

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND May 31 2018 and 2017

	May 31 2018	May 31 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	28,512,792	25,935,519
Less Accumulated Depreciation	(8,122,982)	(7,596,320)
Net Plant in Service	20,389,810	18,339,199
CURRENT ASSETS		
Cash & Investments	5,017,547	3,677,013
Customer Accounts Receivable	995,947	303,255
Other Accounts Receivable	82,822	72,096
Inventory		
Prepaid Expenses	8,882	12,545
Total Current Assets	5,105,198	4,064,908
RESTRICTED ASSETS	95,785	
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	121,995	83,487
Total Other Debits	121,995	83,487
TOTAL ASSETS	26,712,797	22,487,594
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,431,984	18,975,190
Contribution in Aid of Construction (Net)	188,051	183,688
Total Equity	19,620,035	19,158,878
LIABILITIES		
Current Liabilities		
Accounts Payable	384,853	93,890
Accrued Liabilities	231,544	224,826
Total Current Liabilities	596,397	318,716
Non Current Liabilities		
Note Payable - Associated Company		
Other Non-Current Liabilities	6,496,366	3,010,000
Total Non-Current Liabilities	6,496,366	3,010,000
Total Liabilities	7,092,763	3,328,716
TOTAL LIABILITIES AND EQUITY	26,712,797	22,487,594

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - WATER FUND For the 5 Months Ending May 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	384,154	367,004	17,150	104.7
Commercial Sales	279,904	275,503	4,401	101.6
Industrial Sales	363,999	315,138	48,861	115.5
Interdepartmental Sales				0
Other Operating Revenues	54,193	50,608	3,585	107.1
Total Operating Revenues	1,082,250	1,008,253	73,997	107.3
OPERATING EXPENSES				
Source of Supply - Operations	186,151	115,071	71,080	161.8
Source of Supply - Maintenance	30,921	11,105	19,815	278.4
Water Treatment - Operations	57,619	67,425	(9,806)	85.5
Water Treatment - Maintenance	13,855	29,695	(15,841)	46.7
Distribution - Operations	53,953	36,417	17,536	148.2
Distribution - Maintenance	59,150	76,995	(17,845)	76.8
Customer Accounts	56,857	52,797	4,060	107.7
Administrative and General	123,397	78,443	44,954	157.3
Depreciation	214,780	203,590	11,190	105.5
Indirect Transfers to Municipality				0
Total Operating Expenses	796,682	671,539	125,143	118.6
Operating Income (Loss)	285,569	336,715	(51,146)	84.8
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	2,352	630	1,722	373.3
Investment Income	18,577	1,018	17,559	1,825.8
Merchandising Jobbing & Contract Income				0
Merchandising Jobbing & Contract Expense	(399)	(359)	(39)	(110.9)
Interest Expense	(33,457)	(21)	(33,437)	(161,630.0)
Total Non-Operating Revenue (Expense)	(12,927)	1,267	(14,195)	(1,019.9)
Net Income Before Amortizations	272,641	337,982	(65,341)	80.7
Amortization of Contributions in Aid of Construction				.0
Net Income	272,641	337,982	(65,341)	80.7
Operating Transfers in (Out)	(53,863)	(44,733)	(9,131)	(120.4)
Interfund Transfer WWR Loan Forgiveness				0
Increase (Decrease) in Retained Earnings	218,778	293,250	(74,472)	74.6
RETAINED EARNINGS - Beginning of Period	19,218,380	18,681,940	536,440	102.9
RETAINED EARNINGS - END OF PERIOD	19,437,158	18,975,190	461,968	102.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER RECLAMATION FUND

May 31, 2018 and 2017

	May 31, 2018	May 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	41 643 562	41 252 140
Less Accumulated Depreciation	(23 613 475)	(22 509 085)
Net Plant in Service	18 030 086	18 743 054
CURRENT ASSETS		
Cash & Investments	3 298 204	2 088 280
Customer Accounts Receivable	594 615	731 041
Other Accounts Receivable	110 093	97 392
Inventory	3 480	3 480
Prepaid Expenses	19 951	31 783
Total Current Assets	4 026 343	2 951 955
RESTRICTED FUNDS	389 079	481 321
NON-CURRENT ASSETS		
Unamortized Loss		
Deferred Outflows of Resources	324 250	221 900
Note Receivable - Associated Company		
Total Non-Current Assets	324,250	221,900
TOTAL ASSETS	22 769 759	22 398 230
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14 742 088	14 291 673
Contribution in Aid of Construction (Net)	6 980 380	6 968 765
Total Equity	21 722 429	21 260 438
LIABILITIES		
Current Liabilities		
Accounts Payable	140 752	83 298
Accrued Liabilities	593 489	589 886
Total Current Liabilities	734 241	673 184
Non-Current Liabilities		
Bonds Payable	313 090	464 608
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	313 090	464 608
Total Liabilities	1 047 330	1 137 792
TOTAL LIABILITIES AND EQUITY	22 769 759	22 398 230

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 5 Months Ending May 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	484,813	488,431	(1,618)	99.7
Commercial Sales	441,318	480,304	(38,986)	91.9
Industrial Sales	415,369	409,703	5,667	101.4
Interdepartmental Sales				0
Other Operating Revenues	50,584	48,535	2,049	104.2
Total Operating Revenues	1,392,085	1,424,972	(32,888)	97.7
OPERATING EXPENSES				
Collection - Operations	37,415	47,873	(10,458)	78.2
Collection - Maintenance	25,468	38,416	(12,948)	66.3
Pumping - Operations	3,573	201	3,372	1,778.3
Pumping - Maintenance	5,488	4,954	534	110.8
Treatment and Disposal - Operations	426,515	391,891	34,624	108.8
Treatment and Disposal - Maintenance	89,972	70,884	19,088	126.9
Customer Accounts	59,919	58,052	1,867	103.2
Administrative and General	111,916	64,622	47,294	173.2
Depreciation	443,832	405,611	38,221	109.4
Total Operating Expenses	1,204,097	1,082,503	121,594	111.2
Operating Income (Loss)	187,988	342,469	(154,482)	54.9
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	13,142	3,050	10,092	430.9
Non Utility Income	11,392		11,392	0
Merchandising, Jobbing & Contract Income	2,264	2,946	(682)	76.9
Merchandising, Jobbing & Contract Expense	(368)	(776)	409	(47.4)
Amortization Expense				0
Interest Expense	(3,595)	(5,145)	1,550	(69.9)
Total Non-Operating Revenue (Expense)	22,837	75	22,762	30,595.7
Net Income Before Amortizations	210,824	342,544	(131,720)	61.6
Amortization of Contributions in Aid of Construction				0
Net Income	210,824	342,544	(131,720)	61.6
Operating Transfers In (Out)	(62,500)	(51,243)	(11,257)	(122.0)
Interfund transfer WWR loan forgiveness				0
Increase (Decrease) in Retained Earnings	148,325	291,301	(142,976)	50.9
RETAINED EARNINGS - Beginning of Period	14,596,395	14,000,372	596,023	104.3
RETAINED EARNINGS - END OF PERIOD	14,744,719	14,291,673	453,046	103.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - ELECTRIC FUND

May 31, 2018 and 2017

	May 31, 2018	May 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	90,421,584	86,396,088
Less: Accumulated Depreciation	(47,840,896)	(44,981,779)
Net Plant in Service	42,580,688	41,414,309
CURRENT ASSETS		
Cash & Investments	6,796,755	6,767,035
Customer Accounts Receivable	4,554,939	4,751,260
Other Accounts Receivable		
Inventory	1,534,329	1,729,350
Prepaid Expenses	97,223	270,632
Total Current Assets	12,983,246	13,538,278
RESTRICTED ASSETS	7,598,947	7,100,806
NON-CURRENT ASSETS		
Unamortized Loss	1,442,432	1,657,260
Deferred Outflows of Resources	956,698	654,716
Other Deferred Debits	197,292	212,089
Interdepartmental Loan Receivable	437,855	487,244
Total Non-Current Assets	3,034,277	3,011,309
TOTAL ASSETS	68,197,158	65,064,702
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	46,590,074	45,062,998
Total Equity	46,590,074	45,062,998
LIABILITIES		
Current Liabilities		
Accounts Payable	2,442,574	2,432,556
Accrued Liabilities	1,761,667	1,775,772
Total Current Liabilities	4,204,241	4,208,328
Non-Current Liabilities		
Bonds Payable	15,378,213	15,540,444
Other Non-Current Liabilities	24,630	252,931
Total Non-Current Liabilities	15,402,844	15,793,375
Total Liabilities	19,607,084	20,001,704
TOTAL LIABILITIES AND EQUITY	68,197,158	65,064,702

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES EXPENSES AND CHANGES IN RETAINED EARNINGS - ELECTRIC FUND

For the 5 Months Ending May 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential	2,432,478	2,313,565	118,912	105.1
Small General Service	2,253,899	2,281,421	(27,521)	98.8
Large General Service	9,952,504	9,063,393	(889,111)	99.9
Public Street Lighting	64,928	66,252	(1,324)	98.0
Interdepartmental	256,038	223,184	32,854	114.7
Forfeited Discounts	128,380	115,218	13,162	111.4
Other Operating Revenues	1,093,358	866,492	226,866	126.2
Total Operating Revenues	16,181,584	15,829,525	352,060	102.2
OPERATING EXPENSES				
Purchased Power	9,432,547	9,297,162	135,385	101.5
Generation - Operation	184,505	198,529	(14,024)	92.9
Generation - Maintenance	331,338	759,465	(428,128)	43.6
Transmission - Operation	597,949	604,312	(6,363)	99.0
Distribution - Operation	713,523	696,630	16,893	102.4
Distribution - Maintenance	290,638	293,269	(2,630)	99.1
Depreciation	1,137,761	1,150,255	(12,493)	98.9
Taxes Other Than Income Taxes	83,582	67,363	(16,219)	94.4
Customer Accounts	142,741	104,343	38,397	136.8
Administrative & General	1,006,895	1,174,829	(167,933)	85.9
Indirect Transfers to Municipality				0
Total Operating Expenses	13,903,480	14,346,356	(442,876)	98.9
Operating Income (Loss)	2,278,104	1,483,168	794,936	153.6
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	61,101	15,084	46,017	405.1
Merchandising, Jobbing & Contract Income		(1,559)	1,559	.0
Merchandising, Jobbing & Contract Expense	(3,957)	(8,478)	4,521	(46.7)
Amortization Expense	27,327	27,327		100.0
Interest Expense	(253,429)	(259,230)	5,801	(97.8)
Non-Operating Revenue (Expense)	936	6,561	(5,625)	14.3
Total Non-Operating Revenue (Expense)	(166,022)	(220,295)	52,273	(76.3)
Increase (Decrease) in Retained Earnings Before Operating Transfers	2,110,082	1,262,873	847,209	167.1
Operating Transfers In (Out)	(823,761)	(792,696)	31,065	(103.9)
Increase (Decrease) in Retained Earnings	1,286,321	470,177	816,143	273.6
RETAINED EARNINGS - Beginning of Period	45,304,638	44,595,913	708,725	101.6
RETAINED EARNINGS - END OF PERIOD	46,590,959	45,066,090	1,524,869	103.4

CITY OF ROCHELLE
BALANCE SHEET
MAY 31, 2018

TECH CTR/ADVANCED COMM

ASSETS

55-00-11101	ALLOCATED CASH	(1,204,345.25)	
55-00-11600	FNB 90212811 MONEY MARKET		318,543.61	
55-00-12100	ACCOUNTS RECEIVABLE		34,178.90	
55-00-15420	PREPAYMENTS		1,801.25	
55-00-17100	LAND		519,453.00	
55-00-17300	ACCUMULATED PROVISION FOR DEPR	(1,422,600.78)	
55-00-17400	UPIS - GENERAL PLANT EQUIPMENT		1,037,502.36	
55-00-17500	RMU TECHNOLOGY CENTER		4,426,726.17	
55-00-18922	LOSS ON REFUNDING		104,037.73	
55-00-19000	DEFERRED OUTFLOWS OF RESOURCES		60,997.56	
55-32-12100	ACCOUNTS RECEIVABLE		867.71	
55-32-14400	ACCUM PROV FOR UNCOLLECTIBLE	(4,411.00)	
55-32-17300	ACCUMULATED PROVISION FOR DEPR	(3,008,851.15)	
55-32-17400	UPIS - GENERAL PLANT EQUIPMENT		2,293,688.90	
55-32-17410	TELECOMMUNICATIONS PLT IN SERV		99,830.69	
55-32-17450	UPIS - GENERAL PLANT FIBER		1,331,829.58	
55-32-17500	RMU TECHNOLOGY CENTER		428.25	
55-32-17800	UTILITY SYSTEM		25,731.00	
55-32-18000	FURNITURE		5,290.40	
55-32-19000	DEFERRED OUTFLOWS OF RESOURCES		105,943.10	
	TOTAL ASSETS			4,726,642.03

LIABILITIES AND EQUITY

LIABILITIES

55-00-21211	ACCRUED VAC-VESTED & UNVESTED		10,679.44	
55-00-22200	NOTES PAYABLE - 2008 DEBT CERT		240,000.00	
55-00-22210	NOTES PAYABLE - INTERGOV LOAN		252,300.54	
55-00-22220	2017A DEBT CERTIFICATES		2,945,000.00	
55-00-22500	DEBT CERTIFICATE PREMIUM-2017		87,114.50	
55-00-23300	ACCOUNTS PAYABLE ALLOCATION		302,702.52	
55-00-23700	INT PAYABLE - 2008 DEBT CERT	(8,333.59)	
55-00-24112	IMRF PAYABLE - NPO		104,097.12	
55-00-27000	DEFERRED INFLOWS		2,181.26	
55-32-22200	NOTES PAYABLE		185,554.13	
55-32-23500	CUSTOMER DEPOSITS- HARDWARE	(6,838.54)	
55-32-24112	IMRF PAYABLE - NPO		180,800.24	
55-32-26500	CUSTOMER SERVICE DEPOSITS		2,737.68	
55-32-27000	DEFERRED INFLOWS		3,788.49	
	TOTAL LIABILITIES		4,301,783.79	

FUND EQUITY

55-00-29200	FUND BALANCE (UNRESERVED)		29,306.25	
55-32-29800	CONTRIBUTED CAPITAL		352,922.11	
	REVENUE OVER EXPENDITURES - YTD		42,629.88	
	TOTAL FUND EQUITY		424,858.24	

	TOTAL LIABILITIES AND EQUITY			4,726,642.03
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CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2018

TECH CTR/ADVANCED COMM

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUES</u>					
<u>FINES, FORFEITURES & PENALTIES</u>					
55-00-35300 PENALTIES	596.58	2,132.38	.00	2,132.38	.0
TOTAL FINES, FORFEITURES & PENALTIES	596.58	2,132.38	.00	2,132.38	.0
<u>MISCELLANEOUS REVENUES</u>					
55-00-38100 INTEREST INCOME	285.89	1,055.64	250.00	805.64	422.3
55-00-38201 TELECOMM LEASES AT TECH CENT	4,520.29	22,601.45	56,690.00	(34,088.55)	39.9
55-00-38202 COMMERCIAL FIB LEASE TECH CENT	33,889.20	169,446.00	459,767.00	(290,321.00)	36.9
55-00-38203 COMMERCIAL COLOCATION LEASES	52,360.00	261,800.00	661,239.00	(399,439.00)	39.6
55-00-38204 INTERNAL COLOCATION LEASES	2,640.00	13,200.00	32,630.00	(19,430.00)	40.5
55-00-38205 INTERNAL FIBER LEASES	.00	.00	.00	.00	.0
55-00-38901 MISCELLANEOUS INCOME	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	93,695.38	468,103.09	1,210,576.00	(742,472.91)	38.7
<u>OTHER FINANCING SOURCES</u>					
55-00-39901 EXTERNAL FINANCING FOR CAP PRJ	.00	.00	.00	.00	.0
55-00-39902 INTERFUND TRANSFER	.00	.00	.00	.00	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	.00	.00	.0
<u>OTHER FEES</u>					
55-30-37310 NETWORK INTERNET ACCESS	1,699.65	8,498.25	.00	8,498.25	.0
55-30-37311 IP TELEPHONY	.00	.00	.00	.00	.0
55-30-37313 DATA SERVICES	479.00	2,395.00	.00	2,395.00	.0
55-30-37315 VOIP SERVICES	12.35	135.21	.00	135.21	.0
TOTAL OTHER FEES	2,191.00	11,028.46	.00	11,028.46	.0
<u>FINES, FORFEITURES & PENALTIES</u>					
55-32-35300 PENALTIES	120.09	559.51	.00	559.51	.0
TOTAL FINES, FORFEITURES & PENALTIES	120.09	559.51	.00	559.51	.0
<u>OTHER FEES</u>					
55-32-37310 NETWORK INTERNET ACCESS	.00	.00	22,000.00	(22,000.00)	.0
55-32-37311 DIAL-UP INTERNET ACCESS	797.40	3,145.54	5,000.00	(1,854.46)	62.9
55-32-37312 WIRELESS INTERNET ACCESS	574.85	2,695.35	.00	2,695.35	.0
55-32-37313 DATA SERVICES	.00	.00	5,800.00	(5,800.00)	.0
55-32-37314 FIBER INTERNET ACCESS	10,922.46	55,589.12	160,686.00	(105,096.88)	34.6

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2018

TECH CTR/ADVANCED COMM

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
55-32-37315 VOIP SERVICES	.00	.00	1,500.00	(1,500.00)	.0
55-32-37320 ACTIVATION FEES	.00	.00	.00	.00	.0
55-32-37325 WIRELESS INSTALLATION FEES	.00	.00	.00	.00	.0
55-32-37330 WEB SITE HOST FEES	470.77	2,858.20	8,538.00	(5,679.80)	33.5
55-32-37340 WEB SITE DEVELOPMENT FEES	.00	.00	.00	.00	.0
55-32-37350 MAILBOXES	172.63	944.79	2,100.00	(1,155.21)	45.0
55-32-37360 NETWORK AND HARDWARE SUPPORT	.00	.00	2,000.00	(2,000.00)	.0
TOTAL OTHER FEES	12,938.11	65,233.00	207,624.00	(142,391.00)	31.4

MISCELLANEOUS REVENUES

55-32-38112 INT-REVENUE ACCOUNT-FIRST NATL	.00	.00	.00	.00	.0
55-32-38900 ICC GRANT REVENUE	.00	.00	.00	.00	.0
55-32-38901 MISCELLANEOUS INCOME	.00	9,592.73	.00	9,592.73	.0
TOTAL MISCELLANEOUS REVENUE	.00	9,592.73	.00	9,592.73	.0

OTHER FINANCING SOURCES

55-32-39900 INTERFUND TRANSFER	.00	.00	.00	.00	.0
55-32-39901 EXTERNAL FINANCING FOR CAP PRJ	.00	.00	.00	.00	.0
TOTAL OTHER FINANCING SOURCES	.00	.00	.00	.00	.0

TOTAL FUND REVENUE	109,541.16	556,649.17	1,418,200.00	(861,550.83)	39.3
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EXPENDITURES

DIVISION 00

55-00-40480-429 ADMINISTRATIVE PENSION EXPENSE	.00	.00	.00	.00	.0
55-00-42100-000 SALARIES-REGULAR	7,420.00	37,100.00	96,457.00	(59,357.00)	38.5
55-00-42300-000 SALARIES-OVERTIME	.00	.00	.00	.00	.0
55-00-42400-000 SALARIES-VACATION PAY	.00	.00	.00	.00	.0
55-00-42500-000 SALARIES-SICK PAY	.00	.00	.00	.00	.0
55-00-42815-000 ISSUE COSTS - 2017 DEBT CERT	.00	.00	.00	.00	.0
55-00-45100-000 HEALTH INSURANCE	1,592.04	7,164.18	19,035.00	(11,870.82)	37.6
55-00-45200-000 LIFE INSURANCE	11.68	58.40	.00	58.40	.0
55-00-45300-000 UNEMPLOYMENT INSURANCE	.00	187.65	.00	187.65	.0
55-00-46100-000 SOCIAL SECURITY	517.78	3,103.02	4,174.00	(1,070.98)	74.3
55-00-46300-000 IMRF	841.42	5,121.10	7,160.00	(2,038.90)	71.5
55-00-51100-000 MAINT. SERVICE (BUILDING)	.00	.00	.00	.00	.0
55-00-51200-000 MAINT. SERVICE (EQUIPMENT)	300.00	1,500.00	19,000.00	(17,500.00)	7.9
55-00-51300-000 MAINT. SERVICE (VEHICLE)	.00	.00	.00	.00	.0
55-00-51700-000 MAINTENANCE (GROUNDS)	.00	.00	7,800.00	(7,800.00)	.0
55-00-52900-000 MAINTENANCE (OTHER)	.00	4,283.61	3,600.00	683.61	119.0
55-00-53200-000 ENGINEERING SERVICES	.00	.00	.00	.00	.0
55-00-53300-000 LEGAL EXPENSE	.00	.00	.00	.00	.0
55-00-53700-000 DATA PROCESSING SERVICE	5,917.50	29,587.50	71,010.00	(41,422.50)	41.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2018

TECH CTR/ADVANCED COMM

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
55-00-54900-000 OTHER PROFESSIONAL SERVICES	14,066.16	23,118.19	40,000.00	(16,881.81)	57.8
55-00-55200-000 TELEPHONE	.00	809.17	5,200.00	(4,390.83)	15.6
55-00-56200-000 TRAVEL EXPENSES	.00	99.00	.00	99.00	.0
55-00-57100-000 UTILITIES	26,638.24	130,655.87	270,000.00	(139,344.13)	48.4
55-00-59200-000 GENERAL INSURANCE	257.33	1,286.65	.00	1,286.65	.0
55-00-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	.00	.00	.00	.0
55-00-61200-000 MAINTENANCE (EQUIPMENT)	.00	216.48	1,500.00	(1,283.52)	14.4
55-00-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	.00	.00	.0
55-00-61700-000 MAINT.SUPPLIES-GROUNDS	.00	.00	.00	.00	.0
55-00-65100-000 OFFICE SUPPLIES	125.22	875.32	2,500.00	(1,624.68)	35.0
55-00-65200-000 OPERATING SUPPLIES	406.05	5,480.88	3,500.00	1,980.88	156.6
55-00-65400-000 JANITORIAL SUPPLIES	.00	.00	1,000.00	(1,000.00)	.0
55-00-72000-000 INTEREST EXPENSE	176.33	881.65	2,116.00	(1,234.35)	41.7
55-00-72100-000 INT EXPENSE - 2008 DEBT CERT	60,145.83	94,329.15	138,989.00	(44,659.85)	67.9
55-00-72500-000 AMORT OF DEBT CERT 2008 EXP	.00	.00	.00	.00	.0
55-00-72510-000 AMORT OF DEBT CERT 2017 PREM	(719.96)	(3,599.80)	.00	(3,599.80)	.0
55-00-81000-000 LAND	.00	.00	.00	.00	.0
55-00-82000-000 CAPITAL OUTLAY - BUILDING	.00	.00	.00	.00	.0
55-00-83000-000 EQUIPMENT	.00	.00	40,000.00	(40,000.00)	.0
55-00-87000-000 FURNITURE	.00	.00	.00	.00	.0
55-00-93000-000 UNCOLLECTABLE ACCOUNTS	.00	.00	.00	.00	.0
55-00-95100-000 DEPRECIATION EXPENSE	11,794.42	58,972.10	.00	58,972.10	.0
55-00-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
55-00-99964-000 ADMINISTRATIVE SERVICES	967.00	4,835.00	11,604.00	(6,769.00)	41.7
TOTAL DIVISION 00	130,457.04	406,065.12	744,645.00	(338,579.88)	54.5

ADVANCED COMMUNICATION SERVICE

55-30-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
55-30-45100-000 HEALTH INSURANCE	.00	.00	.00	.00	.0
55-30-51200-000 MAINT. SERVICE-EQUIPMENT	.00	.00	.00	.00	.0
55-30-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
55-30-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
55-30-55100-000 POSTAGE	.00	.00	.00	.00	.0
55-30-56300-000 TRAINING	.00	.00	.00	.00	.0
55-30-61200-000 MAINT.SUPPLIES-EQUIPMENT	.00	.00	.00	.00	.0
55-30-65100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
55-30-65300-000 SMALL TOOLS	.00	.00	.00	.00	.0
55-30-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
55-30-83000-000 EQUIPMENT	.00	.00	.00	.00	.0
TOTAL ADVANCED COMMUNICATION SERVICE	.00	.00	.00	.00	.0

INTERNET ACCESS SERVICES

55-32-40480-429 ADMINISTRATIVE PENSION EXPENSE	.00	.00	.00	.00	.0
55-32-41100-000 SALARIES-MANAGEMENT	.00	.00	.00	.00	.0
55-32-41600-174 EQUIPMENT FOR RESALE	.00	.00	.00	.00	.0
55-32-41600-652 COSTS OPERATING SUPPLIES	.00	.00	.00	.00	.0
55-32-42100-000 SALARIES-REGULAR	10,148.80	50,744.00	131,924.00	(81,180.00)	38.5
55-32-42200-000 SALARIES-TEMPORARY	.00	.00	.00	.00	.0
55-32-42300-000 SALARIES-OVERTIME	74.49	782.15	.00	782.15	.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2018

TECH CTR/ADVANCED COMM

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
55-32-42400-000 SALARIES-VACATION PAY	.00	.00	.00	.00	.0
55-32-42500-000 SALARIES-SICK PAY	.00	.00	.00	.00	.0
55-32-42600-000 PAGER PAY	560.00	2,800.00	.00	2,800.00	.0
55-32-45100-000 HEALTH INSURANCE	2,301.71	10,324.62	26,728.00	(16,403.38)	38.6
55-32-45200-000 LIFE INSURANCE	5.84	29.20	.00	29.20	.0
55-32-45300-000 UNEMPLOYMENT INSURANCE	.00	199.99	.00	199.99	.0
55-32-45400-000 WORKERS' COMPENSATION	517.96	3,625.72	.00	3,625.72	.0
55-32-46100-000 SOCIAL SECURITY	756.16	3,798.33	10,092.00	(6,293.67)	37.6
55-32-46300-000 IMRF	1,222.83	6,097.08	15,752.00	(9,654.92)	38.7
55-32-47300-000 CLOTHING ACQUISITION	.00	.00	.00	.00	.0
55-32-51200-000 MAINT.SERVICE-EQUIPMENT	.00	.00	1,500.00	(1,500.00)	.0
55-32-51300-000 MAINT.SERVICE-VEHICLE	.00	.00	.00	.00	.0
55-32-51500-000 MAINT-SERVICE-UTILITY SYSTEM	.00	.00	.00	.00	.0
55-32-51700-000 MAINTENANCE (GROUNDS)	.00	.00	.00	.00	.0
55-32-52000-000 MAINTENANCE CONTRACTS	.00	.00	.00	.00	.0
55-32-52900-000 MAINTENANCE (OTHER)	.00	.00	.00	.00	.0
55-32-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
55-32-53300-000 LEGAL EXPENSE	.00	.00	.00	.00	.0
55-32-53700-000 DATA PROCESSING SERVICE	.00	.00	.00	.00	.0
55-32-53900-000 CONTRACTOR	.00	1,800.00	.00	1,800.00	.0
55-32-54900-000 OTHER PROFESSIONAL SERVICES	122.95	3,212.04	2,500.00	712.04	128.5
55-32-55100-000 POSTAGE	.00	.00	.00	.00	.0
55-32-55200-000 TELEPHONE	92.99	939.25	2,900.00	(1,960.75)	32.4
55-32-55300-000 PUBLISHING	.00	.00	.00	.00	.0
55-32-55400-000 PRINTING	.00	.00	.00	.00	.0
55-32-56100-000 DUES	.00	60.00	.00	60.00	.0
55-32-56200-000 TRAVEL EXPENSES	.00	.00	1,000.00	(1,000.00)	.0
55-32-56300-000 TRAINING	.00	.00	2,500.00	(2,500.00)	.0
55-32-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
55-32-57100-000 UTILITIES	270.22	1,372.80	.00	1,372.80	.0
55-32-57200-000 COLLOCATION RACK SPACE	.00	.00	.00	.00	.0
55-32-57900-000 OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
55-32-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
55-32-61200-000 MAINT.SUPPLIES-EQUIPMENT	.00	.00	2,500.00	(2,500.00)	.0
55-32-65100-000 OFFICE SUPPLIES	.00	100.89	250.00	(149.11)	40.4
55-32-65200-000 OPERATING SUPPLIES	60.56	1,861.03	1,200.00	661.03	155.1
55-32-65300-000 SMALL TOOLS	.00	.00	.00	.00	.0
55-32-65500-000 AUTOMOBILE FUEL/OIL	26.06	26.06	.00	26.06	.0
55-32-67100-000 BOOKS	.00	.00	.00	.00	.0
55-32-67200-000 PERIODICALS	.00	.00	.00	.00	.0
55-32-67900-000 OTHER PRINT MATERIAL	.00	.00	.00	.00	.0
55-32-68300-000 ELECTRONIC FORMATS	.00	.00	.00	.00	.0
55-32-68400-000 MICROCOMPUTER SOFTWARE	.00	1,028.59	1,500.00	(471.41)	68.6
55-32-71000-000 PRINCIPAL PAYMENT	.00	.00	.00	.00	.0
55-32-72000-000 INTEREST EXPENSE	.00	.00	.00	.00	.0
55-32-72100-000 INT EXPENSE - LOAN FROM ELEC	.00	.00	.00	.00	.0
55-32-72500-000 AMORT OF DEBT CERT 2008 EXP	.00	.00	.00	.00	.0
55-32-81000-000 CAPITAL OUTLAY - LAND	.00	.00	.00	.00	.0
55-32-83000-000 CAPITAL OUTLAY	.00	.00	.00	.00	.0
55-32-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
55-32-92900-000 MISCELLANEOUS EXPENSES	.00	.00	.00	.00	.0
55-32-93000-000 UNCOLLECTABLE ACCOUNTS	.00	.00	.00	.00	.0
55-32-94000-000 MEMBERSHIPS	.00	.00	.00	.00	.0
55-32-95100-000 DEPRECIATION EXPENSE	6,257.58	31,287.90	.00	31,287.90	.0
55-32-99800-000 TRANSFER TO NITT	.00	.00	.00	.00	.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2018

TECH CTR/ADVANCED COMM

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
55-32-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
TOTAL INTERNET ACCESS SERVICES	22,418.15	120,089.65	200,346.00	(80,256.35)	59.9
TOTAL EXPENDITURES	152,875.19	526,154.77	944,991.00	(418,836.23)	55.7
TOTAL FUND EXPENDITURES	152,875.19	526,154.77	944,991.00	(418,836.23)	55.7
NET REVENUE OVER EXPENDITURES	(43,334.03)	30,494.40	473,209.00	(442,714.60)	6.4