

DEKALB COUNTY GOVERNMENT

FY 2013 SECOND QUARTER FINANCIAL REPORT

SECTION A – QUARTERLY ANALYSIS

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Finance Office
July 29, 2013

DEKALB COUNTY GOVERNMENT
SECTION A
QUARTERLY FINANCIAL REPORT ANALYSIS

I. Background

The quarterly report of DeKalb County Government, showing revenues received and expenditures to date is completed by the Finance office each quarter. The first quarter report is based on revenue and expenditure figures from January through March, the second quarter is April through June, the third quarter is July through September and the final quarter is October through December of each year.

The data is taken from expenditure and revenue reports, fund balance and cash totals from the County financial system. The fund balance is from the end of the previous fiscal year. It is a “true” fund balance in that it is calculated from the accrual basis of accounting. The DeKalb County Government Quarterly Financial Report shows original budgets, YTD actual amounts and percentage of budget spent to date. The prior year quarterly percentages are also listed for each department to show the previous year’s activity levels by quarter for comparison.

II. Generally

Revenues in the smaller departments may be one line item and the monies may be received either early or late in the year in one payment.

If the report is showing percentages out of the baseline range the accounts are looked at for unusual patterns. Capital accounts for computer and other equipment are typically spent in a lump sum amount, usually early or late in the year. If these percentages are over the baselines we watch these accounts and see that the capital costs stay level during the rest of the year.

When analyzing the data on the sheets, the percentage of budget spent is looked at closely to judge whether the year to date revenues and expenditures are in line with baseline percentages that we would assume to be spent at any time during the fiscal year. Cash basis accounting may be two to three months spent or received not always three months of data. The percentages will follow reasonably closely with the quarters, that is 17-25% for the first quarter, 42-50% for the second quarter, 67-75% for the third quarter and 100% budget received or expended for the fourth quarter report. As stated in the background information above, the percentages listed on this analysis report are percentages of the original budget. There is also a budget monitoring by percentage page in the budget book on page A-42 for reference.

Other percentage variances are looked at by department to see if there could be department or account number discrepancies that could affect the percentages.

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III. Specifically

A. Second Quarter Revenue Variances below Goal of 42% to 50%

1. Public Health 36%

This variance is reflective of the sale of the Health Department Home Nursing Division to Kishwaukee Health Services at 12/31/2012. The only dollars completed by the Health Dept. during December of 2012 with payment received in 2013.

2. Court Services 39%

3. Public Defender 35%

4. Assessments 32%

These departments receive salary reimbursement grants from the State of Illinois for personnel costs. These monies are recorded on a cash basis when received. The paperwork is completed after the end of the month and sent to the State. We are reimbursed when the State releases the funds.

5. Retirement 6%

Treasurer 18%

County Farm 11%

The variance in these departments is a reduction in interest income due to the continuing downturn in interest rates available and monies being invested in CD's that have not matured. The Treasurer office fees line item includes money from the 911 Board for accounting services for the year that have not been paid yet for 2013.

6. Community Outreach Building 33%

This variance is Building rental from tenants in the COB that have been paid during the first half of 2013.

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7. ESDA 2%

This variance is Federal Grant money that flows through as a State Grant that were not received in the first half of this year.

8. Circuit Clerk 38%
Document Storage 39%
Law Library 39%
Court Automation 40%

The variance for all of the above departments is receiving 5 months of court fines and fees instead of six for the first half of 2013.

9. Forest Preserve – Land Acquisition 0%

This variance is dollars that will be transferred from the Forest Preserve General Fund during the last quarter of 2013.

10. Solid Waste 24%

This variance is tipping fees that are received quarterly during the year. The second quarter fees had not been received by June of 2013.

11. Build America Bonds 27%
12. Recovery Zone Bonds 34%
13. Opportunity Fund 26%

These variances are all a result of receiving only one payment of shared sales tax with the City of DeKalb for Market Square Shopping Center during the first half of 2013. The State has stopped doing the payments quarterly and is now doing them three times a year.

14. Special Projects 0%

This variance is dollars that are to be received in relation to the landfill expansion project. Total revenue for Special projects for for the first half of 2013 is \$4,000 in donations.

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15. Data Fiber Optics 0%

This variance is due to the Data Fiber Network not being up and running as of the second quarter of 2013.

B. Second Quarter Expenditure Variances above goal of 42% to 50%

- | | |
|-----------------------------|-------------------------------|
| 1. ESDA | 90% - Capital Expenses |
| 2. Asset Replacement | 75% - Capital Expenses |
| 3. IMO | 58% - Capital Expenses |
| 4. Sheriff | 104%- Capital Expense |

The variance listed above is reflective of lump sum capital purchases made during the first half of the new fiscal year. Many departments will order capital items early in the year as they have budgeted directly for items that they need. We will monitor these departments to make sure that they maintain and do not exceed their budgets without a plan for making up the differences. Sheriff specifically purchased radar and taser units for squad cars during the first half of the year.

5. Courthouse Expansion 107% - Capital Expenses

This variance is some final costs for Construction Management and Office Furniture and Equipment costs for the addition to the Courthouse.

6. Broadband Grant 239% - Personal Services

The variance for personal services was payroll costs and the budget will be adjusted before the end of the year.

- | | | |
|---|------------|-----------------------|
| 7. Finance | 70% | All |
| 8. IMO | 80% | Commodities |
| 9. Sheriff | 69% | & Services |
| 10. Sheriff Communication | 83% | |
| 11. Planning & Zoning | 54% | |
| 12. Regional Office of Education | 82% | |

The above variances are all one time payments to the Asset Replacement account that were made during the first half of the fiscal year. The Regional Office of Education also paid their yearly rental costs to the County.

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13. Elections **61% - Personal Services**
97% - Commodities & Services

This variance is salary and benefits paid during the first half of the year to cover early voting election judges in March and the April election. The variance in Commodities and Services is a combination of software maintenance and expenses, new membership in PRIA, organization costs to qualify new officials with the State of Illinois, upgrading technology and renew Notary Public licenses.

14. County Clerk **80% Commodities & Services**

This variance is annual memberships paid in the first half of the year. This is also payments for setup and configuration for "Generated Legal Description" Project programming to enable all County residents to view the legal descriptions of their property and search for other recorded documents on their property on line.

15. Micrographics **64% Commodities & Services**

This variance is annual software maintenance costs being paid during the the first half of the year.

16. Treasurer **66% Commodities & Services**

This variance is paying yearly memberships and commercial services costs during the first half of the fiscal year.

17. Judiciary **58% Commodities & Services**

This slight variance is for annual memberships paid in the first half of the year as well as transcripts, supplies and translation costs.

18. Jury Commission **66% Commodities & Services**

This variance is the annual cost for software updates and maintenance to the jury computer system.

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19. Court Automation **62% Commodities & Services**

This variance is installation and license fees for upgraded software completed during the first half of 2013.

20. Non Departmental **59% Commodities & Services**

This variance is the one time cost for the County annual audit.

21. County Motor Fuel **86% - Commodities & Services**

This variance is the cost of winter maintenance materials (salt) for roads.

22. Document Storage **65% - Personal Services**

This variance is a staff member being paid from this department by the Circuit Clerk. We will monitor the budget and alert the Circuit Clerk if she is going to be over the total budget amount allocated for payroll.

23. Nursing Home

Rehab Services	61% - Personal Services
Social Services	65% - Personal Services
Patient Activity	66% - Personal Services
Dietary	71% - Personal Services
Special Care	68% - Personal Services
Nursing	69% - Personal Services
Maintenance	68% - Personal Services
Environmental Services	74% - Personal Services

All of the above nursing home departments are showing a variance because the benefits of FICA, IMRF and health insurance were not budgeted in the individual departments. The nursing section referred to above is actually 9% of the total nursing budget but the total nursing home dollars that are reflected on page nine of the report sequence number 80 show that the nursing home as whole is within the acceptable range for the second quarter.

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24. State's Attorney **67%- Commodities & Services**

This variance is a one time payment to the State's Attorneys Appellate Prosecutor's Program paid in the first half of 2013.

25. Law Enforcement Projects **75% - Commodities & Services**

This variance is the purchases made from the SCAAP dollars that have been received by the County for the Sheriff's Department for qualifying purchases. These dollars have been set aside in previous years and will be used to pay for items that have been purchased.

26. Sheriff's Merit Commission **56 % - Commodities & Services**

The commodities and services variance includes purchasing written tests, and polygraph test expenses as well as attorney fees.

27. Community Services **206% - Commodities & Services**

This variance will be adjusted by a reclassification of dollars and will be completed during the 3rd quarter of the year. This is also an increase in emergency assistance dollars as there continues to be a greater need in our area for help with rent, food, and utility costs.

28. Child Support **65% - Commodities & Services**

The Circuit Clerk pays a staff person out of this account based on the amount budgeted each year. She will move the person to her Circuit Clerk budget when the funds have been used in this department.

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SECTION B

FUND/DEPARTMENT	SECTION C PAGE	SEQUENCE	12/31/2009 AUDITED FUND BALANCE	12/31/2010 AUDITED FUND BALANCE	12/31/2011 AUDITED FUND BALANCE	12/31/2012 AUDITED FUND BALANCE	6/30/2013 CASH BALANCE
Aid to Bridges	5	45	1,355,206	1,553,057	1,820,789	2,427,522	2,749,145
Asset Replacement	7	62	2,090,818	2,888,608	3,076,285	3,701,003	4,172,649
Build America Bonds	8	68	New 2010	1,636,385	953,130	989,078	1,076,989
Broadband Grant	8	64	New 2010	75,792	133,644	135,845	65,793
Child Support	5	37	11,734	11,839	43,083	45,630	30,480
Childrens Waiting Room	10	83	13,182	18,425	12,028	2,224	7,124
Cir.Clk Electronic Citation	4	33		New 2011	11,511	23,469	30,680
Cir.Clk Operations & Admin	4	34	27,458	55,802	80,614	98,602	66,443
Community Mental Health	6	49	2,113,575	2,277,000	2,501,335	2,710,274	2,954,712
Co Motor Fuel	6	46	2,163,772	2,587,806	2,833,169	3,611,129	3,387,563
Com Ser - Fin Aid	6	51	17,267	6,783	11,935	17,120	19,531
Community Services	6	50	53,178	32,254	53,311	56,720	35,484
County Farm	7	60	810,639	767,021	758,925	635,037	635,372
Court Automation	4	36	610,024	745,501	674,076	589,559	507,591
Courthouse Expansion	8	65		13,803,699	6,713,787	125,890	93,896
Court Security	5	42	612,637	580,077	350,871	70,355	9,223
Data Fiber Optic Network	8	63		New in 2011	75,016	115,185	71,026
Document Storage	5	39	241,774	310,844	399,858	486,864	532,731
Drug Court	10	84	293,359	325,527	264,912	230,822	245,116
Drug Prosecution Program	10	86	5,615	5,248	5,217	5,519	6,295
Employee Health Benefits	10	81	979,974	945,318	1,045,987	1,074,171	998,101
Engineering	5	44	228,358	347,308	350,558	335,784	285,316
Enhancement Drug Court	10	85		0	-8,539	Closed -0-	Closed -0-
Fed Hwy Match	6	47	1,475,395	1,668,413	1,910,425	2,522,901	2,935,515
FEMA Grant	6	67			New 2012	0	0
Forest Preserve	7	55	700,420	697,285	732,063	360,011	1,038,556
FP Land Acquisition	7	56	1,928,154	2,586,318	3,150,631	3,543,695	3,489,441
FP Retirement	7	57	115,889	179,126	225,843	360,011	490,059

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FP Tort & Liability	7	58	54,718	51,081	88,201	149,012	199,567
General Fund Total	4	28	10,031,576	10,765,354	11,528,970	11,103,938	9,286,499
Assesments	1	5					
Circuit Clerk	2	13					
Comm Outreach Bldg	3	26					
Coroner	2	14					
County Board	1	1					
County Clerk	1	6					
Court Services	3	24					
Elections	1	7					
ESDA	2	15					
Facilities Management	3	25					
Finance	1	2					
Info Management	1	4					
Judiciary	2	11					
Jury Commission	2	12					
Local Emerg. Plan	2	16					
Non-Departmental	1	3					
Planning	1	8					
Public Defender	3	23					
Public Health Maint.	3	27					
R. O. E.	1	9					
Sheriff	2	17					
Auxiliary/Radio Watch	3	21					
Communication	2	18					
Corrections	3	19					
Merit Commission	3	20					
State's Attorney	3	22					
Treasurer	2	10					
GIS - Development	5	41	508,576	544,281	549,561	536,633	525,348
Highway	5	43	2,859,600	3,217,597	3,602,221	3,720,569	4,034,210

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History Room	10	82	16,300	39,853	22,258	23,961	32,464
Jail Expansion	8	66	New 2010	399,985	466,670	243,014	243,114
Law Enforcement Project	10	87	216,558	231,732	287,603	402,816	541,341
Law Library	4	35	198,665	145,929	154,240	107,206	93,783
Micrographics	4	32	310,120	202,744	211,636	73,691	138,759
Opportunity	7	61	3,331,353	3,211,030	3,177,785	3,298,949	3,370,798
PBC Lease	4	31	298,326	283,871	-408,674	-298,476	686,793
Probation Services	5	38	730,505	635,738	547,122	461,764	431,865
Public Health	6	48	2,239,344	2,209,411	2,191,215	2,042,615	2,346,339
Recovery Zone Bonds	8	69	New 2010	242,629	275,560	322,676	288,749
Rehab & Nursing Totals	9	80	4,453,165	3,207,218	8,835,174	10,367,679	5,069,068
NH- Admin	9	78					
NH - Capital Equip	9	79					
NH - Dietary	9	73					
NH - Environment Service	9	76					
NH - Maintenance	9	77					
NH - Nursing	9	75					
NH - Patient Activity	9	72					
NH - Rehab	8	70					
NH- Soc Services	8	71					
NH-Special Care	9	74					
Retirement	4	29	1,661,721	1,586,324	1,259,705	985,164	870,110
Senior Services	6	52	391,258	383,715	344,643	345,109	391,272
Solid Waste Program	6	54	87,498	77,004	58,250	35,400	11,315
Special Projects	7	59	1,410,368	1,028,219	887,645	738,857	696,191
Tax Sale Automation	5	40	68,687	83,994	101,902	121,309	119,286
Tollway Access Loan Repay			-707,307	-384,406	Closed in 2011	Closed 2011	Closed 2011
Tort & Liability Insurance	4	30	4,008,898	3,988,369	4,627,342	5,395,689	5,934,927
Veteran's Assistance	6	53	222,426	319,304	295,689	424,875	470,300
Working Cash			200,000	Closed 2010	Nothing in 2011	Nothing 2012	Nothing 2012

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
1 County Board	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	390,000	200,853	52%	398,000	24%	48%	74%	106%
	Capital	1,000	85	0%	0	0%	0%	0%	0%
	Commodities & Services	40,300	15,872	39%	45,500	43%	55%	84%	80%
	Total Expenses	431,300	216,810	50%	443,500	26%	49%	75%	104%
2 Finance	Total Revenues	10,000	10,000	100%	10,000	0%	0%	100%	0%
	Personal Services	587,000	231,020	39%	574,000	25%	47%	72%	96%
	Capital	0	0	0%	1,500	0%	0%	0%	0%
	Commodities & Services	67,500	46,990	70%	69,100	58%	64%	71%	90%
	Total Expenses	654,500	278,010	43%	644,600	29%	49%	71%	95%
3 Non-Departmental	Total Revenues	20,477,000	8,502,018	42%	19,175,000	5%	45%	77%	106%
	Personal Services	99,000	0	0%	0	0%	0%	0%	40%
	Capital	4,000	0	0%	29,000	0%	0%	0%	0%
	Commodities & Services	1,592,800	940,637	59%	1,573,000	12%	41%	63%	92%
	Total Expenses	1,695,800	940,637	56%	1,602,000	12%	40%	62%	89%
4 Information Management	Total Revenues	291,000	211,598	73%	276,300	28%	71%	89%	91%
	Personal Services	799,000	392,192	49%	761,000	26%	49%	77%	100%
	Capital	400	231	58%	8,000	0%	0%	71%	97%
	Commodities & Services	223,100	177,682	80%	246,200	84%	85%	87%	89%
	Total Expenses	1,022,500	570,105	56%	1,015,200	40%	57%	79%	97%
5 Assessments	Total Revenues	43,000	13,612	32%	42,000	3%	35%	30%	183%
	Personal Services	436,000	229,895	53%	412,000	23%	51%	75%	93%
	Capital	0	0	0%	5,000	0%	0%	0%	0%
	Commodities & Services	49,000	8,817	18%	49,400	9%	14%	26%	88%
	Total Expenses	485,000	238,712	49%	466,400	19%	47%	69%	92%
6 County Clerk	Total Revenues	500,000	351,338	70%	507,000	23%	52%	77%	92%
	Personal Services	454,000	235,669	52%	486,000	27%	49%	75%	97%
	Capital	0	7,576	0%	600	0%	0%	0%	0%
	Commodities & Services	64,000	51,151	80%	64,700	52%	69%	80%	107%
	Total Expenses	518,000	294,396	57%	551,300	30%	52%	75%	97%
7 Elections	Total Revenues	19,200	11,734	61%	104,000	0%	1%	15%	177%
	Personal Services	133,000	81,391	61%	142,000	36%	58%	81%	78%
	Capital	0	3,504	0%	2,000	0%	0%	0%	0%
	Commodities & Services	221,000	214,356	97%	256,600	33%	65%	72%	99%
	Total Expenses	354,000	299,251	85%	400,600	34%	62%	75%	92%
8 Planning	Total Revenues	62,000	31,876	51%	57,000	19%	68%	87%	90%
	Personal Services	445,000	202,607	46%	423,000	24%	45%	70%	93%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	30,400	16,438	54%	28,700	21%	%	71%	74%
	Total Expenses	475,400	219,045	46%	451,700	24%	46%	70%	91%
9 Regional Office of Education	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	73,000	31,571	43%	71,000	26%	49%	75%	48%
	Capital	0	0	0%	2,000	0%	0%	0%	0%
	Commodities & Services	39,000	31,812	82%	36,200	13%	80%	88%	98%
	Total Expenses	112,000	63,383	57%	109,200	21%	58%	80%	59%

Department	Category	Second Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
10 Treasurer	Total Revenues	70,000	12,873	18%	105,000	12%	9%	16%	44%
	Personal Services	294,000	132,000	45%	275,000	26%	49%	77%	97%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	31,600	20,899	66%	35,600	6%	57%	60%	94%
	Total Expenses	325,600	152,899	47%	310,600	24%	50%	75%	96%
11 Judiciary	Total Revenues	71,000	30,889	44%	71,000	15%	43%	67%	106%
	Personal Services	456,000	227,291	50%	430,000	22%	48%	76%	97%
	Capital	0	2,319	0%	2,000	83%	95%	113%	109%
	Commodities & Services	67,700	39,525	58%	65,200	19%	53%	98%	157%
	Total Expenses	523,700	269,135	51%	497,200	25%	49%	79%	107%
12 Jury Commission	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	39,000	17,734	46%	38,000	24%	46%	78%	100%
	Capital	0	1,038	0%	0	2%	0%	0%	0%
	Commodities & Services	84,000	55,743	66%	84,000	18%	44%	56%	84%
	Total Expenses	123,000	74,515	61%	122,000	24%	45%	63%	88%
13 Circuit Clerk	Total Revenues	2,122,000	815,113	38%	2,093,000	15%	39%	61%	96%
	Personal Services	1,123,000	549,010	49%	1,056,000	26%	47%	74%	102%
	Capital	0	0	0%	0	0%	0%	0%	41%
	Commodities & Services	83,900	33,543	40%	83,900	15%	33%	54%	78%
	Total Expenses	1,206,900	582,553	48%	1,139,900	25%	46%	73%	99%
14 Coroner	Total Revenues	18,000	10,115	56%	15,000	24%	61%	88%	191%
	Personal Services	150,000	73,571	49%	145,000	25%	49%	76%	100%
	Capital	0	(4,625)	0%	0	0%	0%	0%	0%
	Commodities & Services	76,000	40,070	53%	57,800	36%	61%	81%	129%
	Total Expenses	226,000	109,016	48%	202,800	28%	52%	77%	109%
15 ESDA	Total Revenues	32,000	641	2%	30,000	17%	0%	106%	192%
	Personal Services	103,000	50,244	49%	97,000	26%	49%	76%	97%
	Capital	10,000	8,995	90%	10,000	0%	0%	0%	189%
	Commodities & Services	31,500	15,205	48%	30,000	12%	20%	33%	91%
	Total Expenses	144,500	74,444	52%	137,000	21%	39%	61%	102%
16 Local Emergency Planning Comm	Total Revenues	25,000	26,580	106%	13,000	0%	0%	0%	9%
	Personal Services	0	5,999	0%	0	0%	0%	0%	56%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	26,600	0	0%	13,000	0%	0%	76%	49%
		26,600	5,999	23%	13,000	0%	0%	122%	52%
17 Sheriff	Total Revenues	946,000	424,071	45%	845,000	21%	57%	79%	113%
	Personal Services	5,602,000	2,723,972	49%	5,092,000	26%	49%	77%	99%
	Capital	10,900	11,284	104%	6,500	44%	91%	91%	51%
	Commodities & Services	676,300	466,123	69%	685,300	49%	66%	81%	104%
	Total Expenses	6,289,200	3,201,379	51%	5,783,800	29%	51%	77%	99%
18 Sheriff Communications	Total Revenues	1,150,000	664,891	58%	1,095,000	36%	60%	80%	98%
	Personal Services	2,528,000	1,166,053	46%	2,346,000	26%	47%	74%	96%
	Capital	3,500	600	17%	4,700	36%	69%	91%	128%
	Commodities & Services	232,000	192,477	83%	242,400	78%	84%	91%	105%
	Total Expenses	2,763,500	1,359,130	49%	2,593,100	31%	51%	75%	96%

Department	Category	Second Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
19 Sheriff Corrections	Total Revenues	163,000	65,971	41%	230,000	27%	52%	69%	81%
	Personal Services	2,721,000	1,313,380	48%	2,511,000	25%	47%	75%	98%
	Capital	6,200	2,660	43%	9,000	14%	14%	20%	106%
	Commodities & Services	1,561,300	611,323	39%	1,652,800	17%	39%	59%	115%
	Total Expenses	4,288,500	1,927,363	45%	4,172,800	22%	44%	69%	104%
20 Sheriff Merit Commission	Total Revenues	7,000	3,625	52%	2,000	0%	0%	26%	114%
	Personal Services	5,000	2,285	46%	5,000	38%	46%	73%	49%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	22,500	12,499	56%	22,500	24%	44%	78%	105%
	Total Expenses	27,500	14,784	54%	27,500	27%	44%	77%	94%
21 Sheriff Auxiliary/Radio Watch	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	1,500	0	0%	1,500	0%	0%	0%	100%
	Commodities & Services	6,500	1,631	25%	5,000	4%	10%	22%	96%
	Total Expenses	8,000	1,631	20%	6,500	3%	8%	47%	97%
22 State's Attorney	Total Revenues	366,000	177,760	49%	378,000	7%	39%	67%	123%
	Personal Services	1,680,000	804,684	48%	1,638,000	25%	47%	73%	96%
	Capital	0	0	0%	2,900	2%	14%	110%	34%
	Commodities & Services	89,900	60,403	67%	82,700	43%	71%	97%	143%
	Total Expenses	1,769,900	865,087	49%	1,723,600	26%	48%	74%	98%
23 Public Defender	Total Revenues	125,000	43,267	35%	125,000	3%	45%	77%	164%
	Personal Services	973,000	421,919	43%	736,000	26%	49%	73%	96%
	Capital	6,000	0	0%	0	0%	0%	0%	0%
	Commodities & Services	69,000	11,296	16%	46,500	9%	58%	69%	113%
	Total Expenses	1,048,000	433,215	41%	782,500	25%	49%	73%	97%
24 Court Services	Total Revenues	200,800	94,390	47%	200,000	2%	7%	57%	129%
	Personal Services	986,000	503,247	51%	961,000	26%	49%	75%	93%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	248,000	32,036	13%	258,000	10%	24%	38%	63%
	Total Expenses	1,234,000	535,283	43%	1,219,000	23%	43%	67%	86%
25 Facilities Management	Total Revenues	75,700	39,277	52%	81,000	8%	38%	61%	88%
	Personal Services	660,000	317,573	48%	635,000	26%	47%	73%	95%
	Capital	77,500	10,033	13%	24,000	10%	15%	49%	82%
	Commodities & Services	869,300	339,425	39%	946,400	17%	37%	55%	88%
	Total Expenses	1,606,800	667,031	42%	1,605,400	20%	41%	62%	91%
26 Community Outreach Building	Total Revenues	85,000	28,000	33%	90,000	0%	102%	102%	100%
	Personal Services	18,000	4,864	0%	19,000	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	142,000	78,717	55%	151,000	41%	55%	66%	72%
	Total Expenses	160,000	83,581	52%	170,000	38%	52%	63%	71%
27 Public Health Maintenance	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	191,000	77,085	40%	191,000	11%	33%	49%	83%
	Total Expenses	191,000	77,086	40%	191,000	11%	33%	49%	83%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
28 Total General Fund (1-27)	Total Revenues	26,858,700	11,569,639	43%	25,545,300	9%	45%	75%	104%
	Personal Services	20,754,000	9,919,024	48%	19,251,000	26%	48%	75%	97%
	Capital	121,000	43,700	36%	108,700	11%	9%	38%	85%
	Commodities & Services	6,836,200	3,591,756	53%	7,022,500	26%	52%	65%	98%
	Total Expenses	27,711,200	13,554,480	49%	26,382,200	26%	49%	72%	97%
29 Retirement	Total Revenues	5,000	300	6%	15,000	1%	9%	8%	27%
	Personal Services	300,000	115,354	39%	300,000	14%	29%	64%	6%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	300,000	115,354	39%	300,000	14%	29%	64%	133%
30 Tort & Liability Insurance	Total Revenues	1,081,000	665,391	62%	1,100,000	3%	59%	102%	108%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	978,000	210,077	22%	938,000	21%	35%	42%	58%
	Total Expenses	978,000	210,077	22%	938,000	21%	35%	42%	58%
31 PBC Lease	Total Revenues	939,000	446,150	48%	916,000	1%	51%	90%	97%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	960,000	0	0%	935,000	0%	0%	70%	173%
	Total Expenses	960,000	0	0%	935,000	0%	0%	70%	173%
32 Micrographics	Total Revenues	135,500	146,861	108%	135,000	30%	70%	110%	107%
	Personal Services	86,000	31,769	37%	82,000	24%	47%	74%	47%
	Capital	1,500	0	0%	0	0%	0%	0%	51%
	Commodities & Services	80,500	51,175	64%	18,900	159%	420%	941%	88%
	Total Expenses	168,000	82,944	49%	100,900	52%	118%	238%	70%
33 Circuit Clerk Electronic Citation	Total Revenues	15,000	7,212	48%	4,000	0%	166%	256%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	4,000	0	0%	0	0%	0%	0%	0%
	Total Expenses	4,000	0	0%	0	0%	0%	0%	0%
34 Circuit Clerk Operations and Administration	Total Revenues	3,000	19,417	647%	28,000	0%	10%	47%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	13,838	0%	10,000	0%	200%	0%	0%
	Total Expenses	0	13,838	0%	10,000	0%	200%	0%	0%
35 Law Library	Total Revenues	45,000	17,730	39%	62,000	12%	30%	48%	91%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	5,000	0%	0%	0%	0%
	Commodities & Services	66,000	31,153	47%	67,000	12%	46%	81%	138%
	Total Expenses	66,000	31,153	47%	72,000	11%	43%	75%	116%
36 Court Automation	Total Revenues	247,000	97,502	40%	268,000	12%	38%	59%	77%
	Personal Services	265,000	98,314	37%	168,000	29%	66%	96%	120%
	Capital	83,000	18,201	22%	85,000	-3%	41%	43%	109%
	Commodities & Services	107,000	65,800	62%	105,000	2%	34%	42%	59%
	Total Expenses	455,000	182,315	40%	358,000	14%	50%	67%	98%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
37 Child Support	Total Revenues	33,000	16,446	50%	33,000	59%	47%	48%	103%
	Personal Services	46,000	29,804	65%	42,000	0%	0%	24%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	7,200	1,740	24%	7,200	12%	24%	36%	48%
	Total Expenses	53,200	31,544	59%	49,200	2%	4%	26%	8%
38 Probation Services	Total Revenues	68,000	71,401	105%	57,000	15%	55%	100%	86%
	Personal Services	0	2,887	0%	0	0%	0%	0%	0%
	Capital	0	20	0%	4,000	16%	41%	42%	69%
	Commodities & Services	243,000	102,853	42%	183,000	19%	35%	50%	75%
	Total Expenses	243,000	105,760	44%	187,000	22%	41%	58%	81%
39 Document Storage	Total Revenues	231,000	90,619	39%	251,000	15%	38%	59%	73%
	Personal Services	62,000	40,437	65%	114,000	22%	41%	72%	68%
	Capital	75,000	0	0%	75,000	0%	0%	0%	0%
	Commodities & Services	55,000	9,090	17%	55,000	3%	35%	30%	86%
	Total Expenses	192,000	49,527	26%	244,000	11%	41%	40%	54%
40 Tax Sale Automation	Total Revenues	20,300	0	0%	16,300	0%	0%	0%	224%
	Personal Services	2,000	0	0%	2,500	0%	0%	0%	65%
	Capital	300	0	0%	0	0%	0%	0%	46%
	Commodities & Services	40,200	2,022	5%	13,800	0%	0%	0%	81%
	Total Expenses	42,500	2,022	5%	16,300	5%	34%	40%	61%
41 GIS-Development	Total Revenues	8,000	4,004	50%	11,000	11%	25%	35%	43%
	Personal Services	0	0	0%	18,000	0%	0%	0%	0%
	Capital	3,500	289	8%	1,500	0%	0%	0%	87%
	Commodities & Services	56,000	15,000	27%	43,500	35%	35%	34%	8%
	Total Expenses	59,500	15,289	26%	63,000	24%	24%	24%	6%
42 Court Security	Total Revenues	350,000	137,160	39%	420,000	13%	34%	53%	79%
	Personal Services	445,000	203,651	46%	596,000	25%	43%	68%	99%
	Capital	8,200	565	7%	41,800	0%	0%	0%	90%
	Commodities & Services	7,500	317	4%	46,600	75%	75%	87%	86%
	Total Expenses	460,700	204,533	44%	684,400	27%	43%	65%	98%
43 Highway	Total Revenues	2,494,700	1,384,123	56%	2,470,700	2%	45%	81%	100%
	Personal Services	1,334,000	648,948	49%	1,241,000	31%	51%	75%	94%
	Capital	350,000	82,845	24%	61,800	0%	5%	36%	28%
	Commodities & Services	1,004,400	370,814	37%	1,101,300	13%	29%	58%	80%
	Total Expenses	2,688,400	1,102,607	41%	2,404,100	22%	39%	66%	83%
44 Engineering	Total Revenues	303,000	18,928	6%	308,100	0%	22%	36%	64%
	Personal Services	234,000	60,438	26%	286,000	11%	20%	34%	67%
	Capital	10,000	9,744	0%	5,000	0%	0%	0%	0%
	Commodities & Services	5,400	2,548	47%	5,300	14%	24%	55%	93%
	Total Expenses	249,400	72,730	29%	296,300	11%	20%	35%	67%
45 Aid to Bridges	Total Revenues	1,091,000	573,128	53%	968,200	0%	50%	93%	101%
	Personal Services	102,000	45,770	45%	97,000	23%	43%	67%	94%
	Capital	602,000	188,716	31%	233,000	0%	0%	25%	99%
	Commodities & Services	250,100	17,696	7%	250,100	0%	43%	69%	44%
	Total Expenses	954,100	252,182	26%	580,100	4%	26%	51%	83%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
46 County Motor Fuel	Total Revenues	1,632,000	794,341	49%	1,689,000	15%	49%	62%	122%
	Personal Services	556,000	248,196	45%	550,000	17%	40%	68%	94%
	Capital	888,000	0	0%	998,000	0%	0%	27%	84%
	Commodities & Services	900,000	769,483	86%	900,000	29%	36%	36%	69%
	Total Expenses	2,344,000	1,017,679	43%	2,448,000	15%	22%	40%	81%
47 Federal Highway Match	Total Revenues	811,500	415,197	51%	912,000	0%	43%	79%	100%
	Personal Services	0	1,878	0%	964,700	0%	0%	0%	0%
	Capital	745,000	0	0%	0	0%	0%	0%	49%
	Commodities & Services	177,000	0	0%	90,800	0%	0%	20%	176%
	Total Expenses	922,000	1,878	0%	1,055,500	0%	0%	24%	57%
48 Public Health	Total Revenues	4,905,000	1,751,064	36%	5,316,000	8%	40%	62%	92%
	Personal Services	4,221,700	1,484,496	35%	4,275,900	25%	45%	69%	93%
	Capital	15,000	6,474	43%	17,000	2%	0%	8%	96%
	Commodities & Services	1,008,800	191,110	19%	1,178,500	16%	56%	66%	93%
	Total Expenses	5,245,500	1,682,080	32%	5,471,400	23%	47%	69%	93%
49 Community Mental Health	Total Revenues	2,310,000	1,188,583	52%	2,230,000	0%	51%	94%	98%
	Personal Services	145,900	45,779	31%	113,000	26%	47%	73%	62%
	Capital	59,000	32	0%	59,000	0%	0%	0%	110%
	Commodities & Services	2,105,100	899,892	43%	2,058,000	20%	43%	61%	90%
	Total Expenses	2,310,000	945,703	41%	2,230,000	20%	42%	60%	88%
50 Community Service	Total Revenues	258,000	187,625	73%	229,800	43%	49%	63%	93%
	Personal Services	212,000	87,818	41%	189,000	21%	44%	69%	81%
	Capital	0	1,426	0%	0	0%	0%	0%	0%
	Commodities & Services	46,000	94,670	206%	51,700	13%	56%	69%	100%
	Total Expenses	258,000	183,914	71%	240,700	20%	47%	69%	87%
51 Community Service Revolving Loan	Total Revenues	5,000	2,411	48%	5,100	25%	51%	76%	99%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	0	0	0%	0	0%	0%	0%	0%
52 Senior Services	Total Revenues	450,500	232,805	52%	497,000	0%	51%	95%	99%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	450,000	195,713	44%	495,000	15%	37%	62%	107%
	Total Expenses	450,000	195,713	44%	495,000	15%	37%	62%	107%
53 Veteran's Assistance	Total Revenues	557,000	287,748	52%	635,000	0%	49%	91%	100%
	Personal Services	303,000	147,421	49%	247,000	26%	50%	81%	105%
	Capital	18,300	1,516	8%	6,000	45%	71%	72%	1935%
	Commodities & Services	215,300	100,728	47%	191,000	12%	62%	86%	118%
	Total Expenses	536,600	249,665	47%	444,000	26%	55%	83%	118%
54 Solid Waste	Total Revenues	90,400	21,266	24%	92,400	0%	20%	46%	96%
	Personal Services	42,400	20,500	48%	42,900	25%	47%	79%	99%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	72,500	26,349	36%	83,600	12%	23%	63%	79%
	Total Expenses	114,900	46,849	41%	126,500	16%	31%	68%	85%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
55 Forest Preserve	Total Revenues	1,250,000	649,855	52%	1,351,000	1%	52%	93%	113%
	Personal Services	418,000	195,098	47%	399,600	27%	55%	85%	95%
	Capital	106,000	29,805	28%	192,000	0%	40%	72%	175%
	Commodities & Services	726,000	101,601	14%	759,400	5%	14%	18%	111%
	Total Expenses	1,250,000	326,504	26%	1,351,000	11%	30%	45%	111%
56 FP Land Acquisit	Total Revenues	555,000	0	0%	607,000	0%	0%	0%	137%
	Personal Services	40,000	20,174	0%	0	0%	0%	0%	0%
	Capital	15,000	35,411	0%	0	1%	0%	0%	271%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	55,000	55,585	0%	0	0%	0%	0%	271%
57 FP Retirement	Total Revenues	250,000	130,048	52%	140,000	0%	52%	95%	101%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	45,000	0	0%	45,000	0%	0%	0%	79%
	Total Expenses	45,000	0	0%	45,000	0%	0%	0%	88%
58 FP Tort & Liability	Total Revenues	100,000	52,096	52%	124,000	0%	52%	96%	101%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	30,000	0	0%	106,000	0%	7%	14%	14%
	Commodities & Services	19,500	1,541	8%	18,000	50%	51%	107%	39%
	Total Expenses	49,500	1,541	3%	124,000	7%	14%	27%	20%
59 Special Projects	Total Revenues	28,000	4,000	14%	60,000	18%	21%	36%	45%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	150,000	46,666	31%	215,000	14%	38%	54%	59%
	Commodities & Services	50,000	0	0%	50,000	0%	0%	0%	0%
	Total Expenses	200,000	46,666	23%	265,000	11%	31%	44%	70%
60 County Farm	Total Revenues	3,000	336	11%	5,000	17%	25%	39%	29%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	200,000	0%	0%	0%	0%
	Commodities & Services	20,000	0	0%	20,000	0%	0%	0%	17%
	Total Expenses	20,000	0	0%	220,000	0%	0%	112%	31%
61 Opportunity	Total Revenues	375,000	98,158	26%	405,000	3%	44%	65%	52%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	300,000	2,309	1%	110,000	0%	0%	43%	0%
	Commodities & Services	49,000	24,000	0%	0	0%	0%	0%	0%
	Total Expenses	349,000	26,309	8%	110,000	0%	0%	43%	1026%
62 Asset Replacement	Total Revenues	772,900	695,125	90%	831,000	79%	94%	95%	101%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	300,000	223,479	75%	334,000	5%	19%	29%	64%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	300,000	223,479	75%	334,000	19%	19%	29%	64%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
63 Data Fiber Optic Network	Total Revenues	220,000	91	0%	310,000	0%	0%	0%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	5,000	0	0%	25,000	0%	0%	0%	0%
	Commodities & Services	220,000	44,249	20%	225,000	0%	0%	0%	0%
	Total Expenses	225,000	44,249	20%	250,000	0%	4%	4%	0%
64 Broadband Grant	Total Revenues	350,000	92,104	26%	22,000,000	0%	39%	74%	92%
	Personal Services	17,000	40,679	239%	33,000	0%	44%	66%	0%
	Capital	305,000	116,924	38%	3,100,000	12%	30%	73%	81%
	Commodities & Services	28,000	5,690	20%	302,000	4%	4%	4%	11%
	Total Expenses	350,000	163,293	47%	3,435,000	11%	28%	67%	78%
65 Courthouse Expansion	Total Revenues	0	47	0%	30,000	0%	0%	0%	277%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	30,000	32,040	107%	5,050,000	34%	82%	113%	68%
	Commodities & Services	0	0	0%	511,000	3%	8%	14%	100%
	Total Expenses	30,000	32,040	107%	5,561,000	31%	75%	104%	69%
66 Jail Expansion	Total Revenues	0	101	0%	2,000	0%	9%	12%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	200,000	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	0	0%	25,000	168%	718%	768%	52%
	Total Expenses	200,000	0	0%	25,000	168%	718%	768%	53%
67 FEMA Grant	Total Revenues	1,500,000	0	0%	1,500,000	0%	0%	0%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	1,500,000	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	0	0%	1,500,000	0%	0%	0%	0%
	Total Expenses	1,500,000	0	0%	1,500,000	0%	0%	0%	0%
68 Build America Bonds	Total Revenues	912,000	246,351	27%	1,004,000	0%	45%	64%	92%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	838,000	158,441	19%	833,000	0%	19%	19%	100%
	Commodities & Services	1,000	0	0%	2,000	0%	0%	40%	15989%
	Total Expenses	839,000	158,441	19%	835,000	0%	19%	19%	196%
69 Recovery Zone Bonds	Total Revenues	355,000	121,127	34%	382,000	0%	48%	62%	106%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	311,000	155,054	0%	311,000	0%	50%	50%	100%
	Commodities & Services	1,000	0	0%	2,000	0%	0%	40%	12%
	Total Expenses	312,000	155,054	50%	313,000	0%	50%	50%	99%
70 NH - Rehab	Total Revenues	0	0	0%	300	0%	0%	0%	0%
	Personal Services	184,800	111,723	61%	210,600	32%	63%	97%	127%
	Capital	0	0	0%	11,000	0%	0%	0%	0%
	Commodities & Services	786,600	296,572	38%	806,500	15%	39%	54%	109%
	Total Expenses	971,400	408,295	42%	1,028,100	18%	44%	62%	112%
71 NH - Social Services	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	170,800	111,489	65%	159,000	31%	71%	107%	137%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	5,100	1,191	23%	12,000	2%	16%	22%	21%
	Total Expenses	175,900	112,680	64%	171,000	33%	67%	101%	122%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
72 NH - Patient Activity	Total Revenues	300	40	13%	1,000	10%	10%	13%	19%
	Personal Services	142,700	93,614	66%	138,300	34%	66%	103%	126%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	10,000	3,124	31%	8,300	10%	27%	43%	202%
	Total Expenses	152,700	96,738	63%	146,600	33%	64%	99%	130%
73 NH - Dietary	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	573,700	406,479	71%	579,800	36%	72%	107%	132%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	556,400	213,665	38%	675,300	16%	27%	61%	110%
	Total Expenses	1,130,100	620,144	55%	1,255,100	25%	64%	82%	121%
74 NH-Special Care	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	823,700	558,805	68%	823,900	33%	63%	96%	126%
	Capital	0	0	0%	10,000	0%	0%	0%	0%
	Commodities & Services	7,400	1,793	24%	7,500	12%	23%	53%	284%
	Total Expenses	831,100	560,598	68%	841,400	33%	62%	95%	128%
75 NH - Nursing	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	4,033,700	2,616,215	65%	3,697,500	36%	69%	104%	136%
	Capital	10,000	0	0%	10,000	0%	0%	0%	0%
	Commodities & Services	1,146,400	503,682	44%	1,124,600	10%	51%	80%	151%
	Total Expenses	5,190,100	3,119,897	60%	4,832,100	32%	64%	98%	139%
76 NH-Enviromental Services	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	325,300	241,479	74%	298,500	41%	79%	121%	152%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	296,100	119,078	40%	265,600	19%	48%	76%	110%
	Total Expenses	621,400	360,557	58%	564,100	31%	64%	100%	132%
77 NH - Maintenance	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	117,100	79,933	68%	111,500	38%	69%	108%	132%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	437,200	171,281	39%	486,400	12%	32%	57%	98%
	Total Expenses	554,300	251,214	45%	597,900	17%	39%	66%	104%
78 NH - Admin.	Total Revenues	14,506,500	6,764,296	47%	14,018,000	17%	74%	101%	97%
	Personal Services	2,715,500	240,835	9%	2,625,700	4%	7%	13%	17%
	Capital	125,000	0	0%	190,000	0%	0%	0%	95%
	Commodities & Services	1,737,900	768,298	44%	1,412,500	15%	55%	78%	108%
	Total Expenses	4,578,400	1,009,133	22%	4,228,200	7%	22%	34%	51%
79 NH - Capital Equipment	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	25,908	0%	479,000	0%	0%	2%	0%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	0	25,908	0%	479,000	0%	0%	0%	0%
80 Total Rehab and Nursing (69-78)	Total Revenues	14,506,800	6,764,336	47%	14,019,300	17%	74%	101%	97%
	Personal Services	9,087,300	4,460,572	49%	8,644,800	26%	50%	76%	99%
	Capital	135,000	25,908	19%	700,000	0%	0%	1%	34%
	Commodities & Services	4,983,100	2,078,684	42%	4,798,700	16%	46%	69%	116%
	Total Expenses	14,205,400	6,565,164	46%	14,143,500	21%	46%	70%	102%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	Second Quarter Current Year - FY 2013			SECTION C Prior Years Quarters-FY 2012 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
81 Health Benefits	Total Revenues	6,253,000	2,903,110	46%	5,050,000	22%	48%	67%	99%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	6,473,000	2,898,165	45%	5,050,000	24%	48%	71%	98%
	Total Expenses	6,473,000	2,898,165	45%	5,050,000	24%	48%	71%	98%
82 History Room	Total Revenues	12,000	13,101	109%	11,000	112%	109%	113%	110%
	Personal Services	12,000	3,691	31%	12,000	16%	30%	47%	71%
	Capital	2,000	0	0%	1,000	0%	200%	200%	19%
	Commodities & Services	4,000	1,203	30%	4,000	2%	5%	17%	574%
	Total Expenses	18,000	4,894	27%	17,000	12%	34%	49%	208%
83 Children's Wait Room	Total Revenues	36,000	22,900	64%	24,000	15%	39%	62%	93%
	Personal Services	0	0	0%	0	0%	49%	0%	0%
	Capital	1,000	0	0%	5,000	0%	0%	0%	0%
	Commodities & Services	22,000	18,000	82%	34,000	25%	30%	74%	121%
	Total Expenses	23,000	18,000	78%	39,000	22%	38%	65%	112%
84 Drug Court	Total Revenues	166,000	103,401	62%	187,200	11%	36%	52%	71%
	Personal Services	164,900	61,906	38%	96,000	26%	49%	74%	138%
	Capital	0	1,374	0%	0	0	0%	0%	0%
	Commodities & Services	78,100	26,863	34%	111,300	12%	30%	45%	90%
	Total Expenses	243,000	90,143	37%	207,300	18%	38%	58%	110%
85 Enhancement Drug Court	Total Revenues	0	0	0%	100,000	0%	81%	95%	112%
	Personal Services	0	0	0%	89,000	0%	37%	65%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	0	0%	12,700	0%	120%	228%	0%
	Total Expenses	0	0	0%	1,001,700	0%	47%	85%	0%
86 Drug Prosecution Program	Total Revenues	2,500	1,129	45%	0	0%	6%	0%	82%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	2,500	354	14%	5,600	2%	11%	15%	56%
	Total Expenses	2,500	354	14%	5,600	2%	11%	15%	74%
87 Law Enforcement Projects	Total Revenues	115,000	101,862	89%	46,000	14%	201%	282%	164%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	40,600	17,014	42%	14,000	0%	154%	276%	40%
	Commodities & Services	35,000	26,203	75%	19,000	36%	68%	127%	105%
	Total Expenses	75,600	43,217	57%	33,000	21%	104%	190%	72%