

# **Cook County, Illinois**

## **Revenue Report for the Eight Months Ended July 31, 2014 Corporate, Public Safety, Health And Special Purpose Funds**



### **Bureau of Finance**

#### Disclaimer for Revenue Report

This Revenue Report (Report) is intended solely for the information and use of the County's management, the Cook County Board of Commissioners, Cook County Health and Hospitals System Board, and is not intended to be, and should not be, used by anyone other than the specified parties. This Report is strictly for use as an interim reporting tool for analysis purposes only. The Report is on the Other Comprehensive Basis of Accounting (OCBOA) that does not follow Generally Accepted Accounting Principles (GAAP). While the Cook County Comptroller's Office makes all reasonable efforts to ensure the accuracy of information contained on this Report, it makes no representation or warranty as to the correctness or completeness of the information.



OFFICE OF THE COMPTROLLER

**LAWRENCE L. WILSON, CPA**

COMPTROLLER

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17th District

September 5, 2014

The Honorable President and Members of the  
Board of Cook County Commissioners

I am transmitting herewith a Revenue Report for the eight-month period ended July 31, 2014 for the Corporate, Public Safety, Health and Special Purpose funds of Cook County. The report presents estimates of revenues expected to be received during the fiscal period compared to actual revenues recorded.

The basis for projecting and recognizing revenues is disclosed in the Notes to the Revenue Report and is an integral part of Exhibits B, C and D. The Revenue Report is presented as fifteen individual exhibits:

- Exhibit A Summary of Revenues by Major Source
- Exhibit B Detail of Cumulative Revenues by Source (New Exhibits B-1 thru B-4)
- Exhibit C Detail by Month of Revenues by Source
- Exhibit D Detail by Month of Patient Fees by Health Institution
- Exhibit E Detail by Month of Patient Fees – Type by Health Institution FY2014
- Exhibit F Detail by Month of Patient Fees – Type by Health Institution FY2013
- Exhibit G Detail of Cumulative Revenues by Source-2013
- Exhibit H Comparative Detail Revenues 2013 & 2014 [Eight (8) months period]
- Exhibit I Comparative Sales Tax Revenues 2007, 2008, 2009, 2010, 2011, 2012, 2013 & 2014
- Exhibit J Detail of Cumulative Revenues by Department Special Purpose Funds
- Exhibit K Detail by Month of Revenues by Department Special Purpose Funds

I would be pleased to answer any questions that you may have regarding this report.

Respectfully submitted,

Lawrence L. Wilson, CPA  
Comptroller

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TONI PRECKWINKLE, PRESIDENT**

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Edwin Reyes	8 <sup>th</sup> Dist.	Elizabeth Ann Doody Gorman	17 <sup>th</sup> Dist.
Peter N. Silvestri	9 <sup>th</sup> Dist.		



**COUNTY OF COOK  
BUREAU OF FINANCE  
COMPTROLLER'S OFFICE  
LAWRENCE L. WILSON, CPA  
COMPTROLLER**

County Building  
118 North Clark Street, Room 500  
Chicago, Illinois 60602-1304  
TEL: (312) 603-5601  
FAX: (312) 603-6122

**Executive Summary  
Cook County Revenue Report  
December 1, 2013 through July 31, 2014**

**TOTAL REVENUE** - Total eight months actual revenue of \$1,684.5 million was above budgeted revenue of \$1,670.7 million, and resulted in a **favorable** variance of \$13.8 million or 0.82%. This represents a \$65.0 million **unfavorable variance** compared to the previous month ended June 2014 **favorable** variance of \$78.8 million.

There was improvement across some revenue categories versus budget in July 2014, led by County Treasurer fees, CCHHS Patient fees, Disproportionate Share Hospital (DSH) adjustment payments, revision to Medicaid Expansion, and County Use tax, offsetting a reduction in Recorder of Deeds, Clerk of the Circuit Court, Repayment of BIPA DSH advance, County Sales tax, Cigarette, Non Retailer Transactions and other revenue categories (net).

<b>Revenue Center</b>	<b>General Funds Positive Variance (millions)</b>	<b>Health Enterprise Fund Positive Variance (millions)</b>	<b>Combined Positive Variance (millions)</b>
County Treasurer	\$ 6.0		\$ 6.0
Patient Fees		35.2	35.2
DSH Adjustment Pmts		11.2	11.2
Medicaid Expansion		15.8	15.8
County Use Tax	3.3		3.3
Other revenue categories (net)		3.7	3.7
<b>Net positive variances</b>	<b>\$ 9.3</b>	<b>\$ 65.9</b>	<b>\$ 75.2</b>
	<b>Negative Variance (millions)</b>	<b>Negative Variance (millions)</b>	<b>Negative Variance (millions)</b>
Recorder of Deeds	\$ (4.0)		\$ (4.0)
Clerk of Circuit Court	(5.9)		(5.9)
Medicaid BIPA IGT - Repayment		(30.0)	(30.0)
County Sales Tax	(2.6)		(2.6)
Cigarette Tax	(0.1)	(2.8)	(2.9)
Non-Retailer Transactions	(2.2)		(2.2)
Other revenue categories (net)	(13.8)		(13.8)
<b>Net negative variances</b>	<b>(28.6)</b>	<b>(32.8)</b>	<b>(61.4)</b>
<b>Total net positive (negative) variances</b>	<b>\$ (19.3)</b>	<b>\$ 33.1</b>	<b>\$ 13.8</b>



## **FEES**

**TREASURER** – Total eight months actual revenue of \$42.9 million was above budgeted revenue of \$36.9 million, and resulted in a **favorable** variance of \$6.0 million or 16.19%, based on current economic conditions.

**RECORDER OF DEEDS** – Total eight months actual revenue of \$23.6 million was below budgeted revenue of \$27.6 million, and resulted in an **unfavorable** variance of (\$4.0) million or (14.60%), based on current collections. Overall, the Recorder of Deeds Office is below budgeted revenue projections. However, from June to July we experienced a 38% increase in recorded revenue due to a significant property sale in Chicago. Our revenue position is a direct result of the shifts in the real estate market year over year. The current market reflects a decline in home sales versus last year, a reduction in foreclosures which decreased below market availability and a steady rise in home values which impacts a buyer's ability to enter the market. Some analysts are anticipating moderate gains in new home construction. The recent month to month data may signal that several markets for Cook County are making a slow comeback.

**CLERK OF CIRCUIT COURT** – Total eight months actual revenue of \$52.5 million was behind budgeted revenue of \$58.4 million, and resulted in unfavorable variance of (\$5.9) million or (10.08%). This is primarily due to the reduction in the number of cases filed.

**CCHHS** – The Health System revenue has a positive variance of \$33.1 million. The net positive variances are led by \$62.2 million positive variances in Patient Fees, Medicaid Expansion and DSH payments that offset a repayment of the \$30.0 million BIPA DSH advance from November 2013.

**CCHHS Medicaid Expansion** – Total eight months actual Medicaid Expansion revenue of \$446.1 million was above budgeted revenue of \$430.3 million, and resulted in a **favorable** variance of **\$15.8** million or 3.66% through the fiscal period ended July 31, 2014. Medicaid Expansion revenue at the end of June was \$96.8 million in excess of the budget. The County Budget Director, in June, increased the revenue budget for the 896 Managed Care Department by \$48.6 million dollars and in July by \$114.0 million dollars. The original budget in 2014 assumed that the number of CountyCare enrollees would average about 56,131. In July of 2014 CountyCare had 101,893 of paid enrollees. The increase in the number of paid enrollees brought both additional PMPM (Per Member Per Month) revenue and increased CountyCare expenses. The appropriation for the 896 Managed Care was also increased by \$48.6 million in June 2014 and in July 2014 by \$114.0 million dollars. CountyCare accepts a monthly PMPM fee that must cover all the healthcare needs of the enrollees.

CountyCare under the 1115 Waiver was extended through the end of June 2014. Additional applications were submitted through the end of June and additional services were provided by CountyCare. On July 1, 2014 CCHHS entered into a contract with the State of Illinois to continue to provide services to CountyCare enrollees under a MCCN (Manage Care Community Network) contract. The new contract will also allow CountyCare to extend its services to additional populations of Medicaid enrollees that were not covered under the 1115 Waiver. These new populations will be provided services under a capitation arrangement similar to the ACA (Affordable Care Act) adult population served under the original 1115

Waiver. It is expected in 2014 that most of the Cook County residents eligible for Medicaid will receive their healthcare through a capitated payment arrangement.

**Patient Fee Revenue** - Total eight months actual Patient Fee revenue of \$189.8 million was above budgeted revenue of \$154.6 million, and resulted in a **favorable** variance of \$35.2 million or 22.81% through the period ended July 31, 2014.

CCHHS will continue to collect some fee for service revenue from all the traditional payers. As the Medicaid payment model changes from fee for service to that of capitation, the overall portion of Medicaid fee for service revenue is expected to decline. Patients will continue to apply for Medicaid and then they will be assigned to a capitated managed care plan after they have been approved for Medicaid. Medicare and some Commercial payers will continue to pay CCHHS in 2014 under fee for service arrangements.

**Disproportionate Share Hospital Revenue (DSH)** - There is a positive variance of \$11.2 million due to federal legislation that delayed reductions.

The CCHHS Senior Management Team will continue to work closely with the entire organization to maximize collections.

#### **HOME RULE TAXES**

**The County Sales Tax** - revenue of \$216.3 million through the period ended July 31, 2014 was behind budgeted revenue of \$218.9 million, and resulted in an **unfavorable** variance of (\$2.6) million or (1.19%). The July 31, 2014 negative variance decreased \$0.6 million from the negative variance (\$3.2) million as reported for the period ended June 30, 2014 mainly due to increased consumer spending. For more current data see **Exhibit I - Page 13**.

**The County Cigarette Tax** Revenue of \$84.5 million through July 31, 2014 was below budgeted revenue of \$87.4 million, and resulted in an **unfavorable** variance of (\$2.9) million or (3.32%) based on current collections. The negative variance was primarily due to lower than expected sales for the combined Chicago/Cook stamp and the timing of wholesaler orders.

**The County Use Tax** - revenue of \$46.8 million through July 31, 2014 was above budgeted revenue of \$43.5 million, and resulted in a **favorable** variance of \$3.3 million or 7.50%. The July 31, 2014 positive variance increased \$.7 million from the positive variance of \$2.6 million as reported for the period ended June 30, 2014. The County Use Tax positive variance was primarily due to a higher than expected increase in year over year automobile sales along with increased compliance and tax discovery enforcement efforts.

**The County Non-Retailer Transaction Tax** - revenue of \$5.1 million through July 31, 2014 was below budgeted revenue of \$7.3 million, and resulted in an **unfavorable** variance of \$2.2 million or 30.03% based on current collections. The department is currently pursuing a number of enforcement and collections options to increase compliance. Through these efforts we anticipate meeting budget expectations by year end.

The Bureau of Finance continues to work with the various departments on planning and analysis to identify opportunities to improve performance versus budget and operate more efficiently.

**Exhibit A**

Cook County, Illinois  
Summary of Revenues by Major Source  
Modified Cash Basis Revenue Report  
**Eight months ended July 31, 2014 (UNAUDITED)**

<b><u>Corporate, Public Safety &amp; Health Funds</u></b>		<b><u>1-Dec-13 Through 31-Jul-14 2014 Budgeted Revenues</u></b>	<b><u>1-Dec-13 Through 31-Jul-14 2014 Actual Revenues</u></b>		<b><u>Eight Months Over (Under) % Change</u></b>
<b><u>Revenues by Source</u></b>	<b><u>2014 Total Budgeted Revenues</u></b>			<b><u>Eight Months Variance</u></b>	
Property Taxes (Budget Basis)	\$350,056,115	\$233,370,744	\$233,370,744	\$0	<b>0.00%</b>
Fees	1,382,299,414	848,050,452	873,864,391	25,813,939	<b>3.04%</b>
Home Rule Taxes	764,260,000	500,138,950	495,509,217	(4,629,733)	<b>(0.93%)</b>
Intergovernmental	138,845,469	69,585,315	64,993,138	(4,592,177)	<b>(6.60%)</b>
Other Revenues	29,367,045	19,573,359	16,742,942	(2,830,417)	<b>(14.46%)</b>
<b>Grand Total 3 Operating Funds</b>	<b>\$2,664,828,043</b>	<b>\$1,670,718,820</b>	<b>\$1,684,480,432</b>	<b>\$13,761,612</b>	<b>0.82%</b>

Cook County, Illinois  
Detail of Cumulative Revenues by Source  
Modified Cash Basis Revenue Report  
**Eight months ended July 31, 2014 (UNAUDITED)**

<u>Corporate, Public Safety &amp; Health Funds</u>	<b>2014 Total Budgeted Revenues</b>	<b>1-Dec-13 Through 31-Jul-14 2014 Budgeted Revenues</b>	<b>1-Dec-13 Through 31-Jul-14 2014 Actual Revenues</b>	<b>Eight Months Variance</b>	<b>Eight Months Over (Under) % Change</b>
<b>Property Taxes (Budget Basis)</b>	\$350,056,115	\$233,370,744	\$233,370,744	\$0	0.00%
<b>Fees (1)</b>					
County Treasurer	70,000,000	36,903,903	42,880,000	5,976,097	16.19%
County Clerk	10,225,000	6,288,442	6,313,000	24,558	0.39%
Recorder of Deeds	41,500,000	27,666,667	23,626,000	(4,040,667)	(14.60%)
Building and Zoning	3,200,000	2,133,333	2,458,000	324,667	15.22%
Environmental Control	4,361,750	2,907,833	3,646,000	738,167	25.39%
Liquor Licenses	324,000	216,000	278,000	62,000	28.70%
Cable TV Franchise	1,000,000	515,000	955,000	440,000	85.44%
Clerk of Circuit Court	96,750,000	58,400,000	52,512,000	(5,888,000)	(10.08%)
Sheriff	24,856,130	16,570,753	15,876,000	(694,753)	(4.19%)
Public Guardian	2,400,000	1,600,000	1,861,000	261,000	16.31%
State's Attorney	2,000,000	1,333,333	1,265,000	(68,333)	(5.12%)
Supportive Services	15,000	10,000	10,375	375	3.75%
Public Administrator	900,000	600,000	346,000	(254,000)	(42.33%)
Court Services Fee	10,424,200	6,949,467	6,323,000	(626,467)	(9.01%)
County Assessor	150,000	100,000	45,000	(55,000)	(55.00%)
Contract Compliance	40,000	25,500	24,575	(925)	(3.63%)
Highway Sale of Permits (Hauling & Construction)	560,000	373,333	561,000	187,667	50.27%
Medical Examiner	910,000	606,667	697,000	90,333	14.89%
Tax Intercept	2,000,000	1,333,333	0	(1,333,333)	(100.00%)
Assessor Tax Fraud	1,500,000	1,000,000	94,979	(905,021)	(90.50%)
Recorder Audit Revenues	1,000,000	666,667	0	(666,667)	(100.00%)
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	154,558,592	189,806,520	35,247,928	22.81%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	0	(30,000,000)	(30,000,000)	0.00%
Federal State Medicaid Programming Funding - DSH	145,500,000	97,000,000	108,225,488	11,225,488	11.57%
Medicaid Expansion (Revised)	630,733,648	430,291,628	446,060,454	15,768,826	3.66%
<b>Total Fee Revenue</b>	<b>1,382,299,414</b>	<b>848,050,452</b>	<b>873,864,391</b>	<b>25,813,939</b>	<b>3.04%</b>
<b>Home Rule Taxes (2)</b>					
County Sales Tax (See Exhibit I )	337,400,000	218,900,000	216,291,217	(2,608,783)	(1.19%)
Gas / Diesel Fuel Tax	87,050,000	58,762,665	60,183,000	1,420,335	2.42%
Cigarette Tax	134,500,000	87,387,200	84,489,000	(2,898,200)	(3.32%)
Retail Sale of Motor Vehicles	3,095,000	1,988,149	1,967,000	(21,149)	(1.06%)
Wheel Tax	4,100,000	3,465,299	3,358,000	(107,299)	(3.10%)
Alcoholic Beverage Tax	36,500,000	23,928,682	24,019,000	90,318	0.38%
County Use Tax	68,300,000	43,517,656	46,782,000	3,264,344	7.50%
Parking Lot & Garage Operations Tax	42,600,000	28,123,747	28,995,000	871,253	3.10%
Amusement Tax	29,475,000	20,122,552	18,778,000	(1,344,552)	(6.68%)
Other Tobacco Products	7,680,000	4,800,000	4,496,000	(304,000)	(6.33%)
Non Retailer Transactions	11,460,000	7,310,000	5,115,000	(2,195,000)	(30.03%)
Gambling Machine Tax	1,350,000	1,342,000	395,000	(947,000)	(70.57%)
Firearms Tax	750,000	491,000	641,000	150,000	30.55%
<b>Total Home Rule Taxes</b>	<b>764,260,000</b>	<b>500,138,950</b>	<b>495,509,217</b>	<b>(4,629,733)</b>	<b>(0.93%)</b>
<b>Intergovernmental Revenues (3)</b>					
Motor Fuel Tax Grant	44,500,000	29,666,667	29,666,667	0	0.00%
Retailer's Occupation Tax	3,290,000	2,215,000	1,816,000	(399,000)	(18.01%)
State Income Tax	12,351,000	8,234,000	8,519,267	285,267	3.46%
Off Track Betting Commission	2,422,500	1,615,000	961,000	(654,000)	(40.50%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	12,079,031	12,122,000	42,969	0.36%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	0	0	0	0.00%
TIF Financing Funds	3,000,000	0	0	0	0.00%
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	10,242,281	6,339,204	(3,903,077)	(38.11%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	5,533,336	5,569,000	35,664	0.64%
<b>Total Intergovernmental Revenues</b>	<b>138,845,469</b>	<b>69,585,315</b>	<b>64,993,138</b>	<b>(4,592,177)</b>	<b>(6.60%)</b>
<b>Other Revenues (4)</b>					
Leases, Rental, Sales	8,965,552	5,977,035	3,858,674	(2,118,361)	(35.44%)
Miscellaneous Fees - CCHHS	1,931,284	1,285,758	3,549,750	2,263,992	176.08%
Public Health	3,181,800	2,118,294	3,641,633	1,523,339	71.91%
Other Reimbursements / Transfers	11,526,738	7,684,492	4,942,447	(2,742,045)	(35.68%)
Parking Fees - JTDC, Courts & etc.	3,761,671	2,507,781	750,438	(1,757,343)	(70.08%)
<b>Total Other Revenues</b>	<b>29,367,045</b>	<b>19,573,359</b>	<b>16,742,942</b>	<b>(2,830,417)</b>	<b>(14.46%)</b>
<b>Grand Total 3 Operating Funds</b>	<b>\$2,664,828,043</b>	<b>\$1,670,718,820</b>	<b>\$1,684,480,432</b>	<b>\$13,761,612</b>	<b>0.82%</b>



Cook County, Illinois  
Detail of Cumulative Revenues by Source  
Modified Cash Basis Revenue Report  
**Eight months ended July 31, 2014 (UNAUDITED)**

GENERAL FUNDS		1-Dec-13 Through 31-Jul-14 2014 Budgeted Revenues	1-Dec-13 Through 31-Jul-14 2014 Actual Revenues	Eight Months Variance	Eight Months Over (Under) % Change
<b>Corporate &amp; Public Safety Funds</b>	<b>2014 Total Budgeted Revenues</b>				
<b>Revenues by Source</b>					
<b>Property Taxes (Budget Basis)</b>	\$311,131,218	\$207,420,812	\$207,420,812	\$0	0.00%
<b>Fees (1)</b>					
County Treasurer	70,000,000	36,903,903	42,880,000	5,976,097	16.19%
County Clerk	10,225,000	6,288,442	6,313,000	24,558	0.39%
Recorder of Deeds	41,500,000	27,666,667	23,626,000	(4,040,667)	(14.60%)
Building and Zoning	3,200,000	2,133,333	2,458,000	324,667	15.22%
Environmental Control	4,361,750	2,907,833	3,646,000	738,167	25.39%
Liquor Licenses	324,000	216,000	278,000	62,000	28.70%
Cable TV Franchise	1,000,000	515,000	955,000	440,000	0.00%
Clerk of Circuit Court	96,750,000	58,400,000	52,512,000	(5,888,000)	(10.08%)
Sheriff	24,856,130	16,570,753	15,876,000	(694,753)	(4.19%)
Public Guardian	2,400,000	1,600,000	1,861,000	261,000	16.31%
State's Attorney	2,000,000	1,333,333	1,265,000	(68,333)	(5.12%)
Supportive Services	15,000	10,000	10,375	375	3.75%
Public Administrator	900,000	600,000	346,000	(254,000)	(42.33%)
Court Services Fee	10,424,200	6,949,467	6,323,000	(626,467)	(9.01%)
County Assessor	150,000	100,000	45,000	(55,000)	(55.00%)
Contract Compliance	40,000	25,500	24,575	(925)	(3.63%)
Highway Sale of Permits (Hauling & Construction)	560,000	373,333	561,000	187,667	50.27%
Medical Examiner	910,000	606,667	697,000	90,333	14.89%
Tax Intercept	2,000,000	1,333,333	0	(1,333,333)	(100.00%)
Assessor Tax Fraud	1,500,000	1,000,000	94,979	(905,021)	(90.50%)
Recorder Audit Revenues	1,000,000	666,667	0	(666,667)	(100.00%)
<b>Total Fee Revenue</b>	<b>274,116,080</b>	<b>166,200,232</b>	<b>159,771,929</b>	<b>(6,428,303)</b>	<b>(3.87%)</b>
<b>Home Rule Taxes (2)</b>					
County Sales Tax (See Exhibit I)	337,400,000	218,900,000	216,291,217	(2,608,783)	(1.19%)
Gas / Diesel Fuel Tax	87,050,000	58,762,665	60,183,000	1,420,335	2.42%
Cigarette Tax	4,691,414	3,048,101	2,947,010	(101,090)	(3.32%)
Retail Sale of Motor Vehicles	3,095,000	1,988,149	1,967,000	(21,149)	(1.06%)
Wheel Tax	4,100,000	3,465,299	3,358,000	(107,299)	(3.10%)
Alcoholic Beverage Tax	36,500,000	23,928,682	24,019,000	90,318	0.38%
County Use Tax	68,300,000	43,517,656	46,782,000	3,264,344	7.50%
Parking Lot & Garage Operations Tax	42,600,000	28,123,747	28,995,000	871,253	3.10%
Amusement Tax	29,475,000	20,122,552	18,778,000	(1,344,552)	(6.68%)
Other Tobacco Products	1,788,351	1,117,719	1,046,930	(70,789)	(6.33%)
Non Retailer Transactions	11,460,000	7,310,000	5,115,000	(2,195,000)	(30.03%)
Gambling Machine Tax	1,350,000	1,342,000	395,000	(947,000)	(70.57%)
Firearms Tax	375,000	245,500	320,500	75,000	30.55%
<b>Total Home Rule Taxes</b>	<b>628,184,765</b>	<b>411,872,070</b>	<b>410,197,658</b>	<b>(1,674,412)</b>	<b>(0.41%)</b>
<b>Intergovernmental Revenues (3)</b>					
Motor Fuel Tax Grant	44,500,000	29,666,667	29,666,667	0	0.00%
Retailer's Occupation Tax	3,290,000	2,215,000	1,816,000	(399,000)	(18.01%)
State Income Tax	12,351,000	8,234,000	8,519,267	285,267	3.46%
Off Track Betting Commission	2,422,500	1,615,000	961,000	(654,000)	(40.50%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	12,079,031	12,122,000	42,969	0.36%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	0	0	0	0.00%
TIF Financing Funds	3,000,000	0	0	0	0.00%
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	10,242,281	6,339,204	(3,903,077)	(38.11%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	5,533,336	5,569,000	35,664	0.64%
<b>Total Intergovernmental Revenues</b>	<b>138,845,469</b>	<b>69,585,315</b>	<b>64,993,138</b>	<b>(4,592,177)</b>	<b>(6.60%)</b>
<b>Other Revenues (4)</b>					
Leases, Rental, Sales	8,965,552	5,977,035	3,858,674	(2,118,361)	(35.44%)
Other Reimbursements / Transfers	11,526,738	7,684,492	4,942,447	(2,742,045)	(35.68%)
Parking Fees - JTDC, Courts & etc.	3,761,671	2,507,781	750,438	(1,757,343)	(70.08%)
<b>Total Other Revenues</b>	<b>24,253,961</b>	<b>16,169,307</b>	<b>9,551,559</b>	<b>(6,617,748)</b>	<b>(40.93%)</b>
<b>Grand Total General Funds</b>	<b>\$1,376,531,493</b>	<b>\$871,247,736</b>	<b>\$851,935,096</b>	<b>(\$19,312,641)</b>	<b>(2.22%)</b>

Cook County, Illinois  
Detail of Cumulative Revenues by Source  
Modified Cash Basis Revenue Report  
**Eight months ended July 31, 2014 (UNAUDITED)**

HEALTH ENTERPRISE FUND		<u>1-Dec-13 Through 31-Jul-14</u>	<u>1-Dec-13 Through 31-Jul-14</u>		<u>Eight Months Over (Under) % Change</u>
<u>Health Funds</u>	<u>2014 Total Budgeted Revenues</u>	<u>2014 Budgeted Revenues</u>	<u>2014 Actual Revenues</u>	<u>Eight Months Variance</u>	
<u>Revenues by Source</u>					
<b>Property Taxes (Budget Basis)</b>	\$38,924,897	\$25,949,931	\$25,949,931	\$0	<b>0.00%</b>
<b>Fees (1)</b>					
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	154,558,592	189,806,520	35,247,928	22.81%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	0	(30,000,000)	(30,000,000)	0.00%
Federal State Medicaid Programming Funding - DSH	145,500,000	97,000,000	108,225,488	11,225,488	11.57%
Medicaid Expansion (Revised)	630,733,648	430,291,628	446,060,454	15,768,826	3.66%
<b>Total Fee Revenue</b>	<b>1,108,183,334</b>	<b>681,850,220</b>	<b>714,092,462</b>	<b>32,242,242</b>	<b>4.73%</b>
<b>Home Rule Taxes (2)</b>					
Cigarette Tax	129,808,586	84,339,099	81,541,990	(2,797,110)	(3.32%)
Other Tobacco Products	5,891,649	3,682,281	3,449,070	(233,211)	(6.33%)
Firearms Tax	375,000	245,500	320,500	75,000	30.55%
<b>Total Home Rule Taxes</b>	<b>136,075,235</b>	<b>88,266,880</b>	<b>85,311,559</b>	<b>(2,955,321)</b>	<b>(3.35%)</b>
<b>Intergovernmental Revenues (3)</b>					
<b>Total Intergovernmental Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Other Revenues (4)</b>					
Miscellaneous Fees - CCHHS	1,931,284	1,285,758	3,549,750	2,263,992	176.08%
Public Health	3,181,800	2,118,294	3,641,633	1,523,339	71.91%
<b>Total Other Revenues</b>	<b>5,113,084</b>	<b>3,404,052</b>	<b>7,191,383</b>	<b>3,787,331</b>	<b>111.26%</b>
<b>Grand Total Health Funds</b>	<b>\$1,288,296,550</b>	<b>\$799,471,083</b>	<b>\$832,545,336</b>	<b>\$33,074,252</b>	<b>4.14%</b>
<b>SEE NOTES ATTACHED.</b>					

Cook County, Illinois  
Detail of Cumulative Revenues by Source  
Modified Cash Basis Revenue Report  
**Eight months ended July 31, 2014 (UNAUDITED)**

GENERAL FUND		<b>1-Dec-13 Through 31-Jul-14 2014 Budgeted Revenues</b>	<b>1-Dec-13 Through 31-Jul-14 2014 Actual Revenues</b>	<b>Eight Months Variance</b>	<b>Eight Months Over (Under) % Change</b>
<b>Corporate Fund</b>	<b>2014 Total Budgeted Revenues</b>				
<b>Revenues by Source</b>					
<b>Property Taxes (Budget Basis)</b>	\$11,901,908	\$7,934,605	\$7,934,605	\$0	0.00%
<b>Fees (1)</b>					
County Treasurer	70,000,000	36,903,903	42,880,000	5,976,097	16.19%
County Clerk	10,225,000	6,288,442	6,313,000	24,558	0.39%
Recorder of Deeds	41,500,000	27,666,667	23,626,000	(4,040,667)	(14.60%)
Recorder Audit Revenues	1,000,000	666,667	0	(666,667)	(100.00%)
Building and Zoning	3,200,000	2,133,333	2,458,000	324,667	15.22%
Environmental Control	4,361,750	2,907,833	3,646,000	738,167	25.39%
Liquor Licenses	324,000	216,000	278,000	62,000	28.70%
Cable TV Franchise	1,000,000	515,000	955,000	440,000	0.00%
County Assessor	150,000	100,000	45,000	(55,000)	(55.00%)
Assessor Tax Fraud	1,500,000	1,000,000	94,979	(905,021)	(90.50%)
Contract Compliance	40,000	25,500	24,575	(925)	(3.63%)
Highway Sale of Permits (Hauling & Construction)	560,000	373,333	561,000	187,667	50.27%
<b>Total Fee Revenue</b>	133,860,750	78,796,678	80,881,554	2,084,876	2.65%
<b>Home Rule Taxes (2)</b>					
County Sales Tax (See Exhibit I)	674,800	437,800	432,582	(5,218)	(1.19%)
Gas / Diesel Fuel Tax	500,000	337,522	345,681	8,158	2.42%
<b>Total Home Rule Taxes</b>	1,174,800	775,322	778,263	2,941	0.38%
<b>Intergovernmental Revenues (3)</b>					
Reimb. for Indirect Cost Special Revenues & Grants	3,000,000	2,000,000	1,571,474	(428,526)	(21.43%)
<b>Total Intergovernmental Revenues</b>	3,000,000	2,000,000	1,571,474	(428,526)	(21.43%)
<b>Other Revenues (4)</b>					
Leases, Rental, Sales	2,853,948	1,902,632	1,302,182	(600,450)	(31.56%)
Other Reimbursements / Transfers	8,263,395	5,508,930	3,543,187	(1,965,743)	(35.68%)
<b>Total Other Revenues</b>	11,117,343	7,411,562	4,845,369	(2,566,193)	(34.62%)
<b>Grand Total Corporate Fund</b>	\$161,054,801	\$96,918,168	\$96,011,266	(\$906,902)	(0.94%)
<b>SEE NOTES ATTACHED.</b>					

Cook County, Illinois  
Detail of Cumulative Revenues by Source  
Modified Cash Basis Revenue Report  
**Eight months ended July 31, 2014 (UNAUDITED)**

GENERAL FUND		1-Dec-13 Through 31-Jul-14 2014 Budgeted Revenues	1-Dec-13 Through 31-Jul-14 2014 Actual Revenues	Eight Months Variance	Eight Months Over (Under) % Change
<b>Public Safety Fund</b>	<b>2014 Total Budgeted Revenues</b>				
<b>Revenues by Source</b>					
Property Taxes (Budget Basis)	\$299,229,310	\$199,486,207	\$199,486,207	\$0	0.00%
<b>Fees (1)</b>					
Clerk of Circuit Court	96,750,000	58,400,000	52,512,000	(5,888,000)	(10.08%)
Sheriff	24,856,130	16,570,753	15,876,000	(694,753)	(4.19%)
Public Guardian	2,400,000	1,600,000	1,861,000	261,000	16.31%
State's Attorney	2,000,000	1,333,333	1,265,000	(68,333)	(5.12%)
Supportive Services	15,000	10,000	10,375	375	3.75%
Public Administrator	900,000	600,000	346,000	(254,000)	(42.33%)
Court Services Fee	10,424,200	6,949,467	6,323,000	(626,467)	(9.01%)
Medical Examiner	910,000	606,667	697,000	90,333	14.89%
Tax Intercept	2,000,000	1,333,333	0	(1,333,333)	(100.00%)
<b>Total Fee Revenue</b>	<b>140,255,330</b>	<b>87,403,553</b>	<b>78,890,375</b>	<b>(8,513,178)</b>	<b>(9.74%)</b>
<b>Home Rule Taxes (2)</b>					
County Sales Tax (See Exhibit I )	336,725,200	218,462,200	215,858,635	(2,603,565)	(1.19%)
Gas / Diesel Fuel Tax	86,550,000	58,425,143	59,837,319	1,412,177	2.42%
Cigarette Tax	4,691,414	3,048,101	2,947,010	(101,090)	(3.32%)
Retail Sale of Motor Vehicles	3,095,000	1,988,149	1,967,000	(21,149)	(1.06%)
Wheel Tax	4,100,000	3,465,299	3,358,000	(107,299)	(3.10%)
Alcoholic Beverage Tax	36,500,000	23,928,682	24,019,000	90,318	0.38%
County Use Tax	68,300,000	43,517,656	46,782,000	3,264,344	7.50%
Parking Lot & Garage Operations Tax	42,600,000	28,123,747	28,995,000	871,253	3.10%
Amusement Tax	29,475,000	20,122,552	18,778,000	(1,344,552)	(6.68%)
Other Tobacco Products	1,788,351	1,117,719	1,046,930	(70,789)	(6.33%)
Non Retailer Transactions	11,460,000	7,310,000	5,115,000	(2,195,000)	(30.03%)
Gambling Machine Tax	1,350,000	1,342,000	395,000	(947,000)	(70.57%)
Firearms Tax	375,000	245,500	320,500	75,000	30.55%
<b>Total Home Rule Taxes</b>	<b>627,009,965</b>	<b>411,096,748</b>	<b>409,419,395</b>	<b>(1,677,353)</b>	<b>(0.41%)</b>
<b>Intergovernmental Revenues (3)</b>					
Motor Fuel Tax Grant	44,500,000	29,666,667	29,666,667	0	0.00%
Retailer's Occupation Tax	3,290,000	2,215,000	1,816,000	(399,000)	(18.01%)
State Income Tax	12,351,000	8,234,000	8,519,267	285,267	3.46%
Off Track Betting Commission	2,422,500	1,615,000	961,000	(654,000)	(40.50%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	12,079,031	12,122,000	42,969	0.36%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	0	0	0	0.00%
TIF Financing Funds	3,000,000	0	0	0	0.00%
Reimb. for Indirect Cost Special Revenues & Grants	12,363,422	8,242,281	4,767,730	(3,474,551)	(42.16%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	5,533,336	5,569,000	35,664	0.64%
<b>Total Intergovernmental Revenues</b>	<b>135,845,469</b>	<b>67,585,315</b>	<b>63,421,664</b>	<b>(4,163,651)</b>	<b>(6.16%)</b>
<b>Other Revenues (4)</b>					
Leases, Rental, Sales	6,111,604	4,074,403	2,556,492	(1,517,911)	(37.25%)
Other Reimbursements / Transfers	3,263,343	2,175,562	1,399,260	(776,302)	(35.68%)
Parking Fees - JTDC, Courts & etc.	3,761,671	2,507,781	750,438	(1,757,343)	(70.08%)
<b>Total Other Revenues</b>	<b>13,136,618</b>	<b>8,757,745</b>	<b>4,706,190</b>	<b>(4,051,556)</b>	<b>(46.26%)</b>
<b>Grand Total Public Safety Fund</b>	<b>\$1,215,476,692</b>	<b>\$774,329,568</b>	<b>\$755,923,830</b>	<b>(\$18,405,738)</b>	<b>(2.38%)</b>
<b>SEE NOTES ATTACHED.</b>					

Cook County, Illinois  
Detail by Month of Revenues by Source  
Modified Cash Basis Revenue Report  
**Eight months ended July 31, 2014 (UNAUDITED)**

	<u>1st Qtr</u> 2014	Mar 14	Apr 14	May 14	Jun 14	Jul 14	TOTAL YTD
<b>Corporate, Public Safety &amp; Health Funds</b>							
<b>Revenues by Source</b>							
<b>Property Taxes</b>	\$87,514,029	\$29,171,343	\$29,171,343	\$29,171,343	\$29,171,343	\$29,171,343	\$233,370,744
<b>Fees (1)</b>							
County Treasurer	11,966,000	6,259,000	4,618,000	4,798,000	5,919,000	9,320,000	42,880,000
County Clerk	2,315,000	766,000	793,000	751,000	824,000	864,000	6,313,000
Recorder of Deeds	8,024,000	2,475,000	2,727,000	2,729,000	3,166,000	4,505,000	23,626,000
Building and Zoning	1,122,000	198,000	402,000	204,000	158,000	374,000	2,458,000
Environmental Control	560,000	203,000	371,000	832,000	1,109,000	571,000	3,646,000
Liquor Licenses	78,000	24,500	25,000	40,500	50,000	60,000	278,000
Cable TV Franchise	311,000	0	318,000	1,000	0	325,000	955,000
Clerk of Circuit Court	19,597,000	6,993,000	7,234,000	6,456,000	6,167,000	6,065,000	52,512,000
Sheriff	6,402,000	2,330,000	1,702,000	2,088,000	1,627,000	1,727,000	15,876,000
Public Guardian	242,000	242,000	232,000	251,000	258,000	354,000	1,861,000
State's Attorney	519,000	144,000	158,000	146,000	147,000	151,000	1,265,000
Supportive Services	3,400	2,225	350	1,100	375	2,925	10,375
Public Administrator	163,000	11,000	31,000	37,000	58,000	46,000	346,000
Court Services Fee	2,338,000	850,000	922,000	779,000	721,000	713,000	6,323,000
County Assessor	12,000	5,000	10,000	6,000	4,000	8,000	45,000
Contract Compliance	10,100	2,050	3,700	4,000	3,500	1,225	24,575
Highway Sale of Permits (Hauling & Construction)	171,000	58,000	67,000	73,000	74,000	118,000	561,000
Medical Examiner	263,000	84,000	89,000	85,000	80,000	96,000	697,000
Tax Intercept	0	0	0	0	0	0	0
Assessor Tax Fraud	0	0	10,500	10,265	63,585	10,629	94,979
Recorder Audit Revenues	0	0	0	0	0	0	0
Patient Fees (Medicare, Medicaid, Private&3rd)	70,718,434	21,282,137	21,178,389	19,030,707	20,815,146	36,781,707	189,806,520
CCHHS-Medicaid BIPA IGT (See Notes 1 last page)	0	0	0	(30,000,000)	0	0	(30,000,000)
Federal State Medicaid Programming Funding - DSH	40,584,558	13,528,186	13,528,186	13,528,186	13,528,186	13,528,186	108,225,488
Medicaid Expansion	91,902,377	61,843,750	62,043,130	69,829,655	80,115,286	80,326,256	446,060,454
<b>Total Fee Revenue</b>	257,583,869	117,300,848	116,463,255	91,680,413	134,888,078	155,947,928	873,864,391
<b>Home Rule Taxes (2)</b>							
County Sales Tax	82,840,410	33,169,028	22,452,171	22,859,874	27,363,026	27,606,708	216,291,217
Gas / Diesel Fuel Tax	23,521,000	7,081,000	7,428,000	6,975,764	7,878,236	7,299,000	60,183,000
Cigarette Tax	28,695,000	12,048,000	8,556,000	13,354,000	11,591,829	10,244,171	84,489,000
Retail Sale of Motor Vehicles	634,000	216,000	276,000	264,000	308,000	269,000	1,967,000
Wheel Tax	80,000	32,000	51,000	18,000	1,115,000	2,062,000	3,358,000
Alcoholic Beverage Tax	9,188,000	2,321,000	1,925,000	3,519,000	3,228,000	3,838,000	24,019,000
County Use Tax	15,080,000	5,066,000	6,430,000	6,443,000	7,097,000	6,666,000	46,782,000
Parking Lot & Garage Operations Tax	10,093,000	3,343,000	3,731,000	3,670,000	3,782,000	4,376,000	28,995,000
Amusement Tax	5,978,000	2,090,000	3,338,000	2,822,000	2,487,000	2,063,000	18,778,000
Other Tobacco Products	1,525,000	821,000	513,000	582,000	556,000	499,000	4,496,000
Non Retailer Transactions	2,717,000	586,000	357,000	476,000	426,000	553,000	5,115,000
Non-Titled Use Tax	0	0	0	0	0	0	0
Gambling Machine Tax	47,000	3,000	4,000	4,000	36,000	301,000	395,000
Firearms Tax	261,000	92,000	87,000	78,000	68,000	55,000	641,000
<b>Total Home Rule Taxes</b>	180,659,410	66,868,028	55,148,171	61,065,638	65,936,091	65,831,879	495,509,217
<b>Intergovernmental Revenues (3)</b>							
Motor Fuel Tax Grant	11,125,000	3,708,333	3,708,334	3,708,333	3,708,333	3,708,334	29,666,667
Retailer's Occupation Tax	721,000	266,000	196,000	184,000	227,000	222,000	1,816,000
State Income Tax	2,964,703	1,146,589	820,182	1,708,059	752,734	1,127,000	8,519,267
Off Track Betting Commission	316,000	88,000	119,000	122,000	190,000	126,000	961,000
State-Probation Officers, Juvenile CT & Children Home	4,537,000	1,505,000	1,510,000	1,515,000	1,520,000	1,535,000	12,122,000
Reimb.State Criminal Alien Assistance Prog. (SCAAP)	0	0	0	0	0	0	0
TIF Financing Funds	0	0	0	0	0	0	0
Reimb. for Indirect Cost Special Revenues & Grants	2,376,263	787,594	808,711	791,456	787,589	787,591	6,339,204
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0	0	0	0
Gaming	1,327,000	1,262,000	793,000	752,000	756,000	679,000	5,569,000
<b>Total Intergovernmental Revenues</b>	23,366,966	8,763,516	7,955,227	8,780,848	7,941,656	8,184,925	64,993,138
<b>Other Revenues (4)</b>							
Leases, Rental, Sales	1,388,767	527,956	303,313	531,856	526,912	579,870	3,858,674
Public Health	461,928	462,110	23,522	2,282,974	50,977	360,122	3,641,633
Miscellaneous Fees - CCHHS	1,330,795	446,303	661,491	432,868	327,031	351,262	3,549,750
Other Reimbursements / Transfers	2,322,152	881,130	408,052	309,916	589,087	432,110	4,942,447
Parking Fees - JTDC, Courts & etc.	254,050	63,491	5,180	83,257	5,890	338,570	750,438
<b>Total Other Revenues</b>	5,757,692	2,380,990	1,401,558	3,640,871	1,499,897	2,061,934	16,742,942
<b>Grand Total 3 Operating Funds</b>	\$554,881,966	\$224,484,725	\$210,139,554	\$194,339,113	\$239,437,065	\$261,198,009	\$1,684,480,432

SEE NOTES ATTACHED.

Cook County, Illinois  
Detail by Month of Patient Fees by Health Institution  
Modified Cash Basis Revenue Report  
**Eight months ended July 31, 2014 (UNAUDITED)**

**1st Qtr  
2014**

Mar 14      Apr 14      May 14      Jun 14      Jul 14      TOTAL YTD

**Stroger Hospital**

	Budgeted	Mar 14	Apr 14	May 14	Jun 14	Jul 14	TOTAL YTD
Budgeted Patient Fees	\$53,721,093	\$17,364,100	\$19,497,494	\$17,364,100	\$17,111,799	\$19,749,795	\$144,808,381
Actual Patient Fees	60,706,333	19,593,408	19,457,423	17,146,151	18,755,615	34,300,137	169,959,067
<b>Stroger Hosp OVER (UNDER)</b>	6,985,240	2,229,308	(40,071)	(217,949)	1,643,816	14,550,342	25,150,686
Revenue shortfall accumulation by Dept.	6,985,240	9,214,548	9,174,477	8,956,528	10,600,344	25,150,686	25,150,686
% Change Budgeted/Actual Patient Fees	<b>13.00%</b>	<b>12.84%</b>	<b>(0.21%)</b>	<b>(1.26%)</b>	<b>9.61%</b>	<b>73.67%</b>	<b>17.37%</b>

**Oak Forest Health Center**

	Budgeted	Mar 14	Apr 14	May 14	Jun 14	Jul 14	TOTAL YTD
Budgeted Patient Fees	35,985	12,050	12,475	12,050	11,754	12,771	97,085
Actual Patient Fees	5,507,550	261,380	322,752	314,794	333,207	490,620	7,230,303
<b>Oak Forest Health Ctr OVER (UNDER)</b>	5,471,565	249,330	310,277	302,744	321,453	477,849	7,133,218
Revenue shortfall accumulation by Dept.	5,471,565	5,720,895	6,031,172	6,333,916	6,655,369	7,133,218	7,133,218
% Change Budgeted/Actual Patient Fees	<b>15205.13%</b>	<b>2069.13%</b>	<b>2487.19%</b>	<b>2512.40%</b>	<b>2734.84%</b>	<b>3741.67%</b>	<b>7347.39%</b>

**Provident Hospital**

	Budgeted	Mar 14	Apr 14	May 14	Jun 14	Jul 14	TOTAL YTD
Budgeted Patient Fees	3,581,127	1,157,451	1,299,823	1,157,451	1,140,653	1,316,621	9,653,126
Actual Patient Fees	4,504,551	1,427,349	1,398,214	1,569,762	1,726,324	1,990,950	12,617,150
<b>Provident Hosp OVER (UNDER)</b>	923,424	269,898	98,391	412,311	585,671	674,329	2,964,024
Revenue shortfall accumulation by Dept.	923,424	1,193,322	1,291,713	1,704,024	2,289,695	2,964,024	2,964,024
% Change Budgeted/Actual Patient Fees	<b>25.79%</b>	<b>23.32%</b>	<b>7.57%</b>	<b>35.62%</b>	<b>51.35%</b>	<b>51.22%</b>	<b>30.71%</b>

**Recap - Bureau Wide**

	Budgeted	Mar 14	Apr 14	May 14	Jun 14	Jul 14	TOTAL YTD
Budgeted Patient Fees	57,338,205	18,533,601	20,809,792	18,533,601	18,264,206	21,079,187	154,558,592
Actual Patient Fees	70,718,434	21,282,137	21,178,389	19,030,707	20,815,146	36,781,707	189,806,520
<b>GRAND TOTAL OVER (UNDER)</b>	\$13,380,229	\$2,748,536	\$368,597	\$497,106	\$2,550,940	\$15,702,520	\$35,247,928
Revenue shortfall accumulation by month	13,380,229	16,128,765	16,497,362	16,994,468	19,545,408	35,247,928	35,247,928
% Change Budgeted/Actual Patient Fees	<b>23.34%</b>	<b>14.83%</b>	<b>1.77%</b>	<b>2.68%</b>	<b>13.97%</b>	<b>74.49%</b>	<b>22.81%</b>

**NOTE: The Health Fund receives patient fees from the County Hospitals. Such fees includes Medicare, Public Assistance (Medicaid) and Private Payors and Carriers.**

<b>RECAP - Bureau Wide</b>	<b>1st Qtr 14</b>	<b>Mar 14</b>	<b>Apr 14</b>	<b>May 14</b>	<b>Jun 14</b>	<b>Jul 14</b>	<b>TOTAL YTD</b>
Budgeted Patient Fees	57,338,205	18,533,601	20,809,792	18,533,601	18,264,206	21,079,187	154,558,592
Actual Patient Fees	70,718,434	21,282,137	21,178,389	19,030,707	20,815,146	36,781,707	189,806,520
Monthly (Quarterly) Over (Under)	13,380,229	2,748,536	368,597	497,106	2,550,940	15,702,520	35,247,928
% Change	<b>23.34%</b>	<b>14.83%</b>	<b>1.77%</b>	<b>2.68%</b>	<b>13.97%</b>	<b>74.49%</b>	<b>22.81%</b>

**Medicaid Expansion**

	Budgeted	Mar 14	Apr 14	May 14	Jun 14	Jul 14	TOTAL YTD
Budgeted Patient Fees	55,139,343	18,259,321	47,750,458	51,470,554	96,313,559	161,358,393	430,291,628
Actual Patient Fees	91,902,377	61,843,750	62,043,130	69,829,655	80,115,286	80,326,256	446,060,454
<b>Medicaid Expansion OVER (UNDER)</b>	36,763,034	43,584,429	14,292,672	18,359,101	(16,198,273)	(81,032,137)	15,768,826
Revenue shortfall accumulation by Dept.	36,763,034	80,347,463	94,640,135	112,999,236	96,800,963	15,768,826	15,768,826
% Change Budgeted/Actual Patient Fees		<b>238.70%</b>	<b>29.93%</b>	<b>35.67%</b>	<b>(16.82%)</b>	<b>(50.22%)</b>	<b>3.66%</b>

Cook County, Illinois  
Detail by Month of Patient Fees - Type by Health Institution  
Modified Cash Basis Revenue Report  
**Eight months ended July 31, 2014 (UNAUDITED)**

<u>Patient Fees - Type</u>	<u>1st QTR 2014</u> Dec 13 - Feb 14 <u>Revenues</u>		<u>2nd QTR 2014</u> Mar 14 - May 14 <u>Revenues</u>		<u>Jun 14</u> <u>Revenues</u>		<u>Jul 14</u> <u>Revenues</u>		<u>Total Thru</u> <u>July 2014</u> <u>Revenues</u>	
<b>Stroger Hospital</b>										
<b>Budgeted</b>										
Medicare	\$15,818,998		\$16,170,531		\$5,272,999		\$5,448,766		\$42,711,294	
Public Assistance (Medicaid)	31,681,327		31,696,155		9,765,210		12,158,320		85,301,012	
Private Payors and Carriers	6,220,768		6,359,008		2,073,590		2,142,709		16,796,075	
Sub-Total	53,721,093		54,225,694		17,111,799		19,749,795		144,808,381	
<b>Actual</b>										
Medicare	\$16,655,793		\$21,672,707		\$6,067,952		\$12,382,874		\$56,779,326	
Public Assistance (Medicaid)	36,737,636		28,020,853		10,663,956		18,921,298		94,343,743	
Private Payors and Carriers	7,312,904		6,503,422		2,023,707		2,995,965		18,835,998	
Sub-Total	60,706,333		56,196,982		18,755,615		34,300,137		169,959,067	
<b>\$ Variance/Over(Under) % Change</b>										
Medicare	\$836,795	5.29%	\$5,502,176	34.03%	\$794,953	15.08%	\$6,934,108	127.26%	\$14,068,032	32.94%
Public Assistance (Medicaid)	5,056,309	15.96%	(3,675,302)	(11.60%)	898,746	9.20%	6,762,978	55.62%	9,042,731	10.60%
Private Payors and Carriers	1,092,136	17.56%	144,414	2.27%	(49,883)	(2.41%)	853,256	39.82%	2,039,923	12.15%
Sub-Total	6,985,240	13.00%	1,971,288	3.64%	1,643,816	9.61%	14,550,342	73.67%	25,150,686	17.37%
<b>Oak Forest Health Center</b>										
<b>Budgeted</b>										
Medicare	\$15,382		\$15,723		\$5,127		\$5,298		\$41,530	
Public Assistance (Medicaid)	9,379		9,379		2,886		3,607		25,251	
Private Payors and Carriers	11,224		11,473		3,741		3,866		30,304	
Sub-Total	35,985		36,575		11,754		12,771		97,085	
<b>Actual</b>										
Medicare	\$145,340		\$64,648		\$20,792		\$28,873		\$259,653	
Public Assistance (Medicaid)	5,263,142		746,254		286,142		441,773		6,737,311	
Private Payors and Carriers	99,068		88,024		26,273		19,974		233,339	
Sub-Total	5,507,550		898,926		333,207		490,620		7,230,303	
<b>\$ Variance/Over(Under) % Change</b>										
Medicare	\$129,958	844.87%	\$48,925	311.17%	\$15,665	305.54%	\$23,575	444.98%	\$218,123	525.22%
Public Assistance (Medicaid)	5,253,763	56016.24%	736,875	7856.65%	283,256	9814.83%	438,166	12147.66%	6,712,060	26581.36%
Private Payors and Carriers	87,844	782.64%	76,551	667.23%	22,532	602.30%	16,108	416.66%	203,035	669.99%
Sub-Total	5,471,565	15205.13%	862,351	2357.76%	321,453	2734.84%	477,849	3741.67%	7,133,218	7347.39%
<b>Provident Hospital</b>										
<b>Budgeted</b>										
Medicare	\$1,037,274		\$1,060,324		\$345,758		\$357,283		\$2,800,639	
Public Assistance (Medicaid)	2,144,801		2,146,481		661,877		821,887		5,775,046	
Private Payors and Carriers	399,052		407,920		133,018		137,451		1,077,441	
Sub-Total	3,581,127		3,614,725		1,140,653		1,316,621		9,653,126	
<b>Actual</b>										
Medicare	\$715,586		\$1,158,134		\$231,022		\$224,660		\$2,329,402	
Public Assistance (Medicaid)	3,294,323		2,258,130		1,099,568		1,312,589		7,964,610	
Private Payors and Carriers	494,642		979,061		395,734		453,701		2,323,138	
Sub-Total	4,504,551		4,395,325		1,726,324		1,990,950		12,617,150	
<b>\$ Variance/Over(Under) % Change</b>										
Medicare	(\$321,688)	(31.01%)	\$97,810	9.22%	(\$114,736)	(33.18%)	(\$132,623)	(37.12%)	(\$471,237)	(16.83%)
Public Assistance (Medicaid)	1,149,522	53.60%	111,649	5.20%	437,691	66.13%	490,702	59.70%	2,189,564	37.91%
Private Payors and Carriers	95,590	23.95%	571,141	140.01%	262,716	197.50%	316,250	230.08%	1,245,697	115.62%
Sub-Total	923,424	25.79%	780,600	21.60%	585,671	51.35%	674,329	51.22%	2,964,024	30.71%
<b>Recap - Total Bureau Wide</b>										
<b>Budgeted</b>										
Medicare	\$16,871,654		\$17,246,578		\$5,623,884		\$5,811,347		\$45,553,463	
Public Assistance (Medicaid)	\$33,835,507		\$33,852,015		\$10,429,973		\$12,983,814		\$91,101,309	
Private Payors and Carriers	\$6,631,044		\$6,778,401		\$2,210,349		\$2,284,026		\$17,903,820	
Total	\$57,338,205		\$57,876,994		\$18,264,206		\$21,079,187		\$154,558,592	
<b>Actual</b>										
Medicare	\$17,516,719		\$22,895,489		\$6,319,766		\$12,636,407		\$59,368,381	
Public Assistance (Medicaid)	\$45,295,101		\$31,025,237		\$12,049,666		\$20,675,660		\$109,045,664	
Private Payors and Carriers	\$7,906,614		\$7,570,507		\$2,445,714		\$3,469,640		\$21,392,475	
Total	\$70,718,434		\$61,491,233		\$20,815,146		\$36,781,707		\$189,806,520	
<b>\$ Variance/Over(Under) % Change</b>										
Medicare	\$645,065	3.82%	\$5,648,911	32.75%	\$695,882	12.37%	\$6,825,060	117.44%	\$13,814,918	30.33%
Public Assistance (Medicaid)	11,459,594	33.87%	(2,826,778)	(8.35%)	1,619,693	15.53%	7,691,846	59.24%	17,944,355	19.70%
Private Payors and Carriers	1,275,570	19.24%	792,106	11.69%	235,365	10.65%	1,185,614	51.91%	3,488,655	19.49%
Total	13,380,229	23.34%	3,614,239	6.24%	2,550,940	13.97%	15,702,520	74.49%	35,247,928	22.81%
<b>Medicaid Expansion - New</b>										
<b>Budgeted</b>										
Public Assistance (Medicaid)	\$55,139,343		\$117,480,333		\$96,313,559		\$161,358,393		\$430,291,628	
<b>Actual</b>										
Public Assistance (Medicaid)	91,902,377		193,716,535		80,115,286		80,326,256		\$446,060,454	
<b>\$ Variance/Over(Under) % Change</b>										
	\$36,763,034	66.67%	\$76,236,202	64.89%	(\$16,198,273)	(16.82%)	(\$81,032,137)	(50.22%)	\$15,768,826	3.66%

NOTE: The Health Fund receives patient fees from the County Hospitals. Such fees includes Medicare, Public Assistance (Medicaid) and Private Payors and Carriers.

Cook County, Illinois  
Detail by Month of Patient Fees - Type by Health Institution  
Modified Cash Basis Revenue Report  
**Eight months ended July 31, 2013 (UNAUDITED)**

<b>Patient Fees - Type</b>	<b>1st QTR 2013</b>		<b>2nd QTR 2013</b>		<b>Jun 13</b>		<b>Jul 13</b>		<b>Total Thru July 2013</b>	
	Dec 12 - Feb 13		Mar 13- May 13		Revenues		Revenues		Revenues	
<b>Stroger Hospital</b>										
<b>Budgeted</b>										
Medicare	\$13,530,971		\$13,831,658		\$4,510,322		\$4,660,668		\$36,533,619	
Public Assistance (Medicaid)	34,900,799		34,947,748		10,792,879		13,338,516		93,979,942	
Private Payors and Carriers	5,702,505		5,829,228		1,900,836		1,964,196		15,396,765	
Sub-Total	54,134,275		54,608,634		17,204,037		19,963,380		145,910,326	
<b>Actual</b>										
Medicare	\$15,122,623		\$16,598,772		\$7,558,737		\$4,871,452		\$44,151,584	
Public Assistance (Medicaid)	34,383,064		29,706,220		8,691,522		10,128,626		82,909,432	
Private Payors and Carriers	7,974,242		5,642,993		1,893,836		1,741,748		17,252,819	
Sub-Total	57,479,929		51,947,985		18,144,095		16,741,826		144,313,835	
<b>\$ Variance/Over(Under) % Change</b>										
Medicare	\$1,591,652	11.76%	\$2,767,114	20.01%	\$3,048,415	67.59%	\$210,784	4.52%	\$7,617,965	20.85%
Public Assistance (Medicaid)	(517,735)	(1.48%)	(5,241,528)	(15.00%)	(2,101,357)	(19.47%)	(3,209,890)	(24.06%)	(11,070,510)	(11.78%)
Private Payors and Carriers	2,271,737	39.84%	(186,235)	(3.19%)	(7,000)	(0.37%)	(222,448)	(11.33%)	1,856,054	12.05%
Sub-Total	3,345,654	6.18%	(2,660,649)	(4.87%)	940,058	5.46%	(3,221,554)	(16.14%)	(1,596,491)	(1.09%)
<b>Oak Forest Health Center</b>										
<b>Budgeted</b>										
Medicare	\$91,133		\$93,158		\$30,378		\$31,390		\$246,059	
Public Assistance (Medicaid)	417,355		417,355		128,417		160,521		1,123,648	
Private Payors and Carriers	126,822		129,640		42,274		43,683		342,419	
Sub-Total	635,310		640,153		201,069		235,594		1,712,126	
<b>Actual</b>										
Medicare	\$69,426		\$95,203		\$17,116		\$18,549		\$200,294	
Public Assistance (Medicaid)	1,482,122		1,037,508		309,263		312,440		3,141,333	
Private Payors and Carriers	124,798		244,206		39,515		45,063		453,582	
Sub-Total	1,676,346		1,376,917		365,894		376,052		3,795,209	
<b>\$ Variance/Over(Under) % Change</b>										
Medicare	(\$21,707)	(23.82%)	\$2,045	2.20%	(\$13,262)	(43.66%)	(\$12,841)	(40.91%)	(\$45,765)	(18.60%)
Public Assistance (Medicaid)	1,064,767	255.12%	620,153	148.59%	180,846	140.83%	151,919	94.64%	2,017,685	179.57%
Private Payors and Carriers	(2,024)	(1.60%)	114,566	88.37%	(2,759)	(6.53%)	1,380	3.16%	111,163	32.46%
Sub-Total	1,041,036	163.86%	736,764	115.09%	164,825	81.97%	140,458	59.62%	2,083,083	121.67%
<b>Provident Hospital</b>										
<b>Budgeted</b>										
Medicare	\$692,983		\$708,382		\$230,994		\$238,694		\$1,871,053	
Public Assistance (Medicaid)	1,654,504		1,660,476		515,968		625,553		4,456,501	
Private Payors and Carriers	341,704		349,297		113,901		117,698		922,600	
Sub-Total	2,689,191		2,718,155		860,863		981,945		7,250,154	
<b>Actual</b>										
Medicare	\$626,060		\$147,300		\$19,176		\$128,596		\$921,132	
Public Assistance (Medicaid)	3,242,170		2,974,316		584,066		769,302		7,569,854	
Private Payors and Carriers	393,635		347,741		108,651		105,919		955,946	
Sub-Total	4,261,865		3,469,357		711,893		1,003,817		9,446,932	
<b>\$ Variance/Over(Under) % Change</b>										
Medicare	(\$66,923)	(9.66%)	(\$561,082)	(79.21%)	(\$211,818)	(91.70%)	(\$110,098)	(46.13%)	(\$949,921)	(50.77%)
Public Assistance (Medicaid)	1,587,666	95.96%	1,313,840	79.12%	68,098	13.20%	143,749	22.98%	3,113,353	69.86%
Private Payors and Carriers	51,931	15.20%	(1,556)	(0.45%)	(5,250)	(4.61%)	(11,779)	(10.01%)	33,346	3.61%
Sub-Total	1,572,674	58.48%	751,202	27.64%	(148,970)	(17.30%)	21,872	2.23%	2,196,778	30.30%
<b>Recap - Total Bureau Wide</b>										
<b>Budgeted</b>										
Medicare	\$14,315,087		\$14,633,198		\$4,771,694		\$4,930,752		\$38,650,731	
Public Assistance (Medicaid)	\$36,972,658		\$37,025,579		\$11,437,264		\$14,124,590		\$99,560,091	
Private Payors and Carriers	\$6,171,031		\$6,308,165		\$2,057,011		\$2,125,577		\$16,661,784	
Total	\$57,458,776		\$57,966,942		\$18,265,969		\$21,180,919		\$154,872,606	
<b>Actual</b>										
Medicare	\$15,818,109		\$16,841,275		\$7,595,029		\$5,018,597		\$45,273,010	
Public Assistance (Medicaid)	\$39,107,356		\$33,718,044		\$9,584,851		\$11,210,368		\$93,620,619	
Private Payors and Carriers	\$8,492,675		\$6,234,940		\$2,042,002		\$1,892,730		\$18,662,347	
Total	\$63,418,140		\$56,794,259		\$19,221,882		\$18,121,695		\$157,555,976	
<b>\$ Variance/Over(Under) % Change</b>										
Medicare	\$1,503,022	10.50%	\$2,208,077	15.09%	\$2,823,335	59.17%	\$87,845	1.78%	\$6,622,279	17.13%
Public Assistance (Medicaid)	2,134,698	5.77%	(3,307,535)	(8.93%)	(1,852,413)	(16.20%)	(2,914,222)	(20.63%)	(5,939,472)	(5.97%)
Private Payors and Carriers	2,321,644	37.62%	(73,225)	(1.16%)	(15,009)	(0.73%)	(232,847)	(10.95%)	2,000,563	12.01%
Total	5,959,364	10.37%	(1,172,683)	(2.02%)	955,913	5.23%	(3,059,224)	(14.44%)	2,683,370	1.73%
<b>Medicaid Expansion - New</b>										
<b>Budgeted</b>										
Public Assistance (Medicaid)	0		\$22,583,433		\$20,348,036		\$23,914,720		\$66,846,189	
<b>Actual</b>										
Public Assistance (Medicaid)	0		8,719,747		6,806,603		9,107,652		24,634,002	
<b>\$ Variance/Over(Under) % Change</b>										
	0	0.00%	(\$13,863,686)	-61.39%	(\$13,541,433)	-66.55%	(\$14,807,068)	-61.92%	(\$42,212,187)	-63.15%

NOTE: The Health Fund receives patient fees from the County Hospitals. Such fees includes Medicare, Public Assistance (Medicaid) and Private Payors and Carriers.



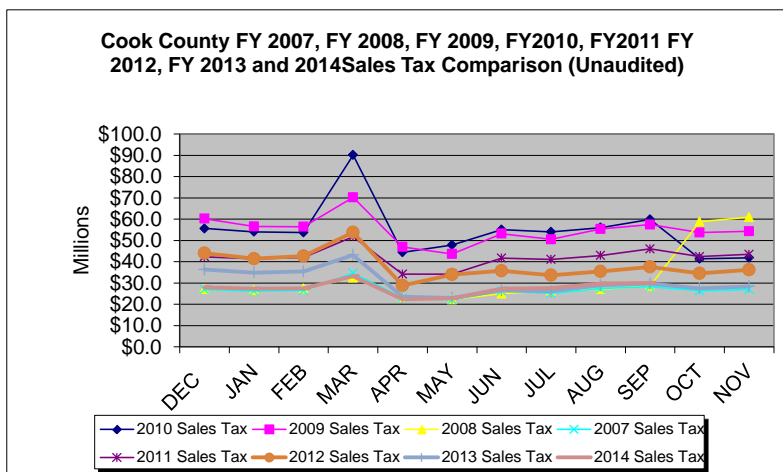
Cook County, Illinois  
Detail of Cumulative Revenues by Source  
Modified Cash Basis Revenue Report  
**Eight months ended July 31, 2013 (UNAUDITED)**

<u>Corporate, Public Safety &amp; Health Funds</u>	2013 Total Budgeted Revenues	1-Dec-12 Through 31-Jul-13 2013 Budgeted Revenues	1-Dec-12 Through 31-Jul-13 2013 Actual Revenues	Eight Months Variance	Eight Months Over (Under) Actual/Budget % Change
<b>Revenues by Source</b>					
<b>Property Taxes</b>	\$355,920,180	\$237,280,128	\$237,280,128	\$0	0.00%
<b>Fees</b>					
County Treasurer	76,000,000	38,057,934	39,281,000	1,223,066	3.21%
County Clerk	10,315,000	6,252,703	6,020,000	(232,703)	-3.72%
Recorder of Deeds	33,364,000	22,242,667	26,689,000	4,446,333	19.99%
Building and Zoning	2,750,000	1,833,333	2,125,000	291,667	15.91%
Environmental Control	4,374,000	2,916,000	3,430,000	514,000	17.63%
Liquor Licenses	360,000	240,000	224,000	(16,000)	-6.67%
Cable TV Franchise	1,000,000	515,000	938,000	423,000	82.14%
Clerk of Circuit Court	95,000,000	59,800,000	57,875,000	(1,925,000)	-3.22%
Sheriff	26,521,500	17,681,000	16,746,000	(935,000)	-5.29%
Public Guardian	2,680,000	1,786,667	1,784,000	(2,667)	-0.15%
State's Attorney	1,900,000	1,266,667	1,309,000	42,333	3.34%
Supportive Services	25,000	16,667	13,000	(3,667)	-22.00%
Public Administrator	900,000	600,000	399,000	(201,000)	-33.50%
Court Services Fee	11,000,000	7,333,333	6,844,000	(489,333)	-6.67%
County Assessor	150,000	100,000	48,000	(52,000)	-52.00%
Contract Compliance	83,000	55,000	24,000	(31,000)	-56.36%
Highway Sale of Permits (Hauling & Construction)	562,000	374,667	339,000	(35,667)	-9.52%
Medical Examiner	825,000	550,000	619,000	69,000	12.55%
Tax Intercept	2,000,000	1,333,333	0	(1,333,333)	-100.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	231,105,542	154,872,606	157,555,976	2,683,370	1.73%
Patient Fees - Medicaid Plan IGT	131,250,000	0	0	0	0.00%
Federal & State Medicaid Programming Funding-DSH	150,800,000	100,538,472	116,828,362	16,289,890	16.20%
Medicaid Expansion	196,964,900	66,846,189	24,634,002	(42,212,187)	-63.15%
<b>Total Fee Revenue</b>	<b>979,929,942</b>	<b>485,212,238</b>	<b>463,725,340</b>	<b>(21,486,898)</b>	<b>-4.43%</b>
<b>Home Rule Taxes</b>					
County Sales Tax	362,506,668	251,690,000	249,196,807	(2,493,193)	-0.99%
Gas / Diesel Fuel Tax	87,130,000	57,936,440	57,052,000	(884,440)	-1.53%
Cigarette Tax	133,310,000	89,181,381	94,800,000	5,618,619	6.30%
Retail Sale of Motor Vehicles	2,900,000	1,872,300	1,823,000	(49,300)	-2.63%
Wheel Tax	4,000,000	3,494,000	3,167,000	(327,000)	-9.36%
Alcoholic Beverage Tax	39,100,000	26,379,800	23,686,000	(2,693,800)	-10.21%
County Use Tax	59,450,000	37,661,400	42,581,000	4,919,600	13.06%
Parking Lot & Garage Operations Tax	42,560,000	25,955,800	26,658,000	702,200	2.71%
Amusement Tax	26,250,000	18,716,250	18,008,000	(708,250)	-3.78%
Other Tobacco Products	8,000,000	4,746,500	5,251,000	504,500	10.63%
Non Retailer Transactions	7,800,000	5,655,000	8,635,000	2,980,000	52.70%
Non-Titled Use Tax	13,800,000	5,059,000	4,050,000	(1,009,000)	-19.94%
Gambling Machine Tax	1,200,000	0	0	0	0.00%
Firearms Tax	600,000	255,000	209,000	(46,000)	-18.04%
<b>Total Home Rule Taxes</b>	<b>788,606,668</b>	<b>528,602,871</b>	<b>535,116,807</b>	<b>6,513,936</b>	<b>1.23%</b>
<b>Intergovernmental Revenues</b>					
Motor Fuel Tax Grant	44,500,000	29,666,667	29,666,667	0	0.00%
Retailer's Occupation Tax	3,200,000	2,165,000	1,981,000	(184,000)	-8.50%
State Income Tax	12,400,000	8,266,667	8,382,000	115,333	1.40%
Off Track Betting Commission	2,550,000	1,700,000	1,864,000	164,000	9.65%
State-Probation Officers, Juvenile CT & Children Hm	17,196,300	11,464,200	13,302,000	1,837,800	16.03%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,250,000	0	0	0	0.00%
TIF Financing Funds	1,428,000	297,000	298,000	1,000	0.34%
Reimbursements, Motor Fuel and Indirect Cost	16,389,300	10,926,200	9,200,000	(1,726,200)	-15.80%
Motor Fuel Tax-Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,000,000	5,333,333	5,485,000	151,667	2.84%
<b>Total Intergovernmental Revenues</b>	<b>136,913,600</b>	<b>69,819,067</b>	<b>70,178,667</b>	<b>359,600</b>	<b>0.52%</b>
<b>Other Revenues</b>					
Leases, Rental, Sales	7,247,997	4,831,998	3,505,000	(1,326,998)	-27.46%
Miscellaneous Fees - CCHHS	1,994,042	1,329,361	968,000	(361,361)	-27.18%
Other Reimbursements / Transfers	20,141,767	13,427,845	13,942,000	514,155	3.83%
Parking Fees - JTDC, Courts & etc.	4,944,563	3,296,375	2,225,000	(1,071,375)	-32.50%
<b>Total Other Revenues</b>	<b>34,328,369</b>	<b>22,885,579</b>	<b>20,640,000</b>	<b>(2,245,579)</b>	<b>-9.81%</b>
<b>Grand Total 3 Operating Funds</b>	<b>\$2,295,698,759</b>	<b>\$1,343,799,883</b>	<b>\$1,326,940,942</b>	<b>(\$16,858,941)</b>	<b>-1.25%</b>

Cook County, Illinois  
Detail of Cumulative Revenues by Source  
Modified Cash Basis Revenue Report  
**Eight months ended July 31 (UNAUDITED)**

	A	B	A-B	(A-B) / B
	FY2014	FY2013	2014 Vs 2013	2014 Vs 2013
<u>Corporate, Public Safety &amp; Health Funds</u>	Actual thru	Actual thru	Eight Months Actual	Eight Months
<u>Revenues by Source</u>	July 31	July 31	Revenues	Over
	<u>Revenues</u>	<u>Revenues</u>	<u>Variance</u>	<u>(Under)</u>
				<u>% Change</u>
<b>Property Taxes</b>	\$233,370,744	\$237,280,128	(\$3,909,384)	-1.65%
<b>Fees</b>				
County Treasurer	42,880,000	39,281,000	3,599,000	9.16%
County Clerk	6,313,000	6,020,000	293,000	4.87%
Recorder of Deeds	23,626,000	26,689,000	(3,063,000)	-11.48%
Building and Zoning	2,458,000	2,125,000	333,000	15.67%
Environmental Control	3,646,000	3,430,000	216,000	6.30%
Liquor Licenses	278,000	224,000	54,000	24.11%
Cable TV Franchise	955,000	938,000	17,000	1.81%
Clerk of Circuit Court	52,512,000	57,875,000	(5,363,000)	-9.27%
Sheriff	15,876,000	16,746,000	(870,000)	-5.20%
Public Guardian	1,861,000	1,784,000	77,000	4.32%
State's Attorney	1,265,000	1,309,000	(44,000)	-3.36%
Supportive Services	10,375	13,000	(2,625)	-20.19%
Public Administrator	346,000	399,000	(53,000)	-13.28%
Court Services Fee	6,323,000	6,844,000	(521,000)	-7.61%
County Assessor	45,000	48,000	(3,000)	-6.25%
Contract Compliance	24,575	24,000	575	2.40%
Highway Sale of Permits (Hauling & Construction)	561,000	339,000	222,000	65.49%
Medical Examiner	697,000	619,000	78,000	12.60%
Tax Intercept	0	0	0	0.00%
Assessor Tax Fraud	94,979	0	94,979	0.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	189,806,520	157,555,976	32,250,544	20.47%
Patient Fees - Medicaid Plan IGT	(30,000,000)	0	(30,000,000)	0.00%
Federal State Medicaid Programming Funding, DSH	108,225,488	116,828,362	(8,602,874)	-7.36%
Medicaid Expansion	446,060,454	24,634,002	421,426,452	1710.75%
<b>Total Fee Revenue</b>	<b>873,864,391</b>	<b>463,725,340</b>	<b>410,139,051</b>	<b>88.44%</b>
<b>Home Rule Taxes</b>				
County Sales Tax	216,291,217	249,196,807	(32,905,590)	-13.20%
Gas / Diesel Fuel Tax	60,183,000	57,052,000	3,131,000	5.49%
Cigarette Tax	84,489,000	94,800,000	(10,311,000)	-10.88%
Retail Sale of Motor Vehicles	1,967,000	1,823,000	144,000	7.90%
Wheel Tax	3,358,000	3,167,000	191,000	6.03%
Alcoholic Beverage Tax	24,019,000	23,686,000	333,000	1.41%
County Use Tax	46,782,000	42,581,000	4,201,000	9.87%
Parking Lot & Garage Operations Tax	28,995,000	26,658,000	2,337,000	8.77%
Amusement Tax	18,778,000	18,008,000	770,000	4.28%
Other Tobacco Products	4,496,000	5,251,000	(755,000)	-14.38%
Non Retailer Transactions	5,115,000	8,635,000	(3,520,000)	-40.76%
Non-Titled Use Tax	0	4,050,000	(4,050,000)	-100.00%
Gambling Machine Tax	395,000	0	395,000	0.00%
Firearms Tax	641,000	209,000	432,000	206.70%
<b>Total Home Rule Taxes</b>	<b>495,509,217</b>	<b>535,116,807</b>	<b>(39,607,590)</b>	<b>-7.40%</b>
<b>Intergovernmental Revenues</b>				
Motor Fuel Tax Grant	29,666,667	29,666,667	0	0.00%
Retailer's Occupation Tax	1,816,000	1,981,000	(165,000)	-8.33%
State Income Tax	8,519,267	8,382,000	137,267	1.64%
Off Track Betting Commission	961,000	1,864,000	(903,000)	-48.44%
State-Probation Officers, Juvenile CT & Children Home	12,122,000	13,302,000	(1,180,000)	-8.87%
Reimb. Federal, State Criminal Alien Assistance Prog.	0	0	0	0.00%
TIF Financing Funds	0	298,000	(298,000)	-100.00%
Reimb. for Indirect Cost Special Revenues & Grants	6,339,204	9,200,000	(2,860,796)	-31.10%
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0.00%
Gaming	5,569,000	5,485,000	84,000	1.53%
<b>Total Intergovernmental Revenues</b>	<b>64,993,138</b>	<b>70,178,667</b>	<b>(5,185,529)</b>	<b>-7.39%</b>
<b>Other Revenues</b>				
Leases, Rental, Sales	3,858,674	3,505,000	353,674	10.09%
Miscellaneous Fees - CCHHS	3,549,750	968,000	2,581,750	266.71%
Public Health	3,641,633	0	3,641,633	0.00%
Other Reimbursements / Transfers	4,942,447	13,942,000	(8,999,553)	-64.55%
Parking Fees - JTDC, Courts & etc.	750,438	2,225,000	(1,474,562)	-66.27%
<b>Total Other Revenues</b>	<b>16,742,942</b>	<b>20,640,000</b>	<b>(3,897,058)</b>	<b>-18.88%</b>
<b>Grand Total 3 Operating Funds</b>	<b>\$1,684,480,432</b>	<b>\$1,326,940,942</b>	<b>\$357,539,490</b>	<b>26.94%</b>

Cook County Sales Tax Revenue (1)



FY2014 YTD - SEPTEMBER 2014

Current YTD Budgeted	Current YTD Actual	Current YTD Collections %	Current YTD Over (Under)
\$279,500,000	\$276,135,950	(1.20%)	(\$3,364,050)

FY2013 YTD - FINAL

Current YTD Budgeted	Current YTD Actual	Current YTD Collections %	Current YTD Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173

FY2012 YTD - FINAL

Current YTD Budgeted	Current YTD Actual	Current YTD Collections %	Current YTD Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323

FY2011 YTD - FINAL

Budgeted YTD	Actual YTD	Collections %	(Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017

FY2010 YTD - FINAL

2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)

FY2009 YTD - FINAL

2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)

FY2008 YTD - FINAL

2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	
<b>2014</b>	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627			\$276,135,950
Over/(Under) Est. (in millions)	\$0.0	\$0.0	\$0.0	(\$0.3)	(\$1.8)	(\$1.0)	(\$0.1)	\$0.6	(\$0.1)	(\$0.6)			(\$3.3)
<b>2013</b>	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
Over/(Under) Est. (in millions)	(\$0.6)	(\$0.7)	(\$0.5)	(\$1.6)	\$0.8	\$0.0	\$0.0	\$0.1	\$1.5	\$0.7	\$0.7	\$0.9	\$1.3
<b>2012</b>	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
Over/(Under) Est. (in millions)	\$0.1	(\$1.0)	(\$0.1)	\$1.4	\$0.8	\$6.0	\$1.5	\$0.0	\$0.3	(\$0.1)	(\$0.1)	\$0.6	\$9.4
<b>2011</b>	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
Over/(Under) Est. (in millions)	(\$0.5)	\$0.0	\$0.1	\$0.7	\$0.7	(\$1.7)	\$0.6	\$0.8	\$1.4	\$1.7	(\$0.4)	\$0.4	\$3.8
<b>2010</b>	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
Over/(Under) Est. (in millions)	(\$1.7)	(\$1.0)	(\$2.1)	(\$0.7)	(\$3.2)	\$1.8	\$2.4	\$0.4	\$0.1	\$0.9	(\$15.6)	(\$10.8)	(\$29.5)
<b>2009</b>	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
Over/(Under) Est. (in millions)	\$2.1	(\$0.1)	(\$1.5)	(\$1.6)	(\$3.0)	(\$5.7)	(\$1.4)	(\$7.3)	(\$3.6)	(\$5.0)	(\$3.3)	(\$4.2)	(\$34.6)
<b>2008</b>	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
<b>2007</b>	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

<b>2008/2009</b>	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,078,169)	-	-	(\$15,248,000)	(\$15,248,000)	(\$152,310,169)
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NOTES:

- Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
- March 2010 includes a Home Rule Accelerated Payment of \$22.8 million Per State Statute, and is not included in the variance calculations. March 2011 Accelerated payment figures not available.
- Sales Tax Anticipation Note was fully repaid on August 3, 2009.
- July 2010 receipts received in October 2010 reflect County Sales Tax repeal of .50% rate changed from 1.75% to 1.25% effective July 1, 2010.
- January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.
- January 2013 receipts received in April 2013 reflect County Sales Tax reduction from 1.00% to .75%.

Cook County, Illinois  
Detail of Cumulative Revenues by Source  
Modified Cash Basis Revenue Report  
**Eight months ended July 31, 2014 (UNAUDITED)**

<u>SPECIAL PURPOSE FUNDS</u>		<u>2014 Total</u>	<u>1-Dec-13</u>	<u>1-Dec-13</u>		<u>Eight</u>
<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>Budgeted</u>	<u>Through</u>	<u>Through</u>	<u>Months</u>	<u>Months</u>
		<u>Revenues</u>	<u>31-Jul-14</u>	<u>31-Jul-14</u>	<u>Variance</u>	<u>Over</u>
			<u>2014</u>	<u>2014</u>		<u>(Under)</u>
			<u>Budgeted</u>	<u>Actual</u>		<u>% Change</u>
			<u>Revenues</u>	<u>Revenues</u>		
501	Motor Fuel Tax IL First	\$21,200,000	\$14,133,335	\$14,133,335	\$0	0.00%
510	Animal Control	3,358,789	2,239,193	2,649,574	410,381	18.33%
524&525	Election Division Fund	40,239,401	26,826,267	26,826,267	(0)	(0.00%)
527	Recorder Document Storage	4,000,000	2,666,667	2,004,225	(662,442)	(24.84%)
528	Circuit Court Automation	12,000,000	8,000,000	5,786,387	(2,213,613)	(27.67%)
529	Circuit Court Document Storage	11,000,000	7,333,333	5,257,774	(2,075,559)	(28.30%)
530	Law Library	6,500,000	4,333,333	3,762,755	(570,578)	(13.17%)
531	Circuit Court - Dispute Resolution	210,000	140,000	122,482	(17,518)	(12.51%)
532	Adult Probation / Probation Service Fee	4,350,000	2,900,000	2,771,745	(128,255)	(4.42%)
533	County Clerk Automation	1,122,500	745,152	764,715	19,563	2.63%
534	Treasurer - Tax Sales Automation	9,641,231	8,868,465	8,950,097	81,632	0.92%
535	Intergovernment Agreement/ ETSB	1,141,335	760,890	682,946	(77,944)	(10.24%)
538	Juvenile Probation - Supplementary Officers	4,661,951	3,107,967	2,601,077	(506,890)	(16.31%)
541	Social Service/ Probation & Court Services	2,800,000	1,866,667	1,918,527	51,860	2.78%
544	Lead Poisoning Prevention Fund	8,302,138	5,534,759	0	(5,534,759)	(100.00%)
545	Geographic Information Systems - GIS	10,700,000	7,133,333	4,912,417	(2,220,916)	(31.13%)
546	Sheriff's Youthful Offender Alcohol & Drug	2,400	1,600	300	(1,300)	(81.25%)
561	State's Attorney Narcotics Forfeiture	4,221,596	2,814,397	3,250,000	435,603	15.48%
562	State's Attorney Bad Check Diversion	30,000	20,000	13,738	(6,262)	(31.31%)
564	Suburban CC TB Sanitarium District	6,546,902	4,364,601	779,877	(3,584,724)	(82.13%)
567	Circuit Court Administrative Fund	910,000	606,667	572,626	(34,041)	(5.61%)
570	Recorder Special Fund GIS Fee Fund	2,500,000	1,666,667	1,202,535	(464,132)	(27.85%)
571	Recorder Rental Housing Support Fee	350,000	233,333	170,070	(63,263)	(27.11%)
572	CJ Children's Waiting Room	3,100,000	2,066,667	1,776,040	(290,627)	(14.06%)
573	Women's Justice Services	55,000	36,667	9,102	(27,565)	(75.18%)
574	CJ Mental Health	1,150,000	766,667	609,422	(157,245)	(20.51%)
575	CJ Peer Court Fund	500,000	333,333	273,955	(59,378)	(17.81%)
576	CJ Drug Court Fund	560,000	373,333	301,301	(72,032)	(19.29%)
579	Assessor Special Fund	750,000	500,000	509,842	9,842	1.97%
580	CCC Electronic Citation Fund	450,000	300,000	201,644	(98,356)	(32.79%)
583	SAO Records Automation	158,000	105,333	105,069	(264)	(0.25%)
584	PD Records Automation	158,000	105,333	105,105	(228)	(0.22%)
586	Land Bank Authority	1,000,000	0	0	0	0.00%
<b>TOTAL</b>		<b>\$163,669,243</b>	<b>\$110,883,960</b>	<b>\$93,024,949</b>	<b>(\$17,859,011)</b>	<b>(16.11%)</b>

Cook County, Illinois  
 Detail by Month of Revenues by Source  
 Modified Cash Basis Revenue Report  
Eight months ended July 31, 2014 (UNAUDITED)

SPECIAL PURPOSE FUNDS

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>1st Qtr 2014</u>	<u>Mar 14</u>	<u>Apr 14</u>	<u>May 14</u>	<u>Jun 14</u>	<u>Jul 14</u>	<u>TOTAL YTD</u>
501	Motor Fuel Tax IL First	\$5,300,000	\$1,766,667	\$1,766,667	\$1,766,667	\$1,766,667	\$1,766,667	\$14,133,335
510	Animal Control	1,000,920	225,110	353,122	320,185	305,162	445,075	2,649,574
524&525	Election Division Fund	10,059,850	3,353,284	3,353,283	3,353,283	3,353,284	3,353,283	26,826,267
527	Recorder Document Storage	702,925	231,990	288,620	262,535	262,825	255,330	2,004,225
528	Circuit Court Automation	2,047,812	762,970	836,458	723,358	708,728	707,061	5,786,387
529	Circuit Court Document Storage	1,877,452	698,549	783,008	638,931	634,866	624,968	5,257,774
530	Law Library	1,416,323	493,955	562,434	457,841	420,056	412,146	3,762,755
531	Circuit Court - Dispute Resolution	47,575	16,168	16,145	15,273	13,909	13,412	122,482
532	Adult Probation / Probation Service Fee	928,626	390,728	367,776	349,731	359,948	374,936	2,771,745
533	County Clerk Automation	248,227	99,760	101,199	92,936	111,373	111,220	764,715
534	Treasurer - Tax Sales Automation	2,379,472	2,280,900	24,413	21,930	18,757	4,224,625	8,950,097
535	Intergovernment Agreement/ ETSB	285,211	92,000	76,535	75,200	76,000	78,000	682,946
538	Juvenile Probation - Supplementary Officers	958,116	320,000	315,000	320,000	315,000	372,961	2,601,077
541	Social Service/ Probation & Court Services	591,053	392,339	236,182	175,391	266,532	257,030	1,918,527
544	Lead Poisoning Prevention Fund	0	0	0	0	0	0	0
545	Geographic Information Systems - GIS	1,715,034	635,476	693,153	624,207	630,980	613,567	4,912,417
546	Sheriff's Youthful Offender Alcohol & Drug	300	0	0	0	0	0	300
561	State's Attorney Narcotics Forfeiture	1,250,000	1,000,000	0	1,000,000	0	0	3,250,000
562	State's Attorney Bad Check Diversion	5,075	2,655	1,913	1,518	1,104	1,473	13,738
564	Suburban CC TB Sanitarium District	290,276	96,759	96,760	96,760	99,661	99,661	779,877
567	Circuit Court Administrative Fund	194,743	31,330	139,581	67,777	70,652	68,543	572,626
570	Recorder Special Fund GIS Fee Fund	421,755	139,194	173,172	157,521	157,695	153,198	1,202,535
571	Recorder Rental Housing Support Fee	62,766	18,858	23,481	21,361	21,740	21,864	170,070
572	CJ Children's Waiting Room	671,260	233,470	263,880	215,655	198,085	193,690	1,776,040
573	Women's Justice Services	5,102	0	0	2,000	0	2,000	9,102
574	CJ Mental Health	218,410	87,478	78,900	75,396	73,848	75,390	609,422
575	CJ Peer Court Fund	94,476	40,715	36,502	34,296	33,440	34,526	273,955
576	CJ Drug Court Fund	107,948	43,441	38,919	37,154	36,302	37,537	301,301
579	Assessor Special Fund	217,292	77,871	70,419	38,412	39,451	66,397	509,842
580	CCC Electronic Citation Fund	71,398	29,772	25,796	24,900	24,245	25,533	201,644
583	SAO Records Automation	36,932	14,891	13,562	12,948	13,486	13,250	105,069
584	PD Records Automation	36,879	14,878	13,631	13,436	12,963	13,318	105,105
586	Land Bank Authority	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>\$33,243,208</b>	<b>\$13,591,208</b>	<b>\$10,750,511</b>	<b>\$10,996,602</b>	<b>\$10,026,759</b>	<b>\$14,416,661</b>	<b>\$93,024,949</b>

### Notes to the July 2014 Revenue Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a State agreement. **The next budgeted IGT Medicaid receipt payment is scheduled for November 2014 in the amount of \$37.5 million.** The budgeted IGT Medicaid receipt payment in the amount of \$93.7 million was received on August 20, 2014. Certain other fee revenues for July 2014 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.
- 2) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 3) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for (a) motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred, and b) probation officer reimbursements from the State which are projected for the period based on vouchers submitted, and limited to the total amount of the State grant.
- 4) Other revenues are primarily projected as those revenues are expected to be realized.

FY 2014 Budgeted Property taxes represent the fiscal 2014 levy to be collected in fiscal year 2015. For purposes of this report, property taxes are recognized ratably, on a monthly basis.

Revenues collected by the Treasurer are presented as reported by the monthly "Cook County Treasurer—Analysis of Revenue" communication to the Office of the Comptroller.