

Cook County, Illinois

Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The Two Month Period Ended January 31, 2015



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

TONI PRECKWINKLE

PRESIDENT

**Cook County Board
of Commissioners**

RICHARD R. BOYKIN
1st District

ROBERT STEELE
2nd District

JERRY BUTLER
3rd District

STANLEY MOORE
4th District

DEBORAH SIMS
5th District

JOAN PATRICIA MURPHY
6th District

JESUS G. GARCIA
7th District

LUIS ARROYO JR.
8th District

PETER N. SILVESTRI
9th District

BRIDGET GAINER
10th District

JOHN P. DALEY
11th District

JOHN A. FRITCHEY
12th District

LARRY SUFFREDIN
13th District

GREGG GOSLIN
14th District

TIMOTHY O. SCHNEIDER
15th District

JEFFREY R. TOBOLSKI
16th District

ELIZABETH ANN DOODY GORMAN
17th District

March 3, 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 two-month period ended January 31, 2015 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 Fund 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

**THE BOARD OF COMMISSIONERS
TONI PRECKWINKLE. PRESIDENT**

Richard R. Boykin
Robert Steele
Jerry Butler
Stanley Moore
Deborah Sims
Joan P. Murphy
Jesus G. Garcia
Luis Arroyo Jr.
Peter N. Silvestri

1st Dist.
2nd Dist.
3rd Dist.
4th Dist.
5th Dist.
6th Dist.
7th Dist.
8th Dist.
9th Dist.

Bridget Gainer
John P. Daley
John A. Fritchey
Lawrence Suffredin
Gregg Goslin
Timothy O. Schneider
Jeffrey R. Tobolski
Elizabeth Ann Doody Gorman

10th Dist.
11th Dist.
12th Dist.
13th Dist.
14th Dist.
15th Dist.
16th Dist.
17th Dist.



**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
TEL: (312) 603-5601
FAX: (312) 603-6122

**Executive Summary
Cook County Analysis of Revenues and Expenses Report
December 1, 2014 through January 31, 2015**

Executive Summary

General Fund: For the period of December 1, 2014 to January 31, 2015, expenditures were \$239.1M and revenues were \$191.6M, primarily due to variable monthly timing of some revenues and more consistent monthly expenditures. Based on year-to-date expectation, revenues are in line with expectation and expenditures are \$445,779 higher than expectation, creating a minor negative variance year-to-date of \$436,373.

Health Fund: For the period of December 1, 2014 to January 31, 2015, expenditures were \$181.9M and revenues were \$188.9M. Based on year-to-date expectation, revenues came in \$6.2M lower and expenditures \$74M lower, creating a \$67.8M positive year-to-date variance.

TOTAL REVENUE - Total two months actual revenue of \$380.5 million was below budgeted revenue of \$386.7 million, and resulted in an **unfavorable** variance of (\$6.2) million or (1.61%). This represents a (\$3.2) million **unfavorable variance** compared to the prior month ended December 2014 **unfavorable** variance of (\$3.0) million.

There was improvement across some revenue categories versus budget in January 2015, led by County Treasurer fees, CCHHS Patient fees, Recorder of Deeds, County Sales Tax, County Use tax and Amusement Tax, offsetting a reduction in Clerk of the Circuit Court, Disproportionate Share Hospital (DSH), Medicaid Expansion, Gas / Diesel Fuel Tax and other revenue categories (net).



REVENUES

	General Funds	Health Enterprise Fund	Combined
	Favorable Variance	Favorable Variance	Favorable Variance
Revenue Center	(millions)	(millions)	(millions)
County Treasurer	\$ 1.2		\$ 1.2
Patient Fees		27.6	27.6
Recorder of Deeds	1.2		1.2
County Sales Tax	2.1		2.1
County Use Tax	2.5		2.5
Amusement Tax	1.9		1.9
Net <i>favorable</i> variances	\$ 8.9	\$ 27.6	\$ 36.5
	Unfavorable Variance	Unfavorable Variance	Unfavorable Variance
	(millions)	(millions)	(millions)
Clerk of Circuit Court	\$ (1.3)		\$ (1.3)
Medicaid Expansion		(31.5)	(31.5)
DSH Adjustment Pmts		(1.9)	(1.9)
Gas / Diesel Fuel Tax	(1.9)		(1.9)
Other revenue categories (net)	(5.7)	(0.4)	(6.1)
Net (unfavorable) variances	(8.9)	(33.8)	(42.7)
Total net favorable (unfavorable) variances	\$ -	\$ (6.2)	\$ (6.2)

GENERAL FUND

FEES

TREASURER – Total two months actual revenue of \$8.4 million was above budgeted revenue of \$7.2 million, and resulted in a **favorable** variance of \$1.2 million or 17.13%, based on current economic conditions.

CLERK OF CIRCUIT COURT – Total two months actual revenue of \$12.1 million was behind budgeted revenue of \$13.4 million, and resulted in an unfavorable variance of (\$1.3) million or (9.98%). This is primarily due to the reduction in the number of cases filed. The FY 15 two month period ended Case file total is 176,258 vs. FYE 12-14 average two month period ended case file total of 206,296; a 30,038 / 14.56% decrease. The following divisions had the largest decreases in cases: Chancery is down 2,507, 1st District civil is down 11,157, District 2 traffic-minor is down 2,408, District 3 traffic-minor is down 3,666, District 4 traffic-minor is down 3,920, District 5 traffic-minor is down 3,356 and District 6 traffic-minor is down 5,576.

RECORDER OF DEEDS – Total two month actual revenue of \$6.8 million was above budgeted revenue of \$5.6 million, and resulted in a **favorable** variance of \$1.2 million or 20.31%, based on current collections. The favorable growth for the second 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.

HOME RULE TAXES

The County Sales Tax - revenue of \$59.0 million through the period ended January 31, 2015 was above budgeted revenue of \$56.9 million, and resulted in a **favorable** variance of \$2.1 million or 3.70%. The January 31, 2015 positive variance increased \$.8 million from the positive variance \$1.3 million as reported for the prior period ended December 31, 2014 mainly due to increased consumer spending. For more current data see Table-7 **Page 7**.

The County Gas / Diesel Fuel Tax - revenue of \$14.6 million through the ended January 31, 2015 was below budgeted revenue of \$16.5 million, and resulted in an **unfavorable** variance of (\$1.9) million or (11.59%). The January 31, 2015 negative variance increased (\$0.3) million from the negative variance of (\$1.6) million as reported for the period ended December 31, 2014. 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 \$13.0 million through the period ended January 31, 2015 was above budgeted revenue of \$10.5 million, and resulted in a **favorable** variance of \$2.5 million or 24.32%. The January 31, 2015 positive variance increased \$1.0 million from the positive variance of \$1.5 million as reported for the period ended December 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 Amusement Tax - revenue of \$5.4 million through the period ended January 31, 2015 was above budgeted revenue of \$3.4 million, and resulted in a **favorable** variance of \$1.9 million or 55.87%. The January 31, 2015 positive variance increased \$.2 million from the positive variance of \$1.7 million as reported for the period ended December 31, 2014, based on compliance and tax discovery enforcement efforts.

HEALTH FUND

CCHHS – The Health System revenue has a negative variance of (\$6.2) million through the period ended January 31, 2015. The net negative variances are led by (\$33.5) million or (3.20%) negative variances in Medicaid Expansion and DSH payments.

CCHHS Medicaid Expansion – Total two months actual Medicaid Expansion revenue of \$106.1 million was below budgeted revenue of \$137.7 million, and resulted in an **unfavorable** variance of (\$31.6) million or (22.92%) through the period ended January 31, 2015. CountyCare accepts a monthly PMPM fee that must cover all the healthcare needs of the enrollees. In January 2015 CountyCare had 78,505 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 two months actual Patient Fee revenue of \$53.6 million was above budgeted revenue of \$26.0 million, and resulted in a **favorable** variance of \$27.6 million or 106.28% through the period ended January 31, 2015.

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. We have also increased efforts to contract with other Medicaid HMOs so more patients can access services at CCHHS and contribute to our revenue.

Disproportionate Share Hospital Revenue (DSH) - There is a negative variance of \$1.9 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.

EXPENDITURES

	<u>General Fund</u>	<u>Health Fund</u>	<u>Combined</u>
2015 YTD Budget	\$ 238,702,175	\$ 255,918,748	\$ 494,620,923
YTD Actual Expenses/Encumbrances	239,147,954	181,879,264	421,027,218
Year to Date % of Budget	100.19%	71.07%	85.12%
Favorable (Unfavorable) Variance	\$ (445,779)	\$ 74,039,484	\$ 73,593,705

General Fund Expenditures

General Fund expenditures from December 1, 2014 through January 31, 2015, were \$239.1M, or 16.7% of the annual appropriation. This is slightly more than the 16.66% expected through the second month of the year. In other words, the year-to-date budget was exceeded by .19%, creating a negative variance of \$445,779. 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 or one time purchases made at the beginning of the year.

Health Fund Expenditures

Health Fund expenditures from December 1, 2014 through January 31, 2015, were \$181.9M, or 11.8% of the annual appropriation. This is less than the 16.6% expected through the second month of the year creating a positive variance of \$74M. All departments are tracking at a lower spending rate than budget expectations.

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 January 31, 2015

REVENUES	Annual 2014 Budget	Annual 2015 Budget	Jan 31, 2015	Jan 31, 2014	Jan 31, 2015	Year-to-Year Current Month Difference	Favorable (Unfavorable) Variance	
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Year to Date (1) Actuals Collections		%	\$
Property Taxes (See note below)	\$ 311,131,218	\$ 201,310,756	\$ 1,248,127	\$ 2,149,463	\$ 2,537,025	\$ 387,562	103.27%	\$1,288,898
Property Tax Levy Timing Differential				222,494	(680,887)	(903,381)	0.00%	(680,887)
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	36,704,424	37,039,850	37,494,785	454,935	2.15%	790,361
Total Non-Property Taxes	654,548,265	797,725,991	126,230,439	105,975,724	132,194,583	26,218,859	4.72%	5,964,145
Total Intergovernmental Revenues	19,618,547	40,703,924	6,553,729	3,022,000	5,428,410	2,406,410	(17.17%)	(1,125,319)
Total Miscellaneous Revenues	24,253,961	46,369,801	7,644,967	3,031,838	2,298,289	(733,549)	(69.94%)	(5,346,678)
Other Financing Sources	89,863,422	79,242,690	13,207,115	9,005,667	12,326,000	3,320,333	(6.67%)	(881,115)
Total Corporate / Public Safety Revenues	\$ 1,376,531,493	\$ 1,432,213,052	\$ 191,588,799	\$ 160,447,036	\$ 191,598,205	\$31,151,169	0.00%	9,406

EXPENDITURES/ENCUMBRANCES	2014 Budget	Original 2015 Budget	YTD 2015 Budget	Jan 31, 2014	Jan 31, 2015	Year-to-Year Current Month Difference	Favorable (Unfavorable) Variance	
				Year to Date Actuals	Year to Date Actuals		%	\$
Corporate / Public Safety	\$ 1,376,531,493	\$ 1,432,213,052	\$ 238,702,175	\$ 237,625,133	\$ 239,147,954	\$ 1,522,821	(0.19%)	(\$445,779)
				Jan 31, 2014	Jan 31, 2015			
Revenues Over (Under)								
Expenditures/Encumbrances				(\$77,178,097)	(\$47,549,749)			

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenue and Expense
As of January 31, 2015

REVENUES	Annual 2014 Budget	Annual 2015 Budget	Jan 31, 2015	Jan 31, 2014	Jan 31, 2015	Year-to-Year Current Month Difference	Favorable (Unfavorable) Variance	
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Year to Date (1) Actuals Collections		%	\$
Property Taxes (See note below)	\$ 38,924,897	\$ 149,756,021	\$ 928,487	\$ 701,277	\$ 439,717	\$ (261,560)	(52.64%)	(\$488,770)
Property Tax Levy Timing Differential				(258,851)	687,153	946,004	0.00%	687,153
Patient Fees (Medicare, Medicaid, Private & 3rd)	230,699,686	155,229,218	25,993,950	53,610,239	53,619,491	9,252	106.28%	27,625,541
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	27,056,372	27,056,372	25,162,352	(1,894,020)	(7.00%)	(1,894,020)
Medicaid Expansion	727,722,979	914,645,008	137,734,309	59,387,346	106,160,435	46,773,089	(22.92%)	(31,573,874)
Total Non-Property Taxes	136,075,235	14,244,009	2,061,666	18,769,000	2,035,935	(16,733,065)	(1.25%)	(25,731)
Total Intergovernmental Revenues	0	0	0	0	0	0	0.00%	0
Total Miscellaneous Revenues	5,113,084	8,050,000	1,367,398	1,276,979	789,709	(487,270)	(42.25%)	(577,689)
Total Revenues	\$ 1,385,285,881	\$ 1,535,512,488	\$ 195,142,182	\$ 160,542,362	\$ 188,894,792	\$28,352,430	(3.20%)	(6,247,390)

EXPENDITURES/ENCUMBRANCES	2014 Budget	Original 2015 Budget	YTD 2015 Budget	Jan 31, 2014	Jan 31, 2015	Year-to-Year Current Month Difference	Favorable (Unfavorable) Variance	
				Year to Date Actuals	Year to Date Actuals		%	\$
Total Health	\$ 1,125,717,196	\$ 1,535,512,488	\$ 255,918,748	\$ 153,806,933	\$ 181,879,264	\$ 28,072,331	40.71%	\$ 74,039,484
				Jan 31, 2014	Jan 31, 2015			
Revenues Over (Under)								
Expenditures/Encumbrances				\$6,735,429	\$7,015,528			

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 January 31, 2015

REVENUES	2014 Budget	2015 Budget	Jan 31, 2015	Jan 31, 2014	Jan 31, 2015	Year-to-Year Current Month Difference	Favorable (Unfavorable)	
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Year to Date (1) Actuals Collections		Variance	\$
							%	
Property Taxes (See note below)	\$ 311,131,218	\$ 201,310,756	\$ 1,248,127	\$ 2,149,463	\$ 2,537,025	\$ 387,562	103.27%	\$1,288,898
Property Tax Levy Timing Differential				222,494	(680,887)	\$ (903,381)	0.00%	(680,887)
Property Tax - Tax Increment Financing Surplus	3,000,000	5,920,000	0	0	0	0	0.00%	0
Fees								
County Treasurer	70,000,000	70,000,000	7,155,862	8,230,000	8,382,000	152,000	17.13%	1,226,138
County Clerk	10,225,000	10,350,000	1,633,580	1,624,000	1,668,000	44,000	2.11%	34,420
Recorder of Deeds	41,500,000	33,916,000	5,652,667	5,716,000	6,801,000	1,085,000	20.31%	1,148,333
Building and Zoning	3,200,000	3,678,317	613,053	809,000	695,000	(114,000)	13.37%	81,947
Environmental Control	4,361,750	4,550,000	758,333	454,000	452,000	(2,000)	(40.40%)	(306,333)
Liquor Licenses	324,000	330,000	55,000	52,500	49,000	(3,500)	(10.91%)	(6,000)
Cable TV Franchise	1,000,000	1,200,000	200,000	310,000	328,000	18,000	64.00%	128,000
Clerk of Circuit Court	96,750,000	93,500,000	13,400,000	12,976,000	12,063,000	(913,000)	(9.98%)	(1,337,000)
Sheriff	24,856,130	24,383,521	4,063,920	4,187,000	4,109,000	(78,000)	1.11%	45,080
Public Guardian	2,400,000	2,765,000	460,833	335,000	539,000	204,000	16.96%	78,167
State's Attorney	2,000,000	1,950,000	325,000	362,000	285,000	(77,000)	(12.31%)	(40,000)
Public Administrator	900,000	900,000	150,000	151,000	124,000	(27,000)	(17.33%)	(26,000)
Court Services Fee	10,424,200	9,425,052	1,570,842	1,504,000	1,420,000	(84,000)	(9.60%)	(150,842)
County Assessor	150,000	432,000	72,000	7,400	6,600	(800)	(90.83%)	(65,400)
Highway Sale of Permits (Hauling & Construction)	560,000	1,000,000	166,667	132,000	142,000	10,000	(14.80%)	(24,667)
Medical Examiner	910,000	900,000	150,000	182,000	227,000	45,000	51.33%	77,000
Tax Intercept	2,000,000	0	0	0	0	0	0.00%	0
Assessor Tax Fraud	1,500,000	400,000	66,667	0	157,000	157,000	135.50%	90,333
Recorder Audit Revenues	1,000,000	1,000,000	166,667	0	0	0	(100.00%)	(166,667)
Other Fees	55,000	260,000	43,333	7,950	47,185	39,235	8.89%	3,852
Total Fee Revenue	274,116,080	260,939,890	36,704,424	37,039,850	37,494,785	454,935	2.15%	790,361
Non-Property Taxes								
County Sales Tax	337,400,000	345,000,000	56,900,000	55,362,724	59,005,518	3,642,794	3.70%	2,105,518
County Use Tax	68,300,000	73,500,000	10,459,055	10,423,000	13,003,000	2,580,000	24.32%	2,543,945
Off Track Betting Commission	2,422,500	1,450,000	220,000	208,000	213,000	5,000	(3.18%)	(7,000)
Illinois Gaming-Casino Tax	8,300,000	8,500,000	1,324,300	657,000	1,383,000	726,000	4.43%	58,700
Retail Sale of Motor Vehicles Tax	3,095,000	3,200,000	474,849	455,000	509,000	54,000	7.19%	34,151
Retailer's Occupation Tax	3,290,000	2,870,000	478,333	514,000	461,000	(53,000)	(3.62%)	(17,333)
Wheel Tax	4,100,000	4,100,000	79,000	62,000	90,000	28,000	13.92%	11,000
State Income Tax	12,351,000	12,550,000	2,091,667	1,792,000	1,745,000	(47,000)	(16.57%)	(346,667)
Alcoholic Beverage Tax	36,500,000	37,750,000	7,011,500	7,278,000	7,194,000	(84,000)	2.60%	182,500
Gas / Diesel Fuel Tax	87,050,000	89,000,000	16,458,160	16,127,000	14,551,000	(1,576,000)	(11.59%)	(1,907,160)
Cigarette Tax	4,691,414	121,015,882	17,380,079	650,000	17,321,527	16,671,527	(0.34%)	(58,552)
Other Tobacco Products Tax	1,788,351	7,315,109	933,407	210,000	885,038	675,038	(5.18%)	(48,369)
Firearms Tax	375,000	475,000	96,758	93,000	82,500	(10,500)	(14.74%)	(14,258)
Gambling Machine Tax	1,350,000	1,400,000	10,000	31,000	12,000	(19,000)	20.00%	2,000
Non Retailer Transactions Use Tax & State	11,460,000	15,100,000	1,991,666	2,172,000	2,951,000	779,000	48.17%	959,334
Amusement Tax	29,475,000	30,000,000	3,448,301	3,001,000	5,375,000	2,374,000	55.87%	1,926,699
Parking Lot & Garage Operations Tax	42,600,000	44,500,000	6,873,364	6,940,000	7,413,000	473,000	7.85%	539,636
Total Non-Property Taxes	654,548,265	797,725,991	126,230,439	105,975,724	132,194,583	26,218,859	4.72%	5,964,145
Intergovernmental Revenues								
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	6,500,320	3,022,000	5,375,000	2,353,000	(17.31%)	(1,125,320)
Salaries of State's Attorney	0	195,784	32,631	0	32,632	32,632	0.00%	1
Salaries of Public Defender	0	124,666	20,778	0	20,778	20,778	0.00%	0
Total Intergovernmental Revenues	19,618,547	40,703,924	6,553,729	3,022,000	5,428,410	2,406,410	(17.17%)	(1,125,319)
Miscellaneous Revenues								
Investment Income	0	260,236	43,373	0	25,753	25,753	(40.62%)	(17,620)
Estate of Heirs	0	500,000	0	0	0	0	0.00%	0
Telephone Commissions	0	2,400,000	400,000	0	423,000	423,000	5.75%	23,000
Real Estate and Rental Income	8,965,552	8,935,265	1,489,211	846,550	1,251,000	404,450	(16.00%)	(238,211)
Other Reimbursements / Transfers	11,526,738	34,274,300	5,712,383	1,931,238	598,536	(1,332,702)	(89.52%)	(5,113,847)
Parking Fees - JTDC, Courts & etc.	3,761,671	0	0	254,050	0	(254,050)	0.00%	0
Total Miscellaneous Revenue	24,253,961	46,369,801	7,644,967	3,031,838	2,298,289	(733,549)	(69.94%)	(5,346,678)
Other Financing Sources								
Motor Fuel Tax Grant	44,500,000	44,500,000	7,416,667	7,416,667	7,416,667	(0)	0.00%	0
Motor Fuel Tax Grant	30,000,000	20,000,000	3,333,333	0	3,333,333	3,333,333	0.00%	0
Reimb. for Indirect Cost Special Revenues & Grants	15,363,422	14,742,690	2,457,115	1,589,000	1,576,000	(13,000)	(35.86%)	(881,115)
Total Other Financing Sources	89,863,422	79,242,690	13,207,115	9,005,667	12,326,000	3,320,333	(6.67%)	(881,115)
Grand Total Corporate / Public Safety	\$ 1,376,531,493	\$ 1,432,213,052	\$ 191,588,799	\$ 160,447,036	\$ 191,598,205	\$ 31,151,169	0.00%	\$9,406

THE COUNTY OF COOK, ILLINOIS
Corporate / Public Safety Fund Analysis of Expenses and Encumbrances
Thru Period Two As of January 31, 2015

DPT GRP	EXPENDITURES/ENCUMBRANCES	2014 Budget	Original 2015 Budget	YTD 2015 Budget	Jan 31, 2014	Jan 31, 2015	Year-to-Year Current Month Difference	Favorable (Unfavorable)	
					Year to Date Actuals	Year to Date Actuals		Variance	
								%	\$
002	HUMAN RIGHTS AND ETHICS	\$ 776,602	\$ 795,895	\$ 132,649	\$ 87,378	\$ 94,495	\$ 7,117	40.38%	\$ 38,154
007	REVENUE	2,118,143	5,459,256	909,876	469,188	625,012	155,824	45.58%	284,864
008	RISK MANAGEMENT	701,533	1,713,774	285,629	251,133	257,493	6,360	10.93%	28,136
009	TECHNOLOGY POLICY AND PLANNING	4,259,744	12,981,437	2,163,573	837,018	2,016,745	1,179,727	7.28%	146,828
010	OFFICE OF THE PRESIDENT	1,569,999	1,762,656	293,776	267,628	258,629	(8,999)	13.59%	35,147
011	OFFICE OF CHIEF ADMIN. OFFICER	2,712,586	2,340,425	390,071	443,028	644,677	201,649	(39.49%)	(254,606)
013	PLANNING & DEVELOPMENT	1,055,426	1,130,070	188,345	149,503	181,665	32,162	3.68%	6,680
014	BUDGET & MANAGEMENT SERVICES	1,466,716	1,547,069	257,845	258,136	231,112	(27,024)	11.57%	26,733
016	IT SOLUTIONS	6,649,562	0	0	978,772	0	(978,772)	0.00%	0
018	SECRETARY TO THE BOARD OF COMMISSIONERS	1,097,956	908,322	151,387	157,420	246,674	89,254	(38.63%)	(95,287)
019	CIVIL SERVICE COMMISSION	65,251	70,000	11,667	3,500	4,000	500	191.67%	7,667
020	COUNTY COMPTROLLER	2,997,468	3,120,646	520,108	451,952	435,257	(16,695)	19.49%	84,851
021	OFF OF THE CHIEF FNCL OFFICER	1,112,619	1,002,325	167,054	179,233	150,320	(28,913)	11.13%	16,734
022	CONTRACT COMPLIANCE	770,724	782,026	130,338	112,121	119,386	7,265	9.17%	10,952
026	ADMINISTRATIVE HEARING BOARD	1,232,356	1,240,008	206,668	108,830	134,614	25,784	53.53%	72,054
027	OFFICE OF ECONOMIC DEVELOPMENT	787,462	406,838	67,806	94,646	51,873	(42,773)	30.72%	15,933
029	ENTERPRISE RESOURCE PLANNING	0	1,777,124	296,187	136,249	194,215	57,966	52.50%	101,972
030	OFFICE OF THE CHIEF PROCUREMENT OFFICER	2,754,224	2,790,064	465,011	370,951	396,913	25,962	17.16%	68,098
031	OFFICE OF ASSET MANAGEMENT	1,405,937	2,144,221	357,370	199,020	281,066	82,046	27.15%	76,304
032	DEPT. OF HUMAN RESOURCES	3,985,686	4,170,784	695,131	852,445	527,627	(324,818)	31.75%	167,504
040	COUNTY ASSESSOR	24,624,799	24,438,754	4,073,126	4,212,074	3,345,361	(866,713)	21.75%	727,765
050	BOARD OF REVIEW	8,233,141	8,506,129	1,417,688	1,266,469	1,287,251	20,782	10.13%	130,437
060	COUNTY TREASURER	1,952,814	1,305,389	217,565	269,278	180,036	(89,242)	20.85%	37,529
070	COUNTY AUDITOR	887,093	917,145	152,858	119,838	132,635	12,797	15.25%	20,223
080	OFFICE OF INSPECTOR GENERAL	1,772,838	1,843,297	307,216	251,461	240,403	(11,058)	27.79%	66,813
081	FIRST DISTRICT	358,726	386,403	64,401	43,506	36,545	(6,961)	76.22%	27,856
082	SECOND DISTRICT	358,905	385,844	64,307	44,125	50,924	6,799	26.28%	13,383
083	THIRD DISTRICT	358,820	386,050	64,342	48,150	47,028	(1,122)	36.82%	17,314
084	FOURTH DISTRICT	358,775	386,197	64,366	57,063	59,155	2,092	8.81%	5,211
085	FIFTH DISTRICT	358,558	386,227	64,371	57,993	66,097	8,104	(2.61%)	(1,726)
086	SIXTH DISTRICT	358,583	386,375	64,396	56,785	63,235	6,450	1.84%	1,161
087	SEVENTH DISTRICT	359,052	386,052	64,342	49,583	48,682	(901)	32.17%	15,660
088	EIGHTH DISTRICT	358,847	364,350	60,725	48,495	40,780	(7,715)	48.91%	19,945
089	NINTH DISTRICT	358,683	386,110	64,352	55,607	74,290	18,683	(13.38%)	(9,938)
090	TENTH DISTRICT	358,903	365,075	60,846	42,574	50,600	8,026	20.25%	10,246
091	ELEVENTH DISTRICT	499,597	507,510	84,585	41,361	40,065	(1,296)	111.12%	44,520
092	TWELFTH DISTRICT	358,757	386,287	64,381	51,781	42,292	(9,489)	52.23%	22,089
093	THIRTEENTH DISTRICT	358,692	386,095	64,349	52,653	54,471	1,818	18.13%	9,878
094	FOURTEENTH DISTRICT	358,732	386,164	64,361	51,453	49,878	(1,575)	29.04%	14,483
095	FIFTEENTH DISTRICT	358,824	386,544	64,424	50,667	32,552	(18,115)	97.91%	31,872
096	SIXTEENTH DISTRICT	358,835	386,364	64,394	46,750	48,518	1,768	32.72%	15,876
097	SEVENTEENTH DISTRICT	358,846	386,068	64,345	47,389	61,237	13,848	5.07%	3,108
110	COUNTY CLERK	7,628,320	7,516,624	1,252,771	1,123,239	1,149,781	26,542	8.96%	102,990
130	RECORDER OF DEEDS	5,686,120	5,484,174	914,029	840,807	795,784	(45,023)	14.86%	118,245
160	BUILDING AND ZONING	3,184,227	3,389,293	564,882	473,823	489,003	15,180	15.52%	75,879
161	DEPT. OF ENVIRONMENTAL CTRL	1,637,725	1,586,596	264,433	240,436	257,439	17,003	2.72%	6,994
170	ZONING BOARD OF APPEALS	423,817	424,721	70,787	55,989	62,136	6,147	13.92%	8,651
200	DEPT. OF FACILITIES MANAGEMENT	35,198,174	44,578,769	7,429,795	8,191,993	6,165,876	(2,026,117)	20.50%	1,263,919
205	JUDICIAL ADVISORY COUNCIL	422,948	556,096	92,683	65,964	73,735	7,771	25.70%	18,948
210	OFFICE OF THE SHERIFF	4,821,103	4,357,154	726,192	862,528	596,489	(266,039)	21.74%	129,703
214	SHERIFF'S ADMINISTRATION FUND	13,970,050	12,557,868	2,092,978	2,202,496	1,299,626	(902,870)	61.04%	793,352
216	SHE OFFICE OF PROFESSIONAL REVIEW	0	4,439,846	739,974	0	649,571	649,571	13.92%	90,403
217	SHERIFF'S INFORMATION TECHNOLOGY	4,311,541	6,351,990	1,058,665	768,308	499,660	(268,648)	111.88%	559,005
230	COURT SERVICES DIVISION	85,745,311	84,808,693	14,134,782	13,381,438	12,643,021	(738,417)	11.80%	1,491,761
231	POLICE DEPARTMENT	48,029,191	53,767,568	8,961,261	8,331,300	8,477,409	146,109	5.71%	483,852
239	DEPARTMENT OF CORRECTIONS	303,783,283	325,465,357	54,244,226	65,124,444	59,890,865	(5,233,579)	(9.43%)	(5,646,639)
249	SHERIFF'S MERIT BOARD	1,795,358	1,772,851	295,475	246,546	226,217	(20,329)	30.62%	69,258
250	STATE'S ATTORNEY	93,229,590	99,232,559	16,538,760	14,566,034	15,253,515	687,481	8.43%	1,285,245
259	MEDICAL EXAMINER	10,428,262	10,477,537	1,746,256	1,739,781	1,745,671	5,890	0.03%	585
260	PUBLIC DEFENDER	55,275,450	61,060,441	10,176,740	8,750,661	8,890,986	140,325	14.46%	1,285,754
265	EMERGENCY MANAGEMENT AGENCY	1,359,351	2,096,328	349,388	233,592	300,355	66,763	16.33%	49,033
280	ADULT PROBATION DEPT.	38,154,317	38,488,248	6,414,708	6,033,953	6,614,363	580,410	(3.02%)	(199,655)
300	JUDICIARY	10,691,946	10,305,468	1,717,578	1,081,987	879,131	(202,856)	95.37%	838,447
305	PUBLIC GUARDIAN	17,468,075	17,777,309	2,962,885	2,668,909	2,563,420	(105,489)	15.58%	399,465
310	OFFICE OF THE CHIEF JUDGE	30,516,519	37,389,335	6,231,556	7,300,648	7,073,333	(227,315)	(11.90%)	(841,777)
312	FORENSIC CLINICAL SERVICES	2,579,562	2,560,690	426,782	308,022	331,299	23,277	28.82%	95,483
313	SOCIAL CASEWORK SERVICES	10,505,600	10,377,477	1,729,580	1,936,823	1,889,107	(47,716)	(8.44%)	(159,528)
326	JUVENILE PROBATION	31,660,029	33,499,795	5,583,299	3,859,337	5,789,162	1,929,825	(3.56%)	(205,863)
335	CLERK OF CRCT CRT OFF. OF CLERK	74,929,106	77,896,396	12,982,733	11,842,016	11,469,213	(372,803)	13.20%	1,513,520
390	PUBLIC ADMINISTRATOR	1,097,074	1,109,485	184,914	146,679	140,066	(6,613)	32.02%	44,848
440	JUVENILE TEMPORARY DETENTION - JTDC	50,842,085	53,269,139	8,878,190	6,265,627	10,284,752	4,019,125	(13.68%)	(1,406,562)
451	SUPPORTIVE SERVICES	682,102	736,391	122,732	104,643	111,905	7,262	9.68%	10,827
452	VETERANS' ASSISTANCE COMMISSION	400,000	400,000	66,667	85,837	90,678	4,841	(26.48%)	(24,011)
490	FIXED CHRGS & SPL PURP APPROPRIATIONS	55,139,935	65,988,238	10,998,040	8,690,637	12,240,429	3,549,792	(10.15%)	(1,242,389)
499	FIXED CHRGS & SPL PURP APPROPRIATIONS	287,980,665	256,862,356	42,810,393	46,100,149	45,667,589	(432,560)	(6.26%)	(2,857,196)
500	COUNTY HIGHWAY DEPARTMENT	5,723,843	5,830,891	971,815	627,281	1,632,560	1,005,279	(40.47%)	(660,745)
TOTALS - Corporate / Public Safety		\$ 1,376,531,493	\$ 1,432,213,052	\$ 238,702,175	\$ 237,625,133	\$ 239,147,954	\$1,522,821	(0.19%)	(\$445,779)

THE COUNTY OF COOK, ILLINOIS
Health Fund Analysis of Revenue, Expense and Encumbrances
Thru Period Two As of January 31, 2015

	REVENUES	2014 Budget	2015 Budget	Jan 31, 2015	Jan 31, 2014	Jan 31, 2015	Year-to-Year	Favorable (Unfavorable)	
				YTD Budgeted	Year to Date (1)	Year to Date (1)	Current Month	Variance	
				Revenues	Actuals Collections	Actuals Collections	Difference	%	\$
	Property Taxes (See note below)	\$ 38,924,897	\$ 149,756,021	\$ 928,487	\$ 701,277	\$ 439,717	\$ (261,560)	(52.64%)	(\$488,770)
	Property Tax Levy Timing Differential			0	(258,851)	687,153	946,004	0.00%	687,153
	Stroger Hospital -								
	Medicare	64,154,696	73,159,067	12,427,020	12,374,147	12,704,040	329,893	2.23%	277,020
	Public Assistance (Medicaid)	126,762,385	38,065,252	6,065,357	27,763,554	26,171,380	(1,592,174)	331.49%	20,106,023
	Private Payors and Carriers	25,228,676	29,522,078	5,014,710	5,098,523	8,565,495	3,466,972	70.81%	3,550,785
	Stroger Hospital - Sub Total	216,145,757	140,746,397	23,507,087	45,236,224	47,440,915	2,204,691	101.82%	23,933,828
	Oak Forest Health Center -								
	Medicare	62,384	52,950	8,994	76,165	41,527	(34,638)	361.72%	32,533
	Public Assistance (Medicaid)	37,516	9,948	1,722	5,073,613	2,613,644	(2,459,969)	151679.56%	2,611,922
	Private Payors and Carriers	45,518	21,448	3,644	70,025	43,122	(26,903)	1083.37%	39,478
	Oak Forest Health Center - Sub Total	145,418	84,346	14,360	5,219,803	2,698,293	(2,521,510)	18690.34%	2,683,933
	Provident Hospital -								
	Medicare	4,206,722	4,473,884	759,946	530,531	702,733	172,202	(7.53%)	(57,213)
	Public Assistance (Medicaid)	8,583,413	8,319,468	1,439,907	2,366,609	2,672,111	305,502	85.58%	1,232,204
	Private Payors and Carriers	1,618,376	1,605,123	272,650	272,650	105,439	(167,211)	(61.33%)	(167,211)
	Provident Hospital - Sub Total	14,408,511	14,398,475	2,472,503	3,154,212	3,480,283	326,071	40.76%	1,007,780
	Patient Fees (Medicare, Medicaid, Private & 3rd)	230,699,686	155,229,218	25,993,950	53,610,239	53,619,491	9,252	106.28%	27,625,541
	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	27,056,372	27,056,372	25,162,352	(1,894,020)	(7.00%)	(1,894,020)
	Medicaid Expansion	727,722,979	914,645,008	137,734,309	59,387,346	106,160,435	46,773,089	(22.92%)	(31,573,874)
	CCHHS - Total Fees	1,205,172,665	1,363,462,458	190,784,631	140,053,957	184,942,278	44,888,321	(3.06%)	(5,842,353)
	Non-Property Taxes -								
	Cigarette Tax	129,808,586	12,984,118	1,864,755	17,985,000	1,858,473	(16,126,527)	(0.34%)	(6,282)
	Other Tobacco Products Tax	5,891,649	784,891	100,153	691,000	94,962	(596,038)	(5.18%)	(5,191)
	Firearms Tax	375,000	475,000	96,758	93,000	82,500	(10,500)	(14.74%)	(14,258)
	Non-Property Taxes - Sub	136,075,235	14,244,009	2,061,666	18,769,000	2,035,935	(16,733,065)	(1.25%)	(25,731)
	Miscellaneous Revenues -								
	Miscellaneous Fees - CCHHS	1,931,284	6,050,000	1,027,672	871,317	511,652	(359,665)	(50.21%)	(516,020)
	Public Health	3,181,800	2,000,000	339,726	339,726	278,057	(127,605)	(18.15%)	(61,669)
	Miscellaneous Revenues - Sub	5,113,084	8,050,000	1,367,398	1,276,979	789,709	-487,270	(42.25%)	(577,689)
	TOTALS	\$ 1,385,285,881	\$ 1,535,512,488	\$ 195,142,182	\$ 160,542,362	\$ 188,894,792	28,352,430	(3.20%)	(\$6,247,390)
					Jan 31, 2014	Jan 31, 2015	Year-to-Year	Favorable (Unfavorable)	
DPT			Original	YTD 2015	Year to Date	Year to Date	Current Month	Variance	
GRP	EXPENDITURES/ENCUMBRANCES	2014 Budget	2015 Budget	Budget	Actuals	Actuals	Difference	%	\$
240	CERMAK HEALTH SERVICES	46,630,843	56,418,755	9,403,126	6,059,980	6,591,626	531,646	42.65%	2,811,500
241	HEALTH SERVICES - JTDC	3,910,387	3,756,473	626,079	454,612	455,016	404	37.59%	171,063
890	BUREAU OF HEALTH SERVICES	189,471,395	118,613,901	19,768,984	17,637,932	17,261,813	(376,119)	14.52%	2,507,171
891	PROVIDENT HOSPITAL	48,357,796	52,388,141	8,731,357	5,916,284	6,662,215	745,931	31.06%	2,069,142
893	AMBULATORY/COMMUNITY	51,465,467	59,280,037	9,880,006	6,195,106	8,077,062	1,881,956	22.32%	1,802,944
	HEALTH NETWORK								
894	BOH SERVICES CORE CENTER	11,753,051	11,745,097	1,957,516	856,720	942,036	85,316	107.80%	1,015,480
895	DEPT. OF PUBLIC HEALTH	14,450,251	11,278,735	1,879,789	1,757,345	1,668,143	(89,202)	12.69%	211,646
896	MEDICAID EXPANSION	190,804,289	566,867,323	94,477,887	34,963,974	43,095,243	8,131,269	119.23%	51,382,644
897	STROGER HOSPITAL OF COOK COUNTY	445,202,520	525,236,650	87,539,442	57,028,656	80,514,076	23,485,420	8.73%	7,025,366
898	OAK FOREST HEALTH CENTER	11,216,096	11,069,970	1,844,995	1,105,087	1,059,698	(45,389)	74.11%	785,297
899	SPECIAL PURPOSE APPROPRIATIONS	112,455,101	118,857,406	19,809,568	21,831,237	15,552,336	(6,278,901)	27.37%	4,257,232
	TOTALS - HEALTH FUND	\$ 1,125,717,196	\$ 1,535,512,488	\$ 255,918,748	\$ 153,806,933	\$ 181,879,264	\$ 28,072,331	40.71%	\$ 74,039,484

Table - 5

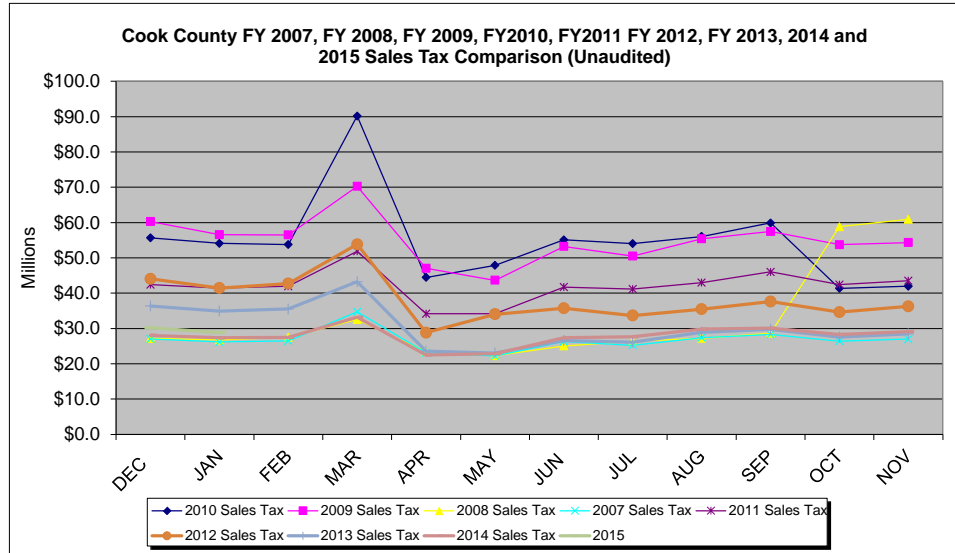
THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds
Analysis of Revenues
Two month Period ended January 31, 2015

<u>SPECIAL PURPOSE FUNDS</u>		<u>2015 Total Budgeted Revenues</u>	<u>1-Dec-14 Through 31-Jan-15 2015 Budgeted Revenues</u>	<u>1-Dec-14 Through 31-Jan-15 2015 Actual Revenues</u>	<u>Two Months Favorable (Unfavorable) \$ Variance</u>	<u>Two Months Favorable (Unfavorable) % Change</u>
<u>Dept</u>	<u>DEPARTMENT NAME</u>					
501	Motor Fuel Tax IL First	\$23,234,167	\$3,872,361	\$3,872,361	(0)	(0.00%)
510	Animal Control	3,400,000	566,667	815,571	248,904	43.92%
524&525	Election Division Fund	19,931,005	3,321,834	3,321,834	(0)	(0.00%)
527	Recorder Document Storage	3,269,000	544,833	531,015	(13,818)	(2.54%)
528	Circuit Court Automation	12,000,000	2,000,000	1,258,028	(741,972)	(37.10%)
529	Circuit Court Document Storage	11,000,000	1,833,333	1,150,842	(682,491)	(37.23%)
530	Law Library	6,150,000	1,025,000	859,922	(165,078)	(16.11%)
531	Circuit Court - Dispute Resolution	190,000	31,667	29,671	(1,996)	(6.30%)
532	Adult Probation / Probation Service Fee	4,000,000	666,667	602,953	(63,714)	(9.56%)
533	County Clerk Automation	1,165,000	176,500	170,461	(6,039)	(3.42%)
534	Treasurer - Tax Sales Automation	9,500,000	50,625	36,513	(14,112)	(27.88%)
535	Intergovernment Agreement/ ETSB	1,552,805	258,801	181,098	(77,703)	(30.02%)
541	Social Service/ Probation & Court Services	2,800,000	466,667	481,890	15,223	3.26%
544	Lead Poisoning Prevention Fund	0	0	0	0	0.00%
545	Geographic Information Systems - GIS	8,172,000	1,362,000	1,274,511	(87,489)	(6.42%)
561	State's Attorney Narcotics Forfeiture	4,380,216	730,036	350,000	(380,036)	(52.06%)
564	Suburban CC TB Sanitarium District	1,161,110	193,518	199,323	5,805	3.00%
567	Circuit Court Administrative Fund	850,000	141,667	140,130	(1,537)	(1.08%)
570	Recorder Special Fund GIS Fee Fund	2,043,000	340,500	318,609	(21,891)	(6.43%)
571	Recorder Rental Housing Support Fee	286,000	47,667	45,808	(1,859)	(3.90%)
572	CJ Children's Waiting Room	2,750,000	458,333	404,865	(53,468)	(11.67%)
573	Women's Justice Services	65,000	10,833	8,500	(2,333)	(21.54%)
574	CJ Mental Health	800,000	133,333	139,038	5,705	4.28%
575	CJ Peer Court Fund	450,000	75,000	63,493	(11,507)	(15.34%)
576	CJ Drug Court Fund	400,000	66,667	68,804	2,137	3.21%
577	Vehicle Purchase Fund	130,000	21,667	0	(21,667)	(100.00%)
579	Assessor Special Fund	750,000	125,000	201,316	76,316	61.05%
580	CCC Electronic Citation Fund	450,000	75,000	49,214	(25,786)	(34.38%)
583	SAO Records Automation	158,000	26,333	25,392	(941)	(3.57%)
584	PD Records Automation	158,000	26,333	25,324	(1,009)	(3.83%)
585	Environmental Control Solid Waste Mgmt	404,000	67,333	131,728	64,395	95.64%
586	Land Bank Authority	3,450,000	575,000	0	(575,000)	(100.00%)
TOTAL		\$ 125,049,303	\$ 19,291,176	\$ 16,758,214	(\$2,532,962)	(13.13%)

Table - 6

THE COUNTY OF COOK, ILLINOIS
Special Revenue Funds - Analysis of Expenses, Encumbrances and Unspent Balance
Thru Period Two (16.67 Percent) As of January 31, 2015

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	2,740,535	70,000	2,810,535	11.96%	20,693,784
510	Animal Control	4,095,046	4,095,046	211,409	14,123	225,532	5.51%	3,869,514
524&525	Election Division Fund	19,931,005	19,931,005	1,597,583	1,646,501	3,244,084	16.28%	16,686,921
527	Recorder Document Storage	5,723,112	5,723,112	529,698	204,073	733,771	12.82%	4,989,341
528	Circuit Court Automation	9,551,479	9,551,479	1,096,917	17,762	1,114,679	11.67%	8,436,800
529	Circuit Court Document Storage	8,313,539	8,313,539	928,098	439,360	1,367,458	16.45%	6,946,081
530	Law Library	5,421,021	5,421,021	396,273	150	396,423	7.31%	5,024,598
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	15,224	1,342,193	1,357,417	30.66%	3,070,349
533	County Clerk Automation	1,401,860	1,401,860	126,266	0	126,266	9.01%	1,275,594
534	Treasurer - Tax Sales Automation	10,483,791	10,483,791	812,066	187,873	999,939	9.54%	9,483,852
535	Intergovernment Agreement/ ETSB	1,552,805	1,552,805	181,098	0	181,098	11.66%	1,371,707
541	Social Service/ Probation & Court Services	2,943,071	2,943,071	302	15,537	15,839	0.54%	2,927,232
544	Lead Poisoning Prevention Fund	1,204,656	1,204,656	28,503	0	28,503	2.37%	1,176,153
545	Geographic Information Systems - GIS	20,165,337	20,165,337	165,079	2,001,049	2,166,128	10.74%	17,999,209
561	State's Attorney Narcotics Forfeiture	4,380,216	4,380,216	507,606	0	507,606	11.59%	3,872,610
564	Suburban CC TB Sanitarium District	5,581,785	5,581,785	346,837	110,000	456,837	8.18%	5,124,948
567	Circuit Court Administrative Fund	735,842	735,842	102,221	0	102,221	13.89%	633,621
570	Recorder Special Fund GIS Fee Fund	2,496,691	2,496,691	190,526	0	190,526	7.63%	2,306,165
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	179,949	0	179,949	7.41%	2,247,210
573	Women's Justice Services	65,000	65,000	-601	0	-601	-0.92%	65,601
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	\$ 10,155,589	\$ 6,048,621	\$ 16,204,210	11.38%	\$ 126,235,983



FY2015 YTD - FEBRUARY 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$85,100,000	\$87,633,941	2.98%	\$2,533,941
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
	GROSS DEC	GROSS JAN	GROSS FEB	GROSS (2) MAR	GROSS (5&6) APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	GROSS (4) OCT	GROSS NOV	
2015	\$30,145,865	\$28,859,653	\$28,628,423										\$87,633,941
Over/(Under) Est. (in millions)	\$1.3	\$0.8	\$0.4										\$2.5
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 January 2015 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 January 2015 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: