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**LAWRENCE L. WILSON, CPA**

COMPTROLLER

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**MEMORANDUM**

**To:** The Honorable President and Members of the  
Cook County Board of Commissioners

**From:** Lawrence L. Wilson, Comptroller

**Subject:** New Format – Monthly Financial Reporting to the County Board  
Analysis of Revenues and Expenses

**Date:** February 9, 2015

Attached for your review is the new monthly financial report of revenues and expenses as requested by the Chairman of the Committee on Finance, John P. Daley. Following is a summary of the information included in the new presentation:

1. Reported information
  - a. Total budgeted revenue is presented in categories that materially match the categories in the Annual Appropriation Bill and in the CAFR (annual audit).
  - b. Total appropriated expenses
  - c. Revenues over (under) expenditures/encumbrances
  - d. Variances: Year-to-date actual; % and \$ over (under) year-to-date budget
2. Periods reported: Current and prior year annual budget; Year-to-date budget; Current and prior year actual
3. Property Taxes  
Revenue consists of actual tax revenue received. In prior years 1/12 of the property tax revenue budgeted was recognized as revenue each month. The monthly budget allocation of the 2015 property tax levy is based on the average monthly collection of actual property tax receipts during the preceding two fiscal years, the majority of which are traditionally received in the months of February, March, July and August as a function of the Property Tax billing cycle. In prior years 1/12 of the property tax revenue budget was allocated on a monthly basis.
4. Property Tax Levy Timing Difference  
The effect of the property tax levy timing differential is reported. It is the difference between the budgeted property taxes for the current FY2015 (Tax levy 2015 will be collected beginning in calendar year 2016) and the property taxes budgeted in FY2014 (Tax levy 2014 collections began this calendar year). The monthly allocation of the property tax levy timing differential is based on the average monthly collection of actual property tax receipts during the preceding two fiscal years, the majority of which are traditionally received in the months of February, March, July and August as a function of the Property Tax billing cycle.

Please call me at (312)603-5621 if you have any questions regarding the new reports.

cc: Ivan Samstein, Cook County CFO

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The One Month Period Ended December 31, 2014**



### **Bureau of Finance**

#### **Disclaimer for Financial Statements Report**

This Analysis of Revenues and Expenses Report (Report) is intended solely for the information and use of the County's management, and the Cook County Board of Commissioners, 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 presented on a Budget Basis (cash and encumbrances) and does not follow Generally Accepted Accounting Principles (GAAP). As such, these results will differ from the monthly Health Fund reports produced on a full accrual basis and the County's annual audits that are produced on both modified and full accrual basis. While the Cook County Comptroller's Office makes all reasonable efforts to ensure the accuracy of information contained on this Report, it makes no representation or warranty as to the correctness or completeness of the information.



OFFICE OF THE COMPTROLLER

**LAWRENCE L. WILSON, CPA**

COMPTROLLER

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

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February 9, 2015

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

I am transmitting herewith an Analysis of Revenues and Expenses Report for the one-month period ended December 31, 2014 for the Corporate, Public Safety, Health and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to be received during the fiscal period compared to actual revenues and expenses recorded. The basis for projecting and recognizing revenues is disclosed in the Notes.

The Analysis of Revenues and Expenses Report are presented as seven individual tables:

Table - 1	Corporate, Public Safety and Health Fund Analysis of Revenue and Expense
Table - 2	Corporate and Public Safety Fund Analysis of Revenue
Table - 3	Corporate and Public Safety Analysis of Expenses, and Encumbrances
Table - 4	Health Fund Analysis of Revenue, Expense, and Encumbrances
Table - 5	Special Revenue Funds Analysis of Revenues
Table - 6	Special Revenue Funds Analysis of Expenses, Encumbrances and Unspent Balance
Table - 7	Comparative Sales Tax Revenues 2007 thru 2014 and 2015

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  
LAWRENCE L. WILSON, CPA  
COMPTROLLER**

County Building  
118 North Clark Street, Room 500  
Chicago, Illinois 60602-1304  
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**Executive Summary  
Cook County Analysis of Revenues and Expenses Report  
December 1, 2014 through December 31, 2014**

**Executive Summary**

**General Fund:** For the period of December 1, 2014 to December 31, 2014, expenditures were \$114.7M and revenues were \$96.9M, primarily due to variable monthly timing of some revenues and more consistent monthly expenditures. Based on year to date expectation revenues came in \$1M higher and expenditures \$4.6M lower than expectation, creating a modest positive year to date variance of \$5.6M.

**Health Fund:** For the period of December 1, 2014 to December 31, 2014, expenditures were \$59.6M and revenues were \$93.3M. Based on year to date expectation, revenues came in \$3.9M lower and expenditures \$62M lower, creating a \$58.2M positive year to date variance.

**TOTAL REVENUE** - Total one month actual revenue of \$190.2 million was below budgeted revenue of \$193.2 million, and resulted in an **unfavorable** variance of (\$3.0) million or (1.53%). This represents a \$37.7 million **unfavorable variance** compared to the prior year month ended December 2013 **favorable** variance of \$34.7 million.

There was improvement across some revenue categories versus budget in December 2014, led by County Treasurer fees, CCHHS Patient fees, Recorder of Deeds, County Sales Tax, County Use tax and Amusement Tax, offsetting a reduction in Disproportionate Share Hospital (DSH), Medicaid Expansion, Gas / Diesel Fuel Tax and other revenue categories (net).





## **REVENUES**

	<b>General Funds</b>	<b>Health Enterprise Fund</b>	<b>Combined</b>
	<b>Positive Variance</b>	<b>Positive Variance</b>	<b>Positive Variance</b>
<b>Revenue Center</b>	<b>(millions)</b>	<b>(millions)</b>	<b>(millions)</b>
County Treasurer	\$ 1.4		\$ 1.4
Patient Fees		12.3	12.3
Recorder of Deeds	1.0		1.0
County Sales Tax	1.3		1.3
County Use Tax	1.5		1.5
Amusement Tax	1.7		1.7
Net <i>positive</i> variances	\$ 6.9	\$ 12.3	\$ 19.2
	<b>Negative Variance</b>	<b>Negative Variance</b>	<b>Negative Variance</b>
	<b>(millions)</b>	<b>(millions)</b>	<b>(millions)</b>
Medicaid Expansion		\$ (15.4)	\$ (15.4)
DSH Adjustment Pmts		(0.9)	(0.9)
Gas / Diesel Fuel Tax	(1.6)		(1.6)
Other revenue categories (net)	(4.3)		(4.3)
Net negative variances	(5.9)	(16.3)	(22.2)
Total net positive (negative) variances	\$ 1.0	\$ (4.0)	\$ (3.0)

## **FEES**

**TREASURER** – Total one month actual revenue of \$4.5 million was above budgeted revenue of \$3.1 million, and resulted in a **favorable** variance of \$1.4 million or 45.63%, based on current economic conditions.

**RECORDER OF DEEDS** – Total one month actual revenue of \$3.8 million was above budgeted revenue of \$2.8 million, and resulted in a **favorable** variance of \$1.0 million or 34.66%, based on current collections. The favorable growth for the first month of 2015 was attributed to the sale of large commercial properties in downtown Chicago. In addition, the housing market overall is also seeing growth, yet at a slow pace. According to some industry experts, it is expected that as the mortgage rate environment and job growth continues to be positive, housing sales should continue. Keep in mind, that the Recorder of Deeds Office revenue position is a direct result of the shifts in the real estate market year over year which is dependent upon home sales, foreclosures, and home values which impact a buyer's ability to enter the market.

**CCHHS** – The Health System revenue has a negative variance of (\$4.0) million through the period ended December 31, 2014. The net negative variances are led by (\$16.3) million or (4.22%) negative variances in Medicaid Expansion and DSH payments.

**CCHHS Medicaid Expansion** – Total one month actual Medicaid Expansion revenue of \$52.5 million was below budgeted revenue of \$67.9 million, and resulted in an **unfavorable** variance of (\$15.4) million or (22.73%) through the period ended December 31, 2014. CountyCare accepts a monthly PMPM fee that must cover all the healthcare needs of the enrollees. In December 2014 CountyCare had 79,471 of paid members.

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 (Manage 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. This has led to the lower than expected plan. For FHP, the issue is that the movement to mandatory enrollment started later than the state had originally projected. For the ACA population we lost more patients to redetermination than we anticipated. CCHHS is currently working on strategies to increase membership and reduce costs.

**Patient Fee Revenue** - Total one month actual Patient Fee revenue of \$25.7 million was above budgeted revenue of \$13.4 million, and resulted in a **favorable** variance of \$12.3 million or 92.35% through the period ended December 31, 2014.

CCHHS will continue to collect some fee for service revenue from all the traditional payers. As the Medicaid payment model changes from fee for service to that of capitation, the overall portion of Medicaid fee for service revenue is expected to decline. Patients will continue to apply for Medicaid and then they will be assigned to a capitated managed care plan after they have been approved for Medicaid. Medicare and some Commercial payers will continue to pay CCHHS in 2015 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 negative variance of \$.9 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 \$30.1 million through the period ended December 31, 2014 was above budgeted revenue of \$28.8 million, and resulted in a **favorable** variance of \$1.3 million or 4.67%. The December 31, 2014 positive variance increased \$1.3 million from the positive variance \$0.02 million as reported for the prior year period ended December 31, 2013 mainly due to increased consumer spending. For more current data see Table-7 **Page 7**.

The **County Gas / Diesel Fuel Tax** - revenue of \$6.5 million through the ended December 31, 2014 was below budgeted revenue of \$8.1 million, and resulted in an **unfavorable** variance of (\$1.6) million or (19.79%). The December 31, 2014 negative variance increased (\$2.1) million from the positive variance of \$.5 million as reported for the period ended December 31, 2013. While this is a negative sign, we will continue to monitor this source to determine if this will become a sustained trend.

**The County Use Tax** - revenue of \$6.6 million through the period ended December 31, 2014 was above budgeted revenue of \$5.1 million, and resulted in a **favorable** variance of \$1.5 million or 29.48%. The December 31, 2014 positive variance increased \$.6 million from the positive variance of \$.9 million as reported for the period ended December 31, 2013. 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 Amusement Tax** - revenue of \$3.5 million through the period ended December 31, 2014 was above budgeted revenue of \$1.8 million, and resulted in a **favorable** variance of \$1.7 million or 95.80%. The December 31, 2014 positive variance increased \$1.4 million from the positive variance of \$.3 million as reported for the period ended December 31, 2013, based on compliance and tax discovery enforcement efforts.

## **EXPENDITURES**

	General Fund	Health Fund	Combined
2015 YTD Budget	\$119,351,088	\$ 127,959,374	\$247,310,462
YTD Actual Expenses/Encumbrances	114,738,063	65,820,133	180,558,196
Year to Date % of Budget	96.13%	51.44%	73.01%
Unspent Balance	\$ 4,613,025	\$ 62,139,241	\$ 66,752,266

### **General Fund Expenditures**

General Fund expenditures for December, 2014, were \$114,738,063, or 8.01% of the annual appropriation. This is less than the 8.3% expected for the first month of the year and \$1.4M less than the expenses for the same time period last year. In other words, only 96.13 percent of the monthly budget was expended, creating a positive variance of \$4.6M. There are several departments tracking at a higher percentage than expected in the budget, primarily due to large encumbrances for services and supplies that will be used for multiple months. These departments include the Office of the Chief Administrative Office, the Secretary to the Board, the Department of Corrections, Social Services, and Public Safety's Fixed Charges.

## **Health Fund Expenditures**

Health Fund expenditures for December, 2014, were \$65,820,133, or 4.29% of the annual appropriation. This is less than the 8.3% expected for the first month of the year and \$6.3M more than the expenses for the same time period last year. In other words, only 51.44 percent of the monthly budget was expended, creating a positive variance of \$62.1M. Only Stroger Hospital is tracking at a slightly higher than expected percentage, but this is offset by lower than expected expenditures in other departments.

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.



**THE COUNTY OF COOK, ILLINOIS**  
**Corporate / Public Safety Fund Analysis of Revenue and Expense**  
**As of December 31, 2014**

REVENUES	Annual 2014 Budget	Annual 2015 Budget	Dec 31, 2014 YTD Budgeted Revenues	Dec 31, 2013 Year to Date (1) Actuals Collections	Dec 31, 2014 Year to Date (1) Actuals Collections	Year-to-Year Current Month Difference	Over (Under) %	YTD Budget \$
Property Taxes (See note below)	\$ 311,131,218	\$ 201,310,756	\$ 865,636	\$ -	\$ 1,499,928	\$ 1,499,928	73.27%	\$634,292
Property Tax Levy Timing Differential				154,310	(472,228)	(626,538)	0.00%	(472,228)
Property Tax - Tax Increment Financing Surplus	3,000,000	5,920,000	0	0	0	0	0.00%	0
Total Fees Revenue	274,116,080	260,939,890	17,600,991	18,648,900	19,556,700	907,800	11.11%	1,955,709
Total Non-Property Taxes	654,548,265	797,725,991	63,752,477	53,489,502	66,808,833	13,319,331	4.79%	3,056,356
Total Intergovernmental Revenues	19,618,547	40,703,924	3,276,864	1,512,000	2,364,561	852,561	(27.84%)	(912,303)
Total Miscellaneous Revenues	24,253,961	46,369,801	3,822,483	1,273,758	906,706	(367,052)	(76.28%)	(2,915,777)
Other Financing Sources	89,863,422	79,242,690	6,603,558	4,808,333	6,275,000	1,466,667	(4.98%)	(328,558)
Total Corporate / Public Safety Revenues	\$ 1,376,531,493	\$ 1,432,213,052	\$ 95,922,009	\$ 79,886,803	\$ 96,939,500	\$17,052,697	1.06%	1,017,491

EXPENDITURES/ENCUMBRANCES	2014 Budget	Original 2015 Budget	YTD 2015 Budget	Dec 31, 2013 Year to Date Actuals	Dec 31, 2014 Year to Date Actuals	Year-to-Year Current Month Difference	Over (Under) %	YTD Budget \$
Corporate / Public Safety	\$ 1,376,531,493	\$ 1,432,213,052	\$ 119,351,088	\$ 116,116,934	\$ 114,738,063	\$ (1,378,871)	(3.87%)	(\$4,613,025)
Revenues Over (Under)								
Expenditures/Encumbrances				(\$36,230,131)	(\$17,798,563)			

**THE COUNTY OF COOK, ILLINOIS**  
**Health Fund Analysis of Revenue and Expense**  
**As of December 31, 2014**

REVENUES	Annual 2014 Budget	Annual 2015 Budget	Dec 31, 2014 YTD Budgeted Revenues	Dec 31, 2013 Year to Date (1) Actuals Collections	Dec 31, 2014 Year to Date (1) Actuals Collections	Year-to-Year Current Month Difference	Over (Under) %	YTD Budget \$
Property Taxes (See note below)	\$ 38,924,897	\$ 149,756,021	\$ 643,951	\$ -	\$ 439,717	\$ 439,717	(31.72%)	(\$204,234)
Property Tax Levy Timing Differential				(179,526)	476,574	656,100	0.00%	476,574
Patient Fees (Medicare, Medicaid, Private & 3rd)	230,699,686	155,229,218	13,409,642	35,179,191	25,793,756	(9,385,435)	92.35%	12,384,114
CCHHS - Medicaid BIPA IGT	101,250,000	131,250,000	0	0	0	0	0.00%	0
Federal State Medicaid Programming Funding - DSH	145,500,000	162,338,232	13,528,186	13,528,186	12,581,176	(947,010)	(7.00%)	(947,010)
Medicaid Expansion	727,722,979	914,645,008	67,934,909	33,960,380	52,493,344	18,532,964	(22.73%)	(15,441,565)
Total Non-Property Taxes	136,075,235	14,244,009	1,100,421	10,943,355	1,108,032	(9,835,323)	0.69%	7,611
Total Intergovernmental Revenues	0	0	0	0	0	0	0.00%	0
Total Miscellaneous Revenues	5,113,084	8,050,000	683,699	431,502	439,000	7,498	(35.79%)	(244,699)
Total Revenues	\$ 1,385,285,881	\$ 1,535,512,488	\$ 97,300,808	\$ 93,863,088	\$ 93,331,599	(\$531,489)	(4.08%)	(3,969,209)

EXPENDITURES/ENCUMBRANCES	2014 Budget	Original 2015 Budget	YTD 2015 Budget	Dec 31, 2013 Year to Date Actuals	Dec 31, 2014 Year to Date Actuals	Year-to-Year Current Month Difference	Over (Under) %	YTD Budget \$
Total Health	\$ 1,125,717,196	\$ 1,535,512,488	\$ 127,959,374	\$ 59,560,992	\$ 65,820,133	\$ 6,259,141	(48.56%)	(\$62,139,241)
Revenues Over (Under)								
Expenditures/Encumbrances				\$34,302,096	\$27,511,466			

**Note: 1** The FY2015 budgeted Property Tax revenue is based on the FY2015 tax levy, which will not be collected until 2016; actual revenue received during 2015 is based on the FY2014 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2015 will be equal to the difference between the FY2015 and FY2014 tax levies; this amount is a negative adjustment of \$109.8 million in the General Fund portion and a positive adjustment of \$110.8 million in Health Fund based on the apportionment of the 2015 levy amongst funds.

**Note: 2** The Report is presented on a Budget Basis (cash and encumbrances) and will differ from the monthly Health Fund reports produced on a full accrual basis and the County's annual audits that are produced on both modified and full accrual basis.

The monthly allocation of the levy is based on the average monthly collection of actual property tax receipts during the preceding two fiscal years, the majority of which are traditionally received in the months of February, March, July and August as a function of the Property Tax billing cycle. The specific proportional allocations by month of the anticipated levy proceeds is as follow:

**Monthly  
Estimated  
Property Tax  
Distribution**

December
0.43%
January
0.19%
February
13.02%
March
40.27%
April
0.90%
May
0.63%
June
0.01%
July
12.99%
August
28.21%
September
3.02%
October
0.13%
November
0.52%

**THE COUNTY OF COOK, ILLINOIS**  
**Corporate / Public Safety Fund Analysis of Revenue**  
**As of December 31, 2014**

REVENUES	2014 Budget	2015 Budget	Dec 31, 2014	Dec 31, 2013	Dec 31, 2014	Year-to-Year Current Month Difference	Over (Under) %	YTD Budget \$
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Year to Date (1) Actuals Collections			
<b>Property Taxes (See note below)</b>	\$ 311,131,218	\$ 201,310,756	\$ 865,636	\$ -	\$ 1,499,928	\$ 1,499,928	73.27%	\$634,292
<b>Property Tax Levy Timing Differential</b>				154,310	(472,228)	\$ (626,538)	0.00%	(472,228)
Property Tax - Tax Increment Financing Surplus	3,000,000	5,920,000	0	0	0	0	0.00%	0
<b>Fees</b>								
County Treasurer	70,000,000	70,000,000	3,093,500	4,091,000	4,505,000	414,000	45.63%	1,411,500
County Clerk	10,225,000	10,350,000	850,000	855,000	869,000	14,000	2.24%	19,000
Recorder of Deeds	41,500,000	33,916,000	2,826,333	3,010,000	3,806,000	796,000	34.66%	979,667
Building and Zoning	3,200,000	3,678,317	306,526	526,000	359,000	(167,000)	17.12%	52,474
Environmental Control	4,361,750	4,550,000	379,167	277,000	329,000	52,000	(13.23%)	(50,167)
Liquor Licenses	324,000	330,000	27,500	26,000	25,000	(1,000)	(9.09%)	(2,500)
Cable TV Franchise	1,000,000	1,200,000	100,000	0	0	0	(100.00%)	(100,000)
Clerk of Circuit Court	96,750,000	93,500,000	6,400,000	6,407,000	6,116,000	(291,000)	(4.44%)	(284,000)
Sheriff	24,856,130	24,383,521	2,031,960	2,098,000	2,014,000	(84,000)	(0.88%)	(17,960)
Public Guardian	2,400,000	2,765,000	230,417	190,000	321,000	131,000	39.31%	90,583
State's Attorney	2,000,000	1,950,000	162,500	128,000	153,000	25,000	(5.85%)	(9,500)
Public Administrator	900,000	900,000	75,000	139,000	40,000	(99,000)	(46.67%)	(35,000)
Court Services Fee	10,424,200	9,425,052	785,421	760,000	710,000	(50,000)	(9.60%)	(75,421)
County Assessor	150,000	432,000	36,000	3,800	4,000	200	(88.89%)	(32,000)
Highway Sale of Permits (Hauling & Construction)	560,000	1,000,000	83,333	48,000	72,000	24,000	(13.60%)	(11,333)
Medical Examiner	910,000	900,000	75,000	86,000	124,000	38,000	65.33%	49,000
Tax Intercept	2,000,000	0	0	0	0	0	0.00%	0
Assessor Tax Fraud	1,500,000	400,000	33,333	0	73,000	73,000	119.00%	39,667
Recorder Audit Revenues	1,000,000	1,000,000	83,333	0	0	0	(100.00%)	(83,333)
Other Fees	55,000	260,000	21,667	4,100	36,700	32,600	69.38%	15,033
<b>Total Fee Revenue</b>	<b>274,116,080</b>	<b>260,939,890</b>	<b>17,600,991</b>	<b>18,648,900</b>	<b>19,556,700</b>	<b>907,800</b>	<b>11.11%</b>	<b>1,955,709</b>
<b>Non-Property Taxes</b>								
County Sales Tax	337,400,000	345,000,000	28,800,000	28,029,257	30,145,865	2,116,608	4.67%	1,345,865
County Use Tax	68,300,000	73,500,000	5,057,905	5,321,000	6,549,000	1,228,000	29.48%	1,491,095
Off Track Betting Commission	2,422,500	1,450,000	110,000	123,000	115,000	(8,000)	4.55%	5,000
Illinois Gaming-Casino Tax	8,300,000	8,500,000	630,700	657,000	682,000	25,000	8.13%	51,300
Retail Sale of Motor Vehicles Tax	3,095,000	3,200,000	232,857	231,000	250,000	19,000	7.36%	17,143
Retailer's Occupation Tax	3,290,000	2,870,000	239,167	263,000	231,000	(32,000)	(3.41%)	(8,167)
Wheel Tax	4,100,000	4,100,000	41,080	31,000	49,000	18,000	19.28%	7,920
State Income Tax	12,351,000	12,550,000	1,045,833	669,000	703,000	34,000	(32.78%)	(342,833)
Alcoholic Beverage Tax	36,500,000	37,750,000	3,022,900	3,123,000	3,032,000	(91,000)	0.30%	9,100
Gas / Diesel Fuel Tax	87,050,000	89,000,000	8,146,240	8,437,000	6,534,000	(1,903,000)	(19.79%)	(1,612,240)
Cigarette Tax	4,691,414	121,015,882	9,332,372	379,394	9,729,135	9,349,741	4.25%	396,763
Other Tobacco Products Tax	1,788,351	7,315,109	503,279	122,251	271,833	149,582	(45.99%)	(231,446)
Firearms Tax	375,000	475,000	45,125	43,000	35,000	(8,000)	(22.44%)	(10,125)
Gambling Machine Tax	1,350,000	1,400,000	5,000	13,600	173,000	159,400	3360.00%	168,000
Non Retailer Transactions Use Tax & State	11,460,000	15,100,000	995,833	952,000	1,214,000	262,000	21.91%	218,167
Amusement Tax	29,475,000	30,000,000	1,828,869	1,647,000	3,581,000	1,934,000	95.80%	1,752,131
Parking Lot & Garage Operations Tax	42,600,000	44,500,000	3,715,317	3,448,000	3,514,000	66,000	(5.42%)	(201,317)
<b>Total Non-Property Taxes</b>	<b>654,548,265</b>	<b>797,725,991</b>	<b>63,752,477</b>	<b>53,489,502</b>	<b>66,808,833</b>	<b>13,319,331</b>	<b>4.79%</b>	<b>3,056,356</b>
<b>Intergovernmental Revenues</b>								
Reimb. Federal, State Criminal Alien Assistance SCAAP	1,500,000	1,381,552	0	0	0	0	0.00%	0
State-Probation Officers, Juvenile CT & JTDC	18,118,547	39,001,922	3,250,160	1,512,000	2,338,000	826,000	(28.07%)	(912,160)
Salaries of State's Attorney	0	195,784	16,315	0	16,316	16,316	0.00%	1
Salaries of Public Defender	0	124,666	10,389	0	10,245	10,245	(1.38%)	(144)
<b>Total Intergovernmental Revenues</b>	<b>19,618,547</b>	<b>40,703,924</b>	<b>3,276,864</b>	<b>1,512,000</b>	<b>2,364,561</b>	<b>852,561</b>	<b>(27.84%)</b>	<b>(912,303)</b>
<b>Miscellaneous Revenues</b>								
Investment Income	0	260,236	21,686	0	12,233	12,233	(43.59%)	(9,453)
Estate of Heirs	0	500,000	0	0	0	0	0.00%	0
Telephone Commissions	0	2,400,000	200,000	0	212,000	212,000	6.00%	12,000
Real Estate and Rental Income	8,965,552	8,935,265	744,605	426,433	366,000	(60,433)	(50.85%)	(378,605)
Other Reimbursements / Transfers	11,526,738	34,274,300	2,856,192	593,275	316,473	(276,802)	(88.92%)	(2,539,719)
Parking Fees - JTDC, Courts & etc.	3,761,671	0	0	254,050	0	(254,050)	0.00%	0
<b>Total Miscellaneous Revenue</b>	<b>24,253,961</b>	<b>46,369,801</b>	<b>3,822,483</b>	<b>1,273,758</b>	<b>906,706</b>	<b>-367,052</b>	<b>(76.28%)</b>	<b>(2,915,777)</b>
<b>Other Financing Sources</b>								
Motor Fuel Tax Grant	44,500,000	44,500,000	3,708,333	3,708,333	3,708,333	0	0.00%	0
Motor Fuel Tax Grant	30,000,000	20,000,000	1,666,667	0	1,666,667	1,666,667	0.00%	0
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	14,742,690	1,228,558	1,100,000	900,000	(200,000)	(26.74%)	(328,558)
<b>Total Other Financing Sources</b>	<b>89,863,422</b>	<b>79,242,690</b>	<b>6,603,558</b>	<b>4,808,333</b>	<b>6,275,000</b>	<b>1,466,667</b>	<b>(4.98%)</b>	<b>(328,558)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 1,376,531,493</b>	<b>\$ 1,432,213,052</b>	<b>\$ 95,922,009</b>	<b>\$ 79,886,803</b>	<b>\$ 96,939,500</b>	<b>17,052,697</b>	<b>1.06%</b>	<b>1,017,491</b>

**THE COUNTY OF COOK, ILLINOIS**  
**Corporate / Public Safety Fund Analysis of Expenses, Encumbrances and Unspent Balance**  
**Thru Period One As of December 31, 2014**

DPT GRP	EXPENDITURES/ENCUMBRANCES	2014 Budget	Original 2015 Budget	YTD 2015 Budget	Dec 31, 2013	Dec 31, 2014	Year-to-Year Current Month Difference	Over (Under) %	YTD Budget \$
					Year to Date Actuals	Year to Date Actuals			
002	HUMAN RIGHTS AND ETHICS	\$ 776,602	\$ 795,895	\$ 66,325	\$ 44,035	\$ 47,158	\$ 3,123	(28.90%)	\$ (19,167)
007	REVENUE	2,118,143	5,459,256	454,938	236,106	325,252	89,146	(28.51%)	(129,686)
008	RISK MANAGEMENT	701,533	1,713,774	142,815	125,377	124,530	(847)	(12.80%)	(18,285)
009	TECHNOLOGY POLICY AND PLANNING	4,259,744	12,981,437	1,081,786	349,386	1,077,305	727,919	(0.41%)	(4,481)
010	OFFICE OF THE PRESIDENT	1,569,999	1,762,656	146,888	139,791	122,816	(16,975)	(16.39%)	(24,072)
011	OFFICE OF CHIEF ADMIN. OFFICER	2,712,586	2,340,425	195,035	236,032	417,566	181,534	114.10%	222,531
013	PLANNING & DEVELOPMENT	1,055,426	1,130,070	94,173	75,214	86,635	11,421	(8.00%)	(7,538)
014	BUDGET & MANAGEMENT SERVICES	1,466,716	1,547,069	128,922	132,955	115,736	(17,219)	(10.23%)	(13,186)
016	IT SOLUTIONS	6,649,562	0	0	445,595	0	(445,595)	#DIV/0!	0
018	SECRETARY TO THE BOARD OF COMMISSIONERS	1,097,956	908,322	75,694	87,115	126,262	39,147	66.81%	50,569
019	CIVIL SERVICE COMMISSION	65,251	70,000	5,833	0	0	0	(100.00%)	(5,833)
020	COUNTY COMPTROLLER	2,997,468	3,120,646	260,054	228,809	210,396	(18,413)	(19.10%)	(49,658)
021	OFF OF THE CHIEF FNCL OFFICER	1,112,619	1,002,325	83,527	89,770	77,530	(12,240)	(7.18%)	(5,997)
022	CONTRACT COMPLIANCE	770,724	782,026	65,169	60,418	57,168	(3,250)	(12.28%)	(8,001)
026	ADMINISTRATIVE HEARING BOARD	1,232,356	1,240,008	103,334	37,800	31,664	(6,136)	(69.36%)	(71,670)
027	OFFICE OF ECONOMIC DEVELOPMENT	787,462	406,838	33,903	47,167	24,708	(22,459)	(27.12%)	(9,195)
029	ENTERPRISE RESOURCE PLANNING	0	1,777,124	148,094	73,046	90,939	17,893	(38.59%)	(57,155)
030	OFFICE OF THE CHIEF PROCUREMENT OFFICER	2,754,224	2,790,064	232,505	192,034	200,926	8,892	(13.58%)	(31,579)
031	OFFICE OF ASSET MANAGEMENT	1,405,937	2,144,221	178,685	100,470	140,776	40,306	(21.22%)	(37,909)
032	DEPT. OF HUMAN RESOURCES	3,985,686	4,170,784	347,565	335,534	251,972	(83,562)	(27.50%)	(95,593)
040	COUNTY ASSESSOR	24,624,799	24,438,754	2,036,563	1,971,759	1,881,323	(90,436)	(7.62%)	(155,240)
050	BOARD OF REVIEW	8,233,141	8,506,129	708,844	641,724	623,027	(18,697)	(12.11%)	(85,817)
060	COUNTY TREASURER	1,952,814	1,305,389	108,782	142,879	90,189	(52,690)	(17.09%)	(18,593)
070	COUNTY AUDITOR	887,093	917,145	76,429	60,424	66,829	6,405	(12.56%)	(9,600)
080	OFFICE OF INSPECTOR GENERAL	1,772,838	1,843,297	153,608	122,545	118,487	(4,058)	(22.86%)	(35,121)
081	FIRST DISTRICT	358,726	386,403	32,200	22,398	14,717	(7,681)	(54.30%)	(17,483)
082	SECOND DISTRICT	358,905	385,844	32,154	22,145	22,672	527	(29.49%)	(9,482)
083	THIRD DISTRICT	358,820	386,050	32,171	24,553	23,093	(1,460)	(28.22%)	(9,078)
084	FOURTH DISTRICT	358,775	386,197	32,183	26,135	28,425	2,290	(11.68%)	(3,758)
085	FIFTH DISTRICT	358,558	386,227	32,186	30,458	29,739	(719)	(7.60%)	(2,447)
086	SIXTH DISTRICT	358,583	386,375	32,198	28,337	29,413	1,076	(8.65%)	(2,785)
087	SEVENTH DISTRICT	359,052	386,052	32,171	26,369	24,890	(1,479)	(22.63%)	(7,281)
088	EIGHTH DISTRICT	358,847	384,350	30,363	25,187	20,028	(5,159)	(34.04%)	(10,335)
089	NINTH DISTRICT	358,683	386,110	32,176	26,769	31,714	4,945	(1.44%)	(462)
090	TENTH DISTRICT	358,903	365,075	30,423	21,269	24,853	3,584	(18.31%)	(5,570)
091	ELEVENTH DISTRICT	499,597	507,510	42,293	20,175	19,146	(1,029)	(54.73%)	(23,147)
092	TWELFTH DISTRICT	358,757	386,287	32,191	26,436	21,620	(4,816)	(32.84%)	(10,571)
093	THIRTEENTH DISTRICT	358,692	386,095	32,175	27,366	26,706	(660)	(17.00%)	(5,469)
094	FOURTEENTH DISTRICT	358,732	386,164	32,180	26,054	24,492	(1,562)	(23.89%)	(7,688)
095	FIFTEENTH DISTRICT	358,824	386,544	32,212	24,227	15,928	(8,299)	(50.55%)	(16,284)
096	SIXTEENTH DISTRICT	358,835	386,364	32,197	23,308	23,789	481	(26.11%)	(8,408)
097	SEVENTEENTH DISTRICT	358,846	386,068	32,172	23,694	23,941	247	(25.59%)	(8,231)
110	COUNTY CLERK	7,628,320	7,516,624	626,385	563,355	542,870	(20,485)	(13.33%)	(83,515)
130	RECORDER OF DEEDS	5,686,120	5,484,174	457,015	424,821	398,941	(25,880)	(12.71%)	(58,074)
160	BUILDING AND ZONING	3,184,227	3,389,293	282,441	249,221	242,078	(7,143)	(14.29%)	(40,363)
161	DEPT. OF ENVIRONMENTAL CTRL	1,637,725	1,586,596	132,216	119,767	119,658	(109)	(9.50%)	(12,558)
170	ZONING BOARD OF APPEALS	423,817	424,721	35,393	26,763	25,304	(1,459)	(28.51%)	(10,089)
200	DEPT. OF FACILITIES MANAGEMENT	35,198,174	44,578,769	3,714,897	3,126,195	2,922,477	(203,718)	(21.33%)	(792,420)
205	JUDICIAL ADVISORY COUNCIL	422,948	556,096	46,341	33,858	35,965	2,107	(22.39%)	(10,376)
210	OFFICE OF THE SHERIFF	4,821,103	4,357,154	363,096	420,974	273,178	(147,796)	(24.76%)	(89,918)
214	SHERIFF'S ADMINISTRATION FUND	13,970,050	12,557,868	1,046,489	1,025,342	776,127	(249,215)	(25.84%)	(270,362)
216	SHE OFFICE OF PROFESSIONAL REVIEW	0	4,439,846	369,987	0	283,421	283,421	(23.40%)	(86,566)
217	SHERIFF'S INFORMATION TECHNOLOGY	4,311,541	6,351,990	529,333	327,927	297,738	(30,189)	(43.75%)	(231,595)
230	COURT SERVICES DIVISION	85,745,311	84,808,693	7,067,391	6,688,608	6,268,174	(420,434)	(11.31%)	(799,217)
231	POLICE DEPARTMENT	48,029,191	53,767,568	4,480,631	4,204,668	3,994,142	(210,526)	(10.86%)	(486,489)
239	DEPARTMENT OF CORRECTIONS	303,783,283	325,465,357	27,122,113	36,284,635	34,996,065	(1,288,570)	29.03%	7,873,952
249	SHERIFF'S MERIT BOARD	1,795,358	1,772,851	147,738	118,984	111,111	(7,873)	(24.79%)	(36,627)
250	STATE'S ATTORNEY	93,229,590	99,232,559	8,269,380	7,362,916	6,869,878	(493,038)	(16.92%)	(1,399,502)
259	MEDICAL EXAMINER	10,428,262	10,477,537	873,128	539,711	663,616	123,905	(24.00%)	(209,512)
260	PUBLIC DEFENDER	55,275,450	61,060,441	5,088,370	4,392,655	4,303,074	(89,581)	(15.43%)	(785,296)
265	EMERGENCY MANAGEMENT AGENCY	1,359,351	2,096,328	174,694	110,937	134,471	23,534	(23.02%)	(40,223)
280	ADULT PROBATION DEPT.	38,154,317	38,488,248	3,207,354	3,010,526	2,966,169	(44,357)	(7.52%)	(241,185)
300	JUDICIARY	10,691,946	10,305,468	858,789	571,860	189,173	(382,687)	(77.97%)	(669,616)
305	PUBLIC GUARDIAN	17,468,075	17,777,309	1,481,442	1,369,615	1,298,044	(71,571)	(12.38%)	(183,398)
310	OFFICE OF THE CHIEF JUDGE	30,516,519	37,389,335	3,115,778	4,647,799	2,623,300	(2,024,499)	(15.81%)	(492,478)
312	FORENSIC CLINICAL SERVICES	2,579,562	2,560,690	213,391	155,538	166,185	10,647	(22.12%)	(47,206)
313	SOCIAL CASEWORK SERVICES	10,505,600	10,377,477	864,790	994,146	957,206	(36,940)	10.69%	92,416
326	JUVENILE PROBATION	31,660,029	33,499,795	2,791,650	1,934,428	2,209,851	275,423	(20.84%)	(581,799)
335	CLERK OF CRCT CRT OFF. OF CLERK	74,929,106	77,896,396	6,491,366	5,957,122	5,525,399	(431,723)	(14.88%)	(965,967)
390	PUBLIC ADMINISTRATOR	1,097,074	1,109,485	92,457	80,261	59,656	(20,605)	(35.48%)	(32,801)
440	JUVENILE TEMPORARY DETENTION - JTDC	50,842,085	53,269,139	4,439,095	3,026,297	3,065,128	38,831	(30.95%)	(1,373,967)
451	SUPPORTIVE SERVICES	682,102	736,391	61,366	52,865	54,336	1,471	(11.46%)	(7,030)
452	VETERANS' ASSISTANCE COMMISSION	400,000	400,000	33,333	506	2,686	2,180	(91.94%)	(30,647)
490	FIXED CHRGS & SPL PURP APPROPRIATIONS	55,139,935	65,988,238	5,499,020	3,190,347	3,463,002	272,655	(37.03%)	(2,036,018)
499	FIXED CHRGS & SPL PURP APPROPRIATIONS	287,980,665	256,862,356	21,405,196	18,366,744	21,821,658	3,454,914	1.95%	416,462
500	COUNTY HIGHWAY DEPARTMENT	5,723,843	5,830,891	485,908	336,678	363,622	26,944	(25.17%)	(122,286)
<b>TOTALS - Corporate / Public Safety</b>		<b>\$ 1,376,531,493</b>	<b>\$ 1,432,213,052</b>	<b>\$ 119,351,088</b>	<b>\$ 116,116,934</b>	<b>\$ 114,738,063</b>	<b>(\$1,378,871)</b>	<b>(3.87%)</b>	<b>\$ (4,613,025)</b>

THE COUNTY OF COOK, ILLINOIS  
Health Fund Analysis of Revenue, Expense, Encumbrances and Unspent Balance  
Thru Period One As of December 31, 2014

				Dec 31, 2014	Dec 31, 2013	Dec 31, 2014	Year-to-Year		
	REVENUES	2014 Budget	2015 Budget	YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Year to Date (1) Actuals Collections	Current Month Difference	Over (Under) YTD Budget	
								%	\$
	<b>Property Taxes (See note below)</b>	\$ 38,924,897	\$ 149,756,021	\$ 643,951	\$ -	\$ 439,717	\$ 439,717	(31.72%)	(\$204,234)
	<b>Property Tax Levy Timing Differential</b>			0	(179,526)	476,574	656,100	0.00%	476,574
	<b>Stroger Hospital -</b>								
	Medicare	64,154,696	73,159,067	6,213,510	7,625,847	7,034,197	(591,650)	13.21%	820,687
	Public Assistance (Medicaid)	126,762,385	38,065,252	3,365,255	18,358,394	12,358,138	(6,000,256)	267.23%	8,992,883
	Private Payors and Carriers	25,228,676	29,522,078	2,507,355	2,499,605	3,822,158	1,322,553	52.44%	1,314,803
	<b>Stroger Hospital - Sub Total</b>	<b>216,145,757</b>	<b>140,746,397</b>	<b>12,086,120</b>	<b>28,483,846</b>	<b>23,214,493</b>	<b>(5,269,353)</b>	<b>92.08%</b>	<b>11,128,373</b>
	<b>Oak Forest Health Center -</b>								
	Medicare	62,384	52,950	4,497	36,078	22,671	(13,407)	404.14%	18,174
	Public Assistance (Medicaid)	37,516	9,948	957	4,814,926	863,811	(3,951,115)	90162.38%	862,854
	Private Payors and Carriers	45,518	21,448	1,822	29,102	20,887	(8,215)	1046.38%	19,065
	<b>Oak Forest Health Center - Sub Total</b>	<b>145,418</b>	<b>84,346</b>	<b>7,276</b>	<b>4,880,106</b>	<b>907,369</b>	<b>(3,972,737)</b>	<b>12370.71%</b>	<b>900,093</b>
	<b>Provident Hospital -</b>								
	Medicare	4,206,722	4,473,884	379,973	217,806	451,404	233,598	18.80%	71,431
	Public Assistance (Medicaid)	8,583,413	8,319,468	799,948	1,454,206	1,132,076	(322,130)	41.52%	332,128
	Private Payors and Carriers	1,618,376	1,605,123	136,325	143,227	88,414	(54,813)	(35.14%)	(47,911)
	<b>Provident Hospital - Sub Total</b>	<b>14,408,511</b>	<b>14,398,475</b>	<b>1,316,246</b>	<b>1,815,239</b>	<b>1,671,894</b>	<b>(143,345)</b>	<b>27.02%</b>	<b>355,648</b>
	<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>230,699,686</b>	<b>155,229,218</b>	<b>13,409,642</b>	<b>35,179,191</b>	<b>25,793,756</b>	<b>(9,385,435)</b>	<b>92.35%</b>	<b>12,384,114</b>
	<b>CCHHS - Medicaid BIPA IGT</b>	<b>101,250,000</b>	<b>131,250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>
	<b>Federal State Medicaid Programming Funding - DSH</b>	<b>145,500,000</b>	<b>162,338,232</b>	<b>13,528,186</b>	<b>13,528,186</b>	<b>12,581,176</b>	<b>(947,010)</b>	<b>(7.00%)</b>	<b>(947,010)</b>
	<b>Medicaid Expansion</b>	<b>727,722,979</b>	<b>914,645,008</b>	<b>67,934,909</b>	<b>33,960,380</b>	<b>52,493,344</b>	<b>18,532,964</b>	<b>(22.73%)</b>	<b>(15,441,565)</b>
	<b>CCHHS - Total Fees</b>	<b>1,205,172,665</b>	<b>1,363,462,458</b>	<b>94,872,737</b>	<b>82,667,757</b>	<b>90,868,276</b>	<b>8,200,519</b>	<b>(4.22%)</b>	<b>(4,004,461)</b>
	<b>Non-Property Taxes -</b>								
	Cigarette Tax	129,808,586	12,984,118	1,001,295	10,497,606	1,043,865	(9,453,741)	4.25%	42,570
	Other Tobacco Products Tax	5,891,649	784,891	54,001	402,749	29,167	(373,582)	(45.99%)	(24,834)
	Firearms Tax	375,000	475,000	45,125	43,000	35,000	(8,000)	(22.44%)	(10,125)
	<b>Non-Property Taxes - Sub</b>	<b>136,075,235</b>	<b>14,244,009</b>	<b>1,100,421</b>	<b>10,943,355</b>	<b>1,108,032</b>	<b>(9,835,323)</b>	<b>0.69%</b>	<b>7,611</b>
	<b>Miscellaneous Revenues -</b>								
	Miscellaneous Fees - CCHHS	1,931,284	6,050,000	513,836	171,502	261,618	90,116	(49.09%)	(252,218)
	Public Health	3,181,800	2,000,000	169,863	260,000	177,382	(82,618)	4.43%	7,519
	<b>Miscellaneous Revenues - Sub</b>	<b>5,113,084</b>	<b>8,050,000</b>	<b>683,699</b>	<b>431,502</b>	<b>439,000</b>	<b>7,498</b>	<b>(35.79%)</b>	<b>(244,699)</b>
	<b>TOTALS</b>	<b>\$ 1,385,285,881</b>	<b>\$ 1,535,512,488</b>	<b>\$ 97,300,808</b>	<b>\$ 93,863,088</b>	<b>\$ 93,331,599</b>	<b>(531,489)</b>	<b>(4.08%)</b>	<b>(\$3,969,209)</b>
					<b>Dec 31, 2013</b>	<b>Dec 31, 2014</b>	<b>Year-to-Year</b>		
DPT			Original	YTD 2015	Year to Date	Year to Date	Current Month	Over (Under) YTD Budget	
GRP	EXPENDITURES/ENCUMBRANCES	2014 Budget	2015 Budget	Budget	Actuals	Actuals	Difference	%	\$
240	CERMAK HEALTH SERVICES	46,630,843	56,418,755	4,701,563	3,003,875	3,180,362	176,487	(32.36%)	(1,521,201)
241	HEALTH SERVICES - JTDC	3,910,387	3,756,473	313,039	220,197	220,862	665	(29.45%)	(92,177)
890	BUREAU OF HEALTH SERVICES	189,471,395	118,613,901	9,884,492	6,171,498	2,101,014	(4,070,484)	(78.74%)	(7,783,478)
891	PROVIDENT HOSPITAL	48,357,796	52,388,141	4,365,678	2,736,568	2,681,107	(55,461)	(38.59%)	(1,684,571)
893	AMBULATORY/COMMUNITY	51,465,467	59,280,037	4,940,003	3,054,860	3,779,234	724,374	(23.50%)	(1,160,769)
	HEALTH NETWORK								
894	BOH SERVICES CORE CENTER	11,753,051	11,745,097	978,758	420,709	464,937	44,228	(52.50%)	(513,821)
895	DEPT. OF PUBLIC HEALTH	14,450,251	11,278,735	939,895	877,468	764,360	(113,108)	(18.68%)	(175,535)
896	MEDICAID EXPANSION	190,804,289	566,867,323	47,238,944	7,379,020	952,958	(6,426,062)	(97.98%)	(46,285,986)
897	STROGER HOSPITAL OF COOK COUNTY	445,202,520	525,236,650	43,769,721	26,097,388	43,851,265	17,753,877	0.19%	81,544
898	OAK FOREST HEALTH CENTER	11,216,096	11,069,970	922,498	528,840	520,728	(8,112)	(43.55%)	(401,770)
899	SPECIAL PURPOSE APPROPRIATIONS	112,455,101	118,857,406	9,904,784	9,070,569	7,303,306	(1,767,263)	(26.26%)	(2,601,478)
	<b>TOTALS - HEALTH FUND</b>	<b>\$ 1,125,717,196</b>	<b>\$ 1,535,512,488</b>	<b>\$ 127,959,374</b>	<b>\$ 59,560,992</b>	<b>\$ 65,820,133</b>	<b>\$ 6,259,141</b>	<b>(48.56%)</b>	<b>\$ (62,139,241)</b>

Table - 5

**THE COUNTY OF COOK, ILLINOIS**  
Special Revenue Funds  
Analysis of Revenues  
One month Period ended December 31, 2014.

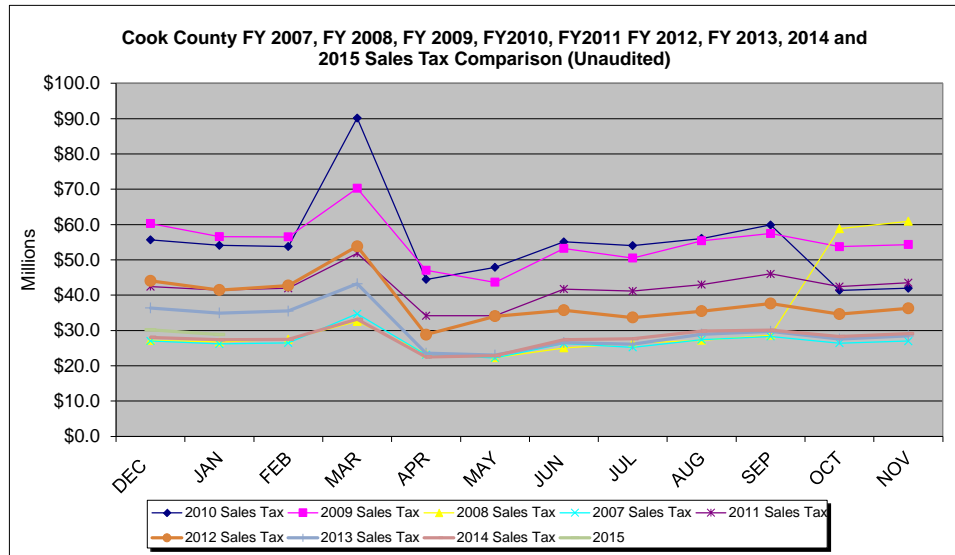
<b><u>SPECIAL PURPOSE FUNDS</u></b>		<b><u>2015 Total Budgeted Revenues</u></b>	<b><u>1-Dec-14 Through 31-Dec-14 2014 Budgeted Revenues</u></b>	<b><u>1-Dec-14 Through 31-Dec-14 2014 Actual Revenues</u></b>	<b><u>One Month Variance</u></b>	<b><u>One Month Over (Under) % Change</u></b>
<b><u>Dept</u></b>	<b><u>DEPARTMENT NAME</u></b>					
501	Motor Fuel Tax IL First	\$23,234,167	\$1,936,181	\$1,936,181	0	0.00%
510	Animal Control	3,400,000	283,333	450,451	167,118	58.98%
524&525	Election Division Fund	19,931,005	1,660,917	1,660,917	(0)	(0.00%)
527	Recorder Document Storage	3,269,000	272,417	287,310	14,893	5.47%
528	Circuit Court Automation	12,000,000	1,000,000	657,968	(342,032)	(34.20%)
529	Circuit Court Document Storage	11,000,000	916,667	597,551	(319,116)	(34.81%)
530	Law Library	6,150,000	512,500	420,304	(92,196)	(17.99%)
531	Circuit Court - Dispute Resolution	190,000	15,833	14,622	(1,211)	(7.65%)
532	Adult Probation / Probation Service Fee	4,000,000	333,333	301,428	(31,905)	(9.57%)
533	County Clerk Automation	1,165,000	86,000	85,047	(953)	(1.11%)
534	Treasurer - Tax Sales Automation	9,500,000	10,920	22,134	11,214	102.69%
535	Intergovernment Agreement/ ETSB	1,552,805	129,400	0	(129,400)	(100.00%)
541	Social Service/ Probation & Court Services	2,800,000	233,333	241,851	8,518	3.65%
544	Lead Poisoning Prevention Fund	0	0	0	0	0.00%
545	Geographic Information Systems - GIS	8,172,000	681,000	689,544	8,544	1.25%
561	State's Attorney Narcotics Forfeiture	4,380,216	365,018	0	(365,018)	(100.00%)
564	Suburban CC TB Sanitarium District	1,161,110	96,759	99,662	2,903	3.00%
567	Circuit Court Administrative Fund	850,000	70,833	74,858	4,025	5.68%
570	Recorder Special Fund GIS Fee Fund	2,043,000	170,250	172,386	2,136	1.25%
571	Recorder Rental Housing Support Fee	286,000	23,833	24,587	754	3.16%
572	CJ Children's Waiting Room	2,750,000	229,167	200,215	(28,952)	(12.63%)
573	Women's Justice Services	65,000	5,417	1,500	(3,917)	(72.31%)
574	CJ Mental Health	800,000	66,667	71,302	4,635	6.95%
575	CJ Peer Court Fund	450,000	37,500	32,637	(4,863)	(12.97%)
576	CJ Drug Court Fund	400,000	33,333	35,396	2,063	6.19%
577	Vehicle Purchase Fund	130,000	10,833	0	(10,833)	(100.00%)
579	Assessor Special Fund	750,000	62,500	122,867	60,367	96.59%
580	CCC Electronic Citation Fund	450,000	37,500	26,178	(11,322)	(30.19%)
583	SAO Records Automation	158,000	13,167	12,999	(168)	(1.27%)
584	PD Records Automation	158,000	13,167	12,967	(200)	(1.52%)
585	Environmental Control Solid Waste Mgmt	404,000	33,667	198	(33,469)	(99.41%)
586	Land Bank Authority	3,450,000	287,500	0	(287,500)	(100.00%)
TOTAL		\$ 125,049,303	\$ 9,628,945	\$ 8,253,060	(\$1,375,885)	(14.29%)

Table - 6

**THE COUNTY OF COOK, ILLINOIS**  
Special Revenue Funds - Analysis of Expenses, Encumbrances and Unspent Balance  
Thru Period One (8.33 Percent) As of December 31, 2014

DPT GRP	Description	Original Appropriation	Appropriation As Adjusted	Expenditures	Encumbrances	Total Expenditures & Encumbrances	% Of Expend Adj. Approp.	Unspent Balance
501	Motor Fuel Tax IL First	23,504,319	23,504,319	1,268,626	0	1,268,626	5.40%	22,235,693
510	Animal Control	4,095,046	4,095,046	87,794	213	88,007	2.15%	4,007,039
524&525	Election Division Fund	19,931,005	19,931,005	664,110	323,849	987,959	4.96%	18,943,046
527	Recorder Document Storage	5,723,112	5,723,112	223,235	228,000	451,235	7.88%	5,271,877
528	Circuit Court Automation	9,551,479	9,551,479	441,840	79,822	521,662	5.46%	9,029,817
529	Circuit Court Document Storage	8,313,539	8,313,539	384,217	3,610	387,827	4.67%	7,925,712
530	Law Library	5,421,021	5,421,021	127,172	587	127,759	2.36%	5,293,262
531	Circuit Court - Dispute Resolution	295,000	295,000	0	0	0	0.00%	295,000
532	Adult Probation / Probation Service Fee	4,427,766	4,427,766	7,839	168,828	176,667	3.99%	4,251,099
533	County Clerk Automation	1,401,860	1,401,860	57,322	0	57,322	4.09%	1,344,538
534	Treasurer - Tax Sales Automation	10,483,791	10,483,791	356,570	100,062	456,632	4.36%	10,027,159
535	Intergovernment Agreement/ ETSB	1,552,805	1,552,805	80,256	0	80,256	5.17%	1,472,549
541	Social Service/ Probation & Court Services	2,943,071	2,943,071	-40	348	308	0.01%	2,942,763
544	Lead Poisoning Prevention Fund	1,204,656	1,204,656	13,044	0	13,044	1.08%	1,191,612
545	Geographic Information Systems - GIS	20,165,337	20,165,337	72,001	124,800	196,801	0.98%	19,968,536
561	State's Attorney Narcotics Forfeiture	4,380,216	4,380,216	226,172	0	226,172	5.16%	4,154,044
564	Suburban CC TB Sanitarium District	5,581,785	5,581,785	148,971	0	148,971	2.67%	5,432,814
567	Circuit Court Administrative Fund	735,842	735,842	42,518	0	42,518	5.78%	693,324
570	Recorder Special Fund GIS Fee Fund	2,496,691	2,496,691	83,003	0	83,003	3.32%	2,413,688
571	Recorder Rental Housing Support Fee	286,000	286,000	0	0	0	0.00%	286,000
572	CJ Children's Waiting Room	2,427,159	2,427,159	78,605	0	78,605	3.24%	2,348,554
573	Women's Justice Services	65,000	65,000	0	0	0	0.00%	65,000
574	CJ Mental Health	800,000	800,000	0	0	0	0.00%	800,000
575	CJ Peer Court Fund	450,000	450,000	0	0	0	0.00%	450,000
576	CJ Drug Court Fund	400,000	400,000	0	0	0	0.00%	400,000
577	Vehicle Purchase Fund	500,000	500,000	0	0	0	0.00%	500,000
579	Assessor Special Fund	750,000	750,000	0	0	0	0.00%	750,000
580	CCC Electronic Citation Fund	450,000	450,000	0	0	0	0.00%	450,000
583	SAO Records Automation	158,000	158,000	0	0	0	0.00%	158,000
584	PD Records Automation	158,000	158,000	0	0	0	0.00%	158,000
585	Environmental Control Solid Waste Mgmt	337,693	337,693	0	0	0	0.00%	337,693
586	Land Bank Authority	3,450,000	3,450,000	0	0	0	0.00%	3,450,000
TOTAL		\$ 142,440,193	\$ 142,440,193	\$ 4,363,255	\$ 1,030,119	\$ 5,393,374	3.79%	\$ 137,046,819





FY2015 YTD - JANUARY 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$56,900,000	\$59,005,518	3.70%	\$2,105,518
FY2014 YTD - NOVEMBER 2014			
14 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$337,400,000	\$333,455,361	(1.17%)	(\$3,944,639)
FY2013 YTD - FINAL			
13 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$362,506,668	\$363,836,841	0.37%	\$1,330,173
FY2012 YTD - FINAL			
12 Budgeted YTD	Actual YTD	Collections %	Over (Under)
\$448,800,000	\$458,191,323	2.09%	\$9,391,323
FY2011 YTD - FINAL			
11 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	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	May receipts	Jun receipts	Jul receipts	Aug receipts	YTD Collections
	DEC	JAN	FEB	MAR	(5&6) APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	
2015	\$30,145,865	\$28,859,653											\$59,005,518
Over/(Under) Est. (in millions)	\$1.3	\$0.8											\$2.1
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)

## 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%.

#### Notes to the December 2014 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 2015 in the amount of \$93.7 million.** Certain other fee revenues for December 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 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 miscellaneous revenues are primarily projected as those revenues are expected to be realized.
- 5) Other financing sources revenues are primarily projected as those revenues are expected to be realized. Except for motor fuel tax grant transfers which are recognized on a discretionary basis as amounts are transferred,

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.

**Note: 1** The FY2015 budgeted Property Tax revenue is based on the FY2015 tax levy, which will not be collected until 2016; actual revenue received during 2015 is based on the FY2014 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2015 will be equal to the difference between the FY2015 and FY2014 tax levies.

The monthly allocation of the levy is based on the average monthly collection of actual property tax receipts during the preceding two fiscal years, the majority of which are traditionally received in the months of February, March, July and August as a function of the Property Tax billing cycle. The specific proportional allocations by month of the anticipated levy proceeds is as follow: