

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND

July 31, 2018 and 2017

	July 31, 2018	July 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	28,844,918	26,058,832
Less Accumulated Depreciation	(8,208,894)	(7,677,756)
Net Plant in Service	20,436,025	18,381,178
CURRENT ASSETS		
Cash & Investments	5,152,999	3,816,667
Customer Accounts Receivable	349,258	346,791
Other Accounts Receivable	62,822	72,096
Inventory		
Prepaid Expenses	6,344	8,961
Total Current Assets	5,591,421	4,244,514
RESTRICTED ASSETS	95,843	
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	121,995	83,487
Total Other Debits	121,995	83,487
TOTAL ASSETS	26,245,284	22,709,178
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,539,754	19,132,678
Contribution in Aid of Construction (Net)	188,051	183,888
Total Equity	19,727,805	19,316,566
LIABILITIES		
Current Liabilities:		
Accounts Payable	324,588	157,987
Accrued Liabilities	231,544	224,828
Total Current Liabilities	556,132	382,812
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities	5,961,347	3,010,000
Total Non-Current Liabilities	5,961,347	3,010,000
Total Liabilities	6,517,479	3,392,812
TOTAL LIABILITIES AND EQUITY	26,245,284	22,709,178

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 7 Months Ending July 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	551,683	532,977	18,706	103.5
Commercial Sales	421,052	417,303	3,749	100.9
Industrial Sales	514,982	468,426	46,557	110.4
Interdepartmental Sales				0
Other Operating Revenues	74,488	71,017	3,472	104.9
Total Operating Revenues	1,562,206	1,487,722	74,483	105.0
OPERATING EXPENSES				
Source of Supply - Operations	231,580	149,970	81,610	154.4
Source of Supply - Maintenance	33,883	15,474	18,409	219.0
Water Treatment - Operations	65,283	108,450	(43,167)	60.2
Water Treatment - Maintenance	14,998	53,884	(38,886)	27.8
Distribution - Operations	136,926	58,051	78,875	235.9
Distribution - Maintenance	111,661	117,813	(5,952)	94.9
Customer Accounts	84,286	73,711	10,574	114.4
Administrative and General	168,299	113,753	54,546	148.0
Depreciation	300,692	285,026	15,666	105.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,147,607	975,912	171,695	117.6
Operating Income (Loss)	414,599	511,811	(97,212)	81.0
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	2,352	630	1,722	373.3
Investment Income	27,395	1,635	25,760	1,675.5
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(552)	(692)	140	(79.7)
Interest Expense	(33,458)	(21)	(33,437)	(158,793.6)
Total Non-Operating Revenue (Expense)	(4,263)	1,552	(5,815)	(274.7)
Net Income Before Amortizations	410,336	513,363	(103,027)	79.9
Amortization of Contributions in Aid of Construction				.0
Net Income	410,336	513,363	(103,027)	79.9
Operating Transfers In (Out)	(75,409)	(62,826)	(12,783)	(120.4)
Interfund Transfer W/WR Loan Forgiveness				.0
Increase (Decrease) in Retained Earnings	334,927	450,737	(115,810)	74.3
RETAINED EARNINGS - Beginning of Period	19,218,380	18,881,940	536,440	102.9
RETAINED EARNINGS - END OF PERIOD	19,553,307	19,132,678	420,629	102.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

July 31, 2018 and 2017

	July 31, 2018	July 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	41,842,778	41,321,782
Less: Accumulated Depreciation	(23,791,575)	(22,671,330)
Net Plant in Service	18,051,201	18,650,452
CURRENT ASSETS		
Cash & Investments	3,217,741	2,126,701
Customer Accounts Receivable	796,138	784,405
Other Accounts Receivable	110,468	97,678
Inventory	1,612	3,480
Prepaid Expenses	14,251	22,702
Total Current Assets	4,140,210	3,034,963
RESTRICTED FUNDS	369,457	496,777
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	22,905,118	22,404,094
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,857,854	14,391,470
Contribution in Aid of Construction (Net)	6,980,360	6,968,765
Total Equity	21,838,214	21,360,235
LIABILITIES		
Current Liabilities:		
Accounts Payable	160,325	110,223
Accrued Liabilities	593,489	589,886
Total Current Liabilities	753,814	700,109
Non-Current Liabilities		
Bonds Payable	313,090	343,750
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	313,090	343,750
Total Liabilities	1,066,904	1,043,859
TOTAL LIABILITIES AND EQUITY	22,905,118	22,404,094

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 7 Months Ending July 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	685,610	683,932	1,678	100.3
Commercial Sales	641,690	710,052	(68,362)	90.4
Industrial Sales	661,092	612,697	68,395	111.2
Interdepartmental Sales				.0
Other Operating Revenues	67,381	65,898	1,483	102.3
Total Operating Revenues	2,075,772	2,072,578	3,194	100.2
OPERATING EXPENSES				
Collection - Operations	51,562	76,119	(24,557)	67.7
Collection - Maintenance	34,160	56,060	(21,900)	60.9
Pumping - Operations	3,424	1,159	2,266	295.5
Pumping - Maintenance	6,845	7,570	(725)	90.4
Treatment and Disposal - Operations	665,618	611,211	54,408	108.9
Treatment and Disposal - Maintenance	116,520	99,916	16,604	116.6
Customer Accounts	84,014	81,236	2,778	103.4
Administrative and General	168,092	110,447	57,645	152.2
Depreciation	621,932	567,655	54,077	109.5
Total Operating Expenses	1,752,167	1,611,574	140,593	108.7
Operating Income (Loss)	323,605	461,004	(137,399)	70.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	19,348	4,820	14,528	401.4
Non Utility Income	11,392		11,392	.0
Merchandising, Jobbing & Contract Income	3,447	5,293	(1,846)	65.1
Merchandising, Jobbing & Contract Expense	(368)	(1,002)	635	(36.7)
Amortization Expense				.0
Interest Expense	(5,028)	(7,277)	2,249	(69.1)
Total Non-Operating Revenue (Expense)	28,792	1,834	26,958	1,569.7
Net Income Before Amortizations	352,397	462,838	(110,441)	76.1
Amortization of Contributions in Aid of Construction				.0
Net Income	352,397	462,838	(110,441)	76.1
Operating Transfers In (Out)	(87,499)	(71,740)	15,759	(122.0)
Interfund transfer WWR loan forgiveness				.0
Increase (Decrease) in Retained Earnings	264,898	391,098	(126,200)	67.7
RETAINED EARNINGS - Beginning of Period	14,596,284	14,000,372	595,912	104.3
RETAINED EARNINGS - END OF PERIOD	14,861,182	14,391,470	469,712	103.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND July 31, 2018 and 2017

	July 31, 2018	July 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	90,756,825	86,932,070
Less: Accumulated Depreciation	(48,457,404)	(45,411,712)
Net Plant in Service	42,299,421	41,520,357
CURRENT ASSETS		
Cash & Investments	6,405,679	6,672,324
Customer Accounts Receivable	5,004,438	5,286,389
Other Accounts Receivable		
Inventory	1,310,150	1,770,868
Prepaid Expenses	89,061	239,745
Total Current Assets	12,809,329	13,949,324
RESTRICTED ASSETS	7,838,118	7,276,834
NON-CURRENT ASSETS		
Unamortized Loss	1,404,971	1,650,835
Deferred Outflows of Resources	956,698	654,716
Other Deferred Debits	197,282	212,089
Interdepartmental Loan Receivable	429,823	479,012
Total Non-Current Assets	2,988,585	2,996,652
TOTAL ASSETS	65,935,452	65,743,167
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	47,039,131	45,613,031
Total Equity	47,039,131	45,613,031
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,268,447	2,832,430
Accrued Liabilities	1,781,667	1,775,772
Total Current Liabilities	4,030,114	4,608,202
Non-Current Liabilities:		
Bonds Payable	14,841,577	15,528,808
Other Non-Current Liabilities	24,630	(6,673)
Total Non-Current Liabilities	14,866,207	15,521,935
Total Liabilities	18,896,321	20,130,137
TOTAL LIABILITIES AND EQUITY	65,935,452	65,743,167

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 7 Months Ending July 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential	3,763,354	3,551,241	212,113	106.0
Small General Service	3,147,924	3,218,052	(70,128)	97.8
Large General Service	13,890,091	13,974,237	(84,146)	99.4
Public Street Lighting	88,633	90,800	(2,166)	97.6
Interdepartmental	379,549	364,187	15,382	104.2
Forfeited Discounts	159,315	158,899	616	100.4
Other Operating Revenues	1,516,546	1,259,227	257,319	120.4
Total Operating Revenues	22,945,411	22,616,423	328,989	101.5
OPERATING EXPENSES				
Purchased Power	13,045,556	13,253,554	(207,998)	98.4
Generation - Operation	436,554	364,743	71,812	119.7
Generation - Maintenance	447,113	943,156	(496,044)	47.4
Transmission - Operation	821,423	846,108	(24,685)	97.1
Distribution - Operation	1,099,995	965,612	134,383	113.9
Distribution - Maintenance	509,370	499,766	9,604	101.9
Depreciation	1,779,441	1,605,359	174,082	110.8
Taxes Other Than Income Taxes	97,242	102,298	(5,056)	95.1
Customer Accounts	202,794	153,075	49,719	132.5
Administrative & General	1,434,969	1,701,890	(266,921)	84.3
Indirect Transfers to Municipality				.0
Total Operating Expenses	19,874,458	20,435,561	(561,105)	97.3
Operating Income (Loss)	3,070,955	2,180,862	890,094	140.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	89,216	23,370	65,846	381.8
Merchandising, Jobbing & Contract Income	(1,559)	1,559	(3,118)	0
Merchandising, Jobbing & Contract Expense	(21,096)	(10,567)	(10,528)	(199.6)
Amortization Expense	38,258	38,258	0	100.0
Interest Expense	(354,782)	(360,583)	5,801	(98.4)
Non-Operating Revenue (Expense)	936	266,980	(266,044)	.4
Total Non-Operating Revenue (Expense)	(247,468)	(44,102)	(203,366)	(561.1)
Increase (Decrease) in Retained Earnings Before Operating Transfers	2,823,487	2,136,759	686,728	132.1
Operating Transfers In (Out)	(1,153,268)	(1,109,774)	(43,492)	(103.9)
Increase (Decrease) in Retained Earnings	1,670,221	1,026,985	643,236	162.6
RETAINED EARNINGS - Beginning of Period	45,369,842	44,595,913	773,929	101.7
RETAINED EARNINGS - END OF PERIOD	47,040,063	45,622,898	1,417,166	103.1

CITY OF ROCHELLE
BALANCE SHEET
JULY 31, 2018

TECH CTR/ADVANCED COMM

ASSETS

55-00-11101	ALLOCATED CASH	(	1,389,529.19)	
55-00-11600	FNB 90212811 MONEY MARKET		161,833.88	
55-00-12100	ACCOUNTS RECEIVABLE		96,272.66	
55-00-12130	MISC ACCOUNTS RECEIVABLE		2,000.00	
55-00-15420	PREPAYMENTS		1,286.59	
55-00-17100	LAND		519,453.00	
55-00-17300	ACCUMULATED PROVISION FOR DEPR	(	1,449,922.37)	
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		5,937.30	
55-32-14400	ACCUM PROV FOR UNCOLLECTIBLE	(	4,411.00)	
55-32-17300	ACCUMULATED PROVISION FOR DEPR	(	3,018,730.25)	
55-32-17400	UPIS - GENERAL PLANT EQUIPMENT		2,293,736.05	
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			4,416,243.51

LIABILITIES AND EQUITY

LIABILITIES

55-00-21211	ACCRUED VAC-VESTED & UNVESTED		10,679.44	
55-00-22210	NOTES PAYABLE - INTERGOV LOAN		244,069.04	
55-00-22220	2017A DEBT CERTIFICATES		3,075,000.00	
55-00-22500	DEBT CERTIFICATE PREMIUM-2017		85,674.58	
55-00-23300	ACCOUNTS PAYABLE ALLOCATION		6,665.88	
55-00-23700	INT PAYABLE - 2008 DEBT CERT		50,110.07	
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		3,944,519.39	

FUND EQUITY

55-00-29200	FUND BALANCE (UNRESERVED)		29,306.25	
55-32-29800	CONTRIBUTED CAPITAL		352,922.11	
	REVENUE OVER EXPENDITURES - YTD		89,495.76	
	TOTAL FUND EQUITY		471,724.12	

	TOTAL LIABILITIES AND EQUITY			4,416,243.51
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CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 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	399.30	2,789.75	.00	2,789.75 .0
	TOTAL FINES, FORFEITURES & PENALTIES	399.30	2,789.75	.00	2,789.75 .0
<u>MISCELLANEOUS REVENUES</u>					
55-00-38100	INTEREST INCOME	126.76	1,429.07	250.00	1,179.07 571.6
55-00-38201	TELECOMM LEASES AT TECH CENT	4,591.00	31,712.74	56,690.00 (	24,977.26) 55.9
55-00-38202	COMMERCIAL FIB LEASE TECH CENT	35,389.00	241,073.89	459,767.00 (	218,693.11) 52.4
55-00-38203	COMMERCIAL COLOCATION LEASES	52,360.00	366,520.00	661,239.00 (	294,719.00) 55.4
55-00-38204	INTERNAL COLOCATION LEASES	2,640.00	18,480.00	32,630.00 (	14,150.00) 56.6
55-00-38205	INTERNAL FIBER LEASES	.00	.00	.00	.00 .0
55-00-38901	MISCELLANEOUS INCOME	.00	369.28	.00	369.28 .0
	TOTAL MISCELLANEOUS REVENUE	95,106.76	659,584.98	1,210,576.00 (	550,991.02) 54.5
<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	11,897.55	.00	11,897.55 .0
55-30-37311	IP TELEPHONY	.00	.00	.00	.00 .0
55-30-37313	DATA SERVICES	479.00	3,353.00	.00	3,353.00 .0
55-30-37315	VOIP SERVICES	(163.75)	2.43	.00	2.43 .0
	TOTAL OTHER FEES	2,014.90	15,252.98	.00	15,252.98 .0
<u>FINES, FORFEITURES & PENALTIES</u>					
55-32-35300	PENALTIES	79.73	732.23	.00	732.23 .0
	TOTAL FINES, FORFEITURES & PENALTIES	79.73	732.23	.00	732.23 .0
<u>OTHER FEES</u>					
55-32-37310	NETWORK INTERNET ACCESS	.00 (	661.75)	22,000.00 (	22,661.75) (3.0)
55-32-37311	DIAL-UP INTERNET ACCESS	577.95	4,301.44	5,000.00 (	698.56) 86.0
55-32-37312	WIRELESS INTERNET ACCESS	649.80	4,002.20	.00	4,002.20 .0
55-32-37313	DATA SERVICES	.00	.00	5,800.00 (	5,800.00) .0
55-32-37314	FIBER INTERNET ACCESS	12,307.36	79,836.01	160,686.00 (	80,849.99) 49.7

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 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	232.70	3,492.62	8,538.00	(5,045.38)	40.9
55-32-37340 WEB SITE DEVELOPMENT FEES	.00	.00	.00	.00	.0
55-32-37350 MAILBOXES	172.01	1,290.05	2,100.00	(809.95)	61.4
55-32-37360 NETWORK AND HARDWARE SUPPORT	.00	.00	2,000.00	(2,000.00)	.0
TOTAL OTHER FEES	13,939.82	92,260.57	207,624.00	(115,363.43)	44.4

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	13,607.90	.00	13,607.90	.0
TOTAL MISCELLANEOUS REVENUE	.00	13,607.90	.00	13,607.90	.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

111,540.51 784,228.41 1,418,200.00 (633,971.59) 55.3

EXPENDITURES

DIVISION 00

55-00-40480-429 ADMINISTRATIVE PENSION EXPENSE	.00	.00	.00	.00	.0
55-00-42100-000 SALARIES-REGULAR	.00	46,514.13	96,457.00	(49,942.87)	48.2
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	.00	7,960.20	19,035.00	(11,074.80)	41.8
55-00-45200-000 LIFE INSURANCE	5.84	75.92	.00	75.92	.0
55-00-45300-000 UNEMPLOYMENT INSURANCE	91.24	278.89	.00	278.89	.0
55-00-46100-000 SOCIAL SECURITY	.00	3,815.84	4,174.00	(358.16)	91.4
55-00-46300-000 IMRF	.00	6,188.66	7,160.00	(971.34)	86.4
55-00-51100-000 MAINT. SERVICE (BUILDING)	1,295.35	1,581.35	.00	1,581.35	.0
55-00-51200-000 MAINT. SERVICE (EQUIPMENT)	450.00	2,250.00	19,000.00	(16,750.00)	11.8
55-00-51300-000 MAINT. SERVICE (VEHICLE)	.00	.00	.00	.00	.0
55-00-51700-000 MAINTENANCE (GROUNDS)	405.00	637.00	7,800.00	(7,163.00)	8.2
55-00-52900-000 MAINTENANCE (OTHER)	.00	5,641.87	3,600.00	2,041.87	156.7
55-00-53200-000 ENGINEERING SERVICES	.00	.00	.00	.00	.0
55-00-53300-000 LEGAL EXPENSE	984.00	1,578.50	.00	1,578.50	.0
55-00-53700-000 DATA PROCESSING SERVICE	5,917.50	41,422.50	71,010.00	(29,587.50)	58.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

TECH CTR/ADVANCED COMM

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
55-00-54900-000 OTHER PROFESSIONAL SERVICES	2,342.13	26,299.31	40,000.00	(13,700.69)	65.8
55-00-55200-000 TELEPHONE	165.94	1,281.00	5,200.00	(3,919.00)	24.6
55-00-56200-000 TRAVEL EXPENSES	.00	99.00	.00	99.00	.0
55-00-57100-000 UTILITIES	1,345.55	133,290.08	270,000.00	(136,709.92)	49.4
55-00-59200-000 GENERAL INSURANCE	257.33	1,801.31	.00	1,801.31	.0
55-00-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	122.19	.00	122.19	.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	.00	1,012.36	2,500.00	(1,487.64)	40.5
55-00-65200-000 OPERATING SUPPLIES	.00	6,407.99	3,500.00	2,907.99	183.1
55-00-65400-000 JANITORIAL SUPPLIES	.00	.00	1,000.00	(1,000.00)	.0
55-00-72000-000 INTEREST EXPENSE	176.33	1,234.31	2,116.00	(881.69)	58.3
55-00-72100-000 INT EXPENSE - 2008 DEBT CERT	8,545.83	111,420.81	138,989.00	(27,568.19)	80.2
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)	(5,039.72)	.00	(5,039.72)	.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	12,327.67	86,293.69	.00	86,293.69	.0
55-00-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
55-00-99964-000 ADMINISTRATIVE SERVICES	967.00	6,769.00	11,604.00	(4,835.00)	58.3
TOTAL DIVISION 00	34,556.75	489,152.67	744,645.00	(255,492.33)	65.7

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	11,845.70	72,738.50	131,924.00	(59,185.50)	55.1
55-32-42200-000 SALARIES-TEMPORARY	.00	.00	.00	.00	.0
55-32-42300-000 SALARIES-OVERTIME	409.70	1,415.32	.00	1,415.32	.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 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	840.00	4,200.00	.00	4,200.00	.0
55-32-45100-000 HEALTH INSURANCE	2,464.40	15,100.92	26,728.00	(11,627.08)	56.5
55-32-45200-000 LIFE INSURANCE	5.84	40.88	.00	40.88	.0
55-32-45300-000 UNEMPLOYMENT INSURANCE	97.24	297.23	.00	297.23	.0
55-32-45400-000 WORKERS' COMPENSATION	517.96	4,661.64	.00	4,661.64	.0
55-32-46100-000 SOCIAL SECURITY	921.06	5,487.11	10,092.00	(4,604.89)	54.4
55-32-46300-000 IMRF	1,485.02	8,821.82	15,752.00	(6,930.18)	56.0
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	245.00	.00	245.00	.0
55-32-53700-000 DATA PROCESSING SERVICE	.00	.00	.00	.00	.0
55-32-53900-000 CONTRACTOR	11.90	1,811.90	.00	1,811.90	.0
55-32-54900-000 OTHER PROFESSIONAL SERVICES	278.28	3,538.27	2,500.00	1,038.27	141.5
55-32-55100-000 POSTAGE	.00	.00	.00	.00	.0
55-32-55200-000 TELEPHONE	218.39	1,420.99	2,900.00	(1,479.01)	49.0
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	24,984.69	51,021.44	.00	51,021.44	.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	.00	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	.00	64.50	.00	64.50	.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	179.88	3,661.02	1,500.00	2,161.02	244.1
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	5,881.00	41,167.00	.00	41,167.00	.0
55-32-99800-000 TRANSFER TO NITT	.00	.00	.00	.00	.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 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	50,141.06	217,715.46	200,346.00	17,369.46	108.7
TOTAL EXPENDITURES	84,697.81	706,868.13	944,991.00	(238,122.87)	74.8
TOTAL FUND EXPENDITURES	84,697.81	706,868.13	944,991.00	(238,122.87)	74.8
NET REVENUE OVER EXPENDITURES	26,842.70	77,360.28	473,209.00	(395,848.72)	16.4