

Cook County, Illinois

Revenue Report for the Two Months Ended January 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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TONI PRECKWINKLE

PRESIDENT

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of Commissioners**

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March 4, 2014

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

I am transmitting herewith a Revenue Report for the two-month period ended January 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 [Two (2) 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 Wilson, CPA
Comptroller

**THE BOARD OF COMMISSIONERS
TONI PRECKWINKLE, PRESIDENT**

Earlean Collins	1 st Dist.	Bridget Gainer	10 th Dist.
Robert Steele	2 nd Dist.	John P. Daley	11 th Dist.
Jerry Butler	3 rd Dist.	John A. Fritchey	12 th Dist.
Stanley Moore	4 th Dist.	Lawrence Suffredin	13 th Dist.
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Joan P. Murphy	6 th Dist.	Timothy O. Schneider	15 th Dist.
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Edwin Reyes	8 th Dist.	Elizabeth Ann Doody Gorman	17 th Dist.
Peter N. Silvestri	9 th Dist.		



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

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

TOTAL REVENUE - Total two months actual revenue of \$376.5 million was above budgeted revenue of \$336.7 million, and resulted in a **favorable** variance of \$39.8 million or 11.84%. This represents an \$5.1 million **favorable variance** compared to the previous month ended December 2013 **favorable** variance of \$34.7 million.

There was improvement across some revenue categories versus budget in January 2014, led by County Treasurer fees, CCHHS Patient fees, Disproportionate Share Hospital (DSH) adjustment payments, Medicaid Expansion, and County Use tax, offsetting a reduction in Recorder of Deeds and other revenue categories (net).

	General Funds	Health Enterprise Fund	Combined
Revenue Center	Positive Variance	Positive Variance	Positive Variance
	(millions)	(millions)	(millions)
County Treasurer	\$ 2.2		\$ 2.2
Patient Fees		14.0	14.0
DSH Adjustment Pmts		2.8	2.8
Medicaid Expansion		22.9	22.9
County Use Tax	1.3		1.3
Net positive variances	\$ 3.5	\$ 39.7	\$ 43.2
	Negative Variance	Negative Variance	Negative Variance
	(millions)	(millions)	(millions)
Recorder of Deeds	\$ (1.2)		\$ (1.2)
Other revenue categories (net)	(1.8)	(0.4)	(2.2)
Net negative variances	(3.0)	(0.4)	(3.4)
Total net positive variance	\$ 0.5	\$ 39.3	\$ 39.8



FEES

TREASURER – Total two months actual revenue of \$8.2 million was above budgeted revenue of \$6.0 million, and resulted in a **favorable** variance of \$2.2 million or 37.84%, based on current economic conditions.

RECORDER OF DEEDS – Total two months actual revenue of \$5.7 million was below budgeted revenue of \$6.9 million, and resulted in an **unfavorable** variance of \$1.2 million or (17.36%), based on current collections. Revenue is down due to rising interest rates, house prices have increased by over 17% the last 3 years, there are fewer homes to choose from in the lower price points, and mortgages are tougher to get for credit-challenged consumers.

CCHHS – Total two months actual Patient Fee revenue of \$53.6 million was above budgeted revenue of \$39.6 million, and resulted in a **favorable** variance of \$14.0 million or 35.34% through the period ended January 31, 2014. In comparison of January 31, 2014 Patient Fee revenue to December 31, 2013 Patient Fee revenue, CCHHS had a \$16.6 million positive variance resulting in an **unfavorable** variance of \$2.6 million for Patient Fee revenue. The overall **favorable** variance in Patient Fee revenue of \$14.0 million, Medicaid Expansion **favorable** variance of \$22.9 million and positive variance in DSH (Disproportionate Share Hospital) of \$2.8 million, **giving CCHHS a total positive variance of \$39.7 million through the fiscal period ended January 31, 2014.**

The CCHHS Senior Management Team is working closely together to improve the billing processes for better revenue collections. The System CEO meets each week with his management team to discuss the any issues impacting the revenue cycle. In addition there are periodic meetings with the CCHHS Project Management Office that focus on charge capture and improvements to system automation that will increase the level of CCHHS collections.

CCHHS Medicaid Expansion – Total two months actual Medicaid Expansion revenue of \$59.4 million was above budgeted revenue of \$36.5 million, and resulted in an **favorable** variance of **\$22.9** million or 62.62% through the fiscal period ended January 31, 2014.

In January CCHHS continued to submit 344 applications per day for CountyCare to the State. The State is now processing more CountyCare applications each day than are being submitted. The 1115 Waiver, which is now called CountyCare, planned on enrolling 115,000 Cook County residents in the program. At the end of January 2014 CCHHS had taken over 136,000 applications for CountyCare. The 1115 Waiver has now been extended through the end of March 2014 and CCHHS will continue to submit new applications through the end of March. County Care PMPM revenue is earned retroactively from the month of application. CCHHS is also able to bill Medicaid for traditional fee for service reimbursement for the 90 day period prior to the approval for CountyCare.

HOME RULE TAXES

The **County Sales Tax** - revenue of \$55.3 million through the period ended January 31, 2014 was on target with budgeted revenue of \$55.3 million. The January 31, 2014 was on target as compared with the period ended December 31, 2013. This was mainly due to County Sales Tax reduction from 1% to .75% and a change in consumer spending. **For more current data see Exhibit I – Page 13.**

The **County Use Tax** - revenue of \$10.4 million through January 31, 2014 was above budgeted revenue of \$9.1 million, and resulted in a **favorable** variance of \$1.3 million or 13.69%. The January 31, 2014 positive variance increased \$.4 million from the positive variance of \$0.9 million as reported for the period ended December 31, 2013. The County Use Tax positive variance was primarily due to a higher than expected increase in year over year Holiday season automobile sales along with increased compliance and enforcement efforts.

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.

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

<u>Corporate, Public Safety & Health Funds</u>		<u>1-Dec-13 Through 31-Jan-14 2014 Budgeted Revenues</u>	<u>1-Dec-12 Through 31-Jan-14 2014 Actual Revenues</u>	<u>Two Months Variance</u>	<u>Two Months Over (Under) % Change</u>
<u>Revenues by Source</u>	<u>2014 Total Budgeted Revenues</u>				
Property Taxes	\$350,056,115	\$58,342,684	\$58,342,684	\$0	0.00%
Fees	1,219,720,060	137,623,548	177,093,807	39,470,259	28.68%
Home Rule Taxes	764,260,000	118,379,444	121,573,724	3,194,280	2.70%
Intergovernmental	138,845,469	17,407,579	15,198,667	(2,208,912)	(12.69%)
Other Revenues	29,367,045	4,894,508	4,308,817	(585,691)	(11.97%)
Grand Total 3 Operating Funds	\$2,502,248,689	\$336,647,762	\$376,517,699	\$39,869,937	11.84%

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

<u>Corporate, Public Safety & Health Funds</u>	2014 Total Budgeted Revenues	1-Dec-13 Through 31-Jan-14 2014 Budgeted Revenues	1-Dec-13 Through 31-Jan-14 2014 Actual Revenues	Two Months Variance	Two Months Over (Under) % Change
Revenues by Source					
Property Taxes	\$350,056,115	\$58,342,684	\$58,342,684	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	5,970,520	8,230,000	2,259,480	37.84%
County Clerk	10,225,000	1,550,253	1,624,000	73,747	4.76%
Recorder of Deeds	41,500,000	6,916,667	5,716,000	(1,200,667)	(17.36%)
Building and Zoning	3,200,000	533,333	809,000	275,667	51.69%
Environmental Control	4,361,750	726,958	454,000	(272,958)	(37.55%)
Liquor Licenses	324,000	54,000	52,500	(1,500)	(2.78%)
Cable TV Franchise	1,000,000	0	310,000	310,000	0.00%
Clerk of Circuit Court	96,750,000	13,700,000	12,976,000	(724,000)	(5.28%)
Sheriff	24,856,130	4,142,688	4,187,000	44,312	1.07%
Public Guardian	2,400,000	400,000	335,000	(65,000)	(16.25%)
State's Attorney	2,000,000	333,333	362,000	28,667	8.60%
Supportive Services	15,000	2,500	500	(2,000)	(80.00%)
Public Administrator	900,000	150,000	151,000	1,000	0.67%
Court Services Fee	10,424,200	1,737,367	1,504,000	(233,367)	(13.43%)
County Assessor	150,000	25,000	7,400	(17,600)	(70.40%)
Contract Compliance	40,000	4,500	7,450	2,950	65.56%
Highway Sale of Permits (Hauling & Construction)	560,000	93,333	132,000	38,667	41.43%
Medical Examiner	910,000	151,667	182,000	30,333	20.00%
Tax Intercept	2,000,000	333,333	0	(333,333)	(100.00%)
Assessor Tax Fraud	1,500,000	250,000	0	(250,000)	(100.00%)
Recorder Audit Revenues	1,000,000	166,667	0	(166,667)	(100.00%)
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	39,612,788	53,610,239	13,997,451	35.34%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	0	0	0	0.00%
Federal State Medicaid Programming Funding - DSH	145,500,000	24,250,000	27,056,372	2,806,372	11.57%
Medicaid Expansion	468,154,294	36,518,640	59,387,346	22,868,706	62.62%
Total Fee Revenue	1,219,720,060	137,623,548	177,093,807	39,470,259	28.68%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	55,300,000	55,362,724	62,724	0.11%
Gas / Diesel Fuel Tax	87,050,000	15,791,587	16,127,000	335,413	2.12%
Cigarette Tax	134,500,000	19,286,575	18,635,000	(651,575)	(3.38%)
Retail Sale of Motor Vehicles	3,095,000	472,171	455,000	(17,171)	(3.64%)
Wheel Tax	4,100,000	85,064	62,000	(23,064)	(27.11%)
Alcoholic Beverage Tax	36,500,000	6,552,968	7,278,000	725,032	11.06%
County Use Tax	68,300,000	9,167,902	10,423,000	1,255,098	13.69%
Parking Lot & Garage Operations Tax	42,600,000	6,305,579	6,940,000	634,421	10.06%
Amusement Tax	29,475,000	2,636,598	3,001,000	364,402	13.82%
Other Tobacco Products	7,680,000	1,100,000	901,000	(199,000)	(18.09%)
Non Retailer Transactions	11,460,000	1,550,000	2,172,000	622,000	40.13%
Gambling Machine Tax	1,350,000	4,000	31,000	27,000	675.00%
Firearms Tax	750,000	127,000	186,000	59,000	46.46%
Total Home Rule Taxes	764,260,000	118,379,444	121,573,724	3,194,280	2.70%
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	7,416,667	7,416,667	0	0.00%
Retailer's Occupation Tax	3,290,000	565,000	514,000	(51,000)	(9.03%)
State Income Tax	12,351,000	2,058,500	1,792,000	(266,500)	(12.95%)
Off Track Betting Commission	2,422,500	403,750	208,000	(195,750)	(48.48%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	3,019,758	3,022,000	2,242	0.07%
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	2,560,570	1,589,000	(971,570)	(37.94%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	1,383,334	657,000	(726,334)	(52.51%)
Total Intergovernmental Revenues	138,845,469	17,407,579	15,198,667	(2,208,912)	(12.69%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	1,494,259	846,550	(647,709)	(43.35%)
Miscellaneous Fees - CCHHS	1,931,284	321,881	871,317	549,436	170.70%
Public Health	3,181,800	530,300	405,662	(124,638)	(23.50%)
Other Reimbursements / Transfers	11,526,738	1,921,123	1,931,238	10,115	0.53%
Parking Fees - JTDC, Courts & etc.	3,761,671	626,945	254,050	(372,895)	(59.48%)
Total Other Revenues	29,367,045	4,894,508	4,308,817	(585,691)	(11.97%)
Grand Total 3 Operating Funds					
SEE NOTES ATTACHED.	\$2,502,248,689	\$336,647,762	\$376,517,699	\$39,869,937	11.84%

Note A: From FY2012 Amusement Tax of \$9,537,500 held in reserve account for back taxes.

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

GENERAL FUNDS		1-Dec-13 Through 31-Jan-14 2014 Budgeted Revenues	1-Dec-13 Through 31-Jan-14 2014 Actual Revenues	Two Months Variance	Two Months Over (Under) % Change
Corporate & Public Safety Funds	2014 Total Budgeted Revenues				
Revenues by Source					
Property Taxes	\$311,131,218	\$51,855,203	\$51,855,203	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	5,970,520	8,230,000	2,259,480	37.84%
County Clerk	10,225,000	1,550,253	1,624,000	73,747	4.76%
Recorder of Deeds	41,500,000	6,916,667	5,716,000	(1,200,667)	(17.36%)
Building and Zoning	3,200,000	533,333	809,000	275,667	51.69%
Environmental Control	4,361,750	726,958	454,000	(272,958)	(37.55%)
Liquor Licenses	324,000	54,000	52,500	(1,500)	(2.78%)
Cable TV Franchise	1,000,000	0	310,000	310,000	0.00%
Clerk of Circuit Court	96,750,000	13,700,000	12,976,000	(724,000)	(5.28%)
Sheriff	24,856,130	4,142,688	4,187,000	44,312	1.07%
Public Guardian	2,400,000	400,000	335,000	(65,000)	(16.25%)
State's Attorney	2,000,000	333,333	362,000	28,667	8.60%
Supportive Services	15,000	2,500	500	(2,000)	(80.00%)
Public Administrator	900,000	150,000	151,000	1,000	0.67%
Court Services Fee	10,424,200	1,737,367	1,504,000	(233,367)	(13.43%)
County Assessor	150,000	25,000	7,400	(17,600)	(70.40%)
Contract Compliance	40,000	4,500	7,450	2,950	65.56%
Highway Sale of Permits (Hauling & Construction)	560,000	93,333	132,000	38,667	41.43%
Medical Examiner	910,000	151,667	182,000	30,333	20.00%
Tax Intercept	2,000,000	333,333	0	(333,333)	(100.00%)
Assessor Tax Fraud	1,500,000	250,000	0	(250,000)	(100.00%)
Recorder Audit Revenues	1,000,000	166,667	0	(166,667)	(100.00%)
Total Fee Revenue	274,116,080	37,242,120	37,039,850	(202,270)	(0.54%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	55,300,000	55,362,724	62,724	0.11%
Gas / Diesel Fuel Tax	87,050,000	15,791,587	16,127,000	335,413	2.12%
Cigarette Tax	4,691,414	672,723	650,000	(22,723)	(3.38%)
Retail Sale of Motor Vehicles	3,095,000	472,171	455,000	(17,171)	(3.64%)
Wheel Tax	4,100,000	85,064	62,000	(23,064)	(27.11%)
Alcoholic Beverage Tax	36,500,000	6,552,968	7,278,000	725,032	11.06%
County Use Tax	68,300,000	9,167,902	10,423,000	1,255,098	13.69%
Parking Lot & Garage Operations Tax	42,600,000	6,305,579	6,940,000	634,421	10.06%
Amusement Tax	29,475,000	2,636,598	3,001,000	364,402	13.82%
Other Tobacco Products	1,788,351	256,144	210,000	(46,144)	(18.01%)
Non Retailer Transactions	11,460,000	1,550,000	2,172,000	622,000	40.13%
Gambling Machine Tax	1,350,000	4,000	31,000	27,000	675.00%
Firearms Tax	375,000	63,500	93,000	29,500	46.46%
Total Home Rule Taxes	628,184,765	98,858,236	102,804,724	3,946,488	3.99%
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	7,416,667	7,416,667	0	0.00%
Retailer's Occupation Tax	3,290,000	565,000	514,000	(51,000)	(9.03%)
State Income Tax	12,351,000	2,058,500	1,792,000	(266,500)	(12.95%)
Off Track Betting Commission	2,422,500	403,750	208,000	(195,750)	(48.48%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	3,019,758	3,022,000	2,242	0.07%
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	2,560,570	1,589,000	(971,570)	(37.94%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	1,383,334	657,000	(726,334)	(52.51%)
Total Intergovernmental Revenues	138,845,469	17,407,579	15,198,667	(2,208,912)	(12.69%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	1,494,259	846,550	(647,709)	(43.35%)
Other Reimbursements / Transfers	11,526,738	1,921,123	1,931,238	10,115	0.53%
Parking Fees - JTDC, Courts & etc.	3,761,671	626,945	254,050	(372,895)	(59.48%)
Total Other Revenues	24,253,961	4,042,327	3,031,838	(1,010,489)	(25.00%)
Grand Total 3 Operating Funds					
SEE NOTES ATTACHED.	\$1,376,531,493	\$209,405,464	\$209,930,282	\$524,818	0.25%

Note A: From FY2012 Amusement Tax of \$9,537,500 held in reserve account for back taxes.

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

HEALTH ENTERPRISE FUND		<u>1-Dec-13 Through 31-Jan-14 2014 Budgeted Revenues</u>	<u>1-Dec-13 Through 31-Jan-14 2014 Actual Revenues</u>	<u>Two Months Variance</u>	<u>Two Months Over (Under) % Change</u>
Health Funds	2014 Total Budgeted Revenues				
Revenues by Source					
Property Taxes	\$38,924,897	\$6,487,483	\$6,487,483	\$0	0.00%
Fees (1)					
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	39,612,788	53,610,239	13,997,451	35.34%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	0	0	0	0.00%
Federal State Medicaid Programming Funding - DSH	145,500,000	24,250,000	27,056,372	2,806,372	11.57%
Medicaid Expansion	468,154,294	36,518,640	59,387,346	22,868,706	62.62%
Total Fee Revenue	945,603,980	100,381,428	140,053,957	39,672,529	39.52%
Home Rule Taxes (2)					
Cigarette Tax	129,808,586	18,613,852	17,985,000	(628,852)	(3.38%)
Other Tobacco Products	5,891,649	843,856	691,000	(152,856)	(18.11%)
Firearms Tax	375,000	63,500	93,000	29,500	46.46%
Total Home Rule Taxes	136,075,235	19,521,208	18,769,000	(752,208)	(3.85%)
Intergovernmental Revenues (3)					
Total Intergovernmental Revenues	0	0	0	0	0.00%
Other Revenues (4)					
Miscellaneous Fees - CCHHS	1,931,284	321,881	871,317	549,436	170.70%
Public Health	3,181,800	530,300	405,662	(124,638)	(23.50%)
Total Other Revenues	5,113,084	852,181	1,276,979	424,798	49.85%
Grand Total 3 Operating Funds	\$1,125,717,196	\$127,242,300	\$166,587,419	\$39,345,120	30.92%
SEE NOTES ATTACHED.					

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

GENERAL FUND		<u>1-Dec-13 Through 31-Jan-14</u>	<u>1-Dec-13 Through 31-Jan-14</u>		<u>Two Months Over (Under) % Change</u>
<u>Corporate Fund</u>	<u>2014 Total Budgeted Revenues</u>	<u>2014 Budgeted Revenues</u>	<u>2014 Actual Revenues</u>	<u>Two Months Variance</u>	
<u>Revenues by Source</u>					
Property Taxes	\$11,901,908	\$1,983,651	\$1,983,651	(\$0)	0.00%
Fees (1)					
County Treasurer	70,000,000	5,970,520	8,230,000	2,259,480	37.84%
County Clerk	10,225,000	1,550,253	1,624,000	73,747	4.76%
Recorder of Deeds	41,500,000	6,916,667	5,716,000	(1,200,667)	(17.36%)
Recorder Audit Revenues	1,000,000	166,667	0	(166,667)	(100.00%)
Building and Zoning	3,200,000	533,333	809,000	275,667	51.69%
Environmental Control	4,361,750	726,958	454,000	(272,958)	(37.55%)
Liquor Licenses	324,000	54,000	52,500	(1,500)	(2.78%)
Cable TV Franchise	1,000,000	0	310,000	310,000	0.00%
County Assessor	150,000	25,000	7,400	(17,600)	(70.40%)
Assessor Tax Fraud	1,500,000	250,000	0	(250,000)	(100.00%)
Contract Compliance	40,000	4,500	7,450	2,950	65.56%
Highway Sale of Permits (Hauling & Construction)	560,000	93,333	132,000	38,667	41.43%
Total Fee Revenue	133,860,750	16,291,231	17,342,350	1,051,119	6.45%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	674,800	110,600	110,725	125	0.11%
Gas / Diesel Fuel Tax	500,000	90,704	92,631	1,927	2.12%
Total Home Rule Taxes	1,174,800	201,304	203,356	2,052	1.02%
Intergovernmental Revenues (3)					
Reimb. for Indirect Cost Special Revenues & Grants	3,000,000	500,000	449,000	(51,000)	(10.20%)
Total Intergovernmental Revenues	3,000,000	500,000	449,000	(51,000)	(10.20%)
Other Revenues (4)					
Leases, Rental, Sales	2,853,948	475,658	269,477	(206,181)	(43.35%)
Other Reimbursements / Transfers	8,263,395	1,377,233	1,384,484	7,252	0.53%
Total Other Revenues	11,117,343	1,852,891	1,653,961	(198,930)	(10.74%)
Grand Total 3 Operating Funds	\$161,054,801	\$20,829,077	\$21,632,318	\$803,241	3.86%
SEE NOTES ATTACHED.					

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

GENERAL FUND		1-Dec-13 Through 31-Jan-14 2014 Budgeted Revenues	1-Dec-13 Through 31-Jan-14 2014 Actual Revenues	Two Months Variance	Two Months Over (Under) % Change
Public Safety Fund	2014 Total Budgeted Revenues				
Revenues by Source					
Property Taxes	\$299,229,310	\$49,871,552	\$49,871,552	\$0	0.00%
Fees (1)					
Clerk of Circuit Court	96,750,000	13,700,000	12,976,000	(724,000)	(5.28%)
Sheriff	24,856,130	4,142,688	4,187,000	44,312	1.07%
Public Guardian	2,400,000	400,000	335,000	(65,000)	(16.25%)
State's Attorney	2,000,000	333,333	362,000	28,667	8.60%
Supportive Services	15,000	2,500	500	(2,000)	(80.00%)
Public Administrator	900,000	150,000	151,000	1,000	0.67%
Court Services Fee	10,424,200	1,737,367	1,504,000	(233,367)	(13.43%)
Medical Examiner	910,000	151,667	182,000	30,333	20.00%
Tax Intercept	2,000,000	333,333	0	(333,333)	(100.00%)
Total Fee Revenue	140,255,330	20,950,888	19,697,500	(1,253,388)	(5.98%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	336,725,200	55,189,400	55,251,999	62,599	0.11%
Gas / Diesel Fuel Tax	86,550,000	15,700,883	16,034,369	333,486	2.12%
Cigarette Tax	4,691,414	672,723	650,000	(22,723)	(3.38%)
Retail Sale of Motor Vehicles	3,095,000	472,171	455,000	(17,171)	(3.64%)
Wheel Tax	4,100,000	85,064	62,000	(23,064)	(27.11%)
Alcoholic Beverage Tax	36,500,000	6,552,968	7,278,000	725,032	11.06%
County Use Tax	68,300,000	9,167,902	10,423,000	1,255,098	13.69%
Parking Lot & Garage Operations Tax	42,600,000	6,305,579	6,940,000	634,421	10.06%
Amusement Tax	29,475,000	2,636,598	3,001,000	364,402	13.82%
Other Tobacco Products	1,788,351	256,144	210,000	(46,144)	(18.01%)
Non Retailer Transactions	11,460,000	1,550,000	2,172,000	622,000	40.13%
Gambling Machine Tax	1,350,000	4,000	31,000	27,000	675.00%
Firearms Tax	375,000	63,500	93,000	29,500	46.46%
Total Home Rule Taxes	627,009,965	98,656,932	102,601,368	3,944,436	4.00%
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	7,416,667	7,416,667	0	0.00%
Retailer's Occupation Tax	3,290,000	565,000	514,000	(51,000)	(9.03%)
State Income Tax	12,351,000	2,058,500	1,792,000	(266,500)	(12.95%)
Off Track Betting Commission	2,422,500	403,750	208,000	(195,750)	(48.48%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	3,019,758	3,022,000	2,242	0.07%
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	2,060,570	1,140,000	(920,570)	(44.68%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	1,383,334	657,000	(726,334)	(52.51%)
Total Intergovernmental Revenues	135,845,469	16,907,579	14,749,667	(2,157,912)	(12.76%)
Other Revenues (4)					
Leases, Rental, Sales	6,111,604	1,018,601	577,073	(441,528)	(43.35%)
Other Reimbursements / Transfers	3,263,343	543,891	546,754	2,864	0.53%
Parking Fees - JTDC, Courts & etc.	3,761,671	626,945	254,050	(372,895)	(59.48%)
Total Other Revenues	13,136,618	2,189,436	1,377,877	(811,559)	(37.07%)
Grand Total 3 Operating Funds	\$1,215,476,692	\$188,576,387	\$188,297,964	(\$278,423)	(0.15%)
SEE NOTES ATTACHED.					

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

	<u>Dec 13</u>	<u>Jan 14</u>	<u>TOTAL YTD</u>
Corporate, Public Safety & Health Funds			
Revenues by Source			
Property Taxes	\$29,171,342	\$29,171,342	\$58,342,684
Fees (1)			
County Treasurer	4,091,000	4,139,000	8,230,000
County Clerk	855,000	769,000	1,624,000
Recorder of Deeds	3,010,000	2,706,000	5,716,000
Building and Zoning	526,000	283,000	809,000
Environmental Control	277,000	177,000	454,000
Liquor Licenses	26,000	26,500	52,500
Cable TV Franchise	0	310,000	310,000
Clerk of Circuit Court	6,407,000	6,569,000	12,976,000
Sheriff	2,098,000	2,089,000	4,187,000
Public Guardian	190,000	145,000	335,000
State's Attorney	128,000	234,000	362,000
Supportive Services	300	200	500
Public Administrator	139,000	12,000	151,000
Court Services Fee	760,000	744,000	1,504,000
County Assessor	3,800	3,600	7,400
Contract Compliance	3,800	3,650	7,450
Highway Sale of Permits (Hauling & Construction)	48,000	84,000	132,000
Medical Examiner	86,000	96,000	182,000
Tax Intercept	0	0	0
Patient Fees (Medicare, Medicaid, Private&3rd)	35,179,181	18,431,058	53,610,239
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	0	0	0
Federal State Medicaid Programming Funding - DSH	13,528,186	13,528,186	27,056,372
Medicaid Expansion	33,960,380	25,426,966	59,387,346
Total Fee Revenue	101,316,647	75,777,160	177,093,807
Home Rule Taxes (2)			
County Sales Tax	28,029,257	27,333,467	55,362,724
Gas / Diesel Fuel Tax	8,437,000	7,690,000	16,127,000
Cigarette Tax	10,877,000	7,758,000	18,635,000
Retail Sale of Motor Vehicles	231,000	224,000	455,000
Wheel Tax	31,000	31,000	62,000
Alcoholic Beverage Tax	3,123,000	4,155,000	7,278,000
County Use Tax	5,321,000	5,102,000	10,423,000
Parking Lot & Garage Operations Tax	3,448,000	3,492,000	6,940,000
Amusement Tax	1,647,000	1,354,000	3,001,000
Other Tobacco Products	525,000	376,000	901,000
Non Retailer Transactions	952,000	1,220,000	2,172,000
Non-Titled Use Tax	0	0	0
Gambling Machine Tax	13,600	17,400	31,000
Firearms Tax	86,000	100,000	186,000
Total Home Rule Taxes	62,720,857	58,852,867	121,573,724
Intergovernmental Revenues (3)			
Motor Fuel Tax Grant	3,708,333	3,708,334	7,416,667
Retailer's Occupation Tax	263,000	251,000	514,000
State Income Tax	669,000	1,123,000	1,792,000
Off Track Betting Commission	123,000	85,000	208,000
State-Probation Officers, Juvenile CT & Children Home	1,512,000	1,510,000	3,022,000
Reimb.State Criminal Alien Assistance Prog. (SCAAP)	0	0	0
TIF Financing Funds	0	0	0
Reimb. for Indirect Cost Special Revenues & Grants	1,100,000	489,000	1,589,000
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0
Gaming	657,000	0	657,000
Total Intergovernmental Revenues	8,032,333	7,166,334	15,198,667
Other Revenues (4)			
Leases, Rental, Sales	426,433	420,117	846,550
Public Health	260,000	145,662	405,662
Miscellaneous Fees - CCHHS	171,502	699,815	871,317
Other Reimbursements / Transfers	593,275	1,337,963	1,931,238
Parking Fees - JTDC, Courts & etc.	254,050	0	254,050
Total Other Revenues	1,705,260	2,603,557	4,308,817
Grand Total 3 Operating Funds	\$202,946,439	\$173,571,260	\$376,517,699

SEE NOTES ATTACHED.

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

		<u>Dec 13</u>	<u>Jan 14</u>	<u>TOTAL YTD</u>
<u>Stroger Hospital</u>				
Budgeted Patient Fees	Budgeted	\$17,364,100	\$19,749,795	\$37,113,895
Actual Patient Fees	Actual	28,483,836	16,752,388	45,236,224
<hr/>				
Stroger Hosp OVER (UNDER)		11,119,736	(2,997,407)	8,122,329
Revenue shortfall accumulation by Dept.		11,119,736	8,122,329	8,122,329
% Change Budgeted/Actual Patient Fees		64.04%	(15.18%)	21.88%

<u>Oak Forest Hospital</u>				
Budgeted Patient Fees	Budgeted	12,050	12,771	24,821
Actual Patient Fees	Actual	4,880,106	339,697	5,219,803
<hr/>				
Oak Forest Hosp OVER (UNDER)		4,868,056	326,926	5,194,982
Revenue shortfall accumulation by Dept.		4,868,056	5,194,982	5,194,982
% Change Budgeted/Actual Patient Fees		40398.80%	2559.91%	20929.79%

<u>Provident Hospital</u>				
Budgeted Patient Fees	Budgeted	1,157,451	1,316,621	2,474,072
Actual Patient Fees	Actual	1,815,239	1,338,973	3,154,212
<hr/>				
Provident Hosp OVER (UNDER)		657,788	22,352	680,140
Revenue shortfall accumulation by Dept.		657,788	680,140	680,140
% Change Budgeted/Actual Patient Fees		56.83%	1.70%	27.49%

<u>Recap - Bureau Wide</u>				
Budgeted Patient Fees	Budgeted	18,533,601	21,079,187	39,612,788
Actual Patient Fees	Actual	35,179,181	18,431,058	53,610,239
<hr/>				
GRAND TOTAL OVER (UNDER)		\$16,645,580	(\$2,648,129)	\$13,997,451
Revenue shortfall accumulation by month		16,645,580	13,997,451	13,997,451
% Change Budgeted/Actual Patient Fees		89.81%	(12.56%)	35.34%

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

<u>RECAP - Bureau Wide</u>	<u>Dec 13</u>	<u>Jan 14</u>	<u>TOTAL YTD</u>
Budgeted Patient Fees	18,533,601	21,079,187	39,612,788
Actual Patient Fees	35,179,181	18,431,058	53,610,239
Monthly (Quarterly) Over (Under)	16,645,580	-2,648,129	13,997,451
% Change	89.81%	-12.56%	35.34%

<u>Medicaid Expansion</u>				
Budgeted Patient Fees	Budgeted	18,259,320	18,259,320	36,518,640
Actual Patient Fees	Actual	33,960,380	25,426,966	59,387,346
<hr/>				
Medicaid Expansion OVER (UNDER)		15,701,060	7,167,646	22,868,706
Revenue shortfall accumulation by Dept.		15,701,060	22,868,706	22,868,706
% Change Budgeted/Actual Patient Fees		85.99%	39.25%	62.62%

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

Patient Fees - Type	Dec 13 Revenues		Jan 14 Revenues		Total Thru January 2014 Revenues	
Stroger Hospital						
Budgeted						
Medicare	\$5,448,766		\$5,448,766		\$10,897,532	
Public Assistance (Medicaid)	9,772,625		12,158,320		21,930,945	
Private Payors and Carriers	2,142,709		2,142,709		4,285,418	
Sub-Total	<u>17,364,100</u>		<u>19,749,795</u>		<u>37,113,895</u>	
Actual						
Medicare	\$7,625,847		\$4,748,300		\$12,374,147	
Public Assistance (Medicaid)	18,358,384		9,405,170		27,763,554	
Private Payors and Carriers	2,499,605		2,598,918		5,098,523	
Sub-Total	<u>28,483,836</u>		<u>16,752,388</u>		<u>45,236,224</u>	
\$ Variance/Over(Under) % Change						
Medicare	\$2,177,081	39.96%	(\$700,466)	(12.86%)	\$1,476,615	13.55%
Public Assistance (Medicaid)	8,585,759	87.86%	(2,753,150)	(22.64%)	5,832,609	26.60%
Private Payors and Carriers	356,896	16.66%	456,209	21.29%	813,105	18.97%
Sub-Total	<u>11,119,736</u>	<u>64.04%</u>	<u>(2,997,407)</u>	<u>(15.18%)</u>	<u>8,122,329</u>	<u>21.88%</u>
Oak Forest Hospital						
Budgeted						
Medicare	\$5,298		\$5,298		\$10,596	
Public Assistance (Medicaid)	2,886		3,607		6,493	
Private Payors and Carriers	3,866		3,866		7,732	
Sub-Total	<u>12,050</u>		<u>12,771</u>		<u>24,821</u>	
Actual						
Medicare	\$36,078		\$40,087		\$76,165	
Public Assistance (Medicaid)	4,814,926		258,687		5,073,613	
Private Payors and Carriers	29,102		40,923		70,025	
Sub-Total	<u>4,880,106</u>		<u>339,697</u>		<u>5,219,803</u>	
\$ Variance/Over(Under) % Change						
Medicare	\$30,780	580.97%	\$34,789	656.64%	\$65,569	618.81%
Public Assistance (Medicaid)	4,812,040	166737.35%	255,080	7071.80%	5,067,120	78039.74%
Private Payors and Carriers	25,236	652.77%	37,057	958.54%	62,293	805.65%
Sub-Total	<u>4,868,056</u>	<u>40398.80%</u>	<u>326,926</u>	<u>2559.91%</u>	<u>5,194,982</u>	<u>20929.79%</u>
Provident Hospital						
Budgeted						
Medicare	\$357,283		\$357,283		\$714,566	
Public Assistance (Medicaid)	662,717		821,887		1,484,604	
Private Payors and Carriers	137,451		137,451		274,902	
Sub-Total	<u>1,157,451</u>		<u>1,316,621</u>		<u>2,474,072</u>	
Actual						
Medicare	\$217,806		\$312,725		\$530,531	
Public Assistance (Medicaid)	1,454,206		912,403		2,366,609	
Private Payors and Carriers	143,227		113,845		257,072	
Sub-Total	<u>1,815,239</u>		<u>1,338,973</u>		<u>3,154,212</u>	
\$ Variance/Over(Under) % Change						
Medicare	(\$139,477)	(39.04%)	(\$44,558)	(12.47%)	(\$184,035)	(25.75%)
Public Assistance (Medicaid)	791,489	119.43%	90,516	11.01%	882,005	59.41%
Private Payors and Carriers	5,776	4.20%	(23,606)	(17.17%)	(17,830)	(6.49%)
Sub-Total	<u>657,788</u>	<u>56.83%</u>	<u>22,352</u>	<u>1.70%</u>	<u>680,140</u>	<u>27.49%</u>
Recap - Total Bureau Wide						
Budgeted						
Medicare	\$5,811,347		\$5,811,347		\$11,622,694	
Public Assistance (Medicaid)	\$10,438,228		\$12,983,814		\$23,422,042	
Private Payors and Carriers	\$2,284,026		\$2,284,026		\$4,568,052	
Total	<u>\$18,533,601</u>		<u>\$21,079,187</u>		<u>\$39,612,788</u>	
Actual						
Medicare	\$7,879,731		\$5,101,112		\$12,980,843	
Public Assistance (Medicaid)	\$24,627,516		\$10,576,260		\$35,203,776	
Private Payors and Carriers	\$2,671,934		\$2,753,686		\$5,425,620	
Total	<u>\$35,179,181</u>		<u>\$18,431,058</u>		<u>\$53,610,239</u>	
\$ Variance/Over(Under) % Change						
Medicare	\$2,068,384	35.59%	(\$710,235)	(12.22%)	\$1,358,149	11.69%
Public Assistance (Medicaid)	14,189,288	135.94%	(2,407,554)	(18.54%)	11,781,734	50.30%
Private Payors and Carriers	387,908	16.98%	469,660	20.56%	857,568	18.77%
Total	<u>16,645,580</u>	<u>89.81%</u>	<u>(2,648,129)</u>	<u>(12.56%)</u>	<u>13,997,451</u>	<u>35.34%</u>
Medicaid Expansion - New						
Budgeted						
Public Assistance (Medicaid)	18,259,320		18,259,320		\$36,518,640	
Actual						
Public Assistance (Medicaid)	33,960,380		25,426,966		\$59,387,346	
\$ Variance/Over(Under) % Change						
	\$15,701,060	85.99%	\$7,167,646	39.25%	\$22,868,706	62.62%

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
Two months ended January 31, 2013 (UNAUDITED)

<u>Patient Fees - Type</u>	<u>Dec 12</u> <u>Revenues</u>		<u>Jan 13</u> <u>Revenues</u>		<u>Total Thru</u> <u>January 2013</u> <u>Revenues</u>	
Stroger Hospital						
Budgeted						
Medicare	\$4,660,668		\$4,660,668		\$9,321,336	
Public Assistance (Medicaid)	10,816,353		13,338,516		24,154,869	
Private Payors and Carriers	1,964,196		1,964,196		3,928,392	
Sub-Total	<u>17,441,217</u>		<u>19,963,380</u>		<u>37,404,597</u>	
Actual						
Medicare	\$4,944,891		\$4,777,197		\$9,722,088	
Public Assistance (Medicaid)	11,401,910		10,163,650		21,565,560	
Private Payors and Carriers	2,408,545		3,069,889		5,478,434	
Sub-Total	<u>18,755,346</u>		<u>18,010,736</u>		<u>36,766,082</u>	
\$ Variance/Over(Under) % Change						
Medicare	\$284,223	6.10%	\$116,529	2.50%	\$400,752	4.30%
Public Assistance (Medicaid)	585,557	5.41%	(3,174,866)	(23.80%)	(2,589,309)	(10.72%)
Private Payors and Carriers	444,349	22.62%	1,105,693	56.29%	1,550,042	39.46%
Sub-Total	1,314,129	7.53%	(1,952,644)	(9.78%)	(638,515)	(1.71%)
<hr/>						
Oak Forest Hospital						
Budgeted						
Medicare	\$31,390		\$31,390		\$62,780	
Public Assistance (Medicaid)	128,417		160,521		288,938	
Private Payors and Carriers	43,683		43,683		87,366	
Sub-Total	<u>203,490</u>		<u>235,594</u>		<u>439,084</u>	
Actual						
Medicare	\$31,186		\$19,073		\$50,259	
Public Assistance (Medicaid)	1,120,208		179,003		1,299,211	
Private Payors and Carriers	36,335		45,738		82,073	
Sub-Total	<u>1,187,729</u>		<u>243,814</u>		<u>1,431,543</u>	
\$ Variance/Over(Under) % Change						
Medicare	(\$204)	(0.65%)	(\$12,317)	(39.24%)	(\$12,521)	(19.94%)
Public Assistance (Medicaid)	991,791	772.32%	18,482	11.51%	1,010,273	349.65%
Private Payors and Carriers	(7,348)	(16.82%)	2,055	4.70%	(5,293)	(6.06%)
Sub-Total	984,239	483.68%	8,220	3.49%	992,459	226.03%
<hr/>						
Provident Hospital						
Budgeted						
Medicare	\$238,694		\$238,694		\$477,388	
Public Assistance (Medicaid)	518,955		625,553		1,144,508	
Private Payors and Carriers	117,698		117,698		235,396	
Sub-Total	<u>875,347</u>		<u>981,945</u>		<u>1,857,292</u>	
Actual						
Medicare	\$202,593		\$249,586		\$452,179	
Public Assistance (Medicaid)	1,563,964		1,272,368		2,836,332	
Private Payors and Carriers	111,085		129,925		241,010	
Sub-Total	<u>1,877,642</u>		<u>1,651,879</u>		<u>3,529,521</u>	
\$ Variance/Over(Under) % Change						
Medicare	(\$36,101)	(15.12%)	\$10,892	4.56%	(\$25,209)	(5.28%)
Public Assistance (Medicaid)	1,045,009	201.37%	646,815	103.40%	1,691,824	147.82%
Private Payors and Carriers	(6,613)	(5.62%)	12,227	10.39%	5,614	2.38%
Sub-Total	1,002,295	114.50%	669,934	68.23%	1,672,229	90.04%
<hr/>						
Recap - Total Bureau Wide						
Budgeted						
Medicare	\$4,930,752		\$4,930,752		\$9,861,504	
Public Assistance (Medicaid)	\$11,463,725		\$14,124,590		\$25,588,315	
Private Payors and Carriers	\$2,125,577		\$2,125,577		\$4,251,154	
Total	<u>\$18,520,054</u>		<u>\$21,180,919</u>		<u>\$39,700,973</u>	
Actual						
Medicare	\$5,178,670		\$5,045,856		\$10,224,526	
Public Assistance (Medicaid)	\$14,086,082		\$11,615,021		\$25,701,103	
Private Payors and Carriers	\$2,555,965		\$3,245,552		\$5,801,517	
Total	<u>\$21,820,717</u>		<u>\$19,906,429</u>		<u>\$41,727,146</u>	
\$ Variance/Over(Under) % Change						
Medicare	\$247,918	5.03%	\$115,104	2.33%	\$363,022	3.68%
Public Assistance (Medicaid)	2,622,357	22.88%	(2,509,569)	(17.77%)	112,788	0.44%
Private Payors and Carriers	430,388	20.25%	1,119,975	52.69%	1,550,363	36.47%
Total	3,300,663	17.82%	(1,274,490)	(6.02%)	2,026,173	5.10%
<hr/>						
Medicaid Expansion - New						
Budgeted						
Public Assistance (Medicaid)					\$0	
Actual						
Public Assistance (Medicaid)					\$0	
\$ Variance/Over(Under) % Change						
	0	0.00%	0	0.00%	\$0	0.00%

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
Two months ended January 31, 2013 (UNAUDITED)

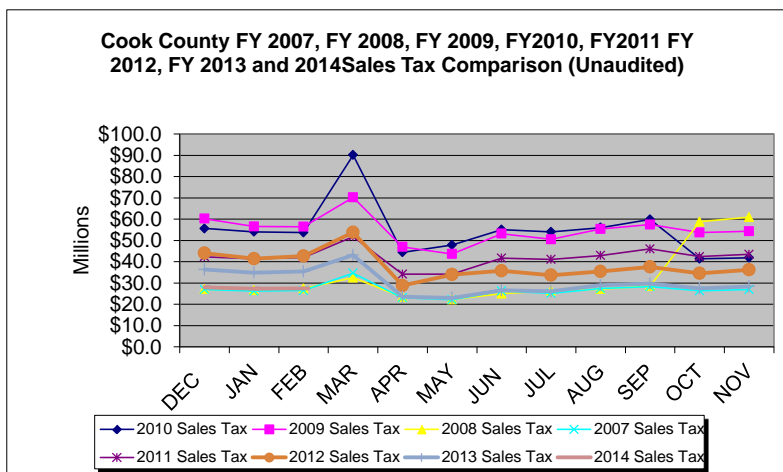
<u>Corporate, Public Safety & Health Funds</u>	2013 Total Budgeted Revenues	1-Dec-12 Through 31-Jan-13 2013 Budgeted Revenues	1-Dec-12 Through 31-Jan-13 2013 Actual Revenues	Two Months Variance	Two Months Over (Under) Actual/Budget % Change
Revenues by Source					
Property Taxes	\$355,920,180	\$59,320,032	\$59,320,032	\$0	0.00%
Fees					
County Treasurer	76,000,000	9,196,237	6,355,000	(2,841,237)	-30.90%
County Clerk	10,315,000	1,540,853	1,548,000	7,147	0.46%
Recorder of Deeds	33,364,000	5,560,667	7,171,000	1,610,333	28.96%
Building and Zoning	2,750,000	458,333	313,000	(145,333)	-31.71%
Environmental Control	4,374,000	729,000	405,000	(324,000)	-44.44%
Liquor Licenses	360,000	60,000	60,000	0	0.00%
Cable TV Franchise	1,000,000	0	0	0	0.00%
Clerk of Circuit Court	95,000,000	13,600,000	13,761,000	161,000	1.18%
Sheriff	26,521,500	4,420,250	4,058,000	(362,250)	-8.20%
Public Guardian	2,680,000	446,667	488,000	41,333	9.25%
State's Attorney	1,900,000	316,667	316,000	(667)	-0.21%
Supportive Services	25,000	4,167	3,000	(1,167)	-28.01%
Public Administrator	900,000	150,000	69,000	(81,000)	-54.00%
Court Services Fee	11,000,000	1,833,333	1,719,000	(114,333)	-6.24%
County Assessor	150,000	25,000	7,000	(18,000)	-72.00%
Contract Compliance	83,000	11,500	6,000	(5,500)	-47.83%
Highway Sale of Permits (Hauling & Construction)	562,000	93,667	64,000	(29,667)	-31.67%
Medical Examiner	825,000	137,500	159,000	21,500	15.64%
Tax Intercept	2,000,000	333,333	0	(333,333)	-100.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	231,105,542	39,700,973	41,727,146	2,026,173	5.10%
Patient Fees - Medicaid Plan IGT	131,250,000	0	0	0	0.00%
Federal & State Medicaid Programming Funding-DSH	150,800,000	25,134,618	25,134,618	0	0.00%
Medicaid Expansion	196,964,900	0	0	0	0.00%
Total Fee Revenue	979,929,942	103,752,765	103,363,764	(389,001)	-0.37%
Home Rule Taxes					
County Sales Tax	362,506,668	72,560,000	71,282,647	(1,277,353)	-1.76%
Gas / Diesel Fuel Tax	87,130,000	13,763,320	14,345,000	581,680	4.23%
Cigarette Tax	133,310,000	19,179,930	17,139,000	(2,040,930)	-10.64%
Retail Sale of Motor Vehicles	2,900,000	431,000	435,000	4,000	0.93%
Wheel Tax	4,000,000	84,000	91,000	7,000	8.33%
Alcoholic Beverage Tax	39,100,000	7,019,900	6,891,000	(128,900)	-1.84%
County Use Tax	59,450,000	7,309,150	9,411,000	2,101,850	28.76%
Parking Lot & Garage Operations Tax	42,560,000	5,810,080	6,374,000	563,920	9.71%
Amusement Tax	26,250,000	3,353,750	3,153,000	(200,750)	-5.99%
Other Tobacco Products	8,000,000	1,203,500	764,000	(439,500)	-36.52%
Non Retailer Transactions	7,800,000	2,570,000	2,726,000	156,000	6.07%
Non-Titled Use Tax	13,800,000	0	0	0	0.00%
Gambling Machine Tax	1,200,000	0	0	0	0.00%
Firearms Tax	600,000	0	0	0	0.00%
Total Home Rule Taxes	788,606,668	133,284,630	132,611,647	(672,983)	-0.50%
Intergovernmental Revenues					
Motor Fuel Tax Grant	44,500,000	7,416,667	7,416,667	0	0.00%
Retailer's Occupation Tax	3,200,000	555,000	568,000	13,000	2.34%
State Income Tax	12,400,000	2,066,667	1,661,000	(405,667)	-19.63%
Off Track Betting Commission	2,550,000	425,000	117,000	(308,000)	-72.47%
State-Probation Officers, Juvenile CT & Children Hm	17,196,300	2,866,050	3,275,000	408,950	14.27%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,250,000	0	0	0	0.00%
TIF Financing Funds	1,428,000	1,000	827	(173)	-17.30%
Reimbursements, Motor Fuel and Indirect Cost	16,389,300	2,731,550	2,080,000	(651,550)	-23.85%
Motor Fuel Tax-Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,000,000	1,333,333	1,289,000	(44,333)	-3.32%
Total Intergovernmental Revenues	136,913,600	17,395,267	16,407,494	(987,773)	-5.68%
Other Revenues					
Leases, Rental, Sales	7,247,997	1,208,000	846,000	(362,000)	-29.97%
Miscellaneous Fees - CCHHS	1,994,042	332,340	212,000	(120,340)	-36.21%
Other Reimbursements / Transfers	20,141,767	3,356,961	6,503,000	3,146,039	93.72%
Parking Fees - JTDC, Courts & etc.	4,944,563	824,094	487,000	(337,094)	-40.90%
Total Other Revenues	34,328,369	5,721,395	8,048,000	2,326,605	40.66%
Grand Total 3 Operating Funds	\$2,295,698,759	\$319,474,089	\$319,750,937	\$276,848	0.09%

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
Two months ended January (UNAUDITED)

Exhibit H

	A	B	A-B	(A-B) / B
Corporate, Public Safety & Health Funds	FY2014	FY2013	2014 Vs 2013	2014 Vs 2013
Revenues by Source	Actual thru	Actual thru	Two Months Actual	Two Months
	January 31	January 31	Revenues	Over
	Revenues	Revenues	Variance	(Under)
				% Change
Property Taxes	\$58,342,684	\$59,320,032	(\$977,348)	-1.65%
Fees				
County Treasurer	8,230,000	6,355,000	1,875,000	29.50%
County Clerk	1,624,000	1,548,000	76,000	4.91%
Recorder of Deeds	5,716,000	7,171,000	(1,455,000)	-20.29%
Building and Zoning	809,000	313,000	496,000	158.47%
Environmental Control	454,000	405,000	49,000	12.10%
Liquor Licenses	52,500	60,000	(7,500)	-12.50%
Cable TV Franchise	310,000	0	310,000	0.00%
Clerk of Circuit Court	12,976,000	13,761,000	(785,000)	-5.70%
Sheriff	4,187,000	4,058,000	129,000	3.18%
Public Guardian	335,000	488,000	(153,000)	-31.35%
State's Attorney	362,000	316,000	46,000	14.56%
Supportive Services	500	3,000	(2,500)	-83.33%
Public Administrator	151,000	69,000	82,000	118.84%
Court Services Fee	1,504,000	1,719,000	(215,000)	-12.51%
County Assessor	7,400	7,000	400	5.71%
Contract Compliance	7,450	6,000	1,450	24.17%
Highway Sale of Permits (Hauling & Construction)	132,000	64,000	68,000	0.00%
Medical Examiner	182,000	159,000	23,000	0.00%
Tax Intercept	0	0	0	0.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	53,610,239	41,727,146	11,883,093	28.48%
Patient Fees - Medicaid Plan IGT	0	0	0	0.00%
Federal State Medicaid Programming Funding, DSH	27,056,372	25,134,618	1,921,754	7.65%
Medicaid Expansion	59,387,346	0	59,387,346	0.00%
Total Fee Revenue	177,093,807	103,363,764	73,730,043	71.33%
Home Rule Taxes				
County Sales Tax	55,362,724	71,282,647	(15,919,923)	-22.33%
Gas / Diesel Fuel Tax	16,127,000	14,345,000	1,782,000	12.42%
Cigarette Tax	18,635,000	17,139,000	1,496,000	8.73%
Retail Sale of Motor Vehicles	455,000	435,000	20,000	4.60%
Wheel Tax	62,000	91,000	(29,000)	-31.87%
Alcoholic Beverage Tax	7,278,000	6,891,000	387,000	5.62%
County Use Tax	10,423,000	9,411,000	1,012,000	10.75%
Parking Lot & Garage Operations Tax	6,940,000	6,374,000	566,000	8.88%
Amusement Tax	3,001,000	3,153,000	(152,000)	-4.82%
Other Tobacco Products	901,000	764,000	137,000	17.93%
Non Retailer Transactions	2,172,000	2,726,000	(554,000)	-20.32%
Non-Titled Use Tax	0	0	0	0.00%
Gambling Machine Tax	31,000	0	31,000	0.00%
Firearms Tax	186,000	0	186,000	0.00%
Total Home Rule Taxes	121,573,724	132,611,647	(11,037,923)	-8.32%
Intergovernmental Revenues				
Motor Fuel Tax Grant	7,416,667	7,416,667	0	0.00%
Retailer's Occupation Tax	514,000	568,000	(54,000)	-9.51%
State Income Tax	1,792,000	1,661,000	131,000	7.89%
Off Track Betting Commission	208,000	117,000	91,000	77.78%
State-Probation Officers, Juvenile CT & Children Home	3,022,000	3,275,000	(253,000)	-7.73%
Reimb. Federal, State Criminal Alien Assistance Prog.	0	0	0	0.00%
TIF Financing Funds	0	827	(827)	-100.00%
Reimb. for Indirect Cost Special Revenues & Grants	1,589,000	2,080,000	(491,000)	-23.61%
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0.00%
Gaming	657,000	1,289,000	(632,000)	-49.03%
Total Intergovernmental Revenues	15,198,667	16,407,494	(1,208,827)	-7.37%
Other Revenues				
Leases, Rental, Sales	846,550	846,000	550	0.07%
Miscellaneous Fees - CCHHS	871,317	212,000	659,317	311.00%
Public Health	405,662	0	405,662	0.00%
Other Reimbursements / Transfers	1,931,238	6,503,000	(4,571,762)	-70.30%
Parking Fees - JTDC, Courts & etc.	254,050	487,000	(232,950)	-47.83%
Total Other Revenues	4,308,817	8,048,000	-3,739,183	-46.46%
Grand Total 3 Operating Funds	\$376,517,699	\$319,750,937	\$56,766,762	17.75%

Cook County Sales Tax Revenue (1)



FY2014 YTD - FEBRUARY 2014

Current YTD Budgeted	Current YTD Actual	Current YTD Collections %	Current YTD Over (Under)
\$82,800,000	\$82,840,410	0.05%	\$40,410

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 (5&6)	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts (4)	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	
2014	\$28,029,257	\$27,333,467	\$27,477,686										\$82,840,410
Over(Under) Est. (in millions)	\$0.0	\$0.0	\$0.0										\$0.0
2013	\$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
2012	\$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
2011	\$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
2010	\$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)
2009	\$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)
2008	\$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
2007	\$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)

2008/2009	(\$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
Two months ended January 31, 2014 (UNAUDITED)

<u>SPECIAL PURPOSE FUNDS</u>		<u>2014 Total</u>	<u>1-Dec-13</u>	<u>1-Dec-13</u>	<u>Two</u>	<u>Two</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-Jan-14</u>	<u>31-Jan-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	\$3,533,334	\$3,533,334	\$0	0.00%
510	Animal Control	3,358,789	559,798	750,710	190,912	34.10%
524&525	Election Division Fund	40,239,401	6,706,567	6,706,567	0	0.00%
527	Recorder Document Storage	4,000,000	666,667	478,685	(187,982)	(28.20%)
528	Circuit Court Automation	12,000,000	2,000,000	1,350,981	(649,019)	(32.45%)
529	Circuit Court Document Storage	11,000,000	1,833,333	1,228,620	(604,713)	(32.98%)
530	Law Library	6,500,000	1,083,333	936,426	(146,907)	(13.56%)
531	Circuit Court - Dispute Resolution	210,000	35,000	31,776	(3,224)	(9.21%)
532	Adult Probation / Probation Service Fee	4,350,000	725,000	652,735	(72,265)	(9.97%)
533	County Clerk Automation	1,122,500	166,601	159,974	(6,627)	(3.98%)
534	Treasurer - Tax Sales Automation	9,641,231	24,271	50,843	26,572	109.48%
535	Intergovernment Agreement/ ETSB	1,141,335	190,223	190,111	(112)	(0.06%)
538	Juvenile Probation - Supplementary Officers	4,661,951	776,992	633,116	(143,876)	(18.52%)
541	Social Service/ Probation & Court Services	2,800,000	466,667	440,887	(25,780)	(5.52%)
544	Lead Poisoning Prevention Fund	8,302,138	1,383,690	0	(1,383,690)	(100.00%)
545	Geographic Information Systems - GIS	10,700,000	1,783,333	1,176,643	(606,690)	(34.02%)
546	Sheriff's Youthful Offender Alcohol & Drug	2,400	400	300	(100)	(25.00%)
561	State's Attorney Narcotics Forfeiture	4,221,596	703,599	1,250,000	546,401	77.66%
562	State's Attorney Bad Check Diversion	30,000	5,000	2,741	(2,259)	(45.18%)
564	Suburban CC TB Sanitarium District	6,546,902	1,091,150	193,518	(897,632)	(82.26%)
567	Circuit Court Administrative Fund	910,000	151,667	120,545	(31,122)	(20.52%)
570	Recorder Special Fund GIS Fee Fund	2,500,000	416,667	287,211	(129,456)	(31.07%)
571	Recorder Rental Housing Support Fee	350,000	58,333	45,600	(12,733)	(21.83%)
572	CJ Children's Waiting Room	3,100,000	516,667	442,730	(73,937)	(14.31%)
573	Women's Justice Services	55,000	9,167	0	(9,167)	(100.00%)
574	CJ Mental Health	1,150,000	191,667	131,419	(60,248)	(31.43%)
575	CJ Peer Court Fund	500,000	83,333	59,885	(23,448)	(28.14%)
576	CJ Drug Court Fund	560,000	93,333	65,033	(28,300)	(30.32%)
579	Assessor Special Fund	750,000	125,000	176,609	51,609	41.29%
580	CCC Electronic Citation Fund	450,000	75,000	42,695	(32,305)	(43.07%)
583	SAO Records Automation	158,000	26,333	22,609	(3,724)	(14.14%)
584	PD Records Automation	158,000	26,333	22,570	(3,763)	(14.29%)
586	Land Bank Authority	1,000,000	0	0	0	0.00%
TOTAL		\$163,669,243	\$25,508,458	\$21,184,873	(\$4,323,585)	(16.95%)

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

SPECIAL PURPOSE FUNDS

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>Dec 13</u>	<u>Jan 14</u>	<u>TOTAL YTD</u>
501	Motor Fuel Tax IL First	\$1,766,667	\$1,766,667	\$3,533,334
510	Animal Control	425,000	325,710	750,710
524&525	Election Division Fund	3,353,283	3,353,284	6,706,567
527	Recorder Document Storage	236,440	242,245	478,685
528	Circuit Court Automation	651,611	699,370	1,350,981
529	Circuit Court Document Storage	631,385	597,235	1,228,620
530	Law Library	459,420	477,006	936,426
531	Circuit Court - Dispute Resolution	15,746	16,030	31,776
532	Adult Probation / Probation Service Fee	310,612	342,123	652,735
533	County Clerk Automation	77,695	82,279	159,974
534	Treasurer - Tax Sales Automation	16,988	33,855	50,843
535	Intergovernment Agreement/ ETSB	95,111	95,000	190,111
538	Juvenile Probation - Supplementary Officers	311,549	321,567	633,116
541	Social Service/ Probation & Court Services	210,123	230,764	440,887
544	Lead Poisoning Prevention Fund	0	0	0
545	Geographic Information Systems - GIS	567,954	608,689	1,176,643
546	Sheriff's Youthful Offender Alcohol & Drug	300	0	300
561	State's Attorney Narcotics Forfeiture	550,000	700,000	1,250,000
562	State's Attorney Bad Check Diversion	1,275	1,466	2,741
564	Suburban CC TB Sanitarium District	0	193,518	193,518
567	Circuit Court Administrative Fund	66,843	53,702	120,545
570	Recorder Special Fund GIS Fee Fund	141,864	145,347	287,211
571	Recorder Rental Housing Support Fee	23,353	22,247	45,600
572	CJ Children's Waiting Room	218,790	223,940	442,730
573	Women's Justice Services	0	0	0
574	CJ Mental Health	70,071	61,348	131,419
575	CJ Peer Court Fund	32,047	27,838	59,885
576	CJ Drug Court Fund	34,769	30,264	65,033
579	Assessor Special Fund	112,020	64,589	176,609
580	CCC Electronic Citation Fund	22,771	19,924	42,695
583	SAO Records Automation	12,199	10,410	22,609
584	PD Records Automation	12,186	10,384	22,570
586	Land Bank Authority	0	0	0
TOTAL		\$10,428,072	\$10,756,801	\$21,184,873

Notes to the January 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 August 2014 in the amount of \$93.7 million. Certain other fee revenues for January 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.

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.