

Cook County, Illinois

Preliminary Revenue Report for the Twelve Months Ended November 30, 2013 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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December 30, 2013

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

I am transmitting herewith a **Preliminary** Revenue Report for the fiscal twelve-month period ended November 30, 2013 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 eleven individual exhibits:

- Exhibit A Summary of Revenues by Major Source
- Exhibit B Detail of Cumulative Revenues by Source
- 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 FY2013
- Exhibit F Detail by Month of Patient Fees – Type by Health Institution FY2012
- Exhibit G Detail of Cumulative Revenues by Source-2012
- Exhibit H Comparative Detail Revenues 2012 & 2013 [Twelve (12) month period]
- Exhibit I Comparative Sales Tax Revenues 2007, 2008, 2009, 2010, 2011, 2012 and 2013
- Exhibit J Detail of Cumulative Revenues by Department Special Purpose Funds (New)
- Exhibit K Detail by Month of Revenues by Department Special Purpose Funds (New)

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

Respectfully submitted,

Lawrence Wilson, CPA
Comptroller

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TONI PRECKWINKLE, PRESIDENT**

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**COUNTY OF COOK
BUREAU OF FINANCE
COMPTROLLER'S OFFICE
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**Executive Summary
Cook County Preliminary Revenue Report
December 1, 2012 through November 30, 2013**

TOTAL REVENUE - Total twelve months actual revenue of \$2,259.3 million was below budgeted revenue of \$2,295.7 million, and resulted in an **unfavorable** variance of \$36.4 million or 1.59%. This represents an \$9.9 million **favorable variance** compared to the previous month ended October 2013 **unfavorable** variance of \$46.3 million.

There was improvement across some revenue categories versus budget in November 2013, led by County Treasurer fees, Recorder of Deeds fees, CCHHS Patient fees, Disproportionate Share Hospital (DSH) adjustment payments, Cigarette tax, County Use tax, and Non-Retailers Transaction tax, offsetting a reduction in Clerk of the Circuit Court, 1115 Medicaid Waiver Expansion, Alcoholic Beverage tax and Non-Titled Use Tax.

General Funds Revenue Center	Positive Variance (millions)
County Treasurer	\$ 8.1
Recorder of Deeds	6.9
Patient Fees	2.3
Medicaid BIPA IGT	30.0
DSH Adjustment Pmts	20.1
Cigarette Tax	14.8
County Use Tax	5.9
Non-Retailer Transactions	7.1
Net positive variances	\$ 95.2
	Negative Variance (millions)
Clerk of Circuit Court	\$ (5.5)
1115 Medicaid Waiver	(95.1)
Alcoholic Beverage Tax	(4.1)
Non-Titled Use Tax	(9.6)
Other revenue categories (net)	(17.3)
Net negative variances	(131.6)
Total net negative variance	\$ (36.4)



FEES

TREASURER – Total twelve month actual revenue of \$84.1 million was above budgeted revenue of \$76.0 million, and resulted in a **favorable** variance of \$8.1 million or 10.68%, based on current economic conditions, and the results of the Annual Tax Sale held in August 2013.

RECORDER OF DEEDS – Total twelve months actual revenue of \$40.2 million was above budgeted revenue of \$33.3 million, and resulted in a **favorable** variance of \$6.9 million or 20.55%, based on interest rates which are at a record low, and a strong stock market. Housing sales are rising for single-family homes and condominiums. This is due to still low interest rates and rising home prices which are bringing out the sellers. Potential buyers are acting quickly to lock in affordable rates.

CLERK OF CIRCUIT COURT – Total twelve months actual revenue of \$89.5 million was behind budgeted revenue of \$95.0 million, and resulted in unfavorable variance of (\$5.5) million or (5.83%). This is primarily due to the reduction in the number of cases filed. Clerk of Circuit Court District 1 Criminal Division revenues for November 2013 are estimated.

CCHHS – Total twelve months actual Patient Fee revenue of \$233.4 million was above budgeted revenue of \$231.1 million, and resulted in a **favorable** variance of \$2.3 million or 0.99% through the period ended November 30, 2013. In comparison of November 30, 2013 Patient Fee revenue to October 31, 2013 Patient Fee revenue, CCHHS had a \$6.6 million positive variance resulting in a **unfavorable** variance of \$4.3 million for Patient Fee revenue. The overall **favorable** variance in Patient Fee revenue of \$2.3 million, BIPA IGT positive variance of \$30.0 million, 1115 Medicaid Waiver **unfavorable** variance of (\$95.1) million and positive variance in DSH (Disproportionate Share Hospital) of \$20.1 million, **giving CCHHS a total negative variance of (\$42.7) million through the fiscal period ended November 30, 2013.**

The positive variance in Patient Fees is primarily due to \$4.3 million the County received for the Upper Payment Limit (UPL) adjustment (from 10/1/10 and forward) combined with State Fiscal Year SFY 2013 (retro 7/1/2012 and forward). The System CEO and his management team are working closely together to improve billing processes for better revenue collections, and exploring other sources of revenue. The System CEO and his management team meet weekly to review revenue activity, have monthly meetings with the State of Illinois to discuss reduction of Medicaid application backlogs, and work together on implementing other revenue enhancing initiatives such as physician billing.

CCHHS 1115 Medicaid Waiver – Total twelve months actual 1115 Medicaid Waiver revenue of \$101.8 million was below budgeted revenue of \$196.9 million, and resulted in an **unfavorable** variance of **(\$95.1)** million or (48.31)% through the fiscal period ended November 30, 2013.

In November, CCHHS took 338 new applications each day for CountyCare. The 2013 budget was based on 115,000 CountyCare members. By the end of October CCHHS had taken over 125,000. In November, the State processed an average of 543 applications per work day. CCHHS will continue to submit CountyCare applications through the end of the waiver period on December 31, 2013. CountyCare PMPM payments are paid retro-active to the month of application. CCHHS will continue to receive 2013 PMPM payments until all of the applications are processed by the State. Payments of 2013 PMPM revenue will continue into 2014 along with some additional fee for service Medicaid revenue paid to CCHHS for the services provided by CCHHS prior to the patient's eligibility for CountyCare.

HOME RULE TAXES

The **County Sales Tax** - revenue of \$363.8 million through the period ended November 30, 2013 was above budgeted revenue of \$362.5 million, and resulted in a **favorable** variance of \$1.3 million or .37%. The November 30, 2013 positive variance increased \$.9 million from the positive variance \$.4 million as reported for the period ended October 31, 2013 mainly due to County Sales Tax reduction from 1% to .75% and a change in consumer spending. **For more current data see Exhibit I – Page 9.**

The **County Cigarette Tax** - revenue of \$148.1 million through November 30, 2013 was above budgeted revenue of \$133.3 million, and resulted in a **favorable** variance of \$14.8 million or 9.05%, assisted by the one-time collection of the \$1 per pack rate change floor tax payments and ongoing enforcement efforts.

The **County Use Tax** - revenue of \$65.4 million through November 30, 2013 was above budgeted revenue of \$59.5 million, and resulted in a **favorable** variance of \$5.9 million or 11.11%. The November 30, 2013 positive variance increased \$.1 million from the positive variance of \$5.8 million as reported for the period ended October 31, 2013. The County Use Tax positive variance was primarily due to increased compliance and enforcement efforts. We continue to also see a sustained positive trend in automobile sales overall.

The **County Alcoholic Beverage Tax** - revenue of \$35.0 million through November 30, 2013 was below the budgeted revenue of \$39.1 million, and resulted in an **unfavorable** variance of (\$4.1) million or (10.41%). Sales have not increased as much as anticipated as the economy has begun to recover. To offset the negative variance, we have begun focusing additional compliance efforts in this area for the coming year.

The **County Non-Retailer Transaction Tax** - revenue of \$14.9 million through November 30, 2013 was above budgeted revenue of \$7.8 million, and resulted in a **favorable** variance of \$7.1 million or 91.32% based on current collections. While this revenue source continued to show a positive trend through year end, an Ordinance change effective August 1, 2013 reducing fees will temper revenues in the coming year.

The **County Non-Titled Use Tax** - revenue of \$4.2 million through November 30, 2013 was below budgeted revenue of \$13.8 million, and resulted in an **unfavorable** variance of (\$9.6) million or (69.46%) based on current collections. On October 8, 2013, an injunction was issued prohibiting Cook County from enforcing the tax or accepting remittances. While the injunction is in place, Cook County accordingly will not be accepting payments for the Non-Titled Personal Property Use Tax. Cook County will continue to defend what it believes to be a legal tax in the Illinois Appellate Court.

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

Cook County, Illinois
 Summary of Revenues by Major Source
 Modified Cash Basis Revenue Report
Preliminary Twelve months ended November 30, 2013 (UNAUDITED)

GENERAL FUNDS		<u>1-Dec-12 Through 30-Nov-13 2013 Budgeted Revenues</u>	<u>1-Dec-12 Through 30-Nov-13 2013 Actual Revenues</u>	<u>Twelve Months Variance</u>	<u>Twelve Months Over (Under) % Change</u>
<u>Corporate, Public Safety & Health Funds</u>					
<u>Revenues by Source</u>	<u>2013 Total Budgeted Revenues</u>				
Property Taxes	\$355,920,180	\$355,920,180	\$355,920,180	\$0	0.00%
Fees	979,929,942	979,929,942	942,684,518	(37,245,424)	(3.80%)
Home Rule Taxes	788,606,668	788,606,668	799,473,944	10,867,276	1.38%
Intergovernmental	136,913,600	136,913,600	133,527,500	(3,386,100)	(2.47%)
Other Revenues	34,328,369	34,328,369	27,644,790	(6,683,579)	(19.47%)
Grand Total 3 Operating Funds	\$2,295,698,759	\$2,295,698,759	\$2,259,250,932	(\$36,447,827)	(1.59%)

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

GENERAL FUNDS		1-Dec-12 Through 30-Nov-13 2013 Budgeted Revenues	1-Dec-12 Through 30-Nov-13 2013 Actual Revenues	Twelve Months Variance	Twelve Months Over (Under) % Change
Corporate, Public Safety & Health Funds	2013 Total Budgeted Revenues	\$355,920,180	\$355,920,180	\$0	0.00%
Revenues by Source					
Property Taxes					
Fees (1)					
County Treasurer	76,000,000	76,000,000	84,119,202	8,119,202	10.68%
County Clerk	10,315,000	10,315,000	9,802,771	(512,229)	(4.97%)
Recorder of Deeds	33,364,000	33,364,000	40,219,547	6,855,547	20.55%
Building and Zoning	2,750,000	2,750,000	3,301,259	551,259	20.05%
Environmental Control	4,374,000	4,374,000	4,871,993	497,993	11.39%
Liquor Licenses	360,000	360,000	340,000	(20,000)	(5.56%)
Cable TV Franchise	1,000,000	1,000,000	1,246,995	246,995	24.70%
Clerk of Circuit Court	95,000,000	95,000,000	89,457,031	(5,542,969)	(5.83%)
Sheriff	26,521,500	26,521,500	24,687,386	(1,834,114)	(6.92%)
Public Guardian	2,680,000	2,680,000	2,818,114	138,114	5.15%
State's Attorney	1,900,000	1,900,000	1,913,993	13,993	0.74%
Supportive Services	25,000	25,000	16,270	(8,730)	(34.92%)
Public Administrator	900,000	900,000	630,871	(269,129)	(29.90%)
Court Services Fee	11,000,000	11,000,000	10,021,713	(978,287)	(8.89%)
County Assessor	150,000	150,000	77,532	(72,468)	(48.31%)
Contract Compliance	83,000	83,000	30,350	(52,650)	(63.43%)
Highway Sale of Permits (Hauling & Construction)	562,000	562,000	625,046	63,046	11.22%
Medical Examiner	825,000	825,000	1,045,893	220,893	26.77%
Tax Intercept	2,000,000	2,000,000	0	(2,000,000)	(100.00%)
Patient Fees (Medicare, Medicaid, Private&3rd)	231,105,542	231,105,542	233,397,899	2,292,357	0.99%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	131,250,000	161,300,000	30,050,000	22.90%
Federal State Medicaid Programming Funding - DSH	150,800,000	150,800,000	170,941,106	20,141,106	13.36%
1115 Medicaid Waiver Expansion	196,964,900	196,964,900	101,819,547	(95,145,353)	(48.31%)
Total Fee Revenue	979,929,942	979,929,942	942,684,518	(37,245,424)	(3.80%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	362,506,668	362,506,668	363,836,841	1,330,173	0.37%
Gas / Diesel Fuel Tax	87,130,000	87,130,000	85,720,251	(1,409,749)	(1.62%)
Cigarette Tax	133,310,000	133,310,000	148,114,874	14,804,874	11.11%
Retail Sale of Motor Vehicles	2,900,000	2,900,000	2,829,772	(70,228)	(2.42%)
Wheel Tax	4,000,000	4,000,000	3,735,016	(264,984)	(6.62%)
Alcoholic Beverage Tax	39,100,000	39,100,000	35,028,556	(4,071,444)	(10.41%)
County Use Tax	59,450,000	59,450,000	65,383,972	5,933,972	9.98%
Parking Lot & Garage Operations Tax	42,560,000	42,560,000	41,535,228	(1,024,772)	(2.41%)
Amusement Tax	26,250,000	26,250,000	25,827,250	(422,750)	(1.61%)
Other Tobacco Products	8,000,000	8,000,000	7,590,997	(409,003)	(5.11%)
Non Retailer Transactions	7,800,000	7,800,000	14,923,212	7,123,212	91.32%
Non-Titled Use Tax	13,800,000	13,800,000	4,214,295	(9,585,705)	(69.46%)
Gambling Machine Tax	1,200,000	1,200,000	244,560	(955,440)	(79.62%)
Firearms Tax	600,000	600,000	489,120	(110,880)	(18.48%)
Total Home Rule Taxes	788,606,668	788,606,668	799,473,944	10,867,276	1.38%
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	44,500,000	44,500,000	0	0.00%
Retailer's Occupation Tax	3,200,000	3,200,000	3,114,338	(85,662)	(2.68%)
State Income Tax	12,400,000	12,400,000	11,748,205	(651,795)	(5.26%)
Off Track Betting Commission	2,550,000	2,550,000	2,566,854	16,854	0.66%
State-Probation Officers, Juvenile CT & Children Home	17,196,300	17,196,300	17,604,542	408,242	2.37%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,250,000	1,250,000	1,565,152	315,152	25.21%
TIF Financing Funds	1,428,000	1,428,000	1,908,785	480,785	33.67%
Reimb. for Indirect Cost Special Revenues & Grants	16,389,300	16,389,300	12,174,189	(4,215,111)	(25.72%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	30,000,000	30,000,000	0	0.00%
Gaming	8,000,000	8,000,000	8,345,435	345,435	4.32%
Total Intergovernmental Revenues	136,913,600	136,913,600	133,527,500	(3,386,100)	(2.47%)
Other Revenues (4)					
Leases, Rental, Sales	7,247,997	7,247,997	5,472,260	(1,775,737)	(24.50%)
Miscellaneous Fees - CCHHS	1,994,042	1,994,042	2,093,480	99,438	4.99%
Other Reimbursements / Transfers	20,141,767	20,141,767	16,853,433	(3,288,334)	(16.33%)
Parking Fees - JTDC, Courts & etc.	4,944,563	4,944,563	3,225,617	(1,718,946)	(34.76%)
Total Other Revenues	34,328,369	34,328,369	27,644,790	(6,683,579)	(19.47%)
Grand Total 3 Operating Funds	\$2,295,698,759	\$2,295,698,759	\$2,259,250,932	(\$36,447,827)	(1.59%)
SEE NOTES ATTACHED.					

Note A: From FY2012 Amusement Tax of \$9,537,500 held in reserve account for back taxes.

Cook County, Illinois
Detail by Month of Revenues by Source
Modified Cash Basis Revenue Report
Preliminary Twelve months ended November 30, 2013 (UNAUDITED)

GENERAL FUNDS	<u>1st Qtr</u> 2013	<u>2nd Qtr</u> 2013	<u>3rd Qtr</u> 2013	Sep 13	Oct 13	Nov 13	<u>TOTAL YTD</u>
Corporate, Public Safety & Health Funds							
Revenues by Source							
Property Taxes	\$88,980,048	\$88,980,048	\$88,980,048	\$29,660,016	\$29,660,016	\$29,660,004	\$355,920,180
Fees (1)							
County Treasurer	9,747,000	15,759,000	32,973,000	15,221,000	6,080,000	4,339,202	84,119,202
County Clerk	2,249,000	2,255,000	3,179,000	696,000	791,000	632,771	9,802,771
Recorder of Deeds	9,809,000	9,486,000	11,209,000	2,936,000	3,931,000	2,848,547	40,219,547
Building and Zoning	587,000	973,000	948,000	167,000	456,000	170,259	3,301,259
Environmental Control	595,000	967,000	2,352,000	376,000	439,000	142,993	4,871,993
Liquor Licenses	88,000	81,000	83,000	30,000	30,000	28,000	340,000
Cable TV Franchise	308,000	305,000	325,000	0	308,000	995	1,246,995
Clerk of Circuit Court	20,916,000	23,984,000	19,704,000	10,860,000	7,485,000	6,508,031	89,457,031
Sheriff	6,500,000	6,993,000	5,344,000	1,577,000	2,151,000	2,122,386	24,687,386
Public Guardian	696,000	706,000	562,000	226,000	302,000	326,114	2,818,114
State's Attorney	476,000	548,000	441,000	170,000	149,000	129,993	1,913,993
Supportive Services	4,000	5,000	5,000	250	750	1,270	16,270
Public Administrator	83,000	198,000	165,000	35,000	74,000	75,871	630,871
Court Services Fee	2,605,000	2,782,000	2,248,000	748,000	875,000	763,713	10,021,713
County Assessor	13,000	21,000	24,000	11,000	5,000	3,532	77,532
Contract Compliance	10,000	7,000	8,000	1,700	1,350	2,300	30,350
Highway Sale of Permits (Hauling & Construction)	106,000	130,000	171,000	66,000	77,000	75,046	625,046
Medical Examiner	234,000	232,000	353,000	72,000	81,000	73,893	1,045,893
Tax Intercept	0	0	0	0	0	0	0
Patient Fees (Medicare, Medicaid, Private&3rd)	63,418,140	56,794,259	54,386,741	20,201,867	24,649,412	13,947,480	233,397,899
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	0	0	93,750,000	0	0	67,550,000	161,300,000
Federal State Medicaid Programming Funding - DSH	38,812,804	40,584,558	50,959,186	13,528,186	13,528,186	13,528,186	170,941,106
1115 Medicaid Waiver Expansion	0	8,719,747	29,664,858	17,975,048	23,004,841	22,455,053	101,819,547
Total Fee Revenue	157,256,944	171,530,564	308,854,785	84,898,051	84,418,539	135,725,635	942,684,518
Home Rule Taxes (2)							
County Sales Tax	106,770,288	89,755,740	81,621,124	29,711,059	27,547,502	28,431,128	363,836,841
Gas / Diesel Fuel Tax	21,667,000	20,666,000	21,783,000	7,976,000	7,072,000	6,556,251	85,720,251
Cigarette Tax	26,248,000	42,913,000	38,105,000	14,237,000	12,557,000	14,054,874	148,114,874
Retail Sale of Motor Vehicles	618,000	686,000	786,000	275,000	223,000	241,772	2,829,772
Wheel Tax	115,000	172,000	3,226,000	59,000	106,000	57,016	3,735,016
Alcoholic Beverage Tax	8,884,000	7,698,000	9,699,000	3,012,000	2,691,000	3,044,556	35,028,556
County Use Tax	13,725,000	16,182,000	18,791,000	6,309,000	5,168,000	5,208,972	65,383,972
Parking Lot & Garage Operations Tax	9,603,000	9,970,000	10,488,000	3,917,000	3,406,000	4,151,228	41,535,228
Amusement Tax	5,869,000	6,895,000	7,216,000	3,287,000	1,159,000	1,401,250	25,827,250
Other Tobacco Products	1,640,000	2,537,000	1,676,000	613,000	542,000	582,997	7,590,997
Non Retailer Transactions	4,019,000	3,944,000	3,116,000	2,351,000	597,000	896,212	14,923,212
Non-Titled Use Tax	0	1,135,000	3,038,000	8,000	33,000	295	4,214,295
Gambling Machine Tax	0	0	0	188,000	26,000	30,560	244,560
Firearms Tax	0	72,000	196,000	78,000	68,000	75,120	489,120
Total Home Rule Taxes	199,158,288	202,625,740	199,741,124	72,021,059	61,195,502	64,732,231	799,473,944
Intergovernmental Revenues (3)							
Motor Fuel Tax Grant	11,125,000	11,125,000	11,125,000	3,708,333	3,708,334	3,708,333	44,500,000
Retailer's Occupation Tax	836,000	682,000	758,000	293,000	265,000	280,338	3,114,338
State Income Tax	2,798,000	3,766,000	2,526,000	736,000	1,132,000	790,205	11,748,205
Off Track Betting Commission	269,000	878,000	1,006,000	119,000	132,000	162,854	2,566,854
State-Probation Officers, Juvenile CT & Children Home	5,027,000	4,750,000	5,270,000	1,025,000	975,000	557,542	17,604,542
Reimb.State Criminal Alien Assistance Prog. (SCAAP)	0	0	0	0	0	1,565,152	1,565,152
TIF Financing Funds	827	297,173	1,256,000	354,785	0	0	1,908,785
Reimb. for Indirect Cost Special Revenues & Grants	3,265,000	3,465,000	2,595,000	857,000	562,000	1,430,189	12,174,189
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0	0	30,000,000	30,000,000
Gaming	1,936,000	2,137,000	2,117,000	721,000	704,000	730,435	8,345,435
Total Intergovernmental Revenues	25,256,827	27,100,173	26,653,000	7,814,118	7,478,334	39,225,048	133,527,500
Other Revenues (4)							
Leases, Rental, Sales	1,372,000	1,177,000	1,387,000	548,000	555,000	433,260	5,472,260
Miscellaneous Fees - CCHHS	281,000	432,000	310,000	622,120	168,880	279,480	2,093,480
Other Reimbursements / Transfers	7,319,000	4,867,400	2,964,600	1,029,000	1,880,596	-1,207,163	16,853,433
Parking Fees - JTDC, Courts & etc.	965,000	886,000	1,042,000	125,000	132,000	75,617	3,225,617
Total Other Revenues	9,937,000	7,362,400	5,703,600	2,324,120	2,736,476	-418,806	27,644,790
Grand Total 3 Operating Funds	\$480,589,107	\$497,598,925	\$629,932,557	\$196,717,364	\$185,488,867	\$268,924,112	\$2,259,250,932

SEE NOTES ATTACHED.

Cook County, Illinois
Detail by Month of Patient Fees by Health Institution
Modified Cash Basis Revenue Report
Preliminary Twelve months ended November 30, 2013 (UNAUDITED)

		<u>1st Qtr</u> <u>2013</u>	<u>2nd Qtr</u> <u>2013</u>	<u>3rd Qtr</u> <u>2013</u>	<u>Sep 13</u>	<u>Oct 13</u>	<u>Nov 13</u>	<u>TOTAL YTD</u>
Stroger Hospital								
Budgeted Patient Fees	Budgeted	\$54,134,275	\$54,608,634	\$54,608,634	\$17,204,037	\$19,963,380	\$17,204,056	\$217,723,016
Actual Patient Fees	Actual	57,479,929	51,947,985	50,877,843	18,044,227	22,720,130	12,786,109	213,856,223
Stroger Hosp OVER (UNDER)								
		3,345,654	(2,660,649)	(3,730,791)	840,190	2,756,750	(4,417,947)	(3,866,793)
Revenue shortfall accumulation by Dept.		3,345,654	685,005	(3,045,786)	(2,205,596)	551,154	(3,866,793)	(3,866,793)
% Change Budgeted/Actual Patient Fees		6.18%	(4.87%)	(6.83%)	4.88%	13.81%	(25.68%)	(1.78%)

Oak Forest Hospital

Budgeted Patient Fees	Budgeted	635,310	640,153	640,153	201,069	235,594	201,079	2,553,358
Actual Patient Fees	Actual	1,676,346	1,376,917	1,065,539	700,041	514,354	323,218	5,656,415
Oak Forest Hosp OVER (UNDER)								
		1,041,036	736,764	425,386	498,972	278,760	122,139	3,103,057
Revenue shortfall accumulation by Dept.		1,041,036	1,777,800	2,203,186	2,702,158	2,980,918	3,103,057	3,103,057
% Change Budgeted/Actual Patient Fees		163.86%	115.09%	66.45%	248.16%	118.32%	60.74%	121.53%

Provident Hospital

Budgeted Patient Fees	Budgeted	2,689,191	2,718,155	2,718,155	860,863	981,945	860,859	10,829,168
Actual Patient Fees	Actual	4,261,865	3,469,357	2,443,359	1,457,599	1,414,928	838,153	13,885,261
Provident Hosp OVER (UNDER)								
		1,572,674	751,202	(274,796)	596,736	432,983	(22,706)	3,056,093
Revenue shortfall accumulation by Dept.		1,572,674	2,323,876	2,049,080	2,645,816	3,078,799	3,056,093	3,056,093
% Change Budgeted/Actual Patient Fees		58.48%	27.64%	(10.11%)	69.32%	44.09%	(2.64%)	28.22%

Recap - Bureau Wide

Budgeted Patient Fees	Budgeted	57,458,776	57,966,942	57,966,942	18,265,969	21,180,919	18,265,994	231,105,542
Actual Patient Fees	Actual	63,418,140	56,794,259	54,386,741	20,201,867	24,649,412	13,947,480	233,397,899
GRAND TOTAL OVER (UNDER)								
		\$5,959,364	(\$1,172,683)	(\$3,580,201)	\$1,935,898	\$3,468,493	(\$4,318,514)	\$2,292,357
Revenue shortfall accumulation by month		5,959,364	4,786,681	1,206,480	3,142,378	6,610,871	2,292,357	2,292,357
% Change Budgeted/Actual Patient Fees		10.37%	(2.02%)	(6.18%)	10.60%	16.38%	(23.64%)	0.99%

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 13</u>	<u>2nd Qtr 13</u>	<u>3rd Qtr 13</u>	<u>Sep 13</u>	<u>Oct 13</u>	<u>Nov 13</u>	<u>TOTAL YTD</u>
Budgeted Patient Fees	57,458,776	57,966,942	57,966,942	18,265,969	21,180,919	18,265,994	231,105,542
Actual Patient Fees	63,418,140	56,794,259	54,386,741	20,201,867	24,649,412	13,947,480	233,397,899
Monthly (Quarterly) Over (Under)	5,959,364	-1,172,683	-3,580,201	1,935,898	3,468,493	-4,318,514	2,292,357
% Change	10.37%	-2.02%	-6.18%	10.60%	16.38%	-23.64%	0.99%

1115 Medicaid Waiver Expansion

Budgeted Patient Fees	Budgeted	0	22,583,433	71,643,576	30,746,336	34,313,020	37,678,535	196,964,900
Actual Patient Fees	Actual	0	8,719,747	29,664,858	17,975,048	23,004,841	22,455,053	101,819,547
1115 Medicaid Waiver OVER (UNDER)								
		0	(13,863,686)	(41,978,718)	(12,771,288)	(11,308,179)	(15,223,482)	(95,145,353)
Revenue shortfall accumulation by Dept.		0	(13,863,686)	(55,842,404)	(68,613,692)	(79,921,871)	(95,145,353)	(95,145,353)
% Change Budgeted/Actual Patient Fees			(61.39%)	(58.59%)	(41.54%)	(32.96%)	(40.40%)	(48.31%)

Cook County, Illinois
 Detail by Month of Patient Fees - Type by Health Institution
 Modified Cash Basis Revenue Report
 Preliminary Twelve months ended November 30, 2013 (UNAUDITED)

Patient Fees - Type	1st QTR 2013	2nd QTR 2013	3rd QTR 2013							Total Thru				
	Dec 12 - Feb 13 Revenues	Mar 13 - May 13 Revenues	Jun 13 - Aug 13 Revenues	Sep 13 Revenues	Oct 13 Revenues	Nov 13 Revenues	Nov 13 Revenues	Nov 13 Revenues	November 2013 Revenues					
Stroger Hospital														
Budgeted														
Medicare	\$13,530,971	\$13,831,658	\$13,831,658	\$4,510,322	\$4,660,668	\$4,510,323			\$54,875,600					
Public Assistance (Medicaid)	34,900,799	34,947,748	34,947,748	10,792,879	13,338,516	10,792,898			139,720,588					
Private Payors and Carriers	5,702,505	5,829,228	5,829,228	1,900,836	1,964,196	1,900,835			23,126,828					
Sub-Total	54,134,275	54,608,634	54,608,634	17,204,037	19,963,380	17,204,056			217,723,016					
Actual														
Medicare	\$15,122,623	\$16,598,772	\$18,525,643	\$4,214,564	\$4,581,775	\$3,499,944			\$62,543,321					
Public Assistance (Medicaid)	34,383,064	29,706,220	25,775,669	11,617,361	15,181,654	7,908,036			124,572,004					
Private Payors and Carriers	7,974,242	5,642,993	6,576,531	2,212,302	2,956,701	1,378,129			26,740,898					
Sub-Total	57,479,929	51,947,985	50,877,843	18,044,227	22,720,130	12,786,109			213,856,223					
\$ Variance/Over(Under) % Change														
Medicare	\$1,591,652	11.76%	\$2,767,114	20.01%	\$4,693,985	33.94%	(\$295,758)	(6.56%)	(\$78,893)	(1.69%)	(\$1,010,379)	(22.40%)	\$7,667,721	13.97%
Public Assistance (Medicaid)	(517,735)	(1.48%)	(5,241,528)	(15.00%)	(9,172,079)	(26.25%)	824,482	7.64%	1,843,138	13.82%	(2,884,862)	(26.73%)	(15,148,584)	(10.84%)
Private Payors and Carriers	2,271,737	39.84%	(186,235)	(3.19%)	747,303	12.82%	311,466	16.39%	992,505	50.53%	(522,706)	(27.50%)	3,614,070	15.63%
Sub-Total	3,345,654	6.18%	(2,660,649)	(4.87%)	(3,730,791)	(6.83%)	840,190	4.88%	2,756,750	13.81%	(4,417,947)	(25.68%)	(3,866,793)	(1.78%)

Oak Forest Hospital														
Budgeted														
Medicare	\$91,133	\$93,158	\$93,158	\$30,378	\$31,390	\$30,383			\$369,600					
Public Assistance (Medicaid)	417,355	417,355	417,355	128,417	160,521	128,422			1,669,425					
Private Payors and Carriers	126,822	129,640	129,640	42,274	43,683	42,274			514,333					
Sub-Total	635,310	640,153	640,153	201,069	235,594	201,079			2,553,358					
Actual														
Medicare	\$69,426	\$95,203	\$51,935	\$43,365	\$38,868	\$30,885			\$329,682					
Public Assistance (Medicaid)	1,482,122	1,037,508	895,884	624,326	433,846	260,115			4,733,801					
Private Payors and Carriers	124,798	244,206	117,720	32,350	41,640	32,218			592,932					
Sub-Total	1,676,346	1,376,917	1,065,539	700,041	514,354	323,218			5,656,415					
\$ Variance/Over(Under) % Change														
Medicare	(\$21,707)	(23.82%)	\$2,045	2.20%	(\$41,223)	(44.25%)	\$12,987	42.75%	\$7,478	23.82%	\$502	1.65%	(\$39,918)	(10.80%)
Public Assistance (Medicaid)	1,064,767	255.12%	620,153	148.59%	478,529	114.66%	495,909	386.17%	273,325	170.27%	131,693	102.55%	3,064,376	183.56%
Private Payors and Carriers	(2,024)	(1.60%)	114,566	88.37%	(11,920)	(9.19%)	(9,924)	(23.48%)	(2,043)	(4.68%)	(10,056)	(23.79%)	78,599	15.28%
Sub-Total	1,041,036	163.86%	736,764	115.09%	425,386	66.45%	498,972	248.16%	278,760	118.32%	122,139	60.74%	3,103,057	121.53%

Provident Hospital														
Budgeted														
Medicare	\$692,983	\$708,382	\$708,382	\$230,994	\$238,694	\$230,992			\$2,810,427					
Public Assistance (Medicaid)	1,654,504	1,660,476	1,660,476	515,968	625,553	515,971			6,632,948					
Private Payors and Carriers	341,704	349,297	349,297	113,901	117,698	113,896			1,385,793					
Sub-Total	2,689,191	2,718,155	2,718,155	860,863	981,945	860,859			10,829,168					
Actual														
Medicare	\$626,060	\$147,300	\$335,360	\$204,692	\$127,019	\$239,880			\$1,680,311					
Public Assistance (Medicaid)	3,242,170	2,974,316	1,774,776	1,117,472	1,156,993	529,427			10,795,154					
Private Payors and Carriers	393,635	347,741	333,223	135,435	130,916	68,846			1,409,796					
Sub-Total	4,261,865	3,469,357	2,443,359	1,457,599	1,414,928	838,153			13,885,261					
\$ Variance/Over(Under) % Change														
Medicare	(\$66,923)	(9.66%)	(\$561,082)	(79.21%)	(\$373,022)	(52.66%)	(\$26,302)	(11.39%)	(\$111,675)	(46.79%)	\$8,888	3.85%	(\$1,130,116)	(40.21%)
Public Assistance (Medicaid)	1,587,666	95.96%	1,313,840	79.12%	114,300	6.88%	601,504	116.58%	531,440	84.96%	13,456	2.61%	4,162,206	62.75%
Private Payors and Carriers	51,931	15.20%	(1,556)	(0.45%)	(16,074)	(4.60%)	21,534	18.91%	13,218	11.23%	(45,050)	(39.55%)	24,003	1.73%
Sub-Total	1,572,674	58.48%	751,202	27.64%	(274,796)	(10.11%)	596,736	69.32%	432,983	44.09%	(22,706)	(2.64%)	3,056,093	28.22%

Recap - Total Bureau Wide														
Budgeted														
Medicare	\$14,315,087	\$14,633,198	\$14,633,198	\$4,771,694	\$4,930,752	\$4,771,698			\$58,055,627					
Public Assistance (Medicaid)	\$36,972,658	\$37,025,579	\$37,025,579	\$11,437,264	\$14,124,590	\$11,437,291			\$148,022,961					
Private Payors and Carriers	\$6,171,031	\$6,308,165	\$6,308,165	\$2,057,011	\$2,125,577	\$2,057,005			\$25,026,954					
Total	\$57,458,776	\$57,966,942	\$57,966,942	\$18,265,969	\$21,180,919	\$18,265,994			\$231,105,542					
Actual														
Medicare	\$15,818,109	\$16,841,275	\$18,912,938	\$4,462,621	\$4,747,662	\$3,770,709			\$64,553,314					
Public Assistance (Medicaid)	\$39,107,356	\$33,718,044	\$28,446,329	\$13,359,159	\$16,772,493	\$8,697,578			\$140,100,959					
Private Payors and Carriers	\$8,492,675	\$6,234,940	\$7,027,474	\$2,380,087	\$3,129,257	\$1,479,193			\$28,743,626					
Total	\$63,418,140	\$56,794,259	\$54,386,741	\$20,201,867	\$24,649,412	\$13,947,480			\$233,397,899					
\$ Variance/Over(Under) % Change														
Medicare	\$1,503,022	10.50%	\$2,208,077	15.09%	\$4,279,740	29.25%	(\$309,073)	(6.48%)	(\$183,090)	(3.71%)	(\$1,000,989)	(20.98%)	\$6,497,687	11.19%
Public Assistance (Medicaid)	2,134,698	5.77%	(3,307,535)	(8.93%)	(8,579,250)	(23.17%)	1,921,895	16.80%	2,647,903	18.75%	(2,739,713)	(23.95%)	(7,922,002)	(5.35%)
Private Payors and Carriers	2,321,644	37.62%	(73,225)	(1.16%)	719,309	11.40%	323,076	15.71%	1,003,680	47.22%	(577,812)	(28.09%)	3,716,672	14.85%
Total	5,959,364	10.37%	(1,172,683)	(2.02%)	(3,580,201)	(6.18%)	1,935,898	10.60%	3,468,493	16.38%	(4,318,514)	(23.64%)	2,292,357	0.99%

1115 Medicaid Waiver Expansion - New													
Budgeted													
Public Assistance (Medicaid)	\$0	\$22,583,433	\$71,643,576	\$30,746,336	\$34,313,020	\$37,678,535			\$196,964,900				
Actual													
Public Assistance (Medicaid)	0	8,719,747	29,664,858	17,975,048	23,004,841	22,455,053			\$101,819,547				
\$ Variance/Over(Under) % Change													
Public Assistance (Medicaid)	\$0	(\$13,863,686)	(61.39%)	(\$41,978,718)	(58.59%)	(\$12,771,288)	(41.54%)	(\$11,308,179)	(32.96%)	(\$15,223,482)	(40.40%)	(\$95,145,353)	(48.31%)

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
Preliminary Twelve months ended November 30, 2012 (UNAUDITED)

Patient Fees - Type	1st QTR 2012 Dec 11 - Feb 12 Revenues	2nd QTR 2012 Mar 12- May 12 Revenues	3rd QTR 2012 Jun 12- Aug 12 Revenues	Sep 12 Revenues	Oct 12 Revenues	Nov 12 Revenues	Total Thru November 2012 Revenues							
Stroger Hospital														
Budgeted														
Medicare	\$14,528,266	\$16,041,324	\$16,561,324	\$5,551,736	\$5,704,794	\$5,631,735	\$64,019,179							
Public Assistance (Medicaid)	62,244,917	54,282,865	54,331,615	16,836,915	20,635,584	16,844,418	225,176,314							
Private Payors and Carriers	9,349,192	10,352,284	10,698,214	3,589,204	3,687,555	3,642,424	41,318,873							
Sub-Total	86,122,375	80,676,473	81,591,153	25,977,855	30,027,933	26,118,577	330,514,366							
Actual														
Medicare	\$12,159,286	\$15,007,839	\$21,168,552	\$4,217,928	\$5,145,911	\$4,800,166	\$62,499,682							
Public Assistance (Medicaid)	65,821,087	38,706,420	29,751,222	14,697,697	12,219,094	10,715,690	171,911,210							
Private Payors and Carriers	3,757,799	5,575,055	5,148,253	1,742,692	1,383,985	1,730,067	19,337,851							
Sub-Total	81,738,172	59,289,314	56,068,027	20,658,317	18,748,990	17,245,923	253,748,743							
\$ Variance/Over(Under) % Change														
Medicare	(\$2,368,980)	(16.31%)	(\$1,033,485)	(6.44%)	\$4,607,228	27.82%	(\$1,333,808)	(24.03%)	(\$558,883)	(9.80%)	(\$831,569)	(14.77%)	(\$1,519,497)	(2.37%)
Public Assistance (Medicaid)	3,576,170	5.75%	(15,576,445)	(28.69%)	(24,580,393)	(45.24%)	(2,139,218)	(12.71%)	(8,416,490)	(40.79%)	(6,128,728)	(36.38%)	(53,265,104)	(23.65%)
Private Payors and Carriers	(5,591,393)	(59.81%)	(4,777,229)	(46.15%)	(5,549,961)	(51.88%)	(1,846,512)	(51.45%)	(2,303,570)	(62.47%)	(1,912,357)	(52.50%)	(21,981,022)	(53.20%)
Sub-Total	(4,384,203)	(5.09%)	(21,387,159)	(26.51%)	(25,523,126)	(31.28%)	(5,319,538)	(20.48%)	(11,278,943)	(37.56%)	(8,872,654)	(33.97%)	(76,765,623)	(23.23%)
Oak Forest Hospital														
Budgeted														
Medicare	\$241,711	\$371,249	\$419,999	\$151,141	\$153,179	\$158,640	\$1,495,919							
Public Assistance (Medicaid)	1,676,539	1,698,639	1,707,089	528,458	656,673	529,760	6,797,158							
Private Payors and Carriers	430,048	466,918	479,268	159,876	164,446	161,771	1,862,327							
Sub-Total	2,348,298	2,536,806	2,606,356	839,475	974,298	850,171	10,155,404							
Actual														
Medicare	\$88,796	(\$1,006)	\$66,815	\$17,454	\$23,166	\$22,842	\$218,067							
Public Assistance (Medicaid)	4,094,463	834,027	695,326	621,519	239,080	117,418	6,601,833							
Private Payors and Carriers	232,923	172,563	76,052	60,097	43,107	24,398	609,140							
Sub-Total	4,416,182	1,005,584	838,193	699,070	305,353	164,658	7,429,040							
\$ Variance/Over(Under) % Change														
Medicare	(\$152,915)	(63.26%)	(\$372,255)	(100.27%)	(\$353,184)	(84.09%)	(\$133,013)	(84.88%)	(\$135,798)	(85.60%)	(\$1,277,852)	(85.42%)		
Public Assistance (Medicaid)	2,417,924	144.22%	(864,612)	(50.90%)	(1,011,763)	(59.27%)	93,061	17.61%	(417,593)	(63.59%)	(412,342)	(77.84%)	(195,325)	(2.87%)
Private Payors and Carriers	(197,125)	(45.84%)	(294,355)	(63.04%)	(403,216)	(84.13%)	(99,779)	(62.41%)	(121,339)	(73.79%)	(137,373)	(84.92%)	(1,253,187)	(67.29%)
Sub-Total	2,067,884	88.06%	(1,531,222)	(60.36%)	(1,768,163)	(67.84%)	(140,405)	(16.73%)	(668,945)	(68.66%)	(685,513)	(80.63%)	(2,726,364)	(26.85%)
Provident Hospital														
Budgeted														
Medicare	\$1,311,349	\$1,658,698	\$1,786,618	\$619,814	\$632,602	\$639,496	\$6,648,577							
Public Assistance (Medicaid)	2,917,591	2,966,891	2,985,741	925,828	1,148,585	928,728	11,873,364							
Private Payors and Carriers	858,117	969,053	1,008,053	340,061	348,996	346,066	3,870,346							
Sub-Total	5,087,057	5,594,642	5,780,412	1,885,703	2,130,183	1,914,290	22,392,287							
Actual														
Medicare	\$904,702	\$686,301	\$235,718	\$184,995	\$252,027	\$244,781	\$2,508,524							
Public Assistance (Medicaid)	5,590,047	1,337,408	1,400,404	537,503	1,957,844	417,557	11,240,763							
Private Payors and Carriers	306,088	297,006	295,074	101,417	15,907	146,220	1,161,712							
Sub-Total	6,800,837	2,320,715	1,931,196	823,915	2,225,778	808,558	14,910,999							
\$ Variance/Over(Under) % Change														
Medicare	(\$406,647)	(31.01%)	(\$972,397)	(58.62%)	(\$1,550,900)	(86.81%)	(\$434,819)	(70.15%)	(\$380,575)	(60.16%)	(\$394,715)	(61.72%)	(\$4,140,053)	(62.27%)
Public Assistance (Medicaid)	2,672,456	91.60%	(1,629,483)	(54.92%)	(1,585,337)	(53.10%)	(388,325)	(41.94%)	809,259	70.46%	(511,171)	(55.04%)	(632,601)	(5.33%)
Private Payors and Carriers	(552,029)	(64.33%)	(672,047)	(69.35%)	(712,979)	(70.73%)	(238,644)	(70.18%)	(333,089)	(95.44%)	(199,846)	(57.75%)	(2,708,634)	(69.98%)
Sub-Total	1,713,780	33.69%	(3,273,927)	(58.52%)	(3,849,216)	(66.59%)	(1,061,788)	(56.31%)	95,595	4.49%	(1,105,732)	(57.76%)	(7,481,288)	(33.41%)
Recap - Total Bureau Wide														
Budgeted														
Medicare	\$16,081,326	\$18,071,271	\$18,767,941	\$6,322,691	\$6,490,575	\$6,429,871	\$72,163,675							
Public Assistance (Medicaid)	\$66,839,047	\$58,948,395	\$59,024,445	\$18,291,201	\$22,440,842	\$18,302,906	\$245,846,836							
Private Payors and Carriers	\$10,637,357	\$11,788,255	\$12,185,535	\$4,089,141	\$4,200,997	\$4,150,261	\$47,051,546							
Total	\$93,557,730	\$88,807,921	\$89,977,921	\$28,703,033	\$33,132,414	\$28,883,038	\$363,062,057							
Actual														
Medicare	\$13,152,784	\$15,693,134	\$21,471,085	\$4,420,377	\$5,421,104	\$5,067,789	\$65,226,273							
Public Assistance (Medicaid)	\$75,505,597	\$40,877,855	\$31,846,952	\$15,856,719	\$14,416,018	\$11,250,665	\$189,753,806							
Private Payors and Carriers	\$4,296,810	\$6,044,624	\$5,519,379	\$1,904,206	\$1,442,999	\$1,900,685	\$21,108,703							
Total	\$92,955,191	\$62,615,613	\$58,837,416	\$22,181,302	\$21,280,121	\$18,219,139	\$276,088,782							
\$ Variance/Over(Under) % Change														
Medicare	(\$2,928,542)	(18.21%)	(\$2,378,137)	(13.16%)	\$2,703,144	14.40%	(\$1,902,314)	(30.09%)	(\$1,069,471)	(16.48%)	(\$1,362,082)	(21.18%)	(\$6,937,402)	(9.61%)
Public Assistance (Medicaid)	8,666,550	12.97%	(18,070,540)	(30.65%)	(27,177,493)	(46.04%)	(2,434,482)	(13.31%)	(8,024,824)	(35.76%)	(7,052,241)	(38.53%)	(54,093,030)	(22.18%)
Private Payors and Carriers	(6,340,547)	(59.61%)	(5,743,631)	(48.72%)	(6,666,156)	(54.71%)	(2,184,935)	(53.43%)	(2,757,998)	(65.65%)	(2,249,576)	(54.20%)	(25,942,843)	(55.14%)
Total	(602,539)	(0.64%)	(26,192,308)	(29.49%)	(31,140,505)	(34.61%)	(6,521,731)	(22.72%)	(11,852,293)	(35.77%)	(10,663,899)	(36.92%)	(86,973,275)	(23.96%)

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

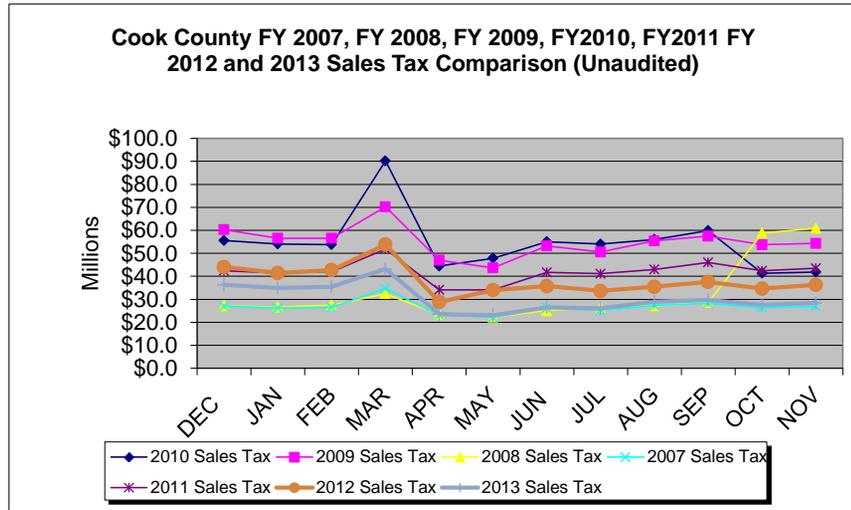
Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
Preliminary Twelve months ended November 30, 2012 (UNAUDITED)

GENERAL FUNDS		1-Dec-11 Through 30-Nov-12 2012 Budgeted Revenues	1-Dec-11 Through 30-Nov-12 2012 Actual Revenues		Twelve Months Over (Under) Actual/Budget % Change
<u>Corporate, Public Safety & Health Funds</u>	2012 Total Budgeted Revenues			Twelve Months Variance	
<u>Revenues by Source</u>					
Property Taxes	\$335,209,275	\$335,209,275	\$335,209,275	\$0	0.00%
<u>Fees</u>					
County Treasurer	60,007,000	60,007,000	90,243,958	30,236,958	50.39%
County Clerk	10,246,000	10,246,000	10,169,274	(76,726)	-0.75%
Recorder of Deeds	32,100,000	32,100,000	35,819,726	3,719,726	11.59%
Building and Zoning	2,100,000	2,100,000	2,407,257	307,257	14.63%
Environmental Control	4,122,000	4,122,000	4,387,686	265,686	6.45%
Liquor Licenses	380,000	380,000	350,000	(30,000)	-7.89%
Cable TV Franchise	1,100,000	1,100,000	1,199,235	99,235	9.02%
Clerk of Circuit Court	102,290,500	102,290,500	94,212,399	(8,078,101)	-7.90%
Sheriff	28,152,000	28,152,000	24,780,518	(3,371,482)	-11.98%
Public Guardian	2,400,000	2,400,000	2,583,133	183,133	7.63%
State's Attorney	1,990,000	1,990,000	1,936,039	(53,961)	-2.71%
Supportive Services	45,000	45,000	21,439	(23,561)	-52.36%
Public Administrator	900,000	900,000	995,390	95,390	10.60%
Court Services Fee	11,000,000	11,000,000	11,053,598	53,598	0.49%
County Assessor	138,200	138,200	92,391	(45,809)	-33.15%
Contract Compliance	96,000	96,000	58,827	(37,173)	-38.72%
Patient Fees (Medicare, Medicaid, Private&3rd)	363,062,057	363,062,057	276,088,782	(86,973,275)	-23.96%
Patient Fees - Medicaid Plan IGT	131,300,000	131,300,000	131,250,000	(50,000)	-0.04%
Federal & State Medicaid Programming Funding	140,000,000	140,000,000	170,589,766	30,589,766	21.85%
Total Fee Revenue	891,428,757	891,428,757	858,239,418	(33,189,339)	-3.72%
<u>Home Rule Taxes</u>					
County Sales Tax	448,800,000	448,800,000	458,191,323	9,391,323	2.09%
Gas / Diesel Fuel Tax	90,600,000	90,600,000	89,596,408	(1,003,592)	-1.11%
Cigarette Tax	120,800,000	120,800,000	122,428,365	1,628,365	1.35%
Retail Sale of Motor Vehicles	2,600,000	2,600,000	2,656,070	56,070	2.16%
Wheel Tax	3,540,000	3,540,000	4,206,344	666,344	18.82%
Alcoholic Beverage Tax	37,300,000	37,300,000	33,968,980	(3,331,020)	-8.93%
County Use Tax	56,278,115	56,278,115	57,366,287	1,088,172	1.93%
Parking Lot & Garage Operations Tax	36,120,000	36,120,000	39,617,973	3,497,973	9.68%
Amusement Tax	23,900,000	23,900,000	32,660,284	8,760,284	36.65%
Other Tobacco Products	9,500,000	9,500,000	7,566,715	(1,933,285)	-20.35%
Non Retailer Transactions	8,500,000	8,500,000	877,775	(7,622,225)	-89.67%
Total Home Rule Taxes	837,938,115	837,938,115	849,136,524	11,198,409	1.34%
<u>Intergovernmental Revenues</u>					
Motor Fuel Tax Grant	44,500,000	44,500,000	44,500,000	0	0.00%
Retailer's Occupation Tax	3,000,000	3,000,000	2,948,079	(51,921)	-1.73%
State Income Tax	9,800,000	9,800,000	10,750,683	950,683	9.70%
Off Track Betting Commission	2,300,000	2,300,000	1,648,884	(651,116)	-28.31%
State-Probation Officers, Juvenile CT & Children Hm	16,579,547	16,579,547	17,539,203	959,656	5.79%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,867,500	1,867,500	1,719,072	(148,428)	-7.95%
TIF Financing Funds	4,300,000	4,300,000	4,441,220	141,220	3.28%
Reimbursements, Motor Fuel and Indirect Cost	22,389,341	22,389,341	19,222,871	(3,166,470)	-14.14%
Motor Fuel Tax-Public Safety Circuit Courts Funding	30,000,000	30,000,000	30,000,000	0	0.00%
Gaming	6,000,000	6,000,000	8,345,267	2,345,267	39.09%
Total Intergovernmental Revenues	140,736,388	140,736,388	141,115,279	378,891	0.27%
<u>Other Revenues</u>					
Unknown Estate of Heirs Escheatment	6,900,000	6,900,000	7,425,871	525,871	7.62%
Parking Fees - JTDC, Courts & etc.	4,000,000	4,000,000	4,046,250	46,250	1.16%
Miscellaneous Fees (All funds)	19,817,629	19,817,629	16,602,321	(3,215,308)	-16.22%
Total Other Revenues	30,717,629	30,717,629	28,074,442	(2,643,187)	-8.60%
Grand Total 3 Operating Funds	\$2,236,030,164	\$2,236,030,164	\$2,211,774,938	(\$24,255,226)	-1.08%

Cook County, Illinois
Detail of Cumulative Revenues by Source
Modified Cash Basis Revenue Report
Preliminary Twelve months ended November (UNAUDITED)

GENERAL FUNDS	A	B	A-B	(A-B) / B
<u>Corporate, Public Safety & Health Funds</u>	FY2013 Actual thru November 30	FY2012 Actual thru November 30	2013 Vs 2012 Twelve Months Actual Revenues Variance	2013 Vs 2012 Twelve Months Over (Under) % Change
<u>Revenues by Source</u>	<u>Revenues</u>	<u>Revenues</u>	<u>Variance</u>	<u>% Change</u>
Property Taxes	\$355,920,180	\$335,209,275	\$20,710,905	6.18%
Fees				
County Treasurer	84,119,202	90,243,958	(6,124,756)	-6.79%
County Clerk	9,802,771	10,169,274	(366,503)	-3.60%
Recorder of Deeds	40,219,547	35,819,726	4,399,821	12.28%
Building and Zoning	3,301,259	2,407,257	894,002	37.14%
Environmental Control	4,871,993	4,387,686	484,307	11.04%
Liquor Licenses	340,000	350,000	(10,000)	-2.86%
Cable TV Franchise	1,246,995	1,199,235	47,760	3.98%
Clerk of Circuit Court	89,457,031	94,212,399	(4,755,368)	-5.05%
Sheriff	24,687,386	24,780,518	(93,132)	-0.38%
Public Guardian	2,818,114	2,583,133	234,981	9.10%
State's Attorney	1,913,993	1,936,039	(22,046)	-1.14%
Supportive Services	16,270	21,439	(5,169)	-24.11%
Public Administrator	630,871	995,390	(364,519)	-36.62%
Court Services Fee	10,021,713	11,053,598	(1,031,885)	-9.34%
County Assessor	77,532	92,391	(14,859)	-16.08%
Contract Compliance	30,350	58,827	(28,477)	-48.41%
Highway Sale of Permits (Hauling & Construction)	625,046	0	625,046	0.00%
Medical Examiner	1,045,893	0	1,045,893	0.00%
Tax Intercept	0	0	0	0.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	233,397,899	276,088,782	(42,690,883)	-15.46%
Patient Fees - Medicaid Plan IGT	161,300,000	131,250,000	30,050,000	22.90%
Federal State Medicaid Programming Funding, DSH	170,941,106	170,589,766	351,340	0.21%
1115 Medicaid Waiver Expansion	101,819,547	0	101,819,547	0.00%
Total Fee Revenue	942,684,518	858,239,418	84,445,100	9.84%
Home Rule Taxes				
County Sales Tax	363,836,841	458,191,323	(94,354,482)	-20.59%
Gas / Diesel Fuel Tax	85,720,251	89,596,408	(3,876,157)	-4.33%
Cigarette Tax	148,114,874	122,428,365	25,686,509	20.98%
Retail Sale of Motor Vehicles	2,829,772	2,656,070	173,702	6.54%
Wheel Tax	3,735,016	4,206,344	(471,328)	-11.21%
Alcoholic Beverage Tax	35,028,556	33,968,980	1,059,576	3.12%
County Use Tax	65,383,972	57,366,287	8,017,685	13.98%
Parking Lot & Garage Operations Tax	41,535,228	39,617,973	1,917,255	4.84%
Amusement Tax	25,827,250	32,660,284	(6,833,034)	-20.92%
Other Tobacco Products	7,590,997	7,566,715	24,282	0.32%
Non Retailer Transactions	14,923,212	877,775	14,045,437	1600.12%
Non-Titled Use Tax	4,214,295	0	4,214,295	0.00%
Gambling Machine Tax	244,560	0	244,560	0.00%
Firearms Tax	489,120	0	489,120	0.00%
Total Home Rule Taxes	799,473,944	849,136,524	(49,662,580)	-5.85%
Intergovernmental Revenues				
Motor Fuel Tax Grant	44,500,000	44,500,000	0	0.00%
Retailer's Occupation Tax	3,114,338	2,948,079	166,259	5.64%
State Income Tax	11,748,205	10,750,683	997,522	9.28%
Off Track Betting Commission	2,566,854	1,648,884	917,970	55.67%
State-Probation Officers, Juvenile CT & Children Home	17,604,542	17,539,203	65,339	0.37%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,565,152	1,719,072	(153,920)	0.00%
TIF Financing Funds	1,908,785	4,441,220	(2,532,435)	-57.02%
Reimb. for Indirect Cost Special Revenues & Grants	12,174,189	19,222,871	(7,048,682)	-36.67%
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	30,000,000	0	0.00%
Gaming	8,345,435	8,345,267	168	0.00%
Total Intergovernmental Revenues	133,527,500	141,115,279	(7,587,779)	-5.38%
Other Revenues				
Leases, Rental, Sales	5,472,260	4,625,425	846,835	18.31%
Miscellaneous Fees - CCHHS	2,093,480	2,537,750	(444,270)	-17.51%
Other Reimbursements / Transfers	16,853,433	16,865,017	(11,584)	-0.07%
Parking Fees - JTDC, Courts & etc.	3,225,617	4,046,250	(820,633)	-20.28%
Total Other Revenues	27,644,790	28,074,442	-429,652	-1.53%
Grand Total 3 Operating Funds	\$2,259,250,932	\$2,211,774,938	\$47,475,994	2.15%

Cook County Sales Tax Revenue (1)



FY2013 YTD - NOVEMBER 2013

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 - NOVEMBER 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

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

FY2009 YTD

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

FY2008 YTD

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 (2)	Jan receipts (5&6)	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts (4)	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	
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

Preliminary Twelve months ended November 30, 2013 (UNAUDITED)

<u>SPECIAL PURPOSE FUNDS</u>		2013 Total	1-Dec-12	1-Dec-12		Twelve
Dept	DEPARTMENT NAME	Budgeted	Through	Through	Months	Months
		Revenues	30-Nov-13	30-Nov-13	Variance	Over
			2013	2013		(Under)
			Budgeted	Actual		% Change
			Revenues	Revenues		
501	Motor Fuel Tax IL First	\$21,017,838	\$21,017,838	\$21,017,838	\$0	0.00%
510	Animal Control	3,401,000	3,401,000	3,420,058	19,058	0.56%
524&525	Election Division Fund	19,712,485	19,712,485	19,712,485	0	0.00%
527	Recorder Document Storage	3,000,000	3,000,000	5,208,118	2,208,118	73.60%
528	Circuit Court Automation	12,000,000	12,000,000	9,265,612	(2,734,388)	(22.79%)
529	Circuit Court Document Storage	11,000,000	11,000,000	8,572,210	(2,427,790)	(22.07%)
530	Law Library	7,004,106	7,004,106	5,979,334	(1,024,772)	(14.63%)
531	Circuit Court - Dispute Resolution	225,000	225,000	195,553	(29,447)	(13.09%)
532	Adult Probation / Probation Service Fee	5,300,000	5,300,000	3,890,011	(1,409,989)	(26.60%)
533	County Clerk Automation	1,175,000	1,175,000	1,135,163	(39,837)	(3.39%)
534	Treasurer - Tax Sales Automation	7,700,000	7,700,000	9,841,415	2,141,415	27.81%
535	Intergovernment Agreement/ ETSB	3,141,002	3,141,002	3,025,000	(116,002)	(3.69%)
538	Juvenile Probation - Supplementary Officers	4,500,000	4,500,000	3,549,562	(950,438)	(21.12%)
541	Social Service/ Probation & Court Services	2,700,000	2,700,000	2,750,117	50,117	1.86%
545	Geographic Information Systems - GIS	10,700,000	10,700,000	9,806,922	(893,078)	(8.35%)
546	Sheriff's Youthful Offender Alcohol & Drug	2,400	2,400	1,875	(525)	(21.88%)
561	State's Attorney Narcotics Forfeiture	4,507,172	4,507,172	3,000,000	(1,507,172)	(33.44%)
562	State's Attorney Bad Check Diversion	50,000	50,000	30,103	(19,897)	(39.79%)
564	Suburban CC TB Sanitarium District	1,127,292	1,127,292	1,150,574	23,282	2.07%
567	Circuit Court Administrative Fund	850,000	850,000	809,091	(40,909)	(4.81%)
570	Recorder Special Fund GIS Fee Fund	2,000,000	2,000,000	2,404,020	404,020	20.20%
571	Recorder Rental Housing Support Fee	300,000	300,000	351,980	51,980	17.33%
572	CJ Children's Waiting Room	3,200,000	3,200,000	2,826,112	(373,888)	(11.68%)
573	Women's Justice Services	30,000	30,000	17,141	(12,859)	(42.86%)
574	CJ Mental Health	1,200,000	1,200,000	1,009,112	(190,888)	(15.91%)
575	CJ Peer Court Fund	480,000	480,000	463,637	(16,363)	(3.41%)
576	CJ Drug Court Fund	600,000	600,000	502,869	(97,131)	(16.19%)
579	Assessor Special Fund	750,000	750,000	532,682	(217,318)	(28.98%)
580	CCC Electronic Citation Fund	450,000	450,000	322,144	(127,856)	(28.41%)
583	SAO Records Automation	100,000	100,000	159,504	59,504	59.50%
584	PD Records Automation	100,000	100,000	159,460	59,460	59.46%
	TOTAL	\$128,323,295	\$128,323,295	\$121,109,702	(\$7,213,593)	(5.62%)

Cook County, Illinois
Detail by Month of Revenues by Source
Modified Cash Basis Revenue Report
Preliminary Twelve months ended November 30, 2013 (UNAUDITED)

SPECIAL PURPOSE FUNDS

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>1st Qtr</u> <u>2013</u>	<u>2nd Qtr</u> <u>2013</u>	<u>3rd Qtr</u> <u>2013</u>	<u>Sep 13</u>	<u>Oct 13</u>	<u>Nov 13</u>	<u>TOTAL YTD</u>
501	Motor Fuel Tax IL First	\$5,254,461	\$5,254,461	\$5,254,461	\$1,751,487	\$1,751,487	\$1,751,481	\$21,017,838
510	Animal Control	874,755	885,000	939,167	200,425	325,781	194,930	3,420,058
524&525	Election Division Fund	4,928,121	4,928,121	4,928,121	1,642,707	1,642,707	1,642,708	19,712,485
527	Recorder Document Storage	1,038,480	1,057,140	2,235,825	287,075	337,865	251,733	5,208,118
528	Circuit Court Automation	2,363,013	2,521,801	2,220,335	698,887	779,690	681,886	9,265,612
529	Circuit Court Document Storage	2,165,344	2,352,232	2,035,312	654,478	731,992	632,852	8,572,210
530	Law Library	1,565,673	1,627,222	1,362,052	441,967	519,058	463,362	5,979,334
531	Circuit Court - Dispute Resolution	50,694	51,524	45,238	15,183	17,364	15,550	195,553
532	Adult Probation / Probation Service Fee	829,201	1,351,040	735,405	386,671	296,828	290,866	3,890,011
533	County Clerk Automation	254,115	305,336	313,379	92,553	95,516	74,264	1,135,163
534	Treasurer - Tax Sales Automation	1,664,670	3,162,411	4,941,237	27,632	15,714	29,751	9,841,415
535	Intergovernment Agreement/ ETSB	800,000	770,000	755,000	225,000	250,000	225,000	3,025,000
538	Juvenile Probation - Supplementary Officers	1,031,353	700,000	953,000	332,000	229,500	303,709	3,549,562
541	Social Service/ Probation & Court Services	598,197	852,328	575,628	257,465	155,432	311,067	2,750,117
545	Geographic Information Systems - GIS	2,494,123	2,538,192	2,537,172	811,830	811,650	613,955	9,806,922
546	Sheriff's Youthful Offender Alcohol & Drug	450	525	375	0	0	525	1,875
561	State's Attorney Narcotics Forfeiture	925,000	0	1,225,000	700,000	0	150,000	3,000,000
562	State's Attorney Bad Check Diversion	9,707	9,257	4,354	3,670	0	3,115	30,103
564	Suburban CC TB Sanitarium District	0	563,644	290,277	96,759	96,759	103,135	1,150,574
567	Circuit Court Administrative Fund	160,054	214,257	203,667	59,314	90,972	80,827	809,091
570	Recorder Special Fund GIS Fee Fund	623,088	634,284	621,063	172,245	202,719	150,621	2,404,020
571	Recorder Rental Housing Support Fee	91,091	92,082	91,194	25,783	29,678	22,152	351,980
572	CJ Children's Waiting Room	742,255	767,344	645,095	206,940	247,235	217,243	2,826,112
573	Women's Justice Services	3,905	1,890	3,482	7,801	0	63	17,141
574	CJ Mental Health	243,374	287,496	241,815	75,645	87,570	73,212	1,009,112
575	CJ Peer Court Fund	111,435	133,151	110,309	34,768	40,066	33,908	463,637
576	CJ Drug Court Fund	124,614	140,937	119,850	37,538	43,379	36,551	502,869
579	Assessor Special Fund	138,037	119,204	132,721	39,829	44,723	58,168	532,682
580	CCC Electronic Citation Fund	76,597	91,332	77,428	24,393	28,244	24,150	322,144
583	SAO Records Automation	0	43,542	39,929	12,720	14,951	12,643	159,504
584	PD Records Automation	0	43,530	39,898	12,711	14,961	12,629	159,460
TOTAL		\$29,161,807	\$31,499,283	\$33,677,789	\$9,335,476	\$8,901,841	\$8,462,056	\$121,109,702

Notes to the November 2013 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 advance Benefit Improvement and Protection Act (BIPA DSH) payment in the amount of \$30.0 million was received by the County on November 26, 2013. The budgeted IGT Medicaid receipt payment in the amount of **\$37.5 million** was received on November 26th, 2013. The extra BIPA & IGT Payments County received in November are included in this report. The budgeted IGT Medicaid receipt payment in the amount of **\$93.7 million** was received on August 21st, 2013. Certain other fee revenues for November 2013 have been accrued to account for timing differences between departmental receipt and reporting to the Bureau of Finance.
- 2) Home rule taxes are projected to be received ratably, on a monthly basis, except for sales tax revenues, which are based on a historical pattern of cash receipts for the period.
- 3) Inter-governmental revenues are projected to be received ratably, on a monthly basis, except for (a) motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred, and b) probation officer reimbursements from the State which are projected for the period based on vouchers submitted, and limited to the total amount of the State grant.
- 4) Other revenues are primarily projected as those revenues are expected to be realized.

Property taxes represent the fiscal 2013 levy to be collected in fiscal year 2014. 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.