

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 12 MONTHS ENDING APRIL 30 2014**

<b>REVENUE</b>	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
Taxes	-	1,288,363	1,382,500	94,137	93.19
Licenses and Permits	74,671	662,411	720,750	58,339	91.91
Intergovernmental Revenue	322,341	3,236,185	3,174,360	(61,825)	101.95
Fines, Forfeitures & Penalties	10,741	142,471	130,000	(12,471)	109.59
Public Charges for Services	76,210	1,015,926	870,772	(145,154)	116.67
Other Fees	22,052	257,969	282,521	24,552	91.31
Miscellaneous Revenues	7,103	64,073	69,000	4,927	92.86
Other Financing Sources	247,045	2,964,538	2,964,538	0	100
<b>Total Revenues</b>	<b>760,163</b>	<b>9,631,936</b>	<b>9,594,441</b>	<b>(37,495)</b>	<b>100.39</b>

**OPERATING EXPENSES**

Mayor and City Council	4,197	57,356	63,500	6,144	90.32
City Manager	12,887	167,689	178,865	11,176	93.75
City Attorney	9,800	99,371	155,350	55,979	63.97
City Clerk	13,528	174,149	192,500	18,351	90.47
Police Department	233,630	3,101,756	3,422,347	320,591	90.63
Fire Department	130,218	1,675,807	1,713,088	37,281	97.82
Community Development	24,986	312,124	380,725	68,601	81.98
Engineering	34,327	294,093	322,660	28,567	91.15
Street Division	178,086	1,643,843	1,754,650	110,807	93.68
Cemetery Division	7,932	159,323	164,739	5,416	96.71
Municipal Building	89,775	759,271	974,835	215,564	77.89
Economic Development	22,194	245,427	252,042	6,615	97.38
<b>Total Expenses</b>	<b>761,561</b>	<b>8,690,209</b>	<b>9,575,301</b>	<b>885,092</b>	<b>90.76</b>
<b>Revenue over Expenses</b>	<b>(1,399)</b>	<b>941,727</b>	<b>19,140</b>	<b>(922,587)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	957,731.44	1,057,500.00	( 99,768.56)	90.6
01-11-31110	.00	101,320.76	105,000.00	( 3,679.24)	96.5
01-11-31120	.00	78,109.83	80,000.00	( 1,890.17)	97.8
01-11-31500	.00	153,201.51	140,000.00	13,201.51	109.4
<b>TOTAL TAXES</b>	<b>.00</b>	<b>1,288,363.34</b>	<b>1,382,500.00</b>	<b>( 94,136.66)</b>	<b>93.2</b>
<u>LICENSES &amp; PERMITS</u>					
01-11-32100	.00	20,675.00	22,250.00	( 1,575.00)	92.9
01-11-32500	29,128.50	115,128.37	112,000.00	3,128.37	102.8
01-11-32510	43,307.52	387,808.10	410,000.00	( 22,191.90)	94.6
01-11-32600	240.42	2,250.24	2,500.00	( 249.76)	90.0
01-11-32900	.00	.00	7,000.00	( 7,000.00)	.0
01-11-33100	1,995.00	133,801.00	165,000.00	( 31,199.00)	81.1
01-11-33500	.00	2,750.00	2,000.00	750.00	137.5
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>74,671.44</b>	<b>662,410.71</b>	<b>720,750.00</b>	<b>( 58,339.29)</b>	<b>91.9</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	93,352.43	925,759.28	913,360.00	12,399.28	101.4
01-11-34200	54,736.66	198,747.47	180,000.00	18,747.47	110.4
01-11-34300	8,178.97	68,205.38	75,000.00	( 6,794.62)	90.9
01-11-34400	154,639.29	1,880,036.07	1,850,000.00	30,036.07	101.6
01-11-34450	11,433.18	163,437.28	156,000.00	7,437.28	104.8
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>322,340.53</b>	<b>3,236,185.46</b>	<b>3,174,360.00</b>	<b>61,825.46</b>	<b>102.0</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	10,740.63	142,471.03	130,000.00	12,471.03	109.6
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>10,740.63</b>	<b>142,471.03</b>	<b>130,000.00</b>	<b>12,471.03</b>	<b>109.6</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	40,198.52	723,195.14	561,000.00	162,195.14	128.9
01-11-36700	12,365.54	71,164.56	85,000.00	( 13,835.44)	83.7
01-11-36800	3,583.53	43,002.36	44,772.00	( 1,769.64)	96.1
01-11-36900	11,012.08	65,888.61	75,000.00	( 9,111.39)	87.9
01-11-39960	9,050.00	112,675.00	105,000.00	7,675.00	107.3
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>76,209.67</b>	<b>1,015,925.67</b>	<b>870,772.00</b>	<b>145,153.67</b>	<b>116.7</b>
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	985 00	22,410 00	21,000 00	1,410 00	106 7
01-11-37650 GRAVE OPENING WINTER FEE	.00	400 00	500 00	( 100 00)	80 0
01-11-37700 BRUSH PICK-UP FEES	7,125 00	85,500 00	85,500 00	.00	100 0
01-11-37900 OTHER REVENUES	10,501.75	131,581 30	126,021 00	5,560 30	104.4
01-11-37901 REIMBURSED DEVELOPER FEES	2,890 65	16,298 15	44,000 00	( 27,701 85)	37 0
01-11-37910 BUILDING AND ZONING FEES	750 00	1,780 00	5,500 00	( 3,720 00)	32 4
<b>TOTAL OTHER FEES</b>	<b>22,052 40</b>	<b>257,969.45</b>	<b>282,521 00</b>	<b>( 24,551.55)</b>	<b>91.3</b>
<b>MISCELLANEOUS REVENUES</b>					
01-11-38100 INTEREST INCOME	62.32	624.13	2,000 00	( 1,375.87)	31.2
01-11-38110 INTEREST INCOME-CEMETERY	.00	3,082 50	3,000 00	82 50	102 8
01-11-38700 LOT SALES	980 00	19,524 00	15,000 00	4,524 00	130 2
01-11-38800 CEMETERY RECEIPTS	910 00	3,040 00	4,000 00	( 960 00)	76 0
01-11-38900 MISCELLANEOUS	5,150 85	37,802 12	45,000 00	( 7,197 88)	84 0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>7,103 17</b>	<b>64,072 75</b>	<b>69,000 00</b>	<b>( 4,927 25)</b>	<b>92 9</b>
<b>OTHER FINANCING SOURCES</b>					
01-11-39910 TRANSFER FROM ELECTRIC	114,296 42	1,371,557.04	1,371,557 00	.04	100 0
01-11-39920 TRANSFER FROM WATER	7,110 08	85,320 96	85,321 00	( .04)	100 0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,555 00	126,660 00	126,660 00	.00	100 0
01-11-39945 RAILROAD FUND TRANSFER	6,750 00	81,000 00	81,000 00	.00	100 0
01-11-39946 SALES TAX FUND TRANSFER	19,166 66	229,999.92	230,000 00	( .08)	100 0
01-11-39947 AMBULANCE FUND TRANSFER	30,833 33	369,999.96	370,000 00	( .04)	100 0
01-11-39950 SOLID WASTE TRANSFER	58,333 33	699,999.96	700,000 00	( .04)	100 0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>247,044 82</b>	<b>2,964,537 84</b>	<b>2,964,538 00</b>	<b>( .16)</b>	<b>100 0</b>
<b>TOTAL FUND REVENUE</b>	<b>760,162 66</b>	<b>9,631,936 25</b>	<b>9,594,441 00</b>	<b>37,495 25</b>	<b>100.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,162.16	50,639.58	50,500.00	139.58	100.3
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	200.00	( 200.00)	.0
01-12-55400-000 PRINTING	.00	106.67	200.00	( 93.33)	53.3
01-12-56100-000 DUES	.00	862.48	2,000.00	( 1,137.52)	43.1
01-12-56200-000 TRAVEL EXPENSES	.00	1,044.42	3,000.00	( 1,955.58)	34.8
01-12-56500-000 PUBLICATIONS	.00	.00	200.00	( 200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	2,727.04	4,000.00	( 1,272.96)	68.2
01-12-65100-000 OFFICE SUPPLIES	.00	408.38	600.00	( 191.62)	68.1
01-12-83000-000 EQUIPMENT	.00	799.98	2,000.00	( 1,200.02)	40.0
01-12-91100-000 COMMUNITY RELATIONS	35.00	768.96	800.00	( 33.04)	95.9
<b>TOTAL MAYOR/CITY COUNCIL</b>	<b>4,197.16</b>	<b>57,355.51</b>	<b>63,500.00</b>	<b>( 6,144.49)</b>	<b>90.3</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,750.26	99,233.03	112,300.00	( 13,066.97)	88.4
01-13-42400-000 VACATION	505.17	11,908.62	00	11,908.62	.0
01-13-42500-000 SICK	.00	1,484.00	00	1,484.00	.0
01-13-45100-000 HEALTH INSURANCE	2,166.64	32,343.25	42,050.00	( 9,706.75)	76.9
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	( 500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	1,503.00	850.00	653.00	176.8
01-13-55100-000 POSTAGE	.00	4,945.82	7,000.00	( 2,054.18)	70.7
01-13-55300-000 PUBLISHING	.00	85.75	750.00	( 664.25)	11.4
01-13-55400-000 PRINTING	.00	3.98	750.00	( 746.02)	.5
01-13-56100-000 DUES	.00	721.92	600.00	121.92	120.3
01-13-56200-000 TRAVEL EXPENSES	517.02	2,207.41	3,500.00	( 1,292.59)	63.1
01-13-56300-000 TRAINING	.00	565.00	700.00	( 135.00)	80.7
01-13-56500-000 PUBLICATIONS	.00	85.00	500.00	( 415.00)	17.0
01-13-56600-000 CONFERENCE	575.00	1,287.31	1,500.00	( 212.69)	85.8
01-13-65100-000 OFFICE SUPPLIES	274.14	1,323.94	1,700.00	( 376.06)	77.9
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	( 300.00)	.0
01-13-83000-000 EQUIPMENT	.00	379.99	3,000.00	( 2,620.01)	12.7
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	740.00	13,570.50	14,000.00	( 429.50)	96.9
<b>TOTAL CITY CLERK</b>	<b>13,528.23</b>	<b>174,148.52</b>	<b>192,500.00</b>	<b>( 18,351.48)</b>	<b>90.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,886.40	33,845.60	36,608.00	( 2,762.40)	92.5
01-17-42200-000 SALARIES-PART-TIME	891.20	11,099.17	11,596.00	( 496.83)	95.7
01-17-42300-000 SALARY EXPENSE-OVERTIME	49.03	633.60	500.00	133.60	128.7
01-17-42400-000 VACATION	64.51	2,572.12	.00	2,572.12	.0
01-17-42500-000 SICK	130.74	827.20	.00	827.20	.0
01-17-45100-000 HEALTH INSURANCE	607.84	9,933.07	29,150.00	( 19,216.93)	34.1
01-17-51100-000 MAINTENANCE (BUILDING)	3,294.37	9,396.33	6,000.00	3,396.33	158.6
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	373.00	1,600.00	( 1,227.00)	23.3
01-17-52900-000 MAINTENANCE (OTHER)	159.99	915.88	1,850.00	( 934.12)	49.5
01-17-53700-000 NETWORK ADMINISTRATION	17,046.53	204,623.60	205,343.00	( 719.40)	99.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	28,773.15	25,000.00	3,773.15	115.1
01-17-55200-000 TELEPHONE	332.14	3,842.49	3,500.00	342.49	109.8
01-17-55300-000 PUBLISHING	.00	.00	125.00	( 125.00)	.0
01-17-56200-000 TRAVEL EXPENSES	.00	113.00	.00	113.00	.0
01-17-57100-000 UTILITIES	3,590.33	56,828.31	65,000.00	( 8,171.69)	87.4
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	506.00	500.00	6.00	101.2
01-17-57900-000 OTHER CONTRACTUAL SERVICES	442.64	1,832.69	1,000.00	832.69	183.3
01-17-59500-000 PROPERTY TAX	164.12	4,774.30	2,750.00	2,024.30	173.6
01-17-61100-000 MAINTENANCE BUILDING	12.08	21,567.52	20,500.00	1,067.52	105.2
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	( 200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	1,010.67	500.00	510.67	202.1
01-17-65100-000 OFFICE SUPPLIES	123.43	1,539.50	2,500.00	( 960.50)	61.6
01-17-65400-000 GENERAL SUPPLIES	253.57	4,295.43	5,000.00	( 704.57)	85.9
01-17-82000-000 BUILDING	8,123.00	21,722.00	225,000.00	( 203,278.00)	9.7
01-17-83000-000 EQUIPMENT	11,402.02	19,818.90	21,300.00	( 1,481.10)	93.1
01-17-89000-000 OTHER IMPROVEMENTS	19,314.00	19,314.00	20,000.00	( 686.00)	96.6
01-17-91100-000 COMMUNITY RELATIONS	70.30	26,155.25	25,000.00	1,155.25	104.6
01-17-91400-000 SALES TAX REBATE	.00	23,645.51	.00	23,645.51	.0
01-17-92000-000 CONTINGENCY	.00	.00	15,000.00	( 15,000.00)	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	20,776.08	249,312.96	249,313.00	( .04)	100.0
<b>TOTAL MUNICIPAL BUILDING</b>	<b>89,774.82</b>	<b>759,271.25</b>	<b>974,835.00</b>	<b>( 215,563.75)</b>	<b>77.9</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	9,800.00	99,300.92	135,000.00	( 35,699.08)	73.6
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	.00	20,000.00	( 20,000.00)	.0
01-18-56100-000 DUES	.00	69.92	100.00	( 30.08)	69.9
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00	( 250.00)	.0
 TOTAL CITY ATTORNEY	 9,800.00	 99,370.84	 155,350.00	 ( 55,979.16)	 64.0

CITY OF ROCHELLE  
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FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	10,345.36	123,499.82	133,490.00	( 9,990.18)	92.5
01-19-42400-000 VACATION	577.33	9,885.34	.00	9,885.34	.0
01-19-42500-000 SICK PAY	29.03	2,270.51	.00	2,270.51	.0
01-19-45100-000 HEALTH INSURANCE	1,387.24	21,354.11	27,475.00	( 6,120.89)	77.7
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	10.00	5,000.00	( 4,990.00)	.2
01-19-55200-000 TELEPHONE	83.76	1,069.22	1,100.00	( 30.78)	97.2
01-19-56100-000 DUES	149.00	2,943.73	2,200.00	743.73	133.8
01-19-56200-000 TRAVEL EXPENSES	34.73	941.63	4,000.00	( 3,058.37)	23.5
01-19-56500-000 PUBLICATIONS	107.00	170.77	100.00	70.77	170.8
01-19-56600-000 CONFERENCE EXPENSES	.00	3,785.87	2,500.00	1,285.87	151.4
01-19-65100-000 OFFICE SUPPLIES	.00	95.09	1,000.00	( 904.91)	9.5
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	173.50	1,663.35	1,000.00	663.35	166.3
<b>TOTAL CITY MANAGER</b>	<b>12,888.95</b>	<b>167,889.44</b>	<b>178,865.00</b>	<b>( 11,175.56)</b>	<b>93.8</b>

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	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	130,187.16	1,257,835.56	1,565,050.00	( 307,214.44)	80.4

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	138,675.79	1,608,963.52	1,815,085.00	( 206,121.48)	88.6
01-21-42200-000 SALARIES - PART-TIME	8,098.28	66,684.55	45,000.00	21,684.55	148.2
01-21-42300-000 SALARIES - OVERTIME	12,461.24	131,728.95	133,000.00	( 1,271.05)	99.0
01-21-42400-000 SALARIES - VACATION PAY	6,993.91	137,330.18	120,000.00	17,330.18	114.4
01-21-42500-000 SALARIES - SICK PAY	655.61	42,229.96	22,440.00	19,789.96	188.2
01-21-42800-000 OIC - ON-CALL FTO	1,331.79	18,573.00	20,000.00	( 1,427.00)	92.9
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	177,283.14	182,374.00	( 5,090.86)	97.2
01-21-45100-000 HEALTH INSURANCE	35,774.00	507,573.90	673,300.00	( 165,726.10)	75.4
01-21-47100-000 UNIFORM ALLOWANCE	263.89	14,233.22	22,000.00	( 7,766.78)	64.7
01-21-51200-000 MAINTENANCE - EQUIPMENT	10,669.08	38,094.14	33,500.00	4,594.14	113.7
01-21-51300-000 MAINTENANCE - VEHICLE	3,604.94	36,434.06	35,000.00	1,434.06	104.1
01-21-53400-000 MEDICAL SERVICES	732.00	1,849.00	2,000.00	( 151.00)	92.5
01-21-53700-000 DATA PROCESSING SERVICES	275.80	17,337.77	20,000.00	( 2,662.23)	86.7
01-21-54900-000 OTHER PROFESSIONAL SERVICES	63.00	6,169.00	7,500.00	( 1,331.00)	82.3
01-21-55100-000 POSTAGE	.00	178.91	600.00	( 421.09)	29.8
01-21-55200-000 TELEPHONE	1,184.43	18,963.23	18,000.00	( 1,036.77)	94.2
01-21-55300-000 PUBLISHING	621.00	870.00	500.00	370.00	174.0
01-21-55400-000 PRINTING	.00	1,746.75	2,700.00	( 953.25)	64.7
01-21-56100-000 DUES	2,759.15	6,574.59	5,300.00	1,274.59	124.1
01-21-56200-000 TRAVEL EXPENSES	1,191.33	2,136.78	2,000.00	136.78	106.8
01-21-56300-000 TRAINING	1,846.00	10,379.20	11,000.00	( 620.80)	94.4
01-21-56400-000 TUITION REIMBURSEMENT	.00	8,826.00	8,265.00	561.00	106.8
01-21-57100-000 UTILITIES	97.14	1,208.14	1,252.00	( 43.86)	98.5
01-21-57800-000 ANIMAL CONTROL	211.90	3,047.70	5,000.00	( 1,952.30)	61.0
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	( 500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	30.35	1,745.15	3,000.00	( 1,254.85)	58.2
01-21-65100-000 OFFICE SUPPLIES	1,446.18	11,269.00	10,000.00	1,269.00	112.7
01-21-65200-000 OPERATING SUPPLIES	448.72	12,591.13	14,000.00	( 1,408.87)	89.9
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,371.68	63,935.32	68,000.00	( 4,064.68)	94.0
01-21-65800-000 PRISONER SUPPLIES	79.10	402.23	1,000.00	( 597.77)	40.2
01-21-66200-000 K9 SUPPLIES	35.00	35.00	500.00	( 465.00)	7.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	99,536.04	86,031.00	13,505.04	115.7
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	53,639.43	50,000.00	3,639.43	107.7
01-21-91700-000 INVESTIGATIONS	140.00	3,416.40	3,500.00	( 81.60)	97.7
01-21-91710-000 DRUG INVESTIGATIONS	( 1,430.90)	( 1,430.90)	.00	( 1,430.90)	.0
<b>TOTAL POLICE DEPARTMENT</b>	<b>233,630.41</b>	<b>3,101,756.49</b>	<b>3,422,347.00</b>	<b>( 320,590.51)</b>	<b>90.6</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	73,232.97	848,155.76	915,000.00	( 66,844.24)	92.7
01-22-42200-000 SALARIES - PART-TIME	5,170.15	62,680.35	68,000.00	( 5,319.65)	92.2
01-22-42300-000 SALARY EXPENSE - OVERTIME	13,861.22	181,739.96	128,000.00	53,739.96	142.0
01-22-42400-000 SALARIES - VACATION PAY	1,761.84	58,005.14	00	56,005.14	.0
01-22-42500-000 SALARIES - SICK PAY	2,645.87	33,973.90	00	33,973.90	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	103,047.63	106,938.00	( 3,890.37)	96.4
01-22-45100-000 HEALTH INSURANCE	16,460.56	241,543.20	313,950.00	( 72,406.80)	76.9
01-22-47100-000 UNIFORM ALLOWANCE	1,054.12	11,403.20	12,000.00	( 596.80)	95.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	( 1,815.25)	6,189.84	8,000.00	( 1,810.16)	77.4
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	1,150.00	6,426.44	8,500.00	( 2,073.56)	75.6
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	930.56	7,256.92	8,000.00	( 743.08)	90.7
01-22-53400-000 MEDICAL SERVICES	65.00	365.00	4,500.00	( 4,135.00)	8.1
01-22-54900-000 OTHER PROFESSIONAL SERVICES	8,205.77	29,806.10	43,000.00	( 13,193.90)	69.3
01-22-55100-000 POSTAGE	.00	122.14	200.00	( 77.86)	61.1
01-22-55200-000 TELEPHONE	557.67	9,139.86	9,500.00	( 360.14)	96.2
01-22-55400-000 PRINTING	.00	.00	500.00	( 500.00)	.0
01-22-56100-000 DUES	234.00	999.00	1,200.00	( 201.00)	83.3
01-22-56200-000 TRAVEL EXPENSES	432.00	1,539.39	1,800.00	( 260.61)	85.5
01-22-56300-000 TRAINING	405.00	5,744.45	7,000.00	( 1,255.55)	82.1
01-22-56400-000 TUITION REIMBURSEMENT	.00	480.50	2,000.00	( 1,519.50)	24.0
01-22-56500-000 PUBLICATIONS	.00	356.48	1,000.00	( 643.52)	35.7
01-22-57100-000 UTILITIES	1,102.90	18,073.71	18,000.00	73.71	100.4
01-22-59200-000 GENERAL INSURANCE	.00	.00	3,500.00	( 3,500.00)	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	644.65	4,024.92	3,000.00	1,024.92	134.2
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	418.78	5,474.16	5,000.00	474.16	109.5
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	56.85	1,699.86	5,000.00	( 3,300.14)	34.0
01-22-65100-000 OFFICE SUPPLIES	114.97	1,426.02	2,500.00	( 1,073.98)	57.0
01-22-65200-000 OPERATING SUPPLIES	1,560.90	12,973.03	13,000.00	( 26.97)	99.8
01-22-65400-000 JANITORIAL SUPPLIES	485.80	4,387.03	3,500.00	887.03	125.3
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,483.94	17,225.83	19,500.00	( 2,274.17)	88.3
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	3,547.04	1,000.00	2,547.04	354.7
<b>TOTAL FIRE DEPARTMENT</b>	<b>130,218.27</b>	<b>1,675,806.86</b>	<b>1,713,088.00</b>	<b>( 37,281.14)</b>	<b>97.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING APRIL 30, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	363,848.68	4,777,563.35	5,135,435.00	( 357,871.65)	93.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	47,279.55	537,539.74	648,600.00	( 111,060.26)	82.9
01-41-42200-000	SALARIES (PART-TIME)	.00	7,936.89	8,600.00	( 663.11)	92.3
01-41-42300-000	SALARY EXPENSE-OVERTIME	337.66	55,885.91	58,800.00	( 2,914.09)	95.0
01-41-42400-000	VACATION	1,243.00	42,558.96	.00	42,558.96	.0
01-41-42500-000	SICK	1,456.86	23,021.76	.00	23,021.76	.0
01-41-42600-000	SALARIES-PAGER PAY	1,208.43	19,318.00	19,700.00	( 384.00)	98.1
01-41-45100-000	HEALTH INSURANCE	11,980.18	175,838.43	259,000.00	( 83,161.57)	67.9
01-41-47100-000	UNIFORM ALLOWANCE	75.50	932.69	1,000.00	( 67.31)	93.3
01-41-47300-000	CLOTHING ACQUISITION	491.82	1,793.41	2,000.00	( 206.59)	89.7
01-41-51100-000	MAINTENANCE (BUILDING)	220.09	1,680.33	2,500.00	( 819.67)	67.2
01-41-51200-000	MAINTENANCE (EQUIPMENT)	64,268.32	72,889.39	16,500.00	56,189.39	440.5
01-41-51300-000	MAINT SERVICE-VEHICLE	858.04	10,271.18	15,000.00	( 4,728.84)	68.5
01-41-51400-000	MAINTENANCE STREET	.00	26,125.18	23,500.00	2,625.18	111.2
01-41-51600-000	MAINTENANCE SNOW REMOVAL	.00	5,825.00	10,000.00	( 4,175.00)	58.3
01-41-52900-000	MAINTENANCE OTHER	.00	5,965.20	5,000.00	965.20	119.3
01-41-53600-000	JANITORIAL SERVICES	126.40	2,291.13	3,000.00	( 708.87)	76.4
01-41-54900-000	OTHER PROFESSIONAL SERVICES	8,851.00	16,963.19	15,000.00	1,963.19	113.1
01-41-55100-000	POSTAGE	.00	5.51	100.00	( 94.49)	5.5
01-41-55200-000	TELEPHONE	359.22	4,544.72	5,100.00	( 555.28)	89.1
01-41-55300-000	PUBLISHING	107.00	107.00	300.00	( 193.00)	35.7
01-41-56200-000	TRAVEL EXPENSES	143.96	303.96	300.00	3.96	101.3
01-41-56300-000	TRAINING	363.76	946.76	1,000.00	( 53.24)	94.7
01-41-57100-000	UTILITIES	1,435.32	16,797.46	15,000.00	1,797.46	112.0
01-41-57200-000	STREET LIGHTING	13,605.64	161,330.94	158,650.00	2,680.94	101.7
01-41-59400-000	LEASE OR RENTALS	1,500.00	3,000.00	5,000.00	( 2,000.00)	60.0
01-41-61100-000	MAINTENANCE BUILDING	2,686.00	4,716.16	4,500.00	216.16	104.8
01-41-61200-000	MAINTENANCE (EQUIPMENT)	.00	16,398.77	16,000.00	398.77	102.5
01-41-61300-000	MAINT SUPPLIES-VEHICLE	1,855.40	35,820.55	35,000.00	820.55	102.3
01-41-61400-000	SUPPLIES STREETS	2,942.47	48,595.82	52,000.00	( 3,404.18)	93.5
01-41-61600-000	SUPPLIES SNOW REMOVAL	.00	106,797.90	114,500.00	( 5,702.10)	95.0
01-41-61700-000	MAINT SUPPLIES-GROUNDS	3,672.54	11,318.33	12,000.00	( 681.67)	94.3
01-41-62900-000	SUPPLIES OTHER	637.29	13,225.49	18,000.00	( 4,774.51)	73.5
01-41-65100-000	OFFICE SUPPLIES	502.00	1,831.93	2,000.00	( 168.07)	91.6
01-41-65200-000	OPERATING SUPPLIES	2,133.42	6,307.62	8,000.00	( 307.62)	103.9
01-41-65300-000	SMALL TOOLS	46.36	3,452.16	3,200.00	252.16	107.9
01-41-65400-000	JANITORIAL SUPPLIES	242.46	636.03	1,000.00	( 363.97)	63.6
01-41-65500-000	GASOLINE/OIL	5,449.22	81,990.86	68,000.00	13,990.86	120.6
01-41-66100-000	SAFETY SUPPLIES	1,865.00	3,450.86	3,500.00	( 49.14)	98.6
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	111,160.55	142,500.00	( 31,339.45)	78.0
01-41-91100-000	COMMUNITY RELATIONS	125.09	125.09	300.00	( 174.91)	41.7
01-41-92900-000	MISCELLANEOUS CHARGES	16.50	344.18	500.00	( 155.82)	68.8
<b>TOTAL STREET DIVISION</b>		<b>178,085.50</b>	<b>1,643,843.02</b>	<b>1,754,650.00</b>	<b>( 110,806.98)</b>	<b>93.7</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,184.89	50,546.84	61,714.00	( 11,167.16)	81.9
01-46-42200-000 SALARIES (PART-TIME)	.00	3,587.00	4,500.00	( 913.00)	79.7
01-46-42300-000 SALARY EXPENSE-OVERTIME	19.06	7,956.85	6,700.00	1,256.85	118.8
01-46-42400-000 VACATION	779.37	6,702.58	.00	6,702.58	.0
01-46-42500-000 SICK PAY	.00	4,388.03	.00	4,388.03	.0
01-46-45100-000 HEALTH INSURANCE	1,558.80	22,376.90	29,150.00	( 6,773.10)	76.8
01-46-47100-000 UNIFORM ALLOWANCE	26.25	372.95	300.00	72.95	124.3
01-46-47300-000 CLOTHING ACQUISITION	.00	95.47	200.00	( 104.53)	47.7
01-46-51100-000 MAINTENANCE (BUILDING)	.00	599.00	500.00	99.00	119.8
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	430.00	500.00	( 70.00)	86.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	24.20	500.00	( 475.80)	4.8
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	4,391.27	3,000.00	1,391.27	146.4
01-46-55200-000 TELEPHONE	106.76	1,122.83	1,175.00	( 52.17)	95.6
01-46-55300-000 PUBLISHING	.00	53.40	.00	53.40	.0
01-46-56200-000 TRAVEL EXPENSES	.00	71.59	100.00	( 28.41)	71.6
01-46-56300-000 TRAINING	20.00	60.00	100.00	( 40.00)	60.0
01-46-57100-000 UTILITIES	148.01	2,956.04	2,200.00	756.04	134.4
01-46-61100-000 MAINTENANCE BUILDING	.00	328.38	300.00	28.38	109.5
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	536.11	1,200.00	( 663.89)	44.7
01-46-61300-000 SUPPLIES (VEHICLE)	48.15	593.31	500.00	93.31	118.7
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	1,308.15	1,500.00	( 191.85)	87.2
01-46-65200-000 OPERATING SUPPLIES	342.84	710.65	800.00	( 89.35)	88.8
01-46-65300-000 SMALL TOOLS	59.95	254.54	500.00	( 245.46)	50.9
01-46-65400-000 JANITORIAL SUPPLIES	.00	9.97	150.00	( 140.03)	6.7
01-46-65500-000 GASOLINE/OIL	94.07	5,105.89	6,200.00	( 1,094.11)	82.4
01-46-66100-000 SAFETY SUPPLIES	.00	184.09	250.00	( 65.91)	73.6
01-46-83000-000 EQUIPMENT	544.31	544.31	.00	544.31	.0
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	.00	43,669.52	42,500.00	1,169.52	102.8
01-46-92900-000 MISCELLANEOUS CHARGES	.00	343.00	200.00	143.00	171.5
<b>TOTAL CEMETERY</b>	<b>7,932.46</b>	<b>159,322.87</b>	<b>164,739.00</b>	<b>( 5,416.13)</b>	<b>96.7</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	12,820.39	145,774.83	150,800.00	( 5,025.17)	96.7
01-48-42200-000 SALARIES-PART-TIME	.00	11,339.00	18,880.00	( 7,541.00)	60.1
01-48-42400-000 VACATION	261.38	8,716.16	.00	8,716.16	.0
01-48-42500-000 SICK	54.80	1,778.99	.00	1,778.99	.0
01-48-45100-000 HEALTH INSURANCE	3,117.60	44,753.80	58,300.00	( 13,546.20)	76.8
01-48-51100-000 MAINTENANCE (BUILDING)	1,801.00	2,145.86	1,000.00	1,145.86	214.6
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	1,201.29	1,500.00	( 298.71)	80.1
01-48-51300-000 MAINT SERVICE (VEHICLE)	143.06	4,055.67	1,000.00	3,055.67	405.6
01-48-53200-000 ENGINEERING SERVICE	11,067.50	35,603.33	41,000.00	( 5,396.67)	86.8
01-48-54900-000 OTHER PROFESSIONAL SERVICES	150.71	3,514.67	3,400.00	114.67	103.4
01-48-55100-000 POSTAGE	.00	.00	50.00	( 50.00)	.0
01-48-55200-000 TELEPHONE	323.70	4,072.39	2,350.00	1,722.39	173.3
01-48-55300-000 PUBLISHING	65.00	65.00	200.00	( 135.00)	32.5
01-48-56100-000 DUES	.00	674.42	550.00	124.42	122.6
01-48-56200-000 TRAVEL EXPENSES	261.98	974.36	650.00	324.36	149.9
01-48-56300-000 TRAINING	.00	437.80	700.00	( 262.20)	62.5
01-48-56500-000 PUBLICATIONS	.00	129.05	200.00	( 70.95)	64.5
01-48-57100-000 UTILITIES	429.19	4,741.42	3,900.00	841.42	121.6
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	2,503.74	1,700.00	803.74	147.3
01-48-65100-000 OFFICE SUPPLIES	2.18	770.95	1,000.00	( 229.05)	77.1
01-48-65300-000 SMALL TOOLS	74.98	771.33	800.00	( 28.67)	96.4
01-48-65400-000 JANITORIAL SUPPLIES	76.95	386.55	480.00	( 93.45)	80.5
01-48-65500-000 GASOLINE & OIL	283.01	3,327.05	3,700.00	( 372.95)	89.9
01-48-67000-000 PRINT MATERIALS	.00	97.50	50.00	47.50	195.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	335.20	6,085.04	5,100.00	985.04	119.3
01-48-82000-000 BUILDING	1,942.00	1,942.00	1,500.00	442.00	129.5
01-48-83000-000 EQUIPMENT	117.07	7,231.57	23,200.00	( 15,968.43)	31.2
01-48-87000-000 FURNITURE	896.35	896.35	600.00	296.35	149.4
01-48-92900-000 MISCELLANEOUS	103.37	103.37	50.00	53.37	206.7
<b>TOTAL ENGINEERING</b>	<b>34,327.42</b>	<b>294,093.49</b>	<b>322,660.00</b>	<b>( 28,566.51)</b>	<b>91.2</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING APRIL 30, 2014

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS		220,345.38	2,097,259.38	2,242,049.00	( 144,789.62)	93.5

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	16,798.42	192,811.30	220,400.00	( 27,588.70)	87.5
01-44-42200-000 SALARIES (PART-TIME)	.00	3,572.27	.00	3,572.27	.0
01-44-42400-000 VACATION	618.08	11,463.27	.00	11,463.27	.0
01-44-42500-000 SICK	.00	3,203.16	.00	3,203.16	.0
01-44-45100-000 HEALTH INSURANCE	3,382.32	51,668.02	100,350.00	( 48,681.98)	51.5
01-44-51300-000 MAINTENANCE (VEHICLE)	525.66	911.84	1,500.00	( 588.16)	60.8
01-44-52900-000 NUISANCE ABATEMENT	.00	1,171.00	2,000.00	( 829.00)	58.6
01-44-53300-000 LEGAL SERVICE	300.00	1,785.00	.00	1,785.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	100.00	100.00	.00	100.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	8,778.15	21,000.00	( 12,221.85)	41.8
01-44-55100-000 POSTAGE	.00	256.56	500.00	( 243.44)	51.3
01-44-55200-000 TELEPHONE	72.50	951.20	1,625.00	( 673.80)	58.5
01-44-55300-000 PUBLISHING	249.20	1,452.00	4,000.00	( 2,548.00)	38.3
01-44-55400-000 PRINTING	.00	770.52	800.00	( 29.48)	96.3
01-44-56100-000 DUES	149.00	2,372.39	750.00	1,622.39	318.3
01-44-56200-000 TRAVEL EXPENSES	403.28	743.75	250.00	493.75	297.5
01-44-56300-000 TRAINING	195.00	225.00	500.00	( 275.00)	45.0
01-44-56500-000 PUBLICATIONS	.00	199.00	250.00	( 51.00)	79.6
01-44-56600-000 CONFERENCE EXPENSES	300.00	308.50	500.00	( 191.50)	61.7
01-44-61200-000 SUPPLIES EQUIPMENT	1,792.70	1,792.70	400.00	1,392.70	448.2
01-44-65100-000 OFFICE SUPPLIES	91.21	1,097.69	1,550.00	( 452.31)	70.8
01-44-65500-000 AUTOMOTIVE FUEL/OIL	108.90	1,719.48	2,250.00	( 530.54)	76.4
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	24,771.00	22,000.00	2,771.00	112.6
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>24,986.27</b>	<b>312,123.78</b>	<b>380,725.00</b>	<b>( 68,601.22)</b>	<b>82.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING APRIL 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	11,782.72	132,510.20	144,250.00	( 11,739.80)	91.9
01-61-42100-000 SALARIES (FULL-TIME)	6,436.50	50,281.46	46,342.00	3,939.46	108.5
01-61-42400-000 VACATION	488.31	13,766.14	.00	13,766.14	.0
01-61-42500-000 SICK	.00	2,864.36	.00	2,864.36	.0
01-61-45100-000 HEALTH INSURANCE	2,166.64	32,325.67	42,050.00	( 9,724.33)	78.9
01-61-54900-000 OTHER PROFESSIONAL SERVICES	94.50	299.50	3,000.00	( 2,700.50)	10.0
01-61-55100-000 POSTAGE	27.45	88.61	250.00	( 161.39)	35.4
01-61-55200-000 TELEPHONE	157.39	1,955.01	2,500.00	( 544.99)	78.2
01-61-58100-000 DUES	.00	275.00	650.00	( 375.00)	42.3
01-61-58200-000 TRAVEL EXPENSES	.00	3,460.38	5,000.00	( 1,539.62)	69.2
01-61-56300-000 TRAINING	.00	.00	1,000.00	( 1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	236.45	250.00	( 13.55)	94.8
01-61-56600-000 CONFERENCE	99.00	668.00	1,000.00	( 332.00)	66.8
01-61-65100-000 OFFICE SUPPLIES	832.51	2,203.37	2,000.00	203.37	110.2
01-61-83000-000 EQUIPMENT	.00	3,366.65	3,000.00	366.65	112.2
01-61-92900-000 MISCELLANEOUS CHARGES	108.92	1,126.14	750.00	376.14	150.2
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>22,193.94</b>	<b>245,426.94</b>	<b>252,042.00</b>	<b>( 6,615.06)</b>	<b>97.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING APRIL 30, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	47,180.21	557,550.72	632,787.00	( 75,216.28)	88.1
TOTAL FUND EXPENDITURES	781,561.43	8,690,209.01	9,575,301.00	( 885,091.99)	90.8
NET REVENUE OVER EXPENDITURES	( 1,398.77)	941,727.24	19,140.00	922,587.24	4920.2

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 12 MONTHS ENDING APRIL 30 2014**

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
<b>REVENUE BY FUND</b>					
Audit	-	32,832	34,500	1,668	95.17
Insurance	-	266,414	280,000	13,587	95.15
Illinois Municipal Retirement	-	278,950	290,517	11,567	96.02
Social Security	-	201,756	212,075	10,319	95.13
Ambulance	-	181	2,000	1,819	9.03
Economic Development	-	-	-	-	0
Motor Fuel Tax	15,304	350,831	1,091,600	740,769	32.14
Utility Tax	39,095	376,850	345,000	(31,850)	109.23
Travel and Tourism	19,800	296,803	230,100	(66,703)	128.99
Sales Tax	77,789	999,965	949,000	(50,965)	105.37
Lighthouse Pointe TIF	0	3,396,569	-	(3,396,569)	0
Foreign Fire Insurance	4	21,757	21,060	(697)	103.31
TIF	-	-	-	-	0
Overweight Truck	8,995	72,541	-	(72,541)	0
Capital Improvement	41,783	1,395,509	4,232,600	2,837,091	32.97
Stormwater Management	14	791	23,500	22,709	3.37
Technology Park	3	41	100	59	41.34
Debt Service	-	-	-	-	0
Solid Waste	180,495	1,175,610	1,246,000	70,390	94.35
Technology Center	101,674	1,128,288	1,274,897	146,609	88.5
Airport	123,659	1,528,725	3,139,639	1,610,914	48.69
Railroad	8,875	736,579	384,083	(352,496)	191.78
Health Insurance	108	1,316,117	3,075,995	1,759,878	42.79
Administrative Services	50,952	611,422	611,422	0	100
<b>Total Revenues</b>	<b>668,548</b>	<b>14,188,530</b>	<b>17,444,088</b>	<b>3,255,558</b>	<b>81.34</b>

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 12 MONTHS ENDING APRIL 30 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>OPERATING EXPENSES</b>					
Audit	-	32,787	32,787	(0)	100
Insurance	54,119	610,934	377,000	(233,934)	162.05
Illinois Municipal Retirement	19,511	261,267	243,143	(18,124)	107.45
Social Security	14,942	195,137	192,692	(2,445)	101.27
Ambulance	30,833	370,000	375,100	5,100	98.64
Economic Development	-	-	-	-	0
Motor Fuel Tax	27,710	300,253	1,311,000	1,010,747	22.9
Utility Tax	7,329	323,496	638,000	314,504	50.7
Travel and Tourism	16,459	91,015	210,550	119,535	43.23
Sales Tax	25,910	948,041	2,157,000	1,208,959	43.95
Lighthouse Pointe TIF	-	3,293,344	-	(3,293,344)	0
Foreign Fire Insurance	3,451	28,907	30,000	1,093	96.36
TIF	-	-	-	-	0
Overweight Truck	125	5,835	-	(5,835)	0
Capital Improvement	41,783	1,344,299	4,511,000	3,166,701	29.8
Stormwater Management	867	93,267	312,000	218,733	29.89
Technology Park	-	5,004	41,600	36,596	12.03
Debt Service	-	(57,560)	-	57,560	0
Solid Waste	117,037	1,202,936	1,244,139	41,203	96.69
Technology Center	64,181	791,002	858,835	67,833	92.1
Airport	155,445	812,022	3,008,100	2,196,078	26.99
Railroad	63,409	696,198	672,580	(23,618)	103.51
Health Insurance	9,747	1,053,742	2,120,596	1,066,854	49.69
Administrative Services	43,289	552,724	601,787	49,063	91.85
<b>Total Expenses</b>	<b>696,147</b>	<b>12,954,652</b>	<b>18,937,909</b>	<b>5,983,257</b>	<b>68.41</b>
<b>Revenue over Expenses</b>	<b>(27,599)</b>	<b>1,233,878</b>	<b>(1,493,821)</b>	<b>(2,727,699)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – WATER FUND April 30, 2014 and 2013

	April 30, 2014	April 30, 2013
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	19,906,326	18,914,513
Less: Accumulated Depreciation	( 6,060,008)	( 5,558,670)
Net Plant in Service	13,846,318	13,355,843
<b>CURRENT ASSETS</b>		
Cash & Investments	1,632,184	1,306,493
Customer Accounts Receivable	251,021	214,430
Other Accounts Receivable	61,463	62,936
Inventory	350	
Prepaid Expenses	17,223	11,935
Total Current Assets	1,962,240	1,595,794
<b>OTHER DEBITS</b>		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	15,808,559	14,951,637
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	15,588,746	14,713,249
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	15,752,434	14,896,937
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	29,999	31,471
Accrued Liabilities	26,126	23,229
Total Current Liabilities	56,125	54,700
<b>Non-Current Liabilities:</b>		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	56,125	54,700
TOTAL LIABILITIES AND EQUITY	15,808,559	14,951,637

# ROCHELLE MUNICIPAL UTILITIES

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

For the 12 Months Ending April 30, 2014 and 2013

	2014	2013	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	785,406	778,547	6,859	100.9
Commercial Sales	608,178	562,224	43,954	107.8
Industrial Sales	666,011	554,547	111,464	120.1
Interdepartmental Sales		15,721	( 15,721)	0
Other Operating Revenues	70,895	81,256	( 10,361)	87.3
	<b>2,128,490</b>	<b>1,992,296</b>	<b>136,195</b>	<b>106.8</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	256,399	226,766	29,633	113.1
Source of Supply - Maintenance	7,709	12,557	( 4,848)	61.4
Water Treatment - Operations	139,033	139,157	( 124)	99.9
Water Treatment - Maintenance	28,533	19,365	9,167	147.3
Distribution - Operations	79,953	93,140	( 13,187)	85.8
Distribution - Maintenance	214,194	244,056	( 29,862)	87.8
Customer Accounts	106,497	100,640	5,857	105.8
Administrative and General	148,587	135,888	12,698	109.3
Depreciation	460,741	420,144	40,597	109.7
Indirect Transfers to Municipality				.0
	<b>1,441,645</b>	<b>1,391,714</b>	<b>49,931</b>	<b>103.6</b>
Operating Income (Loss)	<b>686,845</b>	<b>600,582</b>	<b>86,263</b>	<b>114.4</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	( 7,201)	3,575	( 10,776)	( 201.4)
Investment Income	1,666	1,618	48	103.0
Merchandising, Jobbing & Contract Income	7,278	4,653	2,625	156.4
Merchandising, Jobbing & Contract Expense	( 1,201)	( 1,071)	( 130)	( 112.2)
Interest Expense	( 27)	( 27)		( 101.0)
	<b>515</b>	<b>8,748</b>	<b>( 8,233)</b>	<b>5.9</b>
Net Income Before Amortizations	<b>687,361</b>	<b>609,330</b>	<b>78,030</b>	<b>112.8</b>
Amortization of Contributions in Aid of Construction				.0
Net Income	<b>687,361</b>	<b>609,330</b>	<b>78,030</b>	<b>112.8</b>
Operating Transfers In (Out)	( 85,321)	( 85,869)	548	( 99.4)
Interfund Transfer W/WR Loan Forgiveness	2,810,874	2,810,874		100.0
	<b>3,412,914</b>	<b>3,334,335</b>	<b>78,578</b>	<b>102.4</b>
RETAINED EARNINGS - Beginning of Period	<b>12,155,832</b>	<b>11,378,913</b>	<b>776,919</b>	<b>106.8</b>
RETAINED EARNINGS - END OF PERIOD	<b>15,568,746</b>	<b>14,713,249</b>	<b>855,497</b>	<b>105.8</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND  
April 30, 2014 and 2013

	April 30, 2014	April 30, 2013
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	37,824,018	35,883,046
Less: Accumulated Depreciation	( 19,499,809)	( 18,589,742)
Net Plant in Service	18,124,208	17,293,303
<b>CURRENT ASSETS</b>		
Cash & Investments	( 298,377)	260,167
Customer Accounts Receivable	900,084	739,155
Other Accounts Receivable	86,235	118,011
Inventory	3,480	3,480
Prepaid Expenses	31,735	24,876
Total Current Assets	723,157	1,145,689
<b>RESTRICTED FUNDS</b>	3,419,951	3,163,737
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	( 9,220)	38,364
Note Receivable - Associated Company		
Total Non-Current Assets	( 9,220)	38,364
<b>TOTAL ASSETS</b>	<b>22,258,096</b>	<b>21,641,093</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	13,833,335	12,358,621
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,802,100	19,327,386
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	153,729	101,862
Accrued Liabilities	60,271	53,828
Total Current Liabilities	214,000	155,691
<b>Non-Current Liabilities</b>		
Bonds Payable	1,241,997	2,151,822
Unamortized Premium on Long-Term Debt		6,194
Total Non-Current Liabilities	1,241,997	2,158,016
Total Liabilities	1,455,997	2,313,707
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>22,258,096</b>	<b>21,641,093</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 12 Months Ending April 30, 2014 and 2013

	2014	2013	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	1,016,955	1,014,442	2,513	100.3
Commercial Sales	1,100,831	979,224	121,607	112.4
Industrial Sales	778,814	896,945	( 120,131)	86.6
Interdepartmental Sales		3,921	( 3,921)	.0
Other Operating Revenues	27,187	38,149	( 10,962)	71.3
<b>Total Operating Revenues</b>	<b>2,921,786</b>	<b>2,932,680</b>	<b>( 10,895)</b>	<b>99.6</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	88,293	79,960	8,333	110.4
Collection - Maintenance	146,148	99,431	46,717	147.0
Pumping - Operations	7,564	1,270	6,293	595.3
Pumping - Maintenance	5,142	25,994	( 20,852)	19.8
Treatment and Disposal - Operations	922,136	829,611	92,525	111.2
Treatment and Disposal - Maintenance	201,219	188,191	13,028	106.9
Customer Accounts	130,870	114,373	16,497	114.4
Administrative and General	203,547	184,006	19,541	110.6
Depreciation	889,588	869,109	20,479	102.4
<b>Total Operating Expenses</b>	<b>2,594,508</b>	<b>2,391,945</b>	<b>202,562</b>	<b>108.5</b>
<b>Operating Income (Loss)</b>	<b>327,279</b>	<b>540,736</b>	<b>( 213,456)</b>	<b>60.5</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	11,804	11,574	230	102.0
Non Utility Income	1,010,235	71,837	938,398	1,406.3
Merchandising, Jobbing & Contract Income	14,873	17,315	( 2,443)	85.9
Merchandising, Jobbing & Contract Expense	( 3,278)	( 4,303)	1,025	( 76.2)
Amortization Expense	( 32,170)	( 32,170)		( 100.0)
Interest Expense	( 71,938)	( 92,009)	20,071	( 78.2)
<b>Total Non-Operating Revenue (Expense)</b>	<b>929,526</b>	<b>( 27,756)</b>	<b>957,282</b>	<b>3,348.9</b>
<b>Net Income Before Amortizations</b>	<b>1,256,806</b>	<b>512,980</b>	<b>743,826</b>	<b>245.0</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>1,256,806</b>	<b>512,980</b>	<b>743,826</b>	<b>245.0</b>
Operating Transfers In (Out)	( 126,660)	( 128,253)	1,593	( 98.8)
Interfund transfer WWR loan forgiveness	( 2,810,874)	( 2,810,874)		( 100.0)
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 1,680,728)</b>	<b>( 2,426,147)</b>	<b>745,419</b>	<b>( 69.3)</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>15,514,063</b>	<b>14,784,768</b>	<b>729,295</b>	<b>104.9</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>13,833,335</b>	<b>12,358,621</b>	<b>1,474,714</b>	<b>111.9</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND April 30, 2014 and 2013

	April 30, 2014	April 30, 2013
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	73,377,575	70,225,838
Less: Accumulated Depreciation	( 39,740,282)	( 37,472,720)
Net Plant in Service	33,637,293	32,753,118
<b>CURRENT ASSETS</b>		
Cash & Investments	7,883,860	9,543,452
Customer Accounts Receivable	4,298,773	3,844,579
Other Accounts Receivable		
Inventory	2,840,136	2,029,201
Prepaid Expenses	304,290	289,886
Total Current Assets	15,125,060	15,707,118
<b>RESTRICTED ASSETS</b>	8,494,578	8,994,154
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	100,578	142,701
Other Deferred Debits	39,148	58,723
Interdepartmental Loan Receivable	1,135,969	1,239,725
Total Non-Current Assets	1,275,693	1,441,148
<b>TOTAL ASSETS</b>	58,532,624	58,895,538
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	44,701,781	44,159,086
Contribution in Aid of Construction (Net)		
Total Equity	44,701,781	44,159,086
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	2,469,740	2,785,518
Accrued Liabilities	231,722	212,775
Total Current Liabilities	2,701,462	2,998,293
<b>Non-Current Liabilities</b>		
Bonds Payable	10,682,687	11,282,078
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	446,894	456,081
Total Non-Current Liabilities	11,129,381	11,738,159
Total Liabilities	13,830,843	14,738,452
<b>TOTAL LIABILITIES AND EQUITY</b>	58,532,624	58,895,538

# ROCHELLE MUNICIPAL UTILITIES

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

For the 12 Months Ending April 30, 2014 and 2013

	2014	2013	Variance	%
<b>OPERATING REVENUES</b>				
Residential	6,161,251	5,933,125	228,126	103.8
Small General Service	5,669,166	5,065,784	603,382	111.9
Large General Service	19,067,930	16,887,721	2,180,210	112.9
Public Street Lighting	158,820	153,515	5,305	103.5
Interdepartmental	485,965	402,839	83,126	120.6
Forfeited Discounts	89,493	89,103	391	100.4
Other Operating Revenues	335,704	196,357	139,347	171.0
<b>Total Operating Revenues</b>	<b>31,968,330</b>	<b>28,728,443</b>	<b>3,239,887</b>	<b>111.3</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	22,319,644	19,591,054	2,728,590	113.9
Generation - Operation	645,544	486,084	159,460	132.8
Generation - Maintenance	476,432	513,210	( 36,778)	92.8
Transmission - Operation	3,366	9,298	( 5,932)	36.2
Distribution - Operation	1,220,887	1,073,757	147,130	113.7
Distribution - Maintenance	641,095	528,291	112,805	121.4
Depreciation	2,164,159	2,057,514	106,645	105.2
Taxes Other Than Income Taxes	117,726	130,470	( 12,744)	90.2
Customer Accounts	303,633	336,378	( 32,745)	90.3
Administrative & General	2,091,516	1,806,167	285,349	115.8
Indirect Transfers to Municipality				0
<b>Total Operating Expenses</b>	<b>29,984,002</b>	<b>26,532,223</b>	<b>3,451,779</b>	<b>113.0</b>
<b>Operating Income (Loss)</b>	<b>1,984,328</b>	<b>2,196,220</b>	<b>( 211,892)</b>	<b>90.4</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	18,505	19,509	( 1,004)	94.9
Merchandising, Jobbing & Contract Income	119		119	0
Merchandising, Jobbing & Contract Expense	( 93,525)	( 188,135)	94,610	( 49.7)
Amortization Expense	( 25,026)	( 24,244)	( 782)	( 103.2)
Interest Expense	( 501,124)	( 530,534)	29,410	( 94.5)
Non-Operating Revenue (Expense)	759,836	100	759,736	759,836.3
<b>Total Non-Operating Revenue (Expense)</b>	<b>158,785</b>	<b>( 723,304)</b>	<b>882,089</b>	<b>22.0</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>2,143,113</b>	<b>1,472,916</b>	<b>670,197</b>	<b>145.5</b>
<b>Operating Transfers In (Out)</b>	<b>( 1,371,557)</b>	<b>( 1,247,171)</b>	<b>( 124,386)</b>	<b>( 110.0)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>771,556</b>	<b>225,745</b>	<b>545,811</b>	<b>341.8</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>43,930,225</b>	<b>43,933,342</b>	<b>( 3,117)</b>	<b>100.0</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>44,701,781</b>	<b>44,159,086</b>	<b>542,694</b>	<b>101.2</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – COMMUNICATIONS April 30, 2014 and 2013

	April 30, 2014	April 30, 2013
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	3,554,392	3,245,441
Tech Center Building		
Less: Accumulated Depreciation	( 2,833,219)	( 2,556,930)
Net Plant in Service	721,173	688,511
<b>LAND</b>		
Land		
Land		
<b>CURRENT ASSETS</b>		
Cash & Investments	( 511,471)	( 202,947)
Customer Accounts Receivable	5,001	28,845
Miscellaneous Accounts Receivable	19,413	
Prepaid Expenses	( 3,111)	8,699
Inventory		
Total Current Assets	( 490,167)	( 165,403)
<b>TOTAL ASSETS</b>	231,006	523,108
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	( 355,690)	( 214,171)
Revenue over Expenditures	( 136,080)	( 59,016)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	( 138,847)	79,734
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	7,416	23,588
Accrued Liabilities	29,901	32,441
Other Liabilities		
Total Current Liabilities	37,317	56,028
<b>Non-Current Liabilities</b>		
Interdepartmental Loan Payable	332,537	387,345
2008 Bonds Payable		
Total Non-Current Liabilities	332,537	387,345
Total Liabilities	369,853	443,374
<b>TOTAL LIABILITIES AND EQUITY</b>	231,006	523,108

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 12 Months Ending April 30, 2014 and 2013

	2014	2013	Variance	%
<b>OPERATING REVENUES</b>				
Network Administration Fees	540,442	550,450	( 10,008)	98.2
VOIP Services	60,420	68,163	( 7,743)	88.6
Misc Revenues				.0
Network and Hardware Support		3,264	( 3,264)	.0
Data Services	5,748	5,748		100.0
Fiber Internet Access	110,079	185,074	( 74,995)	59.5
Dial-up Internet Access	16,226	19,051	( 2,825)	85.2
Wireless Internet Access	36,020	54,890	( 18,870)	65.6
Network Internet Access	20,396	20,396		100.0
Web Site Host	9,500	10,110	( 610)	94.0
Web Site Development				.0
Activation Fee	1,000		1,000	.0
Wireless Installation				.0
Mailboxes	2,067	2,822	( 755)	73.2
Forfeited Discounts	841	1,044	( 202)	80.6
	<b>802,739</b>	<b>921,012</b>	<b>( 118,272)</b>	<b>87.2</b>
<b>OPERATING EXPENSES</b>				
Personnel	273,512	343,202	( 69,691)	79.7
Insurance Benefits	77,697	91,170	( 13,474)	85.2
Pension & Other Benefits	53,714	73,564	( 19,850)	73.0
Contractual Services- Maintenance	32,176	8,543	25,633	491.8
Contractual Services- Professional	63,159	122,632	( 59,473)	51.5
Contractual Services- Communications	88,163	58,029	30,134	151.9
Contractual Services- Professional Development	6,146	6,029	117	101.9
Service Charges	122,514	133,666	( 11,152)	91.7
Commodities - Maintenance Supplies	44	2,661	( 2,617)	1.7
Commodities - General Supplies	12,271	16,174	( 3,904)	75.9
Other Expenditures	( 117)	( 38)	( 79)	( 305.8)
Depreciation	192,804	109,326	83,478	176.4
Transfer to Administrative Services	16,000	15,831	169	101.1
	<b>938,082</b>	<b>978,791</b>	<b>( 40,708)</b>	<b>95.8</b>
<b>Operating Income (Loss)</b>	<b>( 135,343)</b>	<b>( 57,779)</b>	<b>( 77,564)</b>	<b>( 234.2)</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Merchandising, Jobbing, & Contract Income	24,241	41,475	( 17,234)	58.5
Merchandising, Jobbing, & Contract Expense	( 23,822)	( 41,383)	17,561	( 57.6)
Investment Income	7		7	.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	( 1,163)	( 1,329)	166	( 87.5)
	<b>( 737)</b>	<b>( 1,237)</b>	<b>501</b>	<b>( 59.5)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 136,080)</b>	<b>( 59,016)</b>	<b>( 77,063)</b>	<b>( 230.8)</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS

For the 12 Months Ending April 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	( 355,690)	( 214,171)	( 141,518)	( 166.1)
RETAINED EARNINGS – END OF PERIOD	<u>( 491,769)</u>	<u>( 273,188)</u>	<u>( 218,582)</u>	<u>( 180.0)</u>