

Cook County, Illinois

Revenue Report for the Seven Months Ended June 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

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August 6, 2014

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

I am transmitting herewith a Revenue Report for the seven-month period ended June 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 [Seven (7) 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

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12th Dist.
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15th Dist.
16th Dist.
17th Dist.



**COUNTY OF COOK
BUREAU OF FINANCE
COMPTROLLER'S OFFICE
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**Executive Summary
Cook County Revenue Report
December 1, 2013 through June 30, 2014**

TOTAL REVENUE - Total seven months actual revenue of \$1,423.3 million was above budgeted revenue of \$1,344.5 million, and resulted in a **favorable** variance of \$78.8 million or 5.86%. This represents a \$16.6 million **unfavorable variance** compared to the previous month ended May 2014 **favorable** variance of \$95.4 million.

There was improvement across some revenue categories versus budget in June 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 and other revenue categories (net).

	General Funds	Health Enterprise Fund	Combined
	Positive Variance	Positive Variance	Positive Variance
Revenue Center	(millions)	(millions)	(millions)
County Treasurer	\$ 4.3		\$ 4.3
Patient Fees		19.5	19.5
DSH Adjustment Pmts		9.8	9.8
Medicaid Expansion		96.8	96.8
County Use Tax	2.6		2.6
Other revenue categories (net)		2.7	2.7
Net positive variances	\$ 6.9	\$ 128.8	\$ 135.7
	Negative Variance	Negative Variance	Negative Variance
	(millions)	(millions)	(millions)
Recorder of Deeds	\$ (5.1)		\$ (5.1)
Clerk of Circuit Court	(4.9)		(4.9)
Medicaid BIPA IGT - Repayment		(30.0)	(30.0)
County Sales Tax	(3.2)		(3.2)
Other revenue categories (net)	(13.7)		(13.7)
Net negative variances	(26.9)	(30.0)	(56.9)
Total net positive (negative) variances	\$ (20.0)	\$ 98.8	\$ 78.8



FEES

TREASURER – Total seven months actual revenue of \$33.6 million was above budgeted revenue of \$29.3 million, and resulted in a **favorable** variance of \$4.3 million or 14.54%, based on current economic conditions.

RECORDER OF DEEDS – Total seven months actual revenue of \$19.1 million was below budgeted revenue of \$24.2 million, and resulted in an **unfavorable** variance of (\$5.1) million or (21.01%), based on current collections. Overall, the Recorder of Deeds Office is below budgeted revenue projections. However, from May to June we experienced a 16% increase in recorded revenue. Our 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. Some analysts are anticipating moderate gains in new home construction. The recent month to month data may signal that several markets for Cook County are making a slow comeback.

CLERK OF CIRCUIT COURT – Total seven months actual revenue of \$46.5 million was behind budgeted revenue of \$51.4 million, and resulted in unfavorable variance of (\$4.9) million or (9.64%). This is primarily due to the reduction in the number of cases filed.

CCHHS – The Health System revenue has a positive variance of \$98.8 million. The net positive variances are led by \$126.2 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 seven months actual Medicaid Expansion revenue of \$365.7 million was above budgeted revenue of \$268.9 million, and resulted in a **favorable** variance of **\$96.8** million or 35.99% through the fiscal period ended June 30, 2014. Medicaid Expansion revenue at the end of May was \$113.0 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. The original budget in 2014 assumed that the number of CountyCare enrollees would average about 56,131. In June of 2014 CountyCare had 101,799 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. 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 seven months actual Patient Fee revenue of \$153.0 million was above budgeted revenue of \$133.5 million, and resulted in a **favorable** variance of \$19.5 million or 14.64% through the period ended June 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 \$9.8 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 \$188.7 million through the period ended June 30, 2014 was behind budgeted revenue of \$191.9 million, and resulted in an **unfavorable** variance of (\$3.2) million or (1.68%). The June 30, 2014 negative variance increased \$0.1 million from the negative variance (\$3.1) million as reported for the period ended May 31, 2014 mainly due to reduced consumer spending. For more current data see **Exhibit I - Page 13**.

The **County Use Tax** - revenue of \$40.1 million through June 30, 2014 was above budgeted revenue of \$37.5 million, and resulted in a **favorable** variance of \$2.6 million or 6.93%. The June 30, 2014 positive variance increased \$.9 million from the positive variance of \$1.7 million as reported for the period ended May 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 enforcement efforts.

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

Exhibit A

Cook County, Illinois
Summary of Revenues by Major Source
Modified Cash Basis Revenue Report
Seven months ended June 30, 2014 (UNAUDITED)

<u>Corporate, Public Safety & Health Funds</u>		<u>1-Dec-13 Through 30-Jun-14 2014 Budgeted Revenues</u>	<u>1-Dec-13 Through 30-Jun-14 2014 Actual Revenues</u>		<u>Seven Months Over (Under) % Change</u>
<u>Revenues by Source</u>	<u>2014 Total Budgeted Revenues</u>			<u>Seven Months Variance</u>	
Property Taxes (Budget Basis)	\$350,056,115	\$204,199,401	\$204,199,401	\$0	0.00%
Fees	1,268,283,161	630,055,172	717,916,463	87,861,291	13.95%
Home Rule Taxes	764,260,000	432,240,002	429,677,338	(2,562,664)	(0.59%)
Intergovernmental	138,845,469	60,899,026	56,808,213	(4,090,813)	(6.72%)
Other Revenues	29,367,045	17,117,934	14,681,008	(2,436,926)	(14.24%)
Grand Total 3 Operating Funds	\$2,550,811,790	\$1,344,511,535	\$1,423,282,423	\$78,770,888	5.86%

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

		1-Dec-13 Through 30-Jun-14 2014 Budgeted Revenues	1-Dec-13 Through 30-Jun-14 2014 Actual Revenues	Seven Months Variance	Seven Months Over (Under) % Change
Corporate, Public Safety & Health Funds					
Revenues by Source					
Property Taxes (Budget Basis)	\$350,056,115	\$204,199,401	\$204,199,401	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	29,298,743	33,560,000	4,261,257	14.54%
County Clerk	10,225,000	5,473,326	5,449,000	(24,326)	(0.44%)
Recorder of Deeds	41,500,000	24,208,333	19,121,000	(5,087,333)	(21.01%)
Building and Zoning	3,200,000	1,866,667	2,084,000	217,333	11.64%
Environmental Control	4,361,750	2,544,354	3,075,000	530,646	20.86%
Liquor Licenses	324,000	189,000	218,000	29,000	15.34%
Cable TV Franchise	1,000,000	515,000	630,000	115,000	22.33%
Clerk of Circuit Court	96,750,000	51,400,000	46,447,000	(4,953,000)	(9.64%)
Sheriff	24,856,130	14,499,409	14,149,000	(350,409)	(2.42%)
Public Guardian	2,400,000	1,400,000	1,507,000	107,000	7.64%
State's Attorney	2,000,000	1,166,667	1,114,000	(52,667)	(4.51%)
Supportive Services	15,000	8,750	7,450	(1,300)	(14.86%)
Public Administrator	900,000	525,000	300,000	(225,000)	(42.86%)
Court Services Fee	10,424,200	6,080,783	5,610,000	(470,783)	(7.74%)
County Assessor	150,000	87,500	37,000	(50,500)	(57.71%)
Contract Compliance	40,000	21,500	23,350	1,850	8.60%
Highway Sale of Permits (Hauling & Construction)	560,000	326,667	443,000	116,333	35.61%
Medical Examiner	910,000	530,833	601,000	70,167	13.22%
Tax Intercept	2,000,000	1,166,667	0	(1,166,667)	(100.00%)
Assessor Tax Fraud	1,500,000	875,000	84,350	(790,650)	(90.36%)
Recorder Audit Revenues	1,000,000	583,333	0	(583,333)	(100.00%)
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	133,479,405	153,024,813	19,545,408	14.64%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	0	(30,000,000)	(30,000,000)	0.00%
Federal State Medicaid Programming Funding - DSH	145,500,000	84,875,000	94,697,302	9,822,302	11.57%
Medicaid Expansion (Revised)	516,717,395	268,933,235	365,734,198	96,800,963	35.99%
Total Fee Revenue	1,268,283,161	630,055,172	717,916,463	87,861,291	13.95%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	191,900,000	188,684,509	(3,215,491)	(1.68%)
Gas / Diesel Fuel Tax	87,050,000	51,258,364	52,884,000	1,625,636	3.17%
Cigarette Tax	134,500,000	75,223,200	74,244,829	(978,371)	(1.30%)
Retail Sale of Motor Vehicles	3,095,000	1,704,627	1,698,000	(6,627)	(0.39%)
Wheel Tax	4,100,000	1,870,968	1,296,000	(574,968)	(30.73%)
Alcoholic Beverage Tax	36,500,000	19,807,625	20,181,000	373,375	1.89%
County Use Tax	68,300,000	37,515,699	40,116,000	2,600,301	6.93%
Parking Lot & Garage Operations Tax	42,600,000	24,617,740	24,619,000	1,260	0.01%
Amusement Tax	29,475,000	17,608,779	16,715,000	(893,779)	(5.08%)
Other Tobacco Products	7,680,000	4,050,000	3,997,000	(53,000)	(1.31%)
Non Retailer Transactions	11,460,000	6,237,500	4,562,000	(1,675,500)	(26.86%)
Gambling Machine Tax	1,350,000	14,000	94,000	80,000	571.43%
Firearms Tax	750,000	431,500	586,000	154,500	35.81%
Total Home Rule Taxes	764,260,000	432,240,002	429,677,338	(2,562,664)	(0.59%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	25,958,333	25,958,333	(0)	(0.00%)
Retailer's Occupation Tax	3,290,000	1,950,000	1,594,000	(356,000)	(18.26%)
State Income Tax	12,351,000	7,204,750	7,392,267	187,517	2.60%
Off Track Betting Commission	2,422,500	1,413,125	835,000	(578,125)	(40.91%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	10,569,152	10,587,000	17,848	0.17%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	0	0	0	0.00%
TIF Financing Funds	3,000,000	0	0	0	0.00%
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	8,961,996	5,551,613	(3,410,383)	(38.05%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	4,841,669	4,890,000	48,331	1.00%
Total Intergovernmental Revenues	138,845,469	60,899,026	56,808,213	(4,090,813)	(6.72%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	5,229,905	3,278,804	(1,951,101)	(37.31%)
Miscellaneous Fees - CCHHS	1,931,284	1,121,731	3,198,488	2,076,757	185.14%
Public Health	3,181,800	1,848,059	3,281,511	1,433,452	77.57%
Other Reimbursements / Transfers	11,526,738	6,723,931	4,510,337	(2,213,594)	(32.92%)
Parking Fees - JTDC, Courts & etc.	3,761,671	2,194,308	411,868	(1,782,440)	(81.23%)
Total Other Revenues	29,367,045	17,117,934	14,681,008	(2,436,926)	(14.24%)
Grand Total 3 Operating Funds	\$2,550,811,790	\$1,344,511,535	\$1,423,282,423	\$78,770,888	5.86%

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

GENERAL FUNDS		1-Dec-13 Through 30-Jun-14 2014 Budgeted Revenues	1-Dec-13 Through 30-Jun-14 2014 Actual Revenues	Seven Months Variance	Seven Months Over (Under) % Change
Corporate & Public Safety Funds					
Revenues by Source					
Property Taxes (Budget Basis)	\$311,131,218	\$181,493,211	\$181,493,211	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	29,298,743	33,560,000	4,261,257	14.54%
County Clerk	10,225,000	5,473,326	5,449,000	(24,326)	(0.44%)
Recorder of Deeds	41,500,000	24,208,333	19,121,000	(5,087,333)	(21.01%)
Building and Zoning	3,200,000	1,866,667	2,084,000	217,333	11.64%
Environmental Control	4,361,750	2,544,354	3,075,000	530,646	20.86%
Liquor Licenses	324,000	189,000	218,000	29,000	15.34%
Cable TV Franchise	1,000,000	515,000	630,000	115,000	0.00%
Clerk of Circuit Court	96,750,000	51,400,000	46,447,000	(4,953,000)	(9.64%)
Sheriff	24,856,130	14,499,409	14,149,000	(350,409)	(2.42%)
Public Guardian	2,400,000	1,400,000	1,507,000	107,000	7.64%
State's Attorney	2,000,000	1,166,667	1,114,000	(52,667)	(4.51%)
Supportive Services	15,000	8,750	7,450	(1,300)	(14.86%)
Public Administrator	900,000	525,000	300,000	(225,000)	(42.86%)
Court Services Fee	10,424,200	6,080,783	5,610,000	(470,783)	(7.74%)
County Assessor	150,000	87,500	37,000	(50,500)	(57.71%)
Contract Compliance	40,000	21,500	23,350	1,850	8.60%
Highway Sale of Permits (Hauling & Construction)	560,000	326,667	443,000	116,333	35.61%
Medical Examiner	910,000	530,833	601,000	70,167	13.22%
Tax Intercept	2,000,000	1,166,667	0	(1,166,667)	(100.00%)
Assessor Tax Fraud	1,500,000	875,000	84,350	(790,650)	(90.36%)
Recorder Audit Revenues	1,000,000	583,333	0	(583,333)	(100.00%)
Total Fee Revenue	274,116,080	142,767,532	134,460,150	(8,307,382)	(5.82%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	191,900,000	188,684,509	(3,215,491)	(1.68%)
Gas / Diesel Fuel Tax	87,050,000	51,258,364	52,884,000	1,625,636	3.17%
Cigarette Tax	4,691,414	2,623,815	2,589,689	(34,126)	(1.30%)
Retail Sale of Motor Vehicles	3,095,000	1,704,627	1,698,000	(6,627)	(0.39%)
Wheel Tax	4,100,000	1,870,968	1,296,000	(574,968)	(30.73%)
Alcoholic Beverage Tax	36,500,000	19,807,625	20,181,000	373,375	1.89%
County Use Tax	68,300,000	37,515,699	40,116,000	2,600,301	6.93%
Parking Lot & Garage Operations Tax	42,600,000	24,617,740	24,619,000	1,260	0.01%
Amusement Tax	29,475,000	17,608,779	16,715,000	(893,779)	(5.08%)
Other Tobacco Products	1,788,351	943,076	930,734	(12,341)	(1.31%)
Non Retailer Transactions	11,460,000	6,237,500	4,562,000	(1,675,500)	(26.86%)
Gambling Machine Tax	1,350,000	14,000	94,000	80,000	571.43%
Firearms Tax	375,000	215,750	293,000	77,250	35.81%
Total Home Rule Taxes	628,184,765	356,317,943	354,662,933	(1,655,010)	(0.46%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	25,958,333	25,958,333	(0)	(0.00%)
Retailer's Occupation Tax	3,290,000	1,950,000	1,594,000	(356,000)	(18.26%)
State Income Tax	12,351,000	7,204,750	7,392,267	187,517	2.60%
Off Track Betting Commission	2,422,500	1,413,125	835,000	(578,125)	(40.91%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	10,569,152	10,587,000	17,848	0.17%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	0	0	0	0.00%
TIF Financing Funds	3,000,000	0	0	0	0.00%
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	8,961,996	5,551,613	(3,410,383)	(38.05%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	4,841,669	4,890,000	48,331	1.00%
Total Intergovernmental Revenues	138,845,469	60,899,026	56,808,213	(4,090,813)	(6.72%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	5,229,905	3,278,804	(1,951,101)	(37.31%)
Other Reimbursements / Transfers	11,526,738	6,723,931	4,510,337	(2,213,594)	(32.92%)
Parking Fees - JTDC, Courts & etc.	3,761,671	2,194,308	411,868	(1,782,440)	(81.23%)
Total Other Revenues	24,253,961	14,148,144	8,201,009	(5,947,135)	(42.03%)
Grand Total General Funds	\$1,376,531,493	\$755,625,856	\$735,625,515	(\$20,000,341)	(2.65%)

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

HEALTH ENTERPRISE FUND		1-Dec-13 <u>Through</u> 30-Jun-14	1-Dec-13 <u>Through</u> 30-Jun-14		
<u>Health Funds</u>	2014 Total Budgeted Revenues	2014 Budgeted Revenues	2014 Actual Revenues	Seven Months Variance	Seven Months Over (Under) % Change
<u>Revenues by Source</u>					
Property Taxes (Budget Basis)	\$38,924,897	\$22,706,190	\$22,706,190	\$0	0.00%
Fees (1)					
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	133,479,405	153,024,813	19,545,408	14.64%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	0	(30,000,000)	(30,000,000)	0.00%
Federal State Medicaid Programming Funding - DSH	145,500,000	84,875,000	94,697,302	9,822,302	11.57%
Medicaid Expansion (Revised)	516,717,395	268,933,235	365,734,198	96,800,963	35.99%
Total Fee Revenue	994,167,081	487,287,640	583,456,313	96,168,673	19.74%
Home Rule Taxes (2)					
Cigarette Tax	129,808,586	72,599,385	71,655,140	(944,245)	(1.30%)
Other Tobacco Products	5,891,649	3,106,924	3,066,266	(40,659)	(1.31%)
Firearms Tax	375,000	215,750	293,000	77,250	35.81%
Total Home Rule Taxes	136,075,235	75,922,059	75,014,405	(907,654)	(1.20%)
Intergovernmental Revenues (3)					
Total Intergovernmental Revenues	0	0	0	0	0.00%
Other Revenues (4)					
Miscellaneous Fees - CCHHS	1,931,284	1,121,731	3,198,488	2,076,757	185.14%
Public Health	3,181,800	1,848,059	3,281,511	1,433,452	77.57%
Total Other Revenues	5,113,084	2,969,790	6,479,999	3,510,209	118.20%
Grand Total Health Funds	\$1,174,280,297	\$588,885,679	\$687,656,907	\$98,771,228	16.77%
SEE NOTES ATTACHED.					

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

GENERAL FUND		1-Dec-13 Through 30-Jun-14	1-Dec-13 Through 30-Jun-14		
<u>Corporate Fund</u>	2014 Total Budgeted Revenues	2014 Budgeted Revenues	2014 Actual Revenues	Seven Months Variance	Seven Months Over (Under) % Change
<u>Revenues by Source</u>					
Property Taxes (Budget Basis)	\$11,901,908	\$6,942,780	\$6,942,780	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	29,298,743	33,560,000	4,261,257	14.54%
County Clerk	10,225,000	5,473,326	5,449,000	(24,326)	(0.44%)
Recorder of Deeds	41,500,000	24,208,333	19,121,000	(5,087,333)	(21.01%)
Recorder Audit Revenues	1,000,000	583,333	0	(583,333)	(100.00%)
Building and Zoning	3,200,000	1,866,667	2,084,000	217,333	11.64%
Environmental Control	4,361,750	2,544,354	3,075,000	530,646	20.86%
Liquor Licenses	324,000	189,000	218,000	29,000	15.34%
Cable TV Franchise	1,000,000	515,000	630,000	115,000	0.00%
County Assessor	150,000	87,500	37,000	(50,500)	(57.71%)
Assessor Tax Fraud	1,500,000	875,000	84,350	(790,650)	(90.36%)
Contract Compliance	40,000	21,500	23,350	1,850	8.60%
Highway Sale of Permits (Hauling & Construction)	560,000	326,667	443,000	116,333	35.61%
Total Fee Revenue	133,860,750	65,989,423	64,724,700	(1,264,723)	(1.92%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	674,800	383,800	377,369	(6,431)	(1.68%)
Gas / Diesel Fuel Tax	500,000	294,419	303,756	9,337	3.17%
Total Home Rule Taxes	1,174,800	678,219	681,125	2,906	0.43%
Intergovernmental Revenues (3)					
Reimb. for Indirect Cost Special Revenues & Grants	3,000,000	1,750,000	1,571,474	(178,526)	(10.20%)
Total Intergovernmental Revenues	3,000,000	1,750,000	1,571,474	(178,526)	(10.20%)
Other Revenues (4)					
Leases, Rental, Sales	2,853,948	1,664,803	1,041,789	(623,014)	(37.42%)
Other Reimbursements / Transfers	8,263,395	4,820,314	3,233,412	(1,586,901)	(32.92%)
Total Other Revenues	11,117,343	6,485,117	4,275,201	(2,209,915)	(34.08%)
Grand Total Corporate Fund	\$161,054,801	\$81,845,539	\$78,195,280	(\$3,650,258)	(4.46%)
SEE NOTES ATTACHED.					

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

GENERAL FUND		1-Dec-13 Through 30-Jun-14 2014 Budgeted Revenues	1-Dec-13 Through 30-Jun-14 2014 Actual Revenues	Seven Months Variance	Seven Months Over (Under) % Change
<u>Public Safety Fund</u>	<u>2014 Total Budgeted Revenues</u>				
<u>Revenues by Source</u>					
Property Taxes (Budget Basis)	\$299,229,310	\$174,550,431	\$174,550,431	\$0	0.00%
<u>Fees (1)</u>					
Clerk of Circuit Court	96,750,000	51,400,000	46,447,000	(4,953,000)	(9.64%)
Sheriff	24,856,130	14,499,409	14,149,000	(350,409)	(2.42%)
Public Guardian	2,400,000	1,400,000	1,507,000	107,000	7.64%
State's Attorney	2,000,000	1,166,667	1,114,000	(52,667)	(4.51%)
Supportive Services	15,000	8,750	7,450	(1,300)	(14.86%)
Public Administrator	900,000	525,000	300,000	(225,000)	(42.86%)
Court Services Fee	10,424,200	6,080,783	5,610,000	(470,783)	(7.74%)
Medical Examiner	910,000	530,833	601,000	70,167	13.22%
Tax Intercept	2,000,000	1,166,667	0	(1,166,667)	(100.00%)
Total Fee Revenue	140,255,330	76,778,109	69,735,450	(7,042,659)	(9.17%)
<u>Home Rule Taxes (2)</u>					
County Sales Tax (See Exhibit I)	336,725,200	191,516,200	188,307,140	(3,209,060)	(1.68%)
Gas / Diesel Fuel Tax	86,550,000	50,963,945	52,580,244	1,616,299	3.17%
Cigarette Tax	4,691,414	2,623,815	2,589,689	(34,126)	(1.30%)
Retail Sale of Motor Vehicles	3,095,000	1,704,627	1,698,000	(6,627)	(0.39%)
Wheel Tax	4,100,000	1,870,968	1,296,000	(574,968)	(30.73%)
Alcoholic Beverage Tax	36,500,000	19,807,625	20,181,000	373,375	1.89%
County Use Tax	68,300,000	37,515,699	40,116,000	2,600,301	6.93%
Parking Lot & Garage Operations Tax	42,600,000	24,617,740	24,619,000	1,260	0.01%
Amusement Tax	29,475,000	17,608,779	16,715,000	(893,779)	(5.08%)
Other Tobacco Products	1,788,351	943,076	930,734	(12,341)	(1.31%)
Non Retailer Transactions	11,460,000	6,237,500	4,562,000	(1,675,500)	(26.86%)
Gambling Machine Tax	1,350,000	14,000	94,000	80,000	571.43%
Firearms Tax	375,000	215,750	293,000	77,250	35.81%
Total Home Rule Taxes	627,009,965	355,639,724	353,981,807	(1,657,917)	(0.47%)
<u>Intergovernmental Revenues (3)</u>					
Motor Fuel Tax Grant	44,500,000	25,958,333	25,958,333	(0)	(0.00%)
Retailer's Occupation Tax	3,290,000	1,950,000	1,594,000	(356,000)	(18.26%)
State Income Tax	12,351,000	7,204,750	7,392,267	187,517	2.60%
Off Track Betting Commission	2,422,500	1,413,125	835,000	(578,125)	(40.91%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	10,569,152	10,587,000	17,848	0.17%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	0	0	0	0.00%
TIF Financing Funds	3,000,000	0	0	0	0.00%
Reimb. for Indirect Cost Special Revenues & Grants	12,363,422	7,211,996	3,980,139	(3,231,857)	(44.81%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,300,000	4,841,669	4,890,000	48,331	1.00%
Total Intergovernmental Revenues	135,845,469	59,149,026	55,236,739	(3,912,287)	(6.61%)
<u>Other Revenues (4)</u>					
Leases, Rental, Sales	6,111,604	3,565,102	2,237,015	(1,328,087)	(37.25%)
Other Reimbursements / Transfers	3,263,343	1,903,617	1,276,925	(626,692)	(32.92%)
Parking Fees - JTDC, Courts & etc.	3,761,671	2,194,308	411,868	(1,782,440)	(81.23%)
Total Other Revenues	13,136,618	7,663,027	3,925,808	(3,737,219)	(48.77%)
Grand Total Public Safety Fund	\$1,215,476,692	\$673,780,317	\$657,430,235	(\$16,350,082)	(2.43%)
SEE NOTES ATTACHED.					

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

	<u>1st Qtr</u> <u>2014</u>	<u>Mar 14</u>	<u>Apr 14</u>	<u>May 14</u>	<u>Jun 14</u>	<u>TOTAL YTD</u>
<u>Corporate, Public Safety & Health Funds</u>						
<u>Revenues by Source</u>						
Property Taxes	\$87,514,029	\$29,171,343	\$29,171,343	\$29,171,343	\$29,171,343	\$204,199,401
<u>Fees (1)</u>						
County Treasurer	11,966,000	6,259,000	4,618,000	4,798,000	5,919,000	33,560,000
County Clerk	2,315,000	766,000	793,000	751,000	824,000	5,449,000
Recorder of Deeds	8,024,000	2,475,000	2,727,000	2,729,000	3,166,000	19,121,000
Building and Zoning	1,122,000	198,000	402,000	204,000	158,000	2,084,000
Environmental Control	560,000	203,000	371,000	832,000	1,109,000	3,075,000
Liquor Licenses	78,000	24,500	25,000	40,500	50,000	218,000
Cable TV Franchise	311,000	0	318,000	1,000	0	630,000
Clerk of Circuit Court	19,597,000	6,993,000	7,234,000	6,456,000	6,167,000	46,447,000
Sheriff	6,402,000	2,330,000	1,702,000	2,088,000	1,627,000	14,149,000
Public Guardian	524,000	242,000	232,000	251,000	258,000	1,507,000
State's Attorney	519,000	144,000	158,000	146,000	147,000	1,114,000
Supportive Services	3,400	2,225	350	1,100	375	7,450
Public Administrator	163,000	11,000	31,000	37,000	58,000	300,000
Court Services Fee	2,338,000	850,000	922,000	779,000	721,000	5,610,000
County Assessor	12,000	5,000	10,000	6,000	4,000	37,000
Contract Compliance	10,100	2,050	3,700	4,000	3,500	23,350
Highway Sale of Permits (Hauling & Construction)	171,000	58,000	67,000	73,000	74,000	443,000
Medical Examiner	263,000	84,000	89,000	85,000	80,000	601,000
Tax Intercept	0	0	0	0	0	0
Assessor Tax Fraud	0	0	10,500	10,265	63,585	84,350
Recorder Audit Revenues	0	0	0	0	0	0
Patient Fees (Medicare, Medicaid, Private&3rd)	70,718,434	21,282,137	21,178,389	19,030,707	20,815,146	153,024,813
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	0	0	0	(30,000,000)	0	(30,000,000)
Federal State Medicaid Programming Funding - DSH	40,584,558	13,528,186	13,528,186	13,528,186	13,528,186	94,697,302
Medicaid Expansion	91,902,377	61,843,750	62,043,130	69,829,655	80,115,286	365,734,198
Total Fee Revenue	257,583,869	117,300,848	116,463,255	91,680,413	134,888,078	717,916,463
<u>Home Rule Taxes (2)</u>						
County Sales Tax	82,840,410	33,169,028	22,452,171	22,859,874	27,363,026	188,684,509
Gas / Diesel Fuel Tax	23,521,000	7,081,000	7,428,000	6,975,764	7,878,236	52,884,000
Cigarette Tax	28,695,000	12,048,000	8,556,000	13,354,000	11,591,829	74,244,829
Retail Sale of Motor Vehicles	634,000	216,000	276,000	264,000	308,000	1,698,000
Wheel Tax	80,000	32,000	51,000	18,000	1,115,000	1,296,000
Alcoholic Beverage Tax	9,188,000	2,321,000	1,925,000	3,519,000	3,228,000	20,181,000
County Use Tax	15,080,000	5,066,000	6,430,000	6,443,000	7,097,000	40,116,000
Parking Lot & Garage Operations Tax	10,093,000	3,343,000	3,731,000	3,670,000	3,782,000	24,619,000
Amusement Tax	5,978,000	2,090,000	3,338,000	2,822,000	2,487,000	16,715,000
Other Tobacco Products	1,525,000	821,000	513,000	582,000	556,000	3,997,000
Non Retailer Transactions	2,717,000	586,000	357,000	476,000	426,000	4,562,000
Non-Titled Use Tax	0	0	0	0	0	0
Gambling Machine Tax	47,000	3,000	4,000	4,000	36,000	94,000
Firearms Tax	261,000	92,000	87,000	78,000	68,000	586,000
Total Home Rule Taxes	180,659,410	66,868,028	55,148,171	61,065,638	65,936,091	429,677,338
<u>Intergovernmental Revenues (3)</u>						
Motor Fuel Tax Grant	11,125,000	3,708,333	3,708,334	3,708,333	3,708,333	25,958,333
Retailer's Occupation Tax	721,000	266,000	196,000	184,000	227,000	1,594,000
State Income Tax	2,964,703	1,146,589	820,182	1,708,059	752,734	7,392,267
Off Track Betting Commission	316,000	88,000	119,000	122,000	190,000	835,000
State-Probation Officers, Juvenile CT & Children Home	4,537,000	1,505,000	1,510,000	1,515,000	1,520,000	10,587,000
Reimb.State Criminal Alien Assistance Prog. (SCAAP)	0	0	0	0	0	0
TIF Financing Funds	0	0	0	0	0	0
Reimb. for Indirect Cost Special Revenues & Grants	2,376,263	787,594	808,711	791,456	787,589	5,551,613
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0	0	0
Gaming	1,327,000	1,262,000	793,000	752,000	756,000	4,890,000
Total Intergovernmental Revenues	23,366,966	8,763,516	7,955,227	8,780,848	7,941,656	56,808,213
<u>Other Revenues (4)</u>						
Leases, Rental, Sales	1,388,767	527,956	303,313	531,856	526,912	3,278,804
Public Health	461,928	462,110	23,522	2,282,974	50,977	3,281,511
Miscellaneous Fees - CCHHS	1,330,795	446,303	661,491	432,868	327,031	3,198,488
Other Reimbursements / Transfers	2,322,152	881,130	408,052	309,916	589,087	4,510,337
Parking Fees - JTDC, Courts & etc.	254,050	63,491	5,180	83,257	5,890	411,868
Total Other Revenues	5,757,692	2,380,990	1,401,558	3,640,871	1,499,897	14,681,008
Grand Total 3 Operating Funds	\$554,881,966	\$224,484,725	\$210,139,554	\$194,339,113	\$239,437,065	\$1,423,282,423

SEE NOTES ATTACHED.

Cook County, Illinois
Detail by Month of Patient Fees by Health Institution
Modified Cash Basis Revenue Report
Seven months ended June 30, 2014 (UNAUDITED)

1st Qtr
2014

Mar 14

Apr 14

May 14

Jun 14

TOTAL YTD

Stroger Hospital

Budgeted Patient Fees	Budgeted	\$53,721,093	\$17,364,100	\$19,497,494	\$17,364,100	\$17,111,799	\$125,058,586
Actual Patient Fees	Actual	60,706,333	19,593,408	19,457,423	17,146,151	18,755,615	135,658,930

Stroger Hosp OVER (UNDER)

		6,985,240	2,229,308	(40,071)	(217,949)	1,643,816	10,600,344
Revenue shortfall accumulation by Dept.		6,985,240	9,214,548	9,174,477	8,956,528	10,600,344	10,600,344
% Change Budgeted/Actual Patient Fees		13.00%	12.84%	(0.21%)	(1.26%)	9.61%	8.48%

Oak Forest Health Center

Budgeted Patient Fees	Budgeted	35,985	12,050	12,475	12,050	11,754	84,314
Actual Patient Fees	Actual	5,507,550	261,380	322,752	314,794	333,207	6,739,683

Oak Forest Health Ctr OVER (UNDER)

		5,471,565	249,330	310,277	302,744	321,453	6,655,369
Revenue shortfall accumulation by Dept.		5,471,565	5,720,895	6,031,172	6,333,916	6,655,369	6,655,369
% Change Budgeted/Actual Patient Fees		15205.13%	2069.13%	2487.19%	2512.40%	2734.84%	7893.55%

Provident Hospital

Budgeted Patient Fees	Budgeted	3,581,127	1,157,451	1,299,823	1,157,451	1,140,653	8,336,505
Actual Patient Fees	Actual	4,504,551	1,427,349	1,398,214	1,569,762	1,726,324	10,626,200

Provident Hosp OVER (UNDER)

		923,424	269,898	98,391	412,311	585,671	2,289,695
Revenue shortfall accumulation by Dept.		923,424	1,193,322	1,291,713	1,704,024	2,289,695	2,289,695
% Change Budgeted/Actual Patient Fees		25.79%	23.32%	7.57%	35.62%	51.35%	27.47%

Recap - Bureau Wide

Budgeted Patient Fees	Budgeted	57,338,205	18,533,601	20,809,792	18,533,601	18,264,206	133,479,405
Actual Patient Fees	Actual	70,718,434	21,282,137	21,178,389	19,030,707	20,815,146	153,024,813

GRAND TOTAL OVER (UNDER)

		\$13,380,229	\$2,748,536	\$368,597	\$497,106	\$2,550,940	\$19,545,408
Revenue shortfall accumulation by month		13,380,229	16,128,765	16,497,362	16,994,468	19,545,408	19,545,408
% Change Budgeted/Actual Patient Fees		23.34%	14.83%	1.77%	2.68%	13.97%	14.64%

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

<u>RECAP - Bureau Wide</u>	<u>1st Qtr 14</u>	<u>Mar 14</u>	<u>Apr 14</u>	<u>May 14</u>	<u>Jun 14</u>	<u>TOTAL YTD</u>
Budgeted Patient Fees	57,338,205	18,533,601	20,809,792	18,533,601	18,264,206	133,479,405
Actual Patient Fees	70,718,434	21,282,137	21,178,389	19,030,707	20,815,146	153,024,813
Monthly (Quarterly) Over (Under)	13,380,229	2,748,536	368,597	497,106	2,550,940	19,545,408
% Change	23.34%	14.83%	1.77%	2.68%	13.97%	14.64%

Medicaid Expansion

Budgeted Patient Fees	Budgeted	55,139,343	18,259,321	47,750,458	51,470,554	96,313,559	268,933,235
Actual Patient Fees	Actual	91,902,377	61,843,750	62,043,130	69,829,655	80,115,286	365,734,198

Medicaid Expansion OVER (UNDER)

		36,763,034	43,584,429	14,292,672	18,359,101	(16,198,273)	96,800,963
Revenue shortfall accumulation by Dept.		36,763,034	80,347,463	94,640,135	112,999,236	96,800,963	96,800,963
% Change Budgeted/Actual Patient Fees			238.70%	29.93%	35.67%	(16.82%)	35.99%

Cook County, Illinois
Detail by Month of Patient Fees - Type by Health Institution
Modified Cash Basis Revenue Report
Seven months ended June 30, 2014 (UNAUDITED)

<u>Patient Fees - Type</u>	<u>1st QTR 2014</u> Dec 13 - Feb 14 Revenues		<u>2nd QTR 2014</u> Mar 14 - May 14 Revenues		<u>Jun 14</u> Revenues		<u>Total Thru</u> <u>June 2014</u> Revenues	
<u>Stroger Hospital</u>								
<u>Budgeted</u>								
Medicare	\$15,818,998		\$16,170,531		\$5,272,999		\$37,262,528	
Public Assistance (Medicaid)	31,681,327		31,696,155		9,765,210		73,142,692	
Private Payors and Carriers	6,220,768		6,359,008		2,073,590		14,653,366	
Sub-Total	53,721,093		54,225,694		17,111,799		125,058,586	
<u>Actual</u>								
Medicare	\$16,655,793		\$21,672,707		\$6,067,952		\$44,396,452	
Public Assistance (Medicaid)	36,737,636		28,020,853		10,663,956		75,422,445	
Private Payors and Carriers	7,312,904		6,503,422		2,023,707		15,840,033	
Sub-Total	60,706,333		56,196,982		18,755,615		135,658,930	
<u>\$ Variance/Over(Under) % Change</u>								
Medicare	\$836,795	5.29%	\$5,502,176	34.03%	\$794,953	15.08%	\$7,133,924	19.15%
Public Assistance (Medicaid)	5,056,309	15.96%	(3,675,302)	(11.60%)	898,746	9.20%	2,279,753	3.12%
Private Payors and Carriers	1,092,136	17.56%	144,414	2.27%	(49,883)	(2.41%)	1,186,667	8.10%
Sub-Total	6,985,240	13.00%	1,971,288	3.64%	1,643,816	9.61%	10,600,344	8.48%

Oak Forest Health Center

<u>Budgeted</u>								
Medicare	\$15,382		\$15,723		\$5,127		\$36,232	
Public Assistance (Medicaid)	9,379		9,379		2,886		21,644	
Private Payors and Carriers	11,224		11,473		3,741		26,438	
Sub-Total	35,985		36,575		11,754		84,314	
<u>Actual</u>								
Medicare	\$145,340		\$64,648		\$20,792		\$230,780	
Public Assistance (Medicaid)	5,263,142		746,254		286,142		6,295,538	
Private Payors and Carriers	99,068		88,024		26,273		213,365	
Sub-Total	5,507,550		898,926		333,207		6,739,683	
<u>\$ Variance/Over(Under) % Change</u>								
Medicare	\$129,958	844.87%	\$48,925	311.17%	\$15,665	305.54%	\$194,548	536.95%
Public Assistance (Medicaid)	5,253,763	56016.24%	736,875	7856.65%	283,256	9814.83%	6,273,894	28986.76%
Private Payors and Carriers	87,844	782.64%	76,551	667.23%	22,532	602.30%	186,927	707.04%
Sub-Total	5,471,565	15205.13%	862,351	2357.76%	321,453	2734.84%	6,655,369	7893.55%

Provident Hospital

<u>Budgeted</u>								
Medicare	\$1,037,274		\$1,060,324		\$345,758		\$2,443,356	
Public Assistance (Medicaid)	2,144,801		2,146,481		661,877		4,953,159	
Private Payors and Carriers	399,052		407,920		133,018		939,990	
Sub-Total	3,581,127		3,614,725		1,140,653		8,336,505	
<u>Actual</u>								
Medicare	\$715,586		\$1,158,134		\$231,022		\$2,104,742	
Public Assistance (Medicaid)	3,294,323		2,258,130		1,099,568		6,652,021	
Private Payors and Carriers	494,642		979,061		395,734		1,869,437	
Sub-Total	4,504,551		4,395,325		1,726,324		10,626,200	
<u>\$ Variance/Over(Under) % Change</u>								
Medicare	(\$321,688)	(31.01%)	\$97,810	9.22%	(\$114,736)	(33.18%)	(\$338,614)	(13.86%)
Public Assistance (Medicaid)	1,149,522	53.60%	111,649	5.20%	437,691	66.13%	1,698,862	34.30%
Private Payors and Carriers	95,590	23.95%	571,141	140.01%	262,716	197.50%	929,447	98.88%
Sub-Total	923,424	25.79%	780,600	21.60%	585,671	51.35%	2,289,695	27.47%

Recap - Total Bureau Wide

<u>Budgeted</u>								
Medicare	\$16,871,654		\$17,246,578		\$5,623,884		\$39,742,116	
Public Assistance (Medicaid)	\$33,835,507		\$33,852,015		\$10,429,973		\$78,117,495	
Private Payors and Carriers	\$6,631,044		\$6,778,401		\$2,210,349		\$15,619,794	
Total	\$57,338,205		\$57,876,994		\$18,264,206		\$133,479,405	
<u>Actual</u>								
Medicare	\$17,516,719		\$22,895,489		\$6,319,766		\$46,731,974	
Public Assistance (Medicaid)	\$45,295,101		\$31,025,237		\$12,049,666		\$88,370,004	
Private Payors and Carriers	\$7,906,614		\$7,570,507		\$2,445,714		\$17,922,835	
Total	\$70,718,434		\$61,491,233		\$20,815,146		\$153,024,813	
<u>\$ Variance/Over(Under) % Change</u>								
Medicare	\$645,065	3.82%	\$5,648,911	32.75%	\$695,882	12.37%	\$6,989,858	17.59%
Public Assistance (Medicaid)	11,459,594	33.87%	(2,826,778)	(8.35%)	1,619,693	15.53%	10,252,509	13.12%
Private Payors and Carriers	1,275,570	19.24%	792,106	11.69%	235,365	10.65%	2,303,041	14.74%
Total	13,380,229	23.34%	3,614,239	6.24%	2,550,940	13.97%	19,545,408	14.64%

Medicaid Expansion - New

<u>Budgeted</u>								
Public Assistance (Medicaid)	\$55,139,343		\$117,480,333		\$96,313,559		\$268,933,235	
<u>Actual</u>								
Public Assistance (Medicaid)	91,902,377		193,716,535		80,115,286		\$365,734,198	
<u>\$ Variance/Over(Under) % Change</u>	\$36,763,034	66.67%	\$76,236,202	64.89%	(\$16,198,273)	(16.82%)	\$96,800,963	35.99%

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
Seven months ended June 30, 2013 (UNAUDITED)

Patient Fees - Type	1st QTR 2013 Dec 12 - Feb 13 <u>Revenues</u>		2nd QTR 2013 Mar 13 - May 13 <u>Revenues</u>		Jun 13 <u>Revenues</u>		Total Thru June 2013 <u>Revenues</u>	
Stroger Hospital								
Budgeted								
Medicare	\$13,530,971		\$13,831,658		\$4,510,322		\$31,872,951	
Public Assistance (Medicaid)	34,900,799		34,947,748		10,792,879		80,641,426	
Private Payors and Carriers	5,702,505		5,829,228		1,900,836		13,432,569	
Sub-Total	54,134,275		54,608,634		17,204,037		125,946,946	
Actual								
Medicare	\$15,122,623		\$16,598,772		\$7,558,737		\$39,280,132	
Public Assistance (Medicaid)	34,383,064		29,706,220		8,691,522		72,780,806	
Private Payors and Carriers	7,974,242		5,642,993		1,893,836		15,511,071	
Sub-Total	57,479,929		51,947,985		18,144,095		127,572,009	
\$ Variance/Over(Under) % Change								
Medicare	\$1,591,652	11.76%	\$2,767,114	20.01%	\$3,048,415	67.59%	\$7,407,181	23.24%
Public Assistance (Medicaid)	(517,735)	(1.48%)	(5,241,528)	(15.00%)	(2,101,357)	(19.47%)	(7,860,620)	(9.75%)
Private Payors and Carriers	2,271,737	39.84%	(186,235)	(3.19%)	(7,000)	(0.37%)	2,078,502	15.47%
Sub-Total	3,345,654	6.18%	(2,660,649)	(4.87%)	940,058	5.46%	1,625,063	1.29%
Oak Forest Health Center								
Budgeted								
Medicare	\$91,133		\$93,158		\$30,378		\$214,669	
Public Assistance (Medicaid)	417,355		417,355		128,417		963,127	
Private Payors and Carriers	126,822		129,640		42,274		298,736	
Sub-Total	635,310		640,153		201,069		1,476,532	
Actual								
Medicare	\$69,426		\$95,203		\$17,116		\$181,745	
Public Assistance (Medicaid)	1,482,122		1,037,508		309,263		2,828,893	
Private Payors and Carriers	124,798		244,206		39,515		408,519	
Sub-Total	1,676,346		1,376,917		365,894		3,419,157	
\$ Variance/Over(Under) % Change								
Medicare	(\$21,707)	(23.82%)	\$2,045	2.20%	(\$13,262)	(43.66%)	(\$32,924)	(15.34%)
Public Assistance (Medicaid)	1,064,767	255.12%	620,153	148.59%	180,846	140.83%	1,865,766	193.72%
Private Payors and Carriers	(2,024)	(1.60%)	114,566	88.37%	(2,759)	(6.53%)	109,783	36.75%
Sub-Total	1,041,036	163.86%	736,764	115.09%	164,825	81.97%	1,942,625	131.57%
Provident Hospital								
Budgeted								
Medicare	\$692,983		\$708,382		\$230,994		\$1,632,359	
Public Assistance (Medicaid)	1,654,504		1,660,476		515,968		3,830,948	
Private Payors and Carriers	341,704		349,297		113,901		804,902	
Sub-Total	2,689,191		2,718,155		860,863		6,268,209	
Actual								
Medicare	\$626,060		\$147,300		\$19,176		\$792,536	
Public Assistance (Medicaid)	3,242,170		2,974,316		584,066		6,800,552	
Private Payors and Carriers	393,635		347,741		108,651		850,027	
Sub-Total	4,261,865		3,469,357		711,893		8,443,115	
\$ Variance/Over(Under) % Change								
Medicare	(\$66,923)	(9.66%)	(\$561,082)	(79.21%)	(\$211,818)	(91.70%)	(\$839,823)	(51.45%)
Public Assistance (Medicaid)	1,587,666	95.96%	1,313,840	79.12%	68,098	13.20%	2,969,604	77.52%
Private Payors and Carriers	51,931	15.20%	(1,556)	(0.45%)	(5,250)	(4.61%)	45,125	5.61%
Sub-Total	1,572,674	58.48%	751,202	27.64%	(148,970)	(17.30%)	2,174,906	34.70%
Recap - Total Bureau Wide								
Budgeted								
Medicare	\$14,315,087		\$14,633,198		\$4,771,694		\$33,719,979	
Public Assistance (Medicaid)	\$36,972,658		\$37,025,579		\$11,437,264		\$85,435,501	
Private Payors and Carriers	\$6,171,031		\$6,308,165		\$2,057,011		\$14,536,207	
Total	\$57,458,776		\$57,966,942		\$18,265,969		\$133,691,687	
Actual								
Medicare	\$15,818,109		\$16,841,275		\$7,595,029		\$40,254,413	
Public Assistance (Medicaid)	\$39,107,356		\$33,718,044		\$9,584,851		\$82,410,251	
Private Payors and Carriers	\$8,492,675		\$6,234,940		\$2,042,002		\$16,769,617	
Total	\$63,418,140		\$56,794,259		\$19,221,882		\$139,434,281	
\$ Variance/Over(Under) % Change								
Medicare	\$1,503,022	10.50%	\$2,208,077	15.09%	\$2,823,335	59.17%	\$6,534,434	19.38%
Public Assistance (Medicaid)	2,134,698	5.77%	(3,307,535)	(8.93%)	(1,852,413)	(16.20%)	(3,025,250)	(3.54%)
Private Payors and Carriers	2,321,644	37.62%	(73,225)	(1.16%)	(15,009)	(0.73%)	2,233,410	15.36%
Total	5,959,364	10.37%	(1,172,683)	(2.02%)	955,913	5.23%	5,742,594	4.30%
Medicaid Expansion - New								
Budgeted								
Public Assistance (Medicaid)	0		\$22,583,433		\$20,348,036		\$42,931,469	
Actual								
Public Assistance (Medicaid)	0		8,719,747		6,806,603		15,526,350	
\$ Variance/Over(Under) % Change	0	0.00%	(\$13,863,686)	-61.39%	(\$13,541,433)	-66.55%	(\$27,405,119)	-63.83%

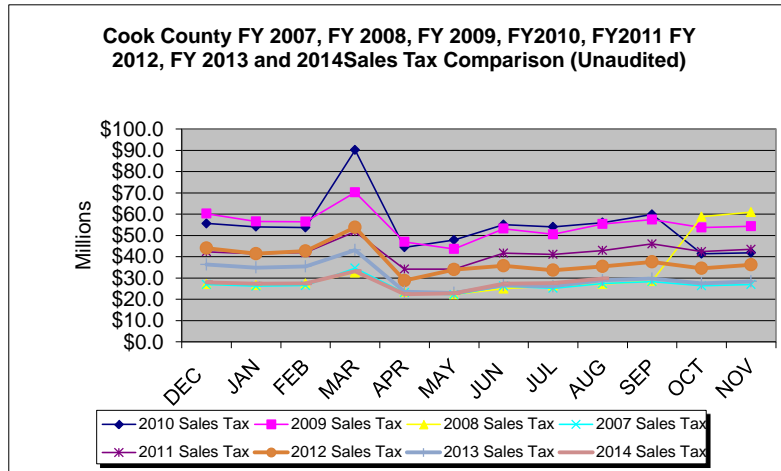
NOTE: The Health Fund receives patient fees from the County Hospitals. Such fees includes Medicare, Public Assistance (Medicaid) and Private Payors and Carriers.

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

		1-Dec-12 Through 30-Jun-13	1-Dec-12 Through 30-Jun-13		Seven Months Over (Under) Actual/Budget % Change
<u>Corporate, Public Safety & Health Funds</u>	2013 Total Budgeted Revenues	2013 Budgeted Revenues	2013 Actual Revenues	Seven Months Variance	
Revenues by Source					
Property Taxes	\$355,920,180	\$207,620,112	\$207,620,112	\$0	0.00%
Fees					
County Treasurer	76,000,000	31,279,870	31,186,000	(93,870)	-0.30%
County Clerk	10,315,000	5,442,053	5,206,000	(236,053)	-4.34%
Recorder of Deeds	33,364,000	19,462,333	22,789,000	3,326,667	17.09%
Building and Zoning	2,750,000	1,604,167	1,870,000	265,833	16.57%
Environmental Control	4,374,000	2,551,500	2,959,000	407,500	15.97%
Liquor Licenses	360,000	210,000	197,000	(13,000)	-6.19%
Cable TV Franchise	1,000,000	515,000	627,000	112,000	21.75%
Clerk of Circuit Court	95,000,000	51,500,000	51,425,000	(75,000)	-0.15%
Sheriff	26,521,500	15,470,875	15,142,000	(328,875)	-2.13%
Public Guardian	2,680,000	1,563,333	1,603,000	39,667	2.54%
State's Attorney	1,900,000	1,108,333	1,152,000	43,667	3.94%
Supportive Services	25,000	14,583	10,000	(4,583)	-31.43%
Public Administrator	900,000	525,000	303,000	(222,000)	-42.29%
Court Services Fee	11,000,000	6,416,667	6,162,000	(254,667)	-3.97%
County Assessor	150,000	87,500	40,000	(47,500)	-54.29%
Contract Compliance	83,000	47,000	19,000	(28,000)	-59.57%
Highway Sale of Permits (Hauling & Construction)	562,000	327,833	286,000	(41,833)	-12.76%
Medical Examiner	825,000	481,250	537,000	55,750	11.58%
Tax Intercept	2,000,000	1,166,667	0	(1,166,667)	-100.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	231,105,542	133,691,687	139,434,281	5,742,594	4.30%
Patient Fees - Medicaid Plan IGT	131,250,000	0	0	0	0.00%
Federal & State Medicaid Programming Funding-DSH	150,800,000	87,971,163	103,300,176	15,329,013	17.43%
Medicaid Expansion	196,964,900	42,931,469	15,526,350	(27,405,119)	-63.83%
Total Fee Revenue	979,929,942	404,368,283	399,773,807	(4,594,476)	-1.14%
Home Rule Taxes					
County Sales Tax	362,506,668	225,690,000	223,089,248	(2,600,752)	-1.15%
Gas / Diesel Fuel Tax	87,130,000	50,356,130	49,903,000	(453,130)	-0.90%
Cigarette Tax	133,310,000	78,954,141	80,954,000	1,999,859	2.53%
Retail Sale of Motor Vehicles	2,900,000	1,602,600	1,584,000	(18,600)	-1.16%
Wheel Tax	4,000,000	1,880,000	1,515,000	(365,000)	-19.41%
Alcoholic Beverage Tax	39,100,000	21,922,400	19,905,000	(2,017,400)	-9.20%
County Use Tax	59,450,000	32,429,800	36,543,000	4,113,200	12.68%
Parking Lot & Garage Operations Tax	42,560,000	22,465,880	22,987,000	521,120	2.32%
Amusement Tax	26,250,000	16,905,000	15,224,000	(1,681,000)	-9.94%
Other Tobacco Products	8,000,000	4,146,500	4,697,000	550,500	13.28%
Non Retailer Transactions	7,800,000	5,180,000	8,149,000	2,969,000	57.32%
Non-Titled Use Tax	13,800,000	2,959,000	2,863,000	(96,000)	-3.24%
Gambling Machine Tax	1,200,000	0	0	0	0.00%
Firearms Tax	600,000	170,000	146,000	(24,000)	-14.12%
Total Home Rule Taxes	788,606,668	464,661,451	467,559,248	2,897,797	0.62%
Intergovernmental Revenues					
Motor Fuel Tax Grant	44,500,000	25,958,333	25,958,333	0	0.00%
Retailer's Occupation Tax	3,200,000	1,910,000	1,749,000	(161,000)	-8.43%
State Income Tax	12,400,000	7,233,333	7,305,000	71,667	0.99%
Off Track Betting Commission	2,550,000	1,487,500	1,513,000	25,500	1.71%
State-Probation Officers, Juvenile CT & Children Hm	17,196,300	10,031,175	11,527,000	1,495,825	14.91%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,250,000	0	0	0	0.00%
TIF Financing Funds	1,428,000	297,000	298,000	1,000	0.34%
Reimbursements, Motor Fuel and Indirect Cost	16,389,300	9,560,425	7,980,000	(1,580,425)	-16.53%
Motor Fuel Tax-Public Safety Circuit Courts Funding	30,000,000	0	0	0	0.00%
Gaming	8,000,000	4,666,667	4,779,000	112,333	2.41%
Total Intergovernmental Revenues	136,913,600	61,144,433	61,109,333	(35,100)	-0.06%
Other Revenues					
Leases, Rental, Sales	7,247,997	4,227,998	2,996,000	(1,231,998)	-29.14%
Miscellaneous Fees - CCHHS	1,994,042	1,163,191	863,000	(300,191)	-25.81%
Other Reimbursements / Transfers	20,141,767	11,749,364	12,590,000	840,636	7.15%
Parking Fees - JTDC, Courts & etc.	4,944,563	2,884,328	2,146,000	(738,328)	-25.60%
Total Other Revenues	34,328,369	20,024,881	18,595,000	(1,429,881)	-7.14%
Grand Total 3 Operating Funds	\$2,295,698,759	\$1,157,819,160	\$1,154,657,500	(\$3,161,660)	-0.27%

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

	A	B	A-B	(A-B) / B
	FY2014	FY2013	2014 Vs 2013	2014 Vs 2013
	Actual thru	Actual thru	Seven Months Actual	Seven Months
	June 30	June 30	Revenues	Over
	Revenues	Revenues	Variance	(Under)
				% Change
<u>Corporate, Public Safety & Health Funds</u>				
<u>Revenues by Source</u>				
Property Taxes	\$204,199,401	\$207,620,112	(\$3,420,711)	-1.65%
<u>Fees</u>				
County Treasurer	33,560,000	31,186,000	2,374,000	7.61%
County Clerk	5,449,000	5,206,000	243,000	4.67%
Recorder of Deeds	19,121,000	22,789,000	(3,668,000)	-16.10%
Building and Zoning	2,084,000	1,870,000	214,000	11.44%
Environmental Control	3,075,000	2,959,000	116,000	3.92%
Liquor Licenses	218,000	197,000	21,000	10.66%
Cable TV Franchise	630,000	627,000	3,000	0.48%
Clerk of Circuit Court	46,447,000	51,425,000	(4,978,000)	-9.68%
Sheriff	14,149,000	15,142,000	(993,000)	-6.56%
Public Guardian	1,507,000	1,603,000	(96,000)	-5.99%
State's Attorney	1,114,000	1,152,000	(38,000)	-3.30%
Supportive Services	7,450	10,000	(2,550)	-25.50%
Public Administrator	300,000	303,000	(3,000)	-0.99%
Court Services Fee	5,610,000	6,162,000	(552,000)	-8.96%
County Assessor	37,000	40,000	(3,000)	-7.50%
Contract Compliance	23,350	19,000	4,350	22.89%
Highway Sale of Permits (Hauling & Construction)	443,000	286,000	157,000	54.90%
Medical Examiner	601,000	537,000	64,000	11.92%
Tax Intercept	0	0	0	0.00%
Assessor Tax Fraud	84,350	0	84,350	0.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	153,024,813	139,434,281	13,590,532	9.75%
Patient Fees - Medicaid Plan IGT	(30,000,000)	0	(30,000,000)	0.00%
Federal State Medicaid Programming Funding, DSH	94,697,302	103,300,176	(8,602,874)	-8.33%
Medicaid Expansion	365,734,198	15,526,350	350,207,848	2255.57%
Total Fee Revenue	717,916,463	399,773,807	318,142,656	79.58%
<u>Home Rule Taxes</u>				
County Sales Tax	188,684,509	223,089,248	(34,404,739)	-15.42%
Gas / Diesel Fuel Tax	52,884,000	49,903,000	2,981,000	5.97%
Cigarette Tax	74,244,829	80,954,000	(6,709,171)	-8.29%
Retail Sale of Motor Vehicles	1,698,000	1,584,000	114,000	7.20%
Wheel Tax	1,296,000	1,515,000	(219,000)	-14.46%
Alcoholic Beverage Tax	20,181,000	19,905,000	276,000	1.39%
County Use Tax	40,116,000	36,543,000	3,573,000	9.78%
Parking Lot & Garage Operations Tax	24,619,000	22,987,000	1,632,000	7.10%
Amusement Tax	16,715,000	15,224,000	1,491,000	9.79%
Other Tobacco Products	3,997,000	4,697,000	(700,000)	-14.90%
Non Retailer Transactions	4,562,000	8,149,000	(3,587,000)	-44.02%
Non-Titled Use Tax	0	2,863,000	(2,863,000)	-100.00%
Gambling Machine Tax	94,000	0	94,000	0.00%
Firearms Tax	586,000	146,000	440,000	301.37%
Total Home Rule Taxes	429,677,338	467,559,248	(37,881,910)	-8.10%
<u>Intergovernmental Revenues</u>				
Motor Fuel Tax Grant	25,958,333	25,958,333	0	0.00%
Retailer's Occupation Tax	1,594,000	1,749,000	(155,000)	-8.86%
State Income Tax	7,392,267	7,305,000	87,267	1.19%
Off Track Betting Commission	835,000	1,513,000	(678,000)	-44.81%
State-Probation Officers, Juvenile CT & Children Home	10,587,000	11,527,000	(940,000)	-8.15%
Reimb. Federal, State Criminal Alien Assistance Prog.	0	0	0	0.00%
TIF Financing Funds	0	298,000	(298,000)	-100.00%
Reimb. for Indirect Cost Special Revenues & Grants	5,551,613	7,980,000	(2,428,387)	-30.43%
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0.00%
Gaming	4,890,000	4,779,000	111,000	2.32%
Total Intergovernmental Revenues	56,808,213	61,109,333	(4,301,120)	-7.04%
<u>Other Revenues</u>				
Leases, Rental, Sales	3,278,804	2,996,000	282,804	9.44%
Miscellaneous Fees - CCHHS	3,198,488	863,000	2,335,488	270.62%
Public Health	3,281,511	0	3,281,511	0.00%
Other Reimbursements / Transfers	4,510,337	12,590,000	(8,079,663)	-64.18%
Parking Fees - JTDC, Courts & etc.	411,868	2,146,000	(1,734,132)	-80.81%
Total Other Revenues	14,681,008	18,595,000	(3,913,992)	-21.05%
Grand Total 3 Operating Funds	\$1,423,282,423	\$1,154,657,500	\$268,624,923	23.26%



FY2014 YTD - AUGUST 2014

Current YTD Budgeted	Current YTD Actual	Current YTD Collections %	Current YTD Over (Under)
\$248,800,000	\$246,066,323	(1.10%)	(\$2,733,677)

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 %	Over (Under)
\$499,800,000	\$503,606,017	0.76%	\$3,806,017

FY2010 YTD - FINAL

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

FY2009 YTD - FINAL

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

FY2008 YTD - FINAL

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

YEAR	Sep receipts GROSS DEC	Oct receipts GROSS JAN	Nov receipts GROSS FEB	Dec receipts (2) GROSS MAR	Jan receipts (5&6) GROSS APR	Feb receipts GROSS MAY	Mar receipts GROSS JUN	Apr receipts GROSS JUL	May receipts GROSS AUG	Jun receipts GROSS SEP	Jul receipts (4) GROSS OCT	Aug receipts GROSS NOV	YTD Collections
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				\$246,066,323
Over/(Under) Est. (in millions)	\$0.0	\$0.0	\$0.0	(\$0.3)	(\$1.8)	(\$1.0)	(\$0.1)	\$0.6	(\$0.1)				(\$2.7)
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:

1. Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
2. 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.
3. Sales Tax Anticipation Note was fully repaid on August 3, 2009.
4. 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.
5. January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.
6. 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
Seven months ended June 30, 2014 (UNAUDITED)

<u>SPECIAL PURPOSE FUNDS</u>		2014 Total	1-Dec-13 Through 30-Jun-14 2014	1-Dec-13 Through 30-Jun-14 2014	Seven Months Over	Seven Months Over (Under)
<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>Budgeted Revenues</u>	<u>Budgeted Revenues</u>	<u>Actual Revenues</u>	<u>Variance</u>	<u>% Change</u>
501	Motor Fuel Tax IL First	\$21,200,000	\$12,366,668	\$12,366,668	\$0	0.00%
510	Animal Control	3,358,789	1,959,294	2,204,499	245,205	12.51%
524&525	Election Division Fund	40,239,401	23,472,984	23,472,984	0	0.00%
527	Recorder Document Storage	4,000,000	2,333,333	1,748,895	(584,438)	(25.05%)
528	Circuit Court Automation	12,000,000	7,000,000	5,079,326	(1,920,674)	(27.44%)
529	Circuit Court Document Storage	11,000,000	6,416,667	4,632,806	(1,783,861)	(27.80%)
530	Law Library	6,500,000	3,791,667	3,350,609	(441,058)	(11.63%)
531	Circuit Court - Dispute Resolution	210,000	122,500	109,070	(13,430)	(10.96%)
532	Adult Probation / Probation Service Fee	4,350,000	2,537,500	2,396,809	(140,691)	(5.54%)
533	County Clerk Automation	1,122,500	645,188	653,495	8,307	1.29%
534	Treasurer - Tax Sales Automation	9,641,231	4,762,383	4,725,472	(36,911)	(0.78%)
535	Intergovernment Agreement/ ETSB	1,141,335	665,779	604,946	(60,833)	(9.14%)
538	Juvenile Probation - Supplementary Officers	4,661,951	2,719,471	2,228,116	(491,355)	(18.07%)
541	Social Service/ Probation & Court Services	2,800,000	1,633,333	1,661,497	28,164	1.72%
544	Lead Poisoning Prevention Fund	8,302,138	4,842,914	0	(4,842,914)	(100.00%)
545	Geographic Information Systems - GIS	10,700,000	6,241,667	4,298,850	(1,942,817)	(31.13%)
546	Sheriff's Youthful Offender Alcohol & Drug	2,400	1,400	300	(1,100)	(78.57%)
561	State's Attorney Narcotics Forfeiture	4,221,596	2,462,598	3,250,000	787,402	31.97%
562	State's Attorney Bad Check Diversion	30,000	17,500	12,265	(5,235)	(29.91%)
564	Suburban CC TB Sanitarium District	6,546,902	3,819,026	680,216	(3,138,810)	(82.19%)
567	Circuit Court Administrative Fund	910,000	530,833	504,083	(26,750)	(5.04%)
570	Recorder Special Fund GIS Fee Fund	2,500,000	1,458,333	1,049,337	(408,996)	(28.05%)
571	Recorder Rental Housing Support Fee	350,000	204,167	148,206	(55,961)	(27.41%)
572	CJ Children's Waiting Room	3,100,000	1,808,333	1,582,350	(225,983)	(12.50%)
573	Women's Justice Services	55,000	32,083	7,102	(24,981)	(77.86%)
574	CJ Mental Health	1,150,000	670,833	534,032	(136,801)	(20.39%)
575	CJ Peer Court Fund	500,000	291,667	239,429	(52,238)	(17.91%)
576	CJ Drug Court Fund	560,000	326,667	263,764	(62,903)	(19.26%)
579	Assessor Special Fund	750,000	437,500	443,445	5,945	1.36%
580	CCC Electronic Citation Fund	450,000	262,500	176,111	(86,389)	(32.91%)
583	SAO Records Automation	158,000	92,167	91,819	(348)	(0.38%)
584	PD Records Automation	158,000	92,167	91,787	(380)	(0.41%)
586	Land Bank Authority	1,000,000	0	0	0	0.00%
TOTAL		\$163,669,243	\$94,019,121	\$78,608,288	(\$15,410,833)	(16.39%)

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

SPECIAL PURPOSE FUNDS

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>1st Qtr 2014</u>	<u>Mar 14</u>	<u>Apr 14</u>	<u>May 14</u>	<u>Jun 14</u>	<u>TOTAL YTD</u>
501	Motor Fuel Tax IL First	\$5,300,000	\$1,766,667	\$1,766,667	\$1,766,667	\$1,766,667	\$12,366,668
510	Animal Control	1,000,920	225,110	353,122	320,185	305,162	2,204,499
524&525	Election Division Fund	10,059,850	3,353,284	3,353,283	3,353,283	3,353,284	23,472,984
527	Recorder Document Storage	702,925	231,990	288,620	262,535	262,825	1,748,895
528	Circuit Court Automation	2,047,812	762,970	836,458	723,358	708,728	5,079,326
529	Circuit Court Document Storage	1,877,452	698,549	783,008	638,931	634,866	4,632,806
530	Law Library	1,416,323	493,955	562,434	457,841	420,056	3,350,609
531	Circuit Court - Dispute Resolution	47,575	16,168	16,145	15,273	13,909	109,070
532	Adult Probation / Probation Service Fee	928,626	390,728	367,776	349,731	359,948	2,396,809
533	County Clerk Automation	248,227	99,760	101,199	92,936	111,373	653,495
534	Treasurer - Tax Sales Automation	2,379,472	2,280,900	24,413	21,930	18,757	4,725,472
535	Intergovernment Agreement/ ETSB	285,211	92,000	76,535	75,200	76,000	604,946
538	Juvenile Probation - Supplementary Officers	958,116	320,000	315,000	320,000	315,000	2,228,116
541	Social Service/ Probation & Court Services	591,053	392,339	236,182	175,391	266,532	1,661,497
544	Lead Poisoning Prevention Fund	0	0	0	0	0	0
545	Geographic Information Systems - GIS	1,715,034	635,476	693,153	624,207	630,980	4,298,850
546	Sheriff's Youthful Offender Alcohol & Drug	300	0	0	0	0	300
561	State's Attorney Narcotics Forfeiture	1,250,000	1,000,000	0	1,000,000	0	3,250,000
562	State's Attorney Bad Check Diversion	5,075	2,655	1,913	1,518	1,104	12,265
564	Suburban CC TB Sanitarium District	290,276	96,759	96,760	96,760	99,661	680,216
567	Circuit Court Administrative Fund	194,743	31,330	139,581	67,777	70,652	504,083
570	Recorder Special Fund GIS Fee Fund	421,755	139,194	173,172	157,521	157,695	1,049,337
571	Recorder Rental Housing Support Fee	62,766	18,858	23,481	21,361	21,740	148,206
572	CJ Children's Waiting Room	671,260	233,470	263,880	215,655	198,085	1,582,350
573	Women's Justice Services	5,102	0	0	2,000	0	7,102
574	CJ Mental Health	218,410	87,478	78,900	75,396	73,848	534,032
575	CJ Peer Court Fund	94,476	40,715	36,502	34,296	33,440	239,429
576	CJ Drug Court Fund	107,948	43,441	38,919	37,154	36,302	263,764
579	Assessor Special Fund	217,292	77,871	70,419	38,412	39,451	443,445
580	CCC Electronic Citation Fund	71,398	29,772	25,796	24,900	24,245	176,111
583	SAO Records Automation	36,932	14,891	13,562	12,948	13,486	91,819
584	PD Records Automation	36,879	14,878	13,631	13,436	12,963	91,787
586	Land Bank Authority	0	0	0	0	0	0
TOTAL		\$33,243,208	\$13,591,208	\$10,750,511	\$10,996,602	\$10,026,759	\$78,608,288

Notes to the June 2014 Revenue Report:

- 1) Fees are projected to be received ratably, on a monthly basis, except for (a) patient fees which are based on a historical pattern of cash receipts for the period reported, established at the beginning of the fiscal year, and (b) IGT receipts which are based on a State agreement. **The next budgeted IGT Medicaid receipt payment is scheduled for August 2014 in the amount of \$93.7 million.** Certain other fee revenues for June 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.