

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The Eleven Month Period Ended October 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.



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LAWRENCE L. WILSON, CPA

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December 1, 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 eleven-month period ended October 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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**COUNTY OF COOK
BUREAU OF FINANCE
COMPTROLLER'S OFFICE
LAWRENCE L. WILSON, CPA
COMPTROLLER**

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

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Executive Summary

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

	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	% Variance
<u>General Fund</u>							
Revenues	\$1,723.9	\$1,717.3	(\$6.6)	(0.4)		\$1,717.3	(0.4)
Expenses	\$1,635.8	\$1,608.2	\$27.6	1.7	\$21.8	\$1,630.0	0.4
Net Results	\$88.1	\$109.1	\$21.0		\$21.8	\$87.3	
<u>Health Fund</u>							
Revenues	\$1,379.0	\$1,271.6	(\$107.4)	(7.8)		\$1,271.6	(7.8)
Expenses	\$1,397.9	\$1,448.3	(\$50.4)	(3.6)	\$72.5	\$1,520.8	(8.8)
Net Results	(\$18.9)	(\$176.7)	(\$157.8)		\$72.5	(\$249.2)	

1) All values are in millions.

2) Unfavorable variances are represented in parenthesis.

Net Results

As of October 31, 2017 General fund net results were \$109.1 million, \$21.0 million favorable to the year-to-date budget prior to encumbrances. However, when including encumbrances net results were \$87.3 million. These results include accruals of \$37.4 million in AOIC (Administrative Office of Illinois Courts) reimbursement revenues from the State.

Revenues were (\$6.6) million or (0.39%) **unfavorable** to budget, and Sales tax receipts were once again lower than forecasted. There was an improvement across some revenue categories versus budget in October 2017, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Treasurer, Recorder of Deeds, Gas / Diesel Tax, Cigarette Tax, Amusement Tax, Parking Lot & Garage Operations Tax and Other Reimbursements / Transfers offsetting reductions in Sales Tax, County Use Tax, Sweetened Beverage Tax, Clerk of the Circuit Court Fees, and Real Estate and Rental Income.

Expenditures of \$1,608.2 million were \$27.6 million or 1.7% **favorable** to the year-to-date budget before encumbrances, or positive 0.4% when factoring in encumbrances.

Within the Health Fund, net results were (\$176.7) million and (\$157.8) 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

Through October 31st, 2017 the State owes the County \$137.8 million County-wide. That includes:

General Fund	<u>FY 2016</u>	<u>FY 2017</u>	<u>Total</u>
AOIC	\$2.9	\$37.4	\$40.3
Rent	1.0	0.6	1.6
Federal pass - through grants	0.0	16.1	16.1
Total	\$3.9	\$54.1	\$58.0
Health Fund	\$0.0	\$79.8	\$79.8
Grand Total	\$3.9	\$133.9	\$137.8

The FY2017 AOIC amount reflects invoice vouchers billed from December 2016 through October 2017. We will continue to monitor and report the amounts outstanding from the State across all revenue categories.

Note: In October 2017, The State AOIC (Administrative Office of Illinois Court) reimbursed the County in the amount of \$4.5 million for partial prior year invoice vouchers for Adult Probation, Social Service, Juvenile Division vouchers and JTDC Detention Center for Probation Officers salaries.

Note: In November 2017, the Health System received \$47.8 million from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) for revenue related to May and June 2017. CountyCare also received an additional \$112m in revenue that relates to the November 2017 time period.

As of October 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 \$79.8 million. CountyCare received retroactive rate reductions for CY 2016 and CY 2017. CCHHS paid the CY 2016 rate reduction in July, but will delay repayment of the CY 2017 rate reduction until next year.

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 eleven months actual revenue of \$55.8 million was above budgeted revenue of \$51.5 million, and resulted in a **favorable** variance of \$4.3 million or 8.28%, based on current economic conditions.

Recorder of Deeds – Total eleven months actual revenue of \$36.7 million was above budgeted revenue of \$33.5 million, and resulted in a **favorable** variance of \$3.2 million or 9.57%. Total varies monthly based upon the shifts in the real estate market including both home and commercial property sales volume and price levels as well as foreclosure rates.

	General Funds
	Favorable Variance
Revenue Center	(millions)
County Treasurer	\$ 4.3
Recorder of Deeds	3.2
Gas / Diesel Fuel Tax	4.1
Cigarette Tax	1.3
Amusement Tax	8.9
Parking Lot & Garage Operations Tax	1.6
Other Reimbursements / Transfers	6.4
Net favorable variances	\$ 29.8
	Unfavorable Variance
	(millions)
Clerk of Circuit Court	\$ (1.3)
County Sales Tax	(11.4)
County Use Tax	(1.6)
Sweetened Beverage Tax	(16.9)
Real Estate and Rental Income	(3.1)
Other revenue categories (net)	(2.1)
Net (unfavorable) variances	(36.4)
Total net favorable (unfavorable) variances	\$ (6.6)

Clerk of Circuit Court – Total eleven months actual revenue of \$65.5 million was behind budgeted revenue of \$66.8 million, and resulted in an **unfavorable** variance of (\$1.3) million or (1.88%) based on current collections. This negative variance is due primarily to a reduction in new case activity in the Traffic area of law.

HOME RULE TAXES

The County Sales Tax - Revenue of \$742.0 million through the period ended October 31, 2017 was behind budgeted revenue of \$753.4 million, and resulted in an **unfavorable** variance of (\$11.4) million or (1.52%). The October 31, 2017 negative variance increased \$2.4 million from the negative variance of \$9.0 million as reported for the period ended September 30, 2017 mainly due to the 2% administrative charge imposed by the Illinois budget. **County Sales Tax contributions to Pension Fund through October 31, 2017 were \$275.0 million based on the IGA.** For more current data see Table-5 Page 12.

Note: Total inception to date contribution of County Sales Tax to Pension Fund through October 31st, 2017 was \$545.5 million.

The County Use Tax - Revenue of \$72.7 million through the period ended October 31, 2017 was above behind budgeted revenue of \$74.3 million, and resulted in an **unfavorable** variance of (\$1.6) million or (2.13%) based on current collections. The negative variance was primarily due to a decline in overall

sales in the auto market and the additional price breaks offered by the industry to offset some of the decline.

The County Gas / Diesel Fuel Tax - Revenue of \$88.3 million through the period ended October 31, 2017 was above budgeted revenue of \$84.2 million, and resulted in a **favorable** variance of \$4.1 million or 4.91%. The October 31, 2017 positive variance increased \$0.3 million from the positive variance of \$3.8 million as reported for the period ended September 30, 2017. This variance is due primarily to compliance and tax discovery enforcement efforts along with a sustained period of moderate gas prices.

The Sweetened Beverage Tax - Revenue of \$31.9 million through the period ended October 31, 2017 was below budgeted revenue of \$55.2 million, and resulted in an **unfavorable** variance of \$23.3 million or (42.20%) based on current collections. The negative variance was due to the court ordered delay in the collection start date (1 month) along with the result of the USDA ruling that consumers using Supplemental Nutrition Assistance Program (SNAP) benefits are exempt from the tax.

The County Amusement Tax - Revenue of \$39.4 million through the period ended October 31, 2017 was above budgeted revenue of \$30.5 million, and resulted in a **favorable** variance of \$8.9 million or 29.24%, based on compliance and tax discovery enforcement efforts along with unanticipated revenue from a major sports franchise.

The County Parking Lot and Garage Operations Tax - Revenue of \$44.8 million through the period ended October 31, 2017 was above budgeted revenue of \$43.2 million, and resulted in a **favorable** variance of \$1.6 million or 3.69%, is based on compliance and tax discovery enforcement efforts.

MISCELLANEOUS REVENUES

The Real Estate and Rental Income - Revenue of \$5.0 million through the period ended October 31, 2017 was below budgeted revenue of \$8.1 million, and resulted in an **unfavorable** variance of (\$3.1) million or (38.68%), primarily due to State outstanding rent payments of \$1.6 million.

Other Reimbursements / Transfers – Total eleven months actual revenue of \$21.3 million was above budgeted revenue of \$14.9 million, and resulted in a **favorable** variance of \$6.4 million or 42.55%. The positive variance is primarily due to \$6.2 million legal settlement Agreement County received from Equion LLC related to Gasoline / Diesel Fuel Tax Audit Findings.

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

General Fund Expenditures

Expenses of \$1,608.2 million were \$27.6 million **favorable** to budget before \$21.8 million in encumbrances. Expenditures and encumbrances of \$1,630.0 million were \$5.8 million **favorable** to budget.

Over the last three months there has been a significant decline in overtime within the Department of Corrections which has brought the Sheriff’s in line with the YTD budget. All other elected officials were largely in line with or favorable to the year-to-date budget. This is a first since the implementation of the YTD projection in the revenue and expense report. We are hopeful that with the assistance of the Board of Commissioners, and the continued use and improvement of this methodology will be able to better report and control costs for the remainder of the year and FY 2018.

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

Revenues continue under budget primarily due to Medicaid slowdowns in payment. The patient fees number is below expectations primarily from lower Access fees (\$42 million) which relate to the payment slowdowns. Expenditures of \$1,448.3 million were \$50.4 million **unfavorable** to budget before \$72.5 million in encumbrances. Expenditures and encumbrances of \$1,520.8 million were \$122.9 million **unfavorable** to budget. On a cash basis much of the expenditure variance is at CountyCare and relates to the catch up of bills in the early months of the year and higher than expected usage of non CCHHS facilities. The remainder is at Stroger and the Bureau of Health Services. Similar to last year management expects to meet the expense budget; however, the retroactive changes Medicaid is making have created revenue concerns. The full accrual projection of the Health Fund 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 \$107.4 million through the period ended October 31, 2017. This is a combination of state Medicaid payments lagging, but also Medicare volumes being slightly below expectations. Management is reviewing a variety of strategies to increase Medicare volumes. Access payments and payments from other Medicaid plans continued to lag as the state has only paid thru March for those plans. We are continuing to track state payments to plans and their subsequent payments to us. The state expects to make significant

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
CCHHS - Medicaid BIPA IGT	\$ 7.3
Miscellaneous Fees - CCHHS	11.3
<i>Net favorable variances</i>	18.6
	Unfavorable Variance
	(millions)
Patient Fees	\$ (89.6)
Sweetened Beverage Tax	(6.4)
Medicaid Expansion	(26.4)
Other revenue categories (net)	(3.6)
<i>Net (unfavorable) variances</i>	(126.0)
Total net favorable (unfavorable) variances	\$ (107.4)

Payments to the MCOs in November and we expect to be caught up by early December with payments.

CCHHS Medicaid Expansion – Total eleven month actual Medicaid Expansion revenue of \$658.9 million was behind budgeted revenue of \$685.3 million, and resulted in an **unfavorable** variance of \$26.4 million or (3.85%) through the period ended October 31, 2017. This is being monitored closely by the Health System. In November, we received capitation for all months outstanding except October. Despite these outstanding payments, Medicaid capitation revenue exceeded budget by approximately \$6 million at the end of FY2017.

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

Patient Fee Revenue - Total eleven month actual Patient Fee revenue of \$254.4 million was behind budgeted revenue of \$344.0 million, and resulted in an **unfavorable** variance of (\$89.6) million or (26.04%) through the period ended October 31, 2017. CCHHS 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 state intends to make a large payment to the MCOs in November. We believe we will catch up on Fee for Service revenue in October related to this payment. However, this is based on the state bringing their bills current to the other Medicaid MCOs.

CCHHS Medicaid BIPA IGT Revenue – Through October 2017 CCHHS Medicaid BIPA DSH actual revenue exceeded budget by \$7.3 million due to 2017 FMAP. The FMAP is lower in 2018 so these gains will not be sustained.

CCHHS Miscellaneous Fees Revenue – Total eleven month actual CCHHS miscellaneous revenue of \$17.7 million was above budgeted revenue of \$6.4 million, and resulted in a **favorable** variance of \$11.3 million or 175.72%. The positive variance is primarily due to Physician Resident Program income.

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 \$1,448.3 million were \$50.4 million **unfavorable** to budget before \$72.5 million in encumbrances. Expenditures and encumbrances of \$1,520.8 million were \$122.9 million **unfavorable** to budget. Managed Care expenditures are trending to be significantly greater than the budget through the October 31, 2017, at \$17.6 million greater than budget prior to \$28.8 million of encumbrances. This pattern is consistent with prior years. On an accrual basis the Health System was negative to budget on expenses by less. However, the system continues to be challenged by overtime and a lower than expected capture rate of CountyCare activity at its facilities. Without the managed care expenditures, the System was \$32.8 million over budget before encumbrances. The Health System fully expects to be within budget by year end. We have started to make changes in network configuration and new partnerships to capture additional revenues.

*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 Eleven as of October 31, 2017							
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	% Variance
Special Purpose Funds							
Revenues	\$156.9	\$145.3	(\$11.6)	(7.4)		\$145.3	(7.4)
Expenses	\$157.4	\$129.8	\$27.6	17.5	\$3.4	\$133.2	15.4
Net Results	(\$0.5)	\$15.5	\$16.0		\$3.4	\$12.1	
1) All values are in millions.							
2) Unfavorable numbers are represented in parenthesis.							

As of October 31, 2017 revenues were \$145.3 million below budgeted revenue of \$156.9 million and resulted in an **unfavorable** variance of (\$11.6) million or (7.4%) to budget. Total expenditures were \$133.2 million after encumbrances. Through October 2017, revenues have exceeded expenditures by \$12.1 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 Eleven As of October 31, 2017

REVENUES	2017 Budget	October 31, 2017	October 31, 2017	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
Property Taxes (See note below)	\$ 178,382,633	\$ 178,025,868	\$ 182,139,331	2.31%	\$4,113,463
Property Tax Levy Timing Differential			(10,448,778)		(10,448,778)
Property Tax - Tax Increment Financing Surplus	9,040,000	8,842,146	11,278,742	27.56%	2,436,596
Fees					
County Treasurer	54,000,000	51,552,275	55,821,000	8.28%	4,268,725
County Clerk	10,595,000	9,943,783	9,397,000	(5.50%)	(546,783)
Recorder of Deeds	36,500,000	33,458,333	36,661,000	9.57%	3,202,667
Building and Zoning	3,500,000	3,208,333	2,732,000	(14.85%)	(476,333)
Environmental Control	4,700,000	4,418,000	4,919,000	11.34%	501,000
Liquor Licenses	305,000	279,583	318,000	13.74%	38,417
Cable TV Franchise	1,000,000	916,667	1,173,000	27.96%	256,333
Clerk of Circuit Court	72,000,000	66,840,000	65,584,000	(1.88%)	(1,256,000)
Sheriff	18,226,300	16,707,442	17,518,000	4.85%	810,558
Public Guardian	3,027,127	2,774,866	2,630,000	(5.22%)	(144,866)
State's Attorney	1,600,000	1,466,667	1,459,000	(0.52%)	(7,667)
Public Administrator	900,000	825,000	1,000,000	21.21%	175,000
Court Services Fee	7,440,885	6,820,811	7,314,000	7.23%	493,189
County Assessor	56,760	52,030	48,965	(5.89%)	(3,065)
Highway Sale of Permits (Hauling & Construction)	1,800,000	1,650,000	1,267,000	(23.21%)	(383,000)
Medical Examiner	1,400,000	1,283,333	1,278,000	(0.42%)	(5,333)
Recorder Audit Revenues	200,000	183,333	40,566	(77.87%)	(142,767)
Other Fees	253,000	231,917	175,111	(24.49%)	(56,806)
Total Fee Revenue	217,504,072	202,612,374	209,335,642	3.32%	6,723,268
Non-Property Taxes					
Home Rule County Sales Tax	823,000,395	753,410,000	741,964,498	(1.52%)	(11,445,502)
County Use Tax	81,000,000	74,315,037	72,731,000	(2.13%)	(1,584,037)
Off Track Betting Commission	1,000,000	920,000	1,310,000	42.39%	390,000
Illinois Gaming-Casino Tax	8,500,000	7,760,500	7,876,000	1.49%	115,500
Retail Sale of Motor Vehicles Tax	3,400,000	3,125,592	2,815,000	(9.94%)	(310,592)
Retailer's Occupation Tax	2,930,000	2,685,833	2,588,000	(3.64%)	(97,833)
Wheel Tax	4,200,000	4,020,446	3,588,000	(10.76%)	(432,446)
State Income Tax	13,160,000	12,063,333	11,424,000	(5.30%)	(639,333)
Alcoholic Beverage Tax	37,250,000	34,044,115	34,320,000	0.81%	275,885
Gas / Diesel Fuel Tax	91,500,000	84,139,103	88,272,000	4.91%	4,132,897
Cigarette Tax	121,803,880	112,138,872	113,397,987	1.12%	1,259,115
Other Tobacco Products Tax	8,000,000	7,345,434	7,153,000	(2.62%)	(192,434)
Firearm and Firearm Ammunition Tax	1,210,000	1,103,461	1,535,000	39.11%	431,539
Hotel Accommodations Tax	31,500,000	28,981,437	29,624,000	2.22%	642,563
Gambling Machine Tax	2,100,000	1,495,000	1,892,000	26.56%	397,000
Sweetened Beverage Tax	53,417,500	40,063,125	23,156,959	(42.20%)	(16,906,166)
Non Retailer Transactions Use Tax & State	20,200,000	18,400,229	17,647,000	(4.09%)	(753,229)
Amusement Tax	32,300,000	30,476,263	39,388,000	29.24%	8,911,737
Parking Lot & Garage Operations Tax	47,300,000	43,199,884	44,795,000	3.69%	1,595,116
Non-Titled Use Tax - Refunds	0	0	(82,650)	0.00%	(82,650)
Total Non-Property Taxes	1,383,771,775	1,259,687,665	1,245,394,794	(1.13%)	(14,292,871)
Intergovernmental Revenues					
Reimb. Federal, State Criminal Alien Assistance SCAAP	1,436,985	0	0	0.00%	0
State-Probation Officers, Juvenile CT & JTDC	39,967,570	36,636,939	37,395,250	2.07%	758,311
Salaries of State's Attorney	195,784	179,469	179,476	0.00%	7
Salaries of Public Defender	131,320	120,377	117,809	(2.13%)	(2,568)
FPD Reimbursements for Services	1,790,377	1,641,179	1,110,259	(32.35%)	(530,920)
Total Intergovernmental Revenues	43,522,036	38,577,963	38,802,794	0.58%	224,831
Miscellaneous Revenues					
Investment Income	760,236	696,883	1,029,807	47.77%	332,924
Estate of Heirs	500,000	0	0	0.00%	0
Telephone Commissions	2,200,000	2,016,667	2,685,959	33.19%	669,292
Real Estate and Rental Income	8,857,599	8,119,466	4,978,853	(38.68%)	(3,140,613)
Other Reimbursements / Transfers	16,282,061	14,925,223	21,276,410	42.55%	6,351,187
Total Miscellaneous Revenue	28,599,896	25,758,238	29,971,029	16.36%	4,212,791
Other Financing Sources					
Reimb. for Indirect Cost Special Revenues & Grants	11,402,353	10,452,157	10,841,292	3.72%	389,135
Total Other Financing Sources	11,402,353	10,452,157	10,841,292	3.72%	389,135
Grand Total Corporate / Public Safety	\$ 1,872,222,765	\$ 1,723,956,411	\$ 1,717,314,846	(0.39%)	(\$6,641,564)
Note: County Sales Tax payment to Pension Fund Thru 10.31.2017 were \$275,000,000.					

THE COUNTY OF COOK, ILLINOIS
YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period 11 as of October 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	216,378,143	195,447,646	189,249,803	6,197,843	3.2%	1,817,105	191,066,908	2.2%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,082,550	1,882,670	2,054,883	(172,213)	-9.1%	35,648	2,090,531	-11.0%
1081 FIRST DISTRICT	397,794	355,034	317,468	37,566	10.6%	5,200	322,668	9.1%
1082 SECOND DISTRICT	396,259	329,672	283,687	45,985	13.9%	5,844	289,531	12.2%
1083 THIRD DISTRICT	397,658	324,565	301,782	22,783	7.0%	1,876	303,658	6.4%
1084 FOURTH DISTRICT	397,161	339,957	329,247	10,710	3.2%	13,540	342,787	-0.8%
1085 FIFTH DISTRICT	397,021	353,736	379,258	(25,522)	-7.2%	6,752	386,010	-9.1%
1086 SIXTH DISTRICT	397,649	359,825	311,417	48,408	13.5%	360	311,777	13.4%
1087 SEVENTH DISTRICT	397,689	355,546	337,336	18,210	5.1%	7,090	344,426	3.1%
1088 EIGHTH DISTRICT	397,622	354,852	331,900	22,952	6.5%	450	332,350	6.3%
1089 NINTH DISTRICT	397,377	353,556	334,543	19,013	5.4%	850	335,393	5.1%
1090 TENTH DISTRICT	397,754	349,028	307,224	41,804	12.0%	3,180	310,404	11.1%
1091 ELEVENTH DISTRICT	447,307	402,385	208,935	193,450	48.1%	-	208,935	48.1%
1092 TWELFTH DISTRICT	397,508	351,439	318,061	33,378	9.5%	300	318,361	9.4%
1093 THIRTEENTH DISTRICT	397,776	359,214	380,955	(21,741)	-6.1%	2,022	382,977	-6.6%
1094 FOURTEENTH DISTRICT	397,159	343,333	349,405	(6,072)	-1.8%	75	349,480	-1.8%
1095 FIFTEENTH DISTRICT	396,261	350,887	262,830	88,057	25.1%	1,340	264,170	24.7%
1096 SIXTEENTH DISTRICT	397,749	353,116	349,397	3,719	1.1%	2,126	351,523	0.5%
1097 SEVENTEENTH DISTRICT	397,150	356,086	347,166	8,920	2.5%	2,262	349,428	1.9%
COOK COUNTY BOARD OF COMISSIONERS	8,887,444	7,874,900	7,505,494	369,406	4.7%	88,915	7,594,409	3.6%
1040 COUNTY ASSESSOR	26,561,581	24,442,472	22,861,314	1,581,158	6.5%	184,032	23,045,346	5.7%
1050 BOARD OF REVIEW	11,392,081	10,251,528	10,079,729	171,799	1.7%	18,009	10,097,738	1.5%
1060 COUNTY TREASURER	1,287,491	1,152,556	989,077	163,479	14.2%	2,196	991,273	14.0%
1110 COUNTY CLERK	10,503,971	9,524,019	9,150,804	373,215	3.9%	79,223	9,230,027	3.1%
1130 RECORDER OF DEEDS	6,748,221	6,224,442	5,994,191	230,251	3.7%	37,331	6,031,522	3.1%
1250 STATE'S ATTORNEY	122,490,142	109,825,028	107,790,852	2,034,176	1.9%	478,293	108,269,145	1.4%
SHERIFF	619,397,487	561,342,782	560,575,149	767,633	0.1%	3,309,068	563,884,217.00	-0.5%
CHIEF JUDGE	261,283,398	234,077,359	233,324,960	752,399	0.3%	2,378,301	235,703,261	-0.7%
1335 CLERK OF CRCT CRT OFF.OF CLERK	103,234,799	92,855,298	91,384,610	1,470,688	1.6%	296,033	91,680,643	1.3%
1080 OFFICE OF INSPECTOR GENERAL	2,128,358	1,887,366	1,829,712	57,654	3.1%	804	1,830,516	3.0%
1390 PUBLIC ADMINISTRATOR	1,383,499	1,238,935	1,209,916	29,019	2.3%	8,970	1,218,886	1.6%
FIXED CHARGES	480,552,525	379,662,879	366,215,388	13,447,491	3.5%	13,103,542	379,318,930	0.1%
TOTAL TOTAL	\$ 1,872,229,142	\$ 1,635,807,210	\$ 1,608,160,999	\$ 27,646,211	1.7%	\$ 21,801,822	\$ 1,629,962,821	0.4%

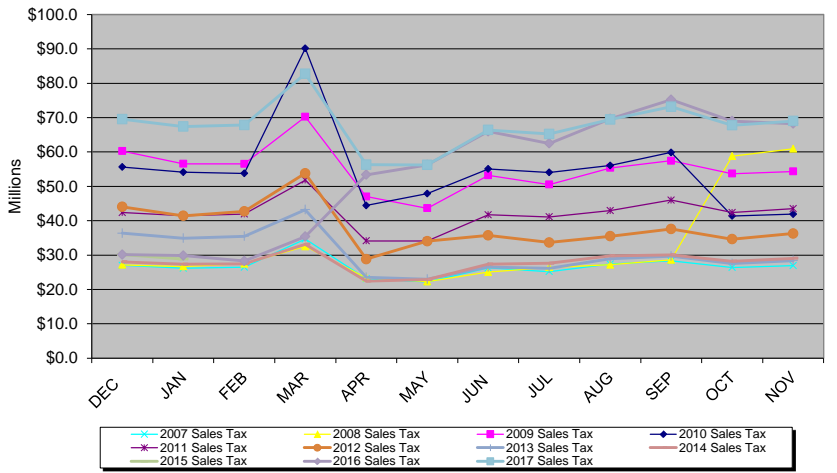
THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenue, Expense and Encumbrances
Thru Period Eleven As of October 31, 2017

	REVENUES	2017 Budget	October 31, 2017	October 31, 2017	Favorable (Unfavorable)			
			YTD Budgeted	Year to Date (1)	Variance			
			Revenues	Actuals Collections	%	\$		
	Property Taxes (See note below)	\$ 87,863,880	\$ 87,688,152	\$ 116,924,328	33.34%	\$29,236,176		
	Property Tax Levy Timing Differential			(33,304,573)		(33,304,573)		
	Stroger Hospital -							
	Medicare	93,823,297	85,448,284	75,381,703	(11.78%)	(10,066,581)		
	Public Assistance (Medicaid)	51,800,917	46,159,708	37,218,498	(19.37%)	(8,941,210)		
	Private Payors and Carriers	116,593,624	105,734,853	85,464,453	(19.17%)	(20,270,400)		
	Stroger Hospital - Sub Total	262,217,838	237,342,845	198,064,654	(16.55%)	(39,278,191)		
	Provident Hospital -							
	Medicare	5,647,999	5,141,812	2,460,458	(52.15%)	(2,681,354)		
	Public Assistance (Medicaid)	101,074,608	95,869,817	50,373,158	(47.46%)	(45,496,659)		
	Private Payors and Carriers	6,178,942	5,605,743	3,479,785	(37.92%)	(2,125,958)		
	Provident Hospital - Sub Total	112,901,549	106,617,372	56,313,401	(47.18%)	(50,303,971)		
	Patient Fees (Medicare, Medicaid, Private & 3rd)	375,119,387	343,960,217	254,378,055	(26.04%)	(89,582,162)		
	CCHHS - Medicaid BIPA IGT	132,337,500	93,751,000	101,062,500	7.80%	7,311,500		
	Federal State Medicaid Programming Funding - DSH	156,700,000	143,641,663	144,023,866	0.27%	382,203		
	Medicaid Expansion - Manage Care	809,273,903	685,273,903	658,905,650	(3.85%)	(26,368,253)		
	CCHHS - Total Fees	1,473,430,790	1,266,626,783	1,158,370,071	(8.55%)	(108,256,712)		
	Non-Property Taxes							
	Cigarette Tax	3,386,120	3,117,435	3,152,438	1.12%	35,003		
	Sweetened Beverage Tax	20,250,000	15,187,500	8,778,554	(42.20%)	(6,408,946)		
	Total Non-Property Taxes	23,636,120	18,304,935	11,930,992	(34.82%)	(6,373,943)		
	Miscellaneous Revenues -							
	Miscellaneous Fees - CCHHS	5,000,000	4,589,042	16,536,399	260.35%	11,947,357		
	Public Health	2,000,000	1,835,618	1,177,690	(35.84%)	(657,928)		
	Miscellaneous Revenues - Sub	7,000,000	6,424,660	17,714,089	175.72%	11,289,429		
	TOTALS	\$ 1,591,930,790	\$ 1,379,044,530	\$1,271,634,907	(7.79%)	(\$107,409,623)		
DPT		Original	Appropriation as	October 31, 2017	October 31, 2017	October 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	62,296,889	58,672,928	537,687	59,210,615	4.95%	3,086,274
241	HEALTH SERVICES - JTDC	3,838,557	3,380,893	3,185,667	14,897	3,200,564	5.33%	180,329
890	BUREAU OF HEALTH SERVICES	110,664,696	90,566,761	94,487,187	6,709,978	101,197,165	(11.74%)	(10,630,404)
891	PROVIDENT HOSPITAL	47,186,498	41,948,326	43,215,617	2,386,228	45,601,845	(8.71%)	(3,653,519)
893	AMBULATORY/COMMUNITY HEALTH NETWORK	78,063,193	68,607,867	57,772,273	3,503,188	61,275,461	10.69%	7,332,406
894	RUTH M. ROTHSTEIN CORE CENTER	12,674,234	11,805,229	12,186,722	90,191	12,276,913	(4.00%)	(471,684)
895	DEPT. OF PUBLIC HEALTH	9,933,827	8,812,503	8,570,635	177,100	8,747,735	0.73%	64,768
896	MANAGED CARE	547,823,716	501,641,873	519,201,629	28,800,341	548,001,970	(9.24%)	(46,360,097)
897	STROGER HOSPITAL OF COOK COUNTY	583,398,224	489,891,517	530,412,471	29,277,707	559,690,178	(14.25%)	(69,798,661)
898	OAK FOREST HEALTH CENTER	8,376,223	7,495,992	8,153,804	1,002,493	9,156,297	(22.15%)	(1,660,305)
899	SPECIAL PURPOSE APPROPRIATIONS	121,187,564	111,498,136	112,427,893	508	112,428,401	(0.83%)	(930,265)
	TOTALS - HEALTH FUND	\$ 1,591,930,790	\$ 1,397,945,986	\$ 1,448,286,826	\$ 72,500,318	\$ 1,520,787,144	(8.79%)	(\$122,841,158)

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenue, Expense and Encumbrances
Eleven month Period ended October 31, 2017

SPECIAL PURPOSE FUNDS										
Dept	DEPARTMENT NAME	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	11/30/2017 Net Change In Fund Balance	FY16 Projected Fund Balance (Deficit) - Beginning	Estimated Fund Balance (Deficit) - Ending	
501	Motor Fuel Tax IL First	\$44,222,378	\$33,495,737	\$486,054	\$33,981,791	\$10,240,587	\$10,240,587	\$5,368,307	\$15,608,894	
510	Animal Control	3,508,897	2,576,807	885,905	3,462,712	46,185	46,185	8,675,668	8,721,853	
524&525	Election Division Fund	20,169,991	20,888,526	548,575	21,437,101	(1,267,110)	(1,267,110)	23,509,734	22,242,624	
527	Recorder Document Storage	2,920,005	3,296,089	1,554	3,297,643	(377,638)	(377,638)	(506,349)	(883,987)	
528	Circuit Court Automation	9,739,790	8,315,430	124,036	8,439,466	1,300,324	1,300,324	(7,743,258)	(6,442,934)	
529	Circuit Court Document Storage	8,956,262	6,833,536	277,538	7,111,074	1,845,188	1,845,188	(5,491,471)	(3,646,283)	
530	Law Library	4,657,751	4,086,911	49	4,086,960	570,791	570,791	(819,053)	(248,262)	
531	Circuit Court - Dispute Resolution	161,139	190,208	0	190,208	(29,069)	(29,069)	80,770	51,701	
532	Adult Probation / Probation Service Fee	2,911,003	3,616,032	62,933	3,678,965	(767,962)	(767,962)	1,923,516	1,155,554	
533	County Clerk Automation	1,354,993	1,142,496	21,475	1,163,971	191,022	191,022	371,909	562,931	
534	Treasurer - Tax Sales Automation	9,560,560	9,133,800	176,041	9,309,841	250,719	250,719	16,078,096	16,328,815	
535	Intergovernment Agreement/ ETSB	1,434,912	1,583,144	0	1,583,144	(148,232)	(148,232)	(4,065,554)	(4,213,786)	
541	Social Service/ Probation & Court Services	2,277,666	2,375,198	25,169	2,400,367	(122,701)	(122,701)	1,082,377	959,676	
544	Lead Poisoning Prevention Fund	20,827	434,259	385,815	820,074	(799,247)	(799,247)	8,834,537	8,035,290	
545	Geographic Information Systems - GIS	7,039,011	4,961,032	0	4,961,032	2,077,979	2,077,979	8,392,912	10,470,891	
561	State's Attorney Narcotics Forfeiture	1,300,000	2,636,672	0	2,636,672	(1,336,672)	(1,336,672)	(2,648,456)	(3,985,128)	
564	Suburban CC TB Sanitarium District	5,891,203	3,202,499	235,141	3,437,640	2,453,563	2,453,563	8,816,776	11,270,339	
567	Circuit Court Administrative Fund	570,536	647,347	0	647,347	(76,811)	(76,811)	(181,857)	(258,668)	
570	Recorder Special Fund GIS Fee Fund	1,752,003	1,297,250	879	1,298,129	453,874	453,874	(590,658)	(136,784)	
571	Recorder Rental Housing Support Fee	259,583	207,085	0	207,085	52,498	52,498	196,670	249,168	
572	CJ Children's Waiting Room	2,192,856	2,043,457	4,140	2,047,597	145,259	145,259	603,956	749,215	
573	Women's Justice Services	48,152	20,000	0	20,000	28,152	28,152	21,202	49,354	
574	CJ Mental Health	627,697	525,942	0	525,942	101,755	101,755	(320,576)	(218,821)	
575	CJ Peer Court Fund	282,982	225,831	0	225,831	57,151	57,151	(178,774)	(121,623)	
576	CJ Drug Court Fund	302,113	225,804	0	225,804	76,309	76,309	(118,618)	(42,309)	
577	Vehicle Purchase Fund	72,841	0	23,527	23,527	49,314	49,314	861,628	910,942	
579	Assessor Special Fund	739,334	0	0	0	739,334	739,334	70,508	809,842	
580	CCC Electronic Citation Fund	221,982	0	0	0	221,982	221,982	44,740	266,722	
583	SAO Records Automation	117,308	5,960	0	5,960	111,348	111,348	186,579	297,927	
584	PD Records Automation	115,995	34,500	0	34,500	81,495	81,495	57,082	138,577	
585	Environmental Control Solid Waste Mgmt	550,646	159,191	0	159,191	391,455	391,455	442,485	833,940	
586	Land Bank Authority	9,956,166	14,149,796	76,830	14,226,626	(4,270,460)	(4,270,460)	6,180,934	1,910,474	
587	Section 108 Loan Program	0	0	0	0	0	0	0	0	
588	Erroneous Homestead Exemption Recovery	1,389,894	1,483,523	21,596	1,505,119	(115,225)	(115,225)	0	(115,225)	
TOTAL		\$ 145,326,476	\$ 129,794,062	\$ 3,357,257	\$ 133,151,319	\$ 12,175,157	\$ 12,175,157	\$ 69,135,762	\$ 81,310,919	

Cook County FY 2007, FY 2008, FY 2009, FY 2010, FY 2011, FY 2012, FY 2013, FY 2014, FY 2015, 2016 and 2017 Sales Tax Comparison (Unaudited)



FY2017 YTD - NOVEMBER 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$823,000,395	\$810,959,173	(1.46%)	(\$12,041,222)
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
2017	\$69,553,963	\$67,405,675	\$67,825,677	\$82,727,031	\$56,297,195	\$56,233,618	\$66,386,157	\$65,212,635	\$69,421,574	\$73,119,894	\$67,781,079	\$68,994,675	\$810,959,173
Over/(Under) Est. (in millions)	(\$2.3)	(\$3.1)	\$0.3	(\$0.9)	\$1.7	(\$0.7)	(\$0.8)	\$1.5	(\$1.5)	(\$3.2)	(\$2.4)	(\$0.6)	(\$12.0)
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	\$0.0	\$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)	(\$15,078,169)	-	-	(\$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 October 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 budgeted IGT BIPA Medicaid receipt payment in the amount of \$38.9 million was received on November 27, 2017 and will be included in the November 30, 2017 revenue report. Certain other fee revenues for October 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 recent 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.