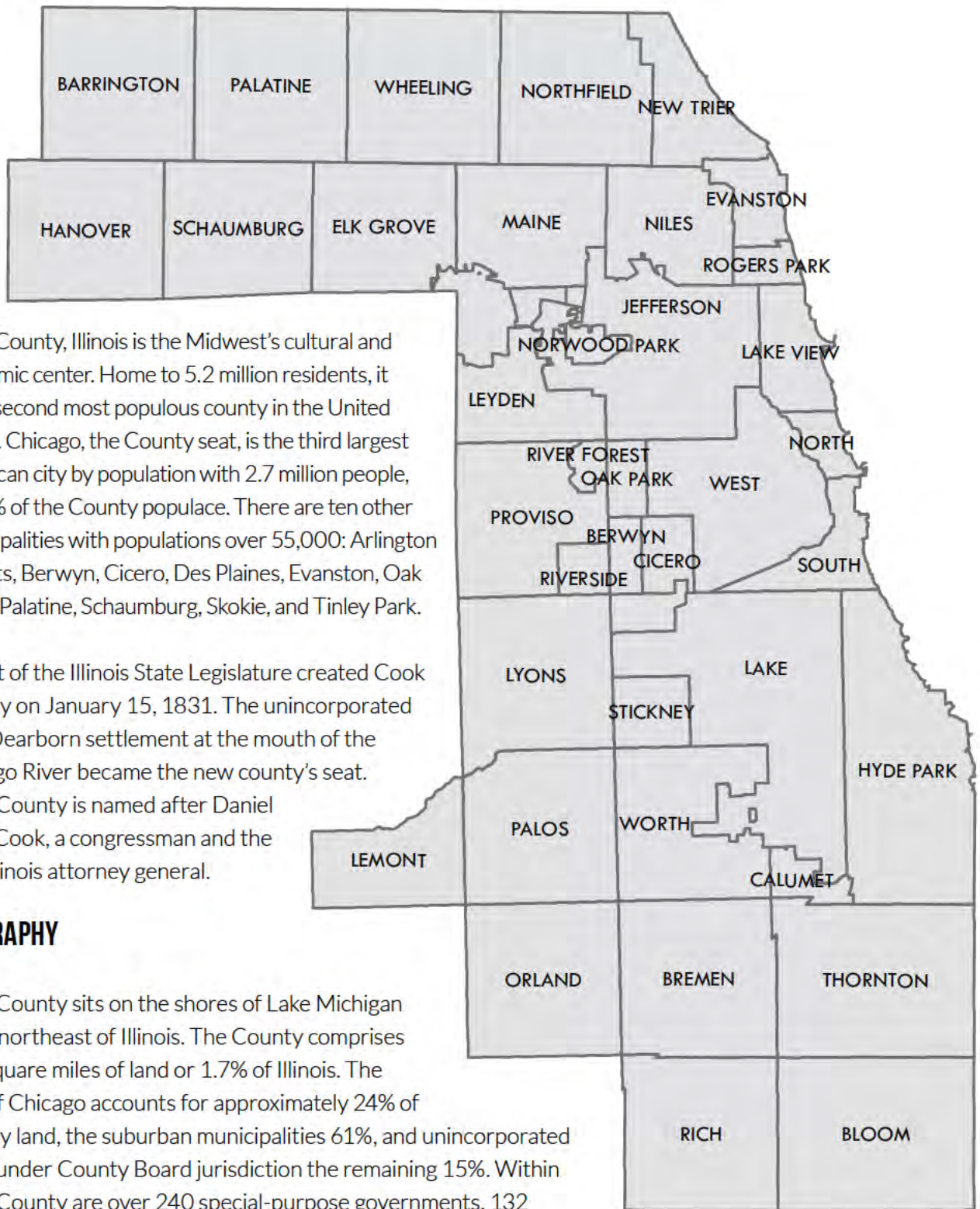


COUNTY PROFILE



Cook County, Illinois is the Midwest's cultural and economic center. Home to 5.2 million residents, it is the second most populous county in the United States. Chicago, the County seat, is the third largest American city by population with 2.7 million people, or 52% of the County populace. There are ten other municipalities with populations over 55,000: Arlington Heights, Berwyn, Cicero, Des Plaines, Evanston, Oak Lawn, Palatine, Schaumburg, Skokie, and Tinley Park.

An Act of the Illinois State Legislature created Cook County on January 15, 1831. The unincorporated Fort Dearborn settlement at the mouth of the Chicago River became the new county's seat. Cook County is named after Daniel Pope Cook, a congressman and the first Illinois attorney general.

GEOGRAPHY

Cook County sits on the shores of Lake Michigan in the northeast of Illinois. The County comprises 945 square miles of land or 1.7% of Illinois. The City of Chicago accounts for approximately 24% of County land, the suburban municipalities 61%, and unincorporated areas under County Board jurisdiction the remaining 15%. Within Cook County are over 240 special-purpose governments, 132 municipalities, 160 school districts, and 30 townships.

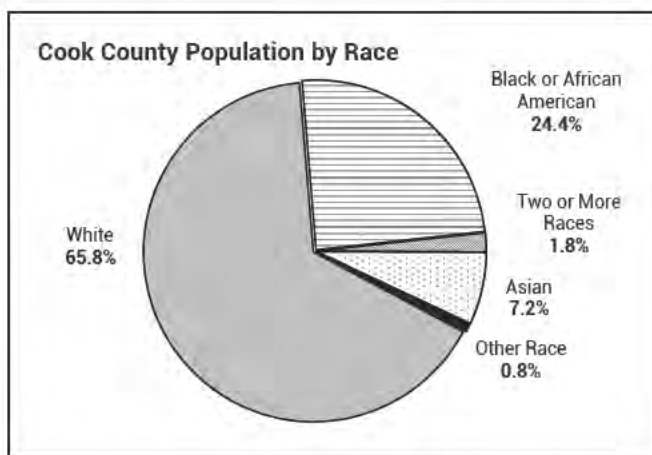
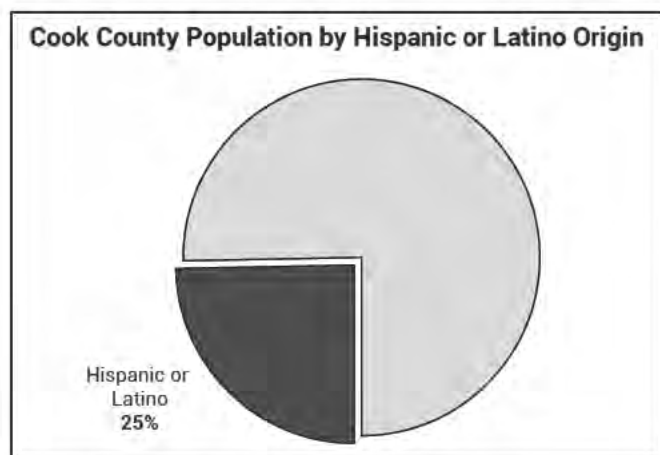
Though the majority of the county is densely populated and urban, the Forest Preserve District protects over 69,000 acres of natural land or 11% of Cook County. Native prairies, woodlands, and waterways provide amenities for outdoor activities such as biking, birding, and hiking.

APPENDIX A

POPULATION

As of 2014, the population estimate of Cook County is 5,246,456, according to the United States Census Bureau, an average of 5,552 people per square mile. The County is racially and ethnically diverse, with a growing Latino and Asian population. Twenty-one percent of Cook County residents are foreign-born and almost all nations are represented among its residents.

GENDER	
Male	48.5%
Female	51.5%
AGE	
Under 5 Years	6.2%
5-18 Years	17.0%
18-64 Years	64.4%
65 Years and Older	12.4%
Median Age	35.2



African-Americans make up 24.4% of the population, Asians 7.2%, and Whites 65.8%. 25% of residents identify as Hispanic or Latino of Any Race. The remainder self-identify as Two or More Races or as American Indian, Alaska Native, Native Hawaiian, or Other Pacific Islander (Other Race).

51.5% of Cook County residents are female. The Median Age is 35.2 with 22.6% of residents under 18 years of age and 12.9% 65 years and over.

ECONOMY

Cook County anchors one of the nation's largest metropolitan economies, supporting an extremely productive and economically diverse industrial center. County assets include two major airports, extensive rail and road infrastructure, world-renowned colleges and universities, and countless recreational, cultural, and social resources.

The County has a strong transportation network that includes O'Hare International Airport, Chicago Midway International Airport, and the Illinois Tollway. Leading service sector industries in the County include health care and related services. Some of the leading private local employers with regional or national headquarters located in the County are Advocate Health Care, J.P. Morgan Chase & Co., Walgreens Co., and Abbott Laboratories.

Cook County comprises 45% of Illinois economic activity with 2.5M jobs and \$308B in annual output. As of July 2015, the Cook County unemployment rate was 6.3%, 0.7% more than the State's unemployment rate of 5.6% and 1% more than the national unemployment rate of 5.3%.

Median household income was \$54,548 between 2009 and 2013. During that period 17.8% of the general population lived below the poverty line. Low income and high unemployment areas are spread unevenly throughout the County.

GOVERNMENT

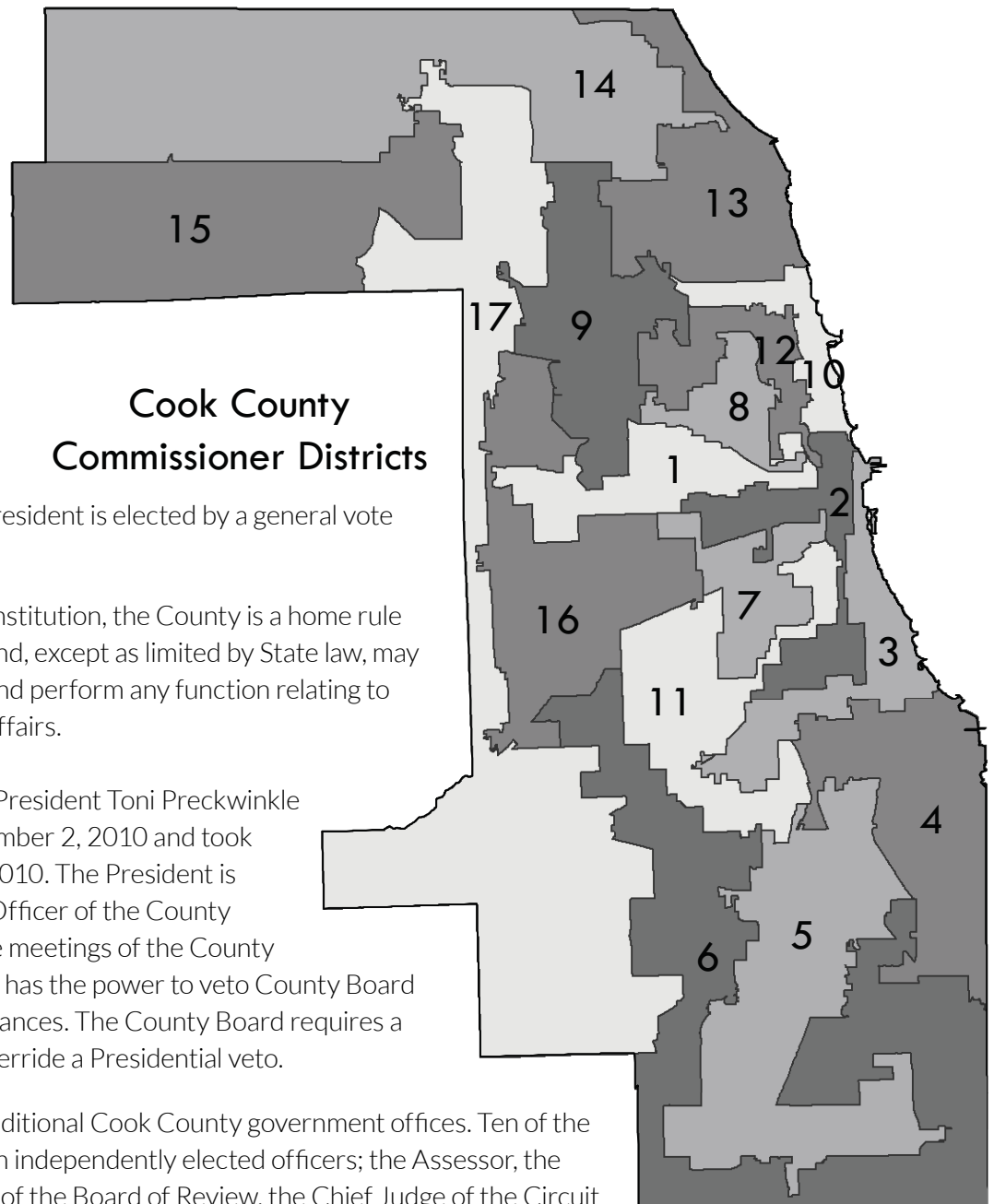
Cook County is governed by the County Board President and the seventeen-member Cook County Board of Commissioners. The commissioners serve four year terms and are elected from single member districts. The County Board President is elected by a general vote countywide.

Under the Illinois Constitution, the County is a home rule unit of government and, except as limited by State law, may exercise any power and perform any function relating to its government and affairs.

Cook County Board President Toni Preckwinkle was elected on November 2, 2010 and took office December 6, 2010. The President is the Chief Executive Officer of the County and presides over the meetings of the County Board. The President has the power to veto County Board resolutions and ordinances. The County Board requires a two-thirds vote to override a Presidential veto.

There are thirteen additional Cook County government offices. Ten of the offices have their own independently elected officers; the Assessor, the three commissioners of the Board of Review, the Chief Judge of the Circuit Court, the Clerk of the Circuit Court, the County Clerk, the Recorder of Deeds, the Sheriff, the State's Attorney, and the Treasurer.

The Chairman of the Board of Election Commissioners is elected by and from the three commissioners and then appointed by the Circuit Court. The Governor of Illinois appoints the Public Administrator.




APPENDIX A

The Committee on Finance of the Cook County Board consists of all members of the County Board. John P. Daley is the Chairman of the Committee on Finance of the County Board. The President is required to submit an Executive Budget to the Committee on Finance as the basis upon which the Annual Appropriation Bill is prepared and enacted.

The President and the Board of Commissioners are accountable to Cook County residents for budgeting and controlling financial resources for all Cook County governmental offices and departments. The President and the Board of Commissioners apply guidelines, set goals, and use fiscal control for all Cook County offices and departments.

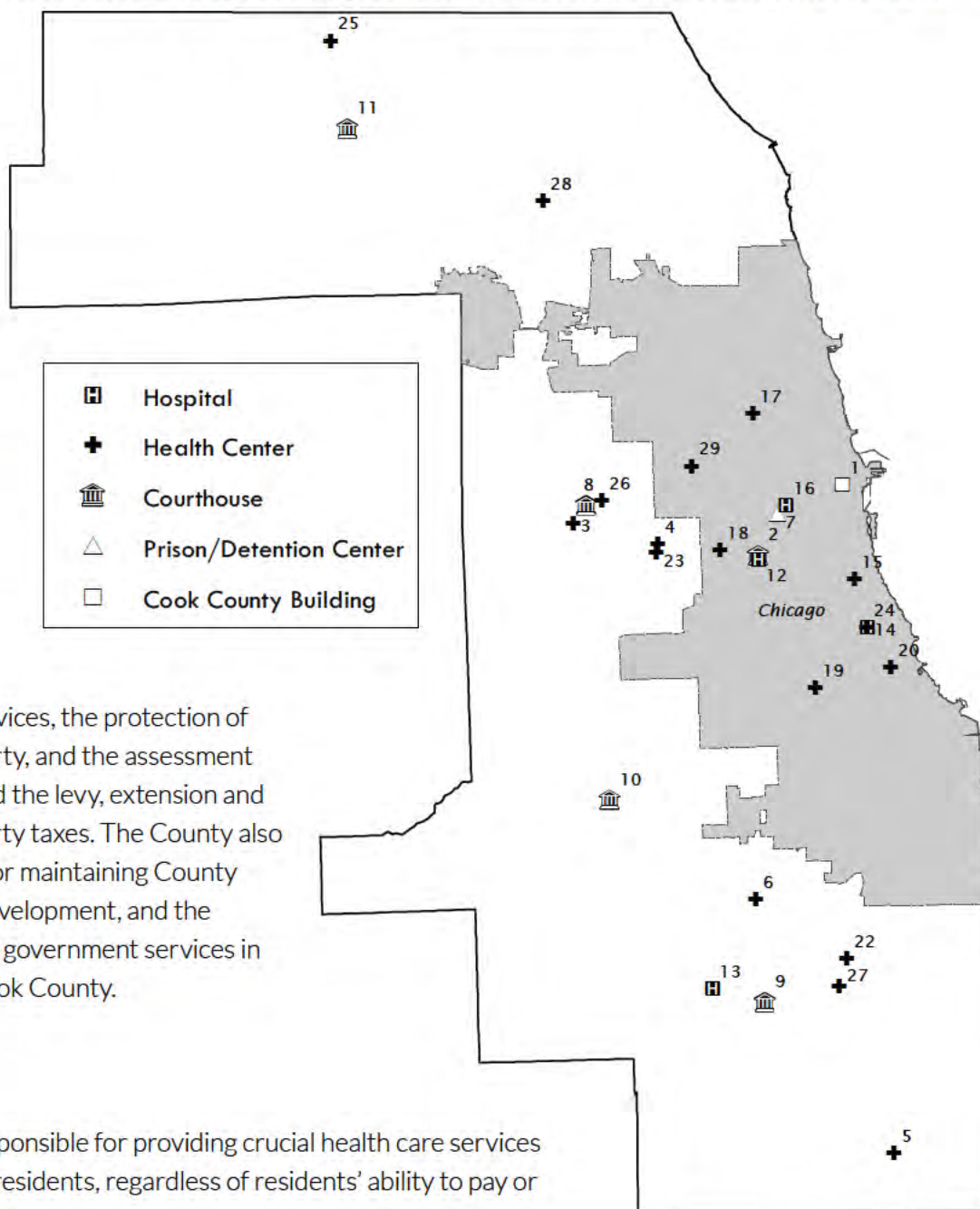
PRINCIPLE FUNCTIONS OF COOK COUNTY

County Government has principal responsibility for the provision of public health services, the protection of persons and property, and the assessment of real property and the levy, extension and collection of property taxes. The County also has responsibility for maintaining County roads, economic development, and the provision of certain government services in unincorporated Cook County.

	Hospital
	Health Center
	Courthouse
	Prison/Detention Center
	Cook County Building

HEALTH CARE

Cook County is responsible for providing crucial health care services to over five million residents, regardless of residents' ability to pay or citizenship status.



The Cook County Health & Hospital System (CCHHS) oversees a comprehensive, integrated system of health care throughout Chicago and suburban Cook County through its six affiliates: two hospitals, Stroger and Provident; a growing ambulatory and community health network; the Cermak correctional health care facility; the CORE center for HIV/AIDS and infectious diseases treatment; and the Department of Public Health.

CCHHS offers a broad range of services from specialty and primary care to emergency, acute, outpatient, rehabilitative, long-term and preventative care. The health system plans to employ over 6,700 workers in 2016, making it one of the largest public health systems in the country. Operations and policy are governed by an independent board.

PUBLIC SAFETY

Cook County provides for the protection of persons and property through the provision of a court system, a jail system, a police force, prosecution, and public defense.

The County operates the second largest unified court system in the world, which hears civil, criminal, and administrative cases.

The Cook County Department of Corrections is the largest single-site pretrial detention facility in the United States, and the Juvenile Temporary Detention Facility was the first and is the largest juvenile detention facility in the country.

The Sheriff Police conduct investigations, make arrests, and provide other police services to unincorporated Cook County, as well as coordinating with municipal police forces throughout the County.

PROPERTY AND TAXATION

Cook County administers the second largest property taxation system in the United States. There are 1.7 million taxable parcels of land, with an annual collection of over 11 billion dollars. Tax funds are distributed to over 2,200 local government agencies including school districts, villages, cities, townships, parks and forest preserves, libraries, public health and safety agencies.

The County assesses one third of the region each year, rotating among the northern suburbs, the southern suburbs, and the City of Chicago. The value of each property is determined by a mass appraisal system rather than on an individual basis.

Taxpayers can appeal their assessments before the tax rate is calculated. Bills are sent to property owners twice per year.

APPENDIX B

GLOSSARY OF TERMS

ACCRUAL

Accounts on a balance sheet that represent liabilities and non-cash-based assets used in accrual-based accounting. These accounts include, amongst others, accounts payable, accounts receivable, goodwill, future tax liability, and future interest expenses.

ADMINISTRATION

A functional grouping of County departments that provide select services to other County departments and offices, and to the general public.

ANNUAL APPROPRIATION BILL

An Ordinance approved by the Cook County Board of Commissioners establishing the budget for Cook County government for the fiscal year.

ANNUAL BUDGET

The financial plan for maintaining Cook County government for one 12-month period.

APPROPRIATION

The legal authorization granted by the Cook County Board of Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION

The estimated value of all land and property in Cook County. The valuation is used as the basis for computing the Property Tax Levy.

BALANCED BUDGET

A budget that has total revenues equal to total expenses.

BOND

A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET

The plan is an estimate of proposed expenditures and the proposed means of financing them.

BUDGETARY ACCOUNTS

Accounts used to enter the formally adopted annual operating budget into the General Ledger as part of the management control technique of formal budgetary integration.

BUDGETARY CONTROL

The management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.

BUREAU

Organizational unit in which departments with related missions report to single executive such as Bureau Chief. Cook County has a Bureau of Administration, Bureau of Economic Development, Bureau of Finance, Bureau of Human Resources, and Bureau of Technology, and Bureau of Asset Management.

BUSINESS UNIT (COST CENTER)

The division of the County which may require an income statement or balance sheet. This is where all accounting transactions are recorded. For the purpose of recording expenses, these divisions were previously called sub-activities or cost centers.

CAPITAL BUDGET

The estimate of capital project costs. It sets forth each project and equipment purchase, and specifies the resources estimated to be available to finance the projected expenditures.

CAPITAL EQUIPMENT

Equipment items that have physical substance, valued at \$1,000 or more with a useful life of three years or more and depreciable, such as: institutional equipment, office furnishings and equipment, computer equipment, vehicles, automotive equipment, telecommunications equipment, and other equipment.

CAPITAL EXPENDITURES

Expenditures resulting in the acquisition of, or addition, to the County's general fixed assets.

CAPITAL IMPROVEMENT

Improvements or additions to fixed County assets and the acquisition of new County assets. Capital Improvements are detailed in a separate section of the budget and are financed through the direct issuance of general obligation bonds.

CAPITAL RENEWAL

A systematic management process to plan and budget for known cyclic repair and replacement requirements that extend the life and retain usable condition of facilities and systems. Capital renewal is a planned investment program that ensures that facilities will function at levels commensurate with the facilities mission. Included are major building and infrastructure systems and components that have a maintenance cycle in excess of one year.

CHARGEBACK

A transaction used for the financing of goods or services provided by one department to other departments or agencies of a government, or to other governments on a cost-reimbursement basis.

APPENDIX B

CHART OF ACCOUNTS

A chart detailing the system (numbered and descriptive) of general ledger accounts used to designate funds, expenditures, revenues, and balance sheet accounts.

OPERATING ACCOUNTS – Provide funding for the purchase of goods and services deemed necessary throughout the fiscal year excluding purchases categorized as Capital Outlay (See Object Classification).

CAPITAL ACCOUNTS (NEW/REPLACEMENT) – These funds provide financing for the purchase of capital equipment. Capital Equipment is defined as durable goods with a useful life of three or more years. Equipment not recommended for bonding is eligible for funding from equipment notes.

MAJOR CAPITAL ACCOUNTS – These funds provide funding for certain projects with requirements and with a depreciable life of at least three (3) years.

MAJOR LEASE OF CAPITAL ACCOUNTS - These funds provide funding for projects that would benefit from lease financing arrangements. Projects include the lease of the mainframe computer, mainframe printers, and large capacity document printers.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

The official annual report stating the financial position and result of operations of Cook County for the fiscal year. It incorporates an opinion on the Report's general-purpose financial statements by an independent certified public accounting firm.

COST-OF-LIVING-ALLOWANCE (COLA)

A periodic adjustment to salaries and wages to allow for inflation.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services.

DEBT SERVICE REQUIREMENTS

The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

DEFERRED MAINTENANCE

The practice of postponing maintenance activities such as repairs on both real property (i.e. infrastructure) and personal property (i.e. equipment) in order to save costs, meet budget funding levels, or realign available budget monies. The failure to perform needed repairs could lead to asset deterioration and ultimately asset impairment. Generally, a policy of continued deferred maintenance may result in higher costs, asset failure, and in some cases, health and safety implications.

DEPARTMENT

A unit of Cook County government.

DEPRECIATION

A reduction in the value of an asset with the passage of time.

DERIVATIVES

A security whose price is dependent upon or derived from one or more underlying assets. The derivative itself is merely a contract between two or more parties. Its value is determined by fluctuations in the underlying asset. The most common underlying assets include stocks, bonds, commodities, currencies, interest rates and market indexes. Most derivatives are characterized by high leverage.

EMPLOYEE EXPENSES

A sub-category of the Personal Services object classification. Employee expenses consist of expenditures that are related to employees, but not considered salary or fringe benefits. An example of an employee expense would be the cost of a training program or professional seminar.

ENCUMBRANCES

Financial commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND

Budget and accounting units created for particular self-sustaining operations, to separate the revenue and financial control of such operations from the County's General Fund.

EQUALIZED ASSESSED

The assessed value of real property, as determined by the Cook County Assessor, multiplied by an annual equalization factor determined for the County by the Illinois Department of Revenue. The Assessed Valuation is the basis for levying property taxes.

EXPENDITURE

Any use of financial resources by Cook County for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers, or other financial uses.

APPENDIX B

FISCAL YEAR	A 12-month period for which the Annual Appropriation Bill is enacted. For Cook County, the fiscal year begins on December 1 and ends on November 30 of the succeeding year.
FRINGE BENEFITS	Personnel costs (hospitalization insurance, dental insurance, vision insurance, life insurance, employer match of employee's Medicare contribution, and pension) supplemental to an employee's salary or wages which are paid wholly or in part by the County.
FULL TIME EQUIVALENT (FTE)	A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. A full-time position would be 1.0 FTE while a part-time position scheduled for a 20-hour week would be 0.5 FTE.
FUNCTION	Specific (or like group) activities or organizational units directed at attaining specific purposes or objectives. The principal functions of Cook County are health care, courts, and corrections.
FUND (COMPANY)	An independent, self-balancing account used to record revenue and expenditures within the budget. For Cook County, the major funds are the General Fund, comprised of Corporate and Public Safety, the Health Enterprise Fund, special purpose funds, and grant funds.
FUND BALANCE	The difference between assets and liabilities of governmental funds.
FUND TYPES	<p>Enterprise- Budget and accounting units created for particular purposes, particularly self-sustaining operations, to separate the revenue and financial control of such operations from the General Fund</p> <p>Fiduciary- Funds that are used to account for assets held in trust by the Cook County Government for the benefit of individuals or other entities</p> <p>Governmental- Funds that are not concerned with profitability and usually rely upon a modified accrual basis. This involves recognizing revenue when it becomes both available and measurable, rather than when it is earned.</p>

Major- Local governments often manage and account for their financial activities in a limited number of funds, designated as major funds

Special Revenue- Fund types that are required to account for the use of revenue earmarked by the law for a particular purpose.

GENERAL FUNDS

The funds used to account for all financial resources, except those required, or chosen, to be accounted for in special purpose funds. The General Fund consists of the Corporate and Public Safety funds.

GENERAL OBLIGATION DEBT

Debt backed by the full faith and credit of Cook County government.

GENERAL PUBLIC

The individuals that Cook County serves.

GRANTS

Contributions or gifts of cash or other assets from another government, public or private foundation, or department to be used or expended for a specified purpose, activity, or facility.

GROSS BONDED DEBT

The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

HOME RULE COUNTY

A county that has authority to exercise any power and perform any function pertaining to its government and affairs including; but not limited to, the power to regulate for the protection of the public health, safety, morals, and welfare; to license; to tax; and to incur debt.

INFRASTRUCTURE

Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.

INSURANCE

The transfer of risk of loss from one party (the insured) to another party (the insurer) in which the insurer promises to pay the insured (or others on the insured's behalf) an amount of money for economic losses sustained from specific events.

INTERGOVERNMENTAL REVENUES

Revenues from other governments (federal, state, and local) in the form of grants, entitlements, or shared revenues.

INVESTMENTS

Securities and real estate held for income in the form of interest, dividends, rentals, or lease payments.

APPENDIX B

LEASE-PURCHASE AGREEMENTS

Contractual agreements that are termed leases; but that in substance, are purchase contracts.

LEVEL OF SERVICE

Used generally to define the existing or current services, programs, activities, and/or facilities provided by a government to its citizens. Level of service in any given department or office may be increased, decreased or remain constant depending upon needs, alternatives, productivity and available resources. To continue a given level of services into future years assumes that objectives, goals, quantity and quality of the service will remain unchanged.

LINE-ITEM BUDGET

The presentation of the County's budget in a form which lists each spending unit's approved budget by specific line-item of expense along with the dollar amount budgeted.

LONG-TERM DEBT

Any obligation of the County with a remaining maturity term of more than one year.

MAJOR CAPITAL EQUIPMENT

Certain equipment items involved in projects with funding requirements and with a depreciable life of greater than three (3) years.

NON-RECURRING REVENUES

Revenues accruing to the County that are unique and occur at one time only, or follow a sporadic, unpredictable pattern.

OBJECT CLASSIFICATION

The categorization of expenditures grouped by similarity of purpose. For Cook County, the following object classifications are used:

PERSONAL SERVICES - Include expenditures for salaries and wages, fringe benefits, and other costs directly related to the support of employees. All budgetary accounts 100 through 199 are included in this object classification.

CONTRACTUAL SERVICES - Include expenditures for routine office/department activities; such as, printing, transportation, communications and other purchased services. Also, included in this classification are all professional and technical services contracted by Cook County. All budgetary accounts 200 through 299 are included in this object classification.

SUPPLIES AND MATERIALS - Include expenditures for necessary supplies for each department. All budgetary accounts 300 through 399 are included in this object classification.

OPERATION AND MAINTENANCE - Includes expenditures for routine operation and maintenance, such as utility costs and repair of equipment. All budgetary accounts 400 through 499 are included in this object classification.

CAPITAL OUTLAY - Includes expenditures for the acquisition of fixed assets including land, buildings and equipment. All budgetary accounts 500 through 599 are included in this object classification.

RENTAL AND LEASING - Includes expenditures for the rental and leasing of office, automotive, medical equipment, and facilities. All budgetary accounts 600 through 699 are included in this object classification.

CONTINGENCY AND SPECIAL PURPOSE APPROPRIATIONS - Include various unanticipated and estimated expenditures, and reserves. All budgetary accounts 800 through 899 are included in this object classification.

OBJECT ACCOUNT

The numeric system that uniquely distinguishes each account in the County's Chart of Accounts.

OFFICE

A unit of Cook County government. Offices are generally managed by elected County officials. However, the term is also used to designate some non-elective units of County government.

OPERATING BUDGET

The primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The Operating Budget excludes capital improvements.

PERFORMANCE-BASED BUDGETING

Performance-based budgeting uses statements of missions, goals and objectives to explain why the money is being spent. It is a way to allocate resources to achieve specific objectives based on program goals and measured results.

RESERVED FUND BALANCE

Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for specific future use.

REVENUE

The amount of monies collected from taxes, fines, fees, and reimbursements from others for the purpose of financing governmental operations and services.

REVISED REQUEST

A modification to a department's initial request, as deemed necessary, by a department; in conjunction with Budget and Management Services.

APPENDIX B

RISK MANAGEMENT

Use of the various ways and means to avoid accidental loss, or to reduce its consequences if it does occur.

SPECIAL PURPOSE FUNDS

These funds are used to account for the proceeds from special revenue sources, and the expenditures for specified or restricted purposes.

STAR

Set Targets. Achieve Results. STAR is President Preckwinkle's Performance Management Initiative for Cook County. STAR is a partnership of the Board of Commissioners, County Agencies, employees, union representatives, and residents. All offices and agencies of the County report progress toward stated goals, and work together to improve performance.

TAX EXTENSION

The final actual sum of money allocated to Cook County Government generated through property taxes.

TAX LEVY

The total dollar amount of the Cook County Annual Appropriation Bill that is to be covered by property taxes.

TAX RATE

The rate calculated to generate the revenue required from the tax levy. For Cook County, the rate is determined by dividing the final tax extension by the total Equalized Assessed Valuation of County property.

TURNOVER ADJUSTMENT

Amount used to adjust the authorized spending limit for a budgetary unit based on its projected salaries, as authorized and directed in the Resolution of the Annual Appropriation Bill.

ZERO-BASED BUDGETING

A budgeting approach which breakdowns service delivery functions into meaningful identifiable unit costs. Resources are allocated based on the fundamental level of service and budget priorities.

DEPARTMENT DIRECTORY

The **DEPARTMENT OF ADMINISTRATIVE HEARINGS** is an independent entity that hears cases relating to violations of the County Ordinance and violations of the Cook County Human Rights Ordinance.

The Office of **ADOPTION AND CHILD CUSTODY ADVOCACY** conducts investigations and social studies involving independent adoptions, custody, visitation, probate and domestic violence as ordered by the Circuit Court of Cook County or by courts in other jurisdictions.

The **ADULT PROBATION DEPARTMENT** provides the courts with quality information and offers viable, cost-effective sentencing options. Under the Chief Judge, the department provides a balance of enforcement and treatment strategies, holds offenders accountable, and affords them opportunities to become productive, law-abiding citizens.

AMBULATORY AND COMMUNITY HEALTH NETWORK provides quality primary and specialty care services to children and adults in their own communities.

ANIMAL CONTROL provides health protection to the residents of Cook County through preparation, education, rabies vaccination and stray animal control.

ASSET MANAGEMENT is responsible for implementing and monitoring the County's capital improvement program and reviewing policy concerning capital construction in the County. Additionally, it maintains, operates, and repairs County properties and operating equipment. It also provides the personnel and supervision needed to remodel, rehabilitate, construct, and install the facilities, offices, and equipment needed to keep the County functioning.

The **BOARD OF ELECTIONS** is responsible for providing a fair electoral system for all citizens, promoting convenient voter registration, encouraging voter turnout, and maintaining state-of-the-art equipment and registration records.

The **BOARD OF REVIEW** provides an efficient and citizen-focused review process to adjudicate real estate assessment appeals in a prompt manner pursuant to the Illinois Property Tax Code.

BUDGET AND MANAGEMENT SERVICES prepares the Annual Appropriation Bill of Cook County and coordinates the development of annual and long-term budgetary projections. Additionally, it coordinates budgetary and central reporting for all County grants, directs an expansive capital equipment program, monitors annual appropriations and provides ongoing performance management services to County departments.

BUILDING AND ZONING enforces provisions of the Cook County Building Code and Cook County Zoning Ordinance while governing the erection, construction, alteration, demolition, relocation and/or inspections of all buildings and structures within zoning districts of unincorporated Cook County.

APPENDIX C

CERMAK HEALTH SERVICES OF COOK COUNTY provides high-quality, effective and cost-efficient clinical services as well as early disease detection to the detainees at the Cook County Department of Corrections.

The **CHIEF ADMINISTRATIVE OFFICER** coordinates the activities of the following 8 Cook County departments: Animal Control, Environmental Control, Transportation and Highways, Motor Fuel Tax – Illinois First, Law Library, Medical Examiner, Office of Adoption Child Custody Advocacy and Industrial Engineers.

The **CHIEF FINANCIAL OFFICER** coordinates and supervises all the financial activities of the County. The Chief Financial Officer manages the Bureau of Finance to ensure financial integrity, encourage streamlined governance and promote long-term fiscal responsibility.

The **CHIEF JUDGE** administers the Circuit Court of Cook County by providing administrative support and legal research for judges; supervising approximately 2,100 non judicial employees; reviewing and addressing the Court's space requirements; providing conciliation services in domestic relations proceedings; summoning jurors; drafting court rules and general orders; and educating the public about the Circuit Court. The Chief Judge also administers the Court's fiscal operations by representing the Court before the Cook County Board of Commissioners and preparing grant applications, budgets and compliance reports.

The **CHIEF PROCUREMENT OFFICER** solicits bids and enters into contracts for commodities and services as specified by Cook County agencies. Additionally, the office processes vendor invoices to the Comptroller for payment upon receipt of goods or services for all County departments except those in the health system.

The **CLERK OF THE CIRCUIT COURT** keeps records for all judicial matters brought to the Circuit Court. The Clerk is responsible for attending all sessions of the courts, preserving all files and papers associated with judicial proceedings, maintaining a complete record of all determinations made in the Circuit Court, and performing all administrative duties required by law or the rules and orders of the Circuit Court.

CONTRACT COMPLIANCE is responsible for the day to day operation of the Cook County Minority Business Enterprise/Women's Business Enterprise/Veterans' Business Enterprise Ordinance. In an effort to make Cook County a more attractive business partner for minority, women and Veteran-owned businesses, the office monitors contractor activities for compliance.

The **COOK COUNTY LAW LIBRARY** provides professional library services at seven branch locations, offering one of the largest and broadest collections of law books in the nation.

The **DEPARTMENT OF CORRECTIONS** under the Sheriff has the statutory responsibility for the detention of persons awaiting trial and those persons convicted of crimes and sentenced for up to one year of incarceration. Additionally, the department coordinates the Pre Release Center, Electronic Monitoring Program and the Sheriff's Work Alternative Program. These programs are designed to reduce overcrowding at the Cook County Jail and recidivism. The various programs provide substance abuse counseling, vocational skills training, GED services, family counseling and health education to male and female

nonviolent offenders. It also targets the fastest growing population within the Cook County Department of Corrections – women. The department consolidates, coordinates, and strategically plans the future intervention, supervision, and service plans for all females within the Sheriff’s jurisdiction.

The **COUNTY ASSESSOR** is responsible for setting accurate values for 1.8 million parcels of property in Cook County, maintaining fair and equitable real property assessments and maximizing services for Cook County citizens in the processing and understanding of their assessments.

The **COUNTY AUDITOR** audits County fee offices and information systems, works with external auditors on the County’s annual audit and performs special audits as directed by the President and the County Board of Commissioners.

The **COUNTY CLERK** is the official custodian of Cook County records and books. The office is charged with issuing tax extension rates, permanent real estate tax numbers and new tax codes. As the Clerk of the County Board of Commissioners, the office also keeps all minutes and agendas of Board proceedings. Its vital statistics department is responsible for the safekeeping of all birth, death and marriage records generated within Cook County and for issuing all marriage applications and licenses, certifying notary publics and registering businesses operating under an assumed name. Its ethics division follows State and County laws by receiving and administering statements filed under the Illinois Governmental Ethics Act, the Illinois Campaign Financing Act and the Cook County Lobbyist Registration Ordinance.

The **COUNTY COMPTROLLER** reviews and discharges all debts or credits in which the County is financially concerned. The Comptroller maintains a record of all budgetary appropriations, expenditures, encumbrances and revenues made or received during each fiscal year.

The **COUNTY TREASURER** is responsible for the collection of real estate tax revenues and the distribution of those funds to taxing agencies throughout Cook County. The Office also serves as the County’s banker responsible for the prudent investment of public funds.

COURT SERVICES DIVISION under the Sheriff executes all court orders issued by the Circuit Court of Cook County; maintains decorum and security in the courtrooms of all divisions of the Circuit Court; and is responsible for the apprehension of defendants who fail to respond to court orders. Court Services also supervises the Child Support Enforcement Division of the Sheriff’s Office and coordinates the Sheriff’s Preventive Programs section.

ECONOMIC DEVELOPMENT strives to improve the quality of life for the residents of Cook County by implementing programs to ensure affordable housing, infrastructure improvements, and economic growth through effective and coordinated strategic planning.

The **EMPLOYEE APPEALS BOARD** is charged with hearing all appeals of any career service employee, not represented by a union, for disciplinary action relating to discharge, demotion or suspension for period of more than ten days to assure fair and equitable treatment of employees in a professional manner.

APPENDIX C

ENTERPRISE TECHNOLOGY works to innovatively plan, develop, and manage enterprise software, hardware, infrastructure and technology services in conjunction with numerous Cook County agencies. Through inventive technology the Bureau is working to make County services more accessible and cost effective. It also identifies opportunities for cross-agency collaboration to improve efficiency and a greater return on technology investments.

ENTERPRISE RESOURCE PLANNING (ERP) implements and supports Countywide financial system projects to improve business operations. ERP serves as a County resource for the development and maintenance of new efficiency and accountability technologies.

ENVIRONMENTAL CONTROL protects the health and welfare of the people of Cook County through the preservation, protection and improvement of the environment.

FORENSIC CLINICAL SERVICES gathers psychosocial histories of defendants and performs psychiatric and psychological examinations. Results and recommendations based on these studies are reported to the appropriate judges of the Circuit Court. The examining clinicians also provide direct testimony in court on issues of fitness to stand trial, questions of sanity at the time of offense and fitness for custody of children.

GEOGRAPHIC INFORMATION SYSTEMS optimize Cook County's geospatial investment in information technology through collaboration, policy, strategic planning and services.

HEALTH SERVICES – JUVENILE TEMPORARY DETENTION CENTER provides quality, timely, effective and cost-efficient clinical services, and early disease detection to the detainees in the Juvenile Temporary Detention Center in accordance with acceptable community, accreditation and regulatory standards.

HEALTH SYSTEM ADMINISTRATION administers all operational, planning and policy matters of the health care institutions, programs and agencies under the jurisdiction of the Cook County Board of Commissioners.

The **DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT (DHSEM)** provides a Countywide homeland security and emergency management system that responds to, coordinates and communicates with all county departments, local governments, state and federal governments, and private entities. DHSEM directs efforts to ensure an appropriate County strategy for terrorist threats, attacks or natural disasters within Cook County. DHSEM develops, coordinates, biennially reviews, and revises strategies and emergency operations plans.

The **HUMAN RESOURCES DEPARTMENT** oversees the County's personnel functions. The department is charged with attracting and retaining exemplary and helpful County employees. It provides the President and other County executives with the necessary flexibility and management control to assure the delivery of quality public service. Additionally, it establishes and enforces equitable hiring and promotion procedures for employees and applicants.

HUMAN RIGHTS AND ETHICS implements the activities of the Cook County Commission on Human Rights and the Cook County Board of Ethics. The department investigates and adjudicates complaints filed under the Cook County Ethics Ordinance. It also works to prevent discrimination, improve human relations, and encourage ethical conduct in County government. The department works with Administrative Hearings to hear cases related to violations of the Cook County Human Rights Ordinance.

The **OFFICE OF THE INDEPENDENT INSPECTOR GENERAL** investigates citizen complaints relative to the performance of County employees with respect to any fraud, corruption or deceit in operating procedures.

JOHN H. STROGER, JR. HOSPITAL is the flagship of the Cook County Health & Hospitals System, with a staff of more than 300 attending physicians along with more than 400 medical residents and fellows, offering a full-range of specialized medical services. The hospital maintains a strong commitment to the healthcare needs of Cook County's underserved population, while partnering with communities and providers to enhance public health, and advocate for policies that promote the physical and mental well-being of the people of Cook County.

The **JUDICIARY** of the Chief Judge administers the largest unified court system in the nation. Through the efforts of 450 judges and associate judges, the Court completes approximately 2.5 million cases annually. The judges of the Court are assigned to the County Department, the Municipal Department, or the Juvenile Justice and Child Protection Department.

The **JUSTICE ADVISORY COUNCIL** works to improve the administration of justice in the County and formulates recommendations concerning legislation and other measures designed to encourage appreciable improvements.

The **JUVENILE PROBATION AND COURT SERVICES DEPARTMENT** under the Chief Judge serves the welfare of children and their families within a sound framework of public safety. The department is committed to providing the guidance, structure and services needed by every child under its supervision. In partnership with the community, the Department promotes the healing and recovery of neglected children, and directs delinquent children toward reforming their behavior and making responsible decisions.

The **JUVENILE TEMPORARY DETENTION CENTER** provides the children in its custody with a caring environment, useful programs, and a structure that enhances personal development and improves opportunities for success.

The **LAND BANK AUTHORITY** facilitates the return of abandoned and tax-delinquent properties to productive use to combat community deterioration, create economic growth and stabilize the housing and job markets. The Land Bank will acquire, hold, and transfer interest in real property throughout Cook County as approved by the Board of Directors to promote redevelopment, support targeted efforts to stabilize neighborhoods, and stimulate residential, commercial and industrial development.

APPENDIX C

MANAGED CARE, as part of the Health and Hospital System, provides comprehensive medical care to enrollees in CountyCare, the County's Medicaid expansion program offered through the Affordable Care Act. Managed Care coordinates and manages patient care through a Primary Care Medical Home model while creating and implementing all aspects of CountyCare.

The **MEDICAL EXAMINER'S OFFICE** determines the cause and manner of death of those decedents whose death falls under the jurisdiction of the office.

OAK FOREST HOSPITAL OF COOK COUNTY is responsible for the delivery of quality care and creating an affordable coordinated system of care for disabled and older patients.

PLANNING AND DEVELOPMENT is committed to developing sustainable communities by: fostering economic opportunities and business development; preserving and expanding the supply of safe, decent, and affordable housing; facilitating infrastructure improvements; promoting fair housing; and supporting programs that address the problems of homelessness.

The **PRESIDENT OF THE COOK COUNTY BOARD OF COMMISSIONERS** is the Chief Executive Officer of Cook County. As such, the President directs the administrative functions of the County.

PROVIDENT HOSPITAL OF COOK COUNTY continuously improves the quality and availability of comprehensive primary health care services to residents of Cook County. It works to enhance access to inpatient obstetrical, medical, surgical and diagnostic services, offer unique teaching, training and research opportunities, and provide comprehensive emergency services.

The **PUBLIC ADMINISTRATOR** provides comprehensive investigative and estate administrative services for Cook County decedents with unknown heirs.

The **PUBLIC DEFENDER** is appointed by the court to act as attorney, without fee, for all persons who are held in custody or charged with criminal offense and who the court finds are unable to employ counsel.

The **PUBLIC GUARDIAN** provides guardianship to adults with disabilities, acts as Guardian ad Litem and/or attorney for minors whose parents are charged with abuse, neglect or are involved in disputed proceedings.

PUBLIC HEALTH is responsible for protecting and promoting the health of the citizens of suburban Cook County.

The **RECORDER OF DEEDS** records, stores, and provides accurate and easily retrievable information. The office creates public records for land transactions, federal and State tax liens, articles of incorporation, and Uniform Commercial Code filings.

The **REVENUE DEPARTMENT** is responsible for the administration, collection and enforcement of all Cook County home-rule taxes.

RISK MANAGEMENT plans, directs, and coordinates a comprehensive risk management program which minimizes the County's potential exposure to loss.

The **RUTH M. ROTHSTEIN CORE CENTER** is a specialized health care facility operating as a joint venture with Rush Medical Center to provide a broad range of outpatient care to individuals and families affected by HIV/AIDS and other infectious diseases.

The **SECRETARY TO THE BOARD OF COMMISSIONERS** provides legislative support and information for the Cook County Board of Commissioners, President, elected officials, agencies, departments and members of the public. By providing information regarding Board proceedings, it helps ensure an open, accessible and transparent government.

The **OFFICE OF THE SHERIFF** directs and administers seven departments: Administration - Fiscal, Legal, Policy and Communications; Office of Professional Review; Professional Integrity and Special Investigations; Information and Administration; Court Services; Police Department; Department of Corrections; and Merit Board.

The **SHERIFF'S ADMINISTRATION-FISCAL, LEGAL, POLICY AND COMMUNICATIONS** streamlines the fiscal, legal, policy, and communications administrative functions to ensure that the Sheriff's Office's operational departments are provided with the necessary resources to carry out the operations of the Sheriff's Office. This bureau is comprised of the Legal Department, Office of Policy and Communication, Sheriff's Office of Intelligence Center, Fiscal Administration and Payroll Department.

The **SHERIFF'S BUREAU OF INFORMATION AND ADMINISTRATION** promotes the integration of technology, provides reliable, predictable and stable technology services to all Sheriff's Office departments. The Department provides project transparency through clear governance processes and predictability. In addition, the Department administers human resource, training, support, and vehicle services. This bureau is comprised of the Sheriff's Office of Information Technology, Office of Policy and Accountability, Vehicles Department, Department of Support Services, Training Institute, Office of Peer Support and Human Resource's Administration.

The **SHERIFF'S MERIT BOARD** adopts rules and regulations for governing the Sheriff's departments and conducts promotional exams for the Police Department and the Department of Corrections. The Board investigates all disciplinary problems within the Sheriff's budgetary units.

The **SHERIFF'S OFFICE OF PROFESSIONAL REVIEW, PROFESSIONAL INTEGRITY & SPECIAL INVESTIGATIONS** audits and evaluates activities so as to deter and prevent corruption, fraud, waste, mismanagement and unlawful political discrimination within the Sheriff's Office.

The **SHERIFF'S POLICE DEPARTMENT** is responsible for the preservation of peace, suppression of crime, and enforcement of regulatory ordinances. The Police patrol unincorporated areas of Cook County, coordinate activities, and provide assistance to other police agencies throughout the County.

APPENDIX C

SOCIAL SERVICE is a community corrections and court services department under the Chief Judge mandated by the Court to direct adult felony and misdemeanor offenders in satisfying court-ordered conditions and penalties. Staff craft and employ offender-specific strategies to achieve the sentencing objective of the court, which the Illinois Constitution defines as restoring the offender to useful citizenship. In partnership with the Court and the community, the Department increases public safety by redirecting offenders toward noncriminal behavior in the home, school, workplace, and community.

The **STATE'S ATTORNEY** works to preserve public safety; ensure the fair and efficient administration of justice; improve the delivery of services to the citizens of Cook County in the prosecution of criminal offenses; provide assistance to victims and witnesses; and vigorously represent Cook County and its officers in all civil proceedings.

TRANSPORTATION AND HIGHWAYS is responsible for maintaining the highways in order to provide safe and economical movement of people and goods. It is also charged with creating a system of roads and highways that supports the development of the regional economy.

The **VETERANS' ASSISTANCE COMMISSION** has nationally credentialed County Veteran Service Officers who consult military veterans and family members on all entitled federal, state, county and municipal benefits available to them. In addition, the VAC provides emergency financial assistance to qualified Cook County military veterans and their family members for mortgage/ rent, utilities, food, transportation, employment development and provides assistance in filing U.S. Veterans Administration benefit claims for compensation and pension.

The **ZONING BOARD OF APPEALS** considers and hears all zoning appeals pertaining to land uses in unincorporated Cook County. Public hearings for Map Amendments and/or Special Use applications are conducted in the townships in which the property is located to decide a just and lawful determination of issues involved.

CHART OF ACCOUNTS FISCAL YEAR 2016**BUREAU OF FINANCE****DEPARTMENT OF BUDGET AND MANAGEMENT SERVICES****CLASSIFICATION DESCRIPTIONS AND CODING DEFINITIONS BY
OBJECT AND PURPOSE OF APPROPRIATIONS****STATEMENT OF PURPOSE**

This Chart of Accounts offers a detailed description of classifications and coding by object and purpose of accounts as a guideline for appropriate account usage in budgeting functions throughout Cook County. New object account numbers have been included next to each account for easy reference.

100 Personal Services

This category includes accounts from which payment is made for personal services rendered to the County by an officer or employee of the County, any amount required or authorized to be deducted from salary for specific benefit programs, retirement or tax, or any amount directly related to authorized reimbursable employee expenses. All persons paid from accounts in this series will receive a W-2 form for federal and state income tax purposes.

108 / 501010 Furlough Day Adjustment

Amount used to adjust the authorized spending limit in the 110-Salaries and Wages account through planned unpaid time-off for a department based on its General Fund, as authorized and directed in the Resolution of the Annual Appropriation Bill.

109 / 501010 Turnover Adjustment

Amount used to adjust the authorized spending limit for a department based on its General Fund, as authorized and directed in the Resolution of the Annual Appropriation Bill.

110 / 501010 Salaries and Wages of Regular Employees

Amounts paid to permanent County employees appointed to positions indicated in the approved and adopted budget. This amount includes gross salary for personal services, including authorized amounts which are components of the base salary.

115 / 501170 Appropriation Adjustment for Personal Services

Amount calculated by the DBMS to provide provisional funding for compensation and benefits affected by pending wage settlements.

119 / 501190 Scheduled Salary Adjustment

Amount calculated by the DBMS to provide appropriate funding for positions reflecting salary increases authorized by Salary Schedule Resolution for a fiscal year. Amounts in this account reflect certain "step" increases and cost-of-living adjustments.

120 / 501210 Overtime Compensation

Amounts paid to employees for authorized work performed in addition to the normal work period for which an employee is compensated as provided by County policy or agreement.

121 / 501230 Premium Pay Based Upon Collective Bargaining Agreements

Amounts paid to employees in addition to base salary, or a portion of base salary, for particular components of their position as provided for in collective bargaining agreements.

124 / 501250 Employee Health Insurance Allotment

Payment to employees who waive County health insurance coverage.

APPENDIX D

126 / 501270 Salaries and Wages of Replacements for Employees on Authorized L.O.A.

Amounts paid to temporary replacement employees to distinguish the salaries and wages of these employees from those of "regular" employees. Funds for expenses incurred under this account are to be transferred from the 110 account.

129 / 501300 Salaries and Wages of Seasonal Work Employees

This account represents amounts paid to employees who work during certain seasons of the year.

130 / 501320 Salaries and Wages of Extra Employees

Amounts paid to employees appointed to positions authorized during a fiscal year for new programs or emergencies. The appointment of employees paid from this account should not extend beyond the fiscal year when future period funding expires.

131 / 501340 Salaries and Wages of Extra Employees for Special Activities

Amounts paid to employees appointed to added positions for special activities. Purpose for which funding is requested must be specified in the appropriation request.

132 / 501355 Salaries and Wages of Employees per Court Order.

Amounts paid to employees appointed to positions for the duration of a court order.

133 / 501360 Per Diem Personnel

Amounts paid to employees appointed for specific or special purposes and whose services are required on a daily basis as needed. Typical examples are medical professionals (service physicians and consultants), in-house registry participants, special examiners, crossing guards, technicians, engineers and snow removal personnel. Physicians appointed at less than 25% time or on a per session/service basis are to be paid from this account. For independent registry services, use account 275.

136 / 501400 Differential Pay

Additional amounts paid to employees as provided by policy or union agreement for specific reasons related to the position to which they are appointed and which are not part of the base wage or salary.

155 / 501420 Medical Practitioners As Required

Amounts paid to physicians and other medical practitioners appointed at less than full-time status. Medical practitioners appointed at less than 25% time, or on a per session/service basis, are considered consultants and funds for their compensation should be requested from account 133 as employees or account 272 as non-employee consultants billing for services rendered.

169 / 501490 Reclassification of Position Adjustments

Amounts appropriated for position reclassifications that have been approved in a fiscal year. These amounts are estimated by the Department of Budget & Management Services upon consultation with the Department of Human Resources.

170 / 501510 Mandatory Medicare Costs

Payments mandated by Federal law to be paid by the County to match the Medicare (FICA) tax deducted from eligible employees. This amount is calculated by the DBMS.

172 / 501540 Workers' Compensation

Amounts contributed to the Self Insurance Fund for payments of temporary total disability benefits to employees for work-related injury, payments to medical providers, and amounts contributed to the Self Insurance Fund for payments of awards or settlements mandated by the Industrial Commission of the State of Illinois. This amount is calculated by DBMS.

173 / 501565 Additional Board Appropriated Pension

Independent of moneys contributed to the County Officers' and Employees' Annuity and Benefit Fund under Section 9-169 of the Illinois Pension Code by way of a real-estate tax levy (174/501570), payments appropriated in FY 2016 for disbursement to the Fund contingent on inter-governmental agreement.

174 / 501570 Statutory Pension

Payments made to the Annuity and Benefit Fund of Cook County on behalf of participant employees. This account is typically used by grants.

175 / 501590 Life Insurance Program

Payments made to carriers for life insurance coverage on behalf of eligible County employees. This amount is calculated by the DBMS.

176 / 501610 Health Insurance

Payments made to providers of health care insurance coverage on behalf of eligible County employees. This amount is calculated by the DBMS.

177 / 501640 Dental Insurance Plan

Payments made to carriers for dental insurance coverage on behalf of eligible County employees. This amount is calculated by the DBMS.

178 / 501660 Unemployment Compensation

Payments made to the State of Illinois to reimburse the cost of unemployment benefits made to eligible former County employees. This amount is calculated by the DBMS.

179 / 501690 Vision Care Insurance

Payments made to carriers for vision care insurance coverage on behalf of eligible County employees. This amount is calculated by the DBMS.

181 / 501715 Group Pharmacy Insurance

Payments made to carriers for pharmacy insurance coverage on behalf of eligible County employees. This amount is calculated by the DBMS.

182 / 501750 Employee Tuition Refund

Payments made to qualifying employees to reimburse the expense of tuition as provided by County policy or union agreement.

183 / 501770 Seminars for Professional Employees

Payment of costs related to the attendance of County employees at authorized professional seminars and meetings.

185 / 501810 Professional and Technical Membership Fees

Payment of membership and association fees or dues for County employees as authorized.

186 / 501860 Training Programs for Staff Personnel

Payment to special instructors and charges related to training materials, rental of facilities, ancillary services and equipment for training of County employees.

189 / 501950 Allowances Per Collective Bargaining Agreement

Payment of allowances authorized by policy or union agreements. These costs are typically for uniforms, personal support programs and similar negotiated obligations.

190 / 501970 Transportation and Other Travel Expenses for Employees

Expenditures associated with the travel expense of employees to other County facilities, work locations, training, seminars and meetings. These costs may include reimbursement for automobile usage, public transportation or private carriers, and are paid at a rate determined by the Bureau of Administration.

APPENDIX D

200 Contractual Services

This category includes accounts funded for payment of services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are services that support the various policy-making and managerial activities of the County, professional services supporting various County facilities, and services that are not regarded as professional but that require basic scientific knowledge or specialized skills. Expenditures related to routine building service functions are appropriately charged to these accounts. Excluded are expenditures for operation, maintenance and repair of equipment or facilities; any items related to capital building projects; and all capital equipment purchases. All persons paid for services rendered from accounts in this series will receive a 1099 form for federal and state income tax purposes. No payment will be made via payroll.

213 / 520010 Ambulance and Patient Transportation Service

Expenditures for transport provided by specially equipped vehicles for escorted transfer of the medically disabled between facilities for appointments, treatment, specialized care, or tests.

214 / 520030 Armored Car Service

Expenditures for transport provided by specially equipped vehicles to transfer currency from various County facilities to depositories.

215 / 520050 Scavenger Services

Expenditures for transport of disposable waste and obsolete materials and equipment from County facilities.

217 / 520100 Transportation for Specific Activities and Purposes

Expenditures for transport of persons involved in special activities or projects which are sponsored by or are the responsibility of the County. Expenditures for transport not specified in other accounts, are in this category. This includes transportation expenses for non-employees traveling on the County's business for consulting, interviewing and recruitment activities or legal matters. Purpose for which funding is requested should be specified in the appropriation request.

220 / 520150 Communication Services

This account is used for expenditures for telecommunication services as determined by central services. Also, this account is used to pay for expenditures related to IP Addresses for Transmittal of Election Results.

222 / 520190 Laundry and Linen Services

Expenditures for the management and operation of the linen delivery and laundry function at County facilities. The cost of the service may include charges for management, pick-up and delivery of linen, replacement of linen and transportation related costs. For charges related to laundry supplies, refer to supply account 330.

223 / 520210 Food Services

Expenditures for management of the food service function at County facilities. The cost of the food is included only if the service and the food are part of the same contract. For charges related to food and dietary supplies, refer to supply account 310.

224 / 520240 Cable Casting

Expenditures for cable transmission of programs or data.

225 / 520260 Postage

Expenditures for postage stamps and service for general office and institutional use, including postage meter setting payments, stamped envelopes, stamped post cards, postal permit deposits, overnight/express mail, postal registry, and other U.S. Postal Services. For charges related to parcel delivery and courier service, refer to account 228.

228 / 520280 Delivery Services

Expenditures for private courier or parcel delivery, such as Federal Express, United Parcel Service, etc. For charges related to the U.S. Postal Service, refer to account 225.

231 / 520330 Boarding and Lodging of Prisoners

Expenditures for lodging and meals of prisoners in the custody of the County.

232 / 520350 Boarding and Lodging of Non-Employees

Expenditures for lodging and meals of non-employees participating in County programs and activities such as recruitment, interviewing and legal matters.

233 / 520370 Boarding and Lodging of Jurors

Expenditures for lodging and meals of jurors serving the Circuit Court of Cook County.

235 / 520390 Working Capital – Contractual Maintenance Services

Expenditures for services rendered such as janitorial, security services, snow removal, lawn care, mowing and grounds maintenance services funded by working capital. Excluded are building and site reconstruction or reconditioning activities typically provided by trades such as painters, tuckpointers, glaziers and similar trades (refer to account 461) or the services of landscapers, cement contractors, pavers and similar providers of grounds improvement services (refer to account 490). Purpose for which working capital funding is requested should be specified in the appropriation request.

Contractual Maintenance Services

Expenditures for services rendered such as janitorial, cleaning of buildings, carpet cleaning, control of vermin, window washing, snow removal, lawn care, mowing and grounds maintenance services. Excluded are building and site reconstruction or reconditioning activities typically provided by trades such as painters, tuckpointers, glaziers and similar trades (refer to account 461) or the services of landscapers, cement contractors, pavers and similar providers of grounds improvement services (refer to account 490).

237 / 520470 Services for Minors or the Indigent

Expenditures for housing, food and other services for minors, veterans, and the indigent as required by County programs or the courts.

240 / 520490 External Graphics and Reproduction Services

(Formerly Printing and Publishing) Expenditures for "external" printing and publishing of media used for daily County operations and special events such as bound volumes of County Board proceedings, ballots, displays, brochures, and business materials, including business cards, stamps, seals, and labels. Expenditures for internal reproduction services and print advertising should not be charged to this account (refer to accounts 241 and 245, respectively).

241 / 520491 Internal Graphics and Reproduction Services

Chargebacks for the printing and publishing of media used for daily County operations and special events such as bound volumes of County Board proceedings, ballots, displays, brochures, and business materials, including business cards, stamps, seals, and labels. Expenditures for external reproduction services and print advertising should not be charged to this account (refer to accounts 240 and 245, respectively).

242 / 520550 Surveys, Operations and Reports

Expenditures for professional surveyors, providers of operational functions and non-employee staff submitting reports.

244 / 520570 Collection Services

Cost of payments to businesses or individuals who perform collection services for unpaid billings or delinquent accounts related to charges for services provided by the County.

245 / 520610 Advertising For Specific Purposes

Expenditures for media advertising and publicizing for specific purposes such as employment, property sales, approved budget, bids, legal notices and similar purposes. Purpose for which funding is requested should be specified in the appropriation request.

APPENDIX D

246 / 520650 Imaging of Records

Expenditures for microfilming or imaging County records. This includes the cost of document preparation, transfer and microfilm/image processing.

249 / 520670 Purchased Services Not Otherwise Classified

Cost of purchased services not specified in other accounts in this category. Services for which funding is requested should be specified in the appropriation request.

250 / 520730 Premiums on Fidelity, Surety Bonds and Public Liability

Premium cost paid to insurance companies to provide bonding services and liability insurance coverage to the County.

258 / 520790 Excess Liability Insurance

Payments for Cook County insurance coverage protection designed to limit the financial impact of catastrophic liability claims. Payments for professional services necessary to effectively manage the County's liability program.

259 / 520810 Premiums for Insurance on Equipment

Premium cost paid to insurance companies to provide insurance coverage against losses of certain capital equipment.

260 / 520830 Professional and Managerial Services

Charges for services that by their nature can only be performed by persons or firms with specialized skills and knowledge. Included in this account are the services of architects, engineers, auditors and professional non-medical consultants. Also included are charges for consultant, technical and special services (e.g., court interpreters, data processors and security services). Purposes for which funding is requested should be specified in the appropriation request.

261 / 520890 Legal Fees Regarding Labor Matters

Charges for the services of law firms or attorneys to represent or advise the County in matters relating to labor law, statutory compliance and union negotiation.

262 / 520910 Legal Fees in Connection with Issuance of Tax Notes

Charges for the services of law firms or attorneys to represent or advise the County in matters related to the issuance of Tax Notes.

263 / 520930 Legal Fees

Charges for the services of law firms or attorneys for purposes not specified in other accounts are in this category. Purpose for which funding is requested should be specified in the appropriation request.

264 / 520960 Expert Witnesses

Expenditures relating to the transport, service, compensation and boarding of expert witnesses for purposes of testimony or deposition in legal matters.

265 / 520980 Independent Financial Audits and Reports

Professional Services related to independent County-wide audit and other financial reports.

266 / 520985 Professional and Managerial Services for Capital Projects

Charges funded by capital for the services that by their nature can only be performed by persons or firms with specialized skills and knowledge, such as the advisory services for the ERP (Lawson) system. Included in this account are the services of architects, engineers, auditors and professional non-medical consultants. Also included are charges for consultant, technical and special services (e.g., court interpreters, data processors and security services). Purpose for which capital funding is requested should be specified in the appropriation request.

267 / 521010 Juror or Election Judge Fees

Expenditures for the compensation of jurors serving the Circuit Court of Cook County or election judges.

268 / 521030 Court Reporting, Stenographic, Transcribing, or Interpreter Services

Charges for the provision of court reporting, stenographic or transcribing services to the courts or other County departments.

272 / 521050 Medical Consultation Services

Charges for the services of physicians or other medical practitioners as needed by the health facilities or other departments of the County. Services may be to consult in a certain specialty or to supplement existing staff and are paid as invoiced. Compensation for such services will not be made via payroll but as a contractual service via a 29A form. Individuals receiving compensation through this account will receive a 1099 form for federal and state income tax purposes.

273 / 521080 Laboratory Test for Indigent Defendants

Charges for professional laboratories or scientific professionals for performing or analyzing specimens as authorized for indigent defendants.

274 / 521100 Hospital Billings for Prisoners in Police Custody

Charges for medical services provided by health care facilities to prisoners in police custody.

275 / 521120 Registry Services

Charges for the services of professionals who are required to be registered, licensed or certified in their specialty and whose services are obtained through businesses established as professional registries to provide services as needed. Typical classifications are registered and licensed practical nurses, registered therapists and registered technologists. Charges are billed for services rendered. Compensation for such services will not be made via payroll but as a contractual service via a 29A form. Individuals receiving compensation through this account will receive a 1099 form for federal and state income tax purposes. For in-house registry services, use account 133.

276 / 521160 Managed Care Claims and Capitation

Reimbursement to service providers for managed care members.

277 / 521180 Managed Care Out-of-Network Services

Payment for services provided to managed care plan enrollees by out-of-network providers.

278 / 521200 Laboratory Related Services

Charges for the services of professional laboratories or scientific professionals for the purpose of performing or analyzing tests of a scientific nature. Charges may include the costs related to providing samples, reporting results and processing materials.

279 / 521213 Expenses for the Cook County Board of Health Directors

Laboratory Related Services

289 / 521220 Technical Services for the Cook County Board of Commissioner

Charges for consultant, technical and special services (e.g., court interpreters, data processors and security services) not specified in other accounts are in this category. Purposes for which funding is requested should be specified in the appropriation request.

290 / 521262 Impersonal Services Not Otherwise Classified

Charges for services not specified in other accounts are in this category which are not professional, managerial or technical in nature, and are not transportation services or purchased services. Services for which funding is requested should be specified in the appropriation request.

291 / 521266 Confiscated Vehicles in Accordance with Illinois Revised Statutes

Costs, other than personnel, related to the confiscation of vehicles mandated as a responsibility of the County by State of Illinois Statute.

292 / 521270 Revolving Fund Not Otherwise Classified

Special funds established by the Bureau of Finance within specific departments of the County where a particular service is provided with the cost recovered from the user. Purpose of the revolving fund should be specified in the appropriation request.

295 / 521290 Special Program Expenses

Special funds established within a department or the general operating budget to which charges for special programs established by the County are made. Specify special program for which funding is requested in the appropriation request.

298 / 521310 Special or Cooperative Programs

For all 298 county-wide except costs of special or cooperative programs established by the County as self-sustaining or as a cooperative program with private or other governmental agencies.

300 Supplies and Materials

This category includes expenditures in connection with current operations to purchase articles of a consumable nature which show material change or depreciation with use. These items may also lose their identity through fabrication or incorporation into different or more complex units or substances. These accounts should not be used for outside services relating to operation, maintenance and repair of equipment or facilities but solely for the purchase of consumable supplies and materials. Items of equipment with a unit cost of less than \$500 are considered supplies and not capital equipment.

310 / 530010 Food Supplies

Expenditures for the acquisition of all fresh, frozen, canned or otherwise preserved foods and beverages commonly associated with food service, including delivery cost. Also included are cost of items allied with food service, such as dietary sets, paper and plastic serving ware, utensils, paper products and other items not for consumption.

320 / 530100 Wearing Apparel

Cost of all uniforms, protective clothing and specialized wearing apparel, including shoes, for employees and non-employees. Material for fabrication of wearing apparel should not be charged to this account (refer to account 390).

330 / 530160 Household, Laundry, Cleaning and Personal Care Supplies

Charges for household paper products, linen, bedding, laundry, cleaning and similar supplies. Also included are consumable personal care items for detainees and inmates at County detention and correctional facilities. For expenditures related to laundry and linen cleaning, refer to account 222.

333 / 530270 Institutional Supplies

Charges for industrial, electrical and shop supplies, such as hardware, all tools and electronic equipment (excluding computer related items) under \$1000 in unit value, lumber, paints, non-scientific chemicals, pipe stock, telephone/communication supplies, fasteners and similar commodities used in facilities and institutions. Supplies used in the operation, maintenance and repair of equipment, vehicles and facilities should not be charged to this account (refer to appropriate 400 series account).

335 / 530490 Miscellaneous Dietary Supplies

Cost of items allied with food service, such as dietary sets, paper and plastic serving ware, utensils, paper products and other items not for consumption.

337 / 530560 Formula and Tube Feed Products

Charges for formula used in tube feeding and similar institutional feeding products.

343 / 530580 Road Materials for Maintenance

Charges for road maintenance materials, such as salts, chemicals, patching materials and fillers. Materials for resurfacing should not be charged to this account.

350 / 530600 Office Supplies

Charges for office machine supplies, writing supplies, art supplies, markers, chair pads, calendars and other items commonly considered stationer supplies. Also included are such items as bottled drinking water and coffee service (including delivery, supplies, and use of cooler or coffee maker). Items considered office equipment and furnishing should not be charged to this account unless the unit cost is less than \$1,000.

353 / 530640 Books, Periodicals, Publications, Archives and Data Services

Charges for the acquisition of vital records, books, periodicals, publications and on-line data services for facility or institutional use.

354 / 530680 Data Services for PTAB

Charges for the acquisition of documents and other miscellaneous fees for PTAB.

355 / 530700 Photographic and Reproduction Supplies

Charges for supplies directly related to copier, photographic and printing operations. Included in this account are film, developers, papers, inks, toners, solvents and similar products. Excluded are computer printer-related supplies (refer to account 388).

360 / 530790 Medical, Dental, and Laboratory Supplies

Charges for consumable supplies used in medical, dental and laboratory functions. Items such as utensils, disposable personal care items (health facilities only), oxygen, gases, reagents, solutions, therapy supplies, dentistry supplies and general laboratory supplies should be charged to this account. Excluded are pharmaceutical, surgical, radiological, blood products, and clinical laboratory supplies; refer to the following accounts in the 360 series.

361 / 530910 Pharmaceutical Supplies

Charges for all drugs, such as controlled substances, agents, liquids (including I.V. solutions), enzymes, vitamins and unclassified therapeutic substances which are prescribed in a medical service facility. Excluded from this account are AZT and related HIV drug therapy pharmaceuticals (refer to account 364).

362 / 531200 Surgical Supplies

Charges for surgical instruments, applicators, bandages, trays, packs, kits and similar surgical supplies.

364 / 531400 AZT and Related Drug Therapy

Charges for AZT and other HIV-related drug therapy pharmaceuticals.

365 / 531420 Clinical Laboratory Supplies

Charges for laboratory supplies used in a clinical setting, including biological and chemical supplies, reagents, solutions, glassware, tubing and other similar supplies.

367 / 531500 X-ray (Radiology)Supplies

Charges for supplies used in diagnostic and therapeutic radiology, including nuclear medicine. Radiological film, isotopes and allied chemicals are included in this account. Replacement parts for radiological equipment should not be charged to this account unless the unit cost is less than \$1000.

368 / 531570 Blood/Blood Derivatives

Charges for whole blood, platelets, frozen plasma and other blood derivative supplies.

376 / 531630 Maint. Supplies for Election Equipment

Replacement parts and supplies for touch screen and optical scan voting equipment.

388 / 531650 Computer Operation Supplies

Charges for all data processing supplies, including cut and continuous feed papers, forms, diskettes, connectors, cables, toner cartridges for computer printers, and other computer supplies. Software and other computer equipment should not be charged to this account unless the unit cost is less than \$1000.

390 / 531680 Supplies and Materials Not Otherwise Classified

Charges for supplies and materials not specified in other accounts are in this category.

391 / 531880 Miscellaneous Supplies and Materials**397 / 531920 Office Expense - Secretary to the Board of Commissioners**

Charges for supplies and materials specifically designated for the Office of the Secretary, Board of Commissioners.

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398 / 531940 Office Expenses - Chairman, Committee on Finance

Charges for supplies and materials specifically designated for the Office of the Chairman, Cook County Committee on Finance.

400 Operations and Maintenance

This category includes all accounts to which charges are made for the operation and maintenance of facilities, office equipment, automotive equipment, road repair equipment and all other plant or institutional equipment. Charges may include contractual maintenance, emergency repairs, cost of heating, public water supply, natural and propane gas for heating, electricity, remodeling, maintenance work done by the Department of Facilities Management and site improvements. Cost of parts and charges from providers of repair and maintenance service are included in this group of accounts. Generally, expenditures made for operation and maintenance are related to a capital item such as a vehicle or building. They are necessary for either the basic operation of the capital item, such as gasoline for cars, or to preserve the value of the capital item, such as tuckpointing of facilities.

401 / 540010 Fuel Oil/Heat

Charges for bulk oil products for use as fuel in power or heating plants including related delivery costs. Motor fuel for vehicles should not be charged to this account (refer to account 445).

402 / 540030 Water and Sewer

Charges made by governmental agencies or private businesses to provide public water service to County facilities. The cost of delivered bottled drinking water or water purchased for other special chemical or clinical uses should not be charged to this account (refer to account 350).

410 / 540050 Electricity

Charges made by utility companies to provide electric service to County facilities. The cost of special wiring or equipment installed and maintained by these companies should be charged to appropriate accounts in the same manner as such services or equipment would be charged if provided by any other contractor or vendor.

422 / 540070 Gas

Charges made by utility companies to provide natural or propane gas to County facilities for heating and cooling purposes. The cost of special piping or equipment installed and maintained by these companies should be charged to appropriate accounts in the same manner as such services or equipment would be charged if provided by any other contractor or vendor.

429 / 540090 Utilities

Charges made for utilities such as electricity, water and gas when such utilities are grouped for accounting or billing purposes at County facilities.

430 / 540110 Moving Expenses & Minor Remodeling of County Facilities

Charges related to the minor remodeling of County facilities at the request of the department and performed by the Department of Facilities Management. Also included are moving expenses for relocation of County facilities, equipment, or materials.

440 / 540130 Maintenance and Repair of Office Equipment

Charges for maintenance and repair of office equipment, such as copiers, typewriters, facsimile machines and similar office equipment. The costs may include any charges for usage, parts, labor, travel, etc. as billed by the vendor or provider of the maintenance or repair service. Charges for accessories, non-replacement parts or upgrades purchased from any supplier or vendor, which include or exclude installation, should not be charged to this account, but to the appropriate supply or equipment account.

441 / 540170 Maintenance and Repair of Data Processing Equipment and Software

Charges for maintenance and repair of data processing equipment, such as mainframe and personal computers, peripherals, software and similar equipment. The costs may include any charges for usage, parts, labor, travel, etc. as billed by the vendor or provider of the maintenance or repair service. Charges for accessories, non-replacement parts or upgrades purchased from any supplier or vendor, which include or exclude installation, should not be charged to this account, but to the appropriate supply or equipment account.

County Wide Contract for Maintenance of Data Processing Equipment

Charges for Countywide contracts for maintenance and repair of data processing equipment, such as mainframe and personal computers, peripherals, software and similar equipment. The costs may include any charges for usage, parts, labor, travel, etc. as billed by the vendor or provider of the maintenance or repair service. Charges for accessories, non-replacement parts or upgrades purchased from any supplier or vendor, which include or exclude installation, should not be charged to this account, but to the appropriate supply or equipment account.

Working Capital-Maint. & Repair of Data Processing Equipment & Software

Charges funded by working capital for Countywide contracts for maintenance and repair of data processing equipment, such as mainframe and personal computers, peripherals, software and similar equipment. The costs may include any charges for usage, parts, labor, travel, etc. as billed by the vendor or provider of the maintenance or repair service. Charges for accessories, non-replacement parts or upgrades purchased from any supplier or vendor, which include or exclude installation, should not be charged to this account, but to the appropriate supply or equipment account. Purpose for which working capital funding is requested should be specified in the appropriation request.

442 / 540200 Maintenance and Repair of Medical, Dental and Laboratory Equipment

Charges for maintenance and repair of medical, dental and laboratory equipment, such as X-ray machines, EKG machines, scopes, respirators, dental drills, electronic test analyzers, microscopes and similar equipment used in medical, dental or clinical laboratory facilities. The costs may include any charges for usage, parts, labor, travel, etc. as billed by the vendor or provider of the maintenance or repair service. Charges for accessories, non-replacement parts or upgrades purchased from any supplier or vendor, which include or exclude installation, should not be charged to this account, but to the appropriate supply or equipment account.

444 / 540250 Maintenance and Repair of Automotive Equipment

Charges for maintenance and repair of all automotive equipment, including automobiles, trucks, hauling and other motorized road equipment. The costs may include any charges for replacement parts, oil, filters, tires, labor or other items included in billing for the commodity or service. Charges for accessories, non-replacement parts or upgrades purchased from the manufacturer or other vendor, which include or exclude installation, should not be charged to this account, but to the appropriate supply or equipment account. Charges related to the operation of the vehicle that are consumable, such as fuel, should be charged to account 445-Operation of Automotive Equipment.

445 / 540290 Operation of Automotive Equipment

Charges related to the operation of a vehicle that are consumable, i.e., fuel. Charges for the maintenance and repair of automotive equipment, such as replacement parts, oil, filters, tires, towing and the labor costs related to the provision of such maintenance and repair should be charged to account 444-Maintenance and Repair of Automotive Equipment.

449 / 540310 Op., Maint. and Repair of Institutional Equipment

Charges for the maintenance and repair of equipment not specified in other accounts are in this category. Purpose for which funding is requested should be specified in the appropriation request.

Working Capital – OP. Maint. And Repair of Institutional Equipment

Charges for maintenance and repair of buildings and equipment that are provided by the Department of Facilities not specified in other accounts are in this category. Purpose for which working capital funding is requested should be specified in the appropriation request.

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450 / 540350 Maintenance and Repair of Plant Equipment

Charges for maintaining and repairing plant equipment such as boilers, furnaces, air conditioning units, elevators, generators, sump pumps and other similar equipment.

Working Capital - Maintenance and Repair of Plant Equipment

Charges funded by working capital for repair and maintenance of plant equipment such as boilers, furnaces, air conditioning units, elevators, generators, sump pumps and other similar equipment. Purpose for which working capital funding is requested should be specified in the appropriation request.

461 / 540370 Maintenance of Facilities

Charges for reconstructing or reconditioning facilities of the County by contracted or purchased services. Typical examples are the services of painting contractors, glaziers, tuckpointers and similar trades. Charges for labor, materials and other directly related costs are included in this account.

470 / 540390 Operating Costs for the Richard J. Daley Center

Specific costs related to operation of the Richard J. Daley Center in compliance with the Public Building Commission of Chicago agreement.

472 / 540402 Operating Costs for the Cook County Adm. Bldg. - 69 W. Washington

Specific costs related to operation of the Cook County administration building in compliance with building management contract.

480 / 540410 Maintenance by the Department of Facilities Management

Expenditures for maintenance services provided by the Department of Facilities Management. Typically these are the services of electricians, carpenters, painters, plumbers and other trades providing services to various facilities of the County.

490 / 540430 Site Improvements

Expenditures for services that result in grounds improvement at a facility as provided by the Department of Facilities Management or outside contractor. This includes the services of landscapers, cement contractors, pavers and similar providers of grounds improvement services. Improvements to buildings are not included in this category. For charges related to routine maintenance services such as snow removal, lawn care and mowing, refer to account 235.

500 Capital Equipment and Improvements

This category includes those accounts to which expenditures are charged for capital equipment and improvements to buildings. Items funded in this series of accounts are considered durable and are generally expected to be useful for five or more years and cost more than \$500 per unit. Certain equipment, although not expected to be useful for five or more years, is also considered capital in nature and should be charged to accounts in this series. Typical capital equipment items are automobiles, trucks, road building vehicles, computers, computer peripherals, computer software, office machines, office furnishings and durable equipment, parts or accessories. Included in this category are accounts established for capital equipment obligations and reimbursement for capital equipment purchased in prior years. For additional detail and restrictions, see the Capital Equipment New/Replacement Policy.

510 / 560410 Fixed Plant Equipment

Charges for fixtures, equipment, and installed machinery having a functional purpose for the operation of a structure. Typical types of equipment include elevators, boilers, central heating and cooling systems, generators, lighting or plumbing fixtures and similar stationary property.

521 / 560420 Institutional Equipment

Charges for the acquisition, at delivered price including transportation and assembling/installation costs, of such equipment as power-driven kitchen or laundry machines, stoves, refrigerators, implements, power tools and other portable machinery valued at over \$1000 per unit. In general, equipment other than fixed equipment which is necessary for the functioning of a particular facility, which is considered durable and retains specific identity, can be charged to this account.

530 / 560510 Office Furnishings and Equipment

Charges for the acquisition, at delivered price including transportation and assembly/installation costs, of such equipment and furnishings as typewriters, cash registers, copiers, microfilm machines, desks, chairs, tables, file cabinets, floor covering (carpeting, tile, etc.), draperies and other furnishings suitable for office or institutional use. Certain items individually under \$1000 (such as a conference room set of chairs and table) may be grouped and purchased through this account. Excluded from this account are charges for medical, telecommunications, and computer equipment, for which separate accounts have been established (refer to accounts 540, 570, and 579). For individual items under \$1000 in unit value, refer to account 350.

540 / 560430 Medical, Dental and Laboratory Equipment

Charges for the acquisition, at delivered price including transportation and assembling/installation costs, of such equipment as EKG machines, X-ray machines, scopes, respirators, dental drills, test analyzers, microscopes and all other similar equipment for use in a medical, dental or laboratory facility.

549 / 560610 Vehicle Purchase

Charges for the acquisition, at delivered price including transportation and all factory or dealer installed accessories or modifications and preparation costs, of such items as automobiles, trucks, buses and all other motorized vehicles. Charges for Lease Purchase Plan Vehicles are excluded from this account (refer to account 584).

550 / 560620 Automotive Equipment

Charges for the acquisition of equipment and parts for use in the operation and repair of motorized vehicles. Typical items are battery chargers, timing apparatus, wheel balancers, emergency lights, light bars and similar automotive accessories and equipment.

560 / 560300 Real Property Acquisition or Easements

Charges for the purchase of buildings, land and easements as authorized and approved by the Board of Commissioners. Costs associated with the completion of the purchase process are also included in this account.

564 / 560310 Improvements to Buildings

For land or buildings, improvements are the expenses of permanently upgrading your property rather than maintaining or repairing it. Included with this account should be all permanently attached fixtures, machinery, and other components that cannot be removed without damage resulting to the building. In addition, material remodeling or renovation should be categorized as a building improvement.

570 / 560440 Telecommunications Equipment

Charges for telephone instruments, switchboards, answering devices, facsimile machines, data terminals, interconnection equipment and all radio base, mobile, portable or paging equipment, including transmission and receiving antennae. Cost may include delivery, setup or installation charges as approved.

579 / 560450 Computer Equipment

Charges for the acquisition of durable equipment for electronic data processing use, including transportation and assembling/installation costs, such as mainframe computers, personal computers, peripherals, software and similar equipment. Certain items under \$1000 per unit (such as monitor, CPU and keyboard) should be grouped together and purchased as "desktop set". Expenditures for "proprietary software", which remains the property of the supplier and is leased by agreement, should not be charged to this account (refer to account 630).

580 / 565000 Construction in Progress

Funds allocated for payment over a period defined by the Bureau of Finance for capital improvement programs. The allocation is established by the Bureau of Finance and controlled by the Department of Budget & Management Services.

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582 / 560460 Lease Purchase Plan Equipment

Charges for the acquisition and retention of durable equipment obtained through Lease Purchase Plan Agreements which usually have predetermined duration and cost. Generally, these agreements include maintenance and a replacement option. For inclusion in this account, the County must hold title to the equipment at the end of the lease.

583 / 565310 Alterations and Remodeling by the Department of Facilities Management

Charges to County departments for major alterations and remodeling of County-owned facilities as completed by the Department of Facilities Management. These charges include the cost of materials and labor needed to complete the project. This account is restricted for use in Construction Bond Funds only.

584 / 560630 Lease Purchase Plan Vehicles

Charges for the acquisition and retention of motorized vehicles obtained through Lease Purchase Plan Agreements which have a predetermined duration and may contain special maintenance and replacement options. For inclusion in this account, the County must hold title to the vehicle at the end of the lease.

585 / 561000 Infrastructure

Funds allocated for payment over a period defined by the Bureau of Finance for capital improvement programs. The allocation is established by the Bureau of Finance and controlled by the Department of Budget & Management Services.

590 / 567020 Equipment or Improvements Not Otherwise Classified

Charges for durable equipment not included in other Capital Outlay accounts described. Purpose for which funding is requested should be specified in the appropriation request.

599 / 567510 Reimbursement for Capital Equipment

Funds allocated for reimbursement over a term defined by the Bureau of Finance for capital equipment purchases made in prior years by County departments from other operating funds. The allocation is established by the Bureau of Finance and controlled by the Department of Budget & Management Services.

600 Rental and Leasing

This category includes accounts from which payments are made for rental or leasing of automotive, institutional, medical and office equipment, and rental of offices or other facilities as required by various departments or elected officials of the County. Rental or lease agreements may include the cost of maintenance and utilities or other stipulated cost. Appropriate agencies of the County should be consulted before entering into negotiations for rentals or leases.

630 / 550010 Rental of Office Equipment

Charges for the rental or lease of typewriters, computers, proprietary software, copiers and other office equipment. Costs may include delivery, maintenance, parts or upgrades as stipulated in the rental or lease agreement. All rented or leased office equipment remains the property of the lessor.

634 / 550060 Rental of Automotive Equipment

Charges for the rental or lease of automobiles, trucks, buses and other automotive equipment. Costs may include delivery, routine repair and maintenance, parts or other provisions as stipulated in the rental or lease agreement. All rented or leased automotive equipment remains the property of the lessor. Charges for vehicles obtained through Lease Purchase Plan Agreements should not be charged to this account (refer to account 584).

If leased vehicle usage by an elected official is less than 100 percent for County business then the percentage of vehicle usage attributable to County business must be specified and substantiated with a mileage log that documents date, location of County activity, and round trip miles for the day as a substantiation of the daily portion of County business use being claimed. Mileage logs must be submitted with any request for reimbursement.

637 / 550080 Rental of Medical Equipment

Charges for the rental or lease of radiography, patient care or clinical laboratory equipment. Costs may include delivery, maintenance, parts or upgrades as stipulated in the rental or lease agreement. All rented or leased medical equipment remains the property of the lessor.

638 / 550100 Rental of Institutional Equipment

Charges for the rental or lease of durable equipment which is considered necessary to the function of an institution, such as refrigeration units and kitchen or laundry equipment. Costs may include delivery, maintenance, parts or upgrades as stipulated in the rental or lease agreement. All rented or leased institutional equipment remains the property of the lessor. Charges for institutional equipment obtained through Lease Purchase Plan Agreements should not be charged to this account (refer to account 582).

660 / 550130 Rental of Facilities

Charges for the rental or lease of office space, polling places, receiving and repair stations, and parking or storage space as requested and authorized for County business. Costs may include security deposits, maintenance, utilities or other assessments as stipulated in the rental or lease agreement. Negotiations for leasing of facilities should be conducted through the appropriate agencies of the County to assure minimum cost and maximum protection from liability.

690 / 550162 Rental and Leasing Not Otherwise Classified

Charges for the rental or lease of equipment or facilities not specified in other accounts are in this category. Excluded from this account are any agreements that require the purchase of equipment or vehicles.

800 Contingency and Special Purposes

This category includes accounts established to provide funds for general expenses, special programs and other expenses which fluctuate each fiscal year and require contingent funding. These accounts are established by the Bureau of Finance as authorized.

810 / 580340 Contingency Fund - For Confidential Investigation

Special County contingency funds for special investigative purposes at the request of the President and the Board of Commissioners. The President of said Board shall report all expenditures made, and all unexpended funds shall be returned to the County Treasurer at the end of the fiscal year.

811 / 580360 Contingency Fund for the Use of the State's Attorney

Special contingency funds for the use of the State's Attorney. The State's Attorney shall report all expenditures made to the County Board, and unexpended funds shall be returned to the County Treasurer at the end of the fiscal year.

814 / 580380 Appropriation Adjustments

Funds approved to adjust appropriations as authorized.

814 / 580381 Appropriation Adjustment (Excluding DOJ Depts.)

Funds approved to adjust appropriations as authorized - Excluding DOJ Departments.

817 / 580400 Reimbursement for Special Purposes Programs - Health Insurance

Amounts allocated for transfer to designated fund for reimbursement of expenses incurred.

818 / 580033 Reimbursement to Designated Fund

Amounts allocated for transfer to designated fund for reimbursement of expenses incurred or to supplement available resources, including grant matching funds. Specify recipient fund in the appropriation request.

819 / 580420 Appropriation Transfer for Reimbursement from Designated Fund

Amounts designated as transfer from a designated fund for reimbursement of expenses incurred or to supplement available resources.

820 / 580440 Short-Term Financing Expenses

Expenses incurred related to the issuance of short-term debt, such as tax anticipation notes, tender notes and letters of credit. Interest expense related to the short-term financing instrument should not be charged to this account (see account 821).

821 / 580432 Interest on Tax Anticipation Notes

Interest paid to financial institutions for funds made available on a short-term basis in anticipation of repayment by the County when revenues from taxes are received.

824 / 580436 Allowance for Delinquent Taxes

An allowance for that portion of the property tax levy which is anticipated to be delinquent in the year due. This amount is determined by the DBMS. In FY 1993 and subsequent years, this appropriation was made as a subsection of the Budget Resolution.

826 / 580010 Reserve for Claims

Funds appropriated to be used for the payment of awards or settlements as a result of litigation arising out of liability.

827 / 580452 Reserve for Flexible Spending Account Program

Contingent funds reserved to pay the cost of Flexible Spending Account charges incurred or not recovered.

828 / 580456 Reserve for County Health Insurance Program

Contingent funds reserved to pay the cost of medical treatment or to reimburse insurance carriers for benefits assigned on behalf of employees and eligible dependents.

829 / 580040 Contingency Expenses - Fees of Counsel and Expert Witnesses For Indigent

Expenses for attorneys and expert witnesses for the indigent as authorized upon request of the Office of the Public Defender.

830 / 580060 Fees, Costs and Expenses by Order of Appellate Court

Expenses for implementing orders of the Appellate Court as a result of litigation.

831 / 580080 Federal Court Fines As Levied by the United States District Court

Costs of fines levied by the United States District Court as a result of litigation.

834 / 580100 Reimbursement of Estates of Heirs' Deposit Account

Funds for distribution to heirs after an estate is settled.

845 / 580120 Self-Insurance Settlements - Workers' Compensation

Amounts paid to settle Workers' Compensation claims against the County and paid from the County Self-Insurance Fund.

846 / 580140 Self-Insurance Settlements

Amounts paid to settle claims against the County and paid from the County Self-Insurance Fund.

847 / 580160 Grant Disbursements

Funds disbursed to other agencies or individuals from a grant administered by the County.

852 / 580180 Expenditures Related to the Re-Districting Process

Costs associated with the mandated redistricting of Cook County.

853 / 580200 Expenses Related to External Borrowing

Expenses include but are not limited to interest payments for a line of credit, rating agency service fees, trustee fees, arbitrage rebate calculations and investor relationship service fees.

880 / 580220 Institutional Memberships & Fees

Charges for membership of various County institutions in professional organizations related to their function or service or for licensure or certification by professional organizations as desired or required by the County agency.

881 / 580240 County Government Public Programs and Events

Costs for County-sponsored public programs and events, such as County Awareness Day and similar activities.

883 / 580260 Cook County Administration

Reimbursement for administrative services provided by offices in the County Corporate Fund.

889 / 580280 Contingency (As Mandated by Law)

Contingency funds for purposes and in amounts as mandated.

890 / 580300 General and Contingent Expenses

General County contingency funds for miscellaneous expenses and purposes not otherwise provided for; the Comptroller shall render a final account to the County Board and return any surplus remaining to the County Treasurer.

