

Cook County, Illinois

Revenue Report for the Nine Months Ended August 31, 2014 Corporate, Public Safety, Health And Special Purpose Funds



Bureau of Finance

Disclaimer for Revenue Report

This Revenue Report (Report) is intended solely for the information and use of the County's management, the Cook County Board of Commissioners, Cook County Health and Hospitals System Board, and is not intended to be, and should not be, used by anyone other than the specified parties. This Report is strictly for use as an interim reporting tool for analysis purposes only. The Report is on the Other Comprehensive Basis of Accounting (OCBOA) that does not follow Generally Accepted Accounting Principles (GAAP). While the Cook County Comptroller's Office makes all reasonable efforts to ensure the accuracy of information contained on this Report, it makes no representation or warranty as to the correctness or completeness of the information.



OFFICE OF THE COMPTROLLER

LAWRENCE L. WILSON, CPA

COMPTROLLER

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TONI PRECKWINKLE

PRESIDENT

**Cook County Board
of Commissioners**

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October 3, 2014

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

I am transmitting herewith a Revenue Report for the nine-month period ended August 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 [Nine (9) 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
Chicago, Illinois 60602-1304
TEL: (312) 603-5601
FAX: (312) 603-6122

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

TOTAL REVENUE - Total nine months actual revenue of \$2,029.6 million was above budgeted revenue of \$2,029.5 million, and resulted in a **favorable** variance of \$.1 million or 0.01%. This represents a \$13.7 million **unfavorable variance** compared to the previous month ended July 2014 **favorable** variance of \$13.8 million.

There was improvement across some revenue categories versus budget in August 2014, led by County Treasurer fees, CCHHS Patient fees, Disproportionate Share Hospital (DSH) adjustment payments, revision to 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, Non Retailer Transactions and other revenue categories (net).

Revenue Center	General Funds Positive Variance (millions)	Health Enterprise Fund Positive Variance (millions)	Combined Positive Variance (millions)
County Treasurer	\$ 6.4		\$ 6.4
Patient Fees		36.9	36.9
DSH Adjustment Pmts		12.6	12.6
Medicaid Expansion		1.3	1.3
County Use Tax	3.8		3.8
Other revenue categories (net)		4.1	4.1
Net positive variances	\$ 10.2	\$ 54.9	\$ 65.1
	Negative Variance (millions)	Negative Variance (millions)	Negative Variance (millions)
Recorder of Deeds	\$ (4.2)		\$ (4.2)
Clerk of Circuit Court	(8.9)		(8.9)
Medicaid BIPA IGT - Repayment		(30.0)	(30.0)
County Sales Tax	(2.7)		(2.7)
Non-Retailer Transactions	(2.8)		(2.8)
Other revenue categories (net)	(16.4)		(16.4)
Net negative variances	(35.0)	(30.0)	(65.0)
Total net positive (negative) variances	\$ (24.8)	\$ 24.9	\$ 0.1



FEES

TREASURER – Total nine months actual revenue of \$61.3 million was above budgeted revenue of \$54.9 million, and resulted in a **favorable** variance of \$6.4 million or 11.70%, based on current economic conditions.

RECORDER OF DEEDS – Total nine months actual revenue of \$26.9 million was below budgeted revenue of \$31.1 million, and resulted in an **unfavorable** variance of (\$4.2) million or (13.67%), based on current collections. The Recorder of Deeds Office revenue position is a direct result of the shifts in the real estate market year over year. The current market reflects a decline in home sales versus last year, a reduction in foreclosures which decreased below market availability, and a steady rise in home values which impacts a buyer's ability to enter the market.

CLERK OF CIRCUIT COURT – Total nine months actual revenue of \$58.0 million was behind budgeted revenue of \$66.9 million, and resulted in an unfavorable variance of (\$8.9) million or (13.28%). This is primarily due to the reduction in the number of cases filed.

CCHHS – The Health System revenue has a positive variance of \$24.9 million. The net positive variances are led by \$50.8 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 nine months actual Medicaid Expansion revenue of \$520.1 million was above budgeted revenue of \$518.8 million, and resulted in a **favorable** variance of **\$1.3** million or 0.25% through the fiscal period ended August 31, 2014. Medicaid Expansion revenue at the end of July was \$15.8 million in excess of the budget. The County Budget Director, in June, increased the revenue budget for the 896 Managed Care Department by \$48.6 million dollars, in July by \$114.0 million dollars and in August by \$35.0 million dollars. The original budget in 2014 assumed that the number of CountyCare enrollees would average about 56,131. In August of 2014 CountyCare had 100,658 of paid enrollees. The increase in the number of paid enrollees brought both additional PMPM (Per Member Per Month) revenue and increased CountyCare expenses. The appropriation for the 896 Managed Care was also increased by \$48.6 million in June 2014, in July 2014 by \$114.0 million dollars, and in August 2014 by \$35.0 million dollars. CountyCare accepts a monthly PMPM fee that must cover all the healthcare needs of the enrollees.

CountyCare under the 1115 Waiver was extended through the end of June 2014. Additional applications were submitted through the end of June and additional services were 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 a MCCN (Managed Care Community Network) contract. The new contract will also allow CountyCare to extend its services to additional populations of Medicaid enrollees that were not covered under the 1115 Waiver. 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.

Patient Fee Revenue - Total nine months actual Patient Fee revenue of \$210.0 million was above budgeted revenue of \$173.1 million, and resulted in a **favorable** variance of \$36.9 million or 21.32% through the period ended August 31, 2014.

CCHHS will continue to collect some fee for service revenue from all the traditional payers. As the Medicaid payment model changes from fee for service to that of capitation, the overall portion of Medicaid fee for service revenue is expected to decline. Patients will continue to apply for Medicaid and then they will be assigned to a capitated managed care plan after they have been approved for Medicaid. Medicare and some 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 \$12.6 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 \$246.1 million through the period ended August 31, 2014 was behind budgeted revenue of \$248.8 million, and resulted in an **unfavorable** variance of (\$2.7) million or (1.10%). The August 31, 2014 negative variance increased \$0.1 million from the negative variance (\$2.6) million as reported for the period ended July 31, 2014 mainly due to decreased consumer spending. For more current data see **Exhibit I - Page 13**.

The County Use Tax - revenue of \$53.6 million through August 31, 2014 was above budgeted revenue of \$49.8 million, and resulted in a **favorable** variance of \$3.8 million or 7.63%. The August 31, 2014 positive variance increased \$.5 million from the positive variance of \$3.3 million as reported for the period ended July 31, 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 tax discovery enforcement efforts.

The County Non-Retailer Transaction Tax - revenue of \$5.5 million through August 31, 2014 was below budgeted revenue of \$8.3 million, and resulted in an **unfavorable** variance of (\$2.8) million or (34.24%) based on current collections. The department is currently pursuing a number of enforcement and collections options to increase compliance. Through these efforts we anticipate meeting budget expectations by year end.

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.

Exhibit A

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

<u>Corporate, Public Safety & Health Funds</u>		1-Dec-13 Through 31-Aug-14 2014	1-Dec-13 Through 31-Aug-14 2014		Nine Months Over (Under) % Change
<u>Revenues by Source</u>	2014 Total Budgeted Revenues	Budgeted Revenues	Actual Revenues	Nine Months Variance	
Property Taxes (Budget Basis)	\$350,056,115	\$262,542,087	\$262,542,087	\$0	0.00%
Fees	1,417,299,414	1,097,174,313	1,108,002,495	10,828,182	0.99%
Home Rule Taxes	764,260,000	567,665,054	565,054,323	(2,610,731)	(0.46%)
Intergovernmental	138,845,469	80,076,605	74,846,062	(5,230,543)	(6.53%)
Other Revenues	29,367,045	22,028,785	19,161,738	(2,867,047)	(13.02%)
Grand Total 3 Operating Funds	\$2,699,828,043	\$2,029,486,844	\$2,029,606,705	\$119,862	0.01%

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

<u>Corporate, Public Safety & Health Funds</u>	2014 Total Budgeted Revenues	1-Dec-13 Through 31-Aug-14 2014 Budgeted Revenues	1-Dec-13 Through 31-Aug-14 2014 Actual Revenues	Nine Months Variance	Nine Months Over (Under) % Change
Revenues by Source					
Property Taxes (Budget Basis)	\$350,056,115	\$262,542,087	\$262,542,087	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	54,953,687	61,381,000	6,427,313	11.70%
County Clerk	10,225,000	7,970,941	7,839,000	(131,941)	(1.66%)
Recorder of Deeds	41,500,000	31,125,000	26,871,000	(4,254,000)	(13.67%)
Building and Zoning	3,200,000	2,400,000	2,713,000	313,000	13.04%
Environmental Control	4,361,750	3,271,313	3,960,000	688,688	21.05%
Liquor Licenses	324,000	243,000	318,000	75,000	30.86%
Cable TV Franchise	1,000,000	515,000	957,000	442,000	85.83%
Clerk of Circuit Court	96,750,000	66,900,000	58,012,567	(8,887,433)	(13.28%)
Sheriff	24,856,130	18,642,098	17,692,000	(950,098)	(5.10%)
Public Guardian	2,400,000	1,800,000	2,020,000	220,000	12.22%
State's Attorney	2,000,000	1,500,000	1,407,000	(93,000)	(6.20%)
Supportive Services	15,000	11,250	10,575	(675)	(6.00%)
Public Administrator	900,000	675,000	562,000	(113,000)	(16.74%)
Court Services Fee	10,424,200	7,818,150	6,999,000	(819,150)	(10.48%)
County Assessor	150,000	112,500	52,500	(60,000)	(53.33%)
Contract Compliance	40,000	29,500	28,325	(1,175)	(3.98%)
Highway Sale of Permits (Hauling & Construction)	560,000	420,000	679,000	259,000	61.67%
Medical Examiner	910,000	682,500	779,000	96,500	14.14%
Tax Intercept	2,000,000	1,500,000	0	(1,500,000)	(100.00%)
Assessor Tax Fraud	1,500,000	1,125,000	139,237	(985,763)	(87.62%)
Recorder Audit Revenues	1,000,000	750,000	0	(750,000)	(100.00%)
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	173,092,193	209,999,517	36,907,324	21.32%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	93,750,000	63,750,000	(30,000,000)	(32.00%)
Federal State Medicaid Programming Funding - DSH	145,500,000	109,125,000	121,753,674	12,628,674	11.57%
Medicaid Expansion (Revised)	665,733,648	518,762,182	520,079,100	1,316,918	0.25%
Total Fee Revenue	1,417,299,414	1,097,174,313	1,108,002,495	10,828,182	0.99%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	248,800,000	246,066,323	(2,733,677)	(1.10%)
Gas / Diesel Fuel Tax	87,050,000	66,240,266	67,303,000	1,062,734	1.60%
Cigarette Tax	134,500,000	99,551,200	98,854,000	(697,200)	(0.70%)
Retail Sale of Motor Vehicles	3,095,000	2,281,362	2,248,000	(33,362)	(1.46%)
Wheel Tax	4,100,000	3,735,151	3,538,000	(197,151)	(5.28%)
Alcoholic Beverage Tax	36,500,000	26,779,331	26,741,000	(38,331)	(0.14%)
County Use Tax	68,300,000	49,851,352	53,655,000	3,803,648	7.63%
Parking Lot & Garage Operations Tax	42,600,000	31,960,148	32,986,000	1,025,852	3.21%
Amusement Tax	29,475,000	22,696,244	21,896,000	(800,244)	(3.53%)
Other Tobacco Products	7,680,000	5,550,000	5,085,000	(465,000)	(8.38%)
Non Retailer Transactions	11,460,000	8,322,500	5,473,000	(2,849,500)	(34.24%)
Gambling Machine Tax	1,350,000	1,344,000	513,000	(831,000)	(61.83%)
Firearms Tax	750,000	553,500	696,000	142,500	25.75%
Total Home Rule Taxes	764,260,000	567,665,054	565,054,323	(2,610,731)	(0.46%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	33,375,000	33,375,000	0	0.00%
Retailer's Occupation Tax	3,290,000	2,485,000	2,059,000	(426,000)	(17.14%)
State Income Tax	12,351,000	9,263,250	9,248,285	(14,965)	(0.16%)
Off Track Betting Commission	2,422,500	1,816,875	1,082,000	(734,875)	(40.45%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	13,588,910	13,772,000	183,090	1.35%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	0	0	0	0.00%
TIF Financing Funds	3,000,000	1,800,000	1,807,874	7,874	0.44%
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	11,522,567	7,227,903	(4,294,664)	(37.27%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	6,225,003	6,274,000	48,997	0.79%
Total Intergovernmental Revenues	138,845,469	80,076,605	74,846,062	(5,230,543)	(6.53%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	6,724,164	4,260,097	(2,464,067)	(36.64%)
Miscellaneous Fees - CCHHS	1,931,284	1,449,785	3,700,233	2,250,448	155.23%
Public Health	3,181,800	2,388,529	5,148,710	2,760,181	115.56%
Other Reimbursements / Transfers	11,526,738	8,645,054	5,242,306	(3,402,748)	(39.36%)
Parking Fees - JTDC, Courts & etc.	3,761,671	2,821,253	810,392	(2,010,861)	(71.28%)
Total Other Revenues	29,367,045	22,028,785	19,161,738	(2,867,047)	(13.02%)
Grand Total 3 Operating Funds	\$2,699,828,043	\$2,029,486,844	\$2,029,606,705	\$119,862	0.01%

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

GENERAL FUNDS		1-Dec-13 Through 31-Aug-14 2014	1-Dec-13 Through 31-Aug-14 2014		
Corporate & Public Safety Funds	2014 Total Budgeted Revenues	Budgeted Revenues	Actual Revenues	Nine Months Variance	Nine Months Over (Under) % Change
Revenues by Source					
Property Taxes (Budget Basis)	\$311,131,218	\$233,348,414	\$233,348,414	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	54,953,687	61,381,000	6,427,313	11.70%
County Clerk	10,225,000	7,970,941	7,839,000	(131,941)	(1.66%)
Recorder of Deeds	41,500,000	31,125,000	26,871,000	(4,254,000)	(13.67%)
Building and Zoning	3,200,000	2,400,000	2,713,000	313,000	13.04%
Environmental Control	4,361,750	3,271,313	3,960,000	688,688	21.05%
Liquor Licenses	324,000	243,000	318,000	75,000	30.86%
Cable TV Franchise	1,000,000	515,000	957,000	442,000	85.83%
Clerk of Circuit Court	96,750,000	66,900,000	58,012,567	(8,887,433)	(13.28%)
Sheriff	24,856,130	18,642,098	17,692,000	(950,098)	(5.10%)
Public Guardian	2,400,000	1,800,000	2,020,000	220,000	12.22%
State's Attorney	2,000,000	1,500,000	1,407,000	(93,000)	(6.20%)
Supportive Services	15,000	11,250	10,575	(675)	(6.00%)
Public Administrator	900,000	675,000	562,000	(113,000)	(16.74%)
Court Services Fee	10,424,200	7,818,150	6,999,000	(819,150)	(10.48%)
County Assessor	150,000	112,500	52,500	(60,000)	(53.33%)
Contract Compliance	40,000	29,500	28,325	(1,175)	(3.98%)
Highway Sale of Permits (Hauling & Construction)	560,000	420,000	679,000	259,000	61.67%
Medical Examiner	910,000	682,500	779,000	96,500	14.14%
Tax Intercept	2,000,000	1,500,000	0	(1,500,000)	(100.00%)
Assessor Tax Fraud	1,500,000	1,125,000	139,237	(985,763)	(87.62%)
Recorder Audit Revenues	1,000,000	750,000	0	(750,000)	(100.00%)
Total Fee Revenue	274,116,080	202,444,938	192,420,204	(10,024,734)	(4.95%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	248,800,000	246,066,323	(2,733,677)	(1.10%)
Gas / Diesel Fuel Tax	87,050,000	66,240,266	67,303,000	1,062,734	1.60%
Cigarette Tax	4,691,414	3,472,386	3,448,067	(24,319)	(0.70%)
Retail Sale of Motor Vehicles	3,095,000	2,281,362	2,248,000	(33,362)	(1.46%)
Wheel Tax	4,100,000	3,735,151	3,538,000	(197,151)	(5.28%)
Alcoholic Beverage Tax	36,500,000	26,779,331	26,741,000	(38,331)	(0.14%)
County Use Tax	68,300,000	49,851,352	53,655,000	3,803,648	7.63%
Parking Lot & Garage Operations Tax	42,600,000	31,960,148	32,986,000	1,025,852	3.21%
Amusement Tax	29,475,000	22,696,244	21,896,000	(800,244)	(3.53%)
Other Tobacco Products	1,788,351	1,292,363	1,184,084	(108,279)	(8.38%)
Non Retailer Transactions	11,460,000	8,322,500	5,473,000	(2,849,500)	(34.24%)
Gambling Machine Tax	1,350,000	1,344,000	513,000	(831,000)	(61.83%)
Firearms Tax	375,000	276,750	348,000	71,250	25.75%
Total Home Rule Taxes	628,184,765	467,051,853	465,399,474	(1,652,379)	(0.35%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	33,375,000	33,375,000	0	0.00%
Retailer's Occupation Tax	3,290,000	2,485,000	2,059,000	(426,000)	(17.14%)
State Income Tax	12,351,000	9,263,250	9,248,285	(14,965)	(0.16%)
Off Track Betting Commission	2,422,500	1,816,875	1,082,000	(734,875)	(40.45%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	13,588,910	13,772,000	183,090	1.35%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	0	0	0	0.00%
TIF Financing Funds	3,000,000	1,800,000	1,807,874	7,874	0.00%
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	11,522,567	7,227,903	(4,294,664)	(37.27%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	6,225,003	6,274,000	48,997	0.79%
Total Intergovernmental Revenues	138,845,469	80,076,605	74,846,062	(5,230,543)	(6.53%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	6,724,164	4,260,097	(2,464,067)	(36.64%)
Other Reimbursements / Transfers	11,526,738	8,645,054	5,242,306	(3,402,748)	(39.36%)
Parking Fees - JTDC, Courts & etc.	3,761,671	2,821,253	810,392	(2,010,861)	(71.28%)
Total Other Revenues	24,253,961	18,190,471	10,312,795	(7,877,676)	(43.31%)
Grand Total General Funds	\$1,376,531,493	\$1,001,112,280	\$976,326,949	(\$24,785,331)	(2.48%)

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

HEALTH ENTERPRISE FUND		1-Dec-13 Through 31-Aug-14 2014	1-Dec-13 Through 31-Aug-14 2014		Nine Months Over (Under) % Change
<u>Health Funds</u>	2014 Total Budgeted Revenues	Budgeted Revenues	Actual Revenues	Nine Months Variance	
<u>Revenues by Source</u>					
Property Taxes (Budget Basis)	\$38,924,897	\$29,193,673	\$29,193,673	\$0	0.00%
Fees (1)					
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	173,092,193	209,999,517	36,907,324	21.32%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	93,750,000	63,750,000	(30,000,000)	(32.00%)
Federal State Medicaid Programming Funding - DSH	145,500,000	109,125,000	121,753,674	12,628,674	11.57%
Medicaid Expansion (Revised)	665,733,648	518,762,182	520,079,100	1,316,918	0.25%
Total Fee Revenue	1,143,183,334	894,729,375	915,582,291	20,852,916	2.33%
Home Rule Taxes (2)					
Cigarette Tax	129,808,586	96,078,814	95,405,933	(672,881)	(0.70%)
Other Tobacco Products	5,891,649	4,257,637	3,900,916	(356,721)	(8.38%)
Firearms Tax	375,000	276,750	348,000	71,250	25.75%
Total Home Rule Taxes	136,075,235	100,613,201	99,654,849	(958,352)	(0.95%)
Intergovernmental Revenues (3)					
Total Intergovernmental Revenues	0	0	0	0	0.00%
Other Revenues (4)					
Miscellaneous Fees - CCHHS	1,931,284	1,449,785	3,700,233	2,250,448	155.23%
Public Health	3,181,800	2,388,529	5,148,710	2,760,181	115.56%
Total Other Revenues	5,113,084	3,838,314	8,848,943	5,010,629	130.54%
Grand Total Health Funds	\$1,323,296,550	\$1,028,374,563	\$1,053,279,756	\$24,905,193	2.42%
SEE NOTES ATTACHED.					

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

GENERAL FUND		1-Dec-13 Through 31-Aug-14 2014 Budgeted Revenues	1-Dec-13 Through 31-Aug-14 2014 Actual Revenues	Nine Months Variance	Nine Months Over (Under) % Change
Corporate Fund	2014 Total Budgeted Revenues				
Revenues by Source					
Property Taxes (Budget Basis)	\$11,901,908	\$8,926,431	\$8,926,431	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	54,953,687	61,381,000	6,427,313	11.70%
County Clerk	10,225,000	7,970,941	7,839,000	(131,941)	(1.66%)
Recorder of Deeds	41,500,000	31,125,000	26,871,000	(4,254,000)	(13.67%)
Recorder Audit Revenues	1,000,000	750,000	0	(750,000)	(100.00%)
Building and Zoning	3,200,000	2,400,000	2,713,000	313,000	13.04%
Environmental Control	4,361,750	3,271,313	3,960,000	688,688	21.05%
Liquor Licenses	324,000	243,000	318,000	75,000	30.86%
Cable TV Franchise	1,000,000	515,000	957,000	442,000	85.83%
County Assessor	150,000	112,500	52,500	(60,000)	(53.33%)
Assessor Tax Fraud	1,500,000	1,125,000	139,237	(985,763)	(87.62%)
Contract Compliance	40,000	29,500	28,325	(1,175)	(3.98%)
Highway Sale of Permits (Hauling & Construction)	560,000	420,000	679,000	259,000	61.67%
Total Fee Revenue	133,860,750	102,915,941	104,938,062	2,022,122	1.96%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	674,800	497,600	492,133	(5,467)	(1.10%)
Gas / Diesel Fuel Tax	500,000	380,473	386,577	6,104	1.60%
Total Home Rule Taxes	1,174,800	878,073	878,709	637	0.07%
Intergovernmental Revenues (3)					
Reimb. for Indirect Cost Special Revenues & Grants	3,000,000	2,250,000	2,020,466	(229,534)	(10.20%)
Total Intergovernmental Revenues	3,000,000	2,250,000	2,020,466	(229,534)	(10.20%)
Other Revenues (4)					
Leases, Rental, Sales	2,853,948	2,140,461	1,394,603	(745,858)	(34.85%)
Other Reimbursements / Transfers	8,263,395	6,197,546	3,758,153	(2,439,393)	(39.36%)
Total Other Revenues	11,117,343	8,338,007	5,152,756	(3,185,251)	(38.20%)
Grand Total Corporate Fund	\$161,054,801	\$123,308,451	\$121,916,424	(\$1,392,027)	(1.13%)
SEE NOTES ATTACHED.					

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

GENERAL FUND		1-Dec-13 Through 31-Aug-14 2014	1-Dec-13 Through 31-Aug-14 2014		Nine Months Over (Under) % Change
<u>Public Safety Fund</u>	<u>2014 Total Budgeted Revenues</u>	<u>Budgeted Revenues</u>	<u>Actual Revenues</u>	<u>Nine Months Variance</u>	
<u>Revenues by Source</u>					
Property Taxes (Budget Basis)	\$299,229,310	\$224,421,983	\$224,421,983	\$0	0.00%
<u>Fees (1)</u>					
Clerk of Circuit Court	96,750,000	66,900,000	58,012,567	(8,887,433)	(13.28%)
Sheriff	24,856,130	18,642,098	17,692,000	(950,098)	(5.10%)
Public Guardian	2,400,000	1,800,000	2,020,000	220,000	12.22%
State's Attorney	2,000,000	1,500,000	1,407,000	(93,000)	(6.20%)
Supportive Services	15,000	11,250	10,575	(675)	(6.00%)
Public Administrator	900,000	675,000	562,000	(113,000)	(16.74%)
Court Services Fee	10,424,200	7,818,150	6,999,000	(819,150)	(10.48%)
Medical Examiner	910,000	682,500	779,000	96,500	14.14%
Tax Intercept	2,000,000	1,500,000	0	(1,500,000)	(100.00%)
Total Fee Revenue	140,255,330	99,528,998	87,482,142	(12,046,856)	(12.10%)
<u>Home Rule Taxes (2)</u>					
County Sales Tax (See Exhibit I)	336,725,200	248,302,400	245,574,190	(2,728,210)	(1.10%)
Gas / Diesel Fuel Tax	86,550,000	65,859,793	66,916,423	1,056,630	1.60%
Cigarette Tax	4,691,414	3,472,386	3,448,067	(24,319)	(0.70%)
Retail Sale of Motor Vehicles	3,095,000	2,281,362	2,248,000	(33,362)	(1.46%)
Wheel Tax	4,100,000	3,735,151	3,538,000	(197,151)	(5.28%)
Alcoholic Beverage Tax	36,500,000	26,779,331	26,741,000	(38,331)	(0.14%)
County Use Tax	68,300,000	49,851,352	53,655,000	3,803,648	7.63%
Parking Lot & Garage Operations Tax	42,600,000	31,960,148	32,986,000	1,025,852	3.21%
Amusement Tax	29,475,000	22,696,244	21,896,000	(800,244)	(3.53%)
Other Tobacco Products	1,788,351	1,292,363	1,184,084	(108,279)	(8.38%)
Non Retailer Transactions	11,460,000	8,322,500	5,473,000	(2,849,500)	(34.24%)
Gambling Machine Tax	1,350,000	1,344,000	513,000	(831,000)	(61.83%)
Firearms Tax	375,000	276,750	348,000	71,250	25.75%
Total Home Rule Taxes	627,009,965	466,173,780	464,520,765	(1,653,015)	(0.35%)
<u>Intergovernmental Revenues (3)</u>					
Motor Fuel Tax Grant	44,500,000	33,375,000	33,375,000	0	0.00%
Retailer's Occupation Tax	3,290,000	2,485,000	2,059,000	(426,000)	(17.14%)
State Income Tax	12,351,000	9,263,250	9,248,285	(14,965)	(0.16%)
Off Track Betting Commission	2,422,500	1,816,875	1,082,000	(734,875)	(40.45%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	13,588,910	13,772,000	183,090	1.35%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	0	0	0	0.00%
TIF Financing Funds	3,000,000	1,800,000	1,807,874	7,874	0.44%
Reimb. for Indirect Cost Special Revenues & Grants	12,363,422	9,272,567	5,207,437	(4,065,130)	(43.84%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	6,225,003	6,274,000	48,997	0.79%
Total Intergovernmental Revenues	135,845,469	77,826,605	72,825,596	(5,001,009)	(6.43%)
<u>Other Revenues (4)</u>					
Leases, Rental, Sales	6,111,604	4,583,703	2,865,494	(1,718,209)	(37.49%)
Other Reimbursements / Transfers	3,263,343	2,447,507	1,484,153	(963,354)	(39.36%)
Parking Fees - JTDC, Courts & etc.	3,761,671	2,821,253	810,392	(2,010,861)	(71.28%)
Total Other Revenues	13,136,618	9,852,464	5,160,039	(4,692,425)	(47.63%)
Grand Total Public Safety Fund	\$1,215,476,692	\$877,803,829	\$854,410,524	(\$23,393,304)	(2.66%)
SEE NOTES ATTACHED.					

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

	<u>1st Qtr</u> 2014	<u>2nd Qtr</u> 2014	Jun 14	Jul 14	Aug 14	TOTAL YTD
Corporate, Public Safety & Health Funds						
Revenues by Source						
Property Taxes	\$87,514,029	\$87,514,029	\$29,171,343	\$29,171,343	\$29,171,343	\$262,542,087
Fees (1)						
County Treasurer	11,966,000	15,675,000	5,919,000	9,320,000	18,501,000	61,381,000
County Clerk	2,315,000	2,310,000	824,000	864,000	1,526,000	7,839,000
Recorder of Deeds	8,024,000	7,931,000	3,166,000	4,505,000	3,245,000	26,871,000
Building and Zoning	1,122,000	804,000	158,000	374,000	255,000	2,713,000
Environmental Control	560,000	1,406,000	1,109,000	571,000	314,000	3,960,000
Liquor Licenses	78,000	90,000	50,000	60,000	40,000	318,000
Cable TV Franchise	311,000	319,000	0	325,000	2,000	957,000
Clerk of Circuit Court	19,597,000	20,683,000	6,167,000	6,065,000	5,500,567	58,012,567
Sheriff	6,402,000	6,120,000	1,627,000	1,727,000	1,816,000	17,692,000
Public Guardian	524,000	725,000	258,000	354,000	159,000	2,020,000
State's Attorney	519,000	448,000	147,000	151,000	142,000	1,407,000
Supportive Services	3,400	3,675	375	2,925	200	10,575
Public Administrator	163,000	79,000	58,000	46,000	216,000	562,000
Court Services Fee	2,338,000	2,551,000	721,000	713,000	676,000	6,999,000
County Assessor	12,000	21,000	4,000	8,000	7,500	52,500
Contract Compliance	10,100	9,750	3,500	1,225	3,750	28,325
Highway Sale of Permits (Hauling & Construction)	171,000	198,000	74,000	118,000	118,000	679,000
Medical Examiner	263,000	258,000	80,000	96,000	82,000	779,000
Tax Intercept	0	0	0	0	0	0
Assessor Tax Fraud	0	20,765	63,585	10,629	44,258	139,237
Recorder Audit Revenues	0	0	0	0	0	0
Patient Fees (Medicare, Medicaid, Private&3rd)	70,718,434	61,491,233	20,815,146	36,781,707	20,192,997	209,999,517
CCHHS-Medicaid BIPA IGT (See Notes 1 last page)	0	(30,000,000)	0	0	93,750,000	63,750,000
Federal State Medicaid Programming Funding - DSH	40,584,558	40,584,558	13,528,186	13,528,186	13,528,186	121,753,674
Medicaid Expansion	91,902,377	193,716,535	80,115,286	80,326,256	74,018,646	520,079,100
Total Fee Revenue	257,583,869	325,444,516	134,888,078	155,947,928	234,138,104	1,108,002,495
Home Rule Taxes (2)						
County Sales Tax	82,840,410	78,481,073	27,363,026	27,606,708	29,775,106	246,066,323
Gas / Diesel Fuel Tax	23,521,000	21,484,764	7,878,236	7,299,000	7,120,000	67,303,000
Cigarette Tax	28,695,000	33,958,000	11,591,829	10,244,171	14,365,000	98,854,000
Retail Sale of Motor Vehicles	634,000	756,000	308,000	269,000	281,000	2,248,000
Wheel Tax	80,000	101,000	1,115,000	2,062,000	180,000	3,538,000
Alcoholic Beverage Tax	9,188,000	7,765,000	3,228,000	3,838,000	2,722,000	26,741,000
County Use Tax	15,080,000	17,939,000	7,097,000	6,666,000	6,873,000	53,655,000
Parking Lot & Garage Operations Tax	10,093,000	10,744,000	3,782,000	4,376,000	3,991,000	32,986,000
Amusement Tax	5,978,000	8,250,000	2,487,000	2,063,000	3,118,000	21,896,000
Other Tobacco Products	1,525,000	1,916,000	556,000	499,000	589,000	5,085,000
Non Retailer Transactions	2,717,000	1,419,000	426,000	553,000	358,000	5,473,000
Non-Titled Use Tax	0	0	0	0	0	0
Gambling Machine Tax	47,000	11,000	36,000	301,000	118,000	513,000
Firearms Tax	261,000	257,000	68,000	55,000	55,000	696,000
Total Home Rule Taxes	180,659,410	183,081,837	65,936,091	65,831,879	69,545,106	565,054,323
Intergovernmental Revenues (3)						
Motor Fuel Tax Grant	11,125,000	11,125,000	3,708,333	3,708,334	3,708,333	33,375,000
Retailer's Occupation Tax	721,000	646,000	227,000	222,000	243,000	2,059,000
State Income Tax	2,964,703	3,674,830	752,734	1,127,000	729,018	9,248,285
Off Track Betting Commission	316,000	329,000	190,000	126,000	121,000	1,082,000
State-Probation Officers, Juvenile CT & Children Home	4,537,000	4,530,000	1,520,000	1,535,000	1,650,000	13,772,000
Reimb.State Criminal Alien Assistance Prog. (SCAAP)	0	0	0	0	0	0
TIF Financing Funds	0	0	0	0	1,807,874	1,807,874
Reimb. for Indirect Cost Special Revenues & Grants	2,376,263	2,387,761	787,589	787,591	888,699	7,227,903
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0	0	0
Gaming	1,327,000	2,807,000	756,000	679,000	705,000	6,274,000
Total Intergovernmental Revenues	23,366,966	25,499,591	7,941,656	8,184,925	9,852,924	74,846,062
Other Revenues (4)						
Leases, Rental, Sales	1,388,767	1,363,125	526,912	579,870	401,423	4,260,097
Public Health	461,928	2,768,606	50,977	360,122	1,507,077	5,148,710
Miscellaneous Fees - CCHHS	1,330,795	1,540,662	327,031	351,262	150,483	3,700,233
Other Reimbursements / Transfers	2,322,152	1,599,098	589,087	432,110	299,859	5,242,306
Parking Fees - JTDC, Courts & etc.	254,050	151,928	5,890	338,570	59,954	810,392
Total Other Revenues	5,757,692	7,423,419	1,499,897	2,061,934	2,418,796	19,161,738
Grand Total 3 Operating Funds	\$554,881,966	\$628,963,392	\$239,437,065	\$261,198,009	\$345,126,273	\$2,029,606,705

SEE NOTES ATTACHED.

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

		<u>1st Qtr</u> <u>2014</u>	<u>2nd Qtr</u> <u>2014</u>	<u>Jun 14</u>	<u>Jul 14</u>	<u>Aug 14</u>	<u>TOTAL YTD</u>
Stroger Hospital							
Budgeted Patient Fees	Budgeted	\$53,721,093	\$54,225,694	\$17,111,799	\$19,749,795	\$17,364,100	\$162,172,481
Actual Patient Fees	Actual	60,706,333	56,196,982	18,755,615	34,300,137	18,991,253	188,950,320
Stroger Hosp OVER (UNDER)							
		6,985,240	1,971,288	1,643,816	14,550,342	1,627,153	26,777,839
Revenue shortfall accumulation by Dept.		6,985,240	8,956,528	10,600,344	25,150,686	26,777,839	26,777,839
% Change Budgeted/Actual Patient Fees		13.00%	3.64%	9.61%	73.67%	9.37%	16.51%

Oak Forest Health Center

Budgeted Patient Fees	Budgeted	35,985	36,575	11,754	12,771	12,050	109,135
Actual Patient Fees	Actual	5,507,550	898,926	333,207	490,620	428,383	7,658,686
Oak Forest Health Ctr OVER (UNDER)							
		5,471,565	862,351	321,453	477,849	416,333	7,549,551
Revenue shortfall accumulation by Dept.		5,471,565	6,333,916	6,655,369	7,133,218	7,549,551	7,549,551
% Change Budgeted/Actual Patient Fees		15205.13%	2357.76%	2734.84%	3741.67%	3455.05%	6917.63%

Provident Hospital

Budgeted Patient Fees	Budgeted	3,581,127	3,614,725	1,140,653	1,316,621	1,157,451	10,810,577
Actual Patient Fees	Actual	4,504,551	4,395,325	1,726,324	1,990,950	773,361	13,390,511
Provident Hosp OVER (UNDER)							
		923,424	780,600	585,671	674,329	(384,090)	2,579,934
Revenue shortfall accumulation by Dept.		923,424	1,704,024	2,289,695	2,964,024	2,579,934	2,579,934
% Change Budgeted/Actual Patient Fees		25.79%	21.60%	51.35%	51.22%	(33.18%)	23.86%

Recap - Bureau Wide

Budgeted Patient Fees	Budgeted	57,338,205	57,876,994	18,264,206	21,079,187	18,533,601	173,092,193
Actual Patient Fees	Actual	70,718,434	61,491,233	20,815,146	36,781,707	20,192,997	209,999,517
GRAND TOTAL OVER (UNDER)							
		\$13,380,229	\$3,614,239	\$2,550,940	\$15,702,520	\$1,659,396	\$36,907,324
Revenue shortfall accumulation by month		13,380,229	16,994,468	19,545,408	35,247,928	36,907,324	36,907,324
% Change Budgeted/Actual Patient Fees		23.34%	6.24%	13.97%	74.49%	8.95%	21.32%

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	<u>1st Qtr 14</u>	<u>2nd Qtr 14</u>	<u>Jun 14</u>	<u>Jul 14</u>	<u>Aug 14</u>	<u>TOTAL YTD</u>
Budgeted Patient Fees	57,338,205	57,876,994	18,264,206	21,079,187	18,533,601	173,092,193
Actual Patient Fees	70,718,434	61,491,233	20,815,146	36,781,707	20,192,997	209,999,517
Monthly (Quarterly) Over (Under)	13,380,229	3,614,239	2,550,940	15,702,520	1,659,396	36,907,324
% Change	23.34%	6.24%	13.97%	74.49%	8.95%	21.32%

Medicaid Expansion

Budgeted Patient Fees	Budgeted	55,139,343	117,480,333	96,313,559	161,358,393	88,470,554	518,762,182
Actual Patient Fees	Actual	91,902,377	193,716,535	80,115,286	80,326,256	74,018,646	520,079,100
Medicaid Expansion OVER (UNDER)							
		36,763,034	76,236,202	(16,198,273)	(81,032,137)	(14,451,908)	1,316,918
Revenue shortfall accumulation by Dept.		36,763,034	112,999,236	96,800,963	15,768,826	1,316,918	1,316,918
% Change Budgeted/Actual Patient Fees			64.89%	(16.82%)	(50.22%)	(16.34%)	0.25%

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

<u>Patient Fees - Type</u>	1st QTR 2014 Dec 13 - Feb 14 <u>Revenues</u>	2nd QTR 2014 Mar 14 - May 14 <u>Revenues</u>	Jun 14 <u>Revenues</u>	Jul 14 <u>Revenues</u>	Aug 14 <u>Revenues</u>	Total Thru August 2014 <u>Revenues</u>						
Stroger Hospital												
Budgeted												
Medicare	\$15,818,998	\$16,170,531	\$5,272,999	\$5,448,766	\$5,448,766	\$48,160,060						
Public Assistance (Medicaid)	31,681,327	31,696,155	9,765,210	12,158,320	9,772,625	95,073,637						
Private Payors and Carriers	6,220,768	6,359,008	2,073,590	2,142,709	2,142,709	18,938,784						
Sub-Total	53,721,093	54,225,694	17,111,799	19,749,795	17,364,100	162,172,481						
Actual												
Medicare	\$16,655,793	\$21,672,707	\$6,067,952	\$12,382,874	\$7,353,581	\$64,132,907						
Public Assistance (Medicaid)	36,737,636	28,020,853	10,663,956	18,921,298	8,960,647	103,304,390						
Private Payors and Carriers	7,312,904	6,503,422	2,023,707	2,995,965	2,677,025	21,513,023						
Sub-Total	60,706,333	56,196,982	18,755,615	34,300,137	18,991,253	188,950,320						
\$ Variance/Over(Under) % Change												
Medicare	\$836,795	5.29%	\$5,502,176	34.03%	\$794,953	15.08%	\$6,934,108	127.26%	\$1,904,815	34.96%	\$15,972,847	33.17%
Public Assistance (Medicaid)	5,056,309	15.96%	(3,675,302)	(11.60%)	898,746	9.20%	6,762,978	55.62%	(811,978)	(8.31%)	8,230,753	8.66%
Private Payors and Carriers	1,092,136	17.56%	144,414	2.27%	(49,883)	(2.41%)	853,256	39.82%	534,316	24.94%	2,574,239	13.59%
Sub-Total	6,985,240	13.00%	1,971,288	3.64%	1,643,816	9.61%	14,550,342	73.67%	1,627,153	9.37%	26,777,839	16.51%
Oak Forest Health Center												
Budgeted												
Medicare	\$15,382	\$15,723	\$5,127	\$5,298	\$5,298	\$46,828						
Public Assistance (Medicaid)	9,379	9,379	2,886	3,607	2,886	28,137						
Private Payors and Carriers	11,224	11,473	3,741	3,866	3,866	34,170						
Sub-Total	35,985	36,575	11,754	12,771	12,050	109,135						
Actual												
Medicare	\$145,340	\$64,648	\$20,792	\$28,873	\$23,982	\$283,635						
Public Assistance (Medicaid)	5,263,142	746,254	286,142	441,773	380,387	7,117,698						
Private Payors and Carriers	99,068	88,024	26,273	19,974	24,014	257,353						
Sub-Total	5,507,550	898,926	333,207	490,620	428,383	7,658,686						
\$ Variance/Over(Under) % Change												
Medicare	\$129,958	844.87%	\$48,925	311.17%	\$15,665	305.54%	\$23,575	444.98%	\$18,684	352.66%	\$236,807	505.70%
Public Assistance (Medicaid)	5,253,763	56016.24%	736,875	7856.65%	283,256	9814.83%	438,166	12147.66%	377,501	13080.42%	7,089,561	25196.58%
Private Payors and Carriers	87,844	782.64%	76,551	667.23%	22,532	602.30%	16,108	416.66%	20,148	521.16%	223,183	653.15%
Sub-Total	5,471,565	15205.13%	862,351	2357.76%	321,453	2734.84%	477,849	3741.67%	416,333	3455.05%	7,549,551	6917.63%
Provident Hospital												
Budgeted												
Medicare	\$1,037,274	\$1,060,324	\$345,758	\$357,283	\$357,283	\$3,157,922						
Public Assistance (Medicaid)	2,144,801	2,146,481	661,877	821,887	662,717	6,437,763						
Private Payors and Carriers	399,052	407,920	133,018	137,451	137,451	1,214,892						
Sub-Total	3,581,127	3,614,725	1,140,653	1,316,621	1,157,451	10,810,577						
Actual												
Medicare	\$715,586	\$1,158,134	\$231,022	\$224,660	\$239,049	\$2,568,451						
Public Assistance (Medicaid)	3,294,323	2,258,130	1,099,568	1,312,589	416,735	8,381,345						
Private Payors and Carriers	494,642	979,061	395,734	453,701	117,577	2,440,715						
Sub-Total	4,504,551	4,395,325	1,726,324	1,990,950	773,361	13,390,511						
\$ Variance/Over(Under) % Change												
Medicare	(\$321,688)	(31.01%)	\$97,810	9.22%	(\$114,736)	(33.18%)	(\$132,623)	(37.12%)	(\$118,234)	(33.09%)	(\$589,471)	(18.67%)
Public Assistance (Medicaid)	1,149,522	53.60%	111,649	5.20%	437,691	66.13%	490,702	59.70%	(245,982)	(37.12%)	1,943,582	30.19%
Private Payors and Carriers	95,590	23.95%	571,141	140.01%	262,716	197.50%	316,250	230.08%	(19,874)	(14.46%)	1,225,823	100.90%
Sub-Total	923,424	25.79%	780,600	21.60%	585,671	51.35%	674,329	51.22%	(384,090)	(33.18%)	2,579,934	23.86%
Recap - Total Bureau Wide												
Budgeted												
Medicare	\$16,871,654	\$17,246,578	\$5,623,884	\$5,811,347	\$5,811,347	\$51,364,810						
Public Assistance (Medicaid)	\$33,835,507	\$33,852,015	\$10,429,973	\$12,983,814	\$10,438,228	\$101,539,537						
Private Payors and Carriers	\$6,631,044	\$6,778,401	\$2,210,349	\$2,284,026	\$2,284,026	\$20,187,846						
Total	\$57,338,205	\$57,876,994	\$18,264,206	\$21,079,187	\$18,533,601	\$173,092,193						
Actual												
Medicare	\$17,516,719	\$22,895,489	\$6,319,766	\$12,636,407	\$7,616,612	\$66,984,993						
Public Assistance (Medicaid)	\$45,295,101	\$31,025,237	\$12,049,666	\$20,675,660	\$9,757,769	\$118,803,433						
Private Payors and Carriers	\$7,906,614	\$7,570,507	\$2,445,714	\$3,469,640	\$2,818,616	\$24,211,091						
Total	\$70,718,434	\$61,491,233	\$20,815,146	\$36,781,707	\$20,192,997	\$209,999,517						
\$ Variance/Over(Under) % Change												
Medicare	\$645,065	3.82%	\$5,648,911	32.75%	\$695,882	12.37%	\$6,825,060	117.44%	\$1,805,265	31.06%	\$15,620,183	30.41%
Public Assistance (Medicaid)	11,459,594	33.87%	(2,826,778)	(8.35%)	1,619,693	15.53%	7,691,846	59.24%	(680,459)	(6.52%)	17,263,896	17.00%
Private Payors and Carriers	1,275,570	19.24%	792,106	11.69%	235,365	10.65%	1,185,614	51.91%	534,590	23.41%	4,023,245	19.93%
Total	13,380,229	23.34%	3,614,239	6.24%	2,550,940	13.97%	15,702,520	74.49%	1,659,396	8.95%	36,907,324	21.32%
Medicaid Expansion - New												
Budgeted												
Public Assistance (Medicaid)	\$55,139,343	\$117,480,333	\$96,313,559	\$161,358,393	88,470,554	\$518,762,182						
Actual												
Public Assistance (Medicaid)	91,902,377	193,716,535	80,115,286	80,326,256	74,018,646	\$520,079,100						
\$ Variance/Over(Under) % Change												
	\$36,763,034	66.67%	\$76,236,202	64.89%	(\$16,198,273)	(16.82%)	(\$81,032,137)	(50.22%)	(\$14,451,908)	(16.34%)	\$1,316,918	0.25%

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
Nine months ended August 31, 2013 (UNAUDITED)

<u>Patient Fees - Type</u>	1st QTR 2013		2nd QTR 2013		Jun 13		Jul 13		Aug 13		Total Thru August 2013	
	Dec 12 - Feb 13		Mar 13- May 13		Revenues		Revenues		Revenues		Revenues	
Stroger Hospital												
Budgeted												
Medicare	\$13,530,971		\$13,831,658		\$4,510,322		\$4,660,668		\$4,660,668		\$41,194,287	
Public Assistance (Medicaid)	34,900,799		34,947,748		10,792,879		13,338,516		10,816,353		104,796,295	
Private Payors and Carriers	5,702,505		5,829,228		1,900,836		1,964,196		1,964,196		17,360,961	
Sub-Total	54,134,275		54,608,634		17,204,037		19,963,380		17,441,217		163,351,543	
Actual												
Medicare	\$15,122,623		\$16,598,772		\$7,558,737		\$4,871,452		\$6,095,454		\$50,247,038	
Public Assistance (Medicaid)	34,383,064		29,706,220		8,691,522		10,128,626		6,955,521		89,864,953	
Private Payors and Carriers	7,974,242		5,642,993		1,893,836		1,741,748		2,940,947		20,193,766	
Sub-Total	57,479,929		51,947,985		18,144,095		16,741,826		15,991,922		160,305,757	
\$ Variance/Over(Under) % Change												
Medicare	\$1,591,652	11.76%	\$2,767,114	20.01%	\$3,048,415	67.59%	\$210,784	4.52%	\$1,434,786	30.78%	\$9,052,751	21.98%
Public Assistance (Medicaid)	(517,735)	(1.48%)	(5,241,528)	(15.00%)	(2,101,357)	(19.47%)	(3,209,890)	(24.06%)	(3,860,832)	(35.69%)	(14,931,342)	(14.25%)
Private Payors and Carriers	2,271,737	39.84%	(186,235)	(3.19%)	(7,000)	(0.37%)	(222,448)	(11.33%)	976,751	49.73%	2,832,805	16.32%
Sub-Total	3,345,654	6.18%	(2,660,649)	(4.87%)	940,058	5.46%	(3,221,554)	(16.14%)	(1,449,295)	(8.31%)	(3,045,786)	(1.86%)
Oak Forest Health Center												
Budgeted												
Medicare	\$91,133		\$93,158		\$30,378		\$31,390		\$31,390		\$277,449	
Public Assistance (Medicaid)	417,355		417,355		128,417		160,521		128,417		1,252,065	
Private Payors and Carriers	126,822		129,640		42,274		43,683		43,683		386,102	
Sub-Total	635,310		640,153		201,069		235,594		203,490		1,915,616	
Actual												
Medicare	\$69,426		\$95,203		\$17,116		\$18,549		\$16,270		\$216,564	
Public Assistance (Medicaid)	1,482,122		1,037,508		309,263		312,440		274,181		3,415,514	
Private Payors and Carriers	124,798		244,206		39,515		45,063		33,142		486,724	
Sub-Total	1,676,346		1,376,917		365,894		376,052		323,593		4,118,802	
\$ Variance/Over(Under) % Change												
Medicare	(\$21,707)	(23.82%)	\$2,045	2.20%	(\$13,262)	(43.66%)	(\$12,841)	(40.91%)	(\$15,120)	(48.17%)	(\$60,885)	(21.94%)
Public Assistance (Medicaid)	1,064,767	255.12%	620,153	148.59%	180,846	140.83%	151,919	94.64%	145,764	113.51%	2,163,449	172.79%
Private Payors and Carriers	(2,024)	(1.60%)	114,566	88.37%	(2,759)	(6.53%)	1,380	3.16%	(10,541)	(24.13%)	100,622	26.06%
Sub-Total	1,041,036	163.86%	736,764	115.09%	164,825	81.97%	140,458	59.62%	120,103	59.02%	2,203,186	115.01%
Provident Hospital												
Budgeted												
Medicare	\$692,983		\$708,382		\$230,994		\$238,694		\$238,694		\$2,109,747	
Public Assistance (Medicaid)	1,654,504		1,660,476		515,968		625,553		518,955		4,975,456	
Private Payors and Carriers	341,704		349,297		113,901		117,698		117,698		1,040,298	
Sub-Total	2,689,191		2,718,155		860,863		981,945		875,347		8,125,501	
Actual												
Medicare	\$626,060		\$147,300		\$19,176		\$128,596		\$187,588		\$1,108,720	
Public Assistance (Medicaid)	3,242,170		2,974,316		584,066		769,302		421,408		7,991,262	
Private Payors and Carriers	393,635		347,741		108,651		105,919		118,653		1,074,599	
Sub-Total	4,261,865		3,469,357		711,893		1,003,817		727,649		10,174,581	
\$ Variance/Over(Under) % Change												
Medicare	(\$66,923)	(9.66%)	(\$561,082)	(79.21%)	(\$211,818)	(91.70%)	(\$110,098)	(46.13%)	(\$51,106)	(21.41%)	(\$1,001,027)	(47.45%)
Public Assistance (Medicaid)	1,587,666	95.96%	1,313,840	79.12%	68,098	13.20%	143,749	22.98%	(97,547)	(18.80%)	3,015,806	60.61%
Private Payors and Carriers	51,931	15.20%	(1,556)	(0.45%)	(5,250)	(4.61%)	(11,779)	(10.01%)	955	0.81%	34,301	3.30%
Sub-Total	1,572,674	58.48%	751,202	27.64%	(148,970)	(17.30%)	21,872	2.23%	(147,698)	(16.87%)	2,049,080	25.22%
Recap - Total Bureau Wide												
Budgeted												
Medicare	\$14,315,087		\$14,633,198		\$4,771,694		\$4,930,752		\$4,930,752		\$43,581,483	
Public Assistance (Medicaid)	\$36,972,658		\$37,025,579		\$11,437,264		\$14,124,590		\$11,463,725		\$111,023,816	
Private Payors and Carriers	\$6,171,031		\$6,308,165		\$2,057,011		\$2,125,577		\$2,125,577		\$18,787,361	
Total	\$57,458,776		\$57,966,942		\$18,265,969		\$21,180,919		\$18,520,054		\$173,392,660	
Actual												
Medicare	\$15,818,109		\$16,841,275		\$7,595,029		\$5,018,597		\$6,299,312		\$51,572,322	
Public Assistance (Medicaid)	\$39,107,356		\$33,718,044		\$9,584,851		\$11,210,368		\$7,651,110		\$101,271,729	
Private Payors and Carriers	\$8,492,675		\$6,234,940		\$2,042,002		\$1,892,730		\$3,092,742		\$21,755,089	
Total	\$63,418,140		\$56,794,259		\$19,221,882		\$18,121,695		\$17,043,164		\$174,599,140	
\$ Variance/Over(Under) % Change												
Medicare	\$1,503,022	10.50%	\$2,208,077	15.09%	\$2,823,335	59.17%	\$87,845	1.78%	\$1,368,560	27.76%	\$7,990,839	18.34%
Public Assistance (Medicaid)	2,134,698	5.77%	(3,307,535)	(8.93%)	(1,852,413)	(16.20%)	(2,914,222)	(20.63%)	(3,812,615)	(33.26%)	(9,752,087)	(8.78%)
Private Payors and Carriers	2,321,644	37.62%	(73,225)	(1.16%)	(15,009)	(0.73%)	(232,847)	(10.95%)	967,165	45.50%	2,967,728	15.80%
Total	5,959,364	10.37%	(1,172,683)	(2.02%)	955,913	5.23%	(3,059,224)	(14.44%)	(1,476,890)	(7.97%)	1,206,480	0.70%
Medicaid Expansion - New												
Budgeted												
Public Assistance (Medicaid)	0		\$22,583,433		\$20,348,036		\$23,914,720		\$27,380,820		\$94,227,009	
Actual												
Public Assistance (Medicaid)	0		8,719,747		6,806,603		9,107,652		13,750,603		38,384,605	
\$ Variance/Over(Under) % Change												
	0	0.00%	(\$13,863,686)	-61.39%	(\$13,541,433)	-66.55%	(\$14,807,068)	-61.92%	(\$13,630,217)	-49.78%	(\$55,842,404)	-59.26%

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

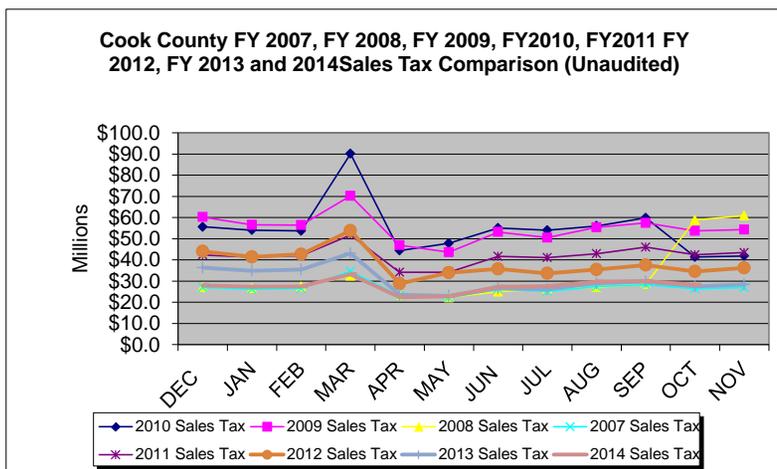
Cook County, Illinois
 Detail of Cumulative Revenues by Source
 Modified Cash Basis Revenue Report
Nine months ended August 31, 2013 (UNAUDITED)

<u>Corporate, Public Safety & Health Funds</u>	2013 Total Budgeted Revenues	1-Dec-12 Through 31-Aug-13 2013 Budgeted Revenues	1-Dec-12 Through 31-Aug-13 2013 Actual Revenues	Nine Months Variance	Nine Months Over (Under) Actual/Budget % Change
Revenues by Source					
Property Taxes	\$355,920,180	\$266,940,144	\$266,940,144	\$0	0.00%
Fees					
County Treasurer	76,000,000	53,955,375	58,479,000	4,523,625	8.38%
County Clerk	10,315,000	8,073,300	7,683,000	(390,300)	-4.83%
Recorder of Deeds	33,364,000	25,023,000	30,504,000	5,481,000	21.90%
Building and Zoning	2,750,000	2,062,500	2,508,000	445,500	21.60%
Environmental Control	4,374,000	3,280,500	3,914,000	633,500	19.31%
Liquor Licenses	360,000	270,000	252,000	(18,000)	-6.67%
Cable TV Franchise	1,000,000	515,000	938,000	423,000	82.14%
Clerk of Circuit Court	95,000,000	68,000,000	64,604,000	(3,396,000)	-4.99%
Sheriff	26,521,500	19,891,125	18,837,000	(1,054,125)	-5.30%
Public Guardian	2,680,000	2,010,000	1,964,000	(46,000)	-2.29%
State's Attorney	1,900,000	1,425,000	1,465,000	40,000	2.81%
Supportive Services	25,000	18,750	14,000	(4,750)	-25.33%
Public Administrator	900,000	675,000	446,000	(229,000)	-33.93%
Court Services Fee	11,000,000	8,250,000	7,635,000	(615,000)	-7.45%
County Assessor	150,000	112,500	58,000	(54,500)	-48.44%
Contract Compliance	83,000	61,500	25,000	(36,500)	-59.35%
Highway Sale of Permits (Hauling & Construction)	562,000	421,500	407,000	(14,500)	-3.44%
Medical Examiner	825,000	618,750	819,000	200,250	32.36%
Tax Intercept	2,000,000	1,500,000	0	(1,500,000)	-100.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	231,105,542	173,392,660	174,599,140	1,206,480	0.70%
Patient Fees - Medicaid Plan IGT	131,250,000	93,751,000	93,750,000	(1,000)	0.00%
Federal & State Medicaid Programming Funding-DSH	150,800,000	113,105,781	130,356,548	17,250,767	15.25%
Medicaid Expansion	196,964,900	94,227,009	38,384,605	(55,842,404)	-59.26%
Total Fee Revenue	979,929,942	670,640,250	637,642,293	(32,997,957)	-4.92%
Home Rule Taxes					
County Sales Tax	362,506,668	279,180,000	278,147,152	(1,032,848)	-0.37%
Gas / Diesel Fuel Tax	87,130,000	65,516,750	64,116,000	(1,400,750)	-2.14%
Cigarette Tax	133,310,000	101,045,971	107,266,000	6,220,029	6.16%
Retail Sale of Motor Vehicles	2,900,000	2,153,600	2,090,000	(63,600)	-2.95%
Wheel Tax	4,000,000	3,698,000	3,513,000	(185,000)	-5.00%
Alcoholic Beverage Tax	39,100,000	29,390,500	26,281,000	(3,109,500)	-10.58%
County Use Tax	59,450,000	43,249,700	48,698,000	5,448,300	12.60%
Parking Lot & Garage Operations Tax	42,560,000	29,903,760	30,061,000	157,240	0.53%
Amusement Tax	26,250,000	21,157,500	19,980,000	(1,177,500)	-5.57%
Other Tobacco Products	8,000,000	5,479,500	5,853,000	373,500	6.82%
Non Retailer Transactions	7,800,000	6,195,000	11,079,000	4,884,000	78.84%
Non-Titled Use Tax	13,800,000	7,175,000	4,173,000	(3,002,000)	-41.84%
Gambling Machine Tax	1,200,000	400,000	0	(400,000)	0.00%
Firearms Tax	600,000	340,000	268,000	(72,000)	-21.18%
Total Home Rule Taxes	788,606,668	594,885,281	601,525,152	6,639,871	1.12%
Intergovernmental Revenues					
Motor Fuel Tax Grant	44,500,000	33,375,000	33,375,000	0	0.00%
Retailer's Occupation Tax	3,200,000	2,425,000	2,276,000	(149,000)	-6.14%
State Income Tax	12,400,000	9,300,000	9,090,000	(210,000)	-2.26%
Off Track Betting Commission	2,550,000	1,912,500	2,153,000	240,500	12.58%
State-Probation Officers, Juvenile CT & Children Hm	17,196,300	12,897,225	15,047,000	2,149,775	16.67%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,250,000	0	0	0	0.00%
TIF Financing Funds	1,428,000	1,222,000	1,554,000	332,000	27.17%
Reimbursements, Motor Fuel and Indirect Cost	16,389,300	12,291,975	9,325,000	(2,966,975)	-24.14%
Motor Fuel Tax-Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,000,000	6,000,000	6,190,000	190,000	3.17%
Total Intergovernmental Revenues	136,913,600	79,423,700	79,010,000	(413,700)	-0.52%
Other Revenues					
Leases, Rental, Sales	7,247,997	5,435,998	3,936,000	(1,499,998)	-27.59%
Miscellaneous Fees - CCHHS	1,994,042	1,495,532	1,023,000	(472,532)	-31.60%
Other Reimbursements / Transfers	20,141,767	15,106,325	15,151,000	44,675	0.30%
Parking Fees - JTDC, Courts & etc.	4,944,563	3,708,422	2,893,000	(815,422)	-21.99%
Total Other Revenues	34,328,369	25,746,277	23,003,000	(2,743,277)	-10.66%
Grand Total 3 Operating Funds	\$2,295,698,759	\$1,637,635,652	\$1,608,120,589	(\$29,515,063)	-1.80%

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
Nine months ended August 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	Nine Months Actual	Nine Months
<u>Revenues by Source</u>	August 31	August 31	Revenues	Over
	<u>Revenues</u>	<u>Revenues</u>	<u>Variance</u>	<u>(Under)</u>
				<u>% Change</u>
Property Taxes	\$262,542,087	\$266,940,144	(\$4,398,057)	-1.65%
Fees				
County Treasurer	61,381,000	58,479,000	2,902,000	4.96%
County Clerk	7,839,000	7,683,000	156,000	2.03%
Recorder of Deeds	26,871,000	30,504,000	(3,633,000)	-11.91%
Building and Zoning	2,713,000	2,508,000	205,000	8.17%
Environmental Control	3,960,000	3,914,000	46,000	1.18%
Liquor Licenses	318,000	252,000	66,000	26.19%
Cable TV Franchise	957,000	938,000	19,000	2.03%
Clerk of Circuit Court	58,012,567	64,604,000	(6,591,433)	-10.20%
Sheriff	17,692,000	18,837,000	(1,145,000)	-6.08%
Public Guardian	2,020,000	1,964,000	56,000	2.85%
State's Attorney	1,407,000	1,465,000	(58,000)	-3.96%
Supportive Services	10,575	14,000	(3,425)	-24.46%
Public Administrator	562,000	446,000	116,000	26.01%
Court Services Fee	6,999,000	7,635,000	(636,000)	-8.33%
County Assessor	52,500	58,000	(5,500)	-9.48%
Contract Compliance	28,325	25,000	3,325	13.30%
Highway Sale of Permits (Hauling & Construction)	679,000	407,000	272,000	66.83%
Medical Examiner	779,000	819,000	(40,000)	-4.88%
Tax Intercept	0	0	0	0.00%
Assessor Tax Fraud	139,237	0	139,237	0.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	209,999,517	174,599,140	35,400,377	20.28%
Patient Fees - Medicaid Plan IGT	63,750,000	93,750,000	(30,000,000)	-32.00%
Federal State Medicaid Programming Funding, DSH	121,753,674	130,356,548	(8,602,874)	-6.60%
Medicaid Expansion	520,079,100	38,384,605	481,694,495	1254.92%
Total Fee Revenue	1,108,002,495	637,642,293	470,360,202	73.77%
Home Rule Taxes				
County Sales Tax	246,066,323	278,147,152	(32,080,829)	-11.53%
Gas / Diesel Fuel Tax	67,303,000	64,116,000	3,187,000	4.97%
Cigarette Tax	98,854,000	107,266,000	(8,412,000)	-7.84%
Retail Sale of Motor Vehicles	2,248,000	2,090,000	158,000	7.56%
Wheel Tax	3,538,000	3,513,000	25,000	0.71%
Alcoholic Beverage Tax	26,741,000	26,281,000	460,000	1.75%
County Use Tax	53,655,000	48,698,000	4,957,000	10.18%
Parking Lot & Garage Operations Tax	32,986,000	30,061,000	2,925,000	9.73%
Amusement Tax	21,896,000	19,980,000	1,916,000	9.59%
Other Tobacco Products	5,085,000	5,853,000	(768,000)	-13.12%
Non Retailer Transactions	5,473,000	11,079,000	(5,606,000)	-50.60%
Non-Titled Use Tax	0	4,173,000	(4,173,000)	-100.00%
Gambling Machine Tax	513,000	0	513,000	0.00%
Firearms Tax	696,000	268,000	428,000	159.70%
Total Home Rule Taxes	565,054,323	601,525,152	(36,470,829)	-6.06%
Intergovernmental Revenues				
Motor Fuel Tax Grant	33,375,000	33,375,000	0	0.00%
Retailer's Occupation Tax	2,059,000	2,276,000	(217,000)	-9.53%
State Income Tax	9,248,285	9,090,000	158,285	1.74%
Off Track Betting Commission	1,082,000	2,153,000	(1,071,000)	-49.74%
State-Probation Officers, Juvenile CT & Children Home	13,772,000	15,047,000	(1,275,000)	-8.47%
Reimb. Federal, State Criminal Alien Assistance Prog.	0	0	0	0.00%
TIF Financing Funds	1,807,874	1,554,000	253,874	16.34%
Reimb. for Indirect Cost Special Revenues & Grants	7,227,903	9,325,000	(2,097,097)	-22.49%
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0.00%
Gaming	6,274,000	6,190,000	84,000	1.36%
Total Intergovernmental Revenues	74,846,062	79,010,000	(4,163,938)	-5.27%
Other Revenues				
Leases, Rental, Sales	4,260,097	3,936,000	324,097	8.23%
Miscellaneous Fees - CCHHS	3,700,233	1,023,000	2,677,233	261.70%
Public Health	5,148,710	0	5,148,710	0.00%
Other Reimbursements / Transfers	5,242,306	15,151,000	(9,908,694)	-65.40%
Parking Fees - JTDC, Courts & etc.	810,392	2,893,000	(2,082,608)	-71.99%
Total Other Revenues	19,161,738	23,003,000	(3,841,262)	-16.70%
Grand Total 3 Operating Funds	\$2,029,606,705	\$1,608,120,589	\$421,486,116	26.21%

Cook County Sales Tax Revenue (1)



FY2014 YTD - OCTOBER 2014

Current YTD Budgeted	Current YTD Actual	Current YTD Collections %	Current YTD Over (Under)
\$308,000,000	\$304,376,723	(1.18%)	(\$3,623,277)

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	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773		\$304,376,723
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)		(\$3.6)
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
Nine months ended August 31, 2014 (UNAUDITED)

<u>SPECIAL PURPOSE FUNDS</u>		<u>2014 Total</u>	<u>1-Dec-13</u>	<u>1-Dec-13</u>	<u>Nine</u>	<u>Nine</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-Aug-14</u>	<u>31-Aug-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	\$15,900,002	\$15,900,002	\$0	0.00%
510	Animal Control	3,358,789	2,519,092	2,875,428	356,336	14.15%
524&525	Election Division Fund	40,239,401	30,179,551	30,179,551	0	0.00%
527	Recorder Document Storage	4,000,000	3,000,000	2,283,150	(716,850)	(23.90%)
528	Circuit Court Automation	12,000,000	9,000,000	6,431,700	(2,568,300)	(28.54%)
529	Circuit Court Document Storage	11,000,000	8,250,000	5,840,021	(2,409,979)	(29.21%)
530	Law Library	6,500,000	4,875,000	4,157,393	(717,607)	(14.72%)
531	Circuit Court - Dispute Resolution	210,000	157,500	135,375	(22,125)	(14.05%)
532	Adult Probation / Probation Service Fee	4,350,000	3,262,500	3,048,367	(214,133)	(6.56%)
533	County Clerk Automation	1,122,500	859,443	873,020	13,577	1.58%
534	Treasurer - Tax Sales Automation	9,641,231	9,579,403	9,485,857	(93,546)	(0.98%)
535	Intergovernment Agreement/ ETSB	1,141,335	856,001	761,946	(94,055)	(10.99%)
538	Juvenile Probation - Supplementary Officers	4,661,951	3,496,463	2,978,964	(517,499)	(14.80%)
541	Social Service/ Probation & Court Services	2,800,000	2,100,000	2,130,370	30,370	1.45%
544	Lead Poisoning Prevention Fund	8,302,138	6,226,604	0	(6,226,604)	(100.00%)
545	Geographic Information Systems - GIS	10,700,000	8,025,000	5,542,790	(2,482,210)	(30.93%)
546	Sheriff's Youthful Offender Alcohol & Drug	2,400	1,800	300	(1,500)	(83.33%)
561	State's Attorney Narcotics Forfeiture	4,221,596	3,166,197	3,950,000	783,803	24.76%
562	State's Attorney Bad Check Diversion	30,000	22,500	14,591	(7,909)	(35.15%)
564	Suburban CC TB Sanitarium District	6,546,902	4,910,177	879,540	(4,030,637)	(82.09%)
567	Circuit Court Administrative Fund	910,000	682,500	639,413	(43,087)	(6.31%)
570	Recorder Special Fund GIS Fee Fund	2,500,000	1,875,000	1,224,177	(650,823)	(34.71%)
571	Recorder Rental Housing Support Fee	350,000	262,500	337,419	74,919	28.54%
572	CJ Children's Waiting Room	3,100,000	2,325,000	1,961,320	(363,680)	(15.64%)
573	Women's Justice Services	55,000	41,250	10,602	(30,648)	(74.30%)
574	CJ Mental Health	1,150,000	862,500	679,740	(182,760)	(21.19%)
575	CJ Peer Court Fund	500,000	375,000	305,972	(69,028)	(18.41%)
576	CJ Drug Court Fund	560,000	420,000	336,017	(83,983)	(20.00%)
579	Assessor Special Fund	750,000	562,500	551,372	(11,128)	(1.98%)
580	CCC Electronic Citation Fund	450,000	337,500	225,316	(112,184)	(33.24%)
583	SAO Records Automation	158,000	118,500	117,733	(767)	(0.65%)
584	PD Records Automation	158,000	118,500	117,787	(713)	(0.60%)
586	Land Bank Authority	1,000,000	0	0	0	0.00%
TOTAL		\$163,669,243	\$124,367,982	\$103,975,233	(\$20,392,749)	(16.40%)

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

SPECIAL PURPOSE FUNDS

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>1st Qtr</u> <u>2014</u>	<u>2nd Qtr</u> <u>2014</u>	<u>Jun 14</u>	<u>Jul 14</u>	<u>Aug 14</u>	<u>TOTAL YTD</u>
501	Motor Fuel Tax IL First	\$5,300,000	\$5,300,001	\$1,766,667	\$1,766,667	\$1,766,667	\$15,900,002
510	Animal Control	1,000,920	898,417	305,162	445,075	225,854	2,875,428
524&525	Election Division Fund	10,059,850	10,059,850	3,353,284	3,353,283	3,353,284	30,179,551
527	Recorder Document Storage	702,925	783,145	262,825	255,330	278,925	2,283,150
528	Circuit Court Automation	2,047,812	2,322,786	708,728	707,061	645,313	6,431,700
529	Circuit Court Document Storage	1,877,452	2,120,488	634,866	624,968	582,247	5,840,021
530	Law Library	1,416,323	1,514,230	420,056	412,146	394,638	4,157,393
531	Circuit Court - Dispute Resolution	47,575	47,586	13,909	13,412	12,893	135,375
532	Adult Probation / Probation Service Fee	928,626	1,108,235	359,948	374,936	276,622	3,048,367
533	County Clerk Automation	248,227	293,895	111,373	111,220	108,305	873,020
534	Treasurer - Tax Sales Automation	2,379,472	2,327,243	18,757	4,224,625	535,760	9,485,857
535	Intergovernment Agreement/ ETSB	285,211	243,735	76,000	78,000	79,000	761,946
538	Juvenile Probation - Supplementary Officers	958,116	955,000	315,000	372,961	377,887	2,978,964
541	Social Service/ Probation & Court Services	591,053	803,912	266,532	257,030	211,843	2,130,370
544	Lead Poisoning Prevention Fund	0	0	0	0	0	0
545	Geographic Information Systems - GIS	1,715,034	1,952,836	630,980	613,567	630,373	5,542,790
546	Sheriff's Youthful Offender Alcohol & Drug	300	0	0	0	0	300
561	State's Attorney Narcotics Forfeiture	1,250,000	2,000,000	0	0	700,000	3,950,000
562	State's Attorney Bad Check Diversion	5,075	6,086	1,104	1,473	853	14,591
564	Suburban CC TB Sanitarium District	290,276	290,279	99,661	99,661	99,663	879,540
567	Circuit Court Administrative Fund	194,743	238,688	70,652	68,543	66,787	639,413
570	Recorder Special Fund GIS Fee Fund	421,755	469,887	157,695	153,198	21,642	1,224,177
571	Recorder Rental Housing Support Fee	62,766	63,700	21,740	21,864	167,349	337,419
572	CJ Children's Waiting Room	671,260	713,005	198,085	193,690	185,280	1,961,320
573	Women's Justice Services	5,102	2,000	0	2,000	1,500	10,602
574	CJ Mental Health	218,410	241,774	73,848	75,390	70,318	679,740
575	CJ Peer Court Fund	94,476	111,513	33,440	34,526	32,017	305,972
576	CJ Drug Court Fund	107,948	119,514	36,302	37,537	34,716	336,017
579	Assessor Special Fund	217,292	186,702	39,451	66,397	41,530	551,372
580	CCC Electronic Citation Fund	71,398	80,468	24,245	25,533	23,672	225,316
583	SAO Records Automation	36,932	41,401	13,486	13,250	12,664	117,733
584	PD Records Automation	36,879	41,945	12,963	13,318	12,682	117,787
586	Land Bank Authority	0	0	0			0
TOTAL		\$33,243,208	\$35,338,321	\$10,026,759	\$14,416,661	\$10,950,284	\$103,975,233

Notes to the August 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 November 2014 in the amount of \$37.5 million.** The budgeted IGT Medicaid receipt payment in the amount of \$93.7 million is included in August 31, 2014 revenue report. Certain other fee revenues for August 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.

FY 2014 Budgeted 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.