

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND

November 30, 2018 and 2017

	November 30, 2018	November 30, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	29,415,023	26,157,912
Less Accumulated Depreciation	(8,380,718)	(7,840,628)
Net Plant in Service	21,034,305	18,317,284
CURRENT ASSETS		
Cash & Investments	4,970,836	4,444,126
Customer Accounts Receivable	309,608	321,288
Other Accounts Receivable	82,822	72,096
Inventory		
Prepaid Expenses	1,269	1,792
Total Current Assets	5,364,536	4,839,303
RESTRICTED ASSETS	95,939	95,652
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	121,995	83,487
Total Other Debits	121,995	83,487
TOTAL ASSETS	26,616,775	23,335,726
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	20,067,502	19,339,557
Contribution in Aid of Construction (Net)	188,051	183,688
Total Equity	20,255,552	19,523,245
LIABILITIES		
Current Liabilities:		
Accounts Payable	187,888	39,704
Accrued Liabilities	231,544	224,826
Total Current Liabilities	419,432	264,530
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities	5,941,791	3,547,951
Total Non-Current Liabilities	5,941,791	3,547,951
Total Liabilities	6,361,223	3,812,481
TOTAL LIABILITIES AND EQUITY	26,616,775	23,335,726

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 11 Months Ending November 30, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	863,101	869,549	(6,449)	99.3
Commercial Sales	683,891	692,608	(8,716)	98.7
Industrial Sales	812,669	728,926	83,743	111.5
Interdepartmental Sales				.0
Other Operating Revenues	116,437	116,066	371	100.3
Total Operating Revenues	2,476,098	2,407,148	68,950	102.9
OPERATING EXPENSES				
Source of Supply - Operations	327,015	277,003	50,013	118.1
Source of Supply - Maintenance	87,745	45,838	41,907	191.4
Water Treatment - Operations	106,171	168,893	(62,722)	62.9
Water Treatment - Maintenance	18,200	81,942	(63,742)	22.2
Distribution - Operations	265,445	97,714	167,730	271.7
Distribution - Maintenance	321,189	191,132	130,056	168.1
Customer Accounts	131,592	115,875	15,717	113.6
Administrative and General	265,810	176,108	89,702	150.9
Depreciation	472,516	447,897	24,618	105.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,995,683	1,602,403	393,279	124.5
Operating Income (Loss)	480,415	804,745	(324,330)	59.7
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	502,652	730	501,922	68,856.4
Investment Income	46,139	6,592	39,547	700.0
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(1,834)	(1,104)	(730)	(166.2)
Interest Expense	(33,459)	(52,047)	18,588	(64.3)
Total Non-Operating Revenue (Expense)	513,498	(45,829)	559,326	1,120.5
Net Income Before Amortizations	993,913	758,917	234,996	131.0
Amortization of Contributions in Aid of Construction				.0
Net Income	993,913	758,917	234,996	131.0
Operating Transfers In (Out)	(118,499)	(98,412)	(20,088)	(120.4)
Interfund Transfer W/WR Loan Forgiveness				.0
Increase (Decrease) in Retained Earnings	875,414	660,505	214,909	132.5
RETAINED EARNINGS - Beginning of Period	19,218,380	18,681,940	536,440	102.9
RETAINED EARNINGS - END OF PERIOD	20,093,794	19,342,446	751,348	103.9

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

November 30, 2018 and 2017

	November 30, 2018	November 30, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	42,315,502	41,329,315
Less: Accumulated Depreciation	(24,146,965)	(22,995,818)
Net Plant in Service	18,168,537	18,333,497
CURRENT ASSETS		
Cash & Investments	3,479,033	2,794,273
Customer Accounts Receivable	619,408	742,152
Other Accounts Receivable	108,958	96,592
Inventory	1,612	3,480
Prepaid Expenses	2,850	4,540
Total Current Assets	4,211,860	3,641,038
RESTRICTED FUNDS	392,035	375,199
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	23,096,682	22,571,634
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,038,209	14,613,049
Contribution in Aid of Construction (Net)	6,980,360	6,968,765
Total Equity	22,018,569	21,581,814
LIABILITIES		
Current Liabilities:		
Accounts Payable	187,153	71,419
Accrued Liabilities	593,489	589,886
Total Current Liabilities	780,642	661,305
Non-Current Liabilities:		
Bonds Payable	297,471	328,515
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	297,471	328,515
Total Liabilities	1,078,113	989,820
TOTAL LIABILITIES AND EQUITY	23,096,682	22,571,634

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 11 Months Ending November 30, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	1,061,479	1,052,659	8,820	100.8
Commercial Sales	1,007,429	1,114,782	(107,353)	90.4
Industrial Sales	1,061,207	1,013,003	48,204	104.8
Interdepartmental Sales				.0
Other Operating Revenues	99,453	107,579	(8,126)	92.5
Total Operating Revenues	3,229,569	3,288,023	(58,454)	98.2
OPERATING EXPENSES				
Collection - Operations	76,652	110,711	(34,059)	69.2
Collection - Maintenance	43,392	86,616	(43,224)	50.1
Pumping - Operations	3,424	1,361	2,064	251.7
Pumping - Maintenance	9,953	16,486	(6,534)	60.4
Treatment and Disposal - Operations	1,008,687	991,135	17,552	101.8
Treatment and Disposal - Maintenance	166,405	183,676	(17,270)	90.6
Customer Accounts	135,504	128,006	7,498	105.9
Administrative and General	255,484	162,031	93,452	157.7
Depreciation	977,322	892,344	84,978	109.5
Total Operating Expenses	2,678,822	2,572,365	106,457	104.1
Operating Income (Loss)	552,747	715,658	(162,911)	77.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	32,334	11,698	20,636	276.4
Non Utility Income	12,342		12,342	.0
Merchandising, Jobbing & Contract Income	14,570	11,813	2,757	123.3
Merchandising, Jobbing & Contract Expense	(368)	(2,060)	1,692	(17.9)
Amortization Expense				.0
Interest Expense	(7,895)	(11,541)	3,646	(68.4)
Total Non-Operating Revenue (Expense)	50,983	9,910	41,073	514.5
Net Income Before Amortizations	603,730	725,568	(121,838)	83.2
Amortization of Contributions in Aid of Construction				.0
Net Income	603,730	725,568	(121,838)	83.2
Operating Transfers In (Out)	(137,499)	(112,734)	(24,765)	(122.0)
Interfund transfer WWR loan forgiveness				.0
Increase (Decrease) in Retained Earnings	466,231	612,834	(146,603)	78.1
RETAINED EARNINGS - Beginning of Period	14,596,284	14,000,372	595,912	104.3
RETAINED EARNINGS - END OF PERIOD	15,062,515	14,613,206	449,309	103.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

November 30, 2018 and 2017

	November 30, 2018	November 30, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	91,323,824	88,907,373
Less: Accumulated Depreciation	(49,416,387)	(46,271,432)
Net Plant in Service	41,907,237	42,635,941
CURRENT ASSETS		
Cash & Investments	7,790,124	7,415,250
Customer Accounts Receivable	4,804,956	5,198,585
Other Accounts Receivable		
Inventory	1,373,903	1,729,480
Prepaid Expenses	67,438	173,507
Total Current Assets	14,036,420	14,516,823
RESTRICTED ASSETS	8,182,486	7,299,446
NON-CURRENT ASSETS		
Unamortized Loss	1,350,718	1,589,180
Deferred Outflows of Resources	956,698	654,716
Other Deferred Debits	197,292	212,089
Interdepartmental Loan Receivable	413,160	462,549
Total Non-Current Assets	2,917,869	2,918,535
TOTAL ASSETS	67,044,012	67,370,744
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	48,092,802	46,725,398
Total Equity	48,092,802	46,725,398
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,351,208	3,370,912
Accrued Liabilities	1,748,423	1,775,772
Total Current Liabilities	4,099,630	5,146,684
Non-Current Liabilities:		
Bonds Payable	14,818,304	15,505,535
Other Non-Current Liabilities	24,630	(6,873)
Total Non-Current Liabilities	14,842,934	15,498,662
Total Liabilities	18,942,565	20,645,346
TOTAL LIABILITIES AND EQUITY	67,035,367	67,370,744

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 11 Months Ending November 30, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential	6,142,518	5,732,384	410,134	107.2
Small General Service	4,977,921	5,171,491	(193,570)	96.3
Large General Service	21,814,493	22,291,515	(477,022)	97.9
Public Street Lighting	137,401	142,466	(5,066)	96.4
Interdepartmental	597,098	611,332	(14,234)	97.7
Forfeited Discounts	223,576	278,706	(55,131)	80.2
Other Operating Revenues	2,390,051	2,073,533	316,517	115.3
Total Operating Revenues	36,283,057	36,301,427	(18,370)	100.0
OPERATING EXPENSES				
Purchased Power	20,539,895	21,206,851	(666,956)	96.9
Generation - Operation	751,742	576,415	175,327	130.4
Generation - Maintenance	689,628	1,218,121	(528,493)	56.6
Transmission - Operation	1,243,331	1,375,999	(132,668)	90.4
Distribution - Operation	1,813,288	1,486,438	126,849	108.5
Distribution - Maintenance	1,015,958	854,757	161,201	118.9
Depreciation	2,788,862	2,515,568	273,294	110.9
Taxes Other Than Income Taxes	151,171	157,753	(6,583)	95.8
Customer Accounts	342,772	254,945	87,827	134.5
Administrative & General	2,232,597	2,607,326	(374,729)	85.6
Indirect Transfers to Municipality				0
Total Operating Expenses	31,369,244	32,254,174	(884,931)	97.3
Operating Income (Loss)	4,913,813	4,047,253	866,560	121.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	159,972	50,560	109,412	316.4
Merchandising, Jobbing & Contract Income		(1,559)	1,559	.0
Merchandising, Jobbing & Contract Expense	(37,009)	21,446	(58,456)	(172.6)
Amortization Expense	60,119	60,119		100.0
Interest Expense	(557,493)	(563,292)	5,799	(99.0)
Non-Operating Revenue (Expense)	936	268,853	(267,917)	.4
Total Non-Operating Revenue (Expense)	(373,475)	(163,872)	(209,602)	(227.9)
Increase (Decrease) in Retained Earnings Before Operating Transfers	4,540,338	3,883,381	656,958	116.9
Operating Transfers In (Out)	(1,812,275)	(1,743,931)	(68,344)	(103.9)
Increase (Decrease) in Retained Earnings	2,728,064	2,139,450	588,614	127.5
RETAINED EARNINGS - Beginning of Period	45,369,842	44,595,913	773,929	101.7
RETAINED EARNINGS - END OF PERIOD	48,097,906	46,735,363	1,362,543	102.9

CITY OF ROCHELLE
BALANCE SHEET
NOVEMBER 30, 2018

TECH CTR/ADVANCED COMM

ASSETS

55-00-11101	ALLOCATED CASH	(1,192,073.24)
55-00-11600	FNB 90212811 MONEY MARKET	288,969.40
55-00-12100	ACCOUNTS RECEIVABLE	41,168.76
55-00-12130	MISC ACCOUNTS RECEIVABLE	3,600.00
55-00-15420	PREPAYMENTS	257.27
55-00-17100	LAND	519,453.00
55-00-17300	ACCUMULATED PROVISION FOR DEPR	(1,499,233.05)
55-00-17400	UPIS - GENERAL PLANT EQUIPMENT	1,050,864.04
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	4,638.66
55-32-14400	ACCUM PROV FOR UNCOLLECTIBLE	(4,411.00)
55-32-17300	ACCUMULATED PROVISION FOR DEPR	(3,042,254.25)
55-32-17400	UPIS - GENERAL PLANT EQUIPMENT	2,294,148.05
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

4,625,740.12

LIABILITIES AND EQUITY

LIABILITIES

55-00-21211	ACCRUED VAC-VESTED & UNVESTED	10,679.44
55-00-22210	NOTES PAYABLE - INTERGOV LOAN	227,606.04
55-00-22220	2017A DEBT CERTIFICATES	3,075,000.00
55-00-22500	DEBT CERTIFICATE PREMIUM-2017	82,794.74
55-00-23300	ACCOUNTS PAYABLE ALLOCATION	107,979.05
55-00-23700	INT PAYABLE - 2017A DEBT CERT	84,293.39
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

4,060,673.04

FUND EQUITY

55-00-29200	FUND BALANCE (UNRESERVED)	29,306.25
55-32-29800	CONTRIBUTED CAPITAL	352,922.11
	REVENUE OVER EXPENDITURES - YTD	182,838.72

TOTAL FUND EQUITY

565,067.08

TOTAL LIABILITIES AND EQUITY

4,625,740.12

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

TECH CTR/ADVANCED COMM

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUES</u>						
<u>FINES, FORFEITURES & PENALTIES</u>						
55-00-35300	PENALTIES	471.23	2,758.76	.00	2,758.76	.0
TOTAL FINES, FORFEITURES & PENALTIES		471.23	2,758.76	.00	2,758.76	.0
<u>MISCELLANEOUS REVENUES</u>						
55-00-38100	INTEREST INCOME	238.83	2,234.91	250.00	1,984.91	894.0
55-00-38201	TELECOMM LEASES AT TECH CENT	4,591.00	50,076.74	56,690.00	(6,613.26)	88.3
55-00-38202	COMMERCIAL FIB LEASE TECH CENT	36,341.50	384,034.26	459,767.00	(75,732.74)	83.5
55-00-38203	COMMERCIAL COLOCATION LEASES	52,800.00	577,280.00	661,239.00	(83,959.00)	87.3
55-00-38204	INTERNAL COLOCATION LEASES	9,748.70	57,474.80	32,630.00	24,844.80	176.1
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		103,720.03	1,071,469.99	1,210,576.00	(139,106.01)	88.5
<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	18,034.40	.00	18,034.40	.0
55-30-37311	IP TELEPHONY	.00	.00	.00	.00	.0
55-30-37313	DATA SERVICES	479.00	5,269.00	.00	5,269.00	.0
55-30-37315	VOIP SERVICES	332.90	821.92	.00	821.92	.0
TOTAL OTHER FEES		2,511.55	24,125.32	.00	24,125.32	.0
<u>FINES, FORFEITURES & PENALTIES</u>						
55-32-35300	PENALTIES	131.55	1,230.95	.00	1,230.95	.0
TOTAL FINES, FORFEITURES & PENALTIES		131.55	1,230.95	.00	1,230.95	.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	857.05	7,208.81	5,000.00	2,208.81	144.2
55-32-37312	WIRELESS INTERNET ACCESS	457.87	6,171.24	.00	6,171.24	.0
55-32-37313	DATA SERVICES	.00	.00	5,800.00	(5,800.00)	.0
55-32-37314	FIBER INTERNET ACCESS	13,133.31	132,417.98	160,686.00	(28,268.02)	82.4

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	224.75	4,566.12	8,538.00	(3,971.88)	53.5
55-32-37340 WEB SITE DEVELOPMENT FEES	00	00	00	00	.0
55-32-37350 MAILBOXES	168.30	2,011.60	2,100.00	(88.40)	95.8
55-32-37360 NETWORK AND HARDWARE SUPPORT	00	00	2,000.00	(2,000.00)	.0
TOTAL OTHER FEES	14,841.28	152,375.75	207,624.00	(55,248.25)	73.4
<u>MISCELLANEOUS REVENUES</u>					
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	250.00	15,661.17	00	15,661.17	.0
TOTAL MISCELLANEOUS REVENUE	250.00	15,661.17	00	15,661.17	.0
<u>OTHER FINANCING SOURCES</u>					
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	121,925.64	1,267,621.94	1,418,200.00	(150,578.06)	89.4
<u>EXPENDITURES</u>					
<u>DIVISION 00</u>					
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	99.28	00	99.28	.0
55-00-45300-000 UNEMPLOYMENT INSURANCE	00	370.13	00	370.13	.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)	1,051.00	2,966.05	00	2,966.05	.0
55-00-51200-000 MAINT. SERVICE (EQUIPMENT)	300.00	3,855.55	19,000.00	(15,144.45)	20.3
55-00-51300-000 MAINT. SERVICE (VEHICLE)	00	1,478.32	00	1,478.32	.0
55-00-51700-000 MAINTENANCE (GROUNDS)	190.30	3,882.30	7,800.00	(3,917.70)	49.8
55-00-52900-000 MAINTENANCE (OTHER)	00	14,242.28	3,600.00	10,642.28	395.6
55-00-53200-000 ENGINEERING SERVICES	00	00	00	00	.0
55-00-53300-000 LEGAL EXPENSE	4,311.26	27,939.26	00	27,939.26	.0
55-00-53700-000 DATA PROCESSING SERVICE	5,917.50	65,242.50	71,010.00	(5,767.50)	91.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

TECH CTR/ADVANCED COMM

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
55-00-54900-000 OTHER PROFESSIONAL SERVICES	21,989.03	66,564.13	40,000.00	26,564.13	166.4
55-00-55200-000 TELEPHONE	166.40	1,945.68	5,200.00	(3,254.32)	37.4
55-00-56200-000 TRAVEL EXPENSES	.00	99.00	.00	99.00	.0
55-00-57100-000 UTILITIES	23,832.23	270,588.11	270,000.00	588.11	100.2
55-00-59200-000 GENERAL INSURANCE	257.33	2,830.63	.00	2,830.63	.0
55-00-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	229.50	.00	229.50	.0
55-00-61200-000 MAINTENANCE (EQUIPMENT)	.00	673.39	1,500.00	(826.61)	44.9
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	1,132.37	2,500.00	(1,367.63)	45.3
55-00-65200-000 OPERATING SUPPLIES	1,064.21	7,504.99	3,500.00	4,004.99	214.4
55-00-65400-000 JANITORIAL SUPPLIES	176.64	264.50	1,000.00	(735.50)	26.5
55-00-72000-000 INTEREST EXPENSE	176.33	1,939.63	2,116.00	(176.37)	91.7
55-00-72100-000 INT EXPENSE - 2008 DEBT CERT	59,495.83	196,554.13	138,989.00	57,565.13	141.4
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)	(7,919.56)	.00	(7,919.56)	.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	135,604.37	.00	135,604.37	.0
55-00-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
55-00-99964-000 ADMINISTRATIVE SERVICES	967.00	10,637.00	11,604.00	(967.00)	91.7
TOTAL DIVISION 00	131,508.61	873,202.37	744,645.00	128,557.37	117.3

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	3,972.80	68,629.70	131,924.00	(43,294.30)	67.2
55-32-42200-000 SALARIES-TEMPORARY	.00	.00	.00	.00	.0
55-32-42300-000 SALARIES-OVERTIME	446.94	3,128.60	.00	3,128.60	.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	6,440.00	00	6,440.00	0
55-32-45100-000 HEALTH INSURANCE	709.67	18,063.92	26,728.00	(8,664.08)	67.6
55-32-45200-000 LIFE INSURANCE	(17.52)	40.88	00	40.88	0
55-32-45300-000 UNEMPLOYMENT INSURANCE	00	394.47	00	394.47	0
55-32-45400-000 WORKERS' COMPENSATION	517.96	6,733.48	00	6,733.48	0
55-32-46100-000 SOCIAL SECURITY	351.69	6,905.74	10,092.00	(3,186.26)	68.4
55-32-46300-000 IMRF	564.70	11,072.18	15,752.00	(4,679.82)	70.3
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	00	1,811.90	00	1,811.90	0
55-32-54900-000 OTHER PROFESSIONAL SERVICES	129.53	5,401.20	2,500.00	2,901.20	216.1
55-32-55100-000 POSTAGE	00	00	00	00	0
55-32-55200-000 TELEPHONE	119.83	2,140.72	2,900.00	(759.28)	73.8
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	248.94	2,827.15	00	2,827.15	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	20.66	2,231.14	1,200.00	1,031.14	185.9
55-32-65300-000 SMALL TOOLS	00	00	00	00	0
55-32-65500-000 AUTOMOBILE FUEL/OIL	00	133.50	00	133.50	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	00	2,607.91	1,500.00	1,107.91	173.9
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	56.95	56.95	00	56.95	0
55-32-94000-000 MEMBERSHIPS	00	00	00	00	0
55-32-95100-000 DEPRECIATION EXPENSE	5,881.00	64,691.00	00	64,691.00	0
55-32-99800-000 TRANSFER TO NITT	00	00	00	00	0

CITY OF ROCHELLE
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 FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	13,563.15	223,716.33	200,346.00	23,370.33	111.7
TOTAL EXPENDITURES	145,071.76	1,096,918.70	944,991.00	151,927.70	116.1
TOTAL FUND EXPENDITURES	145,071.76	1,096,918.70	944,991.00	151,927.70	116.1
NET REVENUE OVER EXPENDITURES	(23,146.12)	170,703.24	473,209.00	(302,505.76)	38.1