

Cook County, Illinois

Preliminary Revenue Report for the Twelve Months Ended November 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.



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LAWRENCE L. WILSON, CPA

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January 9, 2015

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, 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 [Twelve (12) 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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**COUNTY OF COOK
BUREAU OF FINANCE
COMPTROLLER'S OFFICE
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**Executive Summary
Cook County Preliminary Revenue Report
December 1, 2013 through November 30, 2014**

TOTAL REVENUE - Total twelve months actual revenue of \$2,814.8 million was above budgeted revenue of \$2,761.8 million, and resulted in a **favorable** variance of \$53.0 million or 1.92%. This represents a \$41.7 million **favorable variance** compared to the previous month ended October 2014 **favorable** variance of \$11.3 million.

There was improvement across some revenue categories versus budget in November 2014, led by County Treasurer fees, CCHHS Patient fees, Disproportionate Share Hospital (DSH) adjustment payments, Gas / Diesel Fuel tax, County Use tax and Parking Lot & Garage Operations tax, offsetting a reduction in Recorder of Deeds, Clerk of the Circuit Court, County Sales tax, Cigarette tax, Non Retailer Transactions and other revenue categories (net).

Revenue Center	General Funds Positive Variance (millions)	Health Enterprise Fund Positive Variance (millions)	Combined Positive Variance (millions)
County Treasurer	\$ 10.5		\$ 10.5
Patient Fees		50.1	50.1
DSH Adjustment Pmts		24.2	24.2
Gas / Diesel Fuel Tax	2.6		2.6
County Use Tax	5.0		5.0
Parking Lot & Garage Operations Tax	2.2		2.2
Other revenue categories (net)		14.7	14.7
Net positive variances	\$ 20.3	\$ 89.0	\$ 109.3
	Negative Variance (millions)	Negative Variance (millions)	Negative Variance (millions)
Recorder of Deeds	\$ (5.6)		\$ (5.6)
Clerk of Circuit Court	(18.3)		(18.3)
County Sales Tax	(3.9)		(3.9)
Cigarette Tax	(0.1)	(3.1)	(3.2)
Non-Retailer Transactions	(2.2)		(2.2)
Other revenue categories (net)	(23.1)		(23.1)
Net negative variances	(53.2)	(3.1)	(56.3)
Total net positive (negative) variances	\$ (32.9)	\$ 85.9	\$ 53.0



FEES

TREASURER – Total twelve months actual revenue of \$80.5 million was above budgeted revenue of \$70.0 million, and resulted in a **favorable** variance of \$10.5 million or 15.01%, based on current economic conditions.

RECORDER OF DEEDS – Total twelve months actual revenue of \$35.9 million was below budgeted revenue of \$41.5 million, and resulted in an **unfavorable** variance of (\$5.6) million or (13.38%), based on current collections. The overall 2014 revenues were largely impacted by the extreme weather conditions at the beginning of the year which had a large impact on the real estate market. The Recorder of Deeds Office revenue position is a direct result of the shifts in the real estate market year over year. The current market reflects a decline in home sales versus last year, a reduction in foreclosures which decreased below market availability, and a steady rise in home values which impacts a buyer's ability to enter the market.

CLERK OF CIRCUIT COURT – Total twelve months actual revenue of \$78.5 million was behind budgeted revenue of \$96.8 million, and resulted in an unfavorable variance of (\$18.3) million or (18.86%). This is primarily due to the reduction in the number of cases filed. The FYE 14 Case file total is 1,180,637 vs. FYE 11-13 average case file total of 1,310,156; a 129,519 / 9.89% decrease. The following divisions had the largest decreases in cases: Chancery is down 19,600, 1st District civil is down 44,365, 1st District criminal misdemeanors are down 12,537, District 2 traffic-minor is down 15,144, District 3 traffic-minor is down 17,123, District 6 traffic-minor is down 11,128.

CCHHS – The Health System revenue has a positive variance of \$85.9 million through the fiscal period ended November 30, 2014. The net positive variances are led by \$74.3 million positive variances in Patient Fees and DSH payments.

CCHHS Medicaid Expansion – Total twelve months actual Medicaid Expansion revenue of \$727.7 million was on target with budgeted revenue of \$727.7 million through the fiscal period ended November 30, 2014. Medicaid Expansion revenue at the end of August was \$1.3 million in excess of the budget. The County Budget Director, in June, increased the revenue budget for the 896 Managed Care Department by \$48.6 million dollars, in July by \$114.0 million dollars, in August by \$35.0 million dollars, in October by \$20.7 million dollars and in November 2014 by \$41.3 million dollars. The original budget in 2014 assumed that the number of CountyCare enrollees would average about 56,131. In November of 2014 CountyCare had 81,965 of paid members. 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 dollars in June 2014, in July 2014 by \$114.0 million dollars, in August 2014 by \$35.0 million dollars, in October 2014 by \$20.7 million dollars and in November 2014 by \$41.3 million dollars. CountyCare accepts a monthly PMPM fee that must cover all the healthcare needs of the enrollees.

CountyCare under the 1115 Waiver was extended through the end of June 2014. Additional applications were submitted through the end of June and additional services were provided by CountyCare. On July 1, 2014 CCHHS entered into a contract with the State of Illinois to continue to provide services to CountyCare enrollees under a MCCN (Managed Care Community Network) contract. The new contract will also allow CountyCare to extend its

services to additional populations of Medicaid enrollees that were not covered under the 1115 Waiver. These new populations will be provided services under a capitation arrangement similar to the ACA (Affordable Care Act) adult population served under the original 1115 Waiver. It is expected in 2014 that most of the Cook County residents eligible for Medicaid will receive their healthcare through a capitated payment arrangement.

Patient Fee Revenue - Total twelve months actual Patient Fee revenue of \$280.8 million was above budgeted revenue of \$230.7 million, and resulted in a **favorable** variance of \$50.1 million or 21.70% through the period ended November 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. The expansion of mandatory managed care was delayed by the state resulting in more opportunity in fee for service than originally budgeted. Further CCHHS staff continues to make significant efforts to improve processes in billing and collection.

Disproportionate Share Hospital Revenue (DSH) - There is a positive variance of \$24.2 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 \$333.5 million through the period ended November 30, 2014 was behind budgeted revenue of \$337.4 million, and resulted in an **unfavorable** variance of (\$3.9) million or (1.17%). The November 30, 2014 negative variance increased \$0.3 million from the negative variance (\$3.6) million as reported for the period ended October 31, 2014 mainly due to decreased consumer spending. For more current data see **Exhibit I - Page 13**.

The County Gas / Diesel Fuel Tax - revenue of \$89.7 million through November 30, 2014 was above budgeted revenue of \$87.1 million, and resulted in a **favorable** variance of \$2.6 million or 3.00%. The November 30, 2014 positive variance increased \$1.3 million from the positive variance of \$1.3 million as reported for the period ended October 31, 2014. While this is a positive sign, we will continue to monitor this source to determine if this will become a sustained trend.

The County Cigarette Tax - revenue of \$131.3 million through the period ended November 30, 2014 was below budgeted revenue of \$134.5 million, and resulted in an **unfavorable** variance of (\$3.2) million or (2.38%) based on current collections. The negative variance was primarily due to lower than expected sales for the combined Chicago/Cook stamp early in the year.

The County Use Tax - revenue of \$73.3 million through the period ended November 30, 2014 was above budgeted revenue of \$68.3 million, and resulted in a **favorable** variance of \$5.0 million or 7.39%. The November 30, 2014 positive variance increased \$.3 million from the positive variance of \$4.7 million as reported for the period ended October 31, 2014. The County Use Tax positive variance was primarily due to a higher than expected increase in year over year automobile sales along with increased compliance and tax discovery enforcement efforts.

The County Parking Lot and Garage Operations Tax - revenue of \$44.8 million through the period ended November 30, 2014 was above budgeted revenue of \$42.6 million, and resulted in a **favorable** variance of \$2.2 million or 5.18% based on compliance and tax discovery enforcement efforts.

The County Non-Retailer Transaction Tax - revenue of \$9.3 million through the period ended November 30, 2014 was below budgeted revenue of \$11.5 million, and resulted in an **unfavorable** variance of (\$2.2) million or (18.97%) based on current collections. The department is currently pursuing a number of enforcement and collections options to increase compliance.

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

Exhibit A

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

<u>Corporate, Public Safety & Health Funds</u>		<u>1-Dec-13 Through 30-Nov-14 2014 Budgeted Revenues</u>	<u>1-Dec-13 Through 30-Nov-14 2014 Actual Revenues</u>	<u>Twelve Months Variance</u>	<u>Twelve Months Over (Under) % Change</u>
<u>Revenues by Source</u>	<u>2014 Total Budgeted Revenues</u>				
Property Taxes (Budget Basis)	\$350,056,115	\$350,056,115	\$350,056,115	\$0	0.00%
Fees	1,479,288,745	1,479,288,745	1,534,894,858	55,606,113	3.76%
Home Rule Taxes	764,260,000	764,260,000	760,492,111	(3,767,889)	(0.49%)
Intergovernmental	138,845,469	138,845,469	134,171,941	(4,673,528)	(3.37%)
Other Revenues	29,367,045	29,367,045	35,209,759	5,842,714	19.90%
Grand Total 3 Operating Funds	\$2,761,817,374	\$2,761,817,374	\$2,814,824,784	\$53,007,410	1.92%

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

		1-Dec-13 Through 30-Nov-14 2014 Budgeted Revenues	1-Dec-13 Through 30-Nov-14 2014 Actual Revenues	Twelve Months Variance	Twelve Months Over (Under) % Change
Corporate, Public Safety & Health Funds					
Revenues by Source	2014 Total Budgeted Revenues	Budgeted Revenues	Actual Revenues	Variance	% Change
Property Taxes (Budget Basis)	\$350,056,115	\$350,056,115	\$350,056,115	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	70,000,000	80,510,200	10,510,200	15.01%
County Clerk	10,225,000	10,225,000	9,986,333	(238,667)	(2.33%)
Recorder of Deeds	41,500,000	41,500,000	35,947,286	(5,552,714)	(13.38%)
Building and Zoning	3,200,000	3,200,000	3,673,233	473,233	14.79%
Environmental Control	4,361,750	4,361,750	5,126,418	764,668	17.53%
Liquor Licenses	324,000	324,000	365,904	41,904	12.93%
Cable TV Franchise	1,000,000	1,000,000	1,278,586	278,586	27.86%
Clerk of Circuit Court	96,750,000	96,750,000	78,498,527	(18,251,473)	(18.86%)
Sheriff	24,856,130	24,856,130	23,321,700	(1,534,430)	(6.17%)
Public Guardian	2,400,000	2,400,000	2,638,121	238,121	9.92%
State's Attorney	2,000,000	2,000,000	1,861,607	(138,393)	(6.92%)
Supportive Services	15,000	15,000	11,628	(3,372)	(22.48%)
Public Administrator	900,000	900,000	798,559	(101,441)	(11.27%)
Court Services Fee	10,424,200	10,424,200	9,063,448	(1,360,752)	(13.05%)
County Assessor	150,000	150,000	67,044	(82,956)	(55.30%)
Contract Compliance	40,000	40,000	42,325	2,325	5.81%
Highway Sale of Permits (Hauling & Construction)	560,000	560,000	935,199	375,199	67.00%
Medical Examiner	910,000	910,000	1,054,581	144,581	15.89%
Tax Intercept	2,000,000	2,000,000	0	(2,000,000)	(100.00%)
Assessor Tax Fraud	1,500,000	1,500,000	238,697	(1,261,303)	(84.09%)
Recorder Audit Revenues	1,000,000	1,000,000	0	(1,000,000)	(100.00%)
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	230,699,686	280,772,465	50,072,779	21.70%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	101,250,000	101,300,000	50,000	0.05%
Federal State Medicaid Programming Funding - DSH	145,500,000	145,500,000	169,680,018	24,180,018	16.62%
Medicaid Expansion (Revised)	727,722,979	727,722,979	727,722,979	0	0.00%
Total Fee Revenue	1,479,288,745	1,479,288,745	1,534,894,858	55,606,113	3.76%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	337,400,000	333,455,361	(3,944,639)	(1.17%)
Gas / Diesel Fuel Tax	87,050,000	87,050,000	89,659,844	2,609,844	3.00%
Cigarette Tax	134,500,000	134,500,000	131,305,101	(3,194,899)	(2.38%)
Retail Sale of Motor Vehicles	3,095,000	3,095,000	3,061,674	(33,326)	(1.08%)
Wheel Tax	4,100,000	4,100,000	3,836,749	(263,251)	(6.42%)
Alcoholic Beverage Tax	36,500,000	36,500,000	35,760,729	(739,271)	(2.03%)
County Use Tax	68,300,000	68,300,000	73,344,296	5,044,296	7.39%
Parking Lot & Garage Operations Tax	42,600,000	42,600,000	44,808,128	2,208,128	5.18%
Amusement Tax	29,475,000	29,475,000	27,791,345	(1,683,655)	(5.71%)
Other Tobacco Products	7,680,000	7,680,000	6,770,710	(909,290)	(11.84%)
Non Retailer Transactions	11,460,000	11,460,000	9,285,927	(2,174,073)	(18.97%)
Gambling Machine Tax	1,350,000	1,350,000	522,903	(827,097)	(61.27%)
Firearms Tax	750,000	750,000	889,344	139,344	18.58%
Total Home Rule Taxes	764,260,000	764,260,000	760,492,111	(3,767,889)	(0.49%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	44,500,000	44,500,000	0	0.00%
Retailer's Occupation Tax	3,290,000	3,290,000	2,828,396	(461,604)	(14.03%)
State Income Tax	12,351,000	12,351,000	11,963,348	(387,652)	(3.14%)
Off Track Betting Commission	2,422,500	2,422,500	1,326,863	(1,095,637)	(45.23%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	18,118,547	21,623,559	3,505,012	19.34%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	1,500,000	1,298,659	(201,341)	(13.42%)
TIF Financing Funds	3,000,000	3,000,000	2,666,265	(333,735)	(11.12%)
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	15,363,422	9,511,455	(5,851,967)	(38.09%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	30,000,000	30,000,000	0	0.00%
Gaming	8,300,000	8,300,000	8,453,396	153,396	1.85%
Total Intergovernmental Revenues	138,845,469	138,845,469	134,171,941	(4,673,528)	(3.37%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	8,965,552	5,976,277	(2,989,275)	(33.34%)
Miscellaneous Fees - CCHHS	1,931,284	1,931,284	6,094,048	4,162,764	215.54%
Public Health	3,181,800	3,181,800	14,293,057	11,111,257	349.21%
Other Reimbursements / Transfers	11,526,738	11,526,738	7,795,348	(3,731,390)	(32.37%)
Parking Fees - JTDC, Courts & etc.	3,761,671	3,761,671	1,051,029	(2,710,642)	(72.06%)
Total Other Revenues	29,367,045	29,367,045	35,209,759	5,842,714	19.90%
Grand Total 3 Operating Funds	\$2,761,817,374	\$2,761,817,374	\$2,814,824,784	\$53,007,410	1.92%

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

GENERAL FUNDS		1-Dec-13 Through 30-Nov-14	1-Dec-13 Through 30-Nov-14		Twelve Months Over (Under)
<u>Corporate & Public Safety Funds</u>	2014 Total Budgeted Revenues	2014 Budgeted Revenues	2014 Actual Revenues	Twelve Months Variance	% Change
Revenues by Source					
Property Taxes (Budget Basis)	\$311,131,218	\$311,131,218	\$311,131,218	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	70,000,000	80,510,200	10,510,200	15.01%
County Clerk	10,225,000	10,225,000	9,986,333	(238,667)	(2.33%)
Recorder of Deeds	41,500,000	41,500,000	35,947,286	(5,552,714)	(13.38%)
Building and Zoning	3,200,000	3,200,000	3,673,233	473,233	14.79%
Environmental Control	4,361,750	4,361,750	5,126,418	764,668	17.53%
Liquor Licenses	324,000	324,000	365,904	41,904	12.93%
Cable TV Franchise	1,000,000	1,000,000	1,278,586	278,586	27.86%
Clerk of Circuit Court	96,750,000	96,750,000	78,498,527	(18,251,473)	(18.86%)
Sheriff	24,856,130	24,856,130	23,321,700	(1,534,430)	(6.17%)
Public Guardian	2,400,000	2,400,000	2,638,121	238,121	9.92%
State's Attorney	2,000,000	2,000,000	1,861,607	(138,393)	(6.92%)
Supportive Services	15,000	15,000	11,628	(3,372)	(22.48%)
Public Administrator	900,000	900,000	798,559	(101,441)	(11.27%)
Court Services Fee	10,424,200	10,424,200	9,063,448	(1,360,752)	(13.05%)
County Assessor	150,000	150,000	67,044	(82,956)	(55.30%)
Contract Compliance	40,000	40,000	42,325	2,325	5.81%
Highway Sale of Permits (Hauling & Construction)	560,000	560,000	935,199	375,199	67.00%
Medical Examiner	910,000	910,000	1,054,581	144,581	15.89%
Tax Intercept	2,000,000	2,000,000	0	(2,000,000)	(100.00%)
Assessor Tax Fraud	1,500,000	1,500,000	238,697	(1,261,303)	(84.09%)
Recorder Audit Revenues	1,000,000	1,000,000	0	(1,000,000)	(100.00%)
Total Fee Revenue	274,116,080	274,116,080	255,419,396	(18,696,684)	(6.82%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	337,400,000	337,400,000	333,455,361	(3,944,639)	(1.17%)
Gas / Diesel Fuel Tax	87,050,000	87,050,000	89,659,844	2,609,844	3.00%
Cigarette Tax	4,691,414	4,691,414	4,579,975	(111,439)	(2.38%)
Retail Sale of Motor Vehicles	3,095,000	3,095,000	3,061,674	(33,326)	(1.08%)
Wheel Tax	4,100,000	4,100,000	3,836,749	(263,251)	(6.42%)
Alcoholic Beverage Tax	36,500,000	36,500,000	35,760,729	(739,271)	(2.03%)
County Use Tax	68,300,000	68,300,000	73,344,296	5,044,296	7.39%
Parking Lot & Garage Operations Tax	42,600,000	42,600,000	44,808,128	2,208,128	5.18%
Amusement Tax	29,475,000	29,475,000	27,791,345	(1,683,655)	(5.71%)
Other Tobacco Products	1,788,351	1,788,351	1,576,615	(211,736)	(11.84%)
Non Retailer Transactions	11,460,000	11,460,000	9,285,927	(2,174,073)	(18.97%)
Gambling Machine Tax	1,350,000	1,350,000	522,903	(827,097)	(61.27%)
Firearms Tax	375,000	375,000	444,672	69,672	18.58%
Total Home Rule Taxes	628,184,765	628,184,765	628,128,218	(56,547)	(0.01%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	44,500,000	44,500,000	0	0.00%
Retailer's Occupation Tax	3,290,000	3,290,000	2,828,396	(461,604)	(14.03%)
State Income Tax	12,351,000	12,351,000	11,963,348	(387,652)	(3.14%)
Off Track Betting Commission	2,422,500	2,422,500	1,326,863	(1,095,637)	(45.23%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	18,118,547	21,623,559	3,505,012	19.34%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	1,500,000	1,298,659	(201,341)	(13.42%)
TIF Financing Funds	3,000,000	3,000,000	2,666,265	(333,735)	(11.12%)
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	15,363,422	9,511,455	(5,851,967)	(38.09%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	30,000,000	30,000,000	0	0.00%
Gaming	8,300,000	8,300,000	8,453,396	153,396	1.85%
Total Intergovernmental Revenues	138,845,469	138,845,469	134,171,941	(4,673,528)	(3.37%)
Other Revenues (4)					
Leases, Rental, Sales	8,965,552	8,965,552	5,976,277	(2,989,275)	(33.34%)
Other Reimbursements / Transfers	11,526,738	11,526,738	7,795,348	(3,731,390)	(32.37%)
Parking Fees - JTDC, Courts & etc.	3,761,671	3,761,671	1,051,029	(2,710,642)	(72.06%)
Total Other Revenues	24,253,961	24,253,961	14,822,654	(9,431,307)	(38.89%)
Grand Total General Funds	\$1,376,531,493	\$1,376,531,493	\$1,343,673,427	(\$32,858,066)	(2.39%)

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

HEALTH ENTERPRISE FUND		1-Dec-13 Through 30-Nov-14	1-Dec-13 Through 30-Nov-14		
<u>Health Funds</u>	2014 Total Budgeted Revenues	2014 Budgeted Revenues	2014 Actual Revenues	Twelve Months Variance	Twelve Months Over (Under) % Change
Revenues by Source					
Property Taxes (Budget Basis)	\$38,924,897	\$38,924,897	\$38,924,897	\$0	0.00%
Fees (1)					
Patient Fees (Medicare, Medicaid, Private&3rd)	200,699,686	230,699,686	280,772,465	50,072,779	21.70%
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	131,250,000	101,250,000	101,300,000	50,000	0.05%
Federal State Medicaid Programming Funding - DSH	145,500,000	145,500,000	169,680,018	24,180,018	16.62%
Medicaid Expansion (Revised)	727,722,979	727,722,979	727,722,979	0	0.00%
Total Fee Revenue	1,205,172,665	1,205,172,665	1,279,475,462	74,302,797	6.17%
Home Rule Taxes (2)					
Cigarette Tax	129,808,586	129,808,586	126,725,126	(3,083,460)	(2.38%)
Other Tobacco Products	5,891,649	5,891,649	5,194,095	(697,554)	(11.84%)
Firearms Tax	375,000	375,000	444,672	69,672	18.58%
Total Home Rule Taxes	136,075,235	136,075,235	132,363,893	(3,711,342)	(2.73%)
Intergovernmental Revenues (3)					
Total Intergovernmental Revenues	0	0	0	0	0.00%
Other Revenues (4)					
Miscellaneous Fees - CCHHS	1,931,284	1,931,284	6,094,048	4,162,764	215.54%
Public Health	3,181,800	3,181,800	14,293,057	11,111,257	349.21%
Total Other Revenues	5,113,084	5,113,084	20,387,105	15,274,021	298.72%
Grand Total Health Funds	\$1,385,285,881	\$1,385,285,881	\$1,471,151,357	\$85,865,476	6.20%
SEE NOTES ATTACHED.					

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

GENERAL FUND		1-Dec-13 Through 30-Nov-14	1-Dec-13 Through 30-Nov-14		
<u>Corporate Fund</u>	2014 Total Budgeted Revenues	2014 Budgeted Revenues	2014 Actual Revenues	Twelve Months Variance	Twelve Months Over (Under) % Change
<u>Revenues by Source</u>					
Property Taxes (Budget Basis)	\$11,901,908	\$11,901,908	\$11,901,908	\$0	0.00%
Fees (1)					
County Treasurer	70,000,000	70,000,000	80,510,200	10,510,200	15.01%
County Clerk	10,225,000	10,225,000	9,986,333	(238,667)	(2.33%)
Recorder of Deeds	41,500,000	41,500,000	35,947,286	(5,552,714)	(13.38%)
Recorder Audit Revenues	1,000,000	1,000,000	0	(1,000,000)	(100.00%)
Building and Zoning	3,200,000	3,200,000	3,673,233	473,233	14.79%
Environmental Control	4,361,750	4,361,750	5,126,418	764,668	17.53%
Liquor Licenses	324,000	324,000	365,904	41,904	12.93%
Cable TV Franchise	1,000,000	1,000,000	1,278,586	278,586	27.86%
County Assessor	150,000	150,000	67,044	(82,956)	(55.30%)
Assessor Tax Fraud	1,500,000	1,500,000	238,697	(1,261,303)	(84.09%)
Contract Compliance	40,000	40,000	42,325	2,325	5.81%
Highway Sale of Permits (Hauling & Construction)	560,000	560,000	935,199	375,199	67.00%
Total Fee Revenue	133,860,750	133,860,750	138,171,225	4,310,475	3.22%
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	674,800	674,800	666,911	(7,889)	(1.17%)
Gas / Diesel Fuel Tax	500,000	500,000	514,990	14,990	3.00%
Total Home Rule Taxes	1,174,800	1,174,800	1,181,901	7,101	0.60%
Intergovernmental Revenues (3)					
Reimb. for Indirect Cost Special Revenues & Grants	3,000,000	3,000,000	2,693,955	(306,045)	(10.20%)
Total Intergovernmental Revenues	3,000,000	3,000,000	2,693,955	(306,045)	(10.20%)
Other Revenues (4)					
Leases, Rental, Sales	2,853,948	2,853,948	1,817,790	(1,036,158)	(36.31%)
Other Reimbursements / Transfers	8,263,395	8,263,395	5,588,401	(2,674,994)	(32.37%)
Total Other Revenues	11,117,343	11,117,343	7,406,191	(3,711,152)	(33.38%)
Grand Total Corporate Fund	\$161,054,801	\$161,054,801	\$161,355,181	\$300,380	0.19%
SEE NOTES ATTACHED.					

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

GENERAL FUND		1-Dec-13 Through 30-Nov-14 2014 Budgeted Revenues	1-Dec-13 Through 30-Nov-14 2014 Actual Revenues		
Public Safety Fund	2014 Total Budgeted Revenues			Twelve Months Variance	Twelve Months Over (Under) % Change
Revenues by Source					
Property Taxes (Budget Basis)	\$299,229,310	\$299,229,310	\$299,229,310	\$0	0.00%
Fees (1)					
Clerk of Circuit Court	96,750,000	96,750,000	78,498,527	(18,251,473)	(18.86%)
Sheriff	24,856,130	24,856,130	23,321,700	(1,534,430)	(6.17%)
Public Guardian	2,400,000	2,400,000	2,638,121	238,121	9.92%
State's Attorney	2,000,000	2,000,000	1,861,607	(138,393)	(6.92%)
Supportive Services	15,000	15,000	11,628	(3,372)	(22.48%)
Public Administrator	900,000	900,000	798,559	(101,441)	(11.27%)
Court Services Fee	10,424,200	10,424,200	9,063,448	(1,360,752)	(13.05%)
Medical Examiner	910,000	910,000	1,054,581	144,581	15.89%
Tax Intercept	2,000,000	2,000,000	0	(2,000,000)	(100.00%)
Total Fee Revenue	140,255,330	140,255,330	117,248,171	(23,007,159)	(16.40%)
Home Rule Taxes (2)					
County Sales Tax (See Exhibit I)	336,725,200	336,725,200	332,788,450	(3,936,750)	(1.17%)
Gas / Diesel Fuel Tax	86,550,000	86,550,000	89,144,854	2,594,854	3.00%
Cigarette Tax	4,691,414	4,691,414	4,579,975	(111,439)	(2.38%)
Retail Sale of Motor Vehicles	3,095,000	3,095,000	3,061,674	(33,326)	(1.08%)
Wheel Tax	4,100,000	4,100,000	3,836,749	(263,251)	(6.42%)
Alcoholic Beverage Tax	36,500,000	36,500,000	35,760,729	(739,271)	(2.03%)
County Use Tax	68,300,000	68,300,000	73,344,296	5,044,296	7.39%
Parking Lot & Garage Operations Tax	42,600,000	42,600,000	44,808,128	2,208,128	5.18%
Amusement Tax	29,475,000	29,475,000	27,791,345	(1,683,655)	(5.71%)
Other Tobacco Products	1,788,351	1,788,351	1,576,615	(211,736)	(11.84%)
Non Retailer Transactions	11,460,000	11,460,000	9,285,927	(2,174,073)	(18.97%)
Gambling Machine Tax	1,350,000	1,350,000	522,903	(827,097)	(61.27%)
Firearms Tax	375,000	375,000	444,672	69,672	18.58%
Total Home Rule Taxes	627,009,965	627,009,965	626,946,317	(63,648)	(0.01%)
Intergovernmental Revenues (3)					
Motor Fuel Tax Grant	44,500,000	44,500,000	44,500,000	0	0.00%
Retailer's Occupation Tax	3,290,000	3,290,000	2,828,396	(461,604)	(14.03%)
State Income Tax	12,351,000	12,351,000	11,963,348	(387,652)	(3.14%)
Off Track Betting Commission	2,422,500	2,422,500	1,326,863	(1,095,637)	(45.23%)
State-Probation Officers, Juvenile CT & Children Home	18,118,547	18,118,547	21,623,559	3,505,012	19.34%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,500,000	1,500,000	1,298,659	(201,341)	(13.42%)
TIF Financing Funds	3,000,000	3,000,000	2,666,265	(333,735)	(11.12%)
Reimb. for Indirect Cost Special Revenues & Grants	12,363,422	12,363,422	6,817,500	(5,545,922)	(44.86%)
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	30,000,000	30,000,000	0	0.00%
Gaming	8,300,000	8,300,000	8,453,396	153,396	1.85%
Total Intergovernmental Revenues	135,845,469	135,845,469	131,477,986	(4,367,483)	(3.22%)
Other Revenues (4)					
Leases, Rental, Sales	6,111,604	6,111,604	4,158,487	(1,953,117)	(31.96%)
Other Reimbursements / Transfers	3,263,343	3,263,343	2,206,947	(1,056,396)	(32.37%)
Parking Fees - JTDC, Courts & etc.	3,761,671	3,761,671	1,051,029	(2,710,642)	(72.06%)
Total Other Revenues	13,136,618	13,136,618	7,416,463	(5,720,155)	(43.54%)
Grand Total Public Safety Fund	\$1,215,476,692	\$1,215,476,692	\$1,182,318,246	(\$33,158,446)	(2.73%)
SEE NOTES ATTACHED.					

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

	<u>1st Qtr</u> <u>2014</u>	<u>2nd Qtr</u> <u>2014</u>	<u>3rd Qtr</u> <u>2014</u>	<u>Sep 14</u>	<u>Oct 14</u>	<u>Nov 14</u>	<u>TOTAL YTD</u>
Corporate, Public Safety & Health Funds							
Revenues by Source							
Property Taxes	\$87,514,029	\$87,514,029	\$87,514,029	\$29,171,342	\$29,171,342	\$29,171,344	\$350,056,115
Fees (1)							
County Treasurer	11,966,000	15,675,000	33,740,000	8,264,000	7,730,000	3,135,200	80,510,200
County Clerk	2,315,000	2,310,000	3,214,000	750,000	776,000	621,333	9,986,333
Recorder of Deeds	8,024,000	7,931,000	10,916,000	3,360,000	3,231,000	2,485,286	35,947,286
Building and Zoning	1,122,000	804,000	787,000	392,000	380,000	188,233	3,673,233
Environmental Control	560,000	1,406,000	1,994,000	562,000	416,000	188,418	5,126,418
Liquor Licenses	78,000	90,000	150,000	32,000	8,000	7,904	365,904
Cable TV Franchise	311,000	319,000	327,000	0	320,000	1,586	1,278,586
Clerk of Circuit Court	19,597,000	20,683,000	17,732,567	8,664,535	6,490,771	5,330,654	78,498,527
Sheriff	6,402,000	6,120,000	5,170,000	1,577,000	2,076,000	1,976,700	23,321,700
Public Guardian	524,000	725,000	771,000	285,000	182,000	151,121	2,638,121
State's Attorney	519,000	448,000	440,000	173,000	159,000	122,607	1,861,607
Supportive Services	3,400	3,675	3,500	625	250	178	11,628
Public Administrator	163,000	79,000	320,000	40,000	70,000	126,559	798,559
Court Services Fee	2,338,000	2,551,000	2,110,000	693,000	769,000	602,448	9,063,448
County Assessor	12,000	21,000	19,500	7,000	3,500	4,044	67,044
Contract Compliance	10,100	9,750	8,475	4,250	6,000	3,750	42,325
Highway Sale of Permits (Hauling & Construction)	171,000	198,000	310,000	86,000	84,000	86,199	935,199
Medical Examiner	263,000	258,000	258,000	88,000	111,000	76,581	1,054,581
Tax Intercept	0	0	0	0	0	0	0
Assessor Tax Fraud	0	20,765	118,472	34,048	41,062	24,350	238,697
Recorder Audit Revenues	0	0	0	0	0	0	0
Patient Fees (Medicare, Medicaid, Private&3rd)	70,718,434	61,491,233	77,789,850	20,169,341	24,923,091	25,680,516	280,772,465
CCHHS-Medicaid BIPA IGT (See Notes1 last page)	0	(30,000,000)	93,750,000	0	0	37,550,000	101,300,000
Federal State Medicaid Programming Funding - DSH	40,584,558	40,584,558	40,584,558	13,528,186	21,816,982	12,581,176	169,680,018
Medicaid Expansion	91,902,377	193,716,535	234,460,188	57,787,587	58,673,053	91,183,239	727,722,979
Total Fee Revenue	257,583,869	325,444,516	524,974,110	116,497,572	128,266,709	182,128,082	1,534,894,858
Home Rule Taxes (2)							
County Sales Tax	82,840,410	78,481,073	84,744,840	30,069,627	28,240,773	29,078,638	333,455,361
Gas / Diesel Fuel Tax	23,521,000	21,484,764	22,297,236	7,431,000	7,352,000	7,573,844	89,659,844
Cigarette Tax	28,695,000	33,958,000	36,201,000	10,727,000	11,917,000	9,807,101	131,305,101
Retail Sale of Motor Vehicles	634,000	756,000	858,000	308,000	266,000	239,674	3,061,674
Wheel Tax	80,000	101,000	3,357,000	116,000	80,000	102,749	3,836,749
Alcoholic Beverage Tax	9,188,000	7,765,000	9,788,000	3,012,000	2,857,000	3,150,729	35,760,729
County Use Tax	15,080,000	17,939,000	20,636,000	6,943,000	6,980,000	5,766,296	73,344,296
Parking Lot & Garage Operations Tax	10,093,000	10,744,000	12,149,000	3,876,000	3,822,000	4,124,128	44,808,128
Amusement Tax	5,978,000	8,250,000	7,668,000	2,549,000	1,751,000	1,595,345	27,791,345
Other Tobacco Products	1,525,000	1,916,000	1,644,000	598,000	545,000	542,710	6,770,710
Non Retailer Transactions	2,717,000	1,419,000	1,337,000	1,130,000	1,154,000	1,528,927	9,285,927
Non-Titled Use Tax	0	0	0	0	0	0	0
Gambling Machine Tax	47,000	11,000	455,000	0	0	9,903	522,903
Firearms Tax	261,000	257,000	178,000	68,000	62,000	63,344	889,344
Total Home Rule Taxes	180,659,410	183,081,837	201,313,076	66,827,627	65,026,773	63,583,388	760,492,111
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	721,000	646,000	692,000	272,000	256,000	241,396	2,828,396
State Income Tax	2,964,703	3,674,830	2,608,752	734,893	1,145,937	834,233	11,963,348
Off Track Betting Commission	316,000	329,000	437,000	131,000	80,000	33,863	1,326,863
State-Probation Officers, Juvenile CT & Children Home	4,537,000	4,530,000	4,705,000	1,675,000	1,725,000	4,451,559	21,623,559
Reimb.State Criminal Alien Assistance Prog. (SCAAP)	0	0	0	0	1,381,552	-82,893	1,298,659
TIF Financing Funds	0	0	1,807,874	0	858,391	0	2,666,265
Reimb. for Indirect Cost Special Revenues & Grants	2,376,263	2,387,761	2,463,879	693,871	802,088	787,593	9,511,455
Motor Fuel Tax - Public Safety Circuit Courts Funding	0	0	0	0	0	30,000,000	30,000,000
Gaming	1,327,000	2,807,000	2,140,000	713,000	738,000	728,396	8,453,396
Total Intergovernmental Revenues	23,366,966	25,499,591	25,979,505	7,928,097	10,695,302	40,702,480	134,171,941
Other Revenues (4)							
Leases, Rental, Sales	1,388,767	1,363,125	1,508,205	543,936	519,246	652,998	5,976,277
Public Health	461,928	2,768,606	1,918,176	635,556	451,450	8,057,341	14,293,057
Miscellaneous Fees - CCHHS	1,330,795	1,540,662	828,776	528,476	1,110,298	755,041	6,094,048
Other Reimbursements / Transfers	2,322,152	1,599,098	1,321,056	1,289,163	504,184	759,695	7,795,348
Parking Fees - JTDC, Courts & etc.	254,050	151,928	404,414	77,240	87,371	76,026	1,051,029
Total Other Revenues	5,757,692	7,423,419	5,980,627	3,074,371	2,672,549	10,301,101	35,209,759
Grand Total 3 Operating Funds	\$554,881,966	\$628,963,392	\$845,761,347	\$223,499,009	\$235,832,675	\$325,886,395	\$2,814,824,784

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, 2014 (UNAUDITED)

1st Qtr 2nd Qtr 3rd Qtr
2014 2014 2014 Sep 14 Oct 14 Nov 14 TOTAL YTD

Stroger Hospital

Budgeted Patient Fees	Budgeted	\$53,721,093	\$54,225,694	\$54,225,694	\$17,111,799	\$19,749,795	\$17,111,682	\$216,145,757
Actual Patient Fees	Actual	60,706,333	56,196,982	72,047,005	18,995,723	23,308,425	22,785,208	254,039,676
Stroger Hosp OVER (UNDER)		6,985,240	1,971,288	17,821,311	1,883,924	3,558,630	5,673,526	37,893,919
Revenue shortfall accumulation by Dept.		6,985,240	8,956,528	26,777,839	28,661,763	32,220,393	37,893,919	37,893,919
% Change Budgeted/Actual Patient Fees		13.00%	3.64%	32.87%	11.01%	18.02%	33.16%	17.53%

Oak Forest Health Center

Budgeted Patient Fees	Budgeted	35,985	36,575	36,575	11,754	12,771	11,758	145,418
Actual Patient Fees	Actual	5,507,550	898,926	1,252,210	539,947	653,394	451,976	9,304,003
Oak Forest Health Ctr OVER (UNDER)		5,471,565	862,351	1,215,635	528,193	640,623	440,218	9,158,585
Revenue shortfall accumulation by Dept.		5,471,565	6,333,916	7,549,551	8,077,744	8,718,367	9,158,585	9,158,585
% Change Budgeted/Actual Patient Fees		15205.13%	2357.76%	3323.68%	4493.73%	5016.23%	3743.99%	6298.11%

Provident Hospital

Budgeted Patient Fees	Budgeted	3,581,127	3,614,725	3,614,725	1,140,653	1,316,621	1,140,660	14,408,511
Actual Patient Fees	Actual	4,504,551	4,395,325	4,490,635	633,671	961,272	2,443,332	17,428,786
Provident Hosp OVER (UNDER)		923,424	780,600	875,910	(506,982)	(355,349)	1,302,672	3,020,275
Revenue shortfall accumulation by Dept.		923,424	1,704,024	2,579,934	2,072,952	1,717,603	3,020,275	3,020,275
% Change Budgeted/Actual Patient Fees		25.79%	21.60%	24.23%	(44.45%)	(26.99%)	114.20%	20.96%

Recap - Bureau Wide

Budgeted Patient Fees	Budgeted	57,338,205	57,876,994	57,876,994	18,264,206	21,079,187	18,264,100	230,699,686
Actual Patient Fees	Actual	70,718,434	61,491,233	77,789,850	20,169,341	24,923,091	25,680,516	280,772,465
GRAND TOTAL OVER (UNDER)		\$13,380,229	\$3,614,239	\$19,912,856	\$1,905,135	\$3,843,904	\$7,416,416	\$50,072,779
Revenue shortfall accumulation by month		13,380,229	16,994,468	36,907,324	38,812,459	42,656,363	50,072,779	50,072,779
% Change Budgeted/Actual Patient Fees		23.34%	6.24%	34.41%	10.43%	18.24%	40.61%	21.70%

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

RECAP - Bureau Wide	<u>1st Qtr 14</u>	<u>2nd Qtr 14</u>	<u>3rd Qtr 14</u>	<u>Sep 14</u>	<u>Oct 14</u>	<u>Nov 14</u>	<u>TOTAL YTD</u>
Budgeted Patient Fees	57,338,205	57,876,994	57,876,994	18,264,206	21,079,187	18,264,100	230,699,686
Actual Patient Fees	70,718,434	61,491,233	77,789,850	20,169,341	24,923,091	25,680,516	280,772,465
Monthly (Quarterly) Over (Under)	13,380,229	3,614,239	19,912,856	1,905,135	3,843,904	7,416,416	50,072,779
% Change	23.34%	6.24%	34.41%	10.43%	18.24%	40.61%	21.70%

Medicaid Expansion

Budgeted Patient Fees	Budgeted	55,139,343	117,480,333	346,142,506	47,750,458	70,026,636	91,183,703	727,722,979
Actual Patient Fees	Actual	91,902,377	193,716,535	234,460,188	57,787,587	58,673,053	91,183,239	727,722,979
Medicaid Expansion OVER (UNDER)		36,763,034	76,236,202	(111,682,318)	10,037,129	(11,353,583)	(464)	0
Revenue shortfall accumulation by Dept.		36,763,034	112,999,236	1,316,918	11,354,047	464	0	0
% Change Budgeted/Actual Patient Fees			64.89%	(32.26%)	21.02%	(16.21%)	(0.00%)	0.00%

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

	1st QTR 2014		2nd QTR 2014		3rd QTR 2014		Sep 14	Oct 14	Nov 14	Total Thru November 2014		
	Dec 13 - Feb 14		Mar 14 - May 14		Jun 14 - Aug 14							
Patient Fees - Type	Revenues		Revenues		Revenues		Revenues	Revenues	Revenues	Revenues		
Stroger Hospital												
Budgeted												
Medicare	\$15,818,998		\$16,170,531		\$16,170,531		\$5,272,999	\$5,448,766	\$5,273,003	\$64,154,828		
Public Assistance (Medicaid)	31,681,327		31,696,155		31,696,155		9,765,210	12,158,320	9,765,086	126,762,253		
Private Payors and Carriers	6,220,768		6,359,008		6,359,008		2,073,590	2,142,709	2,073,593	25,228,676		
Sub-Total	53,721,093		54,225,694		54,225,694		17,111,799	19,749,795	17,111,682	216,145,757		
Actual												
Medicare	\$16,655,793		\$21,672,707		\$25,804,407		\$5,781,002	\$6,451,449	\$4,064,625	\$80,429,983		
Public Assistance (Medicaid)	36,737,636		28,020,853		38,545,901		10,207,339	12,464,585	5,240,638	140,982,038		
Private Payors and Carriers	7,312,904		6,503,422		7,696,697		3,007,382	4,392,391	3,714,859	32,627,655		
Sub-Total	60,706,333		56,196,982		72,047,005		18,995,723	23,308,425	22,785,208	254,039,676		
\$ Variance/Over(Under) % Change												
Medicare	\$836,795		\$5,502,176		\$9,633,876	59.58%	\$508,003	9.63%	\$1,002,683	18.40%	\$1,208,378	25.37%
Public Assistance (Medicaid)	5,056,309	15.96%	(3,675,302)	(11.60%)	6,849,746	21.61%	442,129	4.53%	306,265	2.52%	5,240,638	11.22%
Private Payors and Carriers	1,092,136	17.56%	144,414	2.27%	1,337,689	21.04%	933,792	45.03%	2,249,682	104.99%	1,641,266	29.33%
Sub-Total	6,985,240	13.00%	1,971,288	3.64%	17,821,311	32.87%	1,883,924	11.01%	3,558,630	18.02%	5,673,526	17.53%
Oak Forest Health Center												
Budgeted												
Medicare	\$15,382		\$15,723		\$15,723		\$5,127	\$5,298	\$5,131	\$62,384		
Public Assistance (Medicaid)	9,379		9,379		9,379		2,886	3,607	2,886	37,516		
Private Payors and Carriers	11,224		11,473		11,473		3,741	3,866	3,741	45,518		
Sub-Total	35,985		36,575		36,575		11,754	12,771	11,758	145,418		
Actual												
Medicare	\$145,340		\$64,648		\$73,647		\$19,095	\$42,597	\$19,314	\$364,641		
Public Assistance (Medicaid)	5,263,142		746,254		1,108,302		496,353	586,181	409,734	8,609,966		
Private Payors and Carriers	99,068		88,024		70,261		24,499	24,616	22,928	329,396		
Sub-Total	5,507,550		898,926		1,252,210		539,947	653,394	451,976	9,304,003		
\$ Variance/Over(Under) % Change												
Medicare	\$129,958	844.87%	\$48,925	311.17%	\$57,924	368.40%	\$13,968	272.44%	\$37,299	704.02%	\$14,183	484.51%
Public Assistance (Medicaid)	5,253,763	56016.24%	736,875	7856.65%	1,098,923	11716.85%	493,467	17098.65%	582,574	16151.21%	406,848	22850.12%
Private Payors and Carriers	87,844	782.64%	76,551	667.23%	58,788	512.40%	20,758	554.88%	20,750	536.73%	19,187	623.66%
Sub-Total	5,471,565	15205.13%	862,351	2357.76%	1,215,635	3323.68%	528,193	4493.73%	640,623	5016.23%	440,218	6298.11%
Provident Hospital												
Budgeted												
Medicare	\$1,037,274		\$1,060,324		\$1,060,324		\$345,758	\$357,283	\$345,759	\$4,206,722		
Public Assistance (Medicaid)	2,144,801		2,146,481		2,146,481		661,877	821,887	661,886	8,583,413		
Private Payors and Carriers	399,052		407,920		407,920		133,018	137,451	133,015	1,618,376		
Sub-Total	3,581,127		3,614,725		3,614,725		1,140,653	1,316,621	1,140,660	14,408,511		
Actual												
Medicare	\$715,586		\$1,158,134		\$694,731		\$28,482	\$35,041	\$201,585	\$2,833,559		
Public Assistance (Medicaid)	3,294,323		2,258,130		2,828,892		488,172	791,313	2,138,529	11,799,359		
Private Payors and Carriers	494,642		979,061		967,012		117,017	134,918	103,218	2,795,868		
Sub-Total	4,504,551		4,395,325		4,490,635		633,671	961,272	2,443,332	17,428,786		
\$ Variance/Over(Under) % Change												
Medicare	(\$321,688)	(31.01%)	\$97,810	9.22%	(\$365,593)	(34.48%)	(\$317,276)	(91.76%)	(\$322,242)	(90.19%)	(\$144,174)	(41.70%)
Public Assistance (Medicaid)	1,149,522	53.60%	111,649	5.20%	682,411	31.79%	(173,705)	(26.24%)	(30,574)	(3.72%)	1,476,643	223.10%
Private Payors and Carriers	95,590	23.95%	571,141	140.01%	559,092	137.06%	(16,001)	(12.03%)	(2,533)	(1.84%)	(29,797)	(22.40%)
Sub-Total	923,424	25.79%	780,600	21.60%	875,910	24.23%	(506,982)	(44.45%)	(355,349)	(26.99%)	1,302,672	114.20%
Recap - Total Bureau Wide												
Budgeted												
Medicare	\$16,871,654		\$17,246,578		\$17,246,578		\$5,623,884	\$5,811,347	\$5,623,893	\$68,423,934		
Public Assistance (Medicaid)	\$33,835,507		\$33,852,015		\$33,852,015		\$10,429,973	\$12,983,814	\$10,429,858	\$135,383,182		
Private Payors and Carriers	\$6,631,044		\$6,778,401		\$6,778,401		\$2,210,349	\$2,284,026	\$2,210,349	\$26,892,570		
Total	\$57,338,205		\$57,876,994		\$57,876,994		\$18,264,206	\$21,079,187	\$18,264,100	\$230,699,686		
Actual												
Medicare	\$17,516,719		\$22,895,489		\$26,572,785		\$5,828,579	\$6,529,087	\$4,285,524	\$83,628,183		
Public Assistance (Medicaid)	\$45,295,101		\$31,025,237		\$42,483,095		\$11,191,864	\$13,842,079	\$17,553,987	\$161,391,363		
Private Payors and Carriers	\$7,906,614		\$7,570,507		\$8,733,970		\$3,148,898	\$4,551,925	\$3,841,005	\$35,752,919		
Total	\$70,718,434		\$61,491,233		\$77,789,850		\$20,169,341	\$24,923,091	\$25,680,516	\$280,772,465		
\$ Variance/Over(Under) % Change												
Medicare	\$645,065	3.82%	\$5,648,911	32.75%	\$9,326,207	54.08%	\$204,695	3.64%	\$717,740	12.35%	(\$1,338,369)	(23.80%)
Public Assistance (Medicaid)	11,459,594	33.87%	(2,826,778)	(8.35%)	8,631,080	25.50%	761,891	7.30%	858,265	6.61%	7,124,129	68.31%
Private Payors and Carriers	1,275,570	19.24%	792,106	11.69%	1,955,569	28.85%	938,549	42.46%	2,267,899	99.29%	1,630,656	73.77%
Total	13,380,229	23.34%	3,614,239	6.24%	19,912,856	34.41%	1,905,135	10.43%	3,843,904	18.24%	7,416,416	40.61%

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, 2013 (UNAUDITED)

Patient Fees - Type	1st QTR 2013 Dec 12 - Feb 13 Revenues	2nd QTR 2013 Mar 13- May 13 Revenues	3rd QTR 2013 Jun 13- Aug 13 Revenues	Sep 13 Revenues	Oct 13 Revenues	Nov 13 Revenues	Total Thru 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	7,903,902	124,567,870		
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	12,781,975	213,852,089		
\$ Variance/Over(Under) % Change									
Medicare	\$1,591,652	\$2,767,114	\$4,693,985	\$295,758	(\$78,893)	(\$1,010,379)	\$7,667,721	13.97%	
Public Assistance (Medicaid)	(517,735)	(5,241,528)	(9,172,079)	824,482	1,843,138	(2,888,996)	(15,152,718)	(10.85%)	
Private Payors and Carriers	2,271,737	(186,235)	747,303	311,466	992,505	(522,706)	3,614,070	15.63%	
Sub-Total	3,345,654	(2,660,649)	(3,730,791)	840,190	2,756,750	(4,422,081)	(3,870,927)	(1.78%)	
Oak Forest Health Center									
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	32,103	592,817		
Sub-Total	1,676,346	1,376,917	1,065,539	700,041	514,354	323,103	5,656,300		
\$ Variance/Over(Under) % Change									
Medicare	(\$21,707)	\$2,045	(\$41,223)	\$12,987	\$7,478	\$502	(\$39,918)	(10.80%)	
Public Assistance (Medicaid)	1,064,767	620,153	148,599	495,909	273,325	131,693	3,064,376	183.56%	
Private Payors and Carriers	(2,024)	114,566	(11,920)	(9,924)	(2,043)	(10,171)	78,484	15.26%	
Sub-Total	1,041,036	736,764	425,386	498,972	278,760	122,024	3,102,942	121.52%	
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	68,190	1,409,140		
Sub-Total	4,261,865	3,469,357	2,443,359	1,457,599	1,414,928	837,497	13,884,605		
\$ Variance/Over(Under) % Change									
Medicare	(\$66,923)	(\$561,082)	(\$373,022)	(\$26,302)	(\$111,675)	\$8,888	(\$1,130,116)	(40.21%)	
Public Assistance (Medicaid)	1,587,666	1,313,840	114,300	601,504	531,440	13,456	4,162,206	62.75%	
Private Payors and Carriers	51,931	(1,556)	(16,074)	21,534	13,218	(45,706)	23,347	1.68%	
Sub-Total	1,572,674	751,202	(274,796)	596,736	432,983	(32,362)	3,055,437	28.21%	
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	\$8,693,444	\$140,096,825		
Private Payors and Carriers	\$8,492,675	\$6,234,940	\$7,027,474	\$2,380,087	\$3,129,257	\$1,478,422	\$28,742,855		
Total	\$63,418,140	\$56,794,259	\$54,386,741	\$20,201,867	\$24,649,412	\$13,942,575	\$233,392,994		
\$ Variance/Over(Under) % Change									
Medicare	\$1,503,022	\$2,208,077	\$4,279,740	(\$309,073)	(\$183,090)	(\$1,000,989)	\$6,497,687	11.19%	
Public Assistance (Medicaid)	2,134,698	(3,307,535)	(8,579,250)	1,921,895	2,647,903	(2,743,847)	(7,926,136)	(5.35%)	
Private Payors and Carriers	2,321,644	(73,225)	719,309	323,076	1,003,680	47,222	3,715,901	14.85%	
Total	5,959,364	(1,172,683)	(3,580,201)	1,935,898	3,468,493	(4,323,419)	2,287,452	0.99%	
Medicaid 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									
	0	0.00%	(\$13,863,686)	(\$12,771,288)	(\$11,308,179)	(\$15,223,482)	(\$95,145,353)	-48.31%	

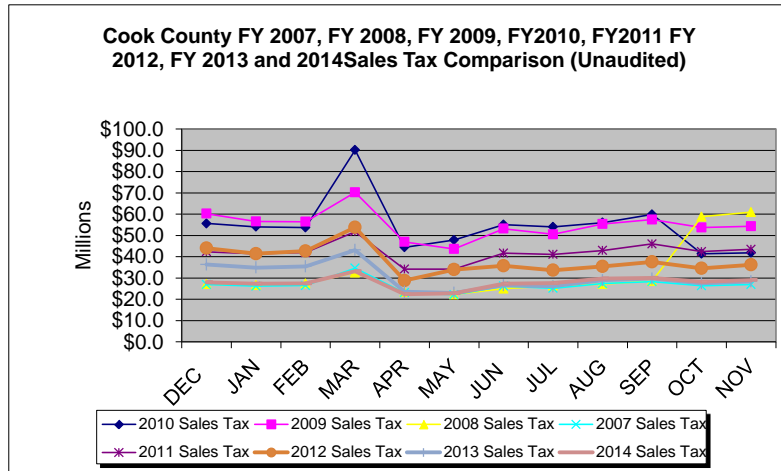
NOTE: The Health Fund receives patient fees from the County Hospitals. Such fees includes Medicare, Public Assistance (Medicaid) and Private Payors and Carriers.

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

		1-Dec-12 Through 30-Nov-13	1-Dec-12 Through 30-Nov-13		Twelve Months Over (Under) Actual/Budget % Change
<u>Corporate, Public Safety & Health Funds</u>	2013 Total Budgeted Revenues	2013 Budgeted Revenues	2013 Actual Revenues	Twelve Months Variance	
Revenues by Source					
Property Taxes	\$355,920,180	\$355,920,180	\$355,920,180	\$0	0.00%
Fees					
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	3,301,233	551,233	20.04%
Environmental Control	4,374,000	4,374,000	4,871,769	497,769	11.38%
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	87,614,934	(7,385,066)	-7.77%
Sheriff	26,521,500	26,521,500	24,723,858	(1,797,642)	-6.78%
Public Guardian	2,680,000	2,680,000	2,818,114	138,114	5.15%
State's Attorney	1,900,000	1,900,000	1,921,655	21,655	1.14%
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	10,021,305	(978,695)	-8.90%
County Assessor	150,000	150,000	77,532	(72,468)	-48.31%
Contract Compliance	83,000	83,000	30,100	(52,900)	-63.73%
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	233,392,994	2,287,452	0.99%
Patient Fees - Medicaid Plan IGT	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%
Medicaid Expansion	196,964,900	196,964,900	101,819,547	(95,145,353)	-48.31%
Total Fee Revenue	979,929,942	979,929,942	940,880,742	(39,049,200)	-3.98%
Home Rule Taxes					
County Sales Tax	362,506,668	362,506,668	363,836,841	1,330,173	0.37%
Gas / Diesel Fuel Tax	87,130,000	87,130,000	85,709,921	(1,420,079)	-1.63%
Cigarette Tax	133,310,000	133,310,000	148,106,384	14,796,384	11.10%
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	65,337,295	5,887,295	9.90%
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	232,609	(967,391)	-80.62%
Firearms Tax	600,000	600,000	489,120	(110,880)	-18.48%
Total Home Rule Taxes	788,606,668	788,606,668	799,396,496	10,789,828	1.37%
Intergovernmental Revenues					
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 Hm	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	0.00%
TIF Financing Funds	1,428,000	1,428,000	1,908,785	480,785	33.67%
Reimbursements, Motor Fuel and Indirect Cost	16,389,300	16,389,300	13,110,518	(3,278,782)	-20.01%
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	134,463,829	(2,449,771)	-1.79%
Other Revenues					
Leases, Rental, Sales	7,247,997	7,247,997	5,617,237	(1,630,760)	-22.50%
Miscellaneous Fees - CCHHS	1,994,042	1,994,042	1,920,136	(73,906)	-3.71%
Other Reimbursements / Transfers	20,141,767	20,141,767	18,389,926	(1,751,841)	-8.70%
Parking Fees - JTDC, Courts & etc.	4,944,563	4,944,563	3,186,894	(1,757,669)	-35.55%
Total Other Revenues	34,328,369	34,328,369	29,114,193	(5,214,176)	-15.19%
Grand Total 3 Operating Funds	\$2,295,698,759	\$2,295,698,759	\$2,259,775,440	(\$35,923,319)	-1.56%

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

	A	B	A-B	(A-B) / B
	FY2014 Actual thru November 30 Revenues	FY2013 Actual thru November 30 Revenues	2014 Vs 2013 Twelve Months Actual Revenues Variance	2014 Vs 2013 Twelve Months Over (Under) % Change
<u>Corporate, Public Safety & Health Funds</u>				
<u>Revenues by Source</u>				
Property Taxes	\$350,056,115	\$355,920,180	(\$5,864,065)	-1.65%
<u>Fees</u>				
County Treasurer	80,510,200	84,119,202	(3,609,002)	-4.29%
County Clerk	9,986,333	9,802,771	183,562	1.87%
Recorder of Deeds	35,947,286	40,219,547	(4,272,261)	-10.62%
Building and Zoning	3,673,233	3,301,233	372,000	11.27%
Environmental Control	5,126,418	4,871,769	254,649	5.23%
Liquor Licenses	365,904	340,000	25,904	7.62%
Cable TV Franchise	1,278,586	1,246,995	31,591	2.53%
Clerk of Circuit Court	78,498,527	87,614,934	(9,116,407)	-10.41%
Sheriff	23,321,700	24,723,858	(1,402,158)	-5.67%
Public Guardian	2,638,121	2,818,114	(179,993)	-6.39%
State's Attorney	1,861,607	1,921,655	(60,048)	-3.12%
Supportive Services	11,628	16,270	(4,642)	-28.53%
Public Administrator	798,559	630,871	167,688	26.58%
Court Services Fee	9,063,448	10,021,305	(957,857)	-9.56%
County Assessor	67,044	77,532	(10,488)	-13.53%
Contract Compliance	42,325	30,100	12,225	40.61%
Highway Sale of Permits (Hauling & Construction)	935,199	625,046	310,153	49.62%
Medical Examiner	1,054,581	1,045,893	8,688	0.83%
Tax Intercept	0	0	0	0.00%
Assessor Tax Fraud	238,697	0	238,697	0.00%
Patient Fees (Medicare, Medicaid, Private&3rd)	280,772,465	233,392,994	47,379,471	20.30%
Patient Fees - Medicaid Plan IGT	101,300,000	161,300,000	(60,000,000)	-37.20%
Federal State Medicaid Programming Funding, DSH	169,680,018	170,941,106	(1,261,088)	-0.74%
Medicaid Expansion	727,722,979	101,819,547	625,903,432	614.72%
Total Fee Revenue	1,534,894,858	940,880,742	594,014,116	63.13%
<u>Home Rule Taxes</u>				
County Sales Tax	333,455,361	363,836,841	(30,381,480)	-8.35%
Gas / Diesel Fuel Tax	89,659,844	85,709,921	3,949,923	4.61%
Cigarette Tax	131,305,101	148,106,384	(16,801,283)	-11.34%
Retail Sale of Motor Vehicles	3,061,674	2,829,772	231,902	8.20%
Wheel Tax	3,836,749	3,735,016	101,733	2.72%
Alcoholic Beverage Tax	35,760,729	35,028,556	732,173	2.09%
County Use Tax	73,344,296	65,337,295	8,007,001	12.25%
Parking Lot & Garage Operations Tax	44,808,128	41,535,228	3,272,900	7.88%
Amusement Tax	27,791,345	25,827,250	1,964,095	7.60%
Other Tobacco Products	6,770,710	7,590,997	(820,287)	-10.81%
Non Retailer Transactions	9,285,927	14,923,212	(5,637,285)	-37.78%
Non-Titled Use Tax	0	4,214,295	(4,214,295)	-100.00%
Gambling Machine Tax	522,903	232,609	290,294	124.80%
Firearms Tax	889,344	489,120	400,224	81.83%
Total Home Rule Taxes	760,492,111	799,396,496	(38,904,385)	-4.87%
<u>Intergovernmental Revenues</u>				
Motor Fuel Tax Grant	44,500,000	44,500,000	0	0.00%
Retailer's Occupation Tax	2,828,396	3,114,338	(285,942)	-9.18%
State Income Tax	11,963,348	11,748,205	215,143	1.83%
Off Track Betting Commission	1,326,863	2,566,854	(1,239,991)	-48.31%
State-Probation Officers, Juvenile CT & Children Home	21,623,559	17,604,542	4,019,017	22.83%
Reimb. Federal, State Criminal Alien Assistance Prog.	1,298,659	1,565,152	(266,493)	0.00%
TIF Financing Funds	2,666,265	1,908,785	757,480	39.68%
Reimb. for Indirect Cost Special Revenues & Grants	9,511,455	13,110,518	(3,599,063)	-27.45%
Motor Fuel Tax - Public Safety Circuit Courts Funding	30,000,000	30,000,000	0	0.00%
Gaming	8,453,396	8,345,435	107,961	1.29%
Total Intergovernmental Revenues	134,171,941	134,463,829	(291,888)	-0.22%
<u>Other Revenues</u>				
Leases, Rental, Sales	5,976,277	5,617,237	359,040	6.39%
Miscellaneous Fees - CCHHS	6,094,048	1,920,136	4,173,912	217.38%
Public Health	14,293,057	0	14,293,057	0.00%
Other Reimbursements / Transfers	7,795,348	18,389,926	(10,594,578)	-57.61%
Parking Fees - JTDC, Courts & etc.	1,051,029	3,186,894	(2,135,865)	-67.02%
Total Other Revenues	35,209,759	29,114,193	6,095,566	20.94%
Grand Total 3 Operating Funds	\$2,814,824,784	\$2,259,775,440	\$555,049,344	24.56%



FY2014 YTD - NOVEMBER 2014

Current YTD Budgeted	Current YTD Actual	Current YTD Collections %	Current YTD Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)

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	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
Over/(Under) Est. (in millions)	\$0.0	\$0.0	\$0.0	(\$0.3)	(\$1.8)	(\$1.0)	(\$0.1)	\$0.6	(\$0.1)	(\$0.6)	(\$0.3)	(\$0.3)	(\$3.9)
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
Over/(Under) Est. (in millions)	(\$0.6)	(\$0.7)	(\$0.5)	(\$1.6)	\$0.8	\$0.0	\$0.0	\$0.1	\$1.5	\$0.7	\$0.7	\$0.9	\$1.3
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
Over/(Under) Est. (in millions)	\$0.1	(\$1.0)	(\$0.1)	\$1.4	\$0.8	\$6.0	\$1.5	\$0.0	\$0.3	(\$0.1)	(\$0.1)	\$0.6	\$9.4
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
Over/(Under) Est. (in millions)	(\$0.5)	\$0.0	\$0.1	\$0.7	\$0.7	(\$1.7)	\$0.6	\$0.8	\$1.4	\$1.7	(\$0.4)	\$0.4	\$3.8
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$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, 2014 (UNAUDITED)

<u>SPECIAL PURPOSE FUNDS</u>		2014 Total	1-Dec-13	1-Dec-13		
<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>Budgeted</u>	<u>Through</u>	<u>Through</u>	<u>Twelve</u>	<u>Twelve</u>
		<u>Revenues</u>	<u>30-Nov-14</u>	<u>30-Nov-14</u>	<u>Months</u>	<u>Months</u>
			<u>2014</u>	<u>2014</u>	<u>Variance</u>	<u>Over</u>
			<u>Budgeted</u>	<u>Actual</u>		<u>(Under)</u>
				<u>Revenues</u>		<u>% Change</u>
501	Motor Fuel Tax IL First	\$21,200,000	\$21,200,000	\$21,200,000	\$0	0.00%
510	Animal Control	3,358,789	3,358,789	3,508,779	149,990	4.47%
524&525	Election Division Fund	40,239,401	40,239,401	40,239,401	0	0.00%
527	Recorder Document Storage	4,000,000	4,000,000	3,086,850	(913,150)	(22.83%)
528	Circuit Court Automation	12,000,000	12,000,000	8,441,651	(3,558,349)	(29.65%)
529	Circuit Court Document Storage	11,000,000	11,000,000	7,582,807	(3,417,193)	(31.07%)
530	Law Library	6,500,000	6,500,000	5,391,740	(1,108,260)	(17.05%)
531	Circuit Court - Dispute Resolution	210,000	210,000	177,159	(32,841)	(15.64%)
532	Adult Probation / Probation Service Fee	4,350,000	4,350,000	4,414,438	64,438	1.48%
533	County Clerk Automation	1,122,500	1,122,500	1,142,458	19,958	1.78%
534	Treasurer - Tax Sales Automation	9,641,231	9,641,231	9,553,464	(87,767)	(0.91%)
535	Intergovernment Agreement/ ETSB	1,141,335	1,141,335	1,030,171	(111,164)	(9.74%)
538	Juvenile Probation - Supplementary Officers	4,661,951	4,661,951	3,758,695	(903,256)	(19.38%)
541	Social Service/ Probation & Court Services	2,800,000	2,800,000	2,747,742	(52,258)	(1.87%)
544	Lead Poisoning Prevention Fund	8,302,138	8,302,138	8,247,451	(54,687)	(0.66%)
545	Geographic Information Systems - GIS	10,700,000	10,700,000	7,647,905	(3,052,095)	(28.52%)
546	Sheriff's Youthful Offender Alcohol & Drug	2,400	2,400	300	(2,100)	(87.50%)
561	State's Attorney Narcotics Forfeiture	4,221,596	4,221,596	5,100,000	878,404	20.81%
562	State's Attorney Bad Check Diversion	30,000	30,000	17,621	(12,379)	(41.26%)
564	Suburban CC TB Sanitarium District	6,546,902	6,546,902	1,287,138	(5,259,764)	(80.34%)
567	Circuit Court Administrative Fund	910,000	910,000	839,591	(70,409)	(7.74%)
570	Recorder Special Fund GIS Fee Fund	2,500,000	2,500,000	1,552,457	(947,543)	(37.90%)
571	Recorder Rental Housing Support Fee	350,000	350,000	560,729	210,729	60.21%
572	CJ Children's Waiting Room	3,100,000	3,100,000	2,541,891	(558,109)	(18.00%)
573	Women's Justice Services	55,000	55,000	18,051	(36,949)	(67.18%)
574	CJ Mental Health	1,150,000	1,150,000	884,570	(265,430)	(23.08%)
575	CJ Peer Court Fund	500,000	500,000	399,971	(100,029)	(20.01%)
576	CJ Drug Court Fund	560,000	560,000	437,424	(122,576)	(21.89%)
579	Assessor Special Fund	750,000	750,000	709,368	(40,632)	(5.42%)
580	CCC Electronic Citation Fund	450,000	450,000	295,198	(154,802)	(34.40%)
583	SAO Records Automation	158,000	158,000	154,882	(3,118)	(1.97%)
584	PD Records Automation	158,000	158,000	154,878	(3,122)	(1.98%)
586	Land Bank Authority	1,000,000	1,000,000	146,292	(853,708)	(85.37%)
TOTAL		\$163,669,243	\$163,669,243	\$143,271,072	(\$20,398,171)	(12.46%)

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

SPECIAL PURPOSE FUNDS

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>1st Qtr</u> <u>2014</u>	<u>2nd Qtr</u> <u>2014</u>	<u>3rd Qtr</u> <u>2014</u>	<u>Sep 14</u>	<u>Oct 14</u>	<u>Nov 14</u>	<u>TOTAL YTD</u>
501	Motor Fuel Tax IL First	\$5,300,000	\$5,300,001	\$5,300,001	\$1,766,667	\$1,766,667	\$1,766,664	\$21,200,000
510	Animal Control	1,000,920	898,417	976,091	201,147	325,260	106,944	3,508,779
524&525	Election Division Fund	10,059,850	10,059,850	10,059,851	3,353,283	3,353,284	3,353,283	40,239,401
527	Recorder Document Storage	702,925	783,145	797,080	298,270	296,440	208,990	3,086,850
528	Circuit Court Automation	2,047,812	2,322,786	2,061,102	711,596	722,635	575,720	8,441,651
529	Circuit Court Document Storage	1,877,452	2,120,488	1,842,081	600,290	640,373	502,123	7,582,807
530	Law Library	1,416,323	1,514,230	1,226,840	408,636	464,703	361,008	5,391,740
531	Circuit Court - Dispute Resolution	47,575	47,586	40,214	13,807	15,776	12,201	177,159
532	Adult Probation / Probation Service Fee	928,626	1,108,235	1,011,506	361,448	295,452	709,171	4,414,438
533	County Clerk Automation	248,227	293,895	330,898	100,998	98,095	70,345	1,142,458
534	Treasurer - Tax Sales Automation	2,379,472	2,327,243	4,779,142	26,893	17,776	22,938	9,553,464
535	Intergovernment Agreement/ ETSB	285,211	243,735	233,000	90,225	88,000	90,000	1,030,171
538	Juvenile Probation - Supplementary Officers	958,116	955,000	1,065,848	251,696	251,494	276,541	3,758,695
541	Social Service/ Probation & Court Services	591,053	803,912	735,405	201,657	260,958	154,757	2,747,742
544	Lead Poisoning Prevention Fund	0	0	0	0	0	8,247,451	8,247,451
545	Geographic Information Systems - GIS	1,715,034	1,952,836	1,874,920	715,848	877,909	511,358	7,647,905
546	Sheriff's Youthful Offender Alcohol & Drug	300	0	0	0	0	0	300
561	State's Attorney Narcotics Forfeiture	1,250,000	2,000,000	700,000	500,000	0	650,000	5,100,000
562	State's Attorney Bad Check Diversion	5,075	6,086	3,430	1,179	1,071	780	17,621
564	Suburban CC TB Sanitarium District	290,276	290,279	298,985	202,454	99,661	105,483	1,287,138
567	Circuit Court Administrative Fund	194,743	238,688	205,982	62,984	68,577	68,617	839,591
570	Recorder Special Fund GIS Fee Fund	421,755	469,887	332,535	26,378	177,849	124,053	1,552,457
571	Recorder Rental Housing Support Fee	62,766	63,700	210,953	178,950	25,669	18,691	560,729
572	CJ Children's Waiting Room	671,260	713,005	577,055	192,375	218,130	170,066	2,541,891
573	Women's Justice Services	5,102	2,000	3,500	800	3,500	3,149	18,051
574	CJ Mental Health	218,410	241,774	219,556	70,805	75,003	59,022	884,570
575	CJ Peer Court Fund	94,476	111,513	99,983	32,240	34,492	27,267	399,971
576	CJ Drug Court Fund	107,948	119,514	108,555	34,948	37,256	29,203	437,424
579	Assessor Special Fund	217,292	186,702	147,378	66,490	56,669	34,837	709,368
580	CCC Electronic Citation Fund	71,398	80,468	73,450	23,989	25,709	20,184	295,198
583	SAO Records Automation	36,932	41,401	39,400	12,654	13,517	10,978	154,882
584	PD Records Automation	36,879	41,945	38,963	12,621	13,534	10,936	154,878
586	Land Bank Authority	0	0	0	0	146,292		146,292
TOTAL		\$33,243,208	\$35,338,321	\$35,393,704	\$10,521,328	\$10,471,751	\$18,302,760	\$143,271,072

Notes to the November 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 budgeted IGT Medicaid receipt payment in the amount of \$37.5 million was received on November 20, 2014 and is included in this report.** Certain other fee revenues for November 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.