

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The Six Months Period Ended May 31, 2016**



### **Bureau of Finance**

#### Disclaimer for Financial Statements Report

This Analysis of Revenues and Expenses Report (Report) is intended solely for the information and use of the County's management, and the Cook County Board of Commissioners, and is not intended to be, and should not be, used by anyone other than the specified parties. This Report is strictly for use as an interim reporting tool for analysis purposes only. The Report is presented on a Budget Basis (cash and encumbrances) and does not follow Generally Accepted Accounting Principles (GAAP). As such, these results will differ from the monthly Health Fund reports produced on a full accrual basis and the County's annual audits that are produced on both modified and full accrual basis. While the Cook County Comptroller's Office makes all reasonable efforts to ensure the accuracy of information contained on this Report, it makes no representation or warranty as to the correctness or completeness of the information.



OFFICE OF THE COMPTROLLER

**LAWRENCE L. WILSON, CPA**

COMPTROLLER

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June 30, 2016

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 six-month period ended May 31, 2016 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.

For FY2016 the revised report format was designed to make the report more effective. Following is a summary of the major changes included in the FY2016 presentation versus prior years:

1. Executive Summary
  - a. It includes a summary table of total revenue, total expenses, total encumbrances, and net results for the General Fund and for the Health Fund.
  - b. It includes a similar summary table for Special Purpose Funds.
2. Table 1 presents General Fund revenue only (since the General Fund and Health Fund are shown in the Executive Summary).
3. Table 2 reports General Fund appropriation activity in the format required for the Elected Officials Budget Summary that is issued semi-annually.
4. Table 4 expands the Special Purpose Funds' presentation to include total revenues, expenditures, encumbrances, and projected fund balances in one table.

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

Respectfully submitted,

Lawrence L. Wilson, CPA  
Comptroller

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BUREAU OF FINANCE  
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## Executive Summary

**THE COUNTY OF COOK, ILLINOIS**  
**Analysis of Year-to-Date Revenues, Expenses and Encumbrances**  
**Thru Period Six as of May 31, 2016**

	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	% Variance
<b><u>General Fund</u></b>							
Revenues	\$755.8	\$776.4	\$20.6	2.7		\$776.4	2.7
Expenses	\$760.3	\$753.4	\$6.9	0.9	\$41.4	\$794.8	(4.5)
Net Results	(\$4.5)	\$23.0	\$27.5		\$41.4	(\$18.4)	
<b><u>Health Fund</u></b>							
Revenues	\$761.6	\$691.2	(\$70.4)	(9.2)		\$691.2	(9.2)
Expenses	\$773.4	\$828.5	(\$55.1)	(7.1)	\$154.5	\$983.0	(27.1)
Net Results	(\$11.8)	(\$137.3)	(\$125.5)		\$154.5	(\$291.8)	

1) All values are in millions.

2) Unfavorable variances are represented in parenthesis.

## Net Results

As of May 31st, 2016 General fund net results were \$27.5 million favorable to the year-to-date budget prior to encumbrances, however when including encumbrances these results indicate an \$18.4 million deficit. Further these results include accruals for \$28.2 million in AOIC (Administrative Office of Illinois Courts) reimbursement revenues from the State that remain at risk and if not received would further worsen the deficit projection for year end. These projected deficit figures vary slightly from this included in the Preliminary Budget Forecast as they include final values rather than estimates for the month of May which are now available.

Revenues remain favorable to budget, however the accrued revenues for AOIC reimbursements from the State that remain of concern, and the slowing trajectory of sales tax receipts indicate that year end revenue figures will come in under budget as forecasted in the Preliminary Budget Forecast. There was improvement across some revenue categories versus budget in May 2016, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Treasurer, Recorder of Deeds, County Use Tax, Gas / Diesel Fuel Tax, Amusement Tax and Parking Lot & Garage Operations, offsetting a reduction in Environmental Control, Clerk of the Circuit Court, Sales Tax, Cigarette Tax, Other Reimbursements and Transfers and Real Estate and Rental Income.

Expenditures of \$753.4 million were \$6.9 million or 0.9% favorable to the year-to-date budget before encumbrances.

Within the Health Fund, expenditures exceeded revenues by \$125.5 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**

Year to date May General Fund revenues include nearly \$28.2 million of past due State of Illinois revenue, this figure reflects invoice vouchers billed from December 2015 through May 2016. Excluding the Health system, year-to-date FY 2016 revenues reflect \$56.9 million in overdue State revenue comprised of approximately \$1.7 million in direct State grant funds, \$14.5 million in Child Support enforcement funds, \$10.4 million in Federal pass-through grants, \$2.1 million in outstanding rent payments and \$28.2 million in AOIC reimbursements. We will continue to monitor and report the amounts outstanding from the State across all revenue categories for FY2016.

**Note:** In June 2016, State AOIC (Administrative Office of Illinois Court) reimbursed the County in the amount of \$1.0 million for partial December 2015 thru February 2016 Social Service and Juvenile vouchers for Probation Officers salaries.

As of May 31st, 2016, \$84.7 million in Family Health Plans (FHP) and Integrated Care Programs (Also referred as SPD) (ICP) Health payments were past due. We will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories. **Note:** On June 3<sup>rd</sup>, 2016 the State paid \$37.0 million in FHP past due payments.

**General Fund Revenues**

**FEES**

**Treasurer** – Total six months actual revenue of \$33.6 million was above budgeted revenue of \$15.9 million, and resulted in a **favorable** variance of \$17.7 million or 111.79%, based on current economic conditions.

**Recorder of Deeds** – Total six months actual revenue of \$20.2 million was above budgeted revenue of \$16.7

	<b>General Funds</b>
<b>Revenue Center</b>	<b>Favorable Variance (millions)</b>
County Treasurer	\$ 17.7
Recorder of Deeds	3.5
County Use Tax	4.5
Gas / Diesel Fuel Tax	4.2
Amusement Tax	3.1
Parking Lot & Garage Operations Tax	2.1
Other revenue categories (net)	4.9
<i>Net favorable variances</i>	<b>\$ 40.0</b>
	<b>Unfavorable Variance (millions)</b>
Clerk of Circuit Court	\$ (3.8)
Environmental Control	(1.0)
County Sales Tax	(5.4)
Cigarette Tax	(1.7)
Other Reimbursements / Transfers	(5.7)
Real Estate and Rental Income	(1.8)
<i>Net (unfavorable) variances</i>	<b>(19.4)</b>
<b>Total net favorable (unfavorable) variances</b>	<b>\$ 20.6</b>

million, and resulted in a **favorable** variance of \$3.5 million or 21.10%. 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.

**Clerk of Circuit Court** – Total six months actual revenue of \$34.9 million was behind budgeted revenue of \$38.7 million, and resulted in an **unfavorable** variance of (\$3.8) million or (9.86%) based on current collections. This negative variance is due primarily to a significant decrease of over 13,000 or 25% in Criminal Misdemeanor new case filings in FY16 versus FY15.

**Environmental Control** – Total six months actual revenue of \$1.4 million was behind budgeted revenue of \$2.4 million, and resulted in an **unfavorable** variance of (\$1.0) million or (42.77%). Most revenues are collected June through October, due to annual billings which are mailed in the summer, and due to heavier construction and demolition activity in the warmer months. Based on current collections the revenue target is expected by end of year.

### **HOME RULE TAXES**

**The County Sales Tax** - Revenue of \$233.3 million through the period ended May 31, 2016 was behind budgeted revenue of \$238.7 million, and resulted in an **unfavorable** variance of (\$5.4) million or (2.25%). The May 31, 2016 negative variance increased \$0.2 million from the negative variance of \$5.2 million as reported for the period ended April 30, 2016 mainly due to decrease in consumer spending. For more current data see Table-5 **Page 12**.

**The County Use Tax** - Revenue of \$40.1 million through the period ended May 31, 2016 was above budgeted revenue of \$35.6 million, and resulted in a **favorable** variance of \$4.5 million or 12.65% based on current collections. The positive variance was primarily due to higher than expected increase in automobile sales along with increased compliance and tax discovery enforcement efforts.

**The County Gas / Diesel Fuel Tax** - Revenue of \$49.0 million through the period ended May 31, 2016 was above budgeted revenue of \$44.8 million, and resulted in a **favorable** variance of \$4.2 million or 9.46%. The May 31, 2016 positive variance increased \$.3 million from the positive variance of \$3.9 million as reported for the period ended April 30, 2016. This variance is due primarily to compliance and tax discovery enforcement efforts.

**The County Cigarette Tax** - Revenue of \$61.9 million through the period ended May 31, 2016 was behind budgeted revenue of \$63.6 million, and resulted in an **unfavorable** variance of (\$1.7) million or (2.72%) based on current collections. The negative variance was primarily due to the timing of tax stamp purchases.

**The County Amusement Tax** - Revenue of \$18.8 million through the period ended May 31, 2016 was above budgeted revenue of \$15.7 million, and resulted in a **favorable** variance of \$3.1 million or 19.41%, based on compliance and tax discovery enforcement efforts.

**The County Parking Lot and Garage Operations Tax** - Revenue of \$23.9 million through the period ended May 31, 2016 was above budgeted revenue of \$21.8 million, and resulted in a **favorable** variance of \$2.1 million or 9.59%, based on compliance and tax discovery enforcement efforts.

### **MISCELLANEOUS REVENUES**

**Other Reimbursements / Transfers** – Total six months actual revenue of \$4.2 million was below budgeted revenue of \$9.9 million, and resulted in an **unfavorable** variance of (\$5.7) million or (57.40%). Unfavorable variances in this category are expected to be offset by favorable variances in other categories.

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

### **General Fund Expenditures**

Expenditures of \$753.4 million were \$6.9 million **favorable** to budget before \$41.4 million in encumbrances. Expenditures and encumbrances of \$794.8 million were \$34.5 million **unfavorable** to budget. Each control officer's year-to-date May expenses were largely favorable to the budget, with the following exceptions. The Board of review experienced a significant increase in overtime expenses related to the preparation of the property tax bills. On a year-to-date basis the Board of Review's overtime is \$352 thousand greater than anticipated and \$293 thousand greater than what was anticipated for the entire year. Year-to-date expenses at the Chief Judges office can be attributed to higher than anticipated expenses with Isaac Ray and lower than anticipated turnover within Juvenile Probation Court Services (Dept 326). In order to compensate for the higher than anticipated costs related to Isaac Ray, we have worked with the Chief Judge to identify cost savings in other areas. However, about \$1.7 million of the unfavorable results can be partially attributed to reimbursements that have not yet been processed, but are largely anticipated by the end of the year. Unfavorable results at the Office of the Secretary can also be attributed to reimbursements that have not been processed.

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

### **Health Fund - Executive Summary**

Expenditures of \$828.5 million were \$55.1 million **unfavorable** to budget before \$154.5 million in encumbrances. Expenditures and encumbrances of \$983.0 million were \$209.6 million **unfavorable** to budget. This is an improvement of \$6.1 million from the previous month. The full accrual projection of the Health Fund surplus as reported in the CCHHS monthly report is a better reflection of true fiscal condition.

## Health Fund - Revenues

**CCHHS** – The Health System revenue has a negative variance of \$70.4 million through the period ended May 31, 2016. The net negative variances are led by (\$2.8) million variances in DSH Adjustment Payments and (\$79.1) million variances in Medicaid Expansion.

**CCHHS Medicaid Expansion** – Total six months actual Medicaid Expansion revenue of \$397.1 million was behind budgeted revenue of \$476.2 million, and resulted in an

**unfavorable** variance of (\$79.1) million or (16.61%) through the period ended May 31, 2016. The unfavorable variance was due to delayed payments from the State of \$80.2 million. Adjusted for these payment delays, there would be a positive variance of \$1.1 million. **Note:** On June 3<sup>rd</sup>, 2016 the State paid \$37.0 million in FHP and ICP past due payments.

	Health Enterprise Fund
	favorable Variance
Revenue Center	(millions)
Patient Fees	\$ 8.5
CCHHS - Medicaid BIPA IGT	3.3
Net <i>favorable</i> variances	11.8
	<b>Unfavorable Variance</b>
	<b>(millions)</b>
Medicaid Expansion	\$ (79.1)
DSH Adjustment Pmts	(2.8)
Other revenue categories (net)	(0.3)
Net (unfavorable) variances	(82.2)
Total net favorable (unfavorable) variances	\$ (70.4)

**Patient Fee Revenue** - Total six months actual Patient Fee revenue of \$142.0 million was above budgeted revenue of \$133.5 million, and resulted in a **favorable** variance of \$8.5 million or 6.34% through the period ended May 31, 2016.

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 \$828.5 million were \$55.1 million **unfavorable** to budget before \$154.5 million in encumbrances. Expenditures and encumbrances of \$983.0 million were \$209.6 million **unfavorable** to budget. This is an improvement of \$6.1 million from the previous month. Managed Care expenditures are trending to be significantly greater than budget through the first half of the year, at \$51 million in excess of budget even prior to an additional \$107 million of encumbrances. As implementation of the new Third Party Administrator (TPA), which started April 1, moves to completion in May and June CCHHS expects a moderate reversal of this trend, however managed care expenditures at third party providers are on a course to exceed budget based on expenditures for the first half of the fiscal year. Overtime expenses at Stroger hospital continue to remain significantly over budget year to date and have yet to exhibit improvement. However, the Health System is cutting the budget for non-personnel expenditures to meet the budget by year end to address these issues. CCHHS intends to close the gap on expenditures in total before year end. Some of these CCHHS additional cash basis expenditures are for amounts accrued in the previous year.

\*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 Six as of May 31, 2016							
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	% Variance
<b>Special Purpose Funds</b>							
Revenues	\$73.3	\$75.3	\$2.0	2.7		\$75.3	2.7
Expenses	\$77.8	\$68.5	\$9.3	12.0	\$6.4	\$74.9	3.7
Net Results	(\$4.5)	\$6.8	\$11.3		\$6.4	\$0.4	
1) All values are in millions.							
2) Unfavorable numbers are represented in parenthesis.							

As of May 31, 2016 revenues were \$75.3 million above budgeted revenue of \$73.3 million and resulted in a favorable variance of \$2.0 million or 2.7% to budget. Total expenditures were \$74.9 million after encumbrances. Through May 2016, revenues have exceeded expenditures by \$0.4 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 Six As of May 31, 2016**

REVENUES	2016 Budget	May 31, 2016		Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	% Variance	\$
<b>Property Taxes (See note below)</b>	\$ 188,852,350	\$ 104,699,743	\$ 111,143,893	6.15%	\$6,444,150
<b>Property Tax Levy Timing Differential</b>			(6,906,940)		(6,906,940)
Property Tax - Tax Increment Financing Surplus	11,266,000	8,854,850	10,034,000	13.32%	1,179,150
<b>Fees</b>					
County Treasurer	54,000,000	15,852,049	33,573,000	111.79%	17,720,951
County Clerk	10,350,000	4,698,134	4,993,000	6.28%	294,866
Recorder of Deeds	33,293,302	16,646,651	20,159,000	21.10%	3,512,349
Building and Zoning	3,550,000	1,775,000	1,662,000	(6.37%)	(113,000)
Environmental Control	4,770,000	2,385,000	1,365,000	(42.77%)	(1,020,000)
Liquor Licenses	330,000	165,000	315,000	90.91%	150,000
Cable TV Franchise	1,320,000	660,000	550,000	(16.67%)	(110,000)
Clerk of Circuit Court	77,990,000	38,670,000	34,859,000	(9.86%)	(3,811,000)
Sheriff	21,416,600	10,708,300	11,455,000	6.97%	746,700
Public Guardian	3,000,000	1,500,000	1,739,000	15.93%	239,000
State's Attorney	1,850,000	925,000	760,000	(17.84%)	(165,000)
Public Administrator	900,000	450,000	329,000	(26.89%)	(121,000)
Court Services Fee	8,474,000	4,237,000	4,087,000	(3.54%)	(150,000)
County Assessor	56,760	28,380	24,300	(14.38%)	(4,080)
Highway Sale of Permits (Hauling & Construction)	1,800,000	900,000	679,000	(24.56%)	(221,000)
Medical Examiner	1,500,000	750,000	635,000	(15.33%)	(115,000)
Assessor Tax Fraud	3,453,250	1,726,625	742,000	(57.03%)	(984,625)
Recorder Audit Revenues	750,000	375,000	0	(100.00%)	(375,000)
Other Fees	262,500	131,250	125,000	(4.76%)	(6,250)
<b>Total Fee Revenue</b>	<b>229,066,412</b>	<b>102,583,389</b>	<b>118,051,300</b>	<b>15.08%</b>	<b>15,467,911</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	663,500,000	238,660,000	233,280,540	(2.25%)	(5,379,460)
County Use Tax	77,000,000	35,609,485	40,114,000	12.65%	4,504,515
Off Track Betting Commission	1,150,000	595,000	753,000	26.55%	158,000
Illinois Gaming-Casino Tax	8,450,000	4,126,980	4,217,000	2.18%	90,020
Retail Sale of Motor Vehicles Tax	3,200,000	1,437,145	1,623,000	12.93%	185,855
Retailer's Occupation Tax	2,440,000	1,220,000	1,457,000	19.43%	237,000
Wheel Tax	4,100,000	248,325	274,000	10.34%	25,675
State Income Tax	13,900,000	6,950,000	7,074,000	1.78%	124,000
Alcoholic Beverage Tax	37,000,000	17,359,040	17,852,000	2.84%	492,960
Gas / Diesel Fuel Tax	88,650,000	44,776,100	49,014,000	9.46%	4,237,900
Cigarette Tax	134,000,000	63,595,750	61,864,000	(2.72%)	(1,731,750)
Other Tobacco Products Tax	8,750,000	3,506,200	3,507,000	0.02%	800
Firearm and Firearm Ammunition Tax	930,000	446,000	530,000	18.83%	84,000
Hotel Accommodations Tax	15,400,000	0	0	0.00%	0
Gambling Machine Tax	1,500,000	40,000	319,000	697.50%	279,000
Non Retailer Transactions Use Tax & State	22,000,000	10,772,800	10,726,000	(0.43%)	(46,800)
Amusement Tax	30,250,000	15,721,160	18,773,000	19.41%	3,051,840
Parking Lot & Garage Operations Tax	45,500,000	21,801,760	23,892,000	9.59%	2,090,240
Non-Titled Use Tax - Refunds	0	0	(10,357)	0.00%	(10,357)
<b>Total Non-Property Taxes</b>	<b>1,157,720,000</b>	<b>466,865,745</b>	<b>475,259,183</b>	<b>1.80%</b>	<b>8,393,438</b>
<b>Intergovernmental Revenues</b>					
Reimb. Federal, State Criminal Alien Assistance SCAAP	1,436,985	0	0	0.00%	0
State-Probation Officers, Juvenile CT & JTDC	49,000,000	24,500,000	28,197,000	15.09%	3,697,000
Salaries of State's Attorney	195,784	97,892	97,896	0.00%	4
Salaries of Public Defender	129,703	64,852	62,333	(3.88%)	(2,519)
<b>Total Intergovernmental Revenues</b>	<b>50,762,472</b>	<b>24,662,744</b>	<b>28,357,229</b>	<b>14.98%</b>	<b>3,694,486</b>
<b>Miscellaneous Revenues</b>					
Investment Income	260,236	130,118	183,572	41.08%	53,454
Estate of Heirs	500,000	0	0	0.00%	0
Telephone Commissions	2,400,000	1,200,000	1,653,000	37.75%	453,000
Real Estate and Rental Income	9,197,272	4,598,636	2,771,000	(39.74%)	(1,827,636)
Other Reimbursements / Transfers	19,823,829	9,911,915	4,222,000	(57.40%)	(5,689,915)
<b>Total Miscellaneous Revenue</b>	<b>32,181,337</b>	<b>15,840,669</b>	<b>8,829,572</b>	<b>(44.26%)</b>	<b>(7,011,097)</b>
<b>Other Financing Sources</b>					
Motor Fuel Tax Grant	44,500,000	22,250,000	22,250,000	0.00%	0
Motor Fuel Tax Grant	10,000,000	5,000,000	5,000,000	0.00%	0
Reimb. for Indirect Cost Special Revenues & Grants	10,087,429	5,043,715	4,406,000	(12.64%)	(637,715)
<b>Total Other Financing Sources</b>	<b>64,587,429</b>	<b>32,293,715</b>	<b>31,656,000</b>	<b>(1.97%)</b>	<b>(637,715)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 1,734,436,000</b>	<b>\$ 755,800,854</b>	<b>\$ 776,424,237</b>	<b>2.73%</b>	<b>\$20,623,383</b>

**THE COUNTY OF COOK, ILLINOIS**  
**YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances**  
**Thru Period 6 as of May 31, 2016**

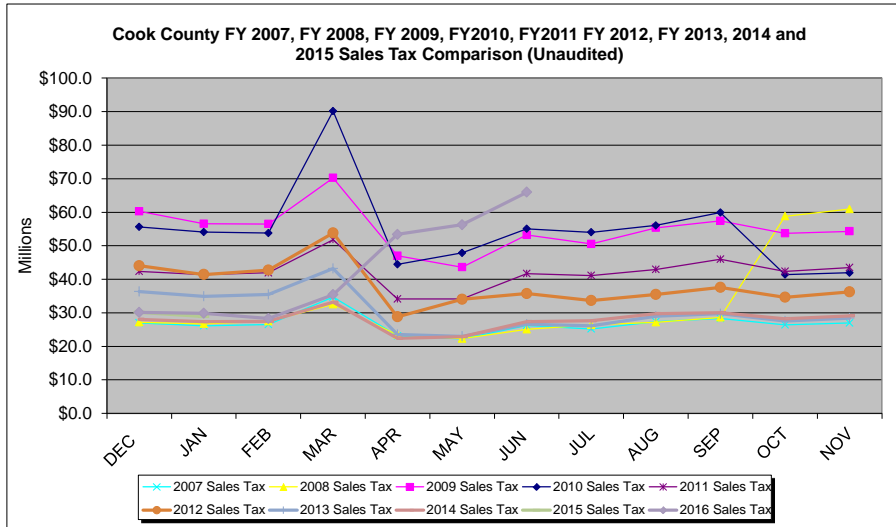
Control Officer	2016 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
<b>Offices Under the President</b>	<b>\$ 182,704,450</b>	<b>\$ 88,160,620</b>	<b>\$ 87,170,807</b>	<b>\$ 989,813</b>	<b>1.1%</b>	<b>\$ 3,820,522</b>	<b>\$ 90,991,329</b>	<b>-3.2%</b>
Office Of The Secretary To The Board of Commissioners	898,759.00	437,799.94	538,268	(100,468)	-22.9%	51,918	590,186	-34.8%
First District - Office of the County Commissioner	376,757	183,350	180,296	3,054	1.7%	-	180,296	1.7%
Second District - Office of the County Commissioner	391,026	193,153	160,849	32,304	16.7%	857	161,706	16.3%
Third District - Office of the County Commissioner	395,673	195,553	158,857	36,696	18.8%	-	158,857	18.8%
Fourth District - Office of the County Commissioner	394,050	188,049	179,615	8,434	4.5%	211	179,826	4.4%
Fifth District - Office of the County Commissioner	394,510	188,643	225,962	(37,319)	-19.8%	-	225,962	-19.8%
Sixth District - Office of the County Commissioner	391,491	192,894	182,095	10,799	5.6%	14,200	196,295	-1.8%
Seventh District - Office of the County Commissioner	395,152	190,478	176,956	13,522	7.1%	-	176,956	7.1%
Eighth District - Office of the County Commissioner	390,850	179,891	186,622	(6,731)	-3.7%	-	186,622	-3.7%
Ninth District - Office of the County Commissioner	393,721	187,658	179,605	8,053	4.3%	18,000	197,605	-5.3%
Tenth District - Office of the County Commissioner	358,782	174,710	171,940	2,770	1.6%	-	171,940	1.6%
Eleventh District - Office of the County Commissioner	500,185	245,161	103,827	141,334	57.6%	-	103,827	57.6%
Twelfth District - Office of the County Commissioner	393,818	196,934	164,734	32,200	16.4%	-	164,734	16.4%
Thirteenth District - Office of the County Commissioner	398,170	187,231	173,475	13,756	7.3%	138	173,613	7.3%
Fourteenth District - Office of the County Commissioner	396,362	190,170	174,484	15,686	8.2%	-	174,484	8.2%
Fifteenth District - Office of the County Commissioner	388,875	194,302	112,585	81,717	42.1%	-	112,585	42.1%
Sixteenth District - Office of the County Commissioner	395,995	193,658	176,357	17,301	8.9%	-	176,357	8.9%
Seventeenth District - Office of the County Commissioner	396,116	195,397	176,923	18,474	9.5%	-	176,923	9.5%
<b>Cook County Board of Commissioners</b>	<b>7,650,292</b>	<b>3,715,030</b>	<b>3,423,450</b>	<b>291,580</b>	<b>7.8%</b>	<b>85,324</b>	<b>3,508,774</b>	<b>5.6%</b>
<b>County Assessor</b>	<b>24,439,602</b>	<b>11,991,541</b>	9,964,619	<b>2,026,922</b>	<b>16.9%</b>	1,693,038	<b>11,657,657</b>	<b>2.8%</b>
<b>Board of Review</b>	<b>8,925,038</b>	<b>4,403,486</b>	4,601,671	<b>(198,185)</b>	<b>-4.5%</b>	954	<b>4,602,625</b>	<b>-4.5%</b>
<b>County Treasurer</b>	<b>1,143,668</b>	<b>566,086</b>	534,563	<b>31,523</b>	<b>5.6%</b>	6,970	<b>541,533</b>	<b>4.3%</b>
<b>County Clerk</b>	<b>8,208,925</b>	<b>4,265,378</b>	4,187,329	<b>78,049</b>	<b>1.8%</b>	20,743	<b>4,208,072</b>	<b>1.3%</b>
<b>Recorder of Deeds</b>	<b>5,222,655</b>	<b>2,797,116</b>	2,534,496	<b>262,620</b>	<b>9.4%</b>	87,316	<b>2,621,812</b>	<b>6.3%</b>
<b>States Attorney</b>	<b>103,191,102</b>	<b>50,412,093</b>	50,720,582	<b>(308,489)</b>	<b>-0.6%</b>	665,382	<b>51,385,964</b>	<b>-1.9%</b>
<b>Sheriff</b>	<b>511,210,370</b>	<b>248,549,758</b>	244,558,533	<b>3,991,225</b>	<b>1.6%</b>	9,515,321	<b>254,073,854</b>	<b>-2.2%</b>
<b>Chief Judge</b>	<b>221,636,356</b>	<b>105,015,206</b>	107,433,050	<b>(2,417,844)</b>	<b>-2.3%</b>	5,193,266	<b>112,626,316</b>	<b>-7.2%</b>
<b>Clerk Of the Circuit Court</b>	<b>82,245,162</b>	<b>40,292,053</b>	39,564,479	<b>727,574</b>	<b>1.8%</b>	295,204	<b>39,859,683</b>	<b>1.1%</b>
<b>Office of the Independent Inspector General</b>	<b>2,020,748</b>	<b>957,098</b>	879,538	<b>77,560</b>	<b>8.1%</b>	3,095	<b>882,633</b>	<b>7.8%</b>
<b>Public Administrator</b>	<b>1,100,581</b>	<b>554,571</b>	549,021	<b>5,550</b>	<b>1.0%</b>	-	<b>549,021</b>	<b>1.0%</b>
<b>Veterans' Assistance Commission</b>	<b>548,955</b>	<b>366,400</b>	276,404	<b>89,996</b>	<b>24.6%</b>	-	<b>276,404</b>	<b>24.6%</b>
<b>Fixed Charges</b>	<b>574,188,096</b>	<b>198,285,616</b>	197,046,185	<b>1,239,431</b>	<b>0.6%</b>	20,031,271	<b>217,077,456</b>	<b>-9.5%</b>
<b>TOTAL</b>	<b>\$ 1,734,436,000</b>	<b>\$ 760,332,052</b>	<b>\$ 753,444,727</b>	<b>\$ 6,887,325</b>	<b>0.9%</b>	<b>\$ 41,418,406</b>	<b>\$ 794,863,133</b>	<b>-4.5%</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenue, Expense and Encumbrances**  
**Thru Period Six As of May 31, 2016**

	REVENUES	2016 Budget	May 31, 2016		Favorable (Unfavorable)		
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance		
					%	\$	
<b>Property Taxes (See note below)</b>		\$ 121,235,196	\$ 67,212,793	\$ 82,692,204	23.03%	\$15,479,411	
Property Tax Levy Timing Differential				(15,811,945)		(15,811,945)	
<b>Stroger Hospital -</b>							
Medicare		76,449,358	38,224,678	43,769,803	14.51%	5,545,125	
Public Assistance (Medicaid)		27,494,405	14,275,938	5,923,320	(58.51%)	(8,352,618)	
Private Payors and Carriers		56,836,202	28,418,100	41,636,950	46.52%	13,218,850	
<b>Stroger Hospital - Sub Total</b>		<b>160,779,965</b>	<b>80,918,716</b>	<b>91,330,073</b>	<b>12.87%</b>	<b>10,411,357</b>	
<b>Oak Forest Health Center -</b>							
Medicare		105,880	52,940	0	(100.00%)	(52,940)	
Public Assistance (Medicaid)		6,228	3,114	3,169,416	101679.58%	3,166,302	
Private Payors and Carriers		11,091	5,547	156,218	2716.26%	150,671	
<b>Oak Forest Health Center - Sub Total</b>		<b>123,199</b>	<b>61,601</b>	<b>3,325,634</b>	<b>5298.67%</b>	<b>3,264,033</b>	
<b>Provident Hospital -</b>							
Medicare		4,625,562	2,312,784	1,142,342	(50.61%)	(1,170,442)	
Public Assistance (Medicaid)		97,613,367	48,806,688	44,653,302	(8.51%)	(4,153,386)	
Private Payors and Carriers		2,857,907	1,428,953	1,538,472	7.66%	109,519	
<b>Provident Hospital - Sub Total</b>		<b>105,096,836</b>	<b>52,548,425</b>	<b>47,334,116</b>	<b>(9.92%)</b>	<b>(5,214,309)</b>	
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>		<b>266,000,000</b>	<b>133,528,742</b>	<b>141,989,823</b>	<b>6.34%</b>	<b>8,461,081</b>	
<b>CCHHS - Medicaid BIPA IGT</b>		<b>131,250,000</b>	<b>0</b>	<b>3,337,500</b>	<b>0.00%</b>	<b>3,337,500</b>	
Federal State Medicaid Programming Funding - DSH		162,338,232	81,169,116	78,369,156	(3.45%)	(2,799,960)	
Medicaid Expansion		952,420,286	476,210,142	397,101,612	(16.61%)	(79,108,530)	
<b>CCHHS - Total Fees</b>		<b>1,512,008,518</b>	<b>690,908,000</b>	<b>620,798,091</b>	<b>(10.15%)</b>	<b>(70,109,909)</b>	
<b>Miscellaneous Revenues -</b>							
Miscellaneous Fees - CCHHS		5,108,481	2,554,237	2,522,964	(1.22%)	(31,273)	
Public Health		2,000,000	1,000,000	1,045,333	4.53%	45,333	
<b>Miscellaneous Revenues - Sub</b>		<b>7,108,481</b>	<b>3,554,237</b>	<b>3,568,297</b>	<b>0.40%</b>	<b>14,060</b>	
<b>TOTALS</b>		<b>\$ 1,640,352,195</b>	<b>\$ 761,675,030</b>	<b>\$ 691,246,647</b>	<b>(9.25%)</b>	<b>(\$70,428,383)</b>	
DPT		Original	Appropriation as	May 31, 2016	May 31, 2016	May 31, 2016	Favorable (Unfavorable)
GRP	EXPENDITURES/ENCUMBRANCES	2016 Budget	Adjusted Amounts	Year to Date Expenditures	Year to Date Encumbrances	YTD Expenditures / Encumbrances	Variance % \$
240	CERMAK HEALTH SERVICES	65,591,831	27,492,686	25,328,019	614,291	25,942,310	5.64% 1,550,376
241	HEALTH SERVICES - JTDC	3,798,200	1,834,388	1,583,682	14,180	1,597,862	12.89% 236,526
890	BUREAU OF HEALTH SERVICES	113,488,087	39,327,882	47,588,477	6,484,893	54,073,370	(37.49%) (14,745,488)
891	PROVIDENT HOSPITAL	46,844,425	18,470,850	20,512,408	1,644,464	22,156,872	(19.96%) (3,686,022)
893	AMBULATORY/COMMUNITY HEALTH NETWORK	78,815,125	31,743,834	28,128,223	1,960,522	30,088,745	5.21% 1,655,089
894	BOH SERVICES CORE CENTER	12,183,198	3,224,901	3,434,048	37,572	3,471,620	(7.65%) (246,719)
895	DEPT. OF PUBLIC HEALTH	10,836,201	5,057,984	4,756,224	175,962	4,932,186	2.49% 125,798
896	MEDICAID EXPANSION	646,044,653	321,669,586	372,756,502	106,884,388	479,640,890	(49.11%) (157,971,304)
897	STROGER HOSPITAL OF COOK COUNTY	544,088,008	255,700,547	266,073,403	36,267,509	302,340,912	(18.24%) (46,640,365)
898	OAK FOREST HEALTH CENTER	10,388,027	4,035,760	5,054,811	417,963	5,472,774	(35.61%) (1,437,014)
899	SPECIAL PURPOSE APPROPRIATIONS	108,274,440	64,833,747	53,256,011	-	53,256,011	17.86% 11,577,736
<b>TOTALS - HEALTH FUND</b>		<b>\$ 1,640,352,195</b>	<b>\$ 773,392,165</b>	<b>\$ 828,471,808</b>	<b>\$ 154,501,744</b>	<b>\$ 982,973,552</b>	<b>(27.10%) (\$209,581,387)</b>

**THE COUNTY OF COOK, ILLINOIS**  
 Special Revenue Funds  
 Analysis of Revenue and Expense  
Six month Period ended May 31, 2016

<b>SPECIAL PURPOSE FUNDS</b>										
<b>Dept</b>	<b>DEPARTMENT NAME</b>	Total Revenues	Expenditures	Current Year Encumbrances	Total Expenditures & Encumbrances	Revenues Over (Under) Expenditures & Encumbrances	5/31/2016 Net Change In Fund Balance	FY15 Projected Fund Balance (Deficit) - Beginning	Estimated Fund Balance (Deficit) - Ending	
501	Motor Fuel Tax IL First	\$12,962,618	11,292,144	36,645	\$11,328,789	\$1,633,829	\$1,633,829	\$0	\$1,633,829	
510	Animal Control	2,013,622	1,234,447	477,553	1,712,000	301,622	301,622	6,648,410	6,950,032	
524&525	Election Division Fund	21,325,850	19,750,689	2,104,576	21,855,265	(529,415)	(529,415)	0	(529,415)	
527	Recorder Document Storage	1,484,795	2,335,850	2,597	2,338,447	(853,652)	(853,652)	1,027,247	173,595	
528	Circuit Court Automation	5,270,534	4,635,576	4,752	4,640,328	630,206	630,206	(10,454,561)	(9,824,355)	
529	Circuit Court Document Storage	4,858,396	4,112,090	241,195	4,353,285	505,111	505,111	(7,846,740)	(7,341,629)	
530	Law Library	2,590,217	2,366,687	0	2,366,687	223,530	223,530	(508,162)	(284,632)	
531	Circuit Court - Dispute Resolution	86,737	191,802	0	191,802	(105,065)	(105,065)	100,179	(4,886)	
532	Adult Probation / Probation Service Fee	2,146,353	1,526,728	645,490	2,172,218	(25,865)	(25,865)	1,273,950	1,248,085	
533	County Clerk Automation	568,449	694,978	7,534	702,512	(134,063)	(134,063)	586,840	452,777	
534	Treasurer - Tax Sales Automation	4,682,469	4,239,616	654,265	4,893,881	(211,412)	(211,412)	16,642,533	16,431,121	
535	Intergovernment Agreement/ ETSB	1,118,996	993,996	0	993,996	125,000	125,000	(2,800,293)	(2,675,293)	
541	Social Service/ Probation & Court Services	1,315,304	1,386,330	64,649	1,450,979	(135,675)	(135,675)	2,440,551	2,304,876	
544	Lead Poisoning Prevention Fund	0	196,292	398,375	594,667	(594,667)	(594,667)	9,711,081	9,116,414	
545	Geographic Information Systems - GIS	3,681,702	1,131,481	1,529,059	2,660,540	1,021,162	1,021,162	11,070,202	12,091,364	
561	State's Attorney Narcotics Forfeiture	1,775,737	1,841,647	0	1,841,647	(65,910)	(65,910)	(1,255,390)	(1,321,300)	
564	Suburban CC TB Sanitarium District	615,910	1,682,181	189,848	1,872,029	(1,256,119)	(1,256,119)	11,473,885	10,217,766	
567	Circuit Court Administrative Fund	353,367	418,703	0	418,703	(65,336)	(65,336)	(147,441)	(212,777)	
570	Recorder Special Fund GIS Fee Fund	890,877	882,089	1,531	883,620	7,257	7,257	(515,385)	(508,128)	
571	Recorder Rental Housing Support Fee	132,915	259	0	259	132,656	132,656	184,277	316,933	
572	CJ Children's Waiting Room	1,171,432	1,212,101	771	1,212,872	(41,440)	(41,440)	596,905	555,465	
573	Women's Justice Services	28,185	0	0	0	28,185	28,185	(22,400)	5,785	
574	CJ Mental Health	382,562	234,103	0	234,103	148,459	148,459	(348,124)	(199,665)	
575	CJ Peer Court Fund	173,128	100,574	0	100,574	72,554	72,554	(202,324)	(129,770)	
576	CJ Drug Court Fund	184,533	100,623	0	100,623	83,910	83,910	(188,684)	(104,774)	
577	Vehicle Purchase Fund	52,053	0	0	0	52,053	52,053	459,016	511,069	
579	Assessor Special Fund	354,193	0	0	0	354,193	354,193	67,493	421,686	
580	CCC Electronic Citation Fund	131,718	75,000	0	75,000	56,718	56,718	(107,455)	(50,737)	
583	SAO Records Automation	69,079	1,238	0	1,238	67,841	67,841	101,408	169,249	
584	PD Records Automation	68,813	0	0	0	68,813	68,813	103,857	172,670	
585	Environmental Control Solid Waste Mgmt	283,747	49,355	0	49,355	234,392	234,392	151,475	385,867	
586	Land Bank Authority	4,499,669	5,765,613	0	5,765,613	(1,265,944)	(1,265,944)	1,528,402	262,458	
<b>TOTAL</b>		<b>\$ 75,273,960</b>	<b>\$ 68,452,192</b>	<b>\$ 6,358,840</b>	<b>\$ 74,811,032</b>	<b>\$ 462,928</b>	<b>\$ 462,928</b>	<b>\$ 39,770,752</b>	<b>\$ 40,233,680</b>	



FY2016 YTD - JUNE 2016			
Current YTD 2016 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$306,160,000	\$299,242,721	(2.26%)	(\$6,917,279)
FY2015 YTD - NOVEMBER 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017
FY2010 YTD - FINAL			
2010 Budgeted	10 Actual YTD	10 Collections %	10 Over (Under)
\$661,000,000	\$654,238,552	(1.02%)	(\$6,761,448)
FY2009 YTD - FINAL			
2009 Budgeted	09 Actual YTD	09 Collections %	09 Over (Under)
\$693,443,000	\$658,832,464	(4.99%)	(\$34,610,536)
FY2008 YTD - FINAL			
2008 Budgeted	08 Actual YTD	08 Collections %	08 Over (Under)
\$398,520,000	\$386,608,668	(2.99%)	(\$11,911,332)

YEAR	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	GROSS AUG	GROSS SEP	GROSS OCT	GROSS NOV	YTD Collections
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL					
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181						\$299,242,721
Over/(Under) Est. (in millions)		(\$0.9)	\$0.1	(\$1.1)	\$0.1	(\$3.3)	(\$0.3)	(\$1.5)					(\$6.9)
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	\$59,873,229	\$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	\$0.2	(\$15.6)	(\$10.8)	(\$29.5)
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
Over/(Under) Est. (in millions)	\$2.1	(\$0.1)	(\$1.5)	(\$1.6)	(\$3.0)	(\$5.7)	(\$1.4)	(\$7.3)	(\$3.6)	(\$5.0)	(\$3.3)	(\$4.2)	(\$34.6)
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

Repayment YTD of Sales Tax Notes (3)

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

- Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
- March 2010 includes a Home Rule Accelerated Payment of \$22.8 million Per State Statute, and is not included in the variance calculations. March 2011 Accelerated payment figures not available.
- Sales Tax Anticipation Note was fully repaid on August 3, 2009.
- July 2010 receipts received in October 2010 reflect County Sales Tax repeal of .50% rate changed from 1.75% to 1.25% effective July 1, 2010.
- January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.
- January 2013 receipts received in April 2013 reflect County Sales Tax reduction from 1.00% to .75%.
- January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

### Notes to the May 2016 Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a State agreement. The next budgeted IGT BIPA Medicaid receipt payment is scheduled for August 2016 in the amount of \$93.7 million. Certain other fee revenues for May 2016 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.
- 2) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 3) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for probation officer reimbursements from the State which are projected for the period based on vouchers submitted, and limited to the total amount of the State grant. Note: State receipts that are recognized ratably on a projected monthly basis may be less at year end due to the current State budget impasse.
- 4) Other miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 5) Other financing sources revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred,

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

**Note: 1** The FY2016 budgeted Property Tax revenue is based on the FY2016 tax levy, which will not be collected until 2017; actual revenue received during 2016 is based on the FY2015 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2016 will be equal to the difference between the FY2016 and FY2015 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.