

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The Two Months Period Ended January 31, 2017**



### **Bureau of Finance**

#### Disclaimer for Financial Statements Report

This Analysis of Revenues and Expenses Report (Report) is intended solely for the information and use of the County's management, and the Cook County Board of Commissioners, 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 presented on a Budget Basis (cash and encumbrances) and does not follow Generally Accepted Accounting Principles (GAAP). As such, these results will differ from the monthly Health Fund reports produced on a full accrual basis and the County's annual audits that are produced on both modified and full accrual basis. 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

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March 10, 2017

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

I am transmitting herewith an Analysis of Revenues and Expenses Report for the two-month period ended January 31, 2017 for the Corporate, Public Safety, Health and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

The Analysis of Revenues and Expenses Report includes the following five individual tables:

- Table - 1 General Fund Analysis of Revenues
- Table - 2 General Fund Analysis of Expenses and Encumbrances
- Table - 3 Health Fund Analysis of Revenues, Expenses, and Encumbrances
- Table - 4 Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances
- Table - 5 Comparative Sales Tax Revenues 2007 thru 2016 and 2017

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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BUREAU OF FINANCE  
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## Executive Summary

**THE COUNTY OF COOK, ILLINOIS**  
**Analysis of Year-to-Date Revenues, Expenses and Encumbrances**  
**Thru Period Two as of January 31, 2017**

	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	% Variance
<b><u>General Fund</u></b>							
Revenues	\$265.3	\$266.0	\$0.7	0.3		\$266.0	0.3
Expenses	\$255.2	\$255.6	(\$0.4)	(0.2)	\$27.4	\$283.0	(10.9)
Net Results	\$10.1	\$10.4	\$0.3		\$27.4	(\$17.0)	
<b><u>Health Fund</u></b>							
Revenues	\$145.4	\$140.4	(\$5.0)	3.4		\$140.4	(3.4)
Expenses	\$211.3	\$274.1	(\$62.8)	(29.7)	\$105.9	\$380.0	(79.8)
Net Results	(\$65.9)	(\$133.7)	(\$67.8)		\$105.9	(\$239.6)	

1) All values are in millions.

2) Unfavorable variances are represented in parenthesis.

## Net Results

As of January 31, 2017 General fund net results were \$10.4 million favorable to the year-to-date budget prior to encumbrances. However, when including encumbrances these net results indicate a \$17.0 million budget deficit. These results includes accruals of \$7.6 million in AOIC (Administrative Office of Illinois Courts) reimbursement revenues from the State.

Revenues were **favorable** to budget, although Sales tax receipts were once again lower than forecasted. There was an improvement across some revenue categories versus budget in January 2017, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Use Tax, Gas / Diesel Fuel Tax, Cigarette Tax, Hotel Accommodations Tax and Amusement Tax, offsetting reductions in County Treasurer, Sales Tax, and Other Reimbursements / Transfers.

Expenditures of \$255.6 million were \$0.4 million or 0.2% **unfavorable** to the year-to-date budget before encumbrances, or negative 10.9% when factoring in encumbrances.

Within the Health Fund, net results were \$133.7 million unfavorable to the year-to-date budget before encumbrances, though we note that the full accrual numbers reported in the CCHHS report are a better indicator of true fiscal condition for an Enterprise Fund than the modified cash numbers presented in this report.

## **State Revenues Update**

Excluding the Health system, year-to-date FY 2017 revenues reflect \$.4 million in outstanding rent payments and \$7.6 million in AOIC reimbursements. This figure reflects invoice vouchers billed from December 2016 through January 2017. We will continue to monitor and report the amounts outstanding from the State across all revenue categories.

**Note:** In January 2017, The State AOIC (Administrative Office of Illinois Court) reimbursed the County in the amount of \$6.4 million for prior year invoice vouchers for Adult Probation, Social Service, Juvenile Division vouchers and JTDC Detention Center for Probation Officers salaries.

As of January 31, 2017 the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$57.5 million. CCHHS estimates the state will pay CountyCare for acuity adjustments \$45 million related to 2016 activity.

**Note:** In February 2017, the Health System received \$57.5 million from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP), and Affordable Care Act Adults (ACA) for revenue through [January](#).

CCHHS will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

## General Fund Revenues

### FEES

**Treasurer** – Total two months actual revenue of \$5.4 million was behind budgeted revenue of \$7.1 million, and resulted in an **unfavorable** variance of (\$1.7) million or (23.54%), based on current economic conditions.

### HOME RULE TAXES

**The County Sales Tax** - Revenue of \$137.0 million through the period ended January 31, 2017 was behind budgeted revenue of \$142.4 million, and resulted in an **unfavorable** variance of (\$5.4) million or (3.81%). The January 31, 2017 negative variance increased \$3.1 million from the \$2.3 million as reported for the period ended December 31, 2016 mainly due to slowing growth rate of consumer spending. **County Sales Tax contribution to Pension Fund through January 31, 2017 is \$50.0 million based on the IGA.** For more current data see Table-5 Page 12.

	<b>General Funds</b>
	<b>Favorable Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>
County Use Tax	\$ 2.0
Gas / Diesel Fuel Tax	1.1
Cigarette Tax	1.6
Hotel Accommodations Tax	1.6
Amusement Tax	1.9
Net <i>favorable</i> variances	\$ 8.2
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
County Treasurer	\$ (1.7)
County Sales Tax	(5.4)
Other Reimbursements / Transfers	(0.4)
Net (unfavorable) variances	(7.5)
Total net favorable (unfavorable) variances	\$ 0.7

**The County Use Tax** - Revenue of \$13.9 million through the period ended January 31, 2017 was above budgeted revenue of \$11.9 million, and resulted in a **favorable** variance of \$2.0 million or 17.14% based on current collections. The positive variance was primarily due to a higher than expected increase in automobile sales along with increased compliance and tax discovery enforcement efforts.

**The County Gas / Diesel Fuel Tax** - Revenue of \$17.1 million through the period ended January 31, 2017 was above budgeted revenue of \$16.0 million, and resulted in a **favorable** variance of \$1.1 million or 6.81%. The January 31, 2017 positive variance increased \$1.1 million from the positive variance of \$0.1 million as reported for the period ended December 31, 2016. This variance is due primarily to compliance and tax discovery enforcement efforts along with a sustained period of moderate gas prices.

**The County Cigarette Tax** - Revenue of \$19.0 million through the period ended January 31, 2017 was behind budgeted revenue of \$17.4 million, and resulted in a **favorable** variance of \$1.6 million or 8.99% based on current collections. The positive variance was due to the timing of tax stamp purchases by a major tobacco distributor.

**The Hotel Accommodations Tax** - Revenue of \$4.6 million through the period ended January 31, 2017 was above budgeted revenue of \$3.0 million, and resulted in a **favorable** variance of \$1.6 million or 54.94% based on current collections. The positive variance was primarily due to the seasonal nature of accommodation bookings.

**The County Amusement Tax** - Revenue of \$5.4 million through the period ended January 31, 2016 was above budgeted revenue of \$3.5 million, and resulted in a **favorable** variance of \$1.9 million or 53.39%, based on compliance and tax discovery enforcement efforts along with unanticipated revenue from a major sports franchise.

### **MISCELLANEOUS REVENUES**

**Other Reimbursements / Transfers** – Total two month actual revenue of \$0.4 million was below budgeted revenue of \$2.7 million, and resulted in an **unfavorable** variance of (\$2.3) million or (84.12%). **Unfavorable** variances in this category are expected to be offset by favorable variances in other categories.

\*Further Detail is available in Table 1 of the appendices

### **General Fund Expenditures**

Expenses of \$255.6 million were \$.4 million **unfavorable** to budget before \$27.4 million in encumbrances.

Nominally, the largest unfavorable variance in expenses can be attributed to higher than anticipated costs within the Sheriff's office. In total, the Sheriffs unfavorable results were \$1.6 million unfavorable to the projection. Higher than anticipated overtime expenses were experienced within the Department of Corrections and higher than projected salary and wages expenses were seen within the Sheriff's Information Technology Department and the Court Services Division. The Recorder of Deeds experienced a 15.8% or \$150.9 thousand unfavorable result within their salaries and wages accounts. Some of the Recorder of Deeds unfavorable result can be attributed to vacation and holiday payout, but the Department of Finance will be researching this unfavorable variance further. Unfavorable results within the Chief' Judges Office was related to higher than anticipated expenses in property maintenance costs. This unfavorable result is not expected to continue throughout the year. Other unfavorable results were seen within the State's Attorney's Office, and the Clerk of the Circuit Court, which can be attributed to higher than projected salaries, and property maintenance expenses, respectively. Within the Cook County Board, unfavorable variances due to higher than projected salary costs were seen within the Office of the County Commissioners, and the Fifth, Seventh, and Thirteenth Districts. Unfavorable results in the Thirteenth, Sixteenth, and Seventeenth district were due to higher than projected professional services costs. While the percentage differences for these unfavorable variances exceeded the reporting threshold (of 1% unfavorable) the nominal variances are too low at this time to consider recommending corrective action.

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

**Health Fund - Executive Summary**

Expenditures of \$274.1 million were \$62.8 million **unfavorable** to budget before \$105.9 million in encumbrances. Expenditures and encumbrances of \$380.0 million were \$168.8 million **unfavorable** to budget. This is an expenditures increase primarily in Manage Care. The full accrual projection of the Health Fund surplus as reported in the CCHHS monthly report is a better reflection of true fiscal condition. It is also important to note that the Health System encumbers funds in some cases months in advance leading to higher encumbrance totals than pertain to the current period.

**Health Fund - Revenues**

**CCHHS** – The Health System revenue has a negative variance of \$5.0 million through the period ended January 31, 2017.

**CCHHS Medicaid Expansion** – Total two month actual Medicaid Expansion revenue of \$71.4 million was behind budgeted revenue of \$74.0 million, and resulted in an **unfavorable** variance of (\$2.6) million or (3.51%) through the period ended January 31, 2017. This is being monitored closely by the Health System.

CCHHS management continues to work with the State of Illinois to bring their Medicaid payments to fully current to the greatest extent possible.

	<b>Health Enterprise Fund</b>
<b>Revenue Center</b>	<b>favorable Variance</b>
	<b>(millions)</b>
Net favorable variances	0.0
Patient Fees	\$ (2.4)
Medicaid Expansion	(2.6)
Net (unfavorable) variances	(5.0)
Total net favorable (unfavorable) variances	\$ (5.0)

**Patient Fee Revenue** - Total two month actual Patient Fee revenue of \$40.7 million was behind budgeted revenue of \$43.1 million, and resulted in an **unfavorable** variance of (\$2.4) million or (5.57%) through the period ended January 31, 2017. We continue to work on denial management from various Medicaid Managed Care Organizations (MCOs) and collecting Access fees from the same Medicaid MCOs. Due to a delay in the state paying the Medicaid MCOs they are delayed in paying us.

The CCHHS Senior Management Team will continue to work closely with the entire organization to maximize collections and determine corrective actions as needed to ensure revenue shortfalls are minimized in coming months.



## Health Fund- Expenditures

Expenditures of \$274.1 million were \$62.8 million **unfavorable** to budget before \$105.9 million in encumbrances. Expenditures and encumbrances of \$380.0 million were \$168.7 million **unfavorable** to budget. Managed Care expenditures are trending to be significantly greater than the budget through the January 31, 2017, at \$50.7 million greater than budget prior to \$41.7 million of encumbrances. On an accrual basis the Health System was slightly positive to budget on expenses. Without the managed care expenditures, the System was \$12.1 million over budget before encumbrances. The Health System fully expects to be within budget by year end.

\*Further Detail is available in Table 3 of the appendices

## Special Purpose Funds

THE COUNTY OF COOK, ILLINOIS							
Analysis of Year-to-Date Revenues, Expenses and Encumbrances							
Thru Period Two as of January 31, 2017							
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	% Variance
<b>Special Purpose Funds</b>							
Revenues	\$26.8	\$21.4	(\$5.4)	(20.1)		\$21.4	(20.1)
Expenses	\$28.6	\$21.7	\$6.9	24.1	\$3.9	\$25.6	10.5
Net Results	(\$1.8)	(\$0.3)	\$1.5		\$3.9	(\$4.2)	
1) All values are in millions. 2) Unfavorable numbers are represented in parenthesis.							

As of January 31, 2017 revenues were \$21.4 million below budgeted revenue of \$26.8 million and resulted in an **unfavorable** variance of \$5.4 million or (20.1%) to budget. Total expenditures were \$25.6 million after encumbrances. Through January 2017, expenditures have exceeded revenues by \$4.2 million on a modified cash basis. See table 4 for further details.

**THE COUNTY OF COOK, ILLINOIS**  
**Corporate / Public Safety Fund Analysis of Revenue**  
**Thru Period Two As of January 31, 2017**

REVENUES	2017 Budget	January 31, 2017	January 31, 2017	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
<b>Property Taxes (See note below)</b>	\$ 178,382,633	\$ 1,105,972	\$ 1,356,173	22.62%	\$250,201
Property Tax Levy Timing Differential			(64,912)		(64,912)
Property Tax - Tax Increment Financing Surplus	9,040,000	450,000	582,000	29.33%	132,000
<b>Fees</b>					
County Treasurer	54,000,000	7,098,055	5,427,000	(23.54%)	(1,671,055)
County Clerk	10,595,000	1,780,789	1,534,000	(13.86%)	(246,789)
Recorder of Deeds	36,500,000	6,083,333	6,479,000	6.50%	395,667
Building and Zoning	3,500,000	583,333	575,000	(1.43%)	(8,333)
Environmental Control	4,700,000	376,000	227,000	(39.63%)	(149,000)
Liquor Licenses	305,000	50,833	0	(100.00%)	(50,833)
Cable TV Franchise	1,000,000	166,667	134,000	(19.60%)	(32,667)
Clerk of Circuit Court	72,000,000	10,045,000	10,424,000	3.77%	379,000
Sheriff	18,226,300	3,037,717	3,383,000	11.37%	345,283
Public Guardian	3,027,127	504,521	492,000	(2.48%)	(12,521)
State's Attorney	1,600,000	266,667	242,000	(9.25%)	(24,667)
Public Administrator	900,000	150,000	281,000	87.33%	131,000
Court Services Fee	7,440,885	1,240,148	1,222,000	(1.46%)	(18,148)
County Assessor	56,760	9,460	5,611	(40.69%)	(3,849)
Highway Sale of Permits (Hauling & Construction)	1,800,000	300,000	238,000	(20.67%)	(62,000)
Medical Examiner	1,400,000	233,333	266,000	14.00%	32,667
Recorder Audit Revenues	200,000	33,333	207	(99.38%)	(33,126)
Other Fees	253,000	42,167	38,700	(8.22%)	(3,467)
<b>Total Fee Revenue</b>	<b>217,504,072</b>	<b>32,001,356</b>	<b>30,968,518</b>	<b>(3.23%)</b>	<b>(1,032,838)</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	823,000,395	142,380,000	136,959,638	(3.81%)	(5,420,362)
County Use Tax	81,000,000	11,843,105	13,873,000	17.14%	2,029,895
Off Track Betting Commission	1,000,000	160,000	285,000	78.13%	125,000
Illinois Gaming-Casino Tax	8,500,000	1,324,300	1,392,000	5.11%	67,700
Retail Sale of Motor Vehicles Tax	3,400,000	537,541	544,000	1.20%	6,459
Retailer's Occupation Tax	2,930,000	488,333	565,000	15.70%	76,667
Wheel Tax	4,200,000	80,911	131,000	61.91%	50,089
State Income Tax	13,160,000	2,193,333	1,882,000	(14.19%)	(311,333)
Alcoholic Beverage Tax	37,250,000	7,066,187	7,492,000	6.03%	425,813
Gas / Diesel Fuel Tax	91,500,000	16,000,834	17,090,000	6.81%	1,089,166
Cigarette Tax	121,803,880	17,007,767	18,536,000	8.99%	1,528,233
Other Tobacco Products Tax	8,000,000	1,137,535	1,238,000	8.83%	100,465
Firearm and Firearm Ammunition Tax	1,210,000	225,603	339,000	50.26%	113,397
Hotel Accommodations Tax	31,500,000	2,981,834	4,620,000	54.94%	1,638,166
Gambling Machine Tax	2,100,000	10,000	11,000	10.00%	1,000
Sweetened Beverage Tax	53,417,500	0	0	0.00%	0
Non Retailer Transactions Use Tax & State Amusement Tax	20,200,000	3,777,708	3,151,000	(16.59%)	(626,708)
Amusement Tax	32,300,000	3,538,677	5,428,000	53.39%	1,889,323
Parking Lot & Garage Operations Tax	47,300,000	7,409,231	7,771,000	4.88%	361,769
Non-Titled Use Tax - Refunds	0	0	0	0.00%	0
<b>Total Non-Property Taxes</b>	<b>1,383,771,775</b>	<b>218,162,900</b>	<b>221,307,638</b>	<b>1.44%</b>	<b>3,144,738</b>
<b>Intergovernmental Revenues</b>					
Reimb. Federal, State Criminal Alien Assistance SCAAP	1,436,985	0	0	0.00%	0
State-Probation Officers, Juvenile CT & JTDC	39,967,570	6,661,262	7,644,000	14.75%	982,738
Salaries of State's Attorney	195,784	32,631	32,632	0.00%	1
Salaries of Public Defender	131,320	21,887	20,778	(5.07%)	(1,109)
FPD Reimbursements for Services	1,790,377	298,396	0	(100.00%)	(298,396)
<b>Total Intergovernmental Revenues</b>	<b>43,522,036</b>	<b>7,014,175</b>	<b>7,697,410</b>	<b>9.74%</b>	<b>683,235</b>
<b>Miscellaneous Revenues</b>					
Investment Income	760,236	126,706	126,074	(0.50%)	(632)
Estate of Heirs	500,000	0	0	0.00%	0
Telephone Commissions	2,200,000	366,667	438,000	19.45%	71,333
Real Estate and Rental Income	8,857,599	1,476,267	1,235,000	(16.34%)	(241,267)
Other Reimbursements / Transfers	16,282,061	2,713,677	431,000	(84.12%)	(2,282,677)
<b>Total Miscellaneous Revenue</b>	<b>28,599,896</b>	<b>4,683,316</b>	<b>2,230,074</b>	<b>(52.38%)</b>	<b>(2,453,242)</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	11,402,353	1,900,392	1,962,558	3.27%	62,166
<b>Total Other Financing Sources</b>	<b>11,402,353</b>	<b>1,900,392</b>	<b>1,962,558</b>	<b>3.27%</b>	<b>62,166</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 1,872,222,765</b>	<b>\$ 265,318,111</b>	<b>\$ 266,039,459</b>	<b>0.27%</b>	<b>\$721,347</b>
<b>Note: County Sales Tax payment to Pension Fund Thru 1.31.2017 is \$50,000,000.</b>					

**THE COUNTY OF COOK, ILLINOIS**  
**YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances**  
**Thru Period 2 as of January 31, 2017**

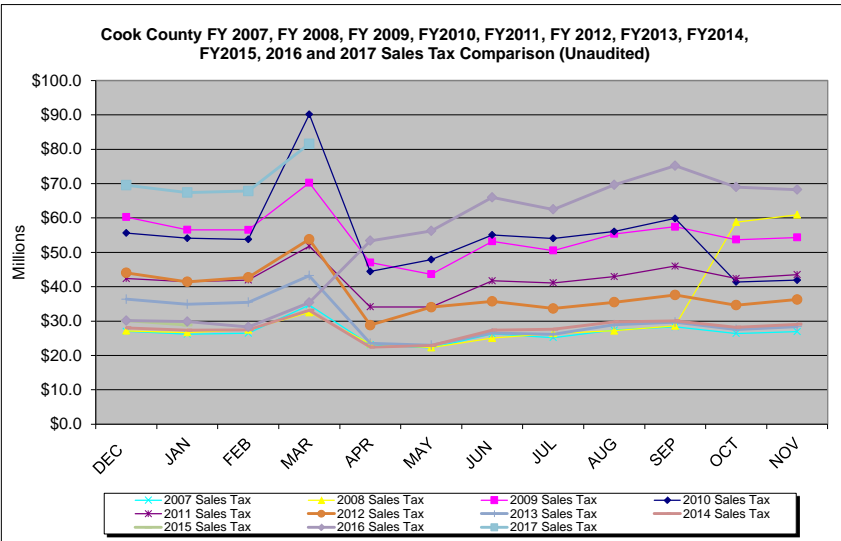
Control Officer DEPT #	2017 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	215,717,936	29,872,450	28,765,291	1,107,159	3.7%	1,291,107	30,056,398	-0.6%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,085,516	317,521	370,012	(52,491)	-16.5%	101,017	471,029	-48.3%
1081 FIRST DISTRICT	399,850	54,010	43,245	10,765	19.9%	820	44,065	18.4%
1082 SECOND DISTRICT	398,092	47,347	44,523	2,824	6.0%	280	44,803	5.4%
1083 THIRD DISTRICT	399,640	51,360	46,976	4,384	8.5%	-	46,976	8.5%
1084 FOURTH DISTRICT	399,150	56,574	48,257	8,317	14.7%	4,030	52,287	7.6%
1085 FIFTH DISTRICT	399,067	53,596	63,121	(9,525)	-17.8%	2,886	66,007	-23.2%
1086 SIXTH DISTRICT	399,870	56,816	47,462	9,354	16.5%	360	47,822	15.8%
1087 SEVENTH DISTRICT	399,654	51,439	57,832	(6,393)	-12.4%	4,795	62,627	-21.7%
1088 EIGHTH DISTRICT	399,663	55,932	55,080	852	1.5%	-	55,080	1.5%
1089 NINTH DISTRICT	399,481	53,044	50,869	2,175	4.1%	-	50,869	4.1%
1090 TENTH DISTRICT	399,850	52,935	40,978	11,957	22.6%	-	40,978	22.6%
1091 ELEVENTH DISTRICT	449,899	63,732	26,797	36,935	58.0%	-	26,797	58.0%
1092 TWELFTH DISTRICT	399,554	52,932	47,381	5,551	10.5%	-	47,381	10.5%
1093 THIRTEENTH DISTRICT	399,883	55,753	58,867	(3,114)	-5.6%	-	58,867	-5.6%
1094 FOURTEENTH DISTRICT	399,248	51,173	52,641	(1,468)	-2.9%	-	52,641	-2.9%
1095 FIFTEENTH DISTRICT	398,199	50,804	40,930	9,874	19.4%	1,120	42,050	17.2%
1096 SIXTEENTH DISTRICT	399,880	52,845	55,951	(3,106)	-5.9%	738	56,689	-7.3%
1097 SEVENTEENTH DISTRICT	399,159	52,683	55,428	(2,745)	-5.2%	-	55,428	-5.2%
COOK COUNTY BOARD OF COMISSIONERS	8,925,655	1,230,495	1,206,350	24,145	2.0%	116,046	1,322,396	-7.5%
1040 COUNTY ASSESSOR	26,680,300	3,668,973	3,576,432	92,541	2.5%	279,699	3,856,131	-5.1%
1050 BOARD OF REVIEW	11,444,145	1,624,322	1,565,420	58,902	3.6%	26,368	1,591,788	2.0%
1060 COUNTY TREASURER	1,293,130	178,355	176,680	1,675	0.9%	-	176,680	0.9%
1110 COUNTY CLERK	10,552,685	1,565,541	1,544,999	20,542	1.3%	18,619	1,563,618	0.1%
1130 RECORDER OF DEEDS	6,777,471	957,522	1,108,382	(150,860)	-15.8%	177,203	1,285,585	-34.3%
1250 STATE'S ATTORNEY	123,058,146	17,150,239	17,552,135	(401,896)	-2.3%	70,496	17,622,631	-2.8%
SHERIFF	622,013,687	88,800,028	90,417,646	(1,617,618)	-1.8%	7,408,743	97,826,389.00	-10.2%
CHIEF JUDGE	262,346,292	36,469,531	37,352,333	(882,802)	-2.4%	3,560,130	40,912,463	-12.2%
1335 CLERK OF CRCT CRT OFF.OF CLERK	103,680,148	14,718,798	15,015,790	(296,992)	-2.0%	433,154	15,448,944	-5.0%
1080 OFFICE OF INSPECTOR GENERAL	2,138,679	293,400	294,490	(1,090)	-0.4%	3,776	298,266	-1.7%
1390 PUBLIC ADMINISTRATOR	1,389,201	204,626	190,131	14,495	7.1%	4,623	194,754	4.8%
FIXED CHARGES	476,205,290	58,450,935	56,832,704	1,618,231	2.8%	14,008,349	70,841,053	-21.2%
<b>TOTAL TOTAL</b>	<b>\$ 1,872,222,765</b>	<b>\$ 255,185,216</b>	<b>\$ 255,598,783</b>	<b>\$ (413,567)</b>	<b>-0.2%</b>	<b>\$ 27,398,313</b>	<b>\$ 282,997,096</b>	<b>-10.9%</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenue, Expense and Encumbrances**  
**Thru Period Two As of January 31, 2017**

	REVENUES	2017 Budget	January 31, 2017	January 31, 2017	Favorable (Unfavorable)			
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance			
					%	\$		
	<b>Property Taxes (See note below)</b>	\$ 87,863,880	\$ 544,756	\$ 1,242,150	128.02%	\$697,394		
	Property Tax Levy Timing Differential			(206,902)		(206,902)		
	<b>Stroger Hospital -</b>							
	Medicare	93,823,297	14,275,638	13,227,341	(7.34%)	(1,048,297)		
	Public Assistance (Medicaid)	51,800,917	6,212,760	7,728,151	24.39%	1,515,391		
	Private Payors and Carriers	116,593,624	15,559,514	14,172,023	(8.92%)	(1,387,491)		
	<b>Stroger Hospital - Sub Total</b>	<b>262,217,838</b>	<b>36,047,912</b>	<b>35,127,515</b>	<b>(2.55%)</b>	<b>(920,397)</b>		
	<b>Provident Hospital -</b>							
	Medicare	5,647,999	855,562	461,632	(46.04%)	(393,930)		
	Public Assistance (Medicaid)	101,074,608	5,333,240	4,716,871	(11.56%)	(616,369)		
	Private Payors and Carriers	6,178,942	825,568	357,113	(56.74%)	(468,455)		
	<b>Provident Hospital - Sub Total</b>	<b>112,901,549</b>	<b>7,014,370</b>	<b>5,535,616</b>	<b>(21.08%)</b>	<b>(1,478,754)</b>		
	<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>375,119,387</b>	<b>43,062,282</b>	<b>40,663,131</b>	<b>(5.57%)</b>	<b>(2,399,151)</b>		
	<b>CCHHS - Medicaid BIPA IGT</b>	<b>132,337,500</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>		
	Federal State Medicaid Programming Funding - DSH	156,700,000	26,116,666	26,212,170	0.37%	95,504		
	<b>Medicaid Expansion - Manage Care</b>	<b>809,273,903</b>	<b>74,000,000</b>	<b>71,405,203</b>	<b>(3.51%)</b>	<b>(2,594,797)</b>		
	<b>CCHHS - Total Fees</b>	<b>1,473,430,790</b>	<b>143,178,948</b>	<b>138,280,504</b>	<b>(3.42%)</b>	<b>(4,898,444)</b>		
	<b>Non-Property Taxes</b>							
	Cigarette Tax	3,386,120	472,812	515,298	8.99%	42,486		
	Sweetened Beverage Tax	20,250,000	0	0	0.00%	0		
	<b>Total Non-Property Taxes</b>	<b>23,636,120</b>	<b>472,812</b>	<b>515,298</b>	<b>8.99%</b>	<b>42,486</b>		
	<b>Miscellaneous Revenues -</b>							
	Miscellaneous Fees - CCHHS	5,000,000	849,316	450,317	(46.98%)	(398,999)		
	Public Health	2,000,000	339,726	106,277	(68.72%)	(233,449)		
	<b>Miscellaneous Revenues - Sub</b>	<b>7,000,000</b>	<b>1,189,042</b>	<b>556,594</b>	<b>(53.19%)</b>	<b>(632,448)</b>		
	<b>TOTALS</b>	<b>\$ 1,591,930,790</b>	<b>\$ 145,385,558</b>	<b>\$140,387,644</b>	<b>(3.44%)</b>	<b>(\$4,997,914)</b>		
DPT		Original	Appropriation as	January 31, 2017	January 31, 2017	January 31, 2017	Favorable (Unfavorable)	
GRP	EXPENDITURES/ENCUMBRANCES	2017 Budget	Adjusted Amounts	Year to Date Expenditures	Year to Date Encumbrances	YTD Expenditures / Encumbrances	Variance	
							%	\$
240	CERMAK HEALTH SERVICES	68,784,058	8,060,342	7,302,525	1,130,191	8,432,716	(4.62%)	(372,374)
241	HEALTH SERVICES - JTDC	3,838,557	517,915	474,127	55,000	529,127	(2.16%)	(11,212)
890	BUREAU OF HEALTH SERVICES	110,664,696	6,515,756	7,928,385	26,649,386	34,577,771	(430.68%)	(28,062,015)
891	PROVIDENT HOSPITAL	47,186,498	5,435,316	6,368,594	267,476	6,636,070	(22.09%)	(1,200,754)
893	AMBULATORY/COMMUNITY HEALTH NETWORK	78,063,193	9,652,190	7,851,954	3,337,789	11,189,743	(15.93%)	(1,537,553)
894	BOH SERVICES CORE CENTER	12,674,234	1,030,795	995,444	27,691	1,023,135	0.74%	7,660
895	DEPT. OF PUBLIC HEALTH	9,933,827	1,348,548	1,397,560	1,406	1,398,966	(3.74%)	(50,418)
896	MEDICAID EXPANSION	547,823,716	90,156,138	140,901,163	41,681,104	182,582,267	(102.52%)	(92,426,129)
897	STROGER HOSPITAL OF COOK COUNTY	583,398,224	68,824,526	81,138,965	32,525,192	113,664,157	(65.15%)	(44,839,631)
898	OAK FOREST HEALTH CENTER	8,376,223	840,809	1,045,221	185,245	1,230,466	(46.34%)	(389,657)
899	SPECIAL PURPOSE APPROPRIATIONS	121,187,564	18,938,739	18,677,838	-	18,677,838	1.38%	260,901
	<b>TOTALS - HEALTH FUND</b>	<b>\$ 1,591,930,790</b>	<b>\$ 211,321,074</b>	<b>\$ 274,081,776</b>	<b>\$ 105,860,480</b>	<b>\$ 379,942,256</b>	<b>(79.79%)</b>	<b>(\$168,621,182)</b>

**THE COUNTY OF COOK, ILLINOIS**  
Special Revenue Funds  
Analysis of Revenue and Expense  
**Two month Period ended January 31, 2017**

<b>SPECIAL PURPOSE FUNDS</b>						Revenues	<b>11/30/2017</b>	<b>FY16 Projected</b>	<b>Estimated</b>
<b>Dept</b>	<b>DEPARTMENT NAME</b>	Total	Current Year	Total	Over (Under)	Net Change	Fund Balance	Fund Balance	
		Revenues	Encumbrances	Expenditures & Encumbrances	Expenditures & Encumbrances	In	(Deficit) - Beginning	(Deficit) - Ending	
						Fund Balance			
501	Motor Fuel Tax IL First	\$8,035,770	\$5,057,341	\$2,987,896	\$8,045,237	(\$9,468)	(\$9,468)	\$5,368,307	\$5,358,840
510	Animal Control	877,805	234,530	34,721	269,251	608,554	608,554	8,675,668	9,284,222
524&525	Election Division Fund	3,667,271	4,319,645	202,268	4,521,913	(854,642)	(854,642)	23,509,734	22,655,092
527	Recorder Document Storage	524,675	587,670	656	588,326	(63,651)	(63,651)	(506,349)	(570,000)
528	Circuit Court Automation	1,619,451	1,040,761	181,225	1,221,986	397,465	397,465	(7,743,258)	(7,345,793)
529	Circuit Court Document Storage	1,462,195	1,127,499	373,905	1,501,404	(39,209)	(39,209)	(5,491,471)	(5,530,680)
530	Law Library	806,198	624,047	1,355	625,402	180,796	180,796	(819,053)	(638,257)
531	Circuit Court - Dispute Resolution	28,510	0	0	0	28,510	28,510	80,770	109,280
532	Adult Probation / Probation Service Fee	478,893	22,286	3,124	25,410	453,483	453,483	1,923,516	2,376,999
533	County Clerk Automation	208,254	193,705	0	193,705	14,549	14,549	371,909	386,458
534	Treasurer - Tax Sales Automation	9,536	1,238,342	23,371	1,261,713	(1,252,177)	(1,252,177)	16,078,096	14,825,919
535	Intergovernment Agreement/ ETSB	253,000	245,268	0	245,268	7,732	7,732	(4,065,554)	(4,057,822)
541	Social Service/ Probation & Court Services	341,820	42,084	14,864	56,948	284,872	284,872	1,082,377	1,367,249
544	Lead Poisoning Prevention Fund	0	45,317	13,201	58,518	(58,518)	(58,518)	8,834,537	8,776,019
545	Geographic Information Systems - GIS	1,259,970	1,790,205	0	1,790,205	(530,235)	(530,235)	8,392,912	7,862,677
561	State's Attorney Narcotics Forfeiture	0	412,659	0	412,659	(412,659)	(412,659)	(2,648,456)	(3,061,115)
564	Suburban CC TB Sanitarium District	211,462	418,051	12,382	430,433	(218,971)	(218,971)	8,816,776	8,597,805
567	Circuit Court Administrative Fund	91,832	106,311	0	106,311	(14,479)	(14,479)	(181,857)	(196,336)
570	Recorder Special Fund GIS Fee Fund	314,805	206,496	696	207,192	107,613	107,613	(590,658)	(483,045)
571	Recorder Rental Housing Support Fee	48,484	32,885	0	32,885	15,599	15,599	196,670	212,269
572	CJ Children's Waiting Room	382,115	229,495	412	229,907	152,208	152,208	603,956	756,164
573	Women's Justice Services	11,620	0	0	0	11,620	11,620	21,202	32,822
574	CJ Mental Health	91,219	0	0	0	91,219	91,219	(320,576)	(229,357)
575	CJ Peer Court Fund	38,042	0	0	0	38,042	38,042	(178,774)	(140,732)
576	CJ Drug Court Fund	44,070	0	0	0	44,070	44,070	(118,618)	(74,548)
577	Vehicle Purchase Fund	0	0	0	0	0	0	861,628	861,628
579	Assessor Special Fund	129,977	0	0	0	129,977	129,977	70,508	200,485
580	CCC Electronic Citation Fund	32,392	0	0	0	32,392	32,392	44,740	77,132
583	SAO Records Automation	17,373	0	0	0	17,373	17,373	186,579	203,952
584	PD Records Automation	17,185	0	0	0	17,185	17,185	57,082	74,267
585	Environmental Control Solid Waste Mgmt	101,463	23,306	0	23,306	78,157	78,157	442,485	520,642
586	Land Bank Authority	0	3,561,901	10,475	3,572,376	(3,572,376)	(3,572,376)	6,180,934	2,608,558
587	Section 108 Loan Program	0	0	0	0	0	0	0	0
588	Erroneous Homestead Exemption Recovery	298,340	131,524	0	131,524	166,816	166,816	0	166,816
<b>TOTAL</b>		<b>\$ 21,403,727</b>	<b>\$ 21,691,328</b>	<b>\$ 3,860,551</b>	<b>\$ 25,551,879</b>	<b>\$ (4,148,152)</b>	<b>\$ (4,148,152)</b>	<b>\$ 69,135,762</b>	<b>\$ 64,987,610</b>



FY2017 YTD - MARCH 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$293,530,000	\$286,317,090	(2.46%)	(\$7,212,910)
FY2016 YTD - NOVEMBER 2016			
Current YTD 2016 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (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	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	YTD Collections	
	DEC	JAN	FEB	MAR	APR (5,6&7)	MAY	JUN	JUL						
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$81,531,775									\$286,317,090	
Over/(Under) Est. (in millions)		(\$2.3)	(\$3.1)	\$0.3	(\$2.1)								(\$7.2)	
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866	
Over/(Under) Est. (in millions)		(\$0.9)	\$0.1	(\$1.1)	\$0.1	(\$3.3)	(\$0.3)	(\$1.5)	(\$4.2)	(\$1.7)	(\$0.7)	(\$2.7)	(\$3.4)	(\$19.6)
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478	
Over/(Under) Est. (in millions)		\$1.3	\$0.8	\$0.4	\$0.3	(\$0.8)	(\$0.8)	\$0.1	(\$0.7)	(\$0.8)	\$0.7	\$0.9	\$0.4	\$1.8
2014	\$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	\$28,240,773	\$29,078,638	\$333,455,361	
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)	(\$0.3)	(\$0.3)	(\$3.9)
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	\$0.1	\$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)	\$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	(\$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%.
- January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

### Notes to the January 2017 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 BIPA Medicaid receipt payment is scheduled for August 2017 in the amount of \$93.7 million. Certain other fee revenues for January 2017 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 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. Note: State receipts that are recognized ratably on a projected monthly basis may be less at year end due to the current State budget impasse.
- 4) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 5) Other financing sources revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred,

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.

**Note: 1** The FY2017 budgeted Property Tax revenue is based on the FY2017 tax levy, which will not be collected until 2018; actual revenue received during 2017 is based on the FY2016 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2017 will be equal to the difference between the FY2017 and FY2016 tax levies.

The monthly allocation of the levy is based on the average monthly collection of actual property tax receipts during the preceding two fiscal years, the majority of which are traditionally received in the months of February, March, July and August as a function of the Property Tax billing cycle.