

CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
For the 2 Months Ending June 30, 2013

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	530,334	530,334	1,382,500	852,166 -	38.36
Licenses and Permits	56,407	96,120	720,750	624,630 -	13.34
Intergovernmental Revenue	256,602	499,745	3,174,360	2,674,615 -	15.74
Fines, Forfeitures & Penalties	15,743	29,393	130,000	100,607 -	22.61
Public Charges for Services	110,282	197,333	870,772	673,439 -	22.66
Other Fees	20,302	40,354	282,521	242,168 -	14.28
Miscellaneous Revenues	2,865	5,616	69,000	63,384 -	8.14
Other Financing Sources	247,045	494,090	2,964,538	2,470,448 -	16.67
Total Revenues	1,239,580	1,892,985	9,594,441	7,701,456 -	19.73
OPERATING EXPENSES					
Mayor and City Council	4,338	9,059	63,500	54,441 -	14.27
City Manager	16,249	30,132	178,865	148,733 -	16.85
City Attorney	7,385	16,825	155,350	138,525 -	10.83
City Clerk	13,894	30,517	192,500	161,983 -	15.85
Police Department	285,989	544,770	3,422,347	2,877,577 -	15.92
Fire Department	136,275	266,479	1,713,088	1,446,609 -	15.56
Community Development	26,255	52,662	380,725	328,063 -	13.83
Engineering	22,704	45,450	322,660	277,210 -	14.09
Street Division	112,146	258,688	1,754,650	1,495,962 -	14.74
Cemetery Division	10,367	19,476	164,739	145,263 -	11.82
Municipal Building	56,811	120,445	974,835	854,390 -	12.36
Economic Development	19,244	39,819	252,042	212,223 -	15.80
Total Expenses	711,657	1,434,323	9,575,301	8,140,978 -	14.98
Revenue Over Expenses	527,923	458,662	19,140	439,522	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	456,239.71	456,239.71	1,057,500.00	(601,260.29)	43.1
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	.00	105,000.00	(105,000.00)	.0
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	.00	80,000.00	(80,000.00)	.0
01-11-31500 ROAD & BRIDGE TAX	74,094.34	74,094.34	140,000.00	(65,905.66)	52.9
TOTAL TAXES	530,334.05	530,334.05	1,382,500.00	(852,165.95)	38.4
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	19,050.00	19,050.00	22,250.00	(3,200.00)	85.6
01-11-32500 FRANCHISE LICENSE	.00	.00	112,000.00	(112,000.00)	.0
01-11-32510 TELECOMMUNICATIONS TAX	31,327.26	62,235.48	410,000.00	(347,764.52)	15.2
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900 OTHER LICENSES	.00	.00	7,000.00	(7,000.00)	.0
01-11-33100 BUILDING PERMITS	4,130.00	12,935.00	165,000.00	(152,065.00)	7.8
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	1,900.00	1,900.00	2,000.00	(100.00)	95.0
TOTAL LICENSES & PERMITS	56,407.26	96,120.48	720,750.00	(624,629.52)	13.3
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	88,437.37	139,367.97	913,360.00	(773,992.03)	15.3
01-11-34200 REPLACEMENT TAX	.00	46,808.51	180,000.00	(133,191.49)	26.0
01-11-34300 VIDEO GAMING TAX	4,572.60	9,210.70	75,000.00	(65,789.30)	12.3
01-11-34400 SALES TAX	151,440.18	282,524.45	1,850,000.00	(1,567,475.55)	15.3
01-11-34450 LOCAL USE TAX	12,151.82	21,833.27	156,000.00	(134,166.73)	14.0
01-11-34750 STATE GRANT - POLICE EQUIP	.00	.00	.00	.00	.0
01-11-34755 STATE GRANTS	.00	.00	.00	.00	.0
01-11-34760 OGLE COUNTY - RECYCLING GRANT	.00	.00	.00	.00	.0
01-11-34761 STATE GRANTS - INTERMODAL	.00	.00	.00	.00	.0
01-11-34762 BROWNFIELD GRANT	.00	.00	.00	.00	.0
01-11-34820 DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-34840 FEDERAL GRANTS	.00	.00	.00	.00	.0
01-11-34850 K-9 DONATIONS	.00	.00	.00	.00	.0
01-11-34860 POLICE TRAINING REIMBURSEMENT	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	256,601.97	499,744.90	3,174,360.00	(2,674,615.10)	15.7
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	15,742.99	29,393.27	130,000.00	(100,606.73)	22.6
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	15,742.99	29,393.27	130,000.00	(100,606.73)	22.6
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	69,975.00	126,420.00	561,000.00	(434,580.00)	22.5
01-11-36611 AMBULANCE FEES OTHER	.00	.00	.00	.00	.0
01-11-36700 POLICE FEES	6,378.72	16,788.72	85,000.00	(68,211.28)	19.8
01-11-36800 FIRE PROTECTION FEES	3,583.53	7,167.06	44,772.00	(37,604.94)	16.0
01-11-36900 STREET DIVISION FEES	20,469.74	24,407.40	75,000.00	(50,592.60)	32.5
01-11-39960 WATER RECL SOLID WASTE CHARGE	9,875.00	22,550.00	105,000.00	(82,450.00)	21.5
TOTAL PUBLIC CHARGES FOR SERVICES	110,281.99	197,333.18	870,772.00	(673,438.82)	22.7

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	2,425.00	4,600.00	21,000.00	(16,400.00)	21.9
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	14,250.00	85,500.00	(71,250.00)	16.7
01-11-37900 OTHER REVENUES	10,501.75	21,003.50	126,021.00	(105,017.50)	16.7
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	44,000.00	(44,000.00)	.0
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	250.00	500.00	5,500.00	(5,000.00)	9.1
TOTAL OTHER FEES	20,301.75	40,353.50	282,521.00	(242,167.50)	14.3

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	44.08	78.53	2,000.00	(1,921.47)	3.9
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	.00	475.00	15,000.00	(14,525.00)	3.2
01-11-38800 CEMETERY RECEIPTS	210.00	350.00	4,000.00	(3,650.00)	8.8
01-11-38900 MISCELLANEOUS	2,611.00	4,712.15	45,000.00	(40,287.85)	10.5
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	2,865.08	5,615.68	69,000.00	(63,384.32)	8.1

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	.00	.00	.00	.0
01-11-39300 INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00	.0
01-11-39900 INTERFUND TRANSFER	.00	.00	.00	.00	.0
01-11-39910 TRANSFER FROM ELECTRIC	114,296.42	228,592.84	1,371,557.00	(1,142,964.16)	16.7
01-11-39920 TRANSFER FROM WATER	7,110.08	14,220.16	85,321.00	(71,100.84)	16.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,555.00	21,110.00	126,660.00	(105,550.00)	16.7
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	13,500.00	81,000.00	(67,500.00)	16.7
01-11-39946 SALES TAX FUND TRANSFER	19,166.66	38,333.32	230,000.00	(191,666.68)	16.7
01-11-39947 AMBULANCE FUND TRANSFER	30,833.33	61,666.66	370,000.00	(308,333.34)	16.7
01-11-39950 SOLID WASTE TRANSFER	58,333.33	116,666.66	700,000.00	(583,333.34)	16.7

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2013

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL OTHER FINANCING SOURCES	247,044.82	494,089.64	2,964,538.00	(2,470,448.36)	16.7
TOTAL FUND REVENUE	1,239,579.91	1,892,984.70	9,594,441.00	(7,701,456.30)	19.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

FUND 01

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

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

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 2 MONTHS ENDING JUNE 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,162.16	8,463.05	50,500.00 (	42,036.95)	16.8
01-12-43100-000 SALARIES	.00	.00	.00	.00	.0
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	200.00 (	200.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00 (	200.00)	.0
01-12-56100-000 DUES	.00	.00	2,000.00 (	2,000.00)	.0
01-12-56200-000 TRAVEL EXPENSES	117.60	349.81	3,000.00 (	2,650.19)	11.7
01-12-56500-000 PUBLICATIONS	.00	.00	200.00 (	200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	107.79	4,000.00 (	3,892.21)	2.7
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	.00	80.80	600.00 (	519.20)	13.5
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	57.96	57.96	800.00 (	742.04)	7.3
01-12-91200-000 RECRUITMENT	.00	.00	.00	.00	.0
TOTAL MAYOR/CITY COUNCIL	4,337.72	9,059.41	63,500.00 (	54,440.59)	14.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	7,153.74	15,554.56	112,300.00 (	96,745.44)	13.9
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	2,101.69	2,959.39	.00	2,959.39	.0
01-13-42500-000 SICK	.00	323.36	.00	323.36	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	3,497.35	6,994.70	42,050.00 (	35,055.30)	16.6
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00 (	500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	850.00 (	850.00)	.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	7,000.00 (	7,000.00)	.0
01-13-55300-000 PUBLISHING	.00	63.50	750.00 (	686.50)	8.5
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	237.49	3,500.00 (	3,262.51)	6.8
01-13-56300-000 TRAINING	60.00	60.00	700.00 (	640.00)	8.6
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	1,500.00 (	1,500.00)	.0
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	137.16	147.84	1,700.00 (	1,552.16)	8.7
01-13-65200-000 SAFETY PROGRAM FEES	.00	.00	.00	.00	.0
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00 (	300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	3,000.00 (	3,000.00)	.0
01-13-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-91800-000 SAFETY PROGRAM SUPPLIES	.00	.00	.00	.00	.0
01-13-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	944.00	1,676.00	14,000.00 (	12,324.00)	12.0
TOTAL CITY CLERK	13,893.94	30,516.84	192,500.00 (	161,983.16)	15.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

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 2 MONTHS ENDING JUNE 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,735.54	5,859.09	36,608.00	(30,748.91)	16.0
01-17-42200-000 SALARIES-PART-TIME	914.30	1,842.29	11,596.00	(9,753.71)	15.9
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	.0
01-17-42400-000 VACATION	182.22	243.64	.00	243.64	.0
01-17-42500-000 SICK	140.80	140.80	.00	140.80	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,125.73	2,251.46	29,150.00	(26,898.54)	7.7
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	1,218.87	1,218.87	6,000.00	(4,781.13)	20.3
01-17-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,600.00	(1,600.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	180.55	365.65	1,850.00	(1,484.35)	19.8
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	17,046.50	34,158.42	205,343.00	(171,184.58)	16.6
01-17-54900-000 OTHER PROFESSIONAL SERVICES	4,428.00	7,978.25	25,000.00	(17,021.75)	31.9
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	311.06	574.75	3,500.00	(2,925.25)	16.4
01-17-55300-000 PUBLISHING	.00	.00	125.00	(125.00)	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-17-57100-000 UTILITIES	7,088.10	11,827.42	65,000.00	(53,172.58)	18.2
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	81.00	500.00	(419.00)	16.2
01-17-57900-000 OTHER CONTRACTUAL SERVICES	184.08	238.16	1,000.00	(761.84)	23.8
01-17-59500-000 PROPERTY TAX	8.22	4,610.18	2,750.00	1,860.18	167.6
01-17-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	104.06	20,500.00	(20,395.94)	.5
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61300-000 SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	14.38	857.91	500.00	357.91	171.6
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	45.84	137.25	2,500.00	(2,362.75)	5.5
01-17-65400-000 GENERAL SUPPLIES	370.26	903.72	5,000.00	(4,096.28)	18.1
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	5,500.00	225,000.00	(219,500.00)	2.4
01-17-83000-000 EQUIPMENT	.00	.00	21,300.00	(21,300.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	20,000.00	(20,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	.00	25,000.00	(25,000.00)	.0
01-17-91400-000 SALES TAX REBATE	.00	.00	.00	.00	.0
01-17-92000-000 CONTINGENCY	.00	.00	15,000.00	(15,000.00)	.0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-17-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	.00	.00	.00	.00	.0
01-17-99920-000 TRANSFER-AIRPORT FUND	.00	.00	.00	.00	.0
01-17-99936-000 TRANSFER CAPITAL FUND	.00	.00	.00	.00	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	20,776.08	41,552.16	249,313.00	(207,760.84)	16.7
TOTAL MUNICIPAL BUILDING	56,811.03	120,445.08	974,835.00	(854,389.92)	12.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

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 2 MONTHS ENDING JUNE 30, 2013

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	7,385.00	16,825.00	135,000.00	(118,175.00)	12.5
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	.00	20,000.00	(20,000.00)	.0
01-18-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-18-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-18-55400-000 PRINTING	.00	.00	.00	.00	.0
01-18-56100-000 DUES	.00	.00	100.00	(100.00)	.0
01-18-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-18-56300-000 TRAINING	.00	.00	.00	.00	.0
01-18-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	.0
01-18-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-18-65100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
01-18-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
 TOTAL CITY ATTORNEY	 7,385.00	 16,825.00	 155,350.00	 (138,525.00)	 10.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-42100-000 SALARIES (FULL-TIME)	8,661.15	19,071.84	133,490.00 (	114,418.16)	14.3
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	4,793.58	5,064.54	.00	5,064.54	.0
01-19-42500-000 SICK PAY	.00	541.92	.00	541.92	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	2,313.79	4,783.55	27,475.00 (	22,691.45)	17.4
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	82.38	163.56	1,100.00 (	936.44)	14.9
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	217.50	217.50	2,200.00 (	1,982.50)	9.9
01-19-56200-000 TRAVEL EXPENSES	106.80	215.75	4,000.00 (	3,784.25)	5.4
01-19-56400-000 TUITION	.00	.00	.00	.00	.0
01-19-56500-000 PUBLICATIONS	.00	.00	100.00 (	100.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	.00	.00	2,500.00 (	2,500.00)	.0
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	23.67	23.67	1,000.00 (	976.33)	2.4
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	50.00	50.00	1,000.00 (	950.00)	5.0
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	16,248.87	30,132.33	178,865.00 (	148,732.67)	16.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2013

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL GENERAL GOVERNMENT	98,676.56	206,978.66	1,565,050.00	(1,358,071.34)	13.2	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

FUND 01

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

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	127,850.29	268,407.36	1,815,085.00	(1,546,677.64)	14.8
01-21-42200-000 SALARIES - PART-TIME	3,349.45	8,744.42	45,000.00	(36,255.58)	19.4
01-21-42300-000 SALARIES - OVERTIME	13,198.38	25,376.06	133,000.00	(107,623.94)	19.1
01-21-42400-000 SALARIES - VACATION PAY	18,083.77	26,692.03	120,000.00	(93,307.97)	22.2
01-21-42500-000 SALARIES - SICK PAY	714.43	2,387.32	22,440.00	(20,052.68)	10.6
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	1,624.06	3,095.23	20,000.00	(16,904.77)	15.5
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	182,374.00	(182,374.00)	.0
01-21-45100-000 HEALTH INSURANCE	54,291.98	108,296.39	673,300.00	(565,003.61)	16.1
01-21-47100-000 UNIFORM ALLOWANCE	1,832.98	2,320.95	22,000.00	(19,679.05)	10.6
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,675.29	6,208.71	33,500.00	(27,291.29)	18.5
01-21-51300-000 MAINTENANCE - VEHICLE	.00	3,119.76	35,000.00	(31,880.24)	8.9
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	.00	.00	2,000.00	(2,000.00)	.0
01-21-53700-000 DATA PROCESSING SERVICES	.00	.00	20,000.00	(20,000.00)	.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	5,950.00	7,500.00	(1,550.00)	79.3
01-21-55100-000 POSTAGE	60.40	53.54	600.00	(546.46)	8.9
01-21-55200-000 TELEPHONE	1,525.97	3,043.30	18,000.00	(14,956.70)	16.9
01-21-55300-000 PUBLISHING	.00	150.00	500.00	(350.00)	30.0
01-21-55400-000 PRINTING	732.13	732.13	2,700.00	(1,967.87)	27.1
01-21-56100-000 DUES	.00	570.00	5,300.00	(4,730.00)	10.8
01-21-56200-000 TRAVEL EXPENSES	104.07	390.46	2,000.00	(1,609.54)	19.5
01-21-56300-000 TRAINING	450.00	2,920.00	11,000.00	(8,080.00)	26.6
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	8,265.00	(8,265.00)	.0
01-21-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-21-57100-000 UTILITIES	97.14	215.09	1,252.00	(1,036.91)	17.2
01-21-57800-000 ANIMAL CONTROL	321.00	386.00	5,000.00	(4,614.00)	7.7
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	28.78	28.78	3,000.00	(2,971.22)	1.0
01-21-65100-000 OFFICE SUPPLIES	699.12	825.19	10,000.00	(9,174.81)	8.3
01-21-65200-000 OPERATING SUPPLIES	1,034.33	1,535.45	14,000.00	(12,464.55)	11.0
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,650.33	11,780.15	68,000.00	(56,219.85)	17.3
01-21-65800-000 PRISONER SUPPLIES	.00	.00	1,000.00	(1,000.00)	.0
01-21-65900-000 DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000 K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	4,230.17	13,016.18	86,031.00	(73,014.82)	15.1
01-21-83500-000 CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	48,245.08	48,245.08	50,000.00	(1,754.92)	96.5
01-21-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-21-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-21-91700-000 INVESTIGATIONS	190.00	280.00	3,500.00	(3,220.00)	8.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	.00	.00	.00	.0
01-21-92400-000 DUI	.00	.00	.00	.00	.0
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	.00	.00	.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2013

FUND 01					
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL POLICE DEPARTMENT	285,989.15	544,769.58	3,422,347.00	(2,877,577.42)	15.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	64,622.18	130,725.92	915,000.00	(784,274.08)	14.3
01-22-42200-000 SALARIES - PART-TIME	3,799.35	6,599.52	68,000.00	(61,400.48)	9.7
01-22-42300-000 SALARY EXPENSE - OVERTIME	14,785.65	28,398.81	128,000.00	(99,601.19)	22.2
01-22-42400-000 SALARIES - VACATION PAY	11,716.08	14,228.08	.00	14,228.08	.0
01-22-42500-000 SALARIES - SICK PAY	298.56	6,645.15	.00	6,645.15	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	106,938.00	(106,938.00)	.0
01-22-45100-000 HEALTH INSURANCE	25,887.82	51,775.64	313,950.00	(262,174.36)	16.5
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	4,856.75	4,899.24	12,000.00	(7,100.76)	40.8
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	354.00	8,000.00	(7,646.00)	4.4
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	859.75	905.77	8,500.00	(7,594.23)	10.7
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	504.18	8,000.00	(7,495.82)	6.3
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	.00	.00	4,500.00	(4,500.00)	.0
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,870.88	7,672.93	43,000.00	(35,327.07)	17.8
01-22-55100-000 POSTAGE	18.29	18.29	200.00	(181.71)	9.1
01-22-55200-000 TELEPHONE	790.52	1,567.78	9,500.00	(7,932.22)	16.5
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	.0
01-22-56100-000 DUES	.00	25.00	1,200.00	(1,175.00)	2.1
01-22-56200-000 TRAVEL EXPENSES	99.40	99.40	1,800.00	(1,700.60)	5.5
01-22-56300-000 TRAINING	570.00	637.62	7,000.00	(6,362.38)	9.1
01-22-56400-000 TUITION REIMBURSMENT	.00	480.50	2,000.00	(1,519.50)	24.0
01-22-56500-000 PUBLICATIONS	.00	.00	1,000.00	(1,000.00)	.0
01-22-57100-000 UTILITIES	1,465.58	2,700.98	18,000.00	(15,299.02)	15.0
01-22-59200-000 GENERAL INSURANCE	.00	.00	3,500.00	(3,500.00)	.0
01-22-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	719.37	981.24	3,000.00	(2,018.76)	32.7
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	88.23	1,474.05	5,000.00	(3,525.95)	29.5
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	246.68	5,000.00	(4,753.32)	4.9
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	29.83	391.11	2,500.00	(2,108.89)	15.6
01-22-65200-000 OPERATING SUPPLIES	237.41	1,061.57	13,000.00	(11,938.43)	8.2
01-22-65400-000 JANITORIAL SUPPLIES	.00	78.96	3,500.00	(3,421.04)	2.3
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,519.32	3,043.32	19,500.00	(16,456.68)	15.6
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	963.37	1,000.00	(36.63)	96.3
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-22-92500-000 FOREIGN FIRE INSURANCE EXPENSE	.00	.00	.00	.00	.0
01-22-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
TOTAL FIRE DEPARTMENT	136,275.47	266,479.11	1,713,088.00	(1,446,608.89)	15.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	422,264.62	811,248.69	5,135,435.00	(4,324,186.31)	15.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

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 2 MONTHS ENDING JUNE 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	42,860.49	89,173.74	648,600.00	(559,426.26)	13.8
01-41-42200-000 SALARIES (PART-TIME)	2,758.86	3,565.76	8,600.00	(5,034.24)	41.5
01-41-42300-000 SALARY EXPENSE-OVERTIME	252.09	452.89	58,800.00	(58,347.11)	.8
01-41-42400-000 VACATION	6,108.16	9,670.41	.00	9,670.41	.0
01-41-42500-000 SICK	463.73	639.36	.00	639.36	.0
01-41-42600-000 SALARIES-PAGER PAY	1,218.57	2,473.64	19,700.00	(17,226.36)	12.6
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	18,891.96	37,783.92	259,000.00	(221,216.08)	14.6
01-41-47100-000 UNIFORM ALLOWANCE	66.51	141.51	1,000.00	(858.49)	14.2
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	.00	.00	2,000.00	(2,000.00)	.0
01-41-51100-000 MAINTENANCE (BUILDING)	.00	282.00	2,500.00	(2,218.00)	11.3
01-41-51200-000 MAINTENANCE (EQUIPMENT)	414.82	414.82	16,500.00	(16,085.18)	2.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	.00	274.64	15,000.00	(14,725.36)	1.8
01-41-51400-000 MAINTENANCE STREET	7,321.88	11,925.63	23,500.00	(11,574.37)	50.8
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000 MAINTENANCE OTHER	.00	.00	5,000.00	(5,000.00)	.0
01-41-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000 JANITORIAL SERVICES	231.70	404.00	3,000.00	(2,596.00)	13.5
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,836.72	2,273.65	15,000.00	(12,726.35)	15.2
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000 TELEPHONE	361.55	717.78	5,100.00	(4,382.22)	14.1
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	.0
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	300.00	(300.00)	.0
01-41-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	1,116.43	2,305.14	15,000.00	(12,694.86)	15.4
01-41-57200-000 STREET LIGHTING	12,968.43	25,854.99	158,650.00	(132,795.01)	16.3
01-41-57800-000 ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000 LEASE OR RENTALS	.00	.00	5,000.00	(5,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	23.08	257.08	4,500.00	(4,242.92)	5.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	228.17	313.79	16,000.00	(15,686.21)	2.0
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	919.17	1,764.80	35,000.00	(33,235.20)	5.0
01-41-61400-000 SUPPLIES STREETS	4,134.33	5,685.49	52,000.00	(46,314.51)	10.9
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	114,500.00	(114,500.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	1,195.39	2,141.01	12,000.00	(9,858.99)	17.8
01-41-62900-000 SUPPLIES OTHER	1,133.66	1,246.78	18,000.00	(16,753.22)	6.9
01-41-65100-000 OFFICE SUPPLIES	78.97	157.32	2,000.00	(1,842.68)	7.9
01-41-65200-000 OPERATING SUPPLIES	783.64	944.68	8,000.00	(7,055.32)	11.8
01-41-65300-000 SMALL TOOLS	663.87	663.87	3,200.00	(2,536.13)	20.8
01-41-65400-000 JANITORIAL SUPPLIES	124.20	124.20	1,000.00	(875.80)	12.4
01-41-65500-000 GASOLINE/OIL	5,989.35	10,534.03	68,000.00	(57,465.97)	15.5
01-41-66100-000 SAFETY SUPPLIES	.00	601.03	3,500.00	(2,898.97)	17.2
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	45,900.00	142,500.00	(96,600.00)	32.2
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	.00	.00	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-41-91100-000 COMMUNITY RELATIONS	.00	.00	300.00	(300.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION	112,145.73	258,687.96	1,754,650.00	(1,495,962.04)	14.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

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 2 MONTHS ENDING JUNE 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,688.94	6,119.49	61,714.00 (	55,594.51)	9.9
01-46-42200-000 SALARIES (PART-TIME)	1,379.43	1,802.00	4,500.00 (	2,698.00)	40.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	214.44	284.35	6,700.00 (	6,415.65)	4.2
01-46-42400-000 VACATION	237.20	179.58	.00	179.58	.0
01-46-42500-000 SICK PAY	118.60	3,972.93	.00	3,972.93	.0
01-46-42600-000 PAGER	.00	.00	.00	.00	.0
01-46-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-46-45100-000 HEALTH INSURANCE	2,376.10	4,752.20	29,150.00 (	24,397.80)	16.3
01-46-47100-000 UNIFORM ALLOWANCE	20.00	143.20	300.00 (	156.80)	47.7
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)	.00	.00	500.00 (	500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	.00	500.00 (	500.00)	.0
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	3,000.00 (	3,000.00)	.0
01-46-55200-000 TELEPHONE	93.44	171.57	1,175.00 (	1,003.43)	14.6
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	169.46	364.02	2,200.00 (	1,835.98)	16.6
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	300.00 (	300.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	161.35	161.35	1,200.00 (	1,038.65)	13.5
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00 (	500.00)	.0
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT. SUPPLIES-GROUNDS	8.26	29.22	1,500.00 (	1,470.78)	2.0
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	26.96	26.96	800.00 (	773.04)	3.4
01-46-65300-000 SMALL TOOLS	.00	14.39	500.00 (	485.61)	2.9
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	150.00 (	150.00)	.0
01-46-65500-000 GASOLINE/OIL	745.46	1,327.72	6,200.00 (	4,872.28)	21.4
01-46-66100-000 SAFETY SUPPLIES	126.99	126.99	250.00 (	123.01)	50.8
01-46-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-46-83000-000 EQUIPMENT	.00	.00	.00	.00	.0
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	42,500.00 (	42,500.00)	.0
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00 (	200.00)	.0
TOTAL CEMETERY	10,366.63	19,475.97	164,739.00 (	145,263.03)	11.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	10,820.46	22,905.49	150,800.00 (	127,894.51)	15.2
01-48-42200-000 SALARIES-PART-TIME	1,193.54	1,403.00	18,880.00 (	17,477.00)	7.4
01-48-42400-000 VACATION	1,432.80	2,451.37	.00	2,451.37	.0
01-48-42500-000 SICK	171.88	197.30	.00	197.30	.0
01-48-45100-000 HEALTH INSURANCE	4,752.20	9,504.40	58,300.00 (	48,795.60)	16.3
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)	.00	.00	1,000.00 (	1,000.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,500.00 (	1,500.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	1,000.00 (	1,000.00)	.0
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	2,347.43	5,660.18	41,000.00 (	35,339.82)	13.8
01-48-54900-000 OTHER PROFESSIONAL SERVICES	230.32	349.43	3,400.00 (	3,050.57)	10.3
01-48-55100-000 POSTAGE	.00	.00	50.00 (	50.00)	.0
01-48-55200-000 TELEPHONE	328.53	657.63	2,350.00 (	1,692.37)	28.0
01-48-55300-000 PUBLISHING	.00	.00	200.00 (	200.00)	.0
01-48-56100-000 DUES	.00	.00	550.00 (	550.00)	.0
01-48-56200-000 TRAVEL EXPENSES	.00	15.23	650.00 (	634.77)	2.3
01-48-56300-000 TRAINING	.00	.00	700.00 (	700.00)	.0
01-48-56500-000 PUBLICATIONS	.00	.00	200.00 (	200.00)	.0
01-48-57100-000 UTILITIES	292.71	617.59	3,900.00 (	3,282.41)	15.8
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	307.99	1,700.00 (	1,392.01)	18.1
01-48-65100-000 OFFICE SUPPLIES	30.88	30.88	1,000.00 (	969.12)	3.1
01-48-65300-000 SMALL TOOLS	.00	4.04	800.00 (	795.96)	.5
01-48-65400-000 JANITORIAL SUPPLIES	38.90	38.90	480.00 (	441.10)	8.1
01-48-65500-000 GASOLINE & OIL	373.51	616.15	3,700.00 (	3,083.85)	16.7
01-48-67000-000 PRINT MATERIALS	48.00	48.00	50.00 (	2.00)	96.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	180.00	180.00	5,100.00 (	4,920.00)	3.5
01-48-82000-000 BUILDING	.00	.00	1,500.00 (	1,500.00)	.0
01-48-83000-000 EQUIPMENT	462.50	462.50	23,200.00 (	22,737.50)	2.0
01-48-84000-000 VEHICLES	.00	.00	.00	.00	.0
01-48-87000-000 FURNITURE	.00	.00	600.00 (	600.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	50.00 (	50.00)	.0
TOTAL ENGINEERING	22,703.66	45,450.08	322,660.00 (	277,209.92)	14.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2013

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC WORKS	145,216.02	323,614.01	2,242,049.00	(1,918,434.99)	14.4	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

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)	18,196.17	36,459.47	220,400.00	(183,940.53)	16.5
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	.00	.00	.0
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	730.41	2,091.89	.00	2,091.89	.0
01-44-42500-000 SICK	95.35	148.32	.00	148.32	.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	5,893.53	11,787.06	100,350.00	(88,562.94)	11.8
01-44-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-44-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-44-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-44-51100-000 MAINTENANCE (BUILDING)	.00	.00	.00	.00	.0
01-44-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	20.00	20.00	1,500.00	(1,480.00)	1.3
01-44-52900-000 NUISANCE ABATEMENT	860.00	860.00	2,000.00	(1,140.00)	43.0
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	100.00	(100.00)	.0
01-44-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	21,000.00	(21,000.00)	.0
01-44-55100-000 POSTAGE	.00	20.57	500.00	(479.43)	4.1
01-44-55200-000 TELEPHONE	26.19	51.04	1,625.00	(1,573.96)	3.1
01-44-55300-000 PUBLISHING	258.10	258.10	4,000.00	(3,741.90)	6.5
01-44-55400-000 PRINTING	.00	.00	800.00	(800.00)	.0
01-44-56100-000 DUES	.00	550.00	750.00	(200.00)	73.3
01-44-56200-000 TRAVEL EXPENSES	.00	42.94	250.00	(207.06)	17.2
01-44-56300-000 TRAINING	.00	.00	500.00	(500.00)	.0
01-44-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	500.00	(500.00)	.0
01-44-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-44-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	400.00	(400.00)	.0
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	69.79	112.51	1,550.00	(1,437.49)	7.3
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	105.50	260.30	2,250.00	(1,989.70)	11.6
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-44-82000-000 BUILDING	.00	.00	.00	.00	.0
01-44-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.0
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	22,000.00	(22,000.00)	.0
01-44-87000-000 FURNITURE	.00	.00	.00	.00	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-44-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL COMMUNITY DEVELOPMENT	26,255.04	52,662.20	380,725.00	(328,062.80)	13.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2013

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 2 MONTHS ENDING JUNE 30, 2013

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)	8,053.28	19,106.36	144,250.00 (	125,143.64)	13.3
01-61-42100-000 SALARIES (FULL-TIME)	3,278.57	6,905.77	46,342.00 (	39,436.23)	14.9
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	3,975.21	5,294.59	.00	5,294.59	.0
01-61-42500-000 SICK	100.94	302.82	.00	302.82	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	3,509.63	7,019.26	42,050.00 (	35,030.74)	16.7
01-61-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-61-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-61-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	105.00	3,000.00 (	2,895.00)	3.5
01-61-55100-000 POSTAGE	.00	.00	250.00 (	250.00)	.0
01-61-55200-000 TELEPHONE	164.26	312.46	2,500.00 (	2,187.54)	12.5
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	.00	650.00 (	650.00)	.0
01-61-56200-000 TRAVEL EXPENSES	74.58	554.16	5,000.00 (	4,445.84)	11.1
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	20.00	1,000.00 (	980.00)	2.0
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	57.79	76.38	2,000.00 (	1,923.62)	3.8
01-61-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-61-83000-000 EQUIPMENT	.00	.00	3,000.00 (	3,000.00)	.0
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	30.00	122.51	750.00 (	627.49)	16.3
TOTAL ECONOMIC DEVELOPMENT	19,244.26	39,819.31	252,042.00 (	212,222.69)	15.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2013

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	45,499.30	92,481.51	632,767.00	(540,285.49)	14.6
TOTAL FUND EXPENDITURES	711,656.50	1,434,322.87	9,575,301.00	(8,140,978.13)	15.0
NET REVENUE OVER EXPENDITURES	527,923.41	458,661.83	19,140.00	439,521.83	2396.4

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 2 Months Ending June 30, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	15,639	15,639	34,500	18,861 -	45.33
Insurance	126,913	126,913	280,000	153,087 -	45.33
Illinois Municipal Retirement	107,878	107,878	290,517	182,639 -	37.13
Social Security	96,095	96,095	212,075	115,980 -	45.31
Ambulance	22	54	2,000	1,946 -	2.72
Economic Development	0	0	0	0	.00
Motor Fuel Tax	24,370	40,863	1,091,600	1,050,737 -	3.74
Utility Tax	30,893	64,110	345,000	280,890 -	18.58
Travel and Tourism	16,974	39,117	230,100	190,983 -	17.00
Sales Tax	79,587	148,288	949,000	800,712 -	15.63
Lighthouse Pointe TIF	169,451	205,225	0	205,225	.00
Foreign Fire Insurance	0	0	21,060	21,060 -	.00
TIF	0	0	0	0	.00
Overweight Truck Permits	3,236	23,573	0	23,573	.00
Capital Improvement	0	0	4,232,600	4,232,600 -	.00
Stormwater Management	141	228	23,500	23,272 -	.97
Technology Park	3	7	100	93 -	6.63
Debt Service	0	0	0	0	.00
Solid Waste	29,670	50,580	1,246,000	1,195,420 -	4.06
Technology Center	51,643	111,513	1,274,897	1,163,384 -	8.75
Airport	100,070	155,162	3,139,639	2,984,477 -	4.94
Railroad	1,090,046	84,244	384,083	299,839 -	21.93
Health Insurance	218,999	436,376	3,075,995	2,639,619 -	14.19
Administrative Services	50,952	101,904	611,422	509,518 -	16.67
Total Revenues	2,212,583	1,807,770	17,444,088	15,636,318 -	10.36

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 2 Months Ending June 30, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	5,265	5,265	32,787	27,522 -	16.06
Insurance	41,912	83,824	377,000	293,176 -	22.23
Illinois Municipal Retirement	19,823	39,261	243,143	203,882 -	16.15
Social Security	14,405	28,552	192,692	164,140 -	14.82
Ambulance	30,833	61,667	375,100	313,433 -	16.44
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	0	1,311,000	1,311,000 -	.00
Utility Tax	0	0	638,000	638,000 -	.00
Travel and Tourism	9,114	9,460	210,550	201,090 -	4.49
Sales Tax	19,381	38,548	2,157,000	2,118,452 -	1.79
Lighthouse Pointe TIF	900 -	87,074	0	87,074	.00
Foreign Fire Insurance	0	0	30,000	30,000 -	.00
TIF	0	0	0	0	.00
Overweight Truck Permits	1,718	3,704	0	3,704	.00
Capital Improvement	147,483	157,882	4,511,000	4,353,118 -	3.50
Stormwater Management	5,839	5,839	312,000	306,161 -	1.87
Technology Park	1,009	2,825	41,600	38,775 -	6.79
Debt Service	0	0	0	0	.00
Solid Waste	102,019	190,892	1,244,139	1,053,247 -	15.34
Technology Center	85,488	125,324	858,835	733,511 -	14.59
Airport	149,221	173,238	3,008,100	2,834,862 -	5.76
Railroad	45,456	85,723	672,580	586,857 -	12.75
Health Insurance	198,041	314,290	2,120,596	1,806,306 -	14.82
Administrative Services	50,346	91,581	601,787	510,206 -	15.22
Total Expenses	926,454	1,504,949	18,937,909	17,432,960 -	7.95
Revenue Over Expenses	1,286,129	302,820	1,493,821 -	1,796,641	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND June 30, 2013 and 2012

	June 30, 2013	June 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	19,279,434	18,595,475
Less: Accumulated Depreciation	(5,633,884)	(5,198,169)
Net Plant in Service	13,645,549	13,397,306
CURRENT ASSETS		
Cash & Investments	1,416,334	861,408
Customer Accounts Receivable	264,034	261,239
Other Accounts Receivable	60,896	64,473
Inventory		
Prepaid Expenses	2,878	9,007
Total Current Assets	1,744,141	1,196,127
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	15,389,691	14,593,433
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,145,016	14,284,762
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	15,328,704	14,468,451
LIABILITIES		
Current Liabilities:		
Accounts Payable	31,941	98,242
Accrued Liabilities	29,045	26,740
Total Current Liabilities	60,986	124,982
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	60,986	124,982
TOTAL LIABILITIES AND EQUITY	15,389,691	14,593,433

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 2 Months Ending June 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	129,852	139,432	(9,580)	93.1
Commercial Sales	105,257	100,552	4,704	104.7
Industrial Sales	140,464	102,236	38,228	137.4
Interdepartmental Sales	646	2,283	(1,637)	28.3
Other Operating Revenues	10,542	9,591	951	109.9
Total Operating Revenues	386,761	354,094	32,667	109.2
OPERATING EXPENSES				
Source of Supply - Operations	42,056	40,901	1,155	102.8
Source of Supply - Maintenance	767	6,772	(6,005)	11.3
Water Treatment - Operations	24,031	21,158	2,873	113.6
Water Treatment - Maintenance	4,179	1,531	2,648	272.9
Distribution - Operations	16,936	21,311	(4,375)	79.5
Distribution - Maintenance	34,112	52,802	(18,690)	64.6
Customer Accounts	19,291	15,312	3,979	126.0
Administrative and General	27,341	26,067	1,275	104.9
Depreciation	75,215	59,643	15,572	126.1
Indirect Transfers to Municipality				.0
Total Operating Expenses	243,927	245,497	(1,569)	99.4
Operating Income (Loss)	142,834	108,597	34,236	131.5
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	(8,782)	100	(8,882)	(781.8)
Investment Income	218	562	(344)	38.8
Merchandising, Jobbing & Contract Income	4,459	85	4,374	5,246.0
Merchandising, Jobbing & Contract Expense	(122)	(56)	(66)	(217.3)
Interest Expense	(2)	(2)		(100.0)
Total Non-Operating Revenue (Expense)	(4,228)	689	(4,918)	(613.4)
Net Income Before Amortizations	138,605	109,287	29,319	126.8
Amortization of Contributions in Aid of Construction				.0
Net Income	138,605	109,287	29,319	126.8
Operating Transfers In (Out)	(14,220)	(14,312)	91	(99.4)
Interfund Transfer WWR Loan Forgiveness	2,810,874	2,810,874		100.0
Increase (Decrease) in Retained Earnings	2,935,259	2,905,849	29,410	101.0
RETAINED EARNINGS – Beginning of Period	12,209,757	11,378,913	830,844	107.3
RETAINED EARNINGS – END OF PERIOD	15,145,016	14,284,762	860,254	106.0

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
June 30, 2013 and 2012

	June 30, 2013	June 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	36,853,501	35,747,800
Less: Accumulated Depreciation	(18,736,692)	(17,861,290)
Net Plant in Service	18,116,810	17,886,510
CURRENT ASSETS		
Cash & Investments	(172,512)	259,059
Customer Accounts Receivable	705,620	736,410
Other Accounts Receivable	109,798	87,201
Inventory	3,480	3,480
Prepaid Expenses	6,146	18,632
Total Current Assets	652,532	1,104,783
RESTRICTED FUNDS	3,392,914	3,156,849
NON-CURRENT ASSETS		
Unamortized Loss	31,970	70,334
Note Receivable - Associated Company		
Total Non-Current Assets	31,970	70,334
TOTAL ASSETS	22,194,226	22,218,476
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,756,728	12,055,308
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,725,493	19,024,073
LIABILITIES		
Current Liabilities:		
Accounts Payable	353,884	89,779
Accrued Liabilities	65,619	58,442
Total Current Liabilities	419,503	148,221
Non-Current Liabilities:		
Bonds Payable	2,044,068	3,034,826
Unamortized Premium on Long-Term Debt	5,162	11,356
Total Non-Current Liabilities	2,049,230	3,046,182
Total Liabilities	2,468,733	3,194,403
TOTAL LIABILITIES AND EQUITY	22,194,226	22,218,476

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 2 Months Ending June 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	171,457	181,598	(10,141)	94.4
Commercial Sales	207,035	160,807	46,228	128.8
Industrial Sales	147,400	154,113	(6,713)	95.6
Interdepartmental Sales		675	(675)	.0
Other Operating Revenues	2,674	8,935	(6,261)	29.9
Total Operating Revenues	528,566	506,127	22,439	104.4
OPERATING EXPENSES				
Collection - Operations	16,003	11,889	4,114	134.6
Collection - Maintenance	24,530	22,657	1,874	108.3
Pumping - Operations	3,016	266	2,751	1,135.6
Pumping - Maintenance	1,033	9,895	(8,862)	10.4
Treatment and Disposal - Operations	152,510	128,149	24,361	119.0
Treatment and Disposal - Maintenance	57,385	30,352	27,033	189.1
Customer Accounts	22,121	17,854	4,267	123.9
Administrative and General	44,756	25,820	18,935	173.3
Depreciation	146,949	140,656	6,293	104.5
Total Operating Expenses	468,304	387,539	80,765	120.8
Operating Income (Loss)	60,262	118,589	(58,327)	50.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	1,762	1,836	(73)	96.0
Non Utility Income	206,320		206,320	.0
Merchandising, Jobbing & Contract Income	3,723	7,344	(3,621)	50.7
Merchandising, Jobbing & Contract Expense	(426)	(926)	500	(46.0)
Amortization Expense	(5,362)	(5,362)		(100.0)
Interest Expense	(12,844)	(18,691)	5,847	(68.7)
Total Non-Operating Revenue (Expense)	193,175	(15,799)	208,974	1,222.7
Net Income Before Amortizations	253,437	102,790	150,647	246.6
Amortization of Contributions in Aid of Construction				.0
Net Income	253,437	102,790	150,647	246.6
Operating Transfers In (Out)	(21,110)	(21,376)	266	(98.8)
Interfund transfer W/WR loan forgiveness	(2,810,874)	(2,810,874)		(100.0)
Increase (Decrease) in Retained Earnings	(2,578,547)	(2,729,460)	150,913	(94.5)
RETAINED EARNINGS – Beginning of Period	15,335,275	14,784,768	550,507	103.7
RETAINED EARNINGS – END OF PERIOD	12,756,728	12,055,308	701,420	105.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND
June 30, 2013 and 2012

	June 30, 2013	June 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	70,419,053	68,172,906
Less: Accumulated Depreciation	(37,823,837)	(35,759,197)
Net Plant in Service	32,595,217	32,413,709
CURRENT ASSETS		
Cash & Investments	9,809,836	9,081,377
Customer Accounts Receivable	3,862,012	2,895,746
Other Accounts Receivable		
Inventory	2,021,479	1,816,107
Prepaid Expenses	194,143	192,905
Total Current Assets	15,887,470	13,986,136
RESTRICTED ASSETS	8,505,272	9,651,520
NON-CURRENT ASSETS		
Unamortized Loss	161,566	106,234
Other Deferred Debits	55,460	75,035
Interdepartmental Loan Receivable	1,222,432	1,325,930
Total Non-Current Assets	1,439,459	1,507,199
TOTAL ASSETS	58,427,417	57,558,563
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,270,450	43,049,149
Contribution in Aid of Construction (Net)		
Total Equity	44,270,450	43,049,149
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,160,348	1,939,521
Accrued Liabilities	253,716	229,438
Total Current Liabilities	2,414,064	2,168,958
Non-Current Liabilities:		
Bonds Payable	11,280,383	11,860,556
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	462,520	479,899
Total Non-Current Liabilities	11,742,902	12,340,456
Total Liabilities	14,156,967	14,509,414
TOTAL LIABILITIES AND EQUITY	58,427,417	57,558,563

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 2 Months Ending June 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential	938,486	810,034	128,452	115.9
Small General Service	855,445	667,421	188,024	128.2
Large General Service	3,090,315	2,112,722	977,592	146.3
Public Street Lighting	25,583	23,204	2,379	110.3
Interdepartmental	78,535	52,739	25,797	148.9
Forfeited Discounts	13,981	12,458	1,523	112.2
Other Operating Revenues	27,528	7,909	19,619	348.1
Total Operating Revenues	5,029,873	3,686,487	1,343,386	136.4
OPERATING EXPENSES				
Purchased Power	3,290,562	3,092,353	198,209	106.4
Generation - Operation	120,137	101,886	18,251	117.9
Generation - Maintenance	94,991	97,596 (	2,605)	97.3
Transmission - Operation	230	659 (	429)	34.9
Distribution - Operation	155,890	163,943 (	8,052)	95.1
Distribution - Maintenance	89,442	83,454	5,988	107.2
Depreciation	345,151	338,456	6,695	102.0
Taxes Other Than Income Taxes	21,949	20,084	1,865	109.3
Customer Accounts	38,615	49,853 (	11,238)	77.5
Administrative & General	366,755	272,162	94,593	134.8
Indirect Transfers to Municipality				.0
Total Operating Expenses	4,523,721	4,220,445	303,276	107.2
Operating Income (Loss)	506,153	(533,958)	1,040,110	94.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	2,853	3,395 (	542)	84.0
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(20,929)	(36,313)	15,385 (	57.6)
Amortization Expense	(4,171)	(3,389)	782 (	123.1)
Interest Expense	(100,187)	(106,067)	5,880 (	94.5)
Non-Operating Revenue (Expense)				.0
Total Non-Operating Revenue (Expense)	(122,434)	(142,374)	19,940	(86.0)
Increase (Decrease) in Retained Earnings Before Operating Transfers	383,719	(676,331)	1,060,050	56.7
Operating Transfers In (Out)	(228,593)	(207,862)	(20,731)	(110.0)
Increase (Decrease) in Retained Earnings	155,126	(884,193)	1,039,319	17.5
RETAINED EARNINGS – Beginning of Period	44,115,324	43,933,342	181,982	100.4
RETAINED EARNINGS – END OF PERIOD	44,270,450	43,049,149	1,221,301	102.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS June 30, 2013 and 2012

	June 30, 2013	June 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,346,533	3,210,948
Tech Center Building		
Less: Accumulated Depreciation	(2,581,745)	(2,452,636)
Net Plant in Service	764,788	758,311
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(315,417)	(201,904)
Customer Accounts Receivable	22,185	41,621
Miscellaneous Accounts Receivable		
Prepaid Expenses	7,197	
Inventory		15,461
Total Current Assets	(286,035)	(144,822)
TOTAL ASSETS	478,753	613,489
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(275,702)	(214,171)
Revenue over Expenditures	(28,651)	4,026
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	48,570	142,777
LIABILITIES		
Current Liabilities:		
Accounts Payable	15,116	2,969
Accrued Liabilities	36,857	34,861
Other Liabilities		
Total Current Liabilities	51,973	37,830
Non-Current Liabilities:		
Interdepartmental Loan Payable	378,211	432,883
2008 Bonds Payable		
Total Non-Current Liabilities	378,211	432,883
Total Liabilities	430,183	470,713
TOTAL LIABILITIES AND EQUITY	478,753	613,489

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 2 Months Ending June 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Network Administration Fees	90,128	91,742	(1,614)	98.2
VOIP Services	11,428	10,639	789	107.4
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	958	958		100.0
Fiber Internet Access	23,993	24,407	(414)	98.3
Dial-up Internet Access	3,059	3,677	(618)	83.2
Wireless Internet Access	6,139	9,193	(3,054)	66.8
Network Internet Access	3,399	3,399		100.0
Web Site Host	1,728	1,962	(235)	88.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	361	514	(152)	70.4
Forfeited Discounts	167	219	(51)	76.6
Total Operating Revenues	141,361	146,710	(5,349)	96.4
OPERATING EXPENSES				
Personnel	45,537	50,125	(4,588)	90.9
Insurance Benefits	21,866	11,853	10,013	184.5
Pension & Other Benefits	7,923	9,824	(1,901)	80.7
Contractual Services- Maintenance	2,406	2,923	(517)	82.3
Contractual Services- Professional	19,319	21,569	(2,250)	89.6
Contractual Services- Communications	9,497	4,340	5,157	218.8
Contractual Services- Professional Development	87	540	(453)	16.2
Service Charges	21,872	25,679	(3,807)	85.2
Commodities - Maintenance Supplies		1,301	(1,301)	.0
Commodities - General Supplies	3,569	2,621	947	136.1
Other Expenditures	(137)	154	(292)	(89.2)
Depreciation	24,815	5,033	19,782	493.1
Transfer to Administrative Services	2,667	2,639	28	101.1
Total Operating Expenses	159,419	138,600	20,819	115.0
Operating Income (Loss)	(18,058)	8,110	(26,168)	(222.7)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(10,399)	(3,862)	(6,536)	(269.2)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(194)	(221)	28	(87.5)
Total Non-Operating Revenue (Expense)	(10,592)	4,084	(6,509)	(259.4)
Increase (Decrease) in Retained Earnings	(28,651)	4,026	(32,676)	(711.7)

ROCHELLE MUNICIPAL UTILITIES

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS – COMMUNICATIONS
For the 2 Months Ending June 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(275,702)</u>	<u>(214,171)</u>	<u>(61,531)</u>	<u>(128.7)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(304,352)</u></u>	<u><u>(210,146)</u></u>	<u><u>(94,207)</u></u>	<u><u>(144.8)</u></u>