

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - ELECTRIC FUND September 30, 2017 and 2016

	September 30, 2017	September 30, 2016
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	87,310,595	83,937,710
Less: Accumulated Depreciation	(45,841,645)	(43,724,587)
Net Plant in Service	41,468,950	40,213,124
CURRENT ASSETS		
Cash & Investments	7,076,882	6,893,960
Customer Accounts Receivable	5,093,622	5,531,841
Other Accounts Receivable		
Inventory	1,637,879	2,182,313
Prepaid Expenses	206,585	178,881
Total Current Assets	14,014,968	14,786,996
RESTRICTED ASSETS	7,371,376	6,879,489
NON-CURRENT ASSETS		
Unamortized Loss	1,610,808	1,897,320
Deferred Outflows of Resources	654,716	953,771
Other Deferred Debits	212,089	221,953
Interdepartmental Loan Receivable	470,781	533,959
Total Non-Current Assets	2,948,394	3,607,004
TOTAL ASSETS	65,803,688	65,486,613
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	46,149,303	43,839,235
Total Equity	46,149,303	43,839,235
LIABILITIES		
Current Liabilities		
Accounts Payable	2,368,315	2,727,747
Accrued Liabilities	1,775,772	1,849,943
Total Current Liabilities	4,144,087	4,577,690
Non-Current Liabilities		
Bonds Payable	15,517,171	16,833,598
Other Non-Current Liabilities	(6,873)	236,089
Total Non-Current Liabilities	15,510,298	17,069,687
Total Liabilities	19,654,385	21,647,378
TOTAL LIABILITIES AND EQUITY	65,803,688	65,486,613

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - ELECTRIC FUND For the 9 Months Ending September 30, 2017 and 2016

	2017	2016	Variance	%
OPERATING REVENUES				
Residential	4,782,548	2,906,129	1,876,419	164.6
Small General Service	4,163,287	2,445,165	1,718,122	170.3
Large General Service	17,931,737	10,429,487	7,502,250	171.9
Public Street Lighting	115,944	63,074	52,871	183.8
Interdepartmental	502,407	262,404	240,003	191.5
Forfeited Discounts	229,164	116,022	104,143	189.8
Other Operating Revenues	1,673,575	832,582	840,992	201.0
Total Operating Revenues	29,389,662	17,054,864	12,334,798	172.3
OPERATING EXPENSES				
Purchased Power	17,101,604	9,617,261	7,484,343	177.8
Generation - Operation	494,189	454,715	39,474	108.7
Generation - Maintenance	1,101,281	365,367	735,914	301.4
Transmission - Operation	1,086,055	672,326	413,729	161.5
Distribution - Operation	1,231,936	563,424	668,512	218.7
Distribution - Maintenance	669,267	332,136	337,131	201.5
Depreciation	2,060,463	1,696,045	364,418	121.5
Taxes Other Than Income Taxes	132,434	65,698	66,736	201.6
Customer Accounts	186,841	138,479	48,362	134.9
Administrative & General	2,211,905	1,168,074	1,043,831	189.4
Indirect Transfers to Municipality				0
Total Operating Expenses	26,275,975	15,073,525	11,202,450	174.3
Operating Income (Loss)	3,113,687	1,981,339	1,132,348	157.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	34,238	11,867	22,372	288.5
Merchandising, Jobbing & Contract Income	(1,559)		(1,559)	0
Merchandising, Jobbing & Contract Expense	(11,327)	(11,331)	4	(100.0)
Amortization Expense	49,188	26,767	22,422	183.8
Interest Expense	(461,937)	(260,503)	(201,434)	(177.3)
Non-Operating Revenue (Expense)	267,916	17,822	250,095	1,503.3
Total Non-Operating Revenue (Expense)	(123,479)	(215,379)	91,899	(57.3)
Increase (Decrease) in Retained Earnings Before Operating Transfers	2,990,207	1,765,960	1,224,247	169.3
Operating Transfers In (Out)	(1,426,853)	(714,762)	(712,091)	(199.6)
Increase (Decrease) in Retained Earnings	1,563,355	1,051,198	512,156	148.7
RETAINED EARNINGS - Beginning of Period	44,595,913	42,788,037	1,807,876	104.2
RETAINED EARNINGS - END OF PERIOD	46,159,267	43,839,235	2,320,032	105.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND September 30, 2017 and 2016

	September 30, 2017	September 30, 2016
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	26,065,530	24,958,244
Less: Accumulated Depreciation	(7,759,192)	(7,257,139)
Net Plant in Service	18,306,338	17,701,105
CURRENT ASSETS		
Cash & Investments	4,414,407	3,313,851
Customer Accounts Receivable	602,587	328,974
Other Accounts Receivable	72,096	
Inventory		
Prepaid Expenses	5,376	5,288
Total Current Assets	5,094,467	3,648,113
RESTRICTED ASSETS	95,604	
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	83,487	121,522
Total Other Debits	83,487	121,622
TOTAL ASSETS	23,579,896	21,470,840
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,207,312	18,587,820
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	19,391,000	18,771,508
LIABILITIES		
Current Liabilities		
Accounts Payable	152,524	319,693
Accrued Liabilities	224,826	239,475
Total Current Liabilities	377,350	559,168
Non-Current Liabilities		
Note Payable - Associated Company		
Other Non-Current Liabilities	3,811,546	2,140,164
Total Non-Current Liabilities	3,811,546	2,140,164
Total Liabilities	4,188,896	2,699,332
TOTAL LIABILITIES AND EQUITY	23,579,896	21,470,840

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 9 Months Ending September 30, 2017 and 2016

	2017	2016	Variance	%
OPERATING REVENUES				
Residential Sales	708,276	370,665	337,611	191.1
Commercial Sales	564,074	318,574	245,500	177.1
Industrial Sales	600,123	365,052	235,071	164.4
Interdepartmental Sales				0
Other Operating Revenues	94,044	53,485	40,559	175.8
Total Operating Revenues	1,966,518	1,107,777	858,741	177.5
OPERATING EXPENSES				
Source of Supply - Operations	229,766	120,184	109,602	191.2
Source of Supply - Maintenance	34,209	10,868	23,341	314.8
Water Treatment - Operations	136,638	65,580	71,058	208.4
Water Treatment - Maintenance	69,017	14,253	54,763	484.2
Distribution - Operations	76,630	39,029	37,601	196.3
Distribution - Maintenance	155,905	88,450	67,455	176.3
Customer Accounts	94,600	51,521	43,079	183.6
Administrative and General	145,108	79,306	65,802	183.0
Depreciation	366,461	203,590	162,872	180.0
Indirect Transfers to Municipality				0
Total Operating Expenses	1,308,355	672,781	635,573	194.5
Operating Income (Loss)	658,163	434,995	223,168	151.3
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	630	1,290,000	(1,289,370)	1
Investment Income	2,840	1,534	1,305	185.1
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(854)	(119)	(735)	(716.4)
Interest Expense	(52,046)	(3)	(52,043)	(1,971.438)
Total Non-Operating Revenue (Expense)	(49,430)	1,291,412	(1,340,842)	(3.8)
Net Income Before Amortizations	608,733	1,726,408	(1,117,675)	35.3
Amortization of Contributions in Aid of Construction				0
Net Income	608,733	1,726,408	(1,117,675)	35.3
Operating Transfers In (Out)	(80,519)	(44,423)	(36,096)	(181.3)
Interfund Transfer W/WR Loan Forgiveness				0
Increase (Decrease) in Retained Earnings	528,215	1,681,985	(1,153,770)	31.4
RETAINED EARNINGS - Beginning of Period	18,681,940	16,905,835	1,776,105	110.5
RETAINED EARNINGS - END OF PERIOD	19,210,155	18,587,820	622,335	103.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER RECLAMATION FUND
September 30 2017 and 2016

	September 30, 2017	September 30, 2016
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	41,322,274	40,973,879
Less Accumulated Depreciation	(22,833,574)	(21,849,222)
Net Plant in Service	18,495,700	19,124,656
CURRENT ASSETS		
Cash & Investments	2,547,052	1,733,558
Customer Accounts Receivable	728,284	860,351
Other Accounts Receivable	97,961	1,566
Inventory	3,480	3,480
Prepaid Expenses	13,621	4,321
Total Current Assets	3,390,398	2,603,276
RESTRICTED FUNDS	373,227	372,297
NON-CURRENT ASSETS		
Unamortized Loss		
Deferred Outflows of Resources	721,900	323,258
Note Receivable - Associated Company		
Total Non-Current Assets	221,900	323,258
TOTAL ASSETS	22,481,225	22,423,487
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,500,881	14,005,604
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,469,646	20,974,369
LIABILITIES		
Current Liabilities		
Accounts Payable	93,179	201,887
Accrued Liabilities	589,886	633,758
Total Current Liabilities	683,064	835,645
Non-Current Liabilities		
Bonds Payable	328,515	613,473
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	328,515	613,473
Total Liabilities	1,011,579	1,449,118
TOTAL LIABILITIES AND EQUITY	22,481,225	22,423,487

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES EXPENSES AND CHANGES IN RETAINED EARNINGS - WATER RECLAMATION FUND For the 9 Months Ending September 30, 2017 and 2016

	2017	2016	Variance	%
OPERATING REVENUES				
Residential Sales	865,329	385,370	479,959	224.6
Commercial Sales	913,032	439,485	473,547	207.8
Industrial Sales	808,016	430,566	377,450	187.7
Interdepartmental Sales				0
Other Operating Revenues	86,995	90,699	(3,703)	95.9
Total Operating Revenues	2,673,372	1,346,119	1,327,253	198.6
OPERATING EXPENSES				
Collection - Operations	97,077	49,858	47,218	194.7
Collection - Maintenance	71,968	55,270	16,698	110.3
Pumping - Operations	1,159	161	997	717.7
Pumping - Maintenance	9,254	390	8,864	2,371.4
Treatment and Disposal - Operations	808,201	376,980	431,221	214.4
Treatment and Disposal - Maintenance	128,727	75,040	53,687	171.5
Customer Accounts	104,309	53,888	50,420	193.6
Administrative and General	136,545	93,417	43,128	146.2
Depreciation	730,100	405,611	324,489	180.0
Total Operating Expenses	2,087,339	1,120,617	966,722	186.3
Operating Income (Loss)	586,034	225,503	360,531	259.9
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	7,420	2,953	4,467	251.3
Non Utility Income		6,000	(6,000)	0
Merchandising, Jobbing & Contract Income	9,854	3,353	6,501	293.9
Merchandising, Jobbing & Contract Expense	(1,103)	(1,150)	47	(95.9)
Amortization Expense				0
Interest Expense	(9,409)	(7,351)	(2,058)	(128.0)
Total Non-Operating Revenue (Expense)	6,762	3,805	2,957	177.7
Net Income Before Amortizations	592,796	229,308	363,488	258.5
Amortization of Contributions in Aid of Construction				0
Net Income	592,796	229,308	363,488	258.5
Operating Transfers In (Out)	(92,237)	(61,549)	(30,688)	(149.9)
Interfund transfer W/WR loan forgiveness				0
Increase (Decrease) in Retained Earnings	500,559	167,759	332,800	298.4
RETAINED EARNINGS - Beginning of Period	14,000,372	13,837,846	162,527	101.2
RETAINED EARNINGS - END OF PERIOD	14,500,931	14,005,604	495,327	103.5

CITY OF ROCHELLE
BALANCE SHEET
SEPTEMBER 30, 2017

TECH CTR/ADVANCED COMM

ASSETS

55-00-11101	ALLOCATED CASH	(1,195,290.48)	
55-00-11600	FNB 90212811 MONEY MARKET	96,231.89	
55-00-12100	ACCOUNTS RECEIVABLE	1,867.72	
55-00-15420	PREPAYMENTS	3,055.04	
55-00-17100	LAND	519,453.00	
55-00-17300	ACCUMULATED PROVISION FOR DEPR	(1,321,846.48)	
55-00-17400	UPIS - GENERAL PLANT EQUIPMENT	1,032,616.71	
55-00-17500	RMU TECHNOLOGY CENTER	4,426,726.17	
55-00-19000	DEFERRED OUTFLOWS OF RESOURCES	41,743.66	
55-32-12100	ACCOUNTS RECEIVABLE	150.16	
55-32-14400	ACCUM PROV FOR UNCOLLECTIBLE	(4,411.00)	
55-32-17300	ACCUMULATED PROVISION FOR DEPR	(2,963,298.02)	
55-32-17400	UPIS - GENERAL PLANT EQUIPMENT	2,278,405.06	
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	72,502.13	
	TOTAL ASSETS		4,451,015.48

LIABILITIES AND EQUITY

LIABILITIES

55-00-21211	ACCRUED VAC-VESTED & UNVESTED	7,612.51	
55-00-22200	NOTES PAYABLE - 2008 DEBT CERT	3,255,000.00	
55-00-22210	NOTES PAYABLE - INTERGOV LOAN	285,226.54	
55-00-23300	ACCOUNTS PAYABLE ALLOCATION	9,908.10	
55-00-23700	INT PAYABLE - 2008 DEBT CERT	29,836.60	
55-00-24112	IMRF PAYABLE - NPO	104,097.12	
55-32-22200	NOTES PAYABLE	185,554.13	
55-32-23500	CUSTOMER DEPOSITS- HARDWARE	(6,795.06)	
55-32-24112	IMRF PAYABLE - NPO	180,800.24	
55-32-26500	CUSTOMER SERVICE DEPOSITS	2,737.68	
	TOTAL LIABILITIES		4,053,977.86

FUND EQUITY

55-00-29200	FUND BALANCE (UNRESERVED)	109,416.47	
55-32-29800	CONTRIBUTED CAPITAL	352,922.11	
	REVENUE OVER EXPENDITURES - YTD	(65,300.96)	
	TOTAL FUND EQUITY		397,037.62
	TOTAL LIABILITIES AND EQUITY		4,451,015.48

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

TECH CTR/ADVANCED COMM

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUES</u>					
<u>FINES, FORFEITURES & PENALTIES</u>					
55-00-35300 PENALTIES	130.62	(1,025.85)	2,500.00	(3,525.85)	(41.0)
TOTAL FINES, FORFEITURES & PENALTIES	130.62	(1,025.85)	2,500.00	(3,525.85)	(41.0)
<u>MISCELLANEOUS REVENUES</u>					
55-00-38100 INTEREST INCOME	13.57	275.54	250.00	25.54	110.2
55-00-38201 TELECOMM LEASES AT TECH CENT	4,451.54	41,143.86	55,278.00	(14,134.14)	74.4
55-00-38202 COMMERCIAL FIB LEASE TECH CENT	33,889.20	177,510.99	446,376.00	(268,865.01)	39.8
55-00-38203 COMMERCIAL COLOCATION LEASES	50,165.00	451,485.00	641,980.00	(190,495.00)	70.3
55-00-38204 INTERNAL COLOCATION LEASES	2,640.00	23,760.00	31,680.00	(7,920.00)	75.0
55-00-38205 INTERNAL FIBER LEASES	.00	.00	.00	.00	.0
55-00-38901 MISCELLANEOUS INCOME	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	91,159.31	694,175.39	1,175,564.00	(481,388.61)	59.1
<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	3,399.30	.00	3,399.30	.0
55-30-37311 IP TELEPHONY	.00	.00	.00	.00	.0
55-30-37313 DATA SERVICES	479.00	958.00	.00	958.00	.0
55-30-37315 VOIP SERVICES	208.40	416.80	.00	416.80	.0
TOTAL OTHER FEES	2,387.05	4,774.10	.00	4,774.10	.0
<u>FINES, FORFEITURES & PENALTIES</u>					
55-32-35300 PENALTIES	83.62	1,950.50	.00	1,950.50	.0
TOTAL FINES, FORFEITURES & PENALTIES	83.62	1,950.50	.00	1,950.50	.0
<u>OTHER FEES</u>					
55-32-37310 NETWORK INTERNET ACCESS	.00	11,897.55	.00	11,897.55	.0
55-32-37311 DIAL-UP INTERNET ACCESS	617.85	6,844.52	.00	6,844.52	.0
55-32-37312 WIRELESS INTERNET ACCESS	649.80	4,765.56	.00	4,765.56	.0
55-32-37313 DATA SERVICES	.00	3,353.00	.00	3,353.00	.0
55-32-37314 FIBER INTERNET ACCESS	9,681.50	88,434.79	.00	88,434.79	.0

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

TECH CTR/ADVANCED COMM

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
55-32-37315 VOIP SERVICES	.00	674.17	.00	674.17	.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	453.07	4,182.85	.00	4,182.85	.0
55-32-37340 WEB SITE DEVELOPMENT FEES	.00	.00	.00	.00	.0
55-32-37350 MAILBOXES	170.76	1,578.08	.00	1,578.08	.0
55-32-37360 NETWORK AND HARDWARE SUPPORT	.00	.00	.00	.00	.0
TOTAL OTHER FEES	11,572.98	121,730.52	.00	121,730.52	.0
<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	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	.00	.00	.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	105,333.58	821,604.66	1,178,064.00	(356,459.34)	69.7

EXPENDITURES

DIVISION 00

55-00-40480-429 ADMINISTRATIVE PENSION EXPENSE	.00	.00	.00	.00	.0
55-00-42100-000 SALARIES-REGULAR	9,170.48	88,505.00	135,099.00	(46,594.00)	65.5
55-00-42300-000 SALARIES-OVERTIME	.00	103.53	.00	103.53	.0
55-00-42400-000 SALARIES-VACATION PAY	520.88	5,568.33	.00	5,568.33	.0
55-00-42500-000 SALARIES-SICK PAY	726.24	3,942.20	.00	3,942.20	.0
55-00-45100-000 HEALTH INSURANCE	2,821.52	28,682.78	29,409.00	(726.22)	97.5
55-00-45200-000 LIFE INSURANCE	207.00	207.00	.00	207.00	.0
55-00-45300-000 UNEMPLOYMENT INSURANCE	.00	296.46	.00	296.46	.0
55-00-46100-000 SOCIAL SECURITY CONTRIBUTION	728.04	6,817.30	10,335.00	(3,517.70)	66.0
55-00-46300-000 RETIREMENT	1,243.88	11,715.46	17,035.00	(5,319.54)	68.8
55-00-51100-000 MAINT. SERVICE (BUILDING)	.00	.00	.00	.00	.0
55-00-51200-000 MAINT. SERVICE (EQUIPMENT)	3,412.26	6,337.26	18,000.00	(11,662.74)	35.2
55-00-51300-000 MAINT. SERVICE (VEHICLE)	.00	.00	1,200.00	(1,200.00)	.0
55-00-51700-000 MAINTENANCE (GROUNDS)	.00	.00	7,800.00	(7,800.00)	.0
55-00-52900-000 MAINTENANCE (OTHER)	.00	18,958.86	2,600.00	16,358.86	729.2
55-00-53200-000 ENGINEERING SERVICES	.00	.00	.00	.00	.0
55-00-53300-000 LEGAL EXPENSE	.00	143.50	.00	143.50	.0
55-00-53700-000 DATA PROCESSING SERVICE	4,577.67	41,199.03	54,932.00	(13,732.97)	75.0
55-00-54900-000 OTHER PROFESSIONAL SERVICES	5,752.32	25,879.35	40,000.00	(14,120.65)	64.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

TECH CTR/ADVANCED COMM

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
55-00-55200-000 TELEPHONE	200.62	1,438.90	6,500.00	(5,061.10)	22.1
55-00-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
55-00-57100-000 UTILITIES	27,996.40	204,622.82	301,000.00	(96,377.18)	68.0
55-00-59200-000 GENERAL INSURANCE	1,018.38	9,165.42	.00	9,165.42	.0
55-00-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	.00	.00	.00	.0
55-00-61200-000 MAINTENANCE (EQUIPMENT)	24.71	1,900.98	3,200.00	(1,299.02)	59.4
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	107.43	2,759.66	2,500.00	259.66	110.4
55-00-65200-000 OPERATING SUPPLIES	110.51	3,222.02	1,500.00	1,722.02	214.8
55-00-65400-000 JANITORIAL SUPPLIES	.00	.00	1,600.00	(1,600.00)	.0
55-00-72000-000 INTEREST EXPENSE	176.33	1,586.97	.00	1,586.97	.0
55-00-72100-000 INT EXPENSE - 2008 DEBT CERT	11,582.38	104,241.42	148,810.00	(44,568.58)	70.1
55-00-72500-000 AMORT OF DEBT CERT 2008 EXP	.00	.00	.00	.00	.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	60,000.00	(60,000.00)	.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	106,149.78	.00	106,149.78	.0
55-00-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
55-00-99964-000 ADMINISTRATIVE SERVICES	945.17	8,506.53	11,998.00	(3,491.47)	70.9
TOTAL DIVISION 00	83,116.64	681,950.56	853,518.00	(171,567.44)	79.9

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	91.80	.00	91.80	.0
55-32-41600-652 COSTS OPERATING SUPPLIES	.00	.00	.00	.00	.0
55-32-42100-000 SALARIES-REGULAR	8,723.84	82,114.71	.00	82,114.71	.0
55-32-42200-000 SALARIES-TEMPORARY	.00	.00	.00	.00	.0
55-32-42300-000 SALARIES-OVERTIME	346.28	2,028.84	.00	2,028.84	.0
55-32-42400-000 SALARIES-VACATION PAY	906.72	8,892.21	.00	8,892.21	.0
55-32-42500-000 SALARIES-SICK PAY	302.24	2,444.58	.00	2,444.58	.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

TECH CTR/ADVANCED COMM

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
55-32-42600-000 PAGER PAY	280.00	5,060.00	.00	5,060.00	.0
55-32-45100-000 HEALTH INSURANCE	2,100.24	20,490.68	.00	20,490.68	.0
55-32-45300-000 UNEMPLOYMENT INSURANCE	.00	315.96	.00	315.96	.0
55-32-45400-000 WORKER'S COMPENSATION	.00	.00	.00	.00	.0
55-32-46100-000 SOCIAL SECURITY CONTRIBUTION	754.29	6,987.40	.00	6,987.40	.0
55-32-46300-000 RETIREMENT	1,260.75	11,768.07	.00	11,768.07	.0
55-32-47300-000 CLOTHING ACQUISITION	.00	.00	.00	.00	.0
55-32-51200-000 MAINT.SERVICE-EQUIPMENT	.00	.00	.00	.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	616.15	.00	616.15	.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	1,144.42	8,149.78	.00	8,149.78	.0
55-32-53900-000 CONTRACTOR	.00	.00	.00	.00	.0
55-32-54900-000 OTHER PROFESSIONAL SERVICES	47.95	4,624.93	.00	4,624.93	.0
55-32-55100-000 POSTAGE	.00	95.85	.00	95.85	.0
55-32-55200-000 TELEPHONE	280.36	2,933.69	.00	2,933.69	.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	.00	.00	.00	.0
55-32-56200-000 TRAVEL EXPENSES	.00	901.06	.00	901.06	.0
55-32-56300-000 TRAINING	.00	1,850.00	.00	1,850.00	.0
55-32-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
55-32-57100-000 UTILITIES	.00	3,696.37	.00	3,696.37	.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	26.03	.00	26.03	.0
55-32-65100-000 OFFICE SUPPLIES	.00	70.66	.00	70.66	.0
55-32-65200-000 OPERATING SUPPLIES	.00	1,000.63	.00	1,000.63	.0
55-32-65300-000 SMALL TOOLS	.00	.00	.00	.00	.0
55-32-65500-000 AUTOMOBILE FUEL/OIL	34.25	368.33	.00	368.33	.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	1,110.23	.00	1,110.23	.0
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	(311.26)	(311.26)	.00	.0
55-32-94000-000 MEMBERSHIPS	.00	.00	.00	.00	.0
55-32-95100-000 DEPRECIATION EXPENSE	6,257.58	56,318.22	.00	56,318.22	.0
55-32-99800-000 TRANSFER TO NITT	.00	.00	.00	.00	.0
55-32-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
TOTAL INTERNET ACCESS SERVICES	22,438.92	221,644.92	.00	221,644.92	.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

TECH CTR/ADVANCED COMM

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL EXPENDITURES	105,555.56	903,595.48	853,518.00	50,077.48	105.9
TOTAL FUND EXPENDITURES	105,555.56	903,595.48	853,518.00	50,077.48	105.9
NET REVENUE OVER EXPENDITURES	(221.98)	(81,990.82)	324,546.00	(406,536.82)	(25.3)