

Cook County, Illinois

Revenue Report for the Ten Months Ended September 30, 2014 Corporate, Public Safety, Health And Special Purpose Funds



Bureau of Finance

Disclaimer for Revenue Report

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



OFFICE OF THE COMPTROLLER

LAWRENCE L. WILSON, CPA

COMPTROLLER

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

TONI PRECKWINKLE

PRESIDENT

**Cook County Board
of Commissioners**

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October 29, 2014

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

I am transmitting herewith a Revenue Report for the ten-month period ended September 30, 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 [Ten (10) 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.
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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**

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118 North Clark Street, Room 500
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**Executive Summary
Cook County Revenue Report
December 1, 2013 through September 30, 2014**

TOTAL REVENUE - Total ten months actual revenue of \$2,253.1 million was above budgeted revenue of \$2,243.1 million, and resulted in a **favorable** variance of \$10.0 million or 0.45%. This represents a \$9.9 million **favorable variance** compared to the previous month ended August 2014 **favorable** variance of \$0.1 million.

There was improvement across some revenue categories versus budget in September 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, Cigarette 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	\$ 9.5		\$ 9.5
Patient Fees		38.8	38.8
DSH Adjustment Pmts		14.0	14.0
Medicaid Expansion		11.4	11.4
County Use Tax	3.8		3.8
Other revenue categories (net)		5.3	5.3
Net positive variances	\$ 13.3	\$ 69.5	\$ 82.8
	Negative Variance (millions)	Negative Variance (millions)	Negative Variance (millions)
Recorder of Deeds	\$ (4.3)		\$ (4.3)
Clerk of Circuit Court	(11.9)		(11.9)
Medicaid BIPA IGT - Repayment		(30.0)	(30.0)
County Sales Tax	(3.4)		(3.4)
Cigarette Tax	(0.1)	(1.6)	(1.7)
Non-Retailer Transactions	(2.8)		(2.8)
Other revenue categories (net)	(18.7)		(18.7)
Net negative variances	(41.2)	(31.6)	(72.8)
Total net positive (negative) variances	\$ (27.9)	\$ 37.9	\$ 10.0



FEES

TREASURER – Total ten months actual revenue of \$69.6 million was above budgeted revenue of \$60.1 million, and resulted in a **favorable** variance of \$9.5 million or 15.71%, based on current economic conditions.

RECORDER OF DEEDS – Total ten months actual revenue of \$30.2 million was below budgeted revenue of \$34.5 million, and resulted in an **unfavorable** variance of (\$4.3) million or (12.59%), 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 ten months actual revenue of \$66.7 million was behind budgeted revenue of \$78.6 million, and resulted in an unfavorable variance of (\$11.9) million or (15.22%). This is primarily due to the reduction in the number of cases filed.

CCHHS – The Health System revenue has a positive variance of \$37.9 million through the fiscal period ended September 30, 2014. The net positive variances are led by \$64.2 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 ten months actual Medicaid Expansion revenue of \$577.9 million was above budgeted revenue of \$566.5 million, and resulted in a **favorable** variance of **\$11.4** million or 2.00% through the fiscal period ended September 30, 2014. Medicaid Expansion revenue at the end of August was \$1.3 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 September of 2014 CountyCare had 92,348 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 ten months actual Patient Fee revenue of \$230.2 million was above budgeted revenue of \$191.4 million, and resulted in a **favorable** variance of \$38.8 million or 20.28% through the period ended September 30, 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 \$14.0 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 \$276.1 million through the period ended September 30, 2014 was behind budgeted revenue of \$279.5 million, and resulted in an **unfavorable** variance of (\$3.4) million or (1.20%). The September 30, 2014 negative variance increased \$0.7 million from the negative variance (\$2.7) million as reported for the period ended August 31, 2014 mainly due to decreased consumer spending. For more current data see **Exhibit I - Page 13**.

The County Cigarette Tax Revenue of \$109.6 million through September 30, 2014 was below budgeted revenue of \$111.3 million, and resulted in an **unfavorable** variance of (\$1.7) million or (1.52%) based on current collections. The negative variance was primarily due to lower than expected sales for the combined Chicago/Cook stamp and the timing of wholesaler orders.

The County Use Tax - revenue of \$60.6 million through September 30, 2014 was above budgeted revenue of \$56.8 million, and resulted in a **favorable** variance of \$3.8 million or 6.62%. The September 30, 2014 variance was on target of \$3.8 million as reported for the period ended August 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 \$6.6 million through September 30, 2014 was below budgeted revenue of \$9.4 million, and resulted in an **unfavorable** variance of (\$2.8) million or (29.64%) based on current collections. The department is currently pursuing a number of enforcement and collections options to increase compliance.

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
Ten months ended September 30, 2014 (UNAUDITED)

<u>Corporate, Public Safety & Health Funds</u>	2014 Total Budgeted Revenues	1-Dec-13 Through 30-Sep-14 2014 Budgeted Revenues	1-Dec-13 Through 30-Sep-14 2014 Actual Revenues	Ten Months Variance	Ten Months Over (Under) % Change
<u>Revenues by Source</u>					
Property Taxes (Budget Basis)	\$350,056,115	\$291,713,429	\$291,713,429	\$0	0.00%
Fees	1,417,299,414	1,201,247,213	1,224,500,067	23,252,854	1.94%
Home Rule Taxes	764,260,000	636,879,176	631,881,950	(4,997,226)	(0.78%)
Intergovernmental	138,845,469	88,762,894	82,774,159	(5,988,735)	(6.75%)
Other Revenues	29,367,045	24,470,201	22,236,109	(2,234,092)	(9.13%)
Grand Total 3 Operating Funds	\$2,699,828,043	\$2,243,072,914	\$2,253,105,714	\$10,032,800	0.45%

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
Ten months ended September 30, 2014 (UNAUDITED)

<u>Corporate, Public Safety & Health Funds</u>	2014 Total Budgeted Revenues	1-Dec-13 Through 30-Sep-14 2014 Budgeted Revenues	1-Dec-13 Through 30-Sep-14 2014 Actual Revenues	Ten Months Variance	Ten Months Over (Under) % Change
Property Taxes (Budget Basis)	\$350,056,115	\$291,713,429	\$291,713,429	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	60,188,522	69,645,000	9,456,478	15.71%
County Clerk	10,225,000	8,642,419	8,589,000	(53,419)	(0.62%)
Recorder of Deeds	41,500,000	34,583,333	30,231,000	(4,352,333)	(12.59%)
Building and Zoning	3,200,000	2,666,667	3,105,000	438,333	16.44%
Environmental Control	4,361,750	3,634,792	4,522,000	887,208	24.41%
Liquor Licenses	324,000	270,000	350,000	80,000	29.63%
Cable TV Franchise	1,000,000	780,000	957,000	177,000	22.69%
Clerk of Circuit Court	96,750,000	78,650,000	66,677,102	(11,972,898)	(15.22%)
Sheriff	24,856,130	20,713,442	19,269,000	(1,444,442)	(6.97%)
Public Guardian	2,400,000	2,000,000	2,305,000	305,000	15.25%
State's Attorney	2,000,000	1,666,667	1,580,000	(86,667)	(5.20%)
Supportive Services	15,000	12,500	11,200	(1,300)	(10.40%)
Public Administrator	900,000	750,000	602,000	(148,000)	(19.73%)
Court Services Fee	10,424,200	8,686,833	7,692,000	(994,833)	(11.45%)
County Assessor	150,000	125,000	59,500	(65,500)	(52.40%)
Contract Compliance	40,000	33,000	32,575	(425)	(1.29%)
Highway Sale of Permits (Hauling & Construction)	560,000	466,667	765,000	298,333	63.93%
Medical Examiner	910,000	758,333	867,000	108,667	14.33%
Tax Intercept	2,000,000	1,666,667	0	(1,666,667)	(100.00%)
Assessor Tax Fraud	1,500,000	1,250,000	173,285	(1,076,715)	(86.14%)
Recorder Audit Revenues	1,000,000	833,333	0	(833,333)	(100.00%)
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	191,356,399	230,168,858	38,812,459	20.28%
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	121,250,000	135,281,860	14,031,860	11.57%
Medicaid Expansion (Revised)	665,733,648	566,512,640	577,866,687	11,354,047	2.00%
Total Fee Revenue	1,417,299,414	1,201,247,213	1,224,500,067	23,252,854	1.94%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	279,500,000	276,135,950	(3,364,050)	(1.20%)
Gas / Diesel Fuel Tax	87,050,000	72,955,023	74,734,000	1,778,977	2.44%
Cigarette Tax	134,500,000	111,277,960	109,581,000	(1,696,960)	(1.52%)
Retail Sale of Motor Vehicles	3,095,000	2,596,683	2,556,000	(40,683)	(1.57%)
Wheel Tax	4,100,000	3,882,471	3,654,000	(228,471)	(5.88%)
Alcoholic Beverage Tax	36,500,000	30,515,628	29,753,000	(762,628)	(2.50%)
County Use Tax	68,300,000	56,833,201	60,598,000	3,764,799	6.62%
Parking Lot & Garage Operations Tax	42,600,000	35,795,110	36,862,000	1,066,890	2.98%
Amusement Tax	29,475,000	25,877,100	24,445,000	(1,432,100)	(5.53%)
Other Tobacco Products	7,680,000	6,300,000	5,683,000	(617,000)	(9.79%)
Non Retailer Transactions	11,460,000	9,385,000	6,603,000	(2,782,000)	(29.64%)
Gambling Machine Tax	1,350,000	1,346,000	513,000	(833,000)	(61.89%)
Firearms Tax	750,000	615,000	764,000	149,000	24.23%
Total Home Rule Taxes	764,260,000	636,879,176	631,881,950	(4,997,226)	(0.78%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	37,083,333	37,083,333	(0)	(0.00%)
Retailer's Occupation Tax	3,290,000	2,750,000	2,331,000	(419,000)	(15.24%)
State Income Tax	12,351,000	10,292,500	9,983,178	(309,322)	(3.01%)
Off Track Betting Commission	2,422,500	2,018,750	1,213,000	(805,750)	(39.91%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	15,098,789	15,447,000	348,211	2.31%
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	12,802,852	7,921,774	(4,881,078)	(38.12%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	6,916,670	6,987,000	70,330	1.02%
Total Intergovernmental Revenues	138,845,469	88,762,894	82,774,159	(5,988,735)	(6.75%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	7,471,293	4,804,033	(2,667,260)	(35.70%)
Miscellaneous Fees - CCHHS	1,931,284	1,608,520	4,228,709	2,620,189	162.89%
Public Health	3,181,800	2,650,047	5,784,266	3,134,219	118.27%
Other Reimbursements / Transfers	11,526,738	9,605,615	6,531,469	(3,074,146)	(32.00%)
Parking Fees - JTDC, Courts & etc.	3,761,671	3,134,726	887,632	(2,247,094)	(71.68%)
Total Other Revenues	29,367,045	24,470,201	22,236,109	(2,234,092)	(9.13%)
Grand Total 3 Operating Funds	\$2,699,828,043	\$2,243,072,914	\$2,253,105,714	\$10,032,800	0.45%

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
Ten months ended September 30, 2014 (UNAUDITED)

GENERAL FUNDS		1-Dec-13 Through 30-Sep-14 2014 Budgeted Revenues	1-Dec-13 Through 30-Sep-14 2014 Actual Revenues	Ten Months Variance	Ten Months Over (Under) % Change
Corporate & Public Safety Funds	2014 Total Budgeted Revenues				
Revenues by Source					
Property Taxes (Budget Basis)	\$311,131,218	\$259,276,015	\$259,276,015	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	60,188,522	69,645,000	9,456,478	15.71%
County Clerk	10,225,000	8,642,419	8,589,000	(53,419)	(0.62%)
Recorder of Deeds	41,500,000	34,583,333	30,231,000	(4,352,333)	(12.59%)
Building and Zoning	3,200,000	2,666,667	3,105,000	438,333	16.44%
Environmental Control	4,361,750	3,634,792	4,522,000	887,208	24.41%
Liquor Licenses	324,000	270,000	350,000	80,000	29.63%
Cable TV Franchise	1,000,000	780,000	957,000	177,000	22.69%
Clerk of Circuit Court	96,750,000	78,650,000	66,677,102	(11,972,898)	(15.22%)
Sheriff	24,856,130	20,713,442	19,269,000	(1,444,442)	(6.97%)
Public Guardian	2,400,000	2,000,000	2,305,000	305,000	15.25%
State's Attorney	2,000,000	1,666,667	1,580,000	(86,667)	(5.20%)
Supportive Services	15,000	12,500	11,200	(1,300)	(10.40%)
Public Administrator	900,000	750,000	602,000	(148,000)	(19.73%)
Court Services Fee	10,424,200	8,686,833	7,692,000	(994,833)	(11.45%)
County Assessor	150,000	125,000	59,500	(65,500)	(52.40%)
Contract Compliance	40,000	33,000	32,575	(425)	(1.29%)
Highway Sale of Permits (Hauling & Construction)	560,000	466,667	765,000	298,333	63.93%
Medical Examiner	910,000	758,333	867,000	108,667	14.33%
Tax Intercept	2,000,000	1,666,667	0	(1,666,667)	(100.00%)
Assessor Tax Fraud	1,500,000	1,250,000	173,285	(1,076,715)	(86.14%)
Recorder Audit Revenues	1,000,000	833,333	0	(833,333)	(100.00%)
Total Fee Revenue	274,116,080	228,378,174	217,432,662	(10,945,512)	(4.79%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	279,500,000	276,135,950	(3,364,050)	(1.20%)
Gas / Diesel Fuel Tax	87,050,000	72,955,023	74,734,000	1,778,977	2.44%
Cigarette Tax	4,691,414	3,881,420	3,822,229	(59,191)	(1.52%)
Retail Sale of Motor Vehicles	3,095,000	2,596,683	2,556,000	(40,683)	(1.57%)
Wheel Tax	4,100,000	3,882,471	3,654,000	(228,471)	(5.88%)
Alcoholic Beverage Tax	36,500,000	30,515,628	29,753,000	(762,628)	(2.50%)
County Use Tax	68,300,000	56,833,201	60,598,000	3,764,799	6.62%
Parking Lot & Garage Operations Tax	42,600,000	35,795,110	36,862,000	1,066,890	2.98%
Amusement Tax	29,475,000	25,877,100	24,445,000	(1,432,100)	(5.53%)
Other Tobacco Products	1,788,351	1,467,007	1,323,333	(143,674)	(9.79%)
Non Retailer Transactions	11,460,000	9,385,000	6,603,000	(2,782,000)	(29.64%)
Gambling Machine Tax	1,350,000	1,346,000	513,000	(833,000)	(61.89%)
Firearms Tax	375,000	307,500	382,000	74,500	24.23%
Total Home Rule Taxes	628,184,765	524,342,143	521,381,512	(2,960,630)	(0.56%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	37,083,333	37,083,333	(0)	(0.00%)
Retailer's Occupation Tax	3,290,000	2,750,000	2,331,000	(419,000)	(15.24%)
State Income Tax	12,351,000	10,292,500	9,983,178	(309,322)	(3.01%)
Off Track Betting Commission	2,422,500	2,018,750	1,213,000	(805,750)	(39.91%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	15,098,789	15,447,000	348,211	2.31%
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	12,802,852	7,921,774	(4,881,078)	(38.12%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	6,916,670	6,987,000	70,330	1.02%
Total Intergovernmental Revenues	138,845,469	88,762,894	82,774,159	(5,988,735)	(6.75%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	7,471,293	4,804,033	(2,667,260)	(35.70%)
Other Reimbursements / Transfers	11,526,738	9,605,615	6,531,469	(3,074,146)	(32.00%)
Parking Fees - JTDC, Courts & etc.	3,761,671	3,134,726	887,632	(2,247,094)	(71.68%)
Total Other Revenues	24,253,961	20,211,634	12,223,134	(7,988,500)	(39.52%)
Grand Total General Funds	\$1,376,531,493	\$1,120,970,860	\$1,093,087,482	(\$27,883,378)	(2.49%)

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
Ten months ended September 30, 2014 (UNAUDITED)

HEALTH ENTERPRISE FUND		1-Dec-13 Through 30-Sep-14 2014 Budgeted Revenues	1-Dec-13 Through 30-Sep-14 2014 Actual Revenues	Ten Months Variance	Ten Months Over (Under) % Change
Health Funds	2014 Total Budgeted Revenues				
Revenues by Source					
Property Taxes (Budget Basis)	\$38,924,897	\$32,437,414	\$32,437,414	\$0	0.00%
Fees (1)					
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	191,356,399	230,168,858	38,812,459	20.28%
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	121,250,000	135,281,860	14,031,860	11.57%
Medicaid Expansion (Revised)	665,733,648	566,512,640	577,866,687	11,354,047	2.00%
Total Fee Revenue	1,143,183,334	972,869,039	1,007,067,405	34,198,366	3.52%
Home Rule Taxes (2)					
Cigarette Tax	129,808,586	107,396,540	105,758,771	(1,637,769)	(1.52%)
Other Tobacco Products	5,891,649	4,832,993	4,359,667	(473,326)	(9.79%)
Firearms Tax	375,000	307,500	382,000	74,500	24.23%
Total Home Rule Taxes	136,075,235	112,537,033	110,500,438	(2,036,596)	(1.81%)
Intergovernmental Revenues (3)					
Total Intergovernmental Revenues	0	0	0	0	0.00%
Other Revenues (4)					
Miscellaneous Fees - CCHHS	1,931,284	1,608,520	4,228,709	2,620,189	162.89%
Public Health	3,181,800	2,650,047	5,784,266	3,134,219	118.27%
Total Other Revenues	5,113,084	4,258,567	10,012,975	5,754,408	135.13%
Grand Total Health Funds	\$1,323,296,550	\$1,122,102,054	\$1,160,018,232	\$37,916,178	3.38%
SEE NOTES ATTACHED.					

Cook County, Illinois
 Detail of Cumulative Revenues by Source
 Modified Cash Basis Revenue Report
Ten months ended September 30, 2014 (UNAUDITED)

GENERAL FUND		<u>1-Dec-13 Through 30-Sep-14 2014 Budgeted Revenues</u>	<u>1-Dec-13 Through 30-Sep-14 2014 Actual Revenues</u>	<u>Ten Months Variance</u>	<u>Ten Months Over (Under) % Change</u>
Corporate Fund	2014 Total Budgeted Revenues				
Revenues by Source					
Property Taxes (Budget Basis)	\$11,901,908	\$9,918,257	\$9,918,257	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	60,188,522	69,645,000	9,456,478	15.71%
County Clerk	10,225,000	8,642,419	8,589,000	(53,419)	(0.62%)
Recorder of Deeds	41,500,000	34,583,333	30,231,000	(4,352,333)	(12.59%)
Recorder Audit Revenues	1,000,000	833,333	0	(833,333)	(100.00%)
Building and Zoning	3,200,000	2,666,667	3,105,000	438,333	16.44%
Environmental Control	4,361,750	3,634,792	4,522,000	887,208	24.41%
Liquor Licenses	324,000	270,000	350,000	80,000	29.63%
Cable TV Franchise	1,000,000	780,000	957,000	177,000	22.69%
County Assessor	150,000	125,000	59,500	(65,500)	(52.40%)
Assessor Tax Fraud	1,500,000	1,250,000	173,285	(1,076,715)	(86.14%)
Contract Compliance	40,000	33,000	32,575	(425)	(1.29%)
Highway Sale of Permits (Hauling & Construction)	560,000	466,667	765,000	298,333	63.93%
Total Fee Revenue	133,860,750	113,473,733	118,429,360	4,955,627	4.37%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	674,800	559,000	552,272	(6,728)	(1.20%)
Gas / Diesel Fuel Tax	500,000	419,041	429,259	10,218	2.44%
Total Home Rule Taxes	1,174,800	978,041	981,531	3,490	0.36%
Intergovernmental Revenues (3)					
Reimb. for Indirect Cost Special Revenues & Grants	3,000,000	2,500,000	2,020,466	(479,534)	(19.18%)
Total Intergovernmental Revenues	3,000,000	2,500,000	2,020,466	(479,534)	(19.18%)
Other Revenues (4)					
Leases, Rental, Sales	2,853,948	2,378,290	1,529,281	(849,009)	(35.70%)
Other Reimbursements / Transfers	8,263,395	6,886,163	4,682,340	(2,203,822)	(32.00%)
Total Other Revenues	11,117,343	9,264,453	6,211,621	(3,052,831)	(32.95%)
Grand Total Corporate Fund	\$161,054,801	\$136,134,483	\$137,561,235	\$1,426,752	1.05%
SEE NOTES ATTACHED.					

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
Ten months ended September 30, 2014 (UNAUDITED)

GENERAL FUND		1-Dec-13 Through 30-Sep-14 2014 Budgeted Revenues	1-Dec-13 Through 30-Sep-14 2014 Actual Revenues	Ten Months Variance	Ten Months Over (Under) % Change
Public Safety Fund	2014 Total Budgeted Revenues				
Revenues by Source					
Property Taxes (Budget Basis)	\$299,229,310	\$249,357,758	\$249,357,758	\$0	0.00%
Fees (1)					
Clerk of Circuit Court	96,750,000	78,650,000	66,677,102	(11,972,898)	(15.22%)
Sheriff	24,856,130	20,713,442	19,269,000	(1,444,442)	(6.97%)
Public Guardian	2,400,000	2,000,000	2,305,000	305,000	15.25%
State's Attorney	2,000,000	1,666,667	1,580,000	(86,667)	(5.20%)
Supportive Services	15,000	12,500	11,200	(1,300)	(10.40%)
Public Administrator	900,000	750,000	602,000	(148,000)	(19.73%)
Court Services Fee	10,424,200	8,686,833	7,692,000	(994,833)	(11.45%)
Medical Examiner	910,000	758,333	867,000	108,667	14.33%
Tax Intercept	2,000,000	1,666,667	0	(1,666,667)	(100.00%)
Total Fee Revenue	140,255,330	114,904,442	99,003,302	(15,901,140)	(13.84%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	336,725,200	278,941,000	275,583,678	(3,357,322)	(1.20%)
Gas / Diesel Fuel Tax	86,550,000	72,535,982	74,304,741	1,768,759	2.44%
Cigarette Tax	4,691,414	3,881,420	3,822,229	(59,191)	(1.52%)
Retail Sale of Motor Vehicles	3,095,000	2,596,683	2,556,000	(40,683)	(1.57%)
Wheel Tax	4,100,000	3,882,471	3,654,000	(228,471)	(5.88%)
Alcoholic Beverage Tax	36,500,000	30,515,628	29,753,000	(762,628)	(2.50%)
County Use Tax	68,300,000	56,833,201	60,598,000	3,764,799	6.62%
Parking Lot & Garage Operations Tax	42,600,000	35,795,110	36,862,000	1,066,890	2.98%
Amusement Tax	29,475,000	25,877,100	24,445,000	(1,432,100)	(5.53%)
Other Tobacco Products	1,788,351	1,467,007	1,323,333	(143,674)	(9.79%)
Non Retailer Transactions	11,460,000	9,385,000	6,603,000	(2,782,000)	(29.64%)
Gambling Machine Tax	1,350,000	1,346,000	513,000	(833,000)	(61.89%)
Firearms Tax	375,000	307,500	382,000	74,500	24.23%
Total Home Rule Taxes	627,009,965	523,364,102	520,399,981	(2,964,120)	(0.57%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	37,083,333	37,083,333	(0)	(0.00%)
Retailer's Occupation Tax	3,290,000	2,750,000	2,331,000	(419,000)	(15.24%)
State Income Tax	12,351,000	10,292,500	9,983,178	(309,322)	(3.01%)
Off Track Betting Commission	2,422,500	2,018,750	1,213,000	(805,750)	(39.91%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	15,098,789	15,447,000	348,211	2.31%
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	10,302,852	5,901,308	(4,401,544)	(42.72%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	6,916,670	6,987,000	70,330	1.02%
Total Intergovernmental Revenues	135,845,469	86,262,894	80,753,693	(5,509,201)	(6.39%)
Other Revenues (4)					
Leases, Rental, Sales	6,111,604	5,093,003	3,274,752	(1,818,251)	(35.70%)
Other Reimbursements / Transfers	3,263,343	2,719,453	1,849,129	(870,324)	(32.00%)
Parking Fees - JTDC, Courts & etc.	3,761,671	3,134,726	887,632	(2,247,094)	(71.68%)
Total Other Revenues	13,136,618	10,947,182	6,011,513	(4,935,669)	(45.09%)
Grand Total Public Safety Fund	\$1,215,476,692	\$984,836,378	\$955,526,248	(\$29,310,130)	(2.98%)
SEE NOTES ATTACHED.					

Cook County, Illinois
Detail by Month of Revenues by Source
Modified Cash Basis Revenue Report
Ten months ended September 30, 2014 (UNAUDITED)

	<u>1st Qtr</u> 2014	<u>2nd Qtr</u> 2014	Jun 14	Jul 14	Aug 14	Sep 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	\$29,171,342	\$291,713,429
Fees (1)							
County Treasurer	11,966,000	15,675,000	5,919,000	9,320,000	18,501,000	8,264,000	69,645,000
County Clerk	2,315,000	2,310,000	824,000	864,000	1,526,000	750,000	8,589,000
Recorder of Deeds	8,024,000	7,931,000	3,166,000	4,505,000	3,245,000	3,360,000	30,231,000
Building and Zoning	1,122,000	804,000	158,000	374,000	255,000	392,000	3,105,000
Environmental Control	560,000	1,406,000	1,109,000	571,000	314,000	562,000	4,522,000
Liquor Licenses	78,000	90,000	50,000	60,000	40,000	32,000	350,000
Cable TV Franchise	311,000	319,000	0	325,000	2,000	0	957,000
Clerk of Circuit Court	19,597,000	20,683,000	6,167,000	6,065,000	5,500,567	8,664,535	66,677,102
Sheriff	6,402,000	6,120,000	1,627,000	1,727,000	1,816,000	1,577,000	19,269,000
Public Guardian	524,000	725,000	258,000	354,000	159,000	285,000	2,305,000
State's Attorney	519,000	448,000	147,000	151,000	142,000	173,000	1,580,000
Supportive Services	3,400	3,675	375	2,925	200	625	11,200
Public Administrator	163,000	79,000	58,000	46,000	216,000	40,000	602,000
Court Services Fee	2,338,000	2,551,000	721,000	713,000	676,000	693,000	7,692,000
County Assessor	12,000	21,000	4,000	8,000	7,500	7,000	59,500
Contract Compliance	10,100	9,750	3,500	1,225	3,750	4,250	32,575
Highway Sale of Permits (Hauling & Construction)	171,000	198,000	74,000	118,000	118,000	86,000	765,000
Medical Examiner	263,000	258,000	80,000	96,000	82,000	88,000	867,000
Tax Intercept	0	0	0	0	0	0	0
Assessor Tax Fraud	0	20,765	63,585	10,629	44,258	34,048	173,285
Recorder Audit Revenues	0	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	20,169,341	230,168,858
CCHHS-Medicaid BIPA IGT (See Notes 1 last page)	0	(30,000,000)	0	0	93,750,000	0	63,750,000
Federal State Medicaid Programming Funding - DSH	40,584,558	40,584,558	13,528,186	13,528,186	13,528,186	13,528,186	135,281,860
Medicaid Expansion	91,902,377	193,716,535	80,115,286	80,326,256	74,018,646	57,787,587	577,866,687
Total Fee Revenue	257,583,869	325,444,516	134,888,078	155,947,928	234,138,104	116,497,572	1,224,500,067
Home Rule Taxes (2)							
County Sales Tax	82,840,410	78,481,073	27,363,026	27,606,708	29,775,106	30,069,627	276,135,950
Gas / Diesel Fuel Tax	23,521,000	21,484,764	7,878,236	7,299,000	7,120,000	7,431,000	74,734,000
Cigarette Tax	28,695,000	33,958,000	11,591,829	10,244,171	14,365,000	10,727,000	109,581,000
Retail Sale of Motor Vehicles	634,000	756,000	308,000	269,000	281,000	308,000	2,556,000
Wheel Tax	80,000	101,000	1,115,000	2,062,000	180,000	116,000	3,654,000
Alcoholic Beverage Tax	9,188,000	7,765,000	3,228,000	3,838,000	2,722,000	3,012,000	29,753,000
County Use Tax	15,080,000	17,939,000	7,097,000	6,666,000	6,873,000	6,943,000	60,598,000
Parking Lot & Garage Operations Tax	10,093,000	10,744,000	3,782,000	4,376,000	3,991,000	3,876,000	36,862,000
Amusement Tax	5,978,000	8,250,000	2,487,000	2,063,000	3,118,000	2,549,000	24,445,000
Other Tobacco Products	1,525,000	1,916,000	556,000	499,000	589,000	598,000	5,683,000
Non Retailer Transactions	2,717,000	1,419,000	426,000	553,000	358,000	1,130,000	6,603,000
Non-Titled Use Tax	0	0	0	0	0	0	0
Gambling Machine Tax	47,000	11,000	36,000	301,000	118,000	0	513,000
Firearms Tax	261,000	257,000	68,000	55,000	55,000	68,000	764,000
Total Home Rule Taxes	180,659,410	183,081,837	65,936,091	65,831,879	69,545,106	66,827,627	631,881,950
Intergovernmental Revenues (3)							
Motor Fuel Tax Grant	11,125,000	11,125,000	3,708,333	3,708,334	3,708,333	3,708,333	37,083,333
Retailer's Occupation Tax	721,000	646,000	227,000	222,000	243,000	272,000	2,331,000
State Income Tax	2,964,703	3,674,830	752,734	1,127,000	729,018	734,893	9,983,178
Off Track Betting Commission	316,000	329,000	190,000	126,000	121,000	131,000	1,213,000
State-Probation Officers, Juvenile CT & Children Home	4,537,000	4,530,000	1,520,000	1,535,000	1,650,000	1,675,000	15,447,000
Reimb.State Criminal Alien Assistance Prog. (SCAAP)	0	0	0	0	0	0	0
TIF Financing Funds	0	0	0	0	1,807,874	0	1,807,874
Reimb. for Indirect Cost Special Revenues & Grants	2,376,263	2,387,761	787,589	787,591	888,699	693,871	7,921,774
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0	0	0	0
Gaming	1,327,000	2,807,000	756,000	679,000	705,000	713,000	6,987,000
Total Intergovernmental Revenues	23,366,966	25,499,591	7,941,656	8,184,925	9,852,924	7,928,097	82,774,159
Other Revenues (4)							
Leases, Rental, Sales	1,388,767	1,363,125	526,912	579,870	401,423	543,936	4,804,033
Public Health	461,928	2,768,606	50,977	360,122	1,507,077	635,556	5,784,266
Miscellaneous Fees - CCHHS	1,330,795	1,540,662	327,031	351,262	150,483	528,476	4,228,709
Other Reimbursements / Transfers	2,322,152	1,599,098	589,087	432,110	299,859	1,289,163	6,531,469
Parking Fees - JTDC, Courts & etc.	254,050	151,928	5,890	338,570	59,954	77,240	887,632
Total Other Revenues	5,757,692	7,423,419	1,499,897	2,061,934	2,418,796	3,074,371	22,236,109
Grand Total 3 Operating Funds	\$554,881,966	\$628,963,392	\$239,437,065	\$261,198,009	\$345,126,273	\$223,499,009	\$2,253,105,714

SEE NOTES ATTACHED.

Cook County, Illinois
 Detail by Month of Patient Fees by Health Institution
 Modified Cash Basis Revenue Report
Ten months ended September 30, 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>Sep 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	\$17,111,799	\$179,284,280
Actual Patient Fees	Actual	60,706,333	56,196,982	18,755,615	34,300,137	18,991,253	18,995,723	207,946,043
Stroger Hosp OVER (UNDER)								
		6,985,240	1,971,288	1,643,816	14,550,342	1,627,153	1,883,924	28,661,763
Revenue shortfall accumulation by Dept.		6,985,240	8,956,528	10,600,344	25,150,686	26,777,839	28,661,763	28,661,763
% Change Budgeted/Actual Patient Fees		13.00%	3.64%	9.61%	73.67%	9.37%	11.01%	15.99%

Oak Forest Health Center

Budgeted Patient Fees	Budgeted	35,985	36,575	11,754	12,771	12,050	11,754	120,889
Actual Patient Fees	Actual	5,507,550	898,926	333,207	490,620	428,383	539,947	8,198,633
Oak Forest Health Ctr OVER (UNDER)								
		5,471,565	862,351	321,453	477,849	416,333	528,193	8,077,744
Revenue shortfall accumulation by Dept.		5,471,565	6,333,916	6,655,369	7,133,218	7,549,551	8,077,744	8,077,744
% Change Budgeted/Actual Patient Fees		15205.13%	2357.76%	2734.84%	3741.67%	3455.05%	4493.73%	6681.95%

Provident Hospital

Budgeted Patient Fees	Budgeted	3,581,127	3,614,725	1,140,653	1,316,621	1,157,451	1,140,653	11,951,230
Actual Patient Fees	Actual	4,504,551	4,395,325	1,726,324	1,990,950	773,361	633,671	14,024,182
Provident Hosp OVER (UNDER)								
		923,424	780,600	585,671	674,329	(384,090)	(506,982)	2,072,952
Revenue shortfall accumulation by Dept.		923,424	1,704,024	2,289,695	2,964,024	2,579,934	2,072,952	2,072,952
% Change Budgeted/Actual Patient Fees		25.79%	21.60%	51.35%	51.22%	(33.18%)	(44.45%)	17.35%

Recap - Bureau Wide

Budgeted Patient Fees	Budgeted	57,338,205	57,876,994	18,264,206	21,079,187	18,533,601	18,264,206	191,356,399
Actual Patient Fees	Actual	70,718,434	61,491,233	20,815,146	36,781,707	20,192,997	20,169,341	230,168,858
GRAND TOTAL OVER (UNDER)								
		\$13,380,229	\$3,614,239	\$2,550,940	\$15,702,520	\$1,659,396	\$1,905,135	\$38,812,459
Revenue shortfall accumulation by month		13,380,229	16,994,468	19,545,408	35,247,928	36,907,324	38,812,459	38,812,459
% Change Budgeted/Actual Patient Fees		23.34%	6.24%	13.97%	74.49%	8.95%	10.43%	20.28%

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>Sep 14</u>	<u>TOTAL YTD</u>
Budgeted Patient Fees	57,338,205	57,876,994	18,264,206	21,079,187	18,533,601	18,264,206	191,356,399
Actual Patient Fees	70,718,434	61,491,233	20,815,146	36,781,707	20,192,997	20,169,341	230,168,858
Monthly (Quarterly) Over (Under)	13,380,229	3,614,239	2,550,940	15,702,520	1,659,396	1,905,135	38,812,459
% Change	23.34%	6.24%	13.97%	74.49%	8.95%	10.43%	20.28%

Medicaid Expansion

Budgeted Patient Fees	Budgeted	55,139,343	117,480,333	96,313,559	161,358,393	88,470,554	47,750,458	566,512,640
Actual Patient Fees	Actual	91,902,377	193,716,535	80,115,286	80,326,256	74,018,646	57,787,587	577,866,687
Medicaid Expansion OVER (UNDER)								
		36,763,034	76,236,202	(16,198,273)	(81,032,137)	(14,451,908)	10,037,129	11,354,047
Revenue shortfall accumulation by Dept.		36,763,034	112,999,236	96,800,963	15,768,826	1,316,918	11,354,047	11,354,047
% Change Budgeted/Actual Patient Fees			64.89%	(16.82%)	(50.22%)	(16.34%)	21.02%	2.00%

Cook County, Illinois
 Detail by Month of Patient Fees - Type by Health Institution
 Modified Cash Basis Revenue Report
Ten months ended September 30, 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>	3rd QTR 2014 Jun 14 - Aug 14 <u>Revenues</u>	Sep 14 <u>Revenues</u>	Total Thru September 2014 <u>Revenues</u>					
Stroger Hospital										
Budgeted										
Medicare	\$15,818,998	\$16,170,531	\$16,170,531	\$5,272,999	\$53,433,059					
Public Assistance (Medicaid)	31,681,327	31,696,155	31,696,155	9,765,210	104,838,847					
Private Payors and Carriers	6,220,768	6,359,008	6,359,008	2,073,590	21,012,374					
Sub-Total	53,721,093	54,225,694	54,225,694	17,111,799	179,284,280					
Actual										
Medicare	\$16,655,793	\$21,672,707	\$25,804,407	\$5,781,002	\$69,913,909					
Public Assistance (Medicaid)	36,737,636	28,020,853	38,545,901	10,207,339	113,511,729					
Private Payors and Carriers	7,312,904	6,503,422	7,696,697	3,007,382	24,520,405					
Sub-Total	60,706,333	56,196,982	72,047,005	18,995,723	207,946,043					
\$ Variance/Over(Under) % Change										
Medicare	\$836,795	5.29%	\$5,502,176	34.03%	\$9,633,876	59.58%	\$508,003	9.63%	\$16,480,850	30.84%
Public Assistance (Medicaid)	5,056,309	15.96%	(3,675,302)	(11.60%)	6,849,746	21.61%	442,129	4.53%	8,672,882	8.27%
Private Payors and Carriers	1,092,136	17.56%	144,414	2.27%	1,337,689	21.04%	933,792	45.03%	3,508,031	16.70%
Sub-Total	6,985,240	13.00%	1,971,288	3.64%	17,821,311	32.87%	1,883,924	11.01%	28,661,763	15.99%

Oak Forest Health Center										
Budgeted										
Medicare	\$15,382	\$15,723	\$15,723	\$5,127	\$51,955					
Public Assistance (Medicaid)	9,379	9,379	9,379	2,886	31,023					
Private Payors and Carriers	11,224	11,473	11,473	3,741	37,911					
Sub-Total	35,985	36,575	36,575	11,754	120,889					
Actual										
Medicare	\$145,340	\$64,648	\$73,647	\$19,095	\$302,730					
Public Assistance (Medicaid)	5,263,142	746,254	1,108,302	496,353	7,614,051					
Private Payors and Carriers	99,068	88,024	70,261	24,499	281,852					
Sub-Total	5,507,550	898,926	1,252,210	539,947	8,198,633					
\$ Variance/Over(Under) % Change										
Medicare	\$129,958	844.87%	\$48,925	311.17%	\$57,924	368.40%	\$13,968	272.44%	\$250,775	482.68%
Public Assistance (Medicaid)	5,253,763	56016.24%	736,875	7856.65%	1,098,923	11716.85%	493,467	17098.65%	7,583,028	24443.25%
Private Payors and Carriers	87,844	782.64%	76,551	667.23%	58,788	512.40%	20,758	554.88%	243,941	643.46%
Sub-Total	5,471,565	15205.13%	862,351	2357.76%	1,215,635	3323.68%	528,193	4493.73%	8,077,744	6681.95%

Provident Hospital										
Budgeted										
Medicare	\$1,037,274	\$1,060,324	\$1,060,324	\$345,758	\$3,503,680					
Public Assistance (Medicaid)	2,144,801	2,146,481	2,146,481	661,877	7,099,640					
Private Payors and Carriers	399,052	407,920	407,920	133,018	1,347,910					
Sub-Total	3,581,127	3,614,725	3,614,725	1,140,653	11,951,230					
Actual										
Medicare	\$715,586	\$1,158,134	\$694,731	\$28,482	\$2,596,933					
Public Assistance (Medicaid)	3,294,323	2,258,130	2,828,892	488,172	8,869,517					
Private Payors and Carriers	494,642	979,061	967,012	117,017	2,557,732					
Sub-Total	4,504,551	4,395,325	4,490,635	633,671	14,024,182					
\$ Variance/Over(Under) % Change										
Medicare	(\$321,688)	(31.01%)	\$97,810	9.22%	(\$365,593)	(34.48%)	(\$317,276)	(91.76%)	(\$906,747)	(25.88%)
Public Assistance (Medicaid)	1,149,522	53.60%	111,649	5.20%	682,411	31.79%	(173,705)	(26.24%)	1,769,877	24.93%
Private Payors and Carriers	95,590	23.95%	571,141	140.01%	559,092	137.06%	(16,001)	(12.03%)	1,209,822	89.76%
Sub-Total	923,424	25.79%	780,600	21.60%	875,910	24.23%	(506,982)	(44.45%)	2,072,952	17.35%

Recap - Total Bureau Wide										
Budgeted										
Medicare	\$16,871,654	\$17,246,578	\$17,246,578	\$5,623,884	\$56,988,694					
Public Assistance (Medicaid)	\$33,835,507	\$33,852,015	\$33,852,015	\$10,429,973	\$111,969,510					
Private Payors and Carriers	\$6,631,044	\$6,778,401	\$6,778,401	\$2,210,349	\$22,398,195					
Total	\$57,338,205	\$57,876,994	\$57,876,994	\$18,264,206	\$191,356,399					
Actual										
Medicare	\$17,516,719	\$22,895,489	\$26,572,785	\$5,828,579	\$72,813,572					
Public Assistance (Medicaid)	\$45,295,101	\$31,025,237	\$42,483,095	\$11,191,864	\$129,995,297					
Private Payors and Carriers	\$7,906,614	\$7,570,507	\$8,733,970	\$3,148,898	\$27,359,989					
Total	\$70,718,434	\$61,491,233	\$77,789,850	\$20,169,341	\$230,168,858					
\$ Variance/Over(Under) % Change										
Medicare	\$645,065	3.82%	\$5,648,911	32.75%	\$9,326,207	54.08%	\$204,695	3.64%	\$15,824,878	27.77%
Public Assistance (Medicaid)	11,459,594	33.87%	(2,826,778)	(8.35%)	8,631,080	25.50%	761,891	7.30%	18,025,787	16.10%
Private Payors and Carriers	1,275,570	19.24%	792,106	11.69%	1,955,569	28.85%	938,549	42.46%	4,961,794	22.15%
Total	13,380,229	23.34%	3,614,239	6.24%	19,912,856	34.41%	1,905,135	10.43%	38,812,459	20.28%

Medicaid Expansion - New										
Budgeted										
Public Assistance (Medicaid)	\$55,139,343	\$117,480,333	\$346,142,506	47,750,458	\$566,512,640					
Actual										
Public Assistance (Medicaid)	91,902,377	193,716,535	234,460,188	57,787,587	\$577,866,687					
\$ Variance/Over(Under) % Change										
	\$36,763,034	66.67%	\$76,236,202	64.89%	(\$111,682,318)	(32.26%)	\$10,037,129	21.02%	\$11,354,047	2.00%

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
Ten months ended September 30, 2013 (UNAUDITED)

<u>Patient Fees - Type</u>	1st QTR 2013		2nd QTR 2013		3rd QTR 2013		Sep 13		Total Thru September 2013	
	Dec 12 - Feb 13		Mar 13- May 13		Jun 13- Aug 13		Revenues		Revenues	
Stroger Hospital										
Budgeted										
Medicare	\$13,530,971		\$13,831,658		\$13,831,658		\$4,510,322		\$45,704,609	
Public Assistance (Medicaid)	34,900,799		34,947,748		34,947,748		10,792,879		115,589,174	
Private Payors and Carriers	5,702,505		5,829,228		5,829,228		1,900,836		19,261,797	
Sub-Total	54,134,275		54,608,634		54,608,634		17,204,037		180,555,580	
Actual										
Medicare	\$15,122,623		\$16,598,772		\$18,525,643		\$4,214,564		\$54,461,602	
Public Assistance (Medicaid)	34,383,064		29,706,220		25,775,669		11,617,361		101,482,314	
Private Payors and Carriers	7,974,242		5,642,993		6,576,531		2,212,302		22,406,068	
Sub-Total	57,479,929		51,947,985		50,877,843		18,044,227		178,349,984	
\$ Variance/Over(Under) % Change										
Medicare	\$1,591,652	11.76%	\$2,767,114	20.01%	\$4,693,985	33.94%	(\$295,758)	(6.56%)	\$8,756,993	19.16%
Public Assistance (Medicaid)	(\$17,735)	(1.48%)	(\$5,241,528)	(15.00%)	(\$9,172,079)	(26.25%)	824,482	7.64%	(\$14,106,860)	(12.20%)
Private Payors and Carriers	2,271,737	39.84%	(186,235)	(3.19%)	747,303	12.82%	311,466	16.39%	3,144,271	16.32%
Sub-Total	3,345,654	6.18%	(2,660,649)	(4.87%)	(3,730,791)	(6.83%)	840,190	4.88%	(2,205,596)	(1.22%)
Oak Forest Health Center										
Budgeted										
Medicare	\$91,133		\$93,158		\$93,158		\$30,378		\$307,827	
Public Assistance (Medicaid)	417,355		417,355		417,355		128,417		1,380,482	
Private Payors and Carriers	126,822		129,640		129,640		42,274		428,376	
Sub-Total	635,310		640,153		640,153		201,069		2,116,685	
Actual										
Medicare	\$69,426		\$95,203		\$51,935		\$43,365		\$259,929	
Public Assistance (Medicaid)	1,482,122		1,037,508		895,884		624,326		4,039,840	
Private Payors and Carriers	124,798		244,206		117,720		32,350		519,074	
Sub-Total	1,676,346		1,376,917		1,065,539		700,041		4,818,843	
\$ Variance/Over(Under) % Change										
Medicare	(\$21,707)	(23.82%)	\$2,045	2.20%	(\$41,223)	(44.25%)	\$12,987	42.75%	(\$47,898)	(15.56%)
Public Assistance (Medicaid)	1,064,767	255.12%	620,153	148.59%	478,529	114.66%	495,909	386.17%	2,659,358	192.64%
Private Payors and Carriers	(2,024)	(1.60%)	114,566	88.37%	(11,920)	(9.19%)	(9,924)	(23.48%)	90,698	21.17%
Sub-Total	1,041,036	163.86%	736,764	115.09%	425,386	66.45%	498,972	248.16%	2,702,158	127.66%
Provident Hospital										
Budgeted										
Medicare	\$692,983		\$708,382		\$708,382		\$230,994		\$2,340,741	
Public Assistance (Medicaid)	1,654,504		1,660,476		1,660,476		515,968		5,491,424	
Private Payors and Carriers	341,704		349,297		349,297		113,901		1,154,199	
Sub-Total	2,689,191		2,718,155		2,718,155		860,863		8,986,364	
Actual										
Medicare	\$626,060		\$147,300		\$335,360		\$204,692		\$1,313,412	
Public Assistance (Medicaid)	3,242,170		2,974,316		1,774,776		1,117,472		9,108,734	
Private Payors and Carriers	393,635		347,741		333,223		135,435		1,210,034	
Sub-Total	4,261,865		3,469,357		2,443,359		1,457,599		11,632,180	
\$ Variance/Over(Under) % Change										
Medicare	(\$66,923)	(9.66%)	(\$561,082)	(79.21%)	(\$373,022)	(52.66%)	(\$26,302)	(11.39%)	(\$1,027,329)	(43.89%)
Public Assistance (Medicaid)	1,587,666	95.96%	1,313,840	79.12%	114,300	6.88%	601,504	116.58%	3,617,310	65.87%
Private Payors and Carriers	51,931	15.20%	(1,556)	(0.45%)	(16,074)	(4.60%)	21,534	18.91%	55,835	4.84%
Sub-Total	1,572,674	58.48%	751,202	27.64%	(274,796)	(10.11%)	596,736	69.32%	2,645,816	29.44%
Recap - Total Bureau Wide										
Budgeted										
Medicare	\$14,315,087		\$14,633,198		\$14,633,198		\$4,771,694		\$48,353,177	
Public Assistance (Medicaid)	\$36,972,658		\$37,025,579		\$37,025,579		\$11,437,264		\$122,461,080	
Private Payors and Carriers	\$6,171,031		\$6,308,165		\$6,308,165		\$2,057,011		\$20,844,372	
Total	\$57,458,776		\$57,966,942		\$57,966,942		\$18,265,969		\$191,658,629	
Actual										
Medicare	\$15,818,109		\$16,841,275		\$18,912,938		\$4,462,621		\$56,034,943	
Public Assistance (Medicaid)	\$39,107,356		\$33,718,044		\$28,446,329		\$13,359,159		\$114,630,888	
Private Payors and Carriers	\$8,492,675		\$6,234,940		\$7,027,474		\$2,380,087		\$24,135,176	
Total	\$63,418,140		\$56,794,259		\$54,386,741		\$20,201,867		\$194,801,007	
\$ Variance/Over(Under) % Change										
Medicare	\$1,503,022	10.50%	\$2,208,077	15.09%	\$4,279,740	29.25%	(\$309,073)	(6.48%)	\$7,681,766	15.89%
Public Assistance (Medicaid)	2,134,698	5.77%	(3,307,535)	(8.93%)	(8,579,250)	(23.17%)	1,921,895	16.80%	(7,830,192)	(6.39%)
Private Payors and Carriers	2,321,644	37.62%	(73,225)	(1.16%)	719,309	11.40%	323,076	15.71%	3,290,804	15.79%
Total	5,959,364	10.37%	(1,172,683)	(2.02%)	(3,580,201)	(6.18%)	1,935,898	10.60%	3,142,378	1.64%
Medicaid Expansion - New										
Budgeted										
Public Assistance (Medicaid)	0		\$22,583,433		\$71,643,576		\$30,746,336		\$124,973,345	
Actual										
Public Assistance (Medicaid)	0		8,719,747		29,664,858		17,975,048		56,359,653	
\$ Variance/Over(Under) % Change										
	0	0.00%	(\$13,863,686)	-61.39%	(\$41,978,718)	-58.59%	(\$12,771,288)	-41.54%	(\$68,613,692)	-54.90%

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

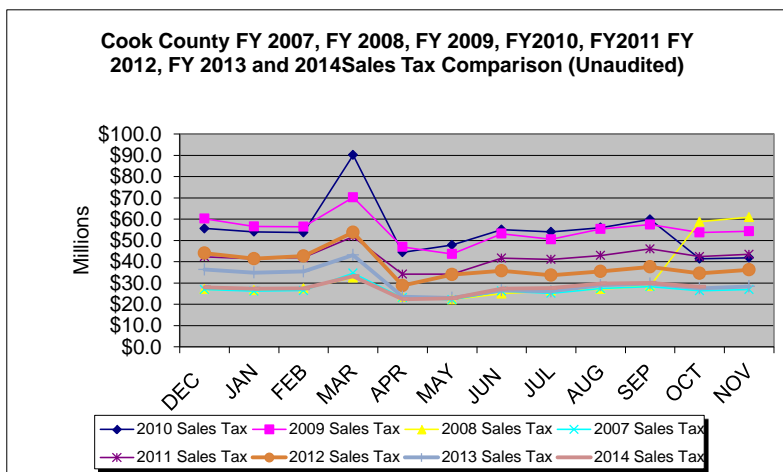
Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
Ten months ended September 30, 2013 (UNAUDITED)

<u>Corporate, Public Safety & Health Funds</u>	2013 Total Budgeted Revenues	1-Dec-12 Through 30-Sep-13 2013 Budgeted Revenues	1-Dec-12 Through 30-Sep-13 2013 Actual Revenues	Ten Months Variance	Ten Months Over (Under) Actual/Budget % Change
Revenues by Source					
Property Taxes	\$355,920,180	\$296,600,160	\$296,600,160	\$0	0.00%
Fees					
County Treasurer	76,000,000	68,175,078	73,700,000	5,524,922	8.10%
County Clerk	10,315,000	8,741,300	8,379,000	(362,300)	-4.14%
Recorder of Deeds	33,364,000	27,803,333	33,440,000	5,636,667	20.27%
Building and Zoning	2,750,000	2,291,667	2,675,000	383,333	16.73%
Environmental Control	4,374,000	3,645,000	4,290,000	645,000	17.70%
Liquor Licenses	360,000	300,000	282,000	(18,000)	-6.00%
Cable TV Franchise	1,000,000	780,000	938,000	158,000	20.26%
Clerk of Circuit Court	95,000,000	80,500,000	75,464,000	(5,036,000)	-6.26%
Sheriff	26,521,500	22,101,250	20,414,000	(1,687,250)	-7.63%
Public Guardian	2,680,000	2,233,333	2,190,000	(43,333)	-1.94%
State's Attorney	1,900,000	1,583,333	1,635,000	51,667	3.26%
Supportive Services	25,000	20,833	14,250	(6,583)	-31.60%
Public Administrator	900,000	750,000	481,000	(269,000)	-35.87%
Court Services Fee	11,000,000	9,166,667	8,383,000	(783,667)	-8.55%
County Assessor	150,000	125,000	69,000	(56,000)	-44.80%
Contract Compliance	83,000	68,000	26,700	(41,300)	-60.74%
Highway Sale of Permits (Hauling & Construction)	562,000	468,333	473,000	4,667	1.00%
Medical Examiner	825,000	687,500	891,000	203,500	29.60%
Tax Intercept	2,000,000	1,666,667	0	(1,666,667)	-100.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	231,105,542	191,658,629	194,801,007	3,142,378	1.64%
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	125,673,090	143,884,734	18,211,644	14.49%
Medicaid Expansion	196,964,900	124,973,345	56,359,653	(68,613,692)	-54.90%
Total Fee Revenue	979,929,942	767,163,358	722,540,344	(44,623,014)	-5.82%
Home Rule Taxes					
County Sales Tax	362,506,668	308,150,000	307,858,211	(291,789)	-0.09%
Gas / Diesel Fuel Tax	87,130,000	73,112,890	72,092,000	(1,020,890)	-1.40%
Cigarette Tax	133,310,000	111,077,321	121,503,000	10,425,679	9.39%
Retail Sale of Motor Vehicles	2,900,000	2,413,100	2,365,000	(48,100)	-1.99%
Wheel Tax	4,000,000	3,822,000	3,572,000	(250,000)	-6.54%
Alcoholic Beverage Tax	39,100,000	32,967,800	29,293,000	(3,674,800)	-11.15%
County Use Tax	59,450,000	48,926,950	55,007,000	6,080,050	12.43%
Parking Lot & Garage Operations Tax	42,560,000	34,041,720	33,978,000	(63,720)	-0.19%
Amusement Tax	26,250,000	23,415,000	23,267,000	(148,000)	-0.63%
Other Tobacco Products	8,000,000	6,281,500	6,466,000	184,500	2.94%
Non Retailer Transactions	7,800,000	6,740,000	13,430,000	6,690,000	99.26%
Non-Titled Use Tax	13,800,000	9,625,000	4,181,000	(5,444,000)	-56.56%
Gambling Machine Tax	1,200,000	875,000	188,000	(687,000)	-78.51%
Firearms Tax	600,000	425,000	346,000	(79,000)	-18.59%
Total Home Rule Taxes	788,606,668	661,873,281	673,546,211	11,672,930	1.76%
Intergovernmental Revenues					
Motor Fuel Tax Grant	44,500,000	37,083,333	37,083,333	0	0.00%
Retailer's Occupation Tax	3,200,000	2,680,000	2,569,000	(111,000)	-4.14%
State Income Tax	12,400,000	10,333,333	9,826,000	(507,333)	-4.91%
Off Track Betting Commission	2,550,000	2,125,000	2,272,000	147,000	6.92%
State-Probation Officers, Juvenile CT & Children Hm	17,196,300	14,330,250	16,072,000	1,741,750	12.15%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,250,000	0	0	0	0.00%
TIF Financing Funds	1,428,000	1,347,000	1,908,785	561,785	41.71%
Reimbursements, Motor Fuel and Indirect Cost	16,389,300	13,657,750	10,182,000	(3,475,750)	-25.45%
Motor Fuel Tax-Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,000,000	6,666,667	6,911,000	244,333	3.66%
Total Intergovernmental Revenues	136,913,600	88,223,333	86,824,118	(1,399,215)	-1.59%
Other Revenues					
Leases, Rental, Sales	7,247,997	6,039,998	4,484,000	(1,555,998)	-25.76%
Miscellaneous Fees - CCHHS	1,994,042	1,661,702	1,645,120	(16,582)	-1.00%
Other Reimbursements / Transfers	20,141,767	16,784,806	16,180,000	(604,806)	-3.60%
Parking Fees - JTDC, Courts & etc.	4,944,563	4,120,469	3,018,000	(1,102,469)	-26.76%
Total Other Revenues	34,328,369	28,606,975	25,327,120	(3,279,855)	-11.47%
Grand Total 3 Operating Funds	\$2,295,698,759	\$1,842,467,107	\$1,804,837,953	(\$37,629,154)	-2.04%

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
Ten months ended September 30 (UNAUDITED)

	A	B	A-B	(A-B) / B
	FY2014 Actual thru September 30 <u>Revenues</u>	FY2013 Actual thru September 30 <u>Revenues</u>	2014 Vs 2013 Ten Months Actual Revenues <u>Variance</u>	2014 Vs 2013 Ten Months Over (Under) <u>% Change</u>
Corporate, Public Safety & Health Funds				
Revenues by Source				
Property Taxes	\$291,713,429	\$296,600,160	(\$4,886,731)	-1.65%
Fees				
County Treasurer	69,645,000	73,700,000	(4,055,000)	-5.50%
County Clerk	8,589,000	8,379,000	210,000	2.51%
Recorder of Deeds	30,231,000	33,440,000	(3,209,000)	-9.60%
Building and Zoning	3,105,000	2,675,000	430,000	16.07%
Environmental Control	4,522,000	4,290,000	232,000	5.41%
Liquor Licenses	350,000	282,000	68,000	24.11%
Cable TV Franchise	957,000	938,000	19,000	2.03%
Clerk of Circuit Court	66,677,102	75,464,000	(8,786,898)	-11.64%
Sheriff	19,269,000	20,414,000	(1,145,000)	-5.61%
Public Guardian	2,305,000	2,190,000	115,000	5.25%
State's Attorney	1,580,000	1,635,000	(55,000)	-3.36%
Supportive Services	11,200	14,250	(3,050)	-21.40%
Public Administrator	602,000	481,000	121,000	25.16%
Court Services Fee	7,692,000	8,383,000	(691,000)	-8.24%
County Assessor	59,500	69,000	(9,500)	-13.77%
Contract Compliance	32,575	26,700	5,875	22.00%
Highway Sale of Permits (Hauling & Construction)	765,000	473,000	292,000	61.73%
Medical Examiner	867,000	891,000	(24,000)	-2.69%
Tax Intercept	0	0	0	0.00%
Assessor Tax Fraud	173,285	0	173,285	0.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	230,168,858	194,801,007	35,367,851	18.16%
Patient Fees - Medicaid Plan IGT	63,750,000	93,750,000	(30,000,000)	-32.00%
Federal State Medicaid Programming Funding, DSH	135,281,860	143,884,734	(8,602,874)	-5.98%
Medicaid Expansion	577,866,687	56,359,653	521,507,034	925.32%
Total Fee Revenue	1,224,500,067	722,540,344	501,959,723	69.47%
Home Rule Taxes				
County Sales Tax	276,135,950	307,858,211	(31,722,261)	-10.30%
Gas / Diesel Fuel Tax	74,734,000	72,092,000	2,642,000	3.66%
Cigarette Tax	109,581,000	121,503,000	(11,922,000)	-9.81%
Retail Sale of Motor Vehicles	2,556,000	2,365,000	191,000	8.08%
Wheel Tax	3,654,000	3,572,000	82,000	2.30%
Alcoholic Beverage Tax	29,753,000	29,293,000	460,000	1.57%
County Use Tax	60,598,000	55,007,000	5,591,000	10.16%
Parking Lot & Garage Operations Tax	36,862,000	33,978,000	2,884,000	8.49%
Amusement Tax	24,445,000	23,267,000	1,178,000	5.06%
Other Tobacco Products	5,683,000	6,466,000	(783,000)	-12.11%
Non Retailer Transactions	6,603,000	13,430,000	(6,827,000)	-50.83%
Non-Titled Use Tax	0	4,181,000	(4,181,000)	-100.00%
Gambling Machine Tax	513,000	188,000	325,000	172.87%
Firearms Tax	764,000	346,000	418,000	120.81%
Total Home Rule Taxes	631,881,950	673,546,211	(41,664,261)	-6.19%
Intergovernmental Revenues				
Motor Fuel Tax Grant	37,083,333	37,083,333	0	0.00%
Retailer's Occupation Tax	2,331,000	2,569,000	(238,000)	-9.26%
State Income Tax	9,983,178	9,826,000	157,178	1.60%
Off Track Betting Commission	1,213,000	2,272,000	(1,059,000)	-46.61%
State-Probation Officers, Juvenile CT & Children Home	15,447,000	16,072,000	(625,000)	-3.89%
Reimb. Federal, State Criminal Alien Assistance Prog.	0	0	0	0.00%
TIF Financing Funds	1,807,874	1,908,785	(100,911)	-5.29%
Reimb. for Indirect Cost Special Revenues & Grants	7,921,774	10,182,000	(2,260,226)	-22.20%
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0.00%
Gaming	6,987,000	6,911,000	76,000	1.10%
Total Intergovernmental Revenues	82,774,159	86,824,118	(4,049,959)	-4.66%
Other Revenues				
Leases, Rental, Sales	4,804,033	4,484,000	320,033	7.14%
Miscellaneous Fees - CCHHS	4,228,709	1,645,120	2,583,589	157.05%
Public Health	5,784,266	0	5,784,266	0.00%
Other Reimbursements / Transfers	6,531,469	16,180,000	(9,648,531)	-59.63%
Parking Fees - JTDC, Courts & etc.	887,632	3,018,000	(2,130,368)	-70.59%
Total Other Revenues	22,236,109	25,327,120	(3,091,011)	-12.20%
Grand Total 3 Operating Funds	\$2,253,105,714	\$1,804,837,953	\$448,267,761	24.84%

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
Ten months ended September 30, 2014 (UNAUDITED)

<u>SPECIAL PURPOSE FUNDS</u>		<u>2014 Total</u>	<u>1-Dec-13</u>	<u>1-Dec-13</u>	<u>Ten</u>	<u>Ten</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>30-Sep-14</u>	<u>30-Sep-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	\$17,666,669	\$17,666,669	\$0	0.00%
510	Animal Control	3,358,789	2,798,991	3,076,575	277,584	9.92%
524&525	Election Division Fund	40,239,401	33,532,834	33,532,834	(0)	(0.00%)
527	Recorder Document Storage	4,000,000	3,333,333	2,581,420	(751,913)	(22.56%)
528	Circuit Court Automation	12,000,000	10,000,000	7,143,296	(2,856,704)	(28.57%)
529	Circuit Court Document Storage	11,000,000	9,166,667	6,440,311	(2,726,356)	(29.74%)
530	Law Library	6,500,000	5,416,667	4,566,029	(850,638)	(15.70%)
531	Circuit Court - Dispute Resolution	210,000	175,000	149,182	(25,818)	(14.75%)
532	Adult Probation / Probation Service Fee	4,350,000	3,625,000	3,409,815	(215,185)	(5.94%)
533	County Clerk Automation	1,122,500	949,489	974,018	24,529	2.58%
534	Treasurer - Tax Sales Automation	9,641,231	9,606,539	9,512,750	(93,789)	(0.98%)
535	Intergovernment Agreement/ ETSB	1,141,335	951,113	852,171	(98,942)	(10.40%)
538	Juvenile Probation - Supplementary Officers	4,661,951	3,884,959	3,230,660	(654,299)	(16.84%)
541	Social Service/ Probation & Court Services	2,800,000	2,333,333	2,332,027	(1,306)	(0.06%)
544	Lead Poisoning Prevention Fund	8,302,138	6,918,448	0	(6,918,448)	(100.00%)
545	Geographic Information Systems - GIS	10,700,000	8,916,667	6,258,638	(2,658,029)	(29.81%)
546	Sheriff's Youthful Offender Alcohol & Drug	2,400	2,000	300	(1,700)	(85.00%)
561	State's Attorney Narcotics Forfeiture	4,221,596	3,517,997	4,450,000	932,003	26.49%
562	State's Attorney Bad Check Diversion	30,000	25,000	15,770	(9,230)	(36.92%)
564	Suburban CC TB Sanitarium District	6,546,902	5,455,752	1,081,994	(4,373,758)	(80.17%)
567	Circuit Court Administrative Fund	910,000	758,333	702,397	(55,936)	(7.38%)
570	Recorder Special Fund GIS Fee Fund	2,500,000	2,083,333	1,250,555	(832,778)	(39.97%)
571	Recorder Rental Housing Support Fee	350,000	291,667	516,369	224,702	77.04%
572	CJ Children's Waiting Room	3,100,000	2,583,333	2,153,695	(429,638)	(16.63%)
573	Women's Justice Services	55,000	45,833	11,402	(34,431)	(75.12%)
574	CJ Mental Health	1,150,000	958,333	750,545	(207,788)	(21.68%)
575	CJ Peer Court Fund	500,000	416,667	338,212	(78,455)	(18.83%)
576	CJ Drug Court Fund	560,000	466,667	370,965	(95,702)	(20.51%)
579	Assessor Special Fund	750,000	625,000	617,862	(7,138)	(1.14%)
580	CCC Electronic Citation Fund	450,000	375,000	249,305	(125,695)	(33.52%)
583	SAO Records Automation	158,000	131,667	130,387	(1,280)	(0.97%)
584	PD Records Automation	158,000	131,667	130,408	(1,259)	(0.96%)
586	Land Bank Authority	1,000,000	0	0	0	0.00%
TOTAL		\$163,669,243	\$137,143,957	\$114,496,561	(\$22,647,396)	(16.51%)

Cook County, Illinois
 Detail by Month of Revenues by Source
 Modified Cash Basis Revenue Report
Ten months ended September 30, 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>Sep 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	\$1,766,667	\$17,666,669
510	Animal Control	1,000,920	898,417	305,162	445,075	225,854	201,147	3,076,575
524&525	Election Division Fund	10,059,850	10,059,850	3,353,284	3,353,283	3,353,284	3,353,283	33,532,834
527	Recorder Document Storage	702,925	783,145	262,825	255,330	278,925	298,270	2,581,420
528	Circuit Court Automation	2,047,812	2,322,786	708,728	707,061	645,313	711,596	7,143,296
529	Circuit Court Document Storage	1,877,452	2,120,488	634,866	624,968	582,247	600,290	6,440,311
530	Law Library	1,416,323	1,514,230	420,056	412,146	394,638	408,636	4,566,029
531	Circuit Court - Dispute Resolution	47,575	47,586	13,909	13,412	12,893	13,807	149,182
532	Adult Probation / Probation Service Fee	928,626	1,108,235	359,948	374,936	276,622	361,448	3,409,815
533	County Clerk Automation	248,227	293,895	111,373	111,220	108,305	100,998	974,018
534	Treasurer - Tax Sales Automation	2,379,472	2,327,243	18,757	4,224,625	535,760	26,893	9,512,750
535	Intergovernment Agreement/ ETSB	285,211	243,735	76,000	78,000	79,000	90,225	852,171
538	Juvenile Probation - Supplementary Officers	958,116	955,000	315,000	372,961	377,887	251,696	3,230,660
541	Social Service/ Probation & Court Services	591,053	803,912	266,532	257,030	211,843	201,657	2,332,027
544	Lead Poisoning Prevention Fund	0	0	0	0	0	0	0
545	Geographic Information Systems - GIS	1,715,034	1,952,836	630,980	613,567	630,373	715,848	6,258,638
546	Sheriff's Youthful Offender Alcohol & Drug	300	0	0	0	0	0	300
561	State's Attorney Narcotics Forfeiture	1,250,000	2,000,000	0	0	700,000	500,000	4,450,000
562	State's Attorney Bad Check Diversion	5,075	6,086	1,104	1,473	853	1,179	15,770
564	Suburban CC TB Sanitarium District	290,276	290,279	99,661	99,661	99,663	202,454	1,081,994
567	Circuit Court Administrative Fund	194,743	238,688	70,652	68,543	66,787	62,984	702,397
570	Recorder Special Fund GIS Fee Fund	421,755	469,887	157,695	153,198	21,642	26,378	1,250,555
571	Recorder Rental Housing Support Fee	62,766	63,700	21,740	21,864	167,349	178,950	516,369
572	CJ Children's Waiting Room	671,260	713,005	198,085	193,690	185,280	192,375	2,153,695
573	Women's Justice Services	5,102	2,000	0	2,000	1,500	800	11,402
574	CJ Mental Health	218,410	241,774	73,848	75,390	70,318	70,805	750,545
575	CJ Peer Court Fund	94,476	111,513	33,440	34,526	32,017	32,240	338,212
576	CJ Drug Court Fund	107,948	119,514	36,302	37,537	34,716	34,948	370,965
579	Assessor Special Fund	217,292	186,702	39,451	66,397	41,530	66,490	617,862
580	CCC Electronic Citation Fund	71,398	80,468	24,245	25,533	23,672	23,989	249,305
583	SAO Records Automation	36,932	41,401	13,486	13,250	12,664	12,654	130,387
584	PD Records Automation	36,879	41,945	12,963	13,318	12,682	12,621	130,408
586	Land Bank Authority	0	0	0	0	0	0	0
TOTAL		\$33,243,208	\$35,338,321	\$10,026,759	\$14,416,661	\$10,950,284	\$10,521,328	\$114,496,561

Notes to the September 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 was included in August 31, 2014 revenue report. Certain other fee revenues for September 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.