

DEKALB COUNTY GOVERNMENT

FY 2014 FIRST QUARTER FINANCIAL REPORT

SECTION A – QUARTERLY ANALYSIS

SECTION B – LOCATOR & STATUS INDEX

SECTION C – FINANCIAL REPORT

Finance Office
August 11, 2014

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, either 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-37 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.

DEKALB COUNTY GOVERNMENT
SECTION A
QUARTERLY FINANCIAL REPORT ANALYSIS

III. Specifically

A. First Quarter Revenue Variances below Goal of 17% to 25%

1.	Aid to Bridges	8%
2.	Highway	2%
3.	Public Health	9%
4.	PBC Lease	1%
5.	Senior Services	0%
6.	Mental Health	0%
7.	Non-Departmental	3%
8.	Tort & Liability	2%
9.	Forest Preserve	1%
10.	Veteran's Assistance	0%
11.	Forest Preserve Tort & Liability	0%
12.	Federal Highway Match	0%
13.	Forest Preserve Retirement	0%

Aid to Bridges, Highway, Public Health, PBC Lease, Senior Services, Mental Health, Non-Departmental, Tort & Liability, Forest Preserve and Forest Preserve Tort and Liability, Veteran's Assistance and Federal Highway Match and Forest Preserve Retirement variances are because they receive Property Tax revenues that are received in June/July and September/October of the fiscal year so these funds have a lower percentage during the first quarter of the year and reflect taxes received through March of this year.

14. Treasurer 6%

The variance in this department is a reduction in interest income due to the continuing downturn in the interest rates available and monies being invested in CD's that have not matured.

15. County Motor Fuel 13%

The County Motor Fuel variance is monies due from local agencies that was not received during the first quarter of 2014.

DEKALB COUNTY GOVERNMENT
SECTION A
QUARTERLY FINANCIAL REPORT ANALYSIS

16. Elections 2%

This variance is the salary reimbursements for election judges, the reimbursements for the April 15 would not have not been received.

17. Court Services 6%
18. Public Defender 8%
19. Assessments 8%

Court Services, Public Defender, and Assessments all 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.

20. Community Outreach Bldg.-General Fund 0%

This variance is Building rental from tenants in the COB that have not been paid during the first quarter of 2014.

21. Local Emergency Planning Comm. 0%
22. ESDA 0%

The variance in these funds is State Grant monies that were not received in the first quarter of 2014.

23. Circuit Clerk 15%
24. Law Library 12%
25. Court Automation 15%

The variance for all of the above Departments is receiving two months of court fines and fees instead of three during the first quarter of 2014.

26. Tax Sale Automation 0%

This fee is paid once per year when the Tax Sale is held for the County during the last quarter of the year.

**DEKALB COUNTY GOVERNMENT
SECTION A
QUARTERLY FINANCIAL REPORT ANALYSIS**

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|------------|--|-----------|
| 27. | Forest Preserve –Land Acquisition | 0% |
| 28. | Forest Preserve – Retirement | 0% |

These variances are dollars that will be transferred from the Forest Preserve General Fund during the last quarter of 2014.

- | | | |
|------------|----------------------------|-----------|
| 30. | Recovery Zone Bonds | 0% |
| 31. | Build America Bonds | 0% |
| 32. | Opportunity Fund | 0% |

These variances are receiving no shared sales tax dollars from the City of DeKalb during the first three months of 2014 due to a new allocation of tri-annual distribution by the State instead of quarterly distributions.

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|------------|-------------------------------|-----------|
| 33. | Asset Replacement Fund | 6% |
|------------|-------------------------------|-----------|

This variance is the Contribution to Asset Replacement Fund dollars from County departments were not completed during the first quarter of 2014.

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|------------|--------------------|-----------|
| 34. | Solid Waste | 3% |
|------------|--------------------|-----------|

Tipping fees are received quarterly during the year. The first quarter fees were not received by 3/31/2014.

B. First Quarter Expenditure Variances above goal of 17% to 25%

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|-----------|-----------------------------|-------------------------------|
| 1. | Sheriff Corrections | 32% - Capital Expenses |
| 2. | Veteran’s Assistance | 27% - Capital Expenses |
| 3. | Probation | 88% - Capital Expense |

The variances listed above are reflective of lump sum capital purchases made during the first quarter of the new fiscal year. Sheriff Corrections purchased office furniture and small equipment and the Veteran’s Commission purchased two work centers, the Probation department purchased a vehicle during the first quarter of 2014. 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.

**DEKALB COUNTY GOVERNMENT
SECTION A
QUARTERLY FINANCIAL REPORT ANALYSIS**

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|-------------------------------|------------|---|
| 4. Finance | 38% | |
| 5. Sheriff Corrections | 74% | All
Commodities
& Services |

The above variance for Finance is the full year of maintenance paid for the financial software and yearly memberships paid in full during the first quarter of the fiscal year. Sheriff's Corrections were prisoner transportation costs, and professional service costs, as well as Equipment Maintenance costs.

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| 6. Elections | 41% - Personal Services |
|---------------------|--------------------------------|

This variance is salary and benefits paid during the first quarter of the year to cover early voting election judges in March for the April Election.

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|-----------------------------|--------------------------------|
| 7. Highway | 31% - Personal Services |
| 8. County Motor Fuel | 29% - Personal Services |

These variances are for additional personnel costs during the first quarter of the year for the wages and benefits paid for snow removal.

- | | |
|-----------------------------|---------------------------------|
| 9. Document Storage | 46 % - Personal Services |
| 10. Court Automation | 40% - Personal Services |

These two accounts have 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.

17. Nursing Home

- | | |
|-------------------------------|--------------------------------|
| Rehab Services | 43% - Personal Services |
| Social Services | 32% - Personal Services |
| Patient Activity | 33% - Personal Services |
| Dietary | 34% - Personal Services |
| Special Care | 34% - Personal Services |
| Nursing | 33% - Personal Services |
| Maintenance | 14% - Personal Services |
| Environmental Services | 40% - Personal Services |

DEKALB COUNTY GOVERNMENT
SECTION A
QUARTERLY FINANCIAL REPORT ANALYSIS

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 total nursing home dollars that are reflected on page nine of the report sequence number 81 show that the nursing home as whole is within the acceptable range for the first quarter.

18. State's Attorney **48%- Commodities & Services**

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

19. Law Enforcement Projects **34% - 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.

20. Sheriff's Merit Commission **46% - Personal Services**
35 % - Commodities & Services

This variance is the Commission members salary expense for the first quarter meeting of 2013. The commodities and services included written tests, and polygraph test expenses as well as attorney fees.

**DEKALB COUNTY GOVERNMENT
FY 2014 FIRST
QUARTER FINANCIAL REPORT
Locator and Status Index**

SECTION B

FUND/DEPARTMENT	SECTION C PAGE	SEQUENCE	12/31/2010 AUDITED FUND BALANCE	12/31/2011 AUDITED FUND BALANCE	12/31/2012 AUDITED FUND BALANCE	12/31/2013 AUDITED FUND BALANCE	3/31/2014 CASH BALANCE
Aid to Bridges	5	45	1,553,057	1,820,789	2,427,522	3,630,325	3,675,324
Asset Replacement	7	62	2,888,608	3,076,285	3,701,003	4,183,185	3,990,584
Build America Bonds	8	69	1,636,385	953,130	989,078	1,022,069	962,207
Broadband Grant	8	64	75,792	133,644	135,845	Closed 2013	0
Child Support	5	37	11,839	43,083	45,630	26,159	34,588
Childrens Waiting Room	10	83	18,425	12,028	2,224	287	1,587
Cir.Clk Electronic Citation	4	33	New 2011	11,511	23,469	39,829	42,897
Cir.Clk Operations & Admin	4	34	55,802	80,614	98,602	122,333	65,588
Community Mental Health	6	49	2,277,000	2,501,335	2,710,274	2,718,095	2,289,771
Co Motor Fuel	6	46	2,587,806	2,833,169	3,611,129	3,576,508	3,453,276
Com Ser - Fin Aid	6	51	6,783	11,935	17,120	22,306	23,603
Community Services	6	50	32,254	53,311	56,720	85,184	43,891
County Farm	7	60	767,021	758,925	635,037	636,081	636,276
Court Automation	4	36	767,021	674,076	589,559	446,082	474,411
Courthouse Expansion	8	65	13,803,699	6,713,787	125,890	Closed 2013	0
Court Security	5	42	580,077	350,871	70,355	15,909	111,560
Data Fiber Optic Network	8	63	New in 2011	75,016	115,185	563,454	723,589
Document Storage	5	39	310,844	399,858	486,864	552,181	425,717
Drug Court	10	84	325,527	264,912	230,822	219,421	197,239
Drug Prosecution Program	10	86	5,248	5,217	5,519	6,114	6,501
Employee Health Benefits	10	81	945,318	1,045,987	1,074,171	1,105,765	2,502,528
Engineering	5	44	347,308	350,558	335,784	411,635	403,664
Enhancement Drug Court	10	85	0	-8,539	Closed -0-		Closed -0-
Fed Hwy Match	6	47	1,668,413	1,910,425	2,522,901	2,625,871	2,778,060
FEMA Grant Evergreen Fund	8	67			0	0	98,068
Evergreen Vill. Operating	8	68				New 2014	0
Fema Montoya Grant	8	65				-160	5,345
Federal Transport Grant	8	64					234,362
Forest Preserve	7	55	697,285	732,063	360,011		644,466

**DEKALB COUNTY GOVERNMENT
FY 2014 FIRST
QUARTER FINANCIAL REPORT
Locator and Status Index**

SECTION B

FUND/DEPARTMENT	SECTION C PAGE	SEQUENCE	12/31/2010 AUDITED FUND BALANCE	12/31/2011 AUDITED FUND BALANCE	12/31/2012 AUDITED FUND BALANCE	12/31/2013 AUDITED FUND BALANCE	3/31/2014 CASH BALANCE
FP Land Acquisition	7	56	2,586,318	3,150,631	3,543,695		4,018,789
FP Retirement	7	57	179,126	225,843	360,011		569,634
FP Tort & Liability	7	58	51,081	88,201	149,012		201,568
General Fund Total	4	28	10,765,354	11,528,970	11,103,938	10,424,302	5,629,675
Assessments	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					

**DEKALB COUNTY GOVERNMENT
FY 2014 FIRST
QUARTER FINANCIAL REPORT
Locator and Status Index**

SECTION B

FUND/DEPARTMENT	SECTION C PAGE	SEQUENCE	12/31/2010 AUDITED FUND BALANCE	12/31/2011 AUDITED FUND BALANCE	12/31/2012 AUDITED FUND BALANCE	12/31/2013 AUDITED FUND BALANCE	3/31/2014 CASH BALANCE
GIS - Development	5	41	544,281	549,561	536,633	525,863	539,688
Highway	5	43	3,217,597	3,602,221	3,720,569	3,792,178	3,268,019
History Room	10	82	39,853	22,258	23,961	28,200	26,227
Jail Expansion	8	66	399,985	466,670	243,014	243,257	243,296
Law Enforcement Project	10	87	231,732	287,603	402,816	511,633	609,503
Law Library	4	35	145,929	154,240	107,206	50,459	46,264
Micrographics	4	32	202,744	211,636	73,691	94,793	115,324
Opportunity	7	61	3,211,030	3,177,785	3,298,949	3,531,378	3,504,001
PBC Lease	4	31	283,871	-408,674	-298,476	-202,620	181,142
Probation Services	5	38	635,738	547,122	461,764	432,918	410,344
Public Health	6	48	2,209,411	2,191,215	2,042,615	2,369,127	1,790,245
Recovery Zone Bonds	8	69	242,629	275,560	322,676	366,230	346,281
Rehab & Nursing Totals	9	81	3,207,218	8,835,174	10,367,679	10,716,785	4,539,847
NH- Admin	9	79					
NH - Capital Equip	9	80					
NH - Dietary	9	74					
NH - Environment Service	9	77					
NH - Maintenance	9	78					
NH - Nursing	9	76					
NH - Patient Activity	9	73					
NH - Rehab	8	71					
NH- Soc Services	8	72					
NH-Special Care	9	75					
Retirement	4	29	1,586,324	1,259,705	985,164	707,182	682,727
Senior Services	6	52	383,715	344,643	345,109	286,727	206,733
Solid Waste Program	6	54	77,004	58,250	35,400	24,700	2,550
Special Projects	7	59	1,028,219	887,645	738,857	621,655	598,147
Tax Sale Automation	5	40	83,994	101,902	121,309	140,198	139,611
Tollway Access Loan Repay			-384,406	Closed in 2011	Closed 2011		Closed 2011
Tort & Liability Insurance	4	30	3,988,369	4,627,342	5,395,689	6,183,813	6,177,451
Veteran's Assistance	6	53	319,304	295,689	424,875	540,900	425,241

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2014			SECTION C Prior Years Quarters-FY 2013 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	484,000	121,172	25%	390,000	26%	52%	80%	105%
	Capital	200	0	0%	1,000	0%	0%	29%	54%
	Commodities & Services	51,800	8,471	16%	40,300	24%	39%	60%	83%
	Total Expenses	536,000	129,643	24%	431,300	26%	50%	78%	103%
2 Finance	Total Revenues	10,000	0	0%	10,000	0%	100%	100%	100%
	Personal Services	508,000	132,679	26%	587,000	8%	39%	61%	81%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	66,500	25,203	38%	67,500	2%	70%	76%	85%
	Total Expenses	574,500	157,882	28%	654,500	7%	43%	63%	81%
3 Non-Departmental	Total Revenues	20,329,500	667,318	3%	20,477,000	3%	42%	76%	97%
	Personal Services	129,400	0	0%	99,000	0%	0%	0%	0%
	Capital	4,000	0	0%	4,000	0%	0%	0%	0%
	Commodities & Services	1,046,300	50,419	5%	1,592,800	4%	59%	75%	111%
	Total Expenses	1,179,700	50,419	4%	1,695,800	4%	56%	70%	105%
4 Information Management	Total Revenues	331,000	66,013	20%	291,000	35%	73%	92%	106%
	Personal Services	905,000	215,498	24%	799,000	11%	49%	77%	99%
	Capital	4,100	0	0%	400	0%	58%	91%	147%
	Commodities & Services	314,500	31,929	10%	223,100	2%	80%	84%	92%
	Total Expenses	1,223,600	247,427	20%	1,022,500	9%	56%	72%	98%
5 Assessments	Total Revenues	43,000	3,463	8%	43,000	8%	32%	33%	95%
	Personal Services	452,000	108,241	24%	436,000	10%	53%	77%	98%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	45,700	5,021	11%	49,000	4%	18%	21%	54%
	Total Expenses	497,700	113,262	23%	485,000	9%	49%	72%	94%
6 County Clerk	Total Revenues	715,900	136,009	19%	500,000	32%	70%	107%	135%
	Personal Services	486,000	128,565	27%	454,000	11%	52%	78%	102%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	38,000	4,854	13%	64,000	2%	80%	86%	95%
	Total Expenses	524,000	133,419	26%	518,000	11%	57%	81%	103%
7 Elections	Total Revenues	10,100	12	0%	19,200	2%	61%	61%	61%
	Personal Services	123,100	49,972	41%	133,000	14%	61%	85%	107%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	364,400	40,723	11%	221,000	2%	97%	97%	135%
	Total Expenses	487,500	90,695	19%	354,000	8%	85%	94%	125%
8 Planning	Total Revenues	62,000	18,407	30%	62,000	23%	51%	70%	170%
	Personal Services	452,000	114,720	25%	445,000	10%	4600%	71%	93%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	31,200	4,402	14%	30,400	4%	54%	74%	90%
	Total Expenses	483,200	119,122	25%	475,400	10%	46%	71%	103%
9 Regional Office of Education	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	77,000	17,157	22%	73,000	10%	43%	66%	86%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	39,300	3,512	9%	39,000	2%	82%	93%	104%
	Total Expenses	116,300	20,669	18%	112,000	7%	57%	76%	93%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2014			SECTION C Prior Years Quarters-FY 2013 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
10 Treasurer	Total Revenues	42,500	2,625	6%	70,000	2%	18%	32%	64%
	Personal Services	288,000	74,303	26%	294,000	9%	45%	70%	92%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	31,900	1,481	5%	31,600	3%	66%	67%	88%
	Total Expenses	319,900	75,784	24%	325,600	9%	47%	69%	92%
11 Judiciary	Total Revenues	71,000	11,033	16%	71,000	21%	44%	65%	96%
	Personal Services	490,500	122,056	25%	456,000	11%	50%	78%	102%
	Capital	0	740	0%	0	0%	0%	0%	0%
	Commodities & Services	73,000	14,387	20%	67,700	13%	58%	100%	168%
	Total Expenses	563,500	137,183	24%	523,700	12%	51%	81%	111%
12 Jury Commission	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	41,000	9,455	23%	39,000	13%	46%	78%	99%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	84,000	12,998	16%	84,000	36%	66%	80%	108%
	Total Expenses	125,000	22,453	18%	123,000	29%	61%	81%	105%
13 Circuit Clerk	Total Revenues	1,931,000	288,610	15%	2,122,000	14%	38%	59%	85%
	Personal Services	1,123,000	242,511	22%	1,123,000	11%	49%	77%	98%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	83,900	12,566	15%	83,900	11%	40%	61%	94%
	Total Expenses	1,206,900	255,077	21%	1,206,900	11%	48%	76%	98%
14 Coroner	Total Revenues	17,100	4,250	25%	18,000	21%	56%	121%	158%
	Personal Services	155,000	39,827	26%	150,000	15%	49%	76%	100%
	Capital	0	3,400	0%	0	0%	0%	0%	0%
	Commodities & Services	77,700	8,481	11%	76,000	12%	53%	74%	108%
	Total Expenses	232,700	51,708	22%	226,000	14%	48%	75%	104%
15 ESDA	Total Revenues	32,000	0	0%	32,000	0%	2%	2%	114%
	Personal Services	104,500	27,491	26%	103,000	11%	49%	75%	98%
	Capital	10,000	0	0%	10,000	0%	90%	98%	98%
	Commodities & Services	31,800	3,716	12%	31,500	6%	48%	83%	93%
	Total Expenses	146,300	31,207	21%	144,500	9%	52%	78%	97%
16 Local Emergency Planning Comm	Total Revenues	53,200	0	0%	25,000	0%	106%	119%	145%
	Personal Services	10,500	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	44,300	0	0%	26,600	0%	0%	82%	87%
		54,800	0	0%	26,600	0%	23%	105%	138%
17 Sheriff	Total Revenues	1,006,000	225,750	22%	946,000	22%	45%	68%	100%
	Personal Services	5,773,000	1,508,397	26%	5,602,000	11%	49%	77%	100%
	Capital	26,500	526	2%	10,900	12%	104%	145%	108%
	Commodities & Services	445,000	90,789	20%	676,300	5%	69%	84%	100%
	Total Expenses	6,244,500	1,599,712	26%	6,289,200	10%	51%	78%	100%
18 Sheriff Communications	Total Revenues	1,168,000	362,917	31%	1,150,000	31%	58%	81%	100%
	Personal Services	2,556,000	667,858	26%	2,528,000	10%	46%	72%	93%
	Capital	4,000	0	0%	3,500	0%	17%	63%	108%
	Commodities & Services	159,100	16,251	10%	232,000	4%	83%	91%	101%
	Total Expenses	2,719,100	684,109	25%	2,763,500	9%	49%	73%	94%

Department	Category	First Quarter Current Year - FY 2014			SECTION C Prior Years Quarters-FY 2013 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
19 Sheriff Corrections	Total Revenues	137,000	46,414	34%	163,000	16%	41%	71%	99%
	Personal Services	2,749,000	762,293	28%	2,721,000	10%	48%	76%	99%
	Capital	9,400	3,043	32%	6,200	-2%	43%	48%	48%
	Commodities & Services	1,525,300	464,587	31%	1,561,300	7%	39%	64%	109%
	Total Expenses	4,283,700	1,229,923	29%	4,288,500	9%	45%	72%	103%
20 Sheriff Merit Commission	Total Revenues	7,000	3,325	48%	7,000	0%	52%	70%	70%
	Personal Services	5,000	1,162	23%	5,000	30%	46%	55%	77%
	Capital	0	0	0%	0	0%	0%	0%	3%
	Commodities & Services	22,500	3,925	17%	22,500	19%	56%	80%	115%
	Total Expenses	27,500	5,087	19%	27,500	21%	54%	76%	108%
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	3,000	0	0%	1,500	0%	0%	0%	0%
	Commodities & Services	6,500	63	1%	6,500	1%	25%	52%	70%
	Total Expenses	9,500	63	1%	8,000	1%	20%	43%	56%
22 State's Attorney	Total Revenues	475,000	78,464	17%	366,000	9%	49%	71%	99%
	Personal Services	1,839,000	435,189	24%	1,680,000	18%	48%	74%	96%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	101,200	44,510	44%	89,900	19%	67%	96%	134%
	Total Expenses	1,940,200	479,699	25%	1,769,900	18%	49%	75%	98%
23 Public Defender	Total Revenues	105,000	8,575	8%	125,000	14%	35%	55%	88%
	Personal Services	893,000	228,415	26%	973,000	10%	43%	68%	87%
	Capital	0	0	0%	6,000	0%	0%	0%	0%
	Commodities & Services	69,100	3,633	5%	69,000	1%	16%	29%	51%
	Total Expenses	962,100	232,048	24%	1,048,000	9%	41%	65%	84%
24 Court Services	Total Revenues	222,500	13,734	6%	200,800	4%	47%	79%	143%
	Personal Services	1,176,000	253,739	22%	986,000	11%	51%	79%	102%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	248,000	24,030	10%	248,000	3%	13%	25%	63%
	Total Expenses	1,424,000	277,769	20%	1,234,000	11%	43%	68%	94%
25 Facilities Management	Total Revenues	75,200	16,505	22%	75,700	92%	52%	81%	119%
	Personal Services	680,000	188,787	28%	660,000	11%	48%	74%	97%
	Capital	82,500	1,043	1%	77,500	0%	13%	20%	85%
	Commodities & Services	868,400	169,349	20%	869,300	7%	39%	60%	86%
	Total Expenses	1,630,900	359,179	22%	1,606,800	8%	42%	64%	91%
26 Community Outreach Building	Total Revenues	83,000	0	0%	85,000	0%	33%	100%	100%
	Personal Services	20,500	3,194	0%	18,000	0%	0%	41%	53%
	Capital	51,000	0	0%	0	0%	0%	0%	0%
	Commodities & Services	83,500	12,957	16%	142,000	6%	55%	65%	78%
	Total Expenses	155,000	16,151	10%	160,000	6%	52%	62%	76%
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	180,000	23,965	13%	191,000	8%	40%	59%	88%
	Total Expenses	180,000	23,965	13%	191,000	8%	40%	59%	88%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2014			SECTION C Prior Years Quarters-FY 2013 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
	Fund Balance Utilization	927,000							
28 Total General Fund (1-27)	Total Revenues	27,854,000	1,953,424	7%	26,858,700	7%	43%	75%	97%
	Personal Services	21,520,500	5,452,681	25%	20,754,000	11%	48%	75%	97%
	Capital	194,700	8,752	5%	121,000	9%	36%	51%	138%
	Commodities & Services	6,132,900	1,082,222	18%	6,836,200	6%	53%	70%	102%
	Total Expenses	27,848,100	6,543,655	24%	27,711,200	10%	49%	73%	98%
29 Retirement	Total Revenues	500	653	131%	5,000	5%	6%	7%	65%
	Personal Services	175,000	25,108	14%	300,000	14%	39%	66%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	175,000	25,108	14%	300,000	14%	39%	66%	94%
30 Tort & Liability Insurance	Total Revenues	1,177,100	3,063	0%	1,081,000	3%	62%	106%	111%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	1,083,000	131,428	12%	978,000	20%	22%	35%	45%
	Total Expenses	1,083,000	131,428	12%	978,000	20%	22%	35%	45%
31 PBC Lease	Total Revenues	949,000	13,125	1%	939,000	5%	48%	89%	96%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	985,000	0	0%	960,000	0%	0%	70%	84%
	Total Expenses	985,000	0	0%	960,000	0%	0%	70%	84%
32 Micrographics	Total Revenues	155,500	32,412	21%	135,000	37%	108%	155%	176%
	Personal Services	93,000	0	0%	82,000	23%	370%	52%	50%
	Capital	1,500	0	0%	1,500	0%	64%	1903%	2029%
	Commodities & Services	105,500	11,871	11%	80,500	40%	49%	151%	177%
	Total Expenses	200,000	11,871	6%	168,000	31%	118%	116%	129%
33 Circuit Clerk Electronic Citation	Total Revenues	15,000	3,068	21%	15,000	19%	48%	73%	109%
	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%	4,000	0%	0%	0%	0%
	Total Expenses	4,000	0	0%	4,000	0%	0%	0%	0%
34 Circuit Clerk Operations and Administration	Total Revenues	21,100	19,689	93%	3,000	14%	647%	871%	1354%
	Personal Services	0	0	0%	0%	0%	0%	0%	0%
	Capital	0	0	0%	0%	0%	0%	0%	0%
	Commodities & Services	15,000	6,612	0%	0%	0%	0%	0%	0%
	Total Expenses	15,000	6,612	0%	0%	0%	0%	0%	0%
35 Law Library	Total Revenues	45,000	5,590	12%	45,000	15%	39%	61%	89%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	66,000	9,784	15%	66,000	13%	47%	87%	147%
	Total Expenses	66,000	9,784	15%	66,000	13%	47%	87%	147%
36 Court Automation	Total Revenues	181,000	31,516	17%	247,000	16%	40%	60%	88%
	Personal Services	249,000	99,872	40%	265,000	19%	37%	63%	95%
	Capital	98,000	1,878	2%	83,000	-3%	22%	28%	34%
	Commodities & Services	93,000	7,512	8%	107,000	2%	62%	73%	76%
	Total Expenses	440,000	109,262	25%	455,000	11%	40%	59%	79%

Department	Category	First Quarter Current Year - FY 2014			SECTION C Prior Years Quarters-FY 2013 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
37 Child Support	Total Revenues	29,100	9,285	32%	33,000	8%	50%	50%	104%
	Personal Services	65,000	0	0%	46,000	0%	65%	99%	109%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	7,200	870	12%	7,200	12%	24%	36%	48%
	Total Expenses	72,200	870	1%	53,200	2%	59%	90%	101%
38 Probation Services	Total Revenues	104,500	41,905	40%	68,000	41%	105%	169%	245%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	23,000	20,275	88%	0	0%	0%	0%	0%
	Commodities & Services	221,000	44,613	20%	243,000	15%	42%	53%	80%
	Total Expenses	244,000	64,888	27%	243,000	17%	42%	54%	80%
39 Document Storage	Total Revenues	185,800	31,309	17%	231,000	16%	39%	60%	88%
	Personal Services	66,000	30,224	46%	62,000	41%	65%	110%	144%
	Capital	75,000	0	0%	75,000	0%	0%	31%	31%
	Commodities & Services	55,000	1,802	3%	55,000	3%	17%	27%	46%
	Total Expenses	196,000	32,026	16%	192,000	14%	26%	55%	72%
40 Tax Sale Automation	Total Revenues	30,300	0	0%	16,300	0%	0%	0%	132%
	Personal Services	2,200	0	0%	2,000	0%	0%	0%	0%
	Capital	600	0	0%	300	0%	0%	265%	265%
	Commodities & Services	5,300	587	0%	40,200	0%	5%	6%	18%
	Total Expenses	8,100	587	7%	42,500	2%	5%	8%	19%
41 GIS-Development	Total Revenues	7,500	13,825	184%	8,000	9%	50%	58%	91%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	1,000	0	0%	3,500	0%	8%	51%	86%
	Commodities & Services	56,000	0	0%	56,000	27%	27%	27%	27%
	Total Expenses	57,000	0	0%	59,500	25%	26%	28%	30%
42 Court Security	Total Revenues	460,100	199,210	43%	350,000	16%	39%	59%	109%
	Personal Services	451,000	111,778	25%	445,000	34%	46%	72%	95%
	Capital	2,700	0	0%	8,200	0%	7%	7%	7%
	Commodities & Services	11,500	0	0%	7,500	467%	4%	143%	143%
	Total Expenses	465,200	111,778	24%	460,700	40%	44%	72%	95%
43 Highway	Total Revenues	2,366,000	55,887	2%	2,494,700	2%	56%	94%	103%
	Personal Services	1,387,000	428,156	31%	1,334,000	29%	49%	72%	98%
	Capital	842,700	2,354	0%	350,000	0%	24%	47%	70%
	Commodities & Services	986,800	184,134	19%	1,004,400	14%	37%	64%	95%
	Total Expenses	3,216,500	614,644	19%	2,688,400	20%	41%	65%	93%
44 Engineering	Total Revenues	352,700	129,841	37%	303,000	6%	6%	27%	76%
	Personal Services	226,000	32,588	14%	234,000	13%	26%	46%	59%
	Capital	43,500	146	0%	10,000	0%	0%	100%	100%
	Commodities & Services	6,800	375	6%	5,400	13%	47%	91%	99%
	Total Expenses	276,300	33,109	12%	249,400	13%	29%	49%	62%
45 Aid to Bridges	Total Revenues	1,287,000	97,445	8%	1,091,000	9%	53%	94%	160%
	Personal Services	107,000	26,771	25%	102,000	22%	45%	73%	96%
	Capital	1,235,000	0	0%	602,000	0%	31%	34%	71%
	Commodities & Services	375,100	26,126	7%	250,100	0%	7%	7%	8%
	Total Expenses	1,717,100	52,897	3%	954,100	2%	26%	31%	57%

Department	Category	First Quarter Current Year - FY 2014			SECTION C Prior Years Quarters-FY 2013 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
46 County Motor Fuel	Total Revenues	1,854,800	239,186	13%	1,632,000	13%	49%	68%	123%
	Personal Services	566,000	162,800	29%	556,000	17%	45%	75%	61%
	Capital	703,350	0	0%	888,000	0%	0%	55%	109%
	Commodities & Services	900,000	205,379	23%	900,000	29%	86%	90%	98%
	Total Expenses	2,169,350	368,179	17%	2,344,000	15%	43%	73%	93%
47 Federal Highway Match	Total Revenues	1,032,900	14	0%	811,500	0%	51%	111%	120%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	801,700	0	0%	745,000	0%	0%	0%	0%
	Commodities & Services	151,900	0	0%	177,000	0%	0%	83%	144%
	Total Expenses	953,600	0	0%	922,000	0%	0%	62%	94%
48 Public Health	Total Revenues	3,442,400	313,218	9%	4,905,000	10%	36%	51%	77%
	Personal Services	3,066,300	774,981	25%	4,221,700	26%	35%	53%	68%
	Capital	2,600	247	10%	15,000	3%	43%	53%	132%
	Commodities & Services	541,700	83,536	15%	1,008,800	19%	19%	40%	52%
	Total Expenses	3,610,600	858,764	24%	5,245,500	24%	32%	51%	65%
49 Community Mental Health	Total Revenues	2,357,000	371	0%	2,310,000	0%	52%	96%	99%
	Personal Services	187,100	44,063	24%	145,900	20%	31%	48%	74%
	Capital	57,500	48	0%	59,000	0%	0%	24%	27%
	Commodities & Services	2,172,400	375,953	17%	2,105,100	20%	43%	69%	102%
	Total Expenses	2,417,000	420,064	17%	2,310,000	19%	41%	66%	99%
50 Community Service	Total Revenues	291,800	67,521	23%	258,000	39%	73%	74%	115%
	Personal Services	226,800	54,472	24%	212,000	19%	41%	67%	89%
	Capital	0	77	0%	0	0%	0%	0%	0%
	Commodities & Services	65,000	24,321	37%	46,000	15%	206%	160%	170%
	Total Expenses	291,800	78,870	27%	258,000	18%	71%	84%	104%
51 Community Service Revolving Loan	Total Revenues	5,000	1,297	26%	5,000	26%	78%	78%	104%
	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	430,100	17	0%	450,500	0%	52%	96%	99%
	Personal Services	0	80,010	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	450,000	0	0%	450,000	16%	44%	75%	112%
	Total Expenses	450,000	80,010	18%	450,000	16%	44%	75%	112%
53 Veteran's Assistance	Total Revenues	517,100	173	0%	557,000	0%	52%	96%	99%
	Personal Services	269,000	62,880	23%	303,000	21%	49%	68%	81%
	Capital	23,300	6,335	27%	18,300	15%	8%	9%	10%
	Commodities & Services	217,500	48,610	22%	215,300	23%	47%	67%	88%
	Total Expenses	509,800	117,825	23%	536,600	22%	47%	66%	81%
54 Solid Waste	Total Revenues	90,400	2,344	3%	90,400	0%	24%	52%	107%
	Personal Services	43,700	11,213	26%	42,400	26%	48%	79%	101%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	48,800	14,790	30%	72,500	13%	36%	65%	88%
	Total Expenses	92,500	26,003	28%	114,900	18%	41%	70%	93%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2014			SECTION C Prior Years Quarters-FY 2013 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
55 Forest Preserve	Total Revenues	1,192,000	11,124	1%	1,250,000	1%	52%	94%	99%
	Personal Services	418,000	98,813	24%	418,000	26%	47%	75%	97%
	Capital	71,000	7,768	11%	106,000	1%	28%	58%	63%
	Commodities & Services	702,000	37,900	5%	726,000	6%	14%	19%	101%
	Total Expenses	1,192,000	144,481	12%	1,250,000	12%	26%	41%	96%
56 FP Land Acquisit	Total Revenues	525,000	0	0%	555,000	0%	0%	0%	105%
	Personal Services	47,000	13,669	0%	40,000	0%	0%	84%	127%
	Capital	5,500	0	0%	15,000	0%	0%	274%	279%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	52,500	13,669	0%	55,000	0%	0%	136%	168%
57 FP Retirement	Total Revenues	335,000	0	0%	250,000	0%	52%	97%	100%
	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%	8%	0%	91%
	Total Expenses	45,000	0	0%	45,000	0%	3%	0%	91%
58 FP Tort & Liability	Total Revenues	75,000	0	0%	100,000	0%	52%	97%	101%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	45,000	7,450	17%	30,000	0%	0%	48%	69%
	Commodities & Services	30,000	2,224	7%	19,500	46%	8%	50%	91%
	Total Expenses	75,000	9,674	13%	49,500	18%	13%	49%	78%
59 Special Projects	Total Revenues	2,000	0	0%	28,000	0%	14%	14%	20%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	155,000	23,507	15%	150,000	20%	31%	47%	49%
	Commodities & Services	50,000	0	0%	50,000	0%	0%	0%	0%
	Total Expenses	205,000	23,507	12%	200,000	15%	23%	36%	61%
60 County Farm	Total Revenues	2,000	195	10%	3,000	2%	11%	21%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	25,000	0	0%	20,000	0%	0%	0%	0%
	Total Expenses	25,000	0	0%	20,000	0%	0%	0%	0%
61 Opportunity	Total Revenues	0	13	0%	375,000	26%	26%	51%	89%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	300,000	0%	1%	8%	18%
	Commodities & Services	0	125	0%	49,000	0%	0%	100%	100%
	Total Expenses	0	125	0%	349,000	0%	8%	21%	29%
62 Asset Replacement	Total Revenues	521,000	28,435	6%	772,900	53%	90%	130%	132%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	1,340,000	221,036	17%	300,000	5%	75%	83%	178%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	1,340,000	221,036	17%	300,000	5%	19%	83%	178%
63 Data Fiber Optic Network	Total Revenues	225,000	188,487	84%	220,000	0%	0%	1%	233%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	5,000	0	0%	5,000	0%	0%	115%	115%
	Commodities & Services	220,000	5,096	0%	220,000	0%	20%	20%	28%
	Total Expenses	225,000	5,096	2%	225,000	0%	20%	22%	28%

Department	Category	First Quarter Current Year - FY 2014			SECTION C Prior Years Quarters-FY 2013 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
64 Federal Transp. Grant - Voluntary Action Center	Total Revenues	820,000	211,686	26%	350,000	0%	26%	55%	187%
	Personal Services	20,000	4,329	22%	17,000	46%	239%	401%	402%
	Capital	0	0	0%	305,000	118%	38%	64%	210%
	Commodities & Services	800,000	31,039	4%	28,000	38%	20%	21%	291%
	Total Expenses	820,000	35,368	4%	350,000	108%	47%	77%	228%
65 Fema Grant Montoya	Total Revenues	0	2	0%	0	0%	0%	0%	3%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	4,100	0%	30,000	5759%	107%	232%	420%
	Comodities & Services	0	400	0%	0	0%	0%	0%	0%
	Total Expenses	0	4,500	0%	30,000	5816%	107%	232%	420%
66 Jail Expansion	Total Revenues	0	38	0%	0	0%	0%	0%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	200,000	0%	0%	0%	0%
	Commodities & Services	0	0	0%	0	21%	0%	0%	0%
	Total Expenses	0	0	0%	200,000	21%	0%	0%	0%
67 FEMA Grant Evergreen Village	Total Revenues	4,000,000	2,529	0%	1,500,000	0%	0%	2%	3%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	3,900,000	0	0%	1,500,000	0%	0%	0%	0%
	Commodities & Services	100,000	161	0%	0	0%	0%	0%	0%
	Total Expenses	4,000,000	161	0%	1,500,000	0%	0%	2%	3%
68 Evergreen Village Operating Fund	Total Revenues Personal Services Capital Commodities & Services Total Expenses	New Fund Budget will be posted.							
69 Build America Bonds	Total Revenues	864,000	138	0%	912,000	21%	27%	57%	96%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	855,000	0	0%	838,000	0%	19%	19%	100%
	Commodities & Services	1,000	0	0%	1,000	0%	0%	80%	80%
	Total Expenses	856,000	0	0%	839,000	0%	19%	19%	100%
70 Recovery Zone Bonds	Total Revenues	352,200	51	0%	355,000	0%	34%	55%	100%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	311,000	0	0%	311,000	0%	0%	0%	0%
	Commodities & Services	1,000	0	0%	1,000	0%	0%	80%	80%
	Total Expenses	312,000	0	0%	312,000	0%	50%	50%	100%
71 NH - Rehab	Total Revenues	0	33	0%	300	0%	0%	0%	0%
	Personal Services	185,400	78,739	43%	184,800	37%	61%	103%	141%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	879,000	125,951	14%	786,600	15%	38%	65%	95%
	Total Expenses	1,084,400	204,690	19%	971,400	19%	42%	72%	104%
72 NH - Social Services	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	180,000	58,458	33%	170,800	33%	65%	103%	134%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	3,900	360	9%	5,100	9%	23%	47%	76%
	Total Expenses	183,900	58,818	32%	175,900	32%	64%	101%	132%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2014			SECTION C Prior Years Quarters-FY 2013 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
73 NH - Patient Activity	Total Revenues	0	102	0%	1,000	10%	13%	13%	39%
	Personal Services	140,300	46,515	33%	142,700	33%	66%	1004%	135%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	22,400	715	3%	10,000	8%	31%	53%	287%
	Total Expenses	162,700	47,230	29%	152,700	31%	63%	101%	147%
74 NH - Dietary	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	607,200	208,163	34%	573,700	37%	71%	109%	143%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	540,400	89,503	17%	558,400	19%	38%	64%	97%
	Total Expenses	1,147,600	297,666	26%	1,130,100	28%	55%	87%	120%
75 NH-Special Care	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	868,700	298,653	34%	823,700	33%	68%	107%	138%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	10,800	601	6%	7,400	12%	24%	47%	160%
	Total Expenses	879,500	297,254	34%	831,100	33%	68%	106%	139%
76 NH - Nursing	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	3,962,400	1,324,613	33%	4,033,700	33%	65%	99%	129%
	Capital	0	0	0%	10,000	0%	0%	0%	0%
	Commodities & Services	5,289,900	200,953	4%	1,146,400	18%	44%	76%	113%
	Total Expenses	9,252,300	1,525,566	17%	5,190,100	29%	60%	94%	125%
77 NH-Enviromental Services	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	314,400	126,446	40%	325,300	38%	74%	117%	150%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	280,800	48,828	17%	296,100	17%	40%	64%	97%
	Total Expenses	595,200	175,272	29%	621,400	28%	58%	92%	125%
78 NH - Maintenance	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	115,500	47,061	41%	117,100	36%	68%	106%	140%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	400,300	55,527	14%	437,200	14%	339%	64%	93%
	Total Expenses	515,800	102,588	20%	554,300	18%	45%	73%	103%
79 NH - Admin.	Total Revenues	15,191,100	3,380,330	22%	14,506,500	20%	47%	72%	103%
	Personal Services	2,614,400	102,627	4%	2,715,500	4%	9%	13%	17%
	Capital	100,400	0	0%	125,000	0%	0%	0%	88%
	Commodities & Services	2,195,000	196,940	9%	1,737,900	12%	44%	59%	123%
	Total Expenses	4,909,800	299,567	6%	4,578,400	7%	22%	30%	59%
80 NH - Capital Equipment	Total Revenues	0	0	0%	0	0%	0%	0%	0%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	285,000	11,207	4%	0	0%	0%	0%	4%
	Commodities & Services	0	0	0%	0	0%	0%	0%	0%
	Total Expenses	285,000	11,207	0%	0	0%	0%	0%	0%
81 Total Rehab and Nursing (69-78)	Total Revenues	15,191,100	3,380,465	22%	14,507,800	20%	47%	72%	103%
	Personal Services	8,988,300	2,289,275	26%	9,087,300	25%	49%	75%	99%
	Capital	385,400	11,207	3%	135,000	0%	19%	42%	84%
	Commodities & Services	9,622,500	719,376	8%	4,983,100	15%	42%	65%	110%
	Total Expenses	18,996,200	3,019,858	16%	14,205,400	21%	46%	72%	102%

DEKALB COUNTY GOVERNMENT FINANCIAL REPORT

Department	Category	First Quarter Current Year - FY 2014			SECTION C Prior Years Quarters-FY 2013 Based On Original Budget				
		Original Budget	YTD Actual	%	Original Budget	1st	2nd	3rd	4th
82 Health Benefits	Total Revenues	6,343,000	1,548,634	24%	6,253,000	23%	46%	69%	93%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	6,560,000	548,426	8%	6,473,000	20%	45%	68%	90%
	Total Expenses	6,560,000	548,426	8%	6,473,000	20%	45%	68%	90%
83 History Room	Total Revenues	13,000	220	2%	12,000	105%	109%	115%	128%
	Personal Services	12,000	2,014	17%	12,000	16%	31%	47%	62%
	Capital	2,000	0	0%	2,000	0%	0%	0%	0%
	Commodities & Services	4,000	447	11%	4,000	2%	30%	54%	94%
	Total Expenses	18,000	2,461	14%	18,000	11%	27%	44%	62%
84 Children's Wait Room	Total Revenues	24,000	5,800	24%	36,000	49%	64%	77%	95%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	1,000	0	0%	1,000	0%	0%	0%	0%
	Commodities & Services	24,000	6,000	25%	22,000	38%	82%	123%	164%
	Total Expenses	25,000	6,000	24%	23,000	37%	78%	117%	157%
85 Drug Court	Total Revenues	152,400	22,861	15%	166,000	35%	62%	85%	116%
	Personal Services	161,000	34,901	22%	164,900	15%	38%	57%	76%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	71,200	12,142	17%	78,100	16%	34%	62%	99%
	Total Expenses	232,200	47,043	20%	243,000	16%	37%	59%	84%
86 Drug Prosecution Program	Total Revenues	2,500	546	22%	2,500	0%	45%	45%	65%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	0	0	0%	0	0%	0%	0%	0%
	Commodities & Services	4,600	159	4%	2,500	3%	14%	29%	41%
	Total Expenses	4,600	159	4%	2,500	3%	14%	29%	41%
87 Law Enforcement Projects	Total Revenues	128,800	42,149	33%	115,000	56%	89%	117%	154%
	Personal Services	0	0	0%	0	0%	0%	0%	0%
	Capital	32,000	1,429	5%	40,600	0%	42%	51%	64%
	Commodities & Services	81,900	5,201	6%	35,000	19%	75%	85%	119%
	Total Expenses	113,900	6,630	6%	75,600	9%	57%	67%	90%