
TOTAL CITY MANAGER	50,924.26	50,924.26	25,150.00	25,774.26	202.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	164,817.53	164,817.53	2,098,297.00	(1,933,479.47)	7.9
01-21-42200-000 SALARIES - PART-TIME	4,225.33	4,225.33	41,200.00	(36,974.67)	10.3
01-21-42300-000 SALARIES - OVERTIME	14,647.88	14,647.88	140,000.00	(125,352.12)	10.5
01-21-42800-000 OIC - ON-CALL FTO	1,965.36	1,965.36	30,000.00	(28,034.64)	6.6
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	827,035.00	(827,035.00)	.0
01-21-45100-000 HEALTH INSURANCE	32,055.45	32,055.45	393,582.00	(361,526.55)	8.1
01-21-45200-000 LIFE INSURANCE	153.66	153.66	2,000.00	(1,846.34)	7.7
01-21-47100-000 UNIFORM ALLOWANCE	.00	.00	20,000.00	(20,000.00)	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,329.67	2,329.67	35,000.00	(32,670.33)	6.7
01-21-51300-000 MAINTENANCE - VEHICLE	1,014.09	1,014.09	35,000.00	(33,985.91)	2.9
01-21-53400-000 MEDICAL SERVICES	.00	.00	500.00	(500.00)	.0
01-21-53700-000 DATA PROCESSING SERVICES	.00	.00	25,000.00	(25,000.00)	.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	4,000.00	(4,000.00)	.0
01-21-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-21-55200-000 TELEPHONE	1,919.43	1,919.43	24,000.00	(22,080.57)	8.0
01-21-55300-000 PUBLISHING	.00	.00	500.00	(500.00)	.0
01-21-55400-000 PRINTING	.00	.00	5,000.00	(5,000.00)	.0
01-21-56100-000 DUES	1,280.66	1,280.66	16,000.00	(14,719.34)	8.0
01-21-56200-000 TRAVEL EXPENSES	.00	.00	4,500.00	(4,500.00)	.0
01-21-56300-000 TRAINING	.00	.00	16,000.00	(16,000.00)	.0
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	18,100.00	(18,100.00)	.0
01-21-56500-000 PUBLICATIONS	.00	.00	50.00	(50.00)	.0
01-21-57100-000 UTILITIES	163.40	163.40	1,200.00	(1,036.60)	13.6
01-21-57800-000 ANIMAL CONTROL	179.00	179.00	4,500.00	(4,321.00)	4.0
01-21-59400-000 LEASE OR RENTALS	.00	.00	82,824.00	(82,824.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	.00	2,100.00	(2,100.00)	.0
01-21-65100-000 OFFICE SUPPLIES	1,059.73	1,059.73	8,000.00	(6,940.27)	13.3
01-21-65200-000 OPERATING SUPPLIES	691.98	691.98	18,000.00	(17,308.02)	3.8
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,522.32	3,522.32	36,000.00	(32,477.68)	9.8
01-21-65800-000 PRISONER SUPPLIES	.00	.00	6,000.00	(6,000.00)	.0
01-21-66200-000 K9 SUPPLIES	70.86	70.86	500.00	(429.14)	14.2
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	36,374.00	(36,374.00)	.0
01-21-91700-000 INVESTIGATIONS	.00	.00	2,500.00	(2,500.00)	.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	.00	500.00	(500.00)	.0
01-21-92400-000 DUI	.00	.00	2,000.00	(2,000.00)	.0
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	2,000.00	(2,000.00)	.0
TOTAL POLICE DEPARTMENT	230,096.35	230,096.35	3,938,362.00	(3,708,265.65)	5.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	90,832.12	90,832.12	1,249,086.00	(1,158,253.88)	7.3
01-22-42200-000 SALARIES - PART-TIME	4,185.50	4,185.50	85,763.00	(81,577.50)	4.9
01-22-42300-000 SALARY EXPENSE - OVERTIME	32,110.55	32,110.55	279,841.00	(247,730.45)	11.5
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	536,159.00	(536,159.00)	.0
01-22-45100-000 HEALTH INSURANCE	16,301.28	16,301.28	197,860.00	(181,558.72)	8.2
01-22-45200-000 LIFE INSURANCE	76.83	76.83	1,000.00	(923.17)	7.7
01-22-47100-000 UNIFORM ALLOWANCE	74.36	74.36	12,000.00	(11,925.64)	.6
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	90.78	90.78	8,000.00	(7,909.22)	1.1
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	784.91	784.91	12,000.00	(11,215.09)	6.5
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	152.86	152.86	20,000.00	(19,847.14)	.8
01-22-53400-000 MEDICAL SERVICES	.00	.00	7,800.00	(7,800.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	4,107.44	4,107.44	48,000.00	(43,892.56)	8.6
01-22-55100-000 POSTAGE	25.37	25.37	500.00	(474.63)	5.1
01-22-55200-000 TELEPHONE	579.23	579.23	5,700.00	(5,120.77)	10.2
01-22-55400-000 PRINTING	.00	.00	750.00	(750.00)	.0
01-22-56100-000 DUES	175.00	175.00	2,000.00	(1,825.00)	8.8
01-22-56200-000 TRAVEL EXPENSES	.00	.00	2,500.00	(2,500.00)	.0
01-22-56300-000 TRAINING	.00	.00	7,000.00	(7,000.00)	.0
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	12,000.00	(12,000.00)	.0
01-22-57100-000 UTILITIES	163.40	163.40	17,000.00	(16,836.60)	1.0
01-22-59400-000 LEASE OR RENTALS	.00	.00	12,000.00	(12,000.00)	.0
01-22-61000-000 MAINTENANCE SUPPLIES	613.05	613.05	.00	613.05	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	.00	4,000.00	(4,000.00)	.0
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	6,000.00	(6,000.00)	.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	24.51	24.51	9,000.00	(8,975.49)	.3
01-22-65100-000 OFFICE SUPPLIES	.00	.00	2,500.00	(2,500.00)	.0
01-22-65200-000 OPERATING SUPPLIES	3,659.97	3,659.97	22,000.00	(18,340.03)	16.6
01-22-65400-000 JANITORIAL SUPPLIES	302.48	302.48	3,000.00	(2,697.52)	10.1
01-22-65500-000 AUTOMOTIVE FUEL/OIL	913.38	913.38	12,000.00	(11,086.62)	7.6
01-22-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,800.00	(5,800.00)	.0
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	209,300.00	(209,300.00)	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	112,000.00	(112,000.00)	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	1,500.00	(1,500.00)	.0
 TOTAL FIRE DEPARTMENT	 155,173.02	 155,173.02	 2,904,059.00	 (2,748,885.98)	 5.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	385,269.37	385,269.37	6,842,421.00	(6,457,151.63)	5.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	65,280.41	65,280.41	888,795.00	(823,514.59)	7.3
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	20,000.00	(20,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	21,487.14	21,487.14	65,000.00	(43,512.86)	33.1
01-41-42600-000 SALARIES-PAGER PAY	2,169.75	2,169.75	20,000.00	(17,830.25)	10.9
01-41-45100-000 HEALTH INSURANCE	16,108.61	16,108.61	176,991.00	(160,882.39)	9.1
01-41-45200-000 LIFE INSURANCE	59.10	59.10	850.00	(790.90)	7.0
01-41-47300-000 CLOTHING ACQUISITION	179.99	179.99	6,000.00	(5,820.01)	3.0
01-41-51100-000 MAINTENANCE (BUILDING)	.00	.00	3,000.00	(3,000.00)	.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	2,457.49	2,457.49	20,000.00	(17,542.51)	12.3
01-41-51300-000 MAINT.SERVICE-VEHICLE	589.76	589.76	35,000.00	(34,410.24)	1.7
01-41-51400-000 MAINTENANCE STREET	.00	.00	30,000.00	(30,000.00)	.0
01-41-51600-000 MAINTENANCE SNOW REMOVAL	199.00	199.00	10,000.00	(9,801.00)	2.0
01-41-52900-000 MAINTENANCE OTHER	.00	.00	25,000.00	(25,000.00)	.0
01-41-53600-000 JANITORIAL SERVICES	143.26	143.26	2,500.00	(2,356.74)	5.7
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,325.00	1,325.00	25,000.00	(23,675.00)	5.3
01-41-55100-000 POSTAGE	.00	.00	25.00	(25.00)	.0
01-41-55200-000 TELEPHONE	181.17	181.17	3,000.00	(2,818.83)	6.0
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	3,000.00	(3,000.00)	.0
01-41-56300-000 TRAINING	.00	.00	5,000.00	(5,000.00)	.0
01-41-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-41-57100-000 UTILITIES	136.76	136.76	13,000.00	(12,863.24)	1.1
01-41-57200-000 STREET LIGHTING	28.73	28.73	.00	28.73	.0
01-41-59400-000 LEASE OR RENTALS	1,353.33	1,353.33	42,500.00	(41,146.67)	3.2
01-41-61100-000 MAINTENANCE BUILDING	73.20	73.20	3,500.00	(3,426.80)	2.1
01-41-61200-000 MAINTENANCE (EQUIPMENT)	3,499.55	3,499.55	16,000.00	(12,500.45)	21.9
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	5,530.94	5,530.94	25,000.00	(19,469.06)	22.1
01-41-61400-000 SUPPLIES STREETS	537.76	537.76	60,000.00	(59,462.24)	.9
01-41-61600-000 SUPPLIES SNOW REMOVAL	16,180.23	16,180.23	105,000.00	(88,819.77)	15.4
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	.00	10,000.00	(10,000.00)	.0
01-41-62900-000 SUPPLIES OTHER	2,222.52	2,222.52	15,000.00	(12,777.48)	14.8
01-41-65100-000 OFFICE SUPPLIES	533.99	533.99	2,000.00	(1,466.01)	26.7
01-41-65200-000 OPERATING SUPPLIES	1,257.21	1,257.21	8,000.00	(6,742.79)	15.7
01-41-65300-000 SMALL TOOLS	.00	.00	3,500.00	(3,500.00)	.0
01-41-65400-000 JANITORIAL SUPPLIES	249.41	249.41	1,000.00	(750.59)	24.9
01-41-65500-000 GASOLINE/OIL	4,795.29	4,795.29	45,000.00	(40,204.71)	10.7
01-41-66100-000 SAFETY SUPPLIES	.00	.00	3,500.00	(3,500.00)	.0
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	118,000.00	(118,000.00)	.0
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	86,765.74	86,765.74	101,802.00	(15,036.26)	85.2
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	10,000.00	(10,000.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00	(200.00)	.0
TOTAL STREET DIVISION	233,345.34	233,345.34	1,922,663.00	(1,689,317.66)	12.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,376.21	4,376.21	57,611.00	(53,234.79)	7.6
01-46-42300-000 SALARY EXPENSE-OVERTIME	2,368.14	2,368.14	5,700.00	(3,331.86)	41.6
01-46-42600-000 PAGER	230.25	230.25	1,850.00	(1,619.75)	12.5
01-46-45100-000 HEALTH INSURANCE	1,161.13	1,161.13	14,142.00	(12,980.87)	8.2
01-46-45200-000 LIFE INSURANCE	5.91	5.91	75.00	(69.09)	7.9
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,250.00	(1,250.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	.00	250.00	(250.00)	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	150.00	150.00	42,000.00	(41,850.00)	.4
01-46-55200-000 TELEPHONE	152.30	152.30	1,600.00	(1,447.70)	9.5
01-46-57100-000 UTILITIES	13.14	13.14	2,750.00	(2,736.86)	.5
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	750.00	(750.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	250.00	(250.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	36.88	36.88	1,600.00	(1,563.12)	2.3
01-46-65200-000 OPERATING SUPPLIES	.00	.00	750.00	(750.00)	.0
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	200.00	(200.00)	.0
01-46-65500-000 GASOLINE/OIL	100.18	100.18	2,000.00	(1,899.82)	5.0
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	40,000.00	(40,000.00)	.0
01-46-92900-000 MISCELLANEOUS CHARGES	131.40	131.40	1,000.00	(868.60)	13.1
 TOTAL CEMETERY	 8,725.54	 8,725.54	 175,278.00	 (166,552.46)	 5.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	15,369.94	15,369.94	200,500.00	(185,130.06)	7.7
01-48-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	5,000.00	(5,000.00)	.0
01-48-45100-000 HEALTH INSURANCE	3,096.34	3,096.34	37,714.00	(34,617.66)	8.2
01-48-45200-000 LIFE INSURANCE	11.82	11.82	250.00	(238.18)	4.7
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	200.00	(200.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	156.00	156.00	1,500.00	(1,344.00)	10.4
01-48-51300-000 MAINT.SERVICE (VEHICLE)	116.11	116.11	1,300.00	(1,183.89)	8.9
01-48-53200-000 ENGINEERING SERVICE	.00	.00	9,700.00	(9,700.00)	.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,500.00	(1,500.00)	.0
01-48-55200-000 TELEPHONE	177.35	177.35	1,950.00	(1,772.65)	9.1
01-48-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-48-56100-000 DUES	299.00	299.00	900.00	(601.00)	33.2
01-48-56200-000 TRAVEL EXPENSES	.00	.00	1,100.00	(1,100.00)	.0
01-48-56300-000 TRAINING	.00	.00	800.00	(800.00)	.0
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-48-57100-000 UTILITIES	.00	.00	200.00	(200.00)	.0
01-48-59400-000 LEASE OR RENTALS	.00	.00	6,400.00	(6,400.00)	.0
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	.00	2,300.00	(2,300.00)	.0
01-48-65100-000 OFFICE SUPPLIES	.00	.00	500.00	(500.00)	.0
01-48-65300-000 SMALL TOOLS	.00	.00	375.00	(375.00)	.0
01-48-65500-000 GASOLINE & OIL	43.51	43.51	1,450.00	(1,406.49)	3.0
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00	(50.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	2,346.30	2,346.30	3,800.00	(1,453.70)	61.7
01-48-83000-000 EQUIPMENT	.00	.00	11,000.00	(11,000.00)	.0
01-48-87000-000 FURNITURE	.00	.00	100.00	(100.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	.0
TOTAL ENGINEERING	21,616.37	21,616.37	289,089.00	(267,472.63)	7.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	263,687.25	263,687.25	2,387,030.00	(2,123,342.75)	11.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	24,075.06	24,075.06	312,976.00	(288,900.94)	7.7
01-44-45100-000 HEALTH INSURANCE	4,291.24	4,291.24	51,348.00	(47,056.76)	8.4
01-44-45200-000 LIFE INSURANCE	23.64	23.64	350.00	(326.36)	6.8
01-44-51300-000 MAINTENANCE (VEHICLE)	7.00	7.00	2,500.00	(2,493.00)	.3
01-44-52900-000 NUISANCE ABATEMENT	.00	.00	6,900.00	(6,900.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	(750.00)	(750.00)	20,000.00	(20,750.00)	(3.8)
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	.00	10,000.00	(10,000.00)	.0
01-44-55200-000 TELEPHONE	195.15	195.15	3,000.00	(2,804.85)	6.5
01-44-55300-000 PUBLISHING	.00	.00	7,000.00	(7,000.00)	.0
01-44-55400-000 PRINTING	.00	.00	2,200.00	(2,200.00)	.0
01-44-56100-000 DUES	594.00	594.00	1,800.00	(1,206.00)	33.0
01-44-56200-000 TRAVEL EXPENSES	.00	.00	1,500.00	(1,500.00)	.0
01-44-56300-000 TRAINING	.00	.00	3,000.00	(3,000.00)	.0
01-44-56600-000 CONFERENCE EXPENSES	50.00	50.00	1,500.00	(1,450.00)	3.3
01-44-59400-000 LEASE OR RENTALS	.00	.00	6,175.00	(6,175.00)	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,500.00	(1,500.00)	.0
01-44-65100-000 OFFICE SUPPLIES	249.03	249.03	2,500.00	(2,250.97)	10.0
01-44-65200-000 OPERATING SUPPLIES	.00	.00	400.00	(400.00)	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	58.21	58.21	700.00	(641.79)	8.3
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	3,500.00	(3,500.00)	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	17,000.00	(17,000.00)	.0
TOTAL COMMUNITY DEVELOPMENT	28,793.33	28,793.33	455,849.00	(427,055.67)	6.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,000.00	(1,000.00)	.0
01-61-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-61-55200-000 TELEPHONE	87.25	87.25	1,500.00	(1,412.75)	5.8
01-61-56100-000 DUES	.00	.00	1,200.00	(1,200.00)	.0
01-61-56200-000 TRAVEL EXPENSES	.00	.00	2,000.00	(2,000.00)	.0
01-61-56300-000 TRAINING	50.00	50.00	1,500.00	(1,450.00)	3.3
01-61-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-61-56600-000 CONFERENCE	.00	.00	2,000.00	(2,000.00)	.0
01-61-65100-000 OFFICE SUPPLIES	.00	.00	700.00	(700.00)	.0
01-61-65200-000 OPERATING SUPPLIES	.00	.00	300.00	(300.00)	.0
01-61-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	1,000.00	(1,000.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL ECONOMIC DEVELOPMENT	137.25	137.25	13,900.00	(13,762.75)	1.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	28,930.58	28,930.58	469,749.00	(440,818.42)	6.2
TOTAL FUND EXPENDITURES	823,341.69	823,341.69	11,019,849.00	(10,196,507.31)	7.5
NET REVENUE OVER EXPENDITURES	(110,662.47)	(110,662.47)	299.00	(110,961.47)	(37010)

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 1 MONTHS ENDING JANUARY 31 2021

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	1	1	30,015	30,014	0
Insurance	49	49	280,100	280,051	0.02
Illinois Municipal Retirement	5	5	233,156	233,151	0
Social Security	-	-	205,050	205,050	0
Ambulance	15,000	15,000	180,500	165,500	8.31
Economic Development	-	-	-	-	0
Motor Fuel Tax	31,854	31,854	729,600	697,746	4.37
Utility Tax	41,437	41,437	533,000	491,563	7.77
Travel and Tourism	11,227	11,227	20,500	9,273	54.77
Sales Tax	85,065	85,065	1,138,000	1,052,935	7.47
Lighthouse Pointe TIF	439	439	580,249	579,810	0.08
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	15	15	189,080	189,065	0.01
Overweight Truck	3,071	3,071	66,800	63,729	4.6
Capital Improvement	21	21	5,525,350	5,525,329	0
Stormwater Management	76	76	10,500	10,424	0.73
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	18,142	18,142	677,700	659,558	2.68
Technology Center	128,762	128,762	1,513,400	1,384,638	8.51
Airport	35,021	35,021	491,534	456,513	7.12
Railroad	668	668	2,013,062	2,012,394	0.03
Golf Course	12,557	12,557	356,800	344,243	3.52
Health Insurance	-	-	-	-	0
Administrative Services	117,234	117,234	1,434,990	1,317,756	8.17
Total Revenues	500,644	500,644	16,234,636	15,733,992	3.08

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 1 MONTHS ENDING JANUARY 31 2021

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	-	30,000	30,000	0
Insurance	39,452	39,452	321,000	281,549	12.29
Illinois Municipal Retirement	18,588	18,588	221,000	202,412	8.41
Social Security	17,258	17,258	199,820	182,562	8.64
Ambulance	-	-	26,284	26,284	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	1,555,000	1,555,000	0
Utility Tax	-	-	1,455,000	1,455,000	0
Travel and Tourism	10,260	10,260	168,500	158,240	6.09
Sales Tax	16,667	16,667	2,400,000	2,383,333	0.69
Lighthouse Pointe TIF	513	513	623,487	622,975	0.08
Foreign Fire Insurance	-	-	19,000	19,000	0
TIF	205	205	127,400	127,195	0.16
Overweight Truck	1,000	1,000	115,500	114,500	0.87
Capital Improvement	22,957	22,957	6,326,275	6,303,318	0.36
Stormwater Management	217	217	59,900	59,683	0.36
Technology Park	-	-	-	-	0
Debt Service	20,972	20,972	-	(20,972)	0
Solid Waste	36,252	36,252	1,084,141	1,047,889	3.34
Technology Center	55,633	55,633	676,707	621,074	8.22
Airport	45,234	45,234	453,476	408,242	9.97
Railroad	11,890	11,890	2,269,059	2,257,169	0.52
Golf Course	9,494	9,494	146,908	137,414	6.46
Health Insurance	-	-	-	-	0
Administrative Services	151,220	151,220	1,511,191	1,359,971	10.01
Total Expenses	457,811	457,811	19,789,648	19,331,837	2.31
Revenue over Expenses	42,833	42,833	(3,555,012)	(3,597,845)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND January 31, 2021 and 2020

	January 31, 2021	January 31, 2020
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,627,877	32,570,525
Less: Accumulated Depreciation	(9,901,403)	(9,255,094)
Net Plant in Service	25,726,474	23,315,432
CURRENT ASSETS		
Cash & Investments	2,625,359	3,700,872
Customer Accounts Receivable	402,749	355,759
Other Accounts Receivable	87,969	87,969
Prepaid Expenses	23,231	16,614
Total Current Assets	3,139,308	4,161,214
RESTRICTED ASSETS	96,482	96,276
OTHER DEBITS		
Deferred Outflows of Resources	187,955	187,955
Total Other Debits	187,955	187,955
TOTAL ASSETS	29,150,220	27,760,877
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	21,116,029	20,847,517
Contribution in Aid of Construction (Net)	214,186	214,186
Total Equity	21,330,214	21,061,702
LIABILITIES		
Current Liabilities:		
Accounts Payable	206,609	488,983
Accrued Liabilities	285,753	285,753
Total Current Liabilities	492,362	774,737
Non-Current Liabilities:		
Other Non-Current Liabilities	7,327,643	5,924,438
Total Non-Current Liabilities	7,327,643	5,924,438
Total Liabilities	7,820,005	6,699,175
TOTAL LIABILITIES AND EQUITY	29,150,220	27,760,877

ROCHELLE MUNICIPAL UTILITIES

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

For the 1 Months Ending January 31, 2021 and 2020

	2021	2020	Variance	%
OPERATING REVENUES				
Residential Sales	96,783	97,769	(985)	99.0
Commercial Sales	59,310	69,977	(10,668)	84.8
Industrial Sales	75,833	85,318	(9,486)	88.9
Other Operating Revenues	8,586	11,698	(3,111)	73.4
Total Operating Revenues	240,512	264,762	(24,250)	90.8
OPERATING EXPENSES				
Source of Supply - Operations	43,932	28,354	15,578	154.9
Source of Supply - Maintenance	988	682	306	144.9
Water Treatment - Operations	2,501	13,690	(11,189)	18.3
Distribution - Operations	60,743	40,433	20,310	150.2
Distribution - Maintenance	6,556	103,421	(96,865)	6.3
Customer Accounts	14,225	13,371	854	106.4
Administrative and General	22,113	21,690	423	102.0
Depreciation	53,859	53,859		100.0
Total Operating Expenses	204,916	275,500	(70,583)	74.4
Operating Income (Loss)	35,595	(10,738)	46,333	331.5
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	1,162	2,847	(1,685)	40.8
Interest Expense	(9,045)	(6,463)	(2,582)	(140.0)
Total Non-Operating Revenue (Expense)	(7,883)	(3,616)	(4,267)	(218.0)
Net Income Before Amortizations	27,712	(14,354)	42,066	193.1
Net Income	27,712	(14,354)	42,066	193.1
Operating Transfers In (Out)	(160,188)	(12,316)	(147,873)	(1,300.7)
Increase (Decrease) in Retained Earnings	(132,476)	(26,669)	(105,807)	(496.7)
RETAINED EARNINGS - Beginning of Period	21,248,880	20,874,186	374,694	101.8
RETAINED EARNINGS - END OF PERIOD	21,116,404	20,847,517	268,887	101.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
January 31, 2021 and 2020

	January 31, 2021	January 31, 2020
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	49,630,000	46,524,919
Less: Accumulated Depreciation	(26,462,503)	(25,394,962)
Net Plant in Service	23,167,497	21,129,956
CURRENT ASSETS		
Cash & Investments	5,615,059	4,200,269
Customer Accounts Receivable	621,064	608,232
Other Accounts Receivable	98,654	99,640
Prepaid Expenses	54,586	39,037
Total Current Assets	6,389,363	4,947,178
RESTRICTED FUNDS	461,619	416,256
NON-CURRENT ASSETS		
Deferred Outflows of Resources	501,142	501,142
Total Non-Current Assets	501,142	501,142
TOTAL ASSETS	30,519,621	26,994,532
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	17,631,679	17,680,816
Contribution in Aid of Construction (Net)	7,050,450	7,050,450
Total Equity	24,682,129	24,731,266
LIABILITIES		
Current Liabilities:		
Accounts Payable	1,034,231	715,835
Accrued Liabilities	750,272	750,272
Total Current Liabilities	1,784,503	1,466,107
Non-Current Liabilities:		
Bonds Payable	3,962,467	706,637
Other Non-Current Liabilities	90,522	90,522
Total Non-Current Liabilities	4,052,989	797,159
Total Liabilities	5,837,492	2,263,265
TOTAL LIABILITIES AND EQUITY	30,519,621	26,994,532

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 1 Months Ending January 31, 2021 and 2020

	2021	2020	Variance	%
OPERATING REVENUES				
Residential Sales	103,850	103,435	414	100.4
Commercial Sales	82,363	103,636	(21,273)	79.5
Industrial Sales	97,511	93,569	3,941	104.2
Other Operating Revenues	5,225	2,984	2,241	175.1
Total Operating Revenues	288,949	303,625	(14,677)	95.2
OPERATING EXPENSES				
Collection - Operations	62,777	16,617	46,160	377.8
Collection - Maintenance	1,758	2,224	(466)	79.1
Pumping - Maintenance	3,386	2,794	592	121.2
Treatment and Disposal - Operations	106,343	101,167	5,176	105.1
Treatment and Disposal - Maintenance	3,226	7,163	(3,937)	45.0
Customer Accounts	16,012	14,879	1,133	107.6
Administrative and General	21,936	27,810	(5,875)	78.9
Depreciation	88,962	88,962		100.0
Total Operating Expenses	304,400	261,616	42,783	116.4
Operating Income (Loss)	(15,451)	42,009	(57,460)	(36.8)
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	2,386	3,188	(802)	74.9
Merchandising, Jobbing & Contract Income	387	500	(113)	77.3
Interest Expense	(2,968)	(538)	(2,430)	(552.0)
Total Non-Operating Revenue (Expense)	(196)	3,150	(3,345)	(6.2)
Net Income Before Amortizations	(15,647)	45,159	(60,805)	(34.7)
Net Income	(15,647)	45,159	(60,805)	(34.7)
Operating Transfers In (Out)	(210,559)	(16,105)	(194,454)	(1,307.4)
Increase (Decrease) in Retained Earnings	(226,206)	29,054	(255,260)	(778.6)
RETAINED EARNINGS - Beginning of Period	17,857,885	17,651,763	206,122	101.2
RETAINED EARNINGS - END OF PERIOD	17,631,679	17,680,816	(49,138)	99.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND January 31, 2021 and 2020

	January 31, 2021	January 31, 2020
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	81,213,344	94,077,056
Less: Accumulated Depreciation	(46,387,260)	(52,194,430)
Net Plant in Service	34,826,084	41,882,626
CURRENT ASSETS		
Cash & Investments	20,655,097	8,674,033
Customer Accounts Receivable	5,399,869	5,236,311
Inventory	1,007,315	1,151,989
Prepaid Expenses	229,783	139,654
Total Current Assets	27,292,064	15,201,986
RESTRICTED ASSETS	311,129	9,526,746
NON-CURRENT ASSETS		
Unamortized Loss	1,051,484	1,116,067
Deferred Outflows of Resources	1,481,376	1,481,376
Other Deferred Debits	160,300	166,465
Interdepartmental Loan Receivable	409,044	409,044
Total Non-Current Assets	3,102,204	3,172,953
TOTAL ASSETS	65,531,482	69,784,311
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	60,904,901	50,753,178
Total Equity	60,904,901	50,753,178
LIABILITIES		
Current Liabilities:		
Accounts Payable	1,909,602	2,212,129
Accrued Liabilities	2,206,380	2,206,380
Total Current Liabilities	4,115,982	4,418,509
Non-Current Liabilities:		
Bonds Payable		14,102,025
Other Non-Current Liabilities	510,598	510,598
Total Non-Current Liabilities	510,598	14,612,623
Total Liabilities	4,626,580	19,031,133
TOTAL LIABILITIES AND EQUITY	65,531,482	69,784,311

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 1 Months Ending January 31, 2021 and 2020

	2021	2020	Variance	%
OPERATING REVENUES				
Residential	550,948	540,206	10,742	102.0
Small General Service	416,924	511,210	(94,286)	81.6
Large General Service	2,014,772	2,123,245	(108,473)	94.9
Public Street Lighting	358	12,723	(12,365)	2.8
Interdepartmental	33,420	51,470	(18,050)	64.9
Forfeited Discounts		21,720	(21,720)	.0
Other Operating Revenues	40,626	273,518	(232,892)	14.9
Total Operating Revenues	3,057,048	3,534,092	(477,044)	86.5
OPERATING EXPENSES				
Purchased Power	1,494,622	1,783,627	(289,006)	83.8
Generation - Operation	46,706	29,789	16,917	156.8
Generation - Maintenance	63,144	85,734	(22,591)	73.7
Transmission - Operation		116,898	(116,898)	.0
Distribution - Operation	103,252	117,751	(14,498)	87.7
Distribution - Maintenance	8,355	94,446	(86,091)	8.9
Depreciation	211,616	248,594	(36,978)	85.1
Taxes Other Than Income Taxes	12,920	11,356	1,564	113.8
Customer Accounts	21,882	44,077	(22,195)	49.6
Administrative & General	187,778	198,724	(10,947)	94.5
Total Operating Expenses	2,150,273	2,730,995	(580,722)	78.7
Operating Income (Loss)	906,775	803,097	103,678	112.9
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	9,040	17,018	(7,978)	53.1
Merchandising, Jobbing & Contract Expense	(12,604)	(6,059)	(6,545)	(208.0)
Amortization Expense		4,232	(4,232)	.0
Interest Expense	(1)	(46,562)	46,560	.0
Non-Operating Revenue (Expense)	5,907	12,000	(6,093)	49.2
Total Non-Operating Revenue (Expense)	2,342	(19,370)	21,712	12.1
Increase (Decrease) in Retained Earnings Before Operating Transfers	909,117	783,727	125,390	116.0
Operating Transfers In (Out)	(2,137,662)	(163,582)	(1,974,080)	(1,306.8)
Increase (Decrease) in Retained Earnings	(1,228,544)	620,145	(1,848,689)	(198.1)
RETAINED EARNINGS - Beginning of Period	62,133,446	50,133,033	12,000,413	123.9
RETAINED EARNINGS - END OF PERIOD	60,904,901	50,753,178	10,151,724	120.0