

# **Cook County, Illinois**

## **Corporate, Public Safety, Health and Special Purpose Funds Analysis of Revenues and Expenses For The One Month Period Ended December 31, 2016**



### **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.



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OFFICE OF THE COMPTROLLER

**LAWRENCE L. WILSON, CPA**

COMPTROLLER

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February 6, 2017

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, 2016 for the Corporate, Public Safety, Health and Special Purpose funds of Cook County. The report presents estimates of revenues and expenses expected to occur 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 includes the following five individual tables:

Table - 1	General Fund Analysis of Revenues
Table - 2	General Fund Analysis of Expenses and Encumbrances
Table - 3	Health Fund Analysis of Revenues, Expenses, and Encumbrances
Table - 4	Special Revenue Funds Analysis of Revenues, Expenses and Encumbrances
Table - 5	Comparative Sales Tax Revenues 2007 thru 2016 and 2017

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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## Executive Summary

**THE COUNTY OF COOK, ILLINOIS**  
**Analysis of Year-to-Date Revenues, Expenses and Encumbrances**  
**Thru Period One as of December 31, 2016**

	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	% Variance
<b><u>General Fund</u></b>							
Revenues	\$133.5	\$135.4	\$1.9	1.4		\$135.4	1.4
Expenses	\$116.9	\$94.2	\$22.7	19.4	\$13.9	\$108.1	7.5
Net Results	\$16.6	\$41.2	\$24.6		\$13.9	\$27.3	
<b><u>Health Fund</u></b>							
Revenues	\$72.5	\$73.1	\$0.6	0.8		\$73.1	0.8
Expenses	\$91.2	\$160.7	(\$69.5)	(76.1)	\$66.6	\$227.3	(149.1)
Net Results	(\$18.7)	(\$87.6)	(\$68.9)		\$66.6	(\$154.2)	

1) All values are in millions.

2) Unfavorable variances are represented in parenthesis.

## Net Results

As of December 31, 2016 General fund net results were \$41.2 million favorable to the year-to-date budget prior to encumbrances. However, these favorable results do not include a \$25.0 million additional pension contribution that was anticipated in the budget. The \$25.0 million will be applied to the January results. When including encumbrances net results (before the \$25.0 million payment) indicate a \$27.3 million favorable result, which includes accruals of \$3.7 million in AOIC (Administrative Office of Illinois Courts) reimbursement revenues from the State.

Revenues were **favorable** to budget, although Sales tax receipts were once again lower than forecasted. There was an improvement across some revenue categories versus budget in December 2016, led by enforcement initiatives across a number of Fees and Home Rule tax types, including County Use Tax, Cigarette Tax and Hotel Accommodations Tax, offsetting reductions in Sales Tax, and Other Reimbursements / Transfers.

Expenditures of \$94.2 million were \$22.7 million or 19.4% favorable to the year-to-date budget before encumbrances, or positive 7.5% when factoring in encumbrances.

Within the Health Fund, net results were \$87.6 million unfavorable to the year-to-date budget before encumbrances, though we note that the full accrual numbers reported in the CCHHS report are a better indicator of true fiscal condition for an Enterprise Fund than the modified cash numbers presented in this report.

## **State Revenues Update**

Excluding the Health system, year-to-date FY 2017 revenues reflect \$3.7 million in overdue State revenue in AOIC reimbursements. This figure reflects invoice vouchers billed from December 2016. We will continue to monitor and report the amounts outstanding from the State across all revenue categories.

**Note:** In January 2017, The State AOIC (Administrative Office of Illinois Court) reimbursed the County in the amount of \$6.4 million for prior year invoice vouchers for Adult Probation, Social Service, Juvenile Division vouchers and JTDC Detention Center for Probation Officers salaries.

As of December 31, 2016 the Health System had past due capitation revenue from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP) of \$29 million. CCHHS estimates the state will pay CountyCare for acuity adjustments \$35 million related to 2016 activity.

**Note:** In February 2017, the Health System received \$57.5 million from the State of Illinois, in Family Health Plans (FHP) and Integrated Care Program (ICP), and Affordable Care Act Adults (ACA) for revenue through [January](#).

CCHHS will continue to monitor and report the amounts outstanding from the State of Illinois across all revenue categories.

## General Fund Revenues

### HOME RULE TAXES

**The County Sales Tax** - Revenue of \$69.6 million through the period ended December 31, 2016 was behind budgeted revenue of \$71.9 million, and resulted in an **unfavorable** variance of (\$2.3) million or (3.24%). The December 31, 2016 revenues decreased \$1.3 million from the \$68.3 million as reported for the period ended November 30, 2016 mainly due to slowing growth rate of consumer spending. For more current data see Table-5 **Page 11**.

<u>Revenue Center</u>	<u>General Funds Favorable Variance (millions)</u>
County Use Tax	\$ 1.7
Cigarette Tax	0.9
Hotel Accommodations Tax	1.2
Other revenue categories (net)	1.3
Net favorable variances	\$ 5.1
	<u>Unfavorable Variance (millions)</u>
County Sales Tax	\$ (2.3)
Other Reimbursements / Transfers	(0.9)
Net (unfavorable) variances	(3.2)
Total net favorable (unfavorable) variances	\$ 1.9

**The County Use Tax** - Revenue of \$7.5

million through the period ended December 31, 2016 was above budgeted revenue of \$5.8 million, and resulted in a **favorable** variance of \$1.7 million or 28.59% based on current collections. The positive variance was primarily due to a higher than expected increase in automobile sales along with increased compliance and tax discovery enforcement efforts.

**The County Cigarette Tax** - Revenue of \$10.5 million through the period ended December 31, 2016 was behind budgeted revenue of \$9.6 million, and resulted in a **favorable** variance of \$0.9 million or 9.64% based on current collections. The positive variance was due to the timing of tax stamp purchases by a major tobacco distributor.

**The Hotel Accommodations Tax** - Revenue of \$2.9 million through the period ended December 31, 2016 was above budgeted revenue of \$1.7 million, and resulted in a **favorable** variance of \$1.2 million or 69.80% based on current collections. The positive variance was primarily due to the seasonal nature of accommodation bookings.

### MISCELLANEOUS REVENUES

**Other Reimbursements / Transfers** – Total one month actual revenue of \$0.4 million was below budgeted revenue of \$1.3 million, and resulted in an **unfavorable** variance of (\$0.9) million or (68.55%). **Unfavorable** variances in this category are expected to be offset by favorable variances in other categories.

\*Further Detail is available in Table 1 of the appendices

### General Fund Expenditures

Expenses of \$94.2 million were \$22.7 million favorable to budget before \$13.9 million in encumbrances. The favorable variance can be largely attributed to a delay in the processing of a \$25.0 million remittance to the Annuity and Benefit fund related to our additional pension contribution. It is anticipated that this will be corrected in later months. Had the \$25.0 million been processed, expenses would have been \$2.3 million unfavorable to budget. This unfavorable variance could be largely attributed to reserve for settlement claims being charged directly to the fixed charges accounts, a total unfavorable impact of approximately \$1.3 million. A transfer of these charges to the self-insurance fund (as anticipated by the budget) is expected to occur in the following periods.

Expenditures and encumbrances of \$108.1 million, prior to the adjustments identified in the above paragraph, were \$8.8 million favorable to budget. Each control officer's year-to-date expenses through December were largely within budget. However, overtime within the department of corrections was about \$1.0 million greater than anticipated.

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

### Health Fund - Executive Summary

Expenditures of \$160.7 million were \$69.5 million **unfavorable** to budget before \$66.6 million in encumbrances. Expenditures and encumbrances of \$227.3 million were \$136.1 million **unfavorable** to budget. This is an expenditures increase primarily in Manage Care. The full accrual projection of the Health Fund surplus as reported in the CCHHS monthly report is a better reflection of true fiscal condition. This includes significant payments, \$144 million related to 2016 that the Health System had accounted for in 2016.

### Health Fund - Revenues

CCHHS – The Health System revenue has a positive variance of \$0.6 million through the period ended December 31, 2016.

CCHHS Medicaid Expansion – Total one month actual Medicaid Expansion revenue of \$35.2 million was behind budgeted revenue of \$37.0 million, and resulted in an **unfavorable** variance of (\$1.8) million or (4.76%) through the period ended December

Revenue Center	Health Enterprise Fund favorable Variance (millions)
Patient Fees	\$ 2.2
Other revenue categories (net)	0.2
Net <i>favorable</i> variances	2.4
	<b>Unfavorable Variance (millions)</b>
Medicaid Expansion	\$ (1.8)
Net (unfavorable) variances	(1.8)
Total net favorable (unfavorable) variances	\$ 0.6



31, 2016. This is being monitored closely by the Health System.

CCHHS management continues to work with the State of Illinois to bring their Medicaid payments to fully current to the greatest extent possible.

**Patient Fee Revenue** - Total one month actual Patient Fee revenue of \$23.4 million was above budgeted revenue of \$21.2 million, and resulted in a **favorable** variance of \$2.2 million or 10.29% through the period ended December 31, 2016.

The CCHHS Senior Management Team will continue to work closely with the entire organization to maximize collections and determine corrective actions as needed to ensure revenue shortfalls are minimized in coming months.

### **Health Fund- Expenditures**

Expenditures of \$160.7 million were \$69.5 million **unfavorable** to budget before \$66.6 million in encumbrances. Expenditures and encumbrances of \$227.3 million were \$136.1 million **unfavorable** to budget. Managed Care expenditures are trending to be significantly greater than the budget through the December 31, 2016, at \$68.2 million greater than budget prior to \$57.2 million of encumbrances. However, most of these expenditures were accounted for in Health System's accrual based financial statements for 2016. Without the managed care expenditures, the System was \$1.3 million over budget before encumbrances and \$10.5 million over budget with encumbrances. The Health System fully expects to be within budget by year end.

\*Further Detail is available in Table 3 of the appendices

### **Special Purpose Funds**

THE COUNTY OF COOK, ILLINOIS							
Analysis of Year-to-Date Revenues, Expenses and Encumbrances							
Thru Period One as of December 31, 2016							
	Budget	Actuals	Variance	% Variance	Encumbrances	Totals	% Variance
<b><u>Special Purpose Funds</u></b>							
Revenues	\$13.4	\$11.0	(\$2.4)	(17.9)		\$11.0	(17.9)
Expenses	\$14.3	\$7.4	\$6.9	48.3	\$0.6	\$8.0	44.1
Net Results	(\$0.9)	\$3.6	\$4.5		\$0.6	\$3.0	
1) All values are in millions.							
2) Unfavorable numbers are represented in parenthesis.							

As of December 31, 2016 revenues were \$11.0 million below budgeted revenue of \$13.4 million and resulted in an **unfavorable** variance of \$2.4 million or (17.9%) to budget. Total expenditures were \$8.0 million after encumbrances. Through December 2016, revenues have exceeded expenditures by \$3.0 million on a modified cash basis. See table 4 for further details.



THE COUNTY OF COOK, ILLINOIS  
Corporate / Public Safety Fund Analysis of Revenue  
Thru Period One As of December 31, 2016

Table - 1

REVENUES	2017 Budget	December 31, 2016	December 31, 2016	Favorable (Unfavorable)	
		YTD Budgeted Revenues	Year to Date (1) Actuals Collections	%	\$
<b>Property Taxes (See note below)</b>	\$ 178,382,633	\$ 767,045	\$ 1,246,934	62.56%	\$479,889
Property Tax Levy Timing Differential			(45,020)		(45,020)
Property Tax - Tax Increment Financing Surplus	9,040,000	0	0	0.00%	0
<b>Fees</b>					
County Treasurer	54,000,000	3,691,630	3,713,000	0.58%	21,370
County Clerk	10,595,000	929,582	705,000	(24.16%)	(224,582)
Recorder of Deeds	36,500,000	3,041,667	3,406,000	11.98%	364,333
Building and Zoning	3,500,000	291,667	304,000	4.23%	12,333
Environmental Control	4,700,000	235,000	89,000	(62.13%)	(146,000)
Liquor Licenses	305,000	25,417	0	(100.00%)	(25,417)
Cable TV Franchise	1,000,000	83,333	0	(100.00%)	(83,333)
Clerk of Circuit Court	72,000,000	4,972,500	4,882,000	(1.82%)	(90,500)
Sheriff	18,226,300	1,518,858	1,668,000	9.82%	149,142
Public Guardian	3,027,127	252,261	260,000	3.07%	7,739
State's Attorney	1,600,000	133,333	108,000	(19.00%)	(25,333)
Public Administrator	900,000	75,000	202,000	169.33%	127,000
Court Services Fee	7,440,885	620,074	564,000	(9.04%)	(56,074)
County Assessor	56,760	4,730	2,956	(37.51%)	(1,774)
Highway Sale of Permits (Hauling & Construction)	1,800,000	150,000	152,000	1.33%	2,000
Medical Examiner	1,400,000	116,667	119,000	2.00%	2,333
Recorder Audit Revenues	200,000	16,667	207	(98.76%)	(16,460)
Other Fees	253,000	21,083	13,000	(38.34%)	(8,083)
<b>Total Fee Revenue</b>	<b>217,504,072</b>	<b>16,179,468</b>	<b>16,188,163</b>	<b>0.05%</b>	<b>8,695</b>
<b>Non-Property Taxes</b>					
Home Rule County Sales Tax	823,000,395	71,880,000	69,553,963	(3.24%)	(2,326,037)
County Use Tax	81,000,000	5,826,913	7,493,000	28.59%	1,666,087
Off Track Betting Commission	1,000,000	80,000	111,000	38.75%	31,000
Illinois Gaming-Casino Tax	8,500,000	630,700	686,000	8.77%	55,300
Retail Sale of Motor Vehicles Tax	3,400,000	269,477	261,000	(3.15%)	(8,477)
Retailer's Occupation Tax	2,930,000	244,167	329,000	34.74%	84,833
Wheel Tax	4,200,000	46,829	85,000	81.51%	38,171
State Income Tax	13,160,000	1,096,667	760,000	(30.79%)	(336,667)
Alcoholic Beverage Tax	37,250,000	2,977,393	3,404,000	14.33%	426,607
Gas / Diesel Fuel Tax	91,500,000	7,833,728	7,911,000	0.99%	77,272
Cigarette Tax	121,803,880	9,349,457	10,250,387	9.64%	900,929
Other Tobacco Products Tax	8,000,000	575,827	611,000	6.11%	35,173
Firearm and Firearm Ammunition Tax	1,216,000	96,772	178,000	83.94%	81,228
Hotel Accommodations Tax	31,500,000	1,712,567	2,908,000	69.80%	1,195,433
Gambling Machine Tax	2,100,000	5,000	19,000	280.00%	14,000
Sweetened Beverage Tax	53,417,500	0	0	0.00%	0
Non Retailer Transactions Use Tax & State	20,200,000	1,949,178	1,920,000	(1.50%)	(29,178)
Amusement Tax	32,300,000	1,848,218	1,669,000	1.26%	20,782
Parking Lot & Garage Operations Tax	47,300,000	3,609,200	3,937,000	9.08%	327,800
Non-Titled Use Tax - Refunds	0	0	0	0.00%	0
<b>Total Non-Property Taxes</b>	<b>1,383,771,775</b>	<b>109,832,093</b>	<b>112,086,350</b>	<b>2.05%</b>	<b>2,254,257</b>
<b>Intergovernmental Revenues</b>					
Reimb. Federal, State Criminal Alien Assistance SCAAP	1,436,985	0	0	0.00%	0
State-Probation Officers, Juvenile CT & JTDC	39,967,570	3,330,631	3,713,815	11.50%	383,184
Salaries of State's Attorney	195,784	16,315	16,316	0.00%	1
Salaries of Public Defender	131,320	10,943	10,389	(5.07%)	(554)
FPD Reimbursements for Services	1,790,377	149,198	0	(100.00%)	(149,198)
<b>Total Intergovernmental Revenues</b>	<b>43,522,036</b>	<b>3,507,088</b>	<b>3,740,520</b>	<b>6.66%</b>	<b>233,432</b>
<b>Miscellaneous Revenues</b>					
Investment Income	760,236	63,353	63,865	0.81%	512
Estate of Heirs	500,000	0	0	0.00%	0
Telephone Commissions	2,200,000	183,333	222,000	21.09%	38,667
Real Estate and Rental Income	8,857,599	738,133	604,000	(18.17%)	(134,133)
Other Reimbursements / Transfers	16,282,061	1,356,638	426,729	(68.55%)	(930,109)
<b>Total Miscellaneous Revenue</b>	<b>28,599,896</b>	<b>2,341,658</b>	<b>1,316,594</b>	<b>(43.78%)</b>	<b>(1,025,064)</b>
<b>Other Financing Sources</b>					
Reimb. for Indirect Cost Special Revenues & Grants	11,402,353	950,196	905,727	(4.68%)	(44,469)
<b>Total Other Financing Sources</b>	<b>11,402,353</b>	<b>950,196</b>	<b>905,727</b>	<b>(4.68%)</b>	<b>(44,469)</b>
<b>Grand Total Corporate / Public Safety</b>	<b>\$ 1,872,222,765</b>	<b>\$ 133,577,548</b>	<b>\$ 135,439,268</b>	<b>1.39%</b>	<b>\$1,861,721</b>

**THE COUNTY OF COOK, ILLINOIS**  
**YTD Corporate / Public Safety Fund Analysis of Expenses and Encumbrances**  
**Thru Period 1 as of December 31, 2016**

Control Officer DEPT #	2017 Appropriation as Adjusted	YTD Appropriation as Adjusted	YTD Expenses	Variance	% Variance	Encumbrances	YTD Exp + Enc	% Variance
OFFICE UNDER THE PRESIDENT	215,717,936	13,509,947	13,026,510	483,437	3.6%	674,904	13,701,414	-1.4%
1018 OFFICE OF THE COUNTY COMMISSIONER	2,085,516	156,309	154,206	2,103	1.3%	-	154,206	1.3%
1081 FIRST DISTRICT	399,850	24,578	16,722	7,856	32.0%	-	16,722	32.0%
1082 SECOND DISTRICT	398,092	20,729	19,795	934	4.5%	-	19,795	4.5%
1083 THIRD DISTRICT	399,640	24,130	21,628	2,502	10.4%	-	21,628	10.4%
1084 FOURTH DISTRICT	399,150	27,394	22,218	5,176	18.9%	-	22,218	18.9%
1085 FIFTH DISTRICT	399,067	23,865	29,363	(5,498)	-23.0%	-	29,363	-23.0%
1086 SIXTH DISTRICT	399,870	25,763	21,588	4,175	16.2%	-	21,588	16.2%
1087 SEVENTH DISTRICT	399,654	24,688	25,573	(885)	-3.6%	1,700	27,273	-10.5%
1088 EIGHTH DISTRICT	399,663	25,081	23,057	2,024	8.1%	-	23,057	8.1%
1089 NINTH DISTRICT	399,481	24,389	23,778	611	2.5%	-	23,778	2.5%
1090 TENTH DISTRICT	399,850	24,176	17,953	6,223	25.7%	-	17,953	25.7%
1091 ELEVENTH DISTRICT	449,899	29,454	12,347	17,107	58.1%	-	12,347	58.1%
1092 TWELFTH DISTRICT	399,554	25,024	21,753	3,271	13.1%	-	21,753	13.1%
1093 THIRTEENTH DISTRICT	399,883	24,001	26,055	(2,054)	-8.6%	-	26,055	-8.6%
1094 FOURTEENTH DISTRICT	399,248	23,698	24,240	(542)	-2.3%	-	24,240	-2.3%
1095 FIFTEENTH DISTRICT	398,199	22,677	18,788	3,889	17.1%	120	18,908	16.6%
1096 SIXTEENTH DISTRICT	399,880	24,433	24,754	(321)	-1.3%	738	25,492	-4.3%
1097 SEVENTEENTH DISTRICT	399,159	22,790	24,478	(1,688)	-7.4%	27	24,505	-7.5%
COOK COUNTY BOARD OF COMISSIONERS	8,925,655	573,179	528,296	44,883	7.8%	2,585	530,881	7.4%
1040 COUNTY ASSESSOR	26,680,300	1,732,678	1,639,439	93,239	5.4%	-	1,639,439	5.4%
1050 BOARD OF REVIEW	11,444,145	761,716	716,621	45,095	5.9%	3,872	720,493	5.4%
1060 COUNTY TREASURER	1,293,130	82,345	77,905	4,440	5.4%	-	77,905	5.4%
1110 COUNTY CLERK	10,552,685	750,687	703,251	47,436	6.3%	18,682	721,933	3.8%
1130 RECORDER OF DEEDS	6,777,471	449,027	439,585	9,442	2.1%	1,641	441,226	1.7%
1250 STATE'S ATTORNEY	123,058,146	8,054,831	7,981,419	73,412	0.9%	28,675	8,010,094	0.6%
SHERIFF	622,013,687	40,567,315	40,829,029	(261,714)	-0.6%	6,447,151	47,276,180.00	-16.5%
CHIEF JUDGE	262,346,292	16,888,260	16,489,783	398,477	2.4%	1,800,075	18,289,858	-8.3%
1335 CLERK OF CRCT CRT OFF.OF CLERK	103,680,148	6,929,967	6,899,472	30,495	0.4%	86,897	6,986,369	-0.8%
1080 OFFICE OF INSPECTOR GENERAL	2,138,679	138,162	135,623	2,539	1.8%	89	135,712	1.8%
1390 PUBLIC ADMINISTRATOR	1,389,201	85,894	83,193	2,701	3.1%	2,750	85,943	-0.1%
FIXED CHARGES	476,205,290	26,374,863	4,635,821	21,739,042	82.4%	4,852,296	9,488,117	64.0%
<b>TOTAL TOTAL</b>	<b>\$ 1,872,222,765</b>	<b>\$ 116,898,872</b>	<b>\$ 94,185,947</b>	<b>\$ 22,712,925</b>	<b>19.4%</b>	<b>\$ 13,919,617</b>	<b>\$ 108,105,564</b>	<b>7.5%</b>



Table - 3

THE COUNTY OF COOK, ILLINOIS  
Health Fund Analysis of Revenue, Expense and Encumbrances  
Thru Period One As of December 31, 2016

	REVENUES	2017 Budget	December 31, 2016	December 31, 2016	Favorable (Unfavorable)	
			YTD Budgeted Revenues	Year to Date (1) Actuals Collections	Variance	
					%	\$
<b>Property Taxes (See note below)</b>	\$ 87,863,880	\$ 377,815	\$ 932,361	146.78%	\$554,546	
Property Tax Levy Timing Differential			(143,497)		(143,497)	
<b>Stroger Hospital -</b>						
Medicare	93,823,297	7,137,819	7,255,589	1.65%	117,770	
Public Assistance (Medicaid)	51,800,917	3,024,730	6,537,067	116.12%	3,512,337	
Private Payors and Carriers	116,593,624	7,542,832	6,884,189	(8.73%)	(658,643)	
<b>Stroger Hospital - Sub Total</b>	<b>262,217,838</b>	<b>17,705,381</b>	<b>20,676,845</b>	<b>16.78%</b>	<b>2,971,464</b>	
<b>Provident Hospital -</b>						
Medicare	5,647,999	427,781	358,709	(16.15%)	(69,072)	
Public Assistance (Medicaid)	101,074,608	2,648,270	2,072,394	(21.75%)	(575,876)	
Private Payors and Carriers	6,178,942	399,709	252,515	(36.83%)	(147,194)	
<b>Provident Hospital - Sub Total</b>	<b>112,901,549</b>	<b>3,475,760</b>	<b>2,683,618</b>	<b>(22.79%)</b>	<b>(792,142)</b>	
<b>Patient Fees (Medicare, Medicaid, Private &amp; 3rd)</b>	<b>375,119,387</b>	<b>21,181,141</b>	<b>23,360,463</b>	<b>10.29%</b>	<b>2,179,322</b>	
<b>CCHHS - Medicaid BIPA IGT</b>	<b>132,337,500</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	
Federal State Medicaid Programming Funding - DSH	156,700,000	13,058,333	13,106,085	0.37%	47,752	
Medicaid Expansion - Manage Care	809,273,903	37,000,000	35,236,970	(4.76%)	(1,763,030)	
<b>CCHHS - Total Fees</b>	<b>1,473,430,790</b>	<b>71,239,474</b>	<b>71,703,518</b>	<b>0.65%</b>	<b>464,044</b>	
<b>Non-Property Taxes</b>						
Cigarette Tax	3,386,120	259,913	284,958	9.64%	25,046	
Sweetened Beverage Tax	20,250,000	0	0	0.00%	0	
<b>Total Non-Property Taxes</b>	<b>23,636,120</b>	<b>259,913</b>	<b>284,958</b>	<b>9.64%</b>	<b>25,046</b>	
<b>Miscellaneous Revenues -</b>						
Miscellaneous Fees - CCHHS	5,000,000	424,658	208,442	(50.92%)	(216,216)	
Public Health	2,000,000	169,863	89,502	(47.31%)	(80,361)	
<b>Miscellaneous Revenues - Sub</b>	<b>7,000,000</b>	<b>594,521</b>	<b>297,944</b>	<b>(49.89%)</b>	<b>(296,577)</b>	
<b>TOTALS</b>	<b>\$ 1,591,930,790</b>	<b>\$ 72,471,722</b>	<b>\$73,075,285</b>	<b>0.83%</b>	<b>\$603,562</b>	
DPT	Original	Appropriation as	December 31, 2016	December 31, 2016	December 31, 2016	Favorable (Unfavorable)
GRP	2017 Budget	Adjusted Amounts	Year to Date	Year to Date	YTD Expenditures / Encumbrances	Variance
			Expenditures	Encumbrances		% \$
240 CERMAK HEALTH SERVICES	68,784,058	3,696,326	3,236,711	-	3,236,711	12.43% 459,615
241 HEALTH SERVICES - JTDC	3,838,557	242,935	209,879	-	209,879	13.61% 33,056
890 BUREAU OF HEALTH SERVICES	110,664,696	3,272,902	2,542,232	1,246,214	3,788,446	(15.75%) (515,544)
891 PROVIDENT HOSPITAL	47,186,498	2,215,348	2,299,962	170,178	2,470,140	(11.50%) (254,792)
893 AMBULATORY/COMMUNITY HEALTH NETWORK	78,063,193	4,403,388	3,344,287	1,898,685	5,242,972	(19.07%) (839,584)
894 BOH SERVICES CORE CENTER	12,674,234	471,079	441,871	2,731	444,602	5.62% 26,477
895 DEPT. OF PUBLIC HEALTH	9,933,827	592,380	617,768	-	617,768	(4.29%) (25,388)
896 MEDICAID EXPANSION	547,823,716	36,673,867	104,939,742	57,247,857	162,187,599	(342.24%) (125,513,732)
897 STROGER HOSPITAL OF COOK COUNTY	583,398,224	29,861,810	33,174,516	5,857,813	39,032,329	(30.71%) (9,170,519)
898 OAK FOREST HEALTH CENTER	8,376,223	352,967	472,178	170,000	642,178	(81.94%) (289,211)
899 SPECIAL PURPOSE APPROPRIATIONS	121,187,564	9,464,968	9,398,627	-	9,398,627	0.70% 66,341
<b>TOTALS - HEALTH FUND</b>	<b>\$ 1,591,930,790</b>	<b>\$ 91,247,970</b>	<b>\$ 160,677,773</b>	<b>\$ 66,593,478</b>	<b>\$ 227,271,251</b>	<b>(149.07%) (\$136,023,281)</b>



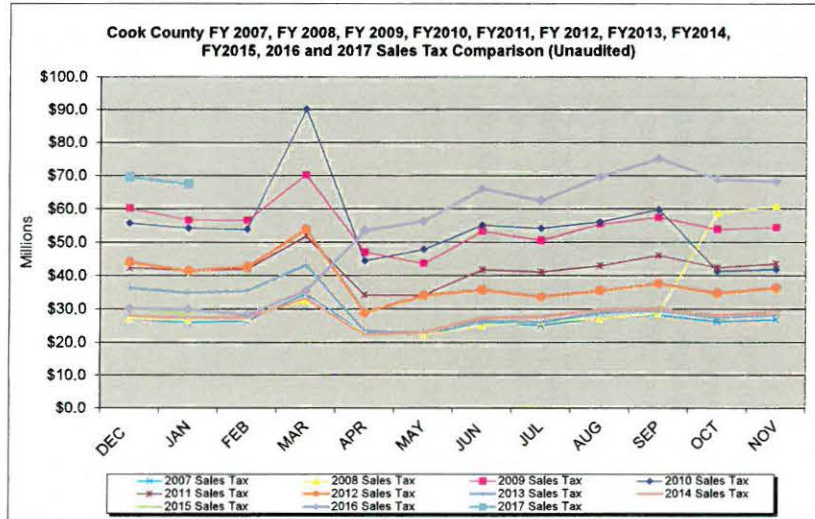
Table - 4

**THE COUNTY OF COOK, ILLINOIS**  
Special Revenue Funds  
Analysis of Revenue and Expense  
One month Period ended December 31, 2016

**SPECIAL PURPOSE FUNDS**

<u>Dept</u>	<u>DEPARTMENT NAME</u>	<u>Total Revenues</u>	<u>Expenditures</u>	<u>Current Year Encumbrances</u>	<u>Total Expenditures &amp; Encumbrances</u>	<u>Revenues Over (Under) Expenditures &amp; Encumbrances</u>	<u>11/30/2017 Net Change In Fund Balance</u>	<u>FY16 Projected Fund Balance (Deficit) - Beginning</u>	<u>Estimated Fund Balance (Deficit) - Ending</u>
501	Motor Fuel Tax IL First	\$4,017,885	\$1,903,453	\$6,800	\$1,910,253	\$2,107,632	\$2,107,632	\$5,368,307	\$7,475,939
510	Animal Control	899,391	111,835	21,059	132,894	766,497	766,497	8,675,668	9,442,165
524&525	Election Division Fund	1,833,636	755,357	54,561	809,918	1,023,718	1,023,718	23,509,734	24,533,452
527	Recorder Document Storage	249,650	246,058	0	246,058	3,592	3,592	(506,349)	(502,757)
528	Circuit Court Automation	738,472	489,770	3,960	493,730	244,742	244,742	(7,743,258)	(7,498,516)
529	Circuit Court Document Storage	685,304	422,277	501,874	924,151	(238,847)	(238,847)	(5,491,471)	(5,730,318)
530	Law Library	373,026	314,537	0	314,537	58,489	58,489	(819,053)	(760,564)
531	Circuit Court - Dispute Resolution	12,708	0	0	0	12,708	12,708	80,770	93,478
532	Adult Probation / Probation Service Fee	379,289	1,530	150	1,680	377,609	377,609	1,923,516	2,301,125
533	County Clerk Automation	97,791	78,679	0	78,679	19,112	19,112	371,909	391,021
534	Treasurer - Tax Sales Automation	9,510	461,997	0	461,997	(452,487)	(452,487)	16,078,096	15,625,609
535	Intergovernment Agreement/ ETSB	125,000	114,308	0	114,308	10,692	10,692	(4,065,554)	(4,054,862)
541	Social Service/ Probation & Court Services	214,455	13,093	4,856	17,949	196,506	196,506	1,082,377	1,278,883
544	Lead Poisoning Prevention Fund	0	21,294	0	21,294	(21,294)	(21,294)	8,834,537	8,813,243
545	Geographic Information Systems - GIS	599,960	1,066,642	0	1,066,642	(466,682)	(466,682)	8,392,912	7,926,230
561	State's Attorney Narcotics Forfeiture	0	188,200	0	188,200	(188,200)	(188,200)	(2,648,456)	(2,836,656)
564	Suburban CC TB Sanitarium District	105,731	189,574	10,000	199,574	(93,843)	(93,843)	8,816,776	8,722,933
567	Circuit Court Administrative Fund	44,232	49,809	0	49,809	(5,577)	(5,577)	(181,857)	(187,434)
570	Recorder Special Fund GIS Fee Fund	149,790	83,593	0	83,593	66,197	66,197	(590,658)	(524,461)
571	Recorder Rental Housing Support Fee	23,158	11,107	0	11,107	12,051	12,051	196,670	208,721
572	CJ Children's Waiting Room	172,365	103,981	0	103,981	68,384	68,384	603,956	672,340
573	Women's Justice Services	14,145	0	0	0	14,145	14,145	21,202	35,347
574	CJ Mental Health	44,620	0	0	0	44,620	44,620	(320,576)	(275,956)
575	CJ Peer Court Fund	16,803	0	0	0	16,803	16,803	(178,774)	(161,971)
576	CJ Drug Court Fund	21,563	0	0	0	21,563	21,563	(118,618)	(97,055)
577	Vehicle Purchase Fund	0	0	0	0	0	0	861,628	861,628
579	Assessor Special Fund	48,552	0	0	0	48,552	48,552	70,508	119,060
580	CCC Electronic Citation Fund	15,939	0	0	0	15,939	15,939	44,740	60,679
583	SAO Records Automation	8,482	0	0	0	8,482	8,482	186,579	195,061
584	PD Records Automation	8,355	0	0	0	8,355	8,355	57,082	65,437
585	Environmental Control Solid Waste Mgmt	136,097	10,933	0	10,933	125,164	125,164	442,485	567,649
586	Land Bank Authority	0	758,531	7,882	766,413	(766,413)	(766,413)	6,180,934	5,414,521
587	Section 108 Loan Program	0	0	0	0	0	0	0	0
588	Erroneous Homestead Exemption Recovery	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>\$ 11,045,908</b>	<b>\$ 7,396,558</b>	<b>\$ 611,142</b>	<b>\$ 8,007,700</b>	<b>\$ 3,038,208</b>	<b>\$ 3,038,208</b>	<b>\$ 69,135,762</b>	<b>\$ 72,173,970</b>





FY2017 YTD - JANUARY 2017			
Current YTD 2017 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$142,380,000	\$136,959,638	(3.81%)	(\$5,420,362)
FY2016 YTD - NOVEMBER 2016			
Current YTD 2016 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$663,500,000	\$643,831,866	(2.96%)	(\$19,668,134)
FY2015 YTD - NOVEMBER 2015			
Current YTD 2015 Budgeted	Current Actual YTD	Current Collections %	Current YTD Over (Under)
\$345,000,000	\$346,771,478	0.51%	\$1,771,478
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)

	Sep receipts	Oct receipts	Nov receipts	Dec receipts	Jan receipts	Feb receipts	Mar receipts	Apr receipts	\$398,520,000	\$386,608,668	(2.99%)	(\$11.911,332)	
YEAR	GROSS DEC	GROSS JAN	GROSS FEB	(2) GROSS MAR	(5,6&7) GROSS APR	GROSS MAY	GROSS JUN	GROSS JUL	GROSS AUG	GROSS SEP	(4) GROSS OCT	GROSS NOV	YTD Collections
2017	\$69,553,963	\$67,405,675											\$136,959,638
Over(Under) Est. (in millions)	(\$2.7)	(\$3.1)											(\$5.8)
2016	\$30,119,564	\$29,838,990	\$28,282,115	\$35,403,923	\$53,375,008	\$56,260,940	\$65,962,181	\$62,493,841	\$69,627,844	\$75,197,274	\$69,006,512	\$68,263,674	\$643,831,866
Over(Under) Est. (in millions)	(\$0.9)	\$0.1	(\$1.1)	\$0.1	(\$3.3)	(\$0.3)	(\$1.5)	(\$4.2)	(\$1.7)	(\$0.7)	(\$2.7)	(\$3.4)	(\$19.6)
2015	\$30,145,865	\$28,859,653	\$28,628,423	\$34,437,875	\$23,660,620	\$23,554,200	\$28,153,260	\$27,798,958	\$29,768,756	\$31,635,672	\$29,923,428	\$30,204,768	\$346,771,478
Over(Under) Est. (in millions)	\$1.3	\$0.8	\$0.4	\$0.3	(\$0.8)	(\$0.8)	\$0.1	(\$0.7)	(\$0.8)	\$0.7	\$0.9	\$0.4	\$1.8
2014	\$28,029,257	\$27,333,467	\$27,477,686	\$33,169,028	\$22,452,171	\$22,859,874	\$27,363,026	\$27,606,708	\$29,775,106	\$30,069,627	\$28,240,773	\$29,078,638	\$333,455,361
Over(Under) Est. (in millions)	\$0.0	\$0.0	\$0.0	(\$0.3)	(\$1.8)	(\$1.0)	(\$0.1)	\$0.6	(\$0.1)	(\$0.6)	(\$0.3)	(\$0.3)	(\$3.9)
2013	\$36,355,580	\$34,927,067	\$35,487,641	\$43,211,230	\$23,539,092	\$23,005,418	\$26,563,220	\$26,107,559	\$28,950,345	\$29,711,059	\$27,547,502	\$28,431,128	\$363,836,841
Over(Under) Est. (in millions)	(\$0.6)	(\$0.7)	(\$0.5)	(\$1.6)	\$0.8	\$0.0	\$0.0	\$0.1	\$1.5	\$0.7	\$0.7	\$0.9	\$1.3
2012	\$44,026,964	\$41,431,059	\$42,721,044	\$53,795,652	\$28,812,343	\$34,030,753	\$35,746,559	\$33,658,078	\$35,470,794	\$37,603,424	\$34,628,405	\$36,266,248	\$458,191,323
Over(Under) Est. (in millions)	\$0.1	(\$1.0)	(\$0.1)	\$1.4	\$0.8	\$6.0	\$1.5	\$0.0	\$0.3	(\$0.1)	(\$0.1)	\$0.6	\$9.4
2011	\$42,385,989	\$41,423,712	\$41,937,872	\$51,842,961	\$34,149,849	\$34,156,010	\$41,727,825	\$41,122,531	\$42,964,136	\$46,000,047	\$42,388,298	\$43,506,787	\$503,606,017
Over(Under) Est. (in millions)	(\$0.5)	\$0.0	\$0.1	\$0.7	\$0.7	(\$1.7)	\$0.6	\$0.8	\$1.4	\$1.7	(\$0.4)	\$0.4	\$3.8
2010	\$55,625,261	\$54,086,807	\$53,758,630	\$90,148,605	\$44,432,064	\$47,863,427	\$55,063,867	\$54,037,220	\$56,046,822	\$59,873,227	\$41,375,995	\$41,926,627	\$654,238,552
Over(Under) Est. (in millions)	(\$1.7)	(\$1.0)	(\$2.1)	(\$0.7)	(\$3.2)	\$1.8	\$2.4	\$0.4	\$0.1	\$0.9	(\$15.6)	(\$10.8)	(\$29.5)
2009	\$60,262,592	\$56,550,886	\$56,512,372	\$70,256,860	\$47,034,762	\$43,636,886	\$53,209,184	\$50,523,091	\$55,368,000	\$57,449,683	\$53,704,670	\$54,323,478	\$658,832,464
Over(Under) Est. (in millions)	\$2.1	(\$0.1)	(\$1.5)	(\$1.6)	(\$3.0)	(\$5.7)	(\$1.4)	(\$7.3)	(\$3.6)	(\$5.0)	(\$3.3)	(\$4.2)	(\$34.6)
2008	\$27,163,000	\$26,701,000	\$27,490,000	\$32,512,000	\$23,442,000	\$22,292,000	\$25,051,000	\$26,420,000	\$27,199,000	\$28,617,000	\$58,801,000	\$60,920,668	\$386,608,668
2007	\$26,998,000	\$26,166,000	\$26,493,000	\$34,682,000	\$23,123,000	\$22,208,000	\$26,250,000	\$25,218,000	\$27,389,000	\$28,304,000	\$26,416,000	\$26,969,390	\$320,216,390

## Repayment YTD of Sales Tax Notes (3)

2008/2009	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,248,000)	(\$15,078,169)	-	-	(\$15,248,000)	(\$15,248,000)	(\$152,310,169)
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## NOTES:

1. Cook County Sales Tax Revenue is allocated between the Corporate, Public Safety, Health and JTDC special purpose funds.
2. March 2010 includes a Home Rule Accelerated Payment of \$22.8 million Per State Statute, and is not included in the variance calculations. March 2011 Accelerated payment figures not available.
3. Sales Tax Anticipation Note was fully repaid on August 3, 2009.
4. July 2010 receipts received in October 2010 reflect County Sales Tax repeal of .50% rate changed from 1.75% to 1.25% effective July 1, 2010.
5. January 2012 receipts received in April 2012 reflect County Sales Tax reduction from 1.25% to 1.00%.
6. January 2013 receipts received in April 2013 reflect County Sales Tax reduction from 1.00% to .75%.
7. January 2016 receipts received in April 2016 reflect County Sales Tax rate changed from .75% to 1.75%.

**Notes to the December 2016 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 BIPA Medicaid receipt payment is scheduled for August 2017 in the amount of \$93.7 million. Certain other fee revenues for December 2016 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. Note: State receipts that are recognized ratably on a projected monthly basis may be less at year end due to the current State budget impasse.
- 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 FY2017 budgeted Property Tax revenue is based on the FY2017 tax levy, which will not be collected until 2018; actual revenue received during 2017 is based on the FY2016 tax levy. A timing differential occurs between the budgeted revenues and the actual collections, which during 2017 will be equal to the difference between the FY2017 and FY2016 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.