

Cook County, Illinois

Revenue Report for the Six Months Ended May 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

118 North Clark St. Room 500 • Chicago, Illinois 60602 • (312) 603-5601

TONI PRECKWINKLE

PRESIDENT

**Cook County Board
of Commissioners**

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17th District

July 1, 2014

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

I am transmitting herewith a Revenue Report for the six-month period ended May 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 [Six (6) months period]
- Exhibit I Comparative Sales Tax Revenues 2007, 2008, 2009, 2010, 2011, 2012, 2013 & 2014
- Exhibit J Detail of Cumulative Revenues by Department Special Purpose Funds
- Exhibit K Detail by Month of Revenues by Department Special Purpose Funds

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

Respectfully submitted,

Lawrence L. Wilson, CPA
Comptroller

**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.
Deborah Sims	5 th Dist.	Gregg Goslin	14 th Dist.
Joan P. Murphy	6 th Dist.	Timothy O. Schneider	15 th Dist.
Jesus G. Garcia	7 th Dist.	Jeffrey R. Tobolski	16 th Dist.
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 L. WILSON, CPA
COMPTROLLER**

County Building
118 North Clark Street, Room 500
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**Executive Summary
Cook County Revenue Report
December 1, 2013 through May 31, 2014**

TOTAL REVENUE - Total six months actual revenue of \$1,183.8 million was above budgeted revenue of \$1,088.4 million, and resulted in a **favorable** variance of \$95.4 million or 8.77%. This represents a \$10.4 million **unfavorable variance** compared to the previous month ended April 2014 **favorable** variance of \$105.8 million.

There was improvement across some revenue categories versus budget in May 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, Clerk of the Circuit Court, Repayment of BIPA DSH advance, County Sales tax and other revenue categories (net).

Revenue Center	General Funds Positive Variance (millions)	Health Enterprise Fund Positive Variance (millions)	Combined Positive Variance (millions)
County Treasurer	\$ 3.7		\$ 3.7
Patient Fees		17.0	17.0
DSH Adjustment Pmts		8.4	8.4
Medicaid Expansion		113.0	113.0
County Use Tax	1.7		1.7
Other revenue categories (net)		3.7	3.7
Net positive variances	\$ 5.4	\$ 142.1	\$ 147.5
	Negative Variance (millions)	Negative Variance (millions)	Negative Variance (millions)
Recorder of Deeds	\$ (4.8)		\$ (4.8)
Clerk of Circuit Court	(4.1)		(4.1)
Medicaid BIPA IGT - Repayment		(30.0)	(30.0)
County Sales Tax	(3.1)		(3.1)
Other revenue categories (net)	(10.1)		(10.1)
Net negative variances	(22.1)	(30.0)	(52.1)
Total net positive (negative) variances	\$ (16.7)	\$ 112.1	\$ 95.4



FEES

TREASURER – Total six months actual revenue of \$27.6 million was above budgeted revenue of \$23.9 million, and resulted in a **favorable** variance of \$3.7 million or 15.35%, based on current economic conditions.

RECORDER OF DEEDS – Total six months actual revenue of \$15.9 million was below budgeted revenue of \$20.7 million, and resulted in an **unfavorable** variance of (\$4.8) million or (23.11%), based on current collections. Overall, the Recorder of Deeds Office is below budgeted revenue projections. However, on a month to month basis we are experiencing a slight increase in recording revenue. Our revenue position is a direct result of the shifts in the real estate market which is driven by slight improvements in the economy.

The market reflects a decline in home sales year over year, slow increases in property values, a decline in foreclosures and fluctuating mortgage interest rates due to the slow recovery of the economy which impacts buyer's ability to afford homes. It is anticipated that there will be moderate gains in home construction. Also, that the overall housing market for Cook County is making a slow comeback. Thus, based on market statistics and expectations, we hope to see a continual increase in recordings throughout the summer.

CLERK OF CIRCUIT COURT – Total six months actual revenue of \$40.3 million was behind budgeted revenue of \$44.4 million, and resulted in unfavorable variance of (\$4.1) million or (9.28%). This is primarily due to the reduction in the number of cases filed.

CCHHS – The Health System revenue has a positive variance of \$112.1 million. The net positive variances are led by \$138.4 million positive variances in Patient Fees, Medicaid Expansion and DSH payments that offset a repayment of the \$30.0 million BIPA DSH advance from November 2013.

CCHHS Medicaid Expansion – Total six months actual Medicaid Expansion revenue of \$285.6 million was above budgeted revenue of \$172.6 million, and resulted in a **favorable** variance of **\$113.0** million or 65.46% through the fiscal period ended May 31, 2014. Medicaid Expansion revenue at the end of April was \$94.6 million in excess of the budget and May's **favorable** collections added an additional \$18.4 to the collections above budgeted projections. As expected the County now receives 100% of the PMPM (Per Member Per Month) rate for CountyCare enrollees rather than the 50% of the PMPM rate received in 2013. In May 2014 CountyCare had 97,282 paid enrollees. The Budget in 2014 expected that the CountyCare would average about 56,300 paid enrollees. It is important to remember that the increase in paid enrollees brings both additional PMPM revenue and increased CountyCare expenses. CountyCare accepts a monthly PMPM fee that must cover all the healthcare needs of the enrollees. Revenue in future months will need to be committed to cover these additional expenses associated with the larger than planned paid membership and members outsourced to third-party medical providers.

CountyCare has been extended through the end of June 2014. There will be additional applications submitted through the end of June and additional services provided by CountyCare. On July 1, 2014 CCHHS entered into a contract with the State of Illinois to continue to provide services to CountyCare enrollees under an MCCN (Manage Care Community Network) contract. The new contract will also allow CountyCare to extend its services to additional populations of Medicaid enrollees. These new populations will be

provided services under a capitation arrangement similar to the ACA (Affordable Care Act) adult population served under the original 1115 Waiver. It is expected in 2014 that most of the Cook County residents eligible for Medicaid will receive their healthcare through a capitated payment arrangement. This change in Medicaid payment methodology to capitation will replace the traditional fee for service that CCHHS received in the past.

Patient Fee Revenue - Total six months actual Patient Fee revenue of \$132.2 million was above budgeted revenue of \$115.2 million, and resulted in a **favorable** variance of \$17.0 million or 14.75% through the period ended May 31, 2014. CCHHS will continue to collect fee for service revenue from all the traditional payers. When CountyCare transitions to an MCCN contract with the State of Illinois the overall portion of Medicaid fee for service revenue is expected to decline as patients are enrolled in the new capitated programs. Medicare and Commercial payers will continue to pay CCHHS in 2014 under fee for service arrangements.

Disproportionate Share Hospital Revenue (DSH) - There is a positive variance of \$8.4 million due to federal legislation that delayed reductions.

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

HOME RULE TAXES

The **County Sales Tax** - revenue of \$161.3 million through the period ended May 31, 2014 was behind budgeted revenue of \$164.4 million, and resulted in an **unfavorable** variance of (\$3.1) million or (1.87%). The May 31, 2014 negative variance increased \$1.0 million from the negative variance (\$2.1) million as reported for the period ended April 30, 2014 mainly due to reduced consumer spending. For more current data see **Exhibit I - Page 13**.

The **County Use Tax** - revenue of \$33.0 million through May 31, 2014 was above budgeted revenue of \$31.3 million, and resulted in a **favorable** variance of \$1.7 million or 5.37%. The May 31, 2014 positive variance increased \$.4 million from the positive variance of \$1.3 million as reported for the period ended April 30, 2014. The County Use Tax positive variance was primarily due to a higher than expected increase in year over year automobile sales along with increased compliance and 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
Six months ended May 31, 2014 (UNAUDITED)

<u>Corporate, Public Safety & Health Funds</u>	2014 Total Budgeted Revenues	1-Dec-13 Through 31-May-14 2014 Budgeted Revenues	1-Dec-13 Through 31-May-14 2014 Actual Revenues	Six Months Variance	Six Months Over (Under) % Change
<u>Revenues by Source</u>					
Property Taxes	\$350,056,115	\$175,028,058	\$175,028,058	\$0	0.00%
Fees	1,219,720,060	482,235,874	583,028,385	100,792,511	20.90%
Home Rule Taxes	764,260,000	364,270,505	363,741,247	(529,258)	(0.15%)
Intergovernmental	138,845,469	52,212,737	48,866,557	(3,346,180)	(6.41%)
Other Revenues	29,367,045	14,676,518	13,181,111	(1,495,407)	(10.19%)
Grand Total 3 Operating Funds	\$2,502,248,689	\$1,088,423,691	\$1,183,845,358	\$95,421,667	8.77%

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

<u>Corporate, Public Safety & Health Funds</u>	2014 Total Budgeted Revenues	1-Dec-13 Through 31-May-14 2014 Budgeted Revenues	1-Dec-13 Through 31-May-14 2014 Actual Revenues	Six Months Variance	Six Months Over (Under) % Change
Revenues by Source					
Property Taxes	\$350,056,115	\$175,028,058	\$175,028,058	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	23,963,115	27,641,000	3,677,885	15.35%
County Clerk	10,225,000	4,704,844	4,625,000	(79,844)	(1.70%)
Recorder of Deeds	41,500,000	20,750,000	15,955,000	(4,795,000)	(23.11%)
Building and Zoning	3,200,000	1,600,000	1,926,000	326,000	20.38%
Environmental Control	4,361,750	2,180,875	1,966,000	(214,875)	(9.85%)
Liquor Licenses	324,000	162,000	168,000	6,000	3.70%
Cable TV Franchise	1,000,000	515,000	630,000	115,000	22.33%
Clerk of Circuit Court	96,750,000	44,400,000	40,280,000	(4,120,000)	(9.28%)
Sheriff	24,856,130	12,428,065	12,522,000	93,935	0.76%
Public Guardian	2,400,000	1,200,000	1,249,000	49,000	4.08%
State's Attorney	2,000,000	1,000,000	967,000	(33,000)	(3.30%)
Supportive Services	15,000	7,500	7,075	(425)	(5.67%)
Public Administrator	900,000	450,000	242,000	(208,000)	(46.22%)
Court Services Fee	10,424,200	5,212,100	4,889,000	(323,100)	(6.20%)
County Assessor	150,000	75,000	33,000	(42,000)	(56.00%)
Contract Compliance	40,000	17,500	19,850	2,350	13.43%
Highway Sale of Permits (Hauling & Construction)	560,000	280,000	369,000	89,000	31.79%
Medical Examiner	910,000	455,000	521,000	66,000	14.51%
Tax Intercept	2,000,000	1,000,000	0	(1,000,000)	(100.00%)
Assessor Tax Fraud	1,500,000	750,000	20,765	(729,235)	(97.23%)
Recorder Audit Revenues	1,000,000	500,000	0	(500,000)	(100.00%)
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	115,215,199	132,209,667	16,994,468	14.75%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	0	(30,000,000)	(30,000,000)	0.00%
Federal State Medicaid Programming Funding - DSH	145,500,000	72,750,000	81,169,116	8,419,116	11.57%
Medicaid Expansion	468,154,294	172,619,676	285,618,912	112,999,236	65.46%
Total Fee Revenue	1,219,720,060	482,235,874	583,028,385	100,792,511	20.90%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	164,400,000	161,321,483	(3,078,517)	(1.87%)
Gas / Diesel Fuel Tax	87,050,000	43,605,160	45,005,764	1,400,604	3.21%
Cigarette Tax	134,500,000	62,544,800	62,653,000	108,200	0.17%
Retail Sale of Motor Vehicles	3,095,000	1,411,631	1,390,000	(21,631)	(1.53%)
Wheel Tax	4,100,000	306,279	181,000	(125,279)	(40.90%)
Alcoholic Beverage Tax	36,500,000	16,523,312	16,953,000	429,688	2.60%
County Use Tax	68,300,000	31,335,496	33,019,000	1,683,504	5.37%
Parking Lot & Garage Operations Tax	42,600,000	20,489,266	20,837,000	347,734	1.70%
Amusement Tax	29,475,000	14,646,561	14,228,000	(418,561)	(2.86%)
Other Tobacco Products	7,680,000	3,450,000	3,441,000	(9,000)	(0.26%)
Non Retailer Transactions	11,460,000	5,175,000	4,136,000	(1,039,000)	(20.08%)
Gambling Machine Tax	1,350,000	12,000	58,000	46,000	383.33%
Firearms Tax	750,000	371,000	518,000	147,000	39.62%
Total Home Rule Taxes	764,260,000	364,270,505	363,741,247	(529,258)	(0.15%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	22,250,000	22,250,000	0	0.00%
Retailer's Occupation Tax	3,290,000	1,685,000	1,367,000	(318,000)	(18.87%)
State Income Tax	12,351,000	6,175,500	6,639,533	464,033	7.51%
Off Track Betting Commission	2,422,500	1,211,250	645,000	(566,250)	(46.75%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	9,059,274	9,067,000	7,727	0.09%
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	7,681,711	4,764,024	(2,917,687)	(37.98%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	4,150,002	4,134,000	(16,002)	(0.39%)
Total Intergovernmental Revenues	138,845,469	52,212,737	48,866,557	(3,346,180)	(6.41%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	4,482,776	2,751,892	(1,730,884)	(38.61%)
Miscellaneous Fees - CCHHS	1,931,284	962,996	2,871,457	1,908,461	198.18%
Public Health	3,181,800	1,586,541	3,230,534	1,643,993	103.62%
Other Reimbursements / Transfers	11,526,738	5,763,369	3,921,250	(1,842,119)	(31.96%)
Parking Fees - JTDC, Courts & etc.	3,761,671	1,880,836	405,978	(1,474,858)	(78.42%)
Total Other Revenues	29,367,045	14,676,518	13,181,111	(1,495,407)	(10.19%)
Grand Total 3 Operating Funds					
SEE NOTES ATTACHED.	\$2,502,248,689	\$1,088,423,691	\$1,183,845,358	\$95,421,667	8.77%

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

GENERAL FUNDS		1-Dec-13 Through 31-May-14 2014	1-Dec-13 Through 31-May-14 2014		Six Months Over (Under) % Change
<u>Corporate & Public Safety Funds</u>	2014 Total Budgeted Revenues	Budgeted Revenues	Actual Revenues	Six Months Variance	
<u>Revenues by Source</u>					
Property Taxes	\$311,131,218	\$155,565,609	\$155,565,609	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	23,963,115	27,641,000	3,677,885	15.35%
County Clerk	10,225,000	4,704,844	4,625,000	(79,844)	(1.70%)
Recorder of Deeds	41,500,000	20,750,000	15,955,000	(4,795,000)	(23.11%)
Building and Zoning	3,200,000	1,600,000	1,926,000	326,000	20.38%
Environmental Control	4,361,750	2,180,875	1,966,000	(214,875)	(9.85%)
Liquor Licenses	324,000	162,000	168,000	6,000	3.70%
Cable TV Franchise	1,000,000	515,000	630,000	115,000	0.00%
Clerk of Circuit Court	96,750,000	44,400,000	40,280,000	(4,120,000)	(9.28%)
Sheriff	24,856,130	12,428,065	12,522,000	93,935	0.76%
Public Guardian	2,400,000	1,200,000	1,249,000	49,000	4.08%
State's Attorney	2,000,000	1,000,000	967,000	(33,000)	(3.30%)
Supportive Services	15,000	7,500	7,075	(425)	(5.67%)
Public Administrator	900,000	450,000	242,000	(208,000)	(46.22%)
Court Services Fee	10,424,200	5,212,100	4,889,000	(323,100)	(6.20%)
County Assessor	150,000	75,000	33,000	(42,000)	(56.00%)
Contract Compliance	40,000	17,500	19,850	2,350	13.43%
Highway Sale of Permits (Hauling & Construction)	560,000	280,000	369,000	89,000	31.79%
Medical Examiner	910,000	455,000	521,000	66,000	14.51%
Tax Intercept	2,000,000	1,000,000	0	(1,000,000)	(100.00%)
Assessor Tax Fraud	1,500,000	750,000	20,765	(729,235)	(97.23%)
Recorder Audit Revenues	1,000,000	500,000	0	(500,000)	(100.00%)
Total Fee Revenue	274,116,080	121,650,999	114,030,690	(7,620,309)	(6.26%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	164,400,000	161,321,483	(3,078,517)	(1.87%)
Gas / Diesel Fuel Tax	87,050,000	43,605,160	45,005,764	1,400,604	3.21%
Cigarette Tax	4,691,414	2,181,588	2,185,362	3,774	0.17%
Retail Sale of Motor Vehicles	3,095,000	1,411,631	1,390,000	(21,631)	(1.53%)
Wheel Tax	4,100,000	306,279	181,000	(125,279)	(40.90%)
Alcoholic Beverage Tax	36,500,000	16,523,312	16,953,000	429,688	2.60%
County Use Tax	68,300,000	31,335,496	33,019,000	1,683,504	5.37%
Parking Lot & Garage Operations Tax	42,600,000	20,489,266	20,837,000	347,734	1.70%
Amusement Tax	29,475,000	14,646,561	14,228,000	(418,561)	(2.86%)
Other Tobacco Products	1,788,351	803,361	801,265	(2,096)	(0.26%)
Non Retailer Transactions	11,460,000	5,175,000	4,136,000	(1,039,000)	(20.08%)
Gambling Machine Tax	1,350,000	12,000	58,000	46,000	383.33%
Firearms Tax	375,000	185,500	259,000	73,500	39.62%
Total Home Rule Taxes	628,184,765	301,075,154	300,374,874	(700,280)	(0.23%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	22,250,000	22,250,000	0	0.00%
Retailer's Occupation Tax	3,290,000	1,685,000	1,367,000	(318,000)	(18.87%)
State Income Tax	12,351,000	6,175,500	6,639,533	464,033	7.51%
Off Track Betting Commission	2,422,500	1,211,250	645,000	(566,250)	(46.75%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	9,059,274	9,067,000	7,727	0.09%
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	7,681,711	4,764,024	(2,917,687)	(37.98%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	4,150,002	4,134,000	(16,002)	(0.39%)
Total Intergovernmental Revenues	138,845,469	52,212,737	48,866,557	(3,346,180)	(6.41%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	4,482,776	2,751,892	(1,730,884)	(38.61%)
Other Reimbursements / Transfers	11,526,738	5,763,369	3,921,250	(1,842,119)	(31.96%)
Parking Fees - JTDC, Courts & etc.	3,761,671	1,880,836	405,978	(1,474,858)	(78.42%)
Total Other Revenues	24,253,961	12,126,981	7,079,120	(5,047,861)	(41.63%)
Grand Total 3 Operating Funds					
SEE NOTES ATTACHED.	\$1,376,531,493	\$642,631,479	\$625,916,850	(\$16,714,629)	(2.60%)

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

HEALTH ENTERPRISE FUND		<u>1-Dec-13 Through 31-May-14 2014 Budgeted Revenues</u>	<u>1-Dec-13 Through 31-May-14 2014 Actual Revenues</u>	<u>Six Months Variance</u>	<u>Six Months Over (Under) % Change</u>
Health Funds	2014 Total				
Revenues by Source	Budgeted	Budgeted	Actual	Variance	% Change
Property Taxes	\$38,924,897	\$19,462,449	\$19,462,449	\$0	0.00%
Fees (1)					
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	115,215,199	132,209,667	16,994,468	14.75%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	0	(30,000,000)	(30,000,000)	0.00%
Federal State Medicaid Programming Funding - DSH	145,500,000	72,750,000	81,169,116	8,419,116	11.57%
Medicaid Expansion	468,154,294	172,619,676	285,618,912	112,999,236	65.46%
Total Fee Revenue	945,603,980	360,584,875	468,997,695	108,412,820	30.07%
Home Rule Taxes (2)					
Cigarette Tax	129,808,586	60,363,212	60,467,638	104,426	0.17%
Other Tobacco Products	5,891,649	2,646,639	2,639,735	(6,904)	(0.26%)
Firearms Tax	375,000	185,500	259,000	73,500	39.62%
Total Home Rule Taxes	136,075,235	63,195,351	63,366,373	171,022	0.27%
Intergovernmental Revenues (3)					
Total Intergovernmental Revenues	0	0	0	0	0.00%
Other Revenues (4)					
Miscellaneous Fees - CCHHS	1,931,284	962,996	2,871,457	1,908,461	198.18%
Public Health	3,181,800	1,586,541	3,230,534	1,643,993	103.62%
Total Other Revenues	5,113,084	2,549,537	6,101,991	3,552,454	139.34%
Grand Total 3 Operating Funds	\$1,125,717,196	\$445,792,212	\$557,928,508	\$112,136,296	25.15%
SEE NOTES ATTACHED.					

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

GENERAL FUND		1-Dec-13 Through 31-May-14 2014 Budgeted Revenues	1-Dec-13 Through 31-May-14 2014 Actual Revenues	Six Months Variance	Six Months Over (Under) % Change
Corporate Fund	2014 Total Budgeted Revenues				
Revenues by Source					
Property Taxes	\$11,901,908	\$5,950,954	\$5,950,954	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	23,963,115	27,641,000	3,677,885	15.35%
County Clerk	10,225,000	4,704,844	4,625,000	(79,844)	(1.70%)
Recorder of Deeds	41,500,000	20,750,000	15,955,000	(4,795,000)	(23.11%)
Recorder Audit Revenues	1,000,000	500,000	0	(500,000)	(100.00%)
Building and Zoning	3,200,000	1,600,000	1,926,000	326,000	20.38%
Environmental Control	4,361,750	2,180,875	1,966,000	(214,875)	(9.85%)
Liquor Licenses	324,000	162,000	168,000	6,000	3.70%
Cable TV Franchise	1,000,000	515,000	630,000	115,000	0.00%
County Assessor	150,000	75,000	33,000	(42,000)	(56.00%)
Assessor Tax Fraud	1,500,000	750,000	20,765	(729,235)	(97.23%)
Contract Compliance	40,000	17,500	19,850	2,350	13.43%
Highway Sale of Permits (Hauling & Construction)	560,000	280,000	369,000	89,000	31.79%
Total Fee Revenue	133,860,750	55,498,334	53,353,615	(2,144,719)	(3.86%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	674,800	328,800	322,643	(6,157)	(1.87%)
Gas / Diesel Fuel Tax	500,000	250,460	258,505	8,045	3.21%
Total Home Rule Taxes	1,174,800	579,260	581,148	1,888	0.33%
Intergovernmental Revenues (3)					
Reimb. for Indirect Cost Special Revenues & Grants	3,000,000	1,500,000	1,346,977	(153,023)	(10.20%)
Total Intergovernmental Revenues	3,000,000	1,500,000	1,346,977	(153,023)	(10.20%)
Other Revenues (4)					
Leases, Rental, Sales	2,853,948	1,426,974	930,962	(496,012)	(34.76%)
Other Reimbursements / Transfers	8,263,395	4,131,698	2,811,102	(1,320,595)	(31.96%)
Total Other Revenues	11,117,343	5,558,672	3,742,064	(1,816,607)	(32.68%)
Grand Total 3 Operating Funds	\$161,054,801	\$69,087,220	\$64,974,758	(\$4,112,462)	(5.95%)
SEE NOTES ATTACHED.					

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

GENERAL FUND		1-Dec-13 Through 31-May-14 2014	1-Dec-13 Through 31-May-14 2014		Six Months Over (Under) % Change
<u>Public Safety Fund</u>	<u>2014 Total Budgeted Revenues</u>	<u>Budgeted Revenues</u>	<u>Actual Revenues</u>	<u>Six Months Variance</u>	
<u>Revenues by Source</u>					
Property Taxes	\$299,229,310	\$149,614,655	\$149,614,655	\$0	0.00%
Fees (1)					
Clerk of Circuit Court	96,750,000	44,400,000	40,280,000	(4,120,000)	(9.28%)
Sheriff	24,856,130	12,428,065	12,522,000	93,935	0.76%
Public Guardian	2,400,000	1,200,000	1,249,000	49,000	4.08%
State's Attorney	2,000,000	1,000,000	967,000	(33,000)	(3.30%)
Supportive Services	15,000	7,500	7,075	(425)	(5.67%)
Public Administrator	900,000	450,000	242,000	(208,000)	(46.22%)
Court Services Fee	10,424,200	5,212,100	4,889,000	(323,100)	(6.20%)
Medical Examiner	910,000	455,000	521,000	66,000	14.51%
Tax Intercept	2,000,000	1,000,000	0	(1,000,000)	(100.00%)
Total Fee Revenue	140,255,330	66,152,665	60,677,075	(5,475,590)	(8.28%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	336,725,200	164,071,200	160,998,840	(3,072,360)	(1.87%)
Gas / Diesel Fuel Tax	86,550,000	43,354,700	44,747,259	1,392,559	3.21%
Cigarette Tax	4,691,414	2,181,588	2,185,362	3,774	0.17%
Retail Sale of Motor Vehicles	3,095,000	1,411,631	1,390,000	(21,631)	(1.53%)
Wheel Tax	4,100,000	306,279	181,000	(125,279)	(40.90%)
Alcoholic Beverage Tax	36,500,000	16,523,312	16,953,000	429,688	2.60%
County Use Tax	68,300,000	31,335,496	33,019,000	1,683,504	5.37%
Parking Lot & Garage Operations Tax	42,600,000	20,489,266	20,837,000	347,734	1.70%
Amusement Tax	29,475,000	14,646,561	14,228,000	(418,561)	(2.86%)
Other Tobacco Products	1,788,351	803,361	801,265	(2,096)	(0.26%)
Non Retailer Transactions	11,460,000	5,175,000	4,136,000	(1,039,000)	(20.08%)
Gambling Machine Tax	1,350,000	12,000	58,000	46,000	383.33%
Firearms Tax	375,000	185,500	259,000	73,500	39.62%
Total Home Rule Taxes	627,009,965	300,495,893	299,793,726	(702,167)	(0.23%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	22,250,000	22,250,000	0	0.00%
Retailer's Occupation Tax	3,290,000	1,685,000	1,367,000	(318,000)	(18.87%)
State Income Tax	12,351,000	6,175,500	6,639,533	464,033	7.51%
Off Track Betting Commission	2,422,500	1,211,250	645,000	(566,250)	(46.75%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	9,059,274	9,067,000	7,727	0.09%
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	6,181,711	3,417,047	(2,764,664)	(44.72%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	4,150,002	4,134,000	(16,002)	(0.39%)
Total Intergovernmental Revenues	135,845,469	50,712,737	47,519,580	(3,193,157)	(6.30%)
Other Revenues (4)					
Leases, Rental, Sales	6,111,604	3,055,802	1,820,930	(1,234,872)	(40.41%)
Other Reimbursements / Transfers	3,263,343	1,631,672	1,110,148	(521,524)	(31.96%)
Parking Fees - JTDC, Courts & etc.	3,761,671	1,880,836	405,978	(1,474,858)	(78.42%)
Total Other Revenues	13,136,618	6,568,309	3,337,056	(3,231,253)	(49.19%)
Grand Total 3 Operating Funds	\$1,215,476,692	\$573,544,259	\$560,942,092	(\$12,602,167)	(2.20%)
SEE NOTES ATTACHED.					

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

	<u>1st Qtr</u> <u>2014</u>	Mar 14	Apr 14	May 14	<u>TOTAL YTD</u>
Corporate, Public Safety & Health Funds					
Revenues by Source					
Property Taxes	\$87,514,029	\$29,171,343	\$29,171,343	\$29,171,343	\$175,028,058
Fees (1)					
County Treasurer	11,966,000	6,259,000	4,618,000	4,798,000	27,641,000
County Clerk	2,315,000	766,000	793,000	751,000	4,625,000
Recorder of Deeds	8,024,000	2,475,000	2,727,000	2,729,000	15,955,000
Building and Zoning	1,122,000	198,000	402,000	204,000	1,926,000
Environmental Control	560,000	203,000	371,000	832,000	1,966,000
Liquor Licenses	78,000	24,500	25,000	40,500	168,000
Cable TV Franchise	311,000	0	318,000	1,000	630,000
Clerk of Circuit Court	19,597,000	6,993,000	7,234,000	6,456,000	40,280,000
Sheriff	6,402,000	2,330,000	1,702,000	2,088,000	12,522,000
Public Guardian	524,000	242,000	232,000	251,000	1,249,000
State's Attorney	519,000	144,000	158,000	146,000	967,000
Supportive Services	3,400	2,225	350	1,100	7,075
Public Administrator	163,000	11,000	31,000	37,000	242,000
Court Services Fee	2,338,000	850,000	922,000	779,000	4,889,000
County Assessor	12,000	5,000	10,000	6,000	33,000
Contract Compliance	10,100	2,050	3,700	4,000	19,850
Highway Sale of Permits (Hauling & Construction)	171,000	58,000	67,000	73,000	369,000
Medical Examiner	263,000	84,000	89,000	85,000	521,000
Tax Intercept	0	0	0	0	0
Assessor Tax Fraud	0	0	10,500	10,265	20,765
Recorder Audit Revenues	0	0	0	0	0
Patient Fees (Medicare, Medicaid, Private&3rd)	70,718,434	21,282,137	21,178,389	19,030,707	132,209,667
CCHHS-Medicaid BIPA IGT (See Notes 1 last page)	0	0	0	(30,000,000)	(30,000,000)
Federal State Medicaid Programming Funding - DSH	40,584,558	13,528,186	13,528,186	13,528,186	81,169,116
Medicaid Expansion	91,902,377	61,843,750	62,043,130	69,829,655	285,618,912
Total Fee Revenue	257,583,869	117,300,848	116,463,255	91,680,413	583,028,385
Home Rule Taxes (2)					
County Sales Tax	82,840,410	33,169,028	22,452,171	22,859,874	161,321,483
Gas / Diesel Fuel Tax	23,521,000	7,081,000	7,428,000	6,975,764	45,005,764
Cigarette Tax	28,695,000	12,048,000	8,556,000	13,354,000	62,653,000
Retail Sale of Motor Vehicles	634,000	216,000	276,000	264,000	1,390,000
Wheel Tax	80,000	32,000	51,000	18,000	181,000
Alcoholic Beverage Tax	9,188,000	2,321,000	1,925,000	3,519,000	16,953,000
County Use Tax	15,080,000	5,066,000	6,430,000	6,443,000	33,019,000
Parking Lot & Garage Operations Tax	10,093,000	3,343,000	3,731,000	3,670,000	20,837,000
Amusement Tax	5,978,000	2,090,000	3,338,000	2,822,000	14,228,000
Other Tobacco Products	1,525,000	821,000	513,000	582,000	3,441,000
Non Retailer Transactions	2,717,000	586,000	357,000	476,000	4,136,000
Non-Titled Use Tax	0	0	0	0	0
Gambling Machine Tax	47,000	3,000	4,000	4,000	58,000
Firearms Tax	261,000	92,000	87,000	78,000	518,000
Total Home Rule Taxes	180,659,410	66,868,028	55,148,171	61,065,638	363,741,247
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	11,125,000	3,708,333	3,708,334	3,708,333	22,250,000
Retailer's Occupation Tax	721,000	266,000	196,000	184,000	1,367,000
State Income Tax	2,964,703	1,146,589	820,182	1,708,059	6,639,533
Off Track Betting Commission	316,000	88,000	119,000	122,000	645,000
State-Probation Officers, Juvenile CT & Children Home	4,537,000	1,505,000	1,510,000	1,515,000	9,067,000
Reimb.State Criminal Alien Assistance Prog. (SCAAP)	0	0	0	0	0
TIF Financing Funds	0	0	0	0	0
Reimb. for Indirect Cost Special Revenues & Grants	2,376,263	787,594	808,711	791,456	4,764,024
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0	0
Gaming	1,327,000	1,262,000	793,000	752,000	4,134,000
Total Intergovernmental Revenues	23,366,966	8,763,516	7,955,227	8,780,848	48,866,557
Other Revenues (4)					
Leases, Rental, Sales	1,388,767	527,956	303,313	531,856	2,751,892
Public Health	461,928	462,110	23,522	2,282,974	3,230,534
Miscellaneous Fees - CCHHS	1,330,795	446,303	661,491	432,868	2,871,457
Other Reimbursements / Transfers	2,322,152	881,130	408,052	309,916	3,921,250
Parking Fees - JTDC, Courts & etc.	254,050	63,491	5,180	83,257	405,978
Total Other Revenues	5,757,692	2,380,990	1,401,558	3,640,871	13,181,111
Grand Total 3 Operating Funds	\$554,881,966	\$224,484,725	\$210,139,554	\$194,339,113	\$1,183,845,358

SEE NOTES ATTACHED.

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

		<u>1st Qtr</u> <u>2014</u>	<u>Mar 14</u>	<u>Apr 14</u>	<u>May 14</u>	<u>TOTAL YTD</u>
Stroger Hospital						
Budgeted Patient Fees	Budgeted	\$53,721,093	\$17,364,100	\$19,497,494	\$17,364,100	\$107,946,787
Actual Patient Fees	Actual	60,706,333	19,593,408	19,457,423	17,146,151	116,903,315
Stroger Hosp OVER (UNDER)						
		6,985,240	2,229,308	(40,071)	(217,949)	8,956,528
Revenue shortfall accumulation by Dept.		6,985,240	9,214,548	9,174,477	8,956,528	8,956,528
% Change Budgeted/Actual Patient Fees		13.00%	12.84%	(0.21%)	(1.26%)	8.30%

Oak Forest Hospital

Budgeted Patient Fees	Budgeted	35,985	12,050	12,475	12,050	72,560
Actual Patient Fees	Actual	5,507,550	261,380	322,752	314,794	6,406,476
Oak Forest Hosp OVER (UNDER)						
		5,471,565	249,330	310,277	302,744	6,333,916
Revenue shortfall accumulation by Dept.		5,471,565	5,720,895	6,031,172	6,333,916	6,333,916
% Change Budgeted/Actual Patient Fees		15205.13%	2069.13%	2487.19%	2512.40%	8729.21%

Provident Hospital

Budgeted Patient Fees	Budgeted	3,581,127	1,157,451	1,299,823	1,157,451	7,195,852
Actual Patient Fees	Actual	4,504,551	1,427,349	1,398,214	1,569,762	8,899,876
Provident Hosp OVER (UNDER)						
		923,424	269,898	98,391	412,311	1,704,024
Revenue shortfall accumulation by Dept.		923,424	1,193,322	1,291,713	1,704,024	1,704,024
% Change Budgeted/Actual Patient Fees		25.79%	23.32%	7.57%	35.62%	23.68%

Recap - Bureau Wide

Budgeted Patient Fees	Budgeted	57,338,205	18,533,601	20,809,792	18,533,601	115,215,199
Actual Patient Fees	Actual	70,718,434	21,282,137	21,178,389	19,030,707	132,209,667
GRAND TOTAL OVER (UNDER)						
		\$13,380,229	\$2,748,536	\$368,597	\$497,106	\$16,994,468
Revenue shortfall accumulation by month		13,380,229	16,128,765	16,497,362	16,994,468	16,994,468
% Change Budgeted/Actual Patient Fees		23.34%	14.83%	1.77%	2.68%	14.75%

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

RECAP - Bureau Wide	1st Qtr 14	Mar 14	Apr 14	May 14	TOTAL YTD
Budgeted Patient Fees	57,338,205	18,533,601	20,809,792	18,533,601	115,215,199
Actual Patient Fees	70,718,434	21,282,137	21,178,389	19,030,707	132,209,667
Monthly (Quarterly) Over (Under)	13,380,229	2,748,536	368,597	497,106	16,994,468
% Change	23.34%	14.83%	1.77%	2.68%	14.75%

Medicaid Expansion

Budgeted Patient Fees	Budgeted	55,139,343	18,259,321	47,750,458	51,470,554	172,619,676
Actual Patient Fees	Actual	91,902,377	61,843,750	62,043,130	69,829,655	285,618,912
Medicaid Expansion OVER (UNDER)						
		36,763,034	43,584,429	14,292,672	18,359,101	112,999,236
Revenue shortfall accumulation by Dept.		36,763,034	80,347,463	94,640,135	112,999,236	112,999,236
% Change Budgeted/Actual Patient Fees			238.70%	29.93%	35.67%	65.46%

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

Patient Fees - Type	1st QTR 2014 Dec 13 - Feb 14 <u>Revenues</u>		Mar 14 <u>Revenues</u>		Apr 14 <u>Revenues</u>		May 14 <u>Revenues</u>		Total Thru May 2014 <u>Revenues</u>	
Stroger Hospital										
Budgeted										
Medicare	\$15,818,998		\$5,448,766		\$5,272,999		\$5,448,766		\$31,989,529	
Public Assistance (Medicaid)	31,681,327		9,772,625		12,150,905		9,772,625		63,377,482	
Private Payors and Carriers	6,220,768		2,142,709		2,073,590		2,142,709		12,579,776	
Sub-Total	53,721,093		17,364,100		19,497,494		17,364,100		107,946,787	
Actual										
Medicare	\$16,655,793		\$7,445,627		\$7,359,682		\$6,867,398		\$38,328,500	
Public Assistance (Medicaid)	36,737,636		9,825,446		10,149,096		8,046,311		64,758,489	
Private Payors and Carriers	7,312,904		2,322,335		1,948,645		2,232,442		13,816,326	
Sub-Total	60,706,333		19,593,408		19,457,423		17,146,151		116,903,315	
\$ Variance/Over(Under) % Change										
Medicare	\$836,795	5.29%	\$1,996,861	36.65%	\$2,086,683	39.57%	\$1,418,632	26.04%	\$6,338,971	19.82%
Public Assistance (Medicaid)	5,056,309	15.96%	52,821	0.54%	(2,001,809)	(16.47%)	(1,726,314)	(17.66%)	1,381,007	2.18%
Private Payors and Carriers	1,092,136	17.56%	179,626	8.38%	(124,945)	(6.03%)	89,733	4.19%	1,236,550	9.83%
Sub-Total	6,985,240	13.00%	2,229,308	12.84%	(40,071)	(0.21%)	(217,949)	(1.26%)	8,956,528	8.30%
Oak Forest Hospital										
Budgeted										
Medicare	\$15,382		\$5,298		\$5,127		\$5,298		\$31,105	
Public Assistance (Medicaid)	9,379		2,886		3,607		2,886		18,758	
Private Payors and Carriers	11,224		3,866		3,741		3,866		22,697	
Sub-Total	35,985		12,050		12,475		12,050		72,560	
Actual										
Medicare	\$145,340		\$17,037		\$24,994		\$22,617		\$209,988	
Public Assistance (Medicaid)	5,263,142		212,067		268,032		266,155		6,009,396	
Private Payors and Carriers	99,068		32,276		29,726		26,022		187,092	
Sub-Total	5,507,550		261,380		322,752		314,794		6,406,476	
\$ Variance/Over(Under) % Change										
Medicare	\$129,958	844.87%	\$11,739	221.57%	\$19,867	387.50%	\$17,319	326.90%	\$178,883	575.09%
Public Assistance (Medicaid)	5,253,763	56016.24%	209,181	7248.13%	264,425	7330.88%	263,269	9122.28%	5,990,638	31936.44%
Private Payors and Carriers	87,844	782.64%	28,410	734.87%	25,985	694.60%	22,156	573.10%	164,395	724.30%
Sub-Total	5,471,565	15205.13%	249,330	2069.13%	310,277	2487.19%	302,744	2512.40%	6,333,916	8729.21%
Provident Hospital										
Budgeted										
Medicare	\$1,037,274		\$357,283		\$345,758		\$357,283		\$2,097,598	
Public Assistance (Medicaid)	2,144,801		662,717		821,047		662,717		4,291,282	
Private Payors and Carriers	399,052		137,451		133,018		137,451		806,972	
Sub-Total	3,581,127		1,157,451		1,299,823		1,157,451		7,195,852	
Actual										
Medicare	\$715,586		\$256,513		\$243,166		\$658,455		\$1,873,720	
Public Assistance (Medicaid)	3,294,323		929,904		837,507		490,719		5,552,453	
Private Payors and Carriers	494,642		240,932		317,541		420,588		1,473,703	
Sub-Total	4,504,551		1,427,349		1,398,214		1,569,762		8,899,876	
\$ Variance/Over(Under) % Change										
Medicare	(\$321,688)	(31.01%)	(\$100,770)	(28.20%)	(\$102,592)	(29.67%)	\$301,172	84.30%	(\$223,878)	(10.67%)
Public Assistance (Medicaid)	1,149,522	53.60%	267,187	40.32%	16,460	2.00%	(171,998)	(25.95%)	1,261,171	29.39%
Private Payors and Carriers	95,590	23.95%	103,481	75.29%	184,523	138.72%	283,137	205.99%	666,731	82.62%
Sub-Total	923,424	25.79%	269,898	23.32%	98,391	7.57%	412,311	35.62%	1,704,024	23.68%
Recap - Total Bureau Wide										
Budgeted										
Medicare	\$16,871,654		\$5,811,347		\$5,623,884		\$5,811,347		\$34,118,232	
Public Assistance (Medicaid)	\$33,835,507		\$10,438,228		\$12,975,559		\$10,438,228		\$67,687,522	
Private Payors and Carriers	\$6,631,044		\$2,284,026		\$2,210,349		\$2,284,026		\$13,409,445	
Total	\$57,338,205		\$18,533,601		\$20,809,792		\$18,533,601		\$115,215,199	
Actual										
Medicare	\$17,516,719		\$7,719,177		\$7,627,842		\$7,548,470		\$40,412,208	
Public Assistance (Medicaid)	\$45,295,101		\$10,967,417		\$11,254,635		\$8,803,185		\$76,320,338	
Private Payors and Carriers	\$7,906,614		\$2,595,543		\$2,295,912		\$2,679,052		\$15,477,121	
Total	\$70,718,434		\$21,282,137		\$21,178,389		\$19,030,707		\$132,209,667	
\$ Variance/Over(Under) % Change										
Medicare	\$645,065	3.82%	\$1,907,830	32.83%	\$2,003,958	35.63%	\$1,737,123	29.89%	\$6,293,976	18.45%
Public Assistance (Medicaid)	11,459,594	33.87%	529,189	5.07%	(1,720,924)	(13.26%)	(1,635,043)	(15.66%)	8,632,816	12.75%
Private Payors and Carriers	1,275,570	19.24%	311,517	13.64%	85,563	3.87%	395,026	17.30%	2,067,676	15.42%
Total	13,380,229	23.34%	2,748,536	14.83%	368,597	1.77%	497,106	2.68%	16,994,468	14.75%
Medicaid Expansion - New										
Budgeted										
Public Assistance (Medicaid)	\$55,139,343		\$18,259,321		47,750,458		\$51,470,554		\$172,619,676	
Actual										
Public Assistance (Medicaid)	91,902,377		61,843,750		62,043,130		69,829,655		\$285,618,912	
\$ Variance/Over(Under) % Change										
	\$36,763,034	66.67%	\$43,584,429	238.70%	\$14,292,672	29.93%	\$18,359,101	35.67%	\$112,999,236	65.46%

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
Six months ended May 31, 2013 (UNAUDITED)

<i>Patient Fees - Type</i>	1st QTR 2013		Mar 13		Apr 13		May 13		Total Thru		
	Dec 12 - Feb 13	Revenues	Revenues		Revenues		Revenues		May 2013	Revenues	
Stroger Hospital											
Budgeted											
Medicare		\$13,530,971	\$4,660,668		\$4,510,322		\$4,660,668		\$27,362,629		
Public Assistance (Medicaid)		34,900,799	10,816,353		10,792,879		13,338,516		69,848,547		
Private Payors and Carriers		5,702,505	1,964,196		1,900,836		1,964,196		11,531,733		
Sub-Total		54,134,275	17,441,217		17,204,037		19,963,380		108,742,909		
Actual											
Medicare		\$15,122,623	\$4,686,564		\$5,096,514		\$6,815,694		\$31,721,395		
Public Assistance (Medicaid)		34,383,064	9,845,574		9,018,277		10,842,369		64,089,284		
Private Payors and Carriers		7,974,242	1,751,046		2,185,983		1,705,964		13,617,235		
Sub-Total		57,479,929	16,283,184		16,300,774		19,364,027		109,427,914		
\$ Variance/Over(Under) % Change											
Medicare		\$1,591,652	11.76%	\$25,896	0.56%	\$586,192	13.00%	\$2,155,026	46.24%	\$4,358,766	15.93%
Public Assistance (Medicaid)		(517,735)	(1.48%)	(970,779)	(8.98%)	(1,774,602)	(16.44%)	(2,496,147)	(18.71%)	(5,759,263)	(8.25%)
Private Payors and Carriers		2,271,737	39.84%	(213,150)	(10.85%)	285,147	15.00%	(258,232)	(13.15%)	2,085,502	18.08%
Sub-Total		3,345,654	6.18%	(1,158,033)	(6.64%)	(903,263)	(5.25%)	(599,353)	(3.00%)	685,005	0.63%
Oak Forest Hospital											
Budgeted											
Medicare		\$91,133	\$31,390		\$30,378		\$31,390		\$184,291		
Public Assistance (Medicaid)		417,355	128,417		128,417		160,521		834,710		
Private Payors and Carriers		126,822	43,683		42,274		43,683		256,462		
Sub-Total		635,310	203,490		201,069		235,594		1,275,463		
Actual											
Medicare		\$69,426	\$29,475		\$30,049		\$35,679		\$164,629		
Public Assistance (Medicaid)		1,482,122	276,032		413,886		347,590		2,519,630		
Private Payors and Carriers		124,798	61,968		117,397		64,841		369,004		
Sub-Total		1,676,346	367,475		561,332		448,110		3,053,263		
\$ Variance/Over(Under) % Change											
Medicare		(\$21,707)	(23.82%)	(\$1,915)	(6.10%)	(\$329)	(1.08%)	\$4,289	13.66%	(\$19,662)	(10.67%)
Public Assistance (Medicaid)		1,064,767	255.12%	147,615	114.95%	285,469	222.30%	187,069	116.54%	1,684,920	201.86%
Private Payors and Carriers		(2,024)	(1.60%)	18,285	41.86%	75,123	177.70%	21,158	48.44%	112,542	43.88%
Sub-Total		1,041,036	163.86%	163,985	80.59%	360,263	179.17%	212,516	90.20%	1,777,800	139.38%
Provident Hospital											
Budgeted											
Medicare		\$692,983	\$238,694		\$230,994		\$238,694		\$1,401,365		
Public Assistance (Medicaid)		1,654,504	518,955		515,968		625,553		3,314,980		
Private Payors and Carriers		341,704	117,698		113,901		117,698		691,001		
Sub-Total		2,689,191	875,347		860,863		981,945		5,407,346		
Actual											
Medicare		\$626,060	\$82,828		\$29,692		\$34,780		\$773,360		
Public Assistance (Medicaid)		3,242,170	1,729,121		535,771		709,424		6,216,486		
Private Payors and Carriers		393,635	81,683		144,992		121,066		741,376		
Sub-Total		4,261,865	1,893,632		710,455		865,270		7,731,222		
\$ Variance/Over(Under) % Change											
Medicare		(\$66,923)	(9.66%)	(\$155,866)	(65.30%)	(\$201,302)	(87.15%)	(\$203,914)	(85.43%)	(\$628,005)	(44.81%)
Public Assistance (Medicaid)		1,587,666	95.96%	1,210,166	233.19%	19,803	3.84%	83,871	13.41%	2,901,506	87.53%
Private Payors and Carriers		51,931	15.20%	(36,015)	(30.60%)	31,091	27.30%	3,368	2.86%	50,375	7.29%
Sub-Total		1,572,674	58.48%	1,018,285	116.33%	(150,408)	(17.47%)	(116,675)	(11.88%)	2,323,876	42.98%
Recap - Total Bureau Wide											
Budgeted											
Medicare		\$14,315,087	\$4,930,752		\$4,771,694		\$4,930,752		\$28,948,285		
Public Assistance (Medicaid)		\$36,972,658	\$11,463,725		\$11,437,264		\$14,124,590		\$73,998,237		
Private Payors and Carriers		\$6,171,031	\$2,125,577		\$2,057,011		\$2,125,577		\$12,479,196		
Total		\$57,458,776	\$18,520,054		\$18,265,969		\$21,180,919		\$115,425,718		
Actual											
Medicare		\$15,818,109	\$4,798,867		\$5,156,255		\$6,886,153		\$32,659,384		
Public Assistance (Medicaid)		\$39,107,356	\$11,850,727		\$9,967,934		\$11,899,383		\$72,825,400		
Private Payors and Carriers		\$8,492,675	\$1,894,697		\$2,448,372		\$1,891,871		\$14,727,615		
Total		\$63,418,140	\$18,544,291		\$17,572,561		\$20,677,407		\$120,212,399		
\$ Variance/Over(Under) % Change											
Medicare		\$1,503,022	10.50%	(\$131,885)	(2.67%)	\$384,561	8.06%	\$1,955,401	39.66%	\$3,711,099	12.82%
Public Assistance (Medicaid)		2,134,698	5.77%	387,002	3.38%	(1,469,330)	(12.85%)	(2,225,207)	(15.75%)	(1,172,837)	(1.58%)
Private Payors and Carriers		2,321,644	37.62%	(230,880)	(10.86%)	391,361	19.03%	(233,706)	(10.99%)	2,248,419	18.02%
Total		5,959,364	10.37%	24,237	0.13%	(693,408)	(3.80%)	(503,512)	(2.38%)	4,786,681	4.15%
Medicaid Expansion - New											
Budgeted											
Public Assistance (Medicaid)		0	\$0		\$3,189,713		\$19,393,720		\$22,583,433		
Actual											
Public Assistance (Medicaid)		0	0		3,578,556		5,141,191		8,719,747		
\$ Variance/Over(Under) % Change											
		0	0.00%	\$0	0.00%	\$388,843	12.19%	(\$14,252,529)	-73.49%	(\$13,863,686)	-61.39%

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

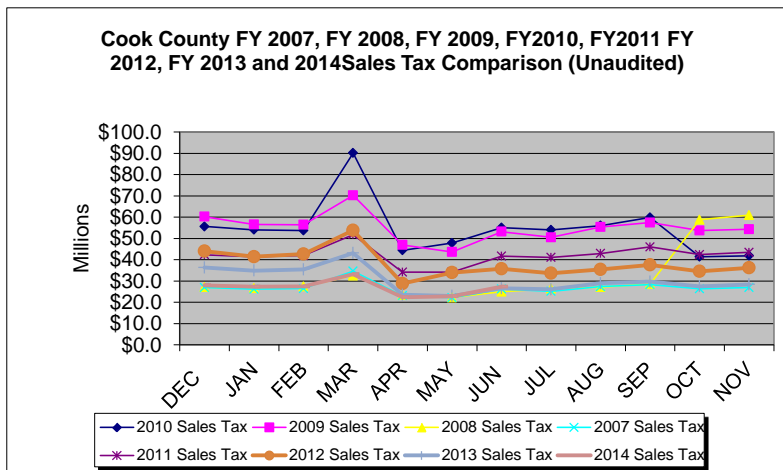
Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
Six months ended May 31, 2013 (UNAUDITED)

<u>Corporate, Public Safety & Health Funds</u>	2013 Total Budgeted Revenues	1-Dec-12 Through 31-May-13 2013 Budgeted Revenues	1-Dec-12 Through 31-May-13 2013 Actual Revenues	Six Months Variance	Six Months Over (Under) Actual/Budget % Change
Revenues by Source					
Property Taxes	\$355,920,180	\$177,960,096	\$177,960,096	\$0	0.00%
Fees					
County Treasurer	76,000,000	26,102,268	25,506,000	(596,268)	-2.28%
County Clerk	10,315,000	4,677,753	4,504,000	(173,753)	-3.71%
Recorder of Deeds	33,364,000	16,682,000	19,295,000	2,613,000	15.66%
Building and Zoning	2,750,000	1,375,000	1,560,000	185,000	13.45%
Environmental Control	4,374,000	2,187,000	1,562,000	(625,000)	-28.58%
Liquor Licenses	360,000	180,000	169,000	(11,000)	-6.11%
Cable TV Franchise	1,000,000	515,000	613,000	98,000	19.03%
Clerk of Circuit Court	95,000,000	43,400,000	44,900,000	1,500,000	3.46%
Sheriff	26,521,500	13,260,750	13,493,000	232,250	1.75%
Public Guardian	2,680,000	1,340,000	1,402,000	62,000	4.63%
State's Attorney	1,900,000	950,000	1,024,000	74,000	7.79%
Supportive Services	25,000	12,500	9,000	(3,500)	-28.00%
Public Administrator	900,000	450,000	281,000	(169,000)	-37.56%
Court Services Fee	11,000,000	5,500,000	5,387,000	(113,000)	-2.05%
County Assessor	150,000	75,000	34,000	(41,000)	-54.67%
Contract Compliance	83,000	40,000	17,000	(23,000)	-57.50%
Highway Sale of Permits (Hauling & Construction)	562,000	281,000	236,000	(45,000)	-16.01%
Medical Examiner	825,000	412,500	466,000	53,500	12.97%
Tax Intercept	2,000,000	1,000,000	0	(1,000,000)	-100.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	231,105,542	115,425,718	120,212,399	4,786,681	4.15%
Patient Fees - Medicaid Plan IGT	131,250,000	0	0	0	0.00%
Federal & State Medicaid Programming Funding-DSH	150,800,000	75,403,854	79,397,362	3,993,508	5.30%
Medicaid Expansion	196,964,900	22,583,433	8,719,747	(13,863,686)	-61.39%
Total Fee Revenue	979,929,942	331,853,776	328,787,508	(3,066,268)	-0.92%
Home Rule Taxes					
County Sales Tax	362,506,668	199,110,000	196,526,028	(2,583,972)	-1.30%
Gas / Diesel Fuel Tax	87,130,000	42,601,560	42,333,000	(268,560)	-0.63%
Cigarette Tax	133,310,000	66,641,381	69,161,000	2,519,619	3.78%
Retail Sale of Motor Vehicles	2,900,000	1,324,200	1,304,000	(20,200)	-1.53%
Wheel Tax	4,000,000	308,000	287,000	(21,000)	-6.82%
Alcoholic Beverage Tax	39,100,000	18,403,400	16,582,000	(1,821,400)	-9.90%
County Use Tax	59,450,000	27,019,850	29,907,000	2,887,150	10.69%
Parking Lot & Garage Operations Tax	42,560,000	18,980,000	19,573,000	593,000	3.12%
Amusement Tax	26,250,000	14,516,250	12,764,000	(1,752,250)	-12.07%
Other Tobacco Products	8,000,000	3,561,500	4,177,000	615,500	17.28%
Non Retailer Transactions	7,800,000	4,655,000	7,963,000	3,308,000	71.06%
Non-Titled Use Tax	13,800,000	1,225,000	1,135,000	(90,000)	-7.35%
Gambling Machine Tax	1,200,000	0	0	0	0.00%
Firearms Tax	600,000	85,000	72,000	(13,000)	-15.29%
Total Home Rule Taxes	788,606,668	398,431,141	401,784,028	3,352,887	0.84%
Intergovernmental Revenues					
Motor Fuel Tax Grant	44,500,000	22,250,000	22,250,000	0	0.00%
Retailer's Occupation Tax	3,200,000	1,650,000	1,518,000	(132,000)	-8.00%
State Income Tax	12,400,000	6,200,000	6,564,000	364,000	5.87%
Off Track Betting Commission	2,550,000	1,275,000	1,147,000	(128,000)	-10.04%
State-Probation Officers, Juvenile CT & Children Hm	17,196,300	8,598,150	9,777,000	1,178,850	13.71%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,250,000	0	0	0	0.00%
TIF Financing Funds	1,428,000	297,000	298,000	1,000	0.34%
Reimbursements, Motor Fuel and Indirect Cost	16,389,300	8,194,650	6,730,000	(1,464,650)	-17.87%
Motor Fuel Tax-Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,000,000	4,000,000	4,073,000	73,000	1.83%
Total Intergovernmental Revenues	136,913,600	52,464,800	52,357,000	(107,800)	-0.21%
Other Revenues					
Leases, Rental, Sales	7,247,997	3,623,999	2,549,000	(1,074,999)	-29.66%
Miscellaneous Fees - CCHHS	1,994,042	997,021	713,000	(284,021)	-28.49%
Other Reimbursements / Transfers	20,141,767	10,070,884	12,186,400	2,115,516	21.01%
Parking Fees - JTDC, Courts & etc.	4,944,563	2,472,282	1,851,000	(621,282)	-25.13%
Total Other Revenues	34,328,369	17,164,186	17,299,400	135,214	0.79%
Grand Total 3 Operating Funds	\$2,295,698,759	\$977,873,999	\$978,188,032	\$314,033	0.03%

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

	A	B	A-B	(A-B) / B
	FY2014	FY2013	2014 Vs 2013	2014 Vs 2013
<u>Corporate, Public Safety & Health Funds</u>	Actual thru	Actual thru	Six Months Actual	Six Months
<u>Revenues by Source</u>	May 31	May 31	Revenues	Over
	<u>Revenues</u>	<u>Revenues</u>	<u>Variance</u>	<u>% Change</u>
Property Taxes	\$175,028,058	\$177,960,096	(\$2,932,038)	-1.65%
Fees				
County Treasurer	27,641,000	25,506,000	2,135,000	8.37%
County Clerk	4,625,000	4,504,000	121,000	2.69%
Recorder of Deeds	15,955,000	19,295,000	(3,340,000)	-17.31%
Building and Zoning	1,926,000	1,560,000	366,000	23.46%
Environmental Control	1,966,000	1,562,000	404,000	25.86%
Liquor Licenses	168,000	169,000	(1,000)	-0.59%
Cable TV Franchise	630,000	613,000	17,000	2.77%
Clerk of Circuit Court	40,280,000	44,900,000	(4,620,000)	-10.29%
Sheriff	12,522,000	13,493,000	(971,000)	-7.20%
Public Guardian	1,249,000	1,402,000	(153,000)	-10.91%
State's Attorney	967,000	1,024,000	(57,000)	-5.57%
Supportive Services	7,075	9,000	(1,925)	-21.39%
Public Administrator	242,000	281,000	(39,000)	-13.88%
Court Services Fee	4,889,000	5,387,000	(498,000)	-9.24%
County Assessor	33,000	34,000	(1,000)	-2.94%
Contract Compliance	19,850	17,000	2,850	16.76%
Highway Sale of Permits (Hauling & Construction)	369,000	236,000	133,000	56.36%
Medical Examiner	521,000	466,000	55,000	11.80%
Tax Intercept	0	0	0	0.00%
Assessor Tax Fraud	20,765	0	20,765	0.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	132,209,667	120,212,399	11,997,268	9.98%
Patient Fees - Medicaid Plan IGT	(30,000,000)	0	(30,000,000)	0.00%
Federal State Medicaid Programming Funding, DSH	81,169,116	79,397,362	1,771,754	2.23%
Medicaid Expansion	285,618,912	8,719,747	276,899,165	3175.54%
Total Fee Revenue	583,028,385	328,787,508	254,240,877	77.33%
Home Rule Taxes				
County Sales Tax	161,321,483	196,526,028	(35,204,545)	-17.91%
Gas / Diesel Fuel Tax	45,005,764	42,333,000	2,672,764	6.31%
Cigarette Tax	62,653,000	69,161,000	(6,508,000)	-9.41%
Retail Sale of Motor Vehicles	1,390,000	1,304,000	86,000	6.60%
Wheel Tax	181,000	287,000	(106,000)	-36.93%
Alcoholic Beverage Tax	16,953,000	16,582,000	371,000	2.24%
County Use Tax	33,019,000	29,907,000	3,112,000	10.41%
Parking Lot & Garage Operations Tax	20,837,000	19,573,000	1,264,000	6.46%
Amusement Tax	14,228,000	12,764,000	1,464,000	11.47%
Other Tobacco Products	3,441,000	4,177,000	(736,000)	-17.62%
Non Retailer Transactions	4,136,000	7,963,000	(3,827,000)	-48.06%
Non-Titled Use Tax	0	1,135,000	(1,135,000)	-100.00%
Gambling Machine Tax	58,000	0	58,000	0.00%
Firearms Tax	518,000	72,000	446,000	619.44%
Total Home Rule Taxes	363,741,247	401,784,028	(38,042,781)	-9.47%
Intergovernmental Revenues				
Motor Fuel Tax Grant	22,250,000	22,250,000	0	0.00%
Retailer's Occupation Tax	1,367,000	1,518,000	(151,000)	-9.95%
State Income Tax	6,639,533	6,564,000	75,533	1.15%
Off Track Betting Commission	645,000	1,147,000	(502,000)	-43.77%
State-Probation Officers, Juvenile CT & Children Home	9,067,000	9,777,000	(710,000)	-7.26%
Reimb. Federal, State Criminal Alien Assistance Prog.	0	0	0	0.00%
TIF Financing Funds	0	298,000	(298,000)	-100.00%
Reimb. for Indirect Cost Special Revenues & Grants	4,764,024	6,730,000	(1,965,976)	-29.21%
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0.00%
Gaming	4,134,000	4,073,000	61,000	1.50%
Total Intergovernmental Revenues	48,866,557	52,357,000	(3,490,443)	-6.67%
Other Revenues				
Leases, Rental, Sales	2,751,892	2,549,000	202,892	7.96%
Miscellaneous Fees - CCHHS	2,871,457	713,000	2,158,457	302.73%
Public Health	3,230,534	0	3,230,534	0.00%
Other Reimbursements / Transfers	3,921,250	12,186,400	(8,265,150)	-67.82%
Parking Fees - JTDC, Courts & etc.	405,978	1,851,000	(1,445,022)	-78.07%
Total Other Revenues	13,181,111	17,299,400	(4,118,289)	-23.81%
Grand Total 3 Operating Funds	\$1,183,845,358	\$978,188,032	\$205,657,326	21.02%

Cook County Sales Tax Revenue (1)



FY2014 YTD - JUNE 2014

Current YTD Budgeted	Current YTD Actual	Current YTD Collections %	Current YTD Over (Under)
\$191,900,000	\$188,684,509	(1.68%)	(\$3,215,491)

FY2013 YTD - FINAL

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

FY2012 YTD - FINAL

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

FY2011 YTD - FINAL

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

FY2010 YTD - FINAL

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

FY2009 YTD - FINAL

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

FY2008 YTD - FINAL

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

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS MAR	GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026						\$188,684,509
Over(Under) Est. (in millions)	\$0.0	\$0.0	\$0.0	(\$0.3)	(\$1.8)	(\$1.0)	(\$0.1)						(\$3.2)
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
Six months ended May 31, 2014 (UNAUDITED)

<u>SPECIAL PURPOSE FUNDS</u>		<u>2014 Total</u>	<u>1-Dec-13</u>	<u>1-Dec-13</u>	<u>Six</u>	<u>Six</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-May-14</u>	<u>31-May-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	\$10,600,001	\$10,600,001	\$0	0.00%
510	Animal Control	3,358,789	1,679,395	1,899,337	219,943	13.10%
524&525	Election Division Fund	40,239,401	20,119,701	20,119,700	(1)	(0.00%)
527	Recorder Document Storage	4,000,000	2,000,000	1,486,070	(513,930)	(25.70%)
528	Circuit Court Automation	12,000,000	6,000,000	4,370,598	(1,629,402)	(27.16%)
529	Circuit Court Document Storage	11,000,000	5,500,000	3,997,940	(1,502,060)	(27.31%)
530	Law Library	6,500,000	3,250,000	2,930,553	(319,447)	(9.83%)
531	Circuit Court - Dispute Resolution	210,000	105,000	95,161	(9,839)	(9.37%)
532	Adult Probation / Probation Service Fee	4,350,000	2,175,000	2,036,861	(138,139)	(6.35%)
533	County Clerk Automation	1,122,500	549,319	542,122	(7,197)	(1.31%)
534	Treasurer - Tax Sales Automation	9,641,231	4,740,411	4,706,715	(33,696)	(0.71%)
535	Intergovernment Agreement/ ETSB	1,141,335	570,668	528,946	(41,722)	(7.31%)
538	Juvenile Probation - Supplementary Officers	4,661,951	2,330,976	1,913,116	(417,860)	(17.93%)
541	Social Service/ Probation & Court Services	2,800,000	1,400,000	1,394,965	(5,035)	(0.36%)
544	Lead Poisoning Prevention Fund	8,302,138	4,151,069	0	(4,151,069)	(100.00%)
545	Geographic Information Systems - GIS	10,700,000	5,350,000	3,667,870	(1,682,130)	(31.44%)
546	Sheriff's Youthful Offender Alcohol & Drug	2,400	1,200	300	(900)	(75.00%)
561	State's Attorney Narcotics Forfeiture	4,221,596	2,110,798	3,250,000	1,139,202	53.97%
562	State's Attorney Bad Check Diversion	30,000	15,000	11,161	(3,839)	(25.59%)
564	Suburban CC TB Sanitarium District	6,546,902	3,273,451	580,555	(2,692,896)	(82.26%)
567	Circuit Court Administrative Fund	910,000	455,000	433,431	(21,569)	(4.74%)
570	Recorder Special Fund GIS Fee Fund	2,500,000	1,250,000	891,642	(358,358)	(28.67%)
571	Recorder Rental Housing Support Fee	350,000	175,000	126,466	(48,534)	(27.73%)
572	CJ Children's Waiting Room	3,100,000	1,550,000	1,384,265	(165,735)	(10.69%)
573	Women's Justice Services	55,000	27,500	7,102	(20,398)	(74.17%)
574	CJ Mental Health	1,150,000	575,000	460,184	(114,816)	(19.97%)
575	CJ Peer Court Fund	500,000	250,000	205,989	(44,011)	(17.60%)
576	CJ Drug Court Fund	560,000	280,000	227,462	(52,538)	(18.76%)
579	Assessor Special Fund	750,000	375,000	403,994	28,994	7.73%
580	CCC Electronic Citation Fund	450,000	225,000	151,866	(73,134)	(32.50%)
583	SAO Records Automation	158,000	79,000	78,333	(667)	(0.84%)
584	PD Records Automation	158,000	79,000	78,824	(176)	(0.22%)
586	Land Bank Authority	1,000,000	0	0	0	0.00%
TOTAL		\$163,669,243	\$81,242,487	\$68,581,529	(\$12,660,958)	(15.58%)

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

SPECIAL PURPOSE FUNDS

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>1st Qtr 2014</u>	<u>Mar 14</u>	<u>Apr 14</u>	<u>May 14</u>	<u>TOTAL YTD</u>
501	Motor Fuel Tax IL First	\$5,300,000	\$1,766,667	\$1,766,667	\$1,766,667	\$10,600,001
510	Animal Control	1,000,920	225,110	353,122	320,185	1,899,337
524&525	Election Division Fund	10,059,850	3,353,284	3,353,283	3,353,283	20,119,700
527	Recorder Document Storage	702,925	231,990	288,620	262,535	1,486,070
528	Circuit Court Automation	2,047,812	762,970	836,458	723,358	4,370,598
529	Circuit Court Document Storage	1,877,452	698,549	783,008	638,931	3,997,940
530	Law Library	1,416,323	493,955	562,434	457,841	2,930,553
531	Circuit Court - Dispute Resolution	47,575	16,168	16,145	15,273	95,161
532	Adult Probation / Probation Service Fee	928,626	390,728	367,776	349,731	2,036,861
533	County Clerk Automation	248,227	99,760	101,199	92,936	542,122
534	Treasurer - Tax Sales Automation	2,379,472	2,280,900	24,413	21,930	4,706,715
535	Intergovernment Agreement/ ETSB	285,211	92,000	76,535	75,200	528,946
538	Juvenile Probation - Supplementary Officers	958,116	320,000	315,000	320,000	1,913,116
541	Social Service/ Probation & Court Services	591,053	392,339	236,182	175,391	1,394,965
544	Lead Poisoning Prevention Fund	0	0	0	0	0
545	Geographic Information Systems - GIS	1,715,034	635,476	693,153	624,207	3,667,870
546	Sheriff's Youthful Offender Alcohol & Drug	300	0	0	0	300
561	State's Attorney Narcotics Forfeiture	1,250,000	1,000,000	0	1,000,000	3,250,000
562	State's Attorney Bad Check Diversion	5,075	2,655	1,913	1,518	11,161
564	Suburban CC TB Sanitarium District	290,276	96,759	96,760	96,760	580,555
567	Circuit Court Administrative Fund	194,743	31,330	139,581	67,777	433,431
570	Recorder Special Fund GIS Fee Fund	421,755	139,194	173,172	157,521	891,642
571	Recorder Rental Housing Support Fee	62,766	18,858	23,481	21,361	126,466
572	CJ Children's Waiting Room	671,260	233,470	263,880	215,655	1,384,265
573	Women's Justice Services	5,102	0	0	2,000	7,102
574	CJ Mental Health	218,410	87,478	78,900	75,396	460,184
575	CJ Peer Court Fund	94,476	40,715	36,502	34,296	205,989
576	CJ Drug Court Fund	107,948	43,441	38,919	37,154	227,462
579	Assessor Special Fund	217,292	77,871	70,419	38,412	403,994
580	CCC Electronic Citation Fund	71,398	29,772	25,796	24,900	151,866
583	SAO Records Automation	36,932	14,891	13,562	12,948	78,333
584	PD Records Automation	36,879	14,878	13,631	13,436	78,824
586	Land Bank Authority	0	0	0	0	0
TOTAL		\$33,243,208	\$13,591,208	\$10,750,511	\$10,996,602	\$68,581,529

Notes to the May 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 May 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.