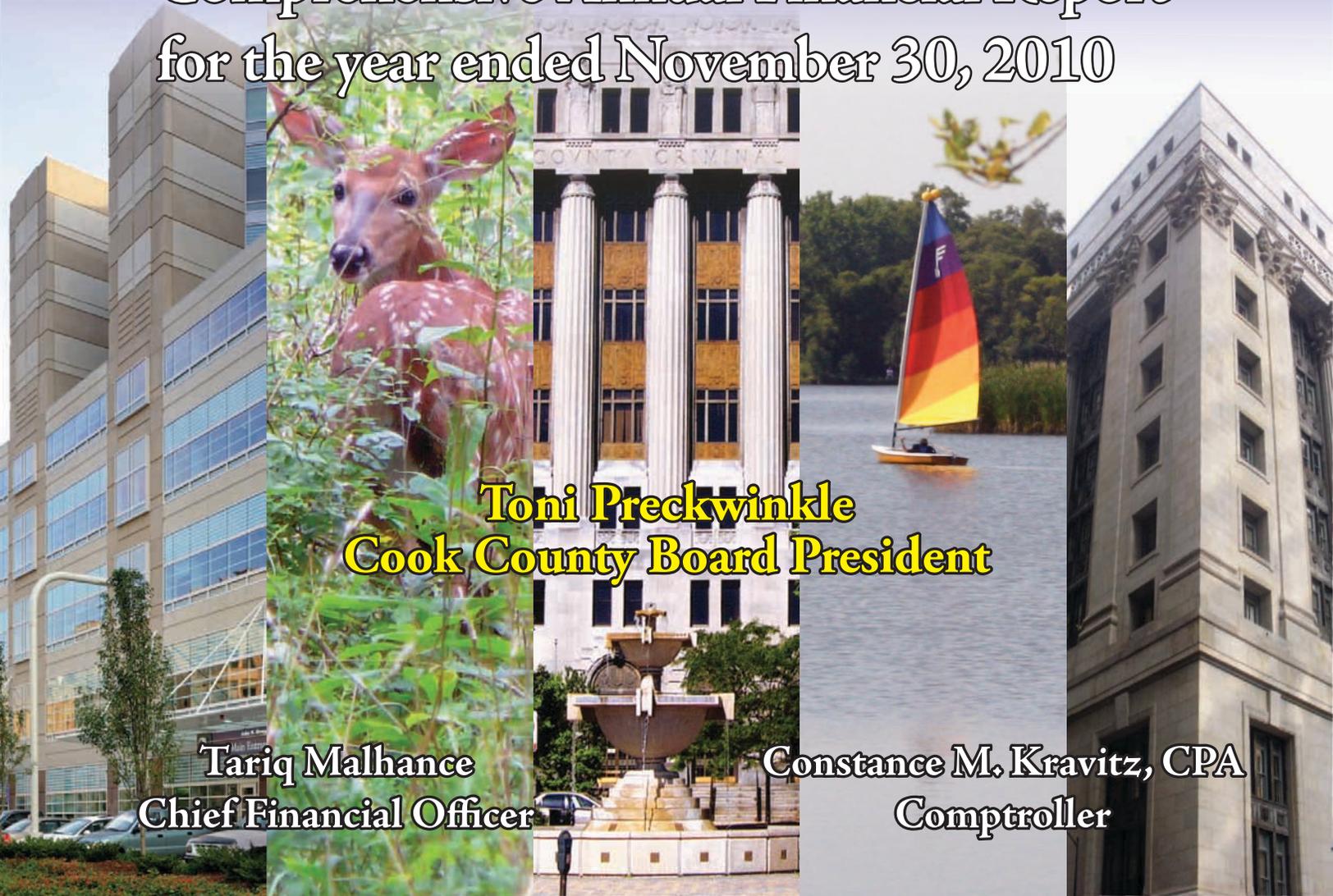


Cook County, Illinois



Comprehensive Annual Financial Report for the year ended November 30, 2010



Toni Preckwinkle
Cook County Board President

Tariq Malhance
Chief Financial Officer

Constance M. Kravitz, CPA
Comptroller



**COOK COUNTY
CHICAGO, ILLINOIS**

Comprehensive Annual Financial Report

For the year ended November 30, 2010

Toni Preckwinkle, President

Tariq Malhance, Chief Financial Officer

Constance M. Kravitz, CPA, Comptroller



INTRODUCTORY SECTION

COOK COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended November 30, 2010

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COOK COUNTY, ILLINOIS

HONORABLE TONI PRECKWINKLE
President

HONORABLE JOHN P. DALEY
Chairman, Committee on Finance

COOK COUNTY BOARD OF COMMISSIONERS

WILLIAM M. BEAVERS

JERRY BUTLER

EARLEAN COLLINS

JOHN P. DALEY

JOHN A. FRITCHEY

BRIDGET GAINER

JESUS J. GARCIA

ELIZABETH ANN DOODY GORMAN

GREGG GOSLIN

JOAN PATRICIA MURPHY

EDWIN REYES

TIMOTHY O. SCHNEIDER

PETER N. SILVESTRI

DEBORAH SIMS

ROBERT B. STEELE

LARRY SUFFREDIN

JEFFERY R. TOBOLSKI

TARIQ MALHANCE
Chief Financial Officer

CONSTANCE M. KRAVITZ, CPA
Comptroller

THE BOARD OF COMMISSIONERS

TONI PRECKWINKLE

PRESIDENT

EARLEAN COLLINS	1st Dist.	PETER N. SILVESTRI	9th Dist.
ROBERT STEELE	2nd Dist.	BRIDGET GAINER	10th Dist.
JERRY BUTLER	3rd Dist.	JOHN P. DALEY	11th Dist.
WILLIAM M. BEAVERS	4th Dist.	JOHN A. FRITCHEY	12th Dist.
DEBORAH SIMS	5th Dist.	LARRY SUFFREDIN	13th Dist.
JOAN PATRICIA MURPHY	6th Dist.	GREGG GOSLIN	14th Dist.
JESUS G. GARCIA	7th Dist.	TIMOTHY O. SCHNEIDER	15th Dist.
EDWIN REYES	8th Dist.	JEFFREY R. TOBOLSKI	16th Dist.
		ELIZABETH ANN DOODY GORMAN	17th Dist.



COOK COUNTY
BUREAU OF FINANCE

TARIQ MALHANCE
CHIEF FINANCIAL OFFICER

County Building
118 North Clark Street, Room 1127
Chicago, Illinois 60602-1423
TEL (312) 603-5287
FAX (312) 603-3681
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September 6, 2011

To the Honorable President Toni Preckwinkle
Members of the Cook County Board of Commissioners,
and Citizens of Cook County

Ladies and Gentlemen:

We are pleased to present the Comprehensive Annual Financial Report ("CAFR") of Cook County, Illinois (the "County") for the fiscal year ended November 30, 2010. The CAFR has been prepared by the County in accordance with the principles and standards for financial reporting set forth by the Government Accounting Standards Board ("GASB") and audited by various firms of independent auditors retained by the County.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County. We believe that the data, as presented, is accurate in all material respects, presents fairly the financial position and results of operations of the County, as measured by the financial activity of its various funds and provides the reader with disclosure of the County's activities.

The independent auditors' report on the basic financial statements and the supplemental combining and individual funds statements and schedules, is included in the Financial Section of this Report. The goal of the independent audit is to obtain reasonable assurance as to whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures contained in the financial statements. The fiscal year 2010 audit of the basic financial statements was performed, and an unqualified audit opinion was issued by the certified public accounting firm of Deloitte & Touche LLP ("Deloitte"). The audit was implemented as a subcontractor agreement between Deloitte and a consortium of Cook County-based minority and women-owned certified public accounting firms.

In addition to meeting the requirements set forth, an additional audit designed to meet the requirements of the federal Single Audit Act Amendment of 1996 and related OMB Circular A-133 Audits of State and Local Governments is performed annually.

The County has prepared the CAFR in accordance with accounting principles generally accepted in the United States ("GAAP"). GAAP require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management Discussion & Analysis ("MD&A"). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

PROFILE OF COOK COUNTY GOVERNMENT

The County was created on January 15, 1831 by an act of the Illinois State Legislature and became the 54th county established in the State of Illinois (the "State"). On May 7, 1831, the County elected its first officials. The population of the County is currently estimated at 5,194,675, making it the second largest county in the United States.

Within the County, there are 128 municipalities, including the City of Chicago (the "City"), 30 townships, 236 special districts, and 152 school districts. The City and the suburban municipalities account for approximately 85% of the County's 946 square miles, while unincorporated areas make up the remaining 15%. The unincorporated areas of the County are under the jurisdiction of the County Board.

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, including the power to borrow money and levy taxes. There are no current statutory limitations on the power of the County to levy real property taxes or to issue general obligation bonds or notes. The County's powers are exercised through, a 17-member Board of Commissioners. The County Board is the legislative authority which is led by its President. The Commissioners are elected from single member districts to four-year terms, while the President is elected by the voters of the entire County to a four-year term.

The County presently performs three principal functions: the protection of persons and property; the provision of public health services; and general governmental services including, among others, the assessment of property, levy, collection and distribution of taxes and maintenance of certain highways.

Protection of Persons and Property ("Public Safety Account"). Protection of persons and property consists mainly of the operation of the Circuit Court of Cook County, prosecution of persons charged with criminal offenses, operation of the County Jail and operation of a Sheriff's police department. The Circuit Court of Cook County is the second largest unified court system in the United States, and the County Jail is the largest single site jail facility in the country.

Cook County Health and Hospitals Systems ("CCHHS") The CCHHS operates a health care delivery system composed of the following elements: John H. Stroger, Jr. Hospital of Cook County, Provident Hospital of Cook County, Oak Forest Hospital of Cook County, the Ambulatory and Community Health Network of Cook County, Cermak Health Services of Cook County, the Ruth M. Rothstein CORE Center and the Cook County Department of Public Health.

The CCHHS has also developed partnerships with community hospitals to assure John H. Stroger, Jr. Hospital of Cook County's role for tertiary referrals. These relationships include: St. Anthony Hospital, St. Elizabeth's and Roseland Hospitals (partners in specialty pediatric and maternal services). In addition, partnerships exist with community clinics, the Veterans Administration (services for pregnant veterans), and the Chicago Department of Public Health.

In addition to general governmental services, the County has various component units that are included in its reporting entity, due to the significance of their operational and/or financial relationships with the County: The Forest Preserve District, Chicago Zoological Society, Chicago Horticultural Society, and the Emergency Telephone 911 System. Additional information on these component units can be found in the notes to the financial statements.

The development of the annual budget begins with each department submitting a detailed request for appropriation. Meetings are then held by the President of the County Board, CFO and Budget Director with each department to review the requests. Based on department requests and available resources, an Executive Budget is prepared for the President of the County Board by the Chief Financial Officer, in conjunction with the Budget Director.

Concurrently with this process the CFO and Comptroller prepare and submit a report of estimates of revenues and other available resources to the County Board, prior to submission of the Executive Budget.

The Executive Budget, as approved by the President of the County Board, is submitted to the Committee on Finance, which in turn holds hearings involving each department. The Committee on Finance prepares the Annual Appropriation Bill in tentative form, which is made available for public inspection for at least ten days prior to final action. Public hearings on the tentative Annual Appropriation Bill are then held. Amendments to the tentative Annual Appropriation Bill are then approved by the Committee on Finance. Subsequently, the Executive Budget in the form of the Annual Appropriation Bill is approved and adopted by the County Board.

LOCAL ECONOMIC CONDITION AND OUTLOOK

As the largest of 102 counties in the State, the County is the economic and cultural hub of the State, and is one of the major metropolitan areas in the nation after Los Angeles and New York. The County is the most populous county in Illinois and represents 45% of the State's economic activity.

The County is a diverse industrial center and a leading economic center of the Midwest. Income figures for the County exceed State and national rates; the County's 2009 per capita personal income of \$46,161 equaled 116% of national figures.

The County's industrial profile resembles that of the U.S., with a slightly larger services sector and somewhat smaller governmental presence. The County has a strong transportation network, with current expansion of Chicago O'Hare 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 J.P. Morgan Chase & Co., AT&T Inc., United Airlines, Motorola, Inc., Advocate Health Care, American Airlines, Allstate Corp., Bank of America N.A., and Exelon Corp.

The County's unemployment rate for 2010 was 10.5%, compared with 10.3% for the State and 9.6% for the nation in the same period.

Recent Economic Development – County Sales Tax Rollback

On November 17, 2009 the County Board passed an ordinance rolling back the sales tax from 1.75% to 1.25%, which became effective July 1, 2010. The County Board passed an ordinance on February 25, 2011 that will roll back the sales tax from 1.25% to 1.00% effective January 1, 2012, and from 1.00% to 0.75% effective January 1, 2013. Sales tax revenue is expected to be \$161 million below the 2010 Adjusted Budget in fiscal year 2011. The County has reduced its sales tax revenue projections for fiscal year 2012 by an additional \$54 million. The County reduced operating appropriations in 2011 to compensate for the reduction in revenue and is instituting policies that achieve greater levels of efficiency to address the projected 2012 revenue reduction.

LONG-TERM FINANCIAL PLANNING & MAJOR INITIATIVES

The County continues to have low-cost access to the debt markets to finance the acquisition, renovation or construction of various long-term assets. It is management's objective to adequately plan to meet the County's ongoing demands for essential capital improvement projects and equipment without overburdening taxpayers with general obligation bonds payable from ad valorem taxes.

As of August 2011, Moody's Investors Service downgraded the County's rating from Aa2 to Aa3, but Standard & Poor's Ratings Services and Fitch Ratings assigned their long-term ratings of AA to Cook County.

A rating reflects only the views of the rating agency assigning such rating and an explanation of the significance of such rating may be obtained from such rating agency. The County has furnished to the rating agencies certain information and materials relating to the Bonds and the County, including certain information and materials that have not been included in this financial report.

County government has a renewed focus on creating efficiencies and sharing services. There remain large opportunities to do so throughout many County agencies.

The Board of Commissioners passed an ordinance on February 1, 2011, which requires all County agencies, bureaus and departments to collect and report quarterly measures of their performance starting July 1, 2011. County agencies will be required to submit quarterly reports and undergo quarterly reviews. The ordinance mandates that budgeting be tied to performance indicators the agencies identify. The County's new Performance Management initiative will help to improve services and reduce expenses by better utilizing existing resources and increasing efficiency in operations. It will allow County leaders to measure success and make key management and resource allocation decisions based on facts and data.

The Mayor of the City of Chicago and the Cook County Board President announced the creation of a joint committee tasked with examining all areas of city and county operations and producing a report on how they can best work together to cut costs, improve service delivery and streamline residents' interactions with government.

The County has also undertaken efforts to play a larger role in regional economic development through a new Bureau of Economic Development (the "Bureau"). Several County departments have been consolidated into a new Bureau of Economic Development to promote economic development in the County. The Bureau will identify and remove barriers to business development and work to attract new businesses to the region. It will implement greater access to grant dollars, invest them in strategic programming and play a greater role in creating economic opportunities for businesses, communities, and the workforce in the region.

Additional funds for County investment projects have been made possible through Recovery Zone Facility Bonds, and the County share totals over \$196.8 million. The County has approved two projects under this program for a transportation company to be located in the City of Harvey, and for a medical company to be located within the Village of Bedford Park.

The County passed a 2011 budget to include 5 unpaid furlough days & 5 shutdown days to reduce the number of layoffs that are equivalent to \$35 million in savings. While some governments continue to use furlough days for multiple years, the County recognizes furlough days are not a permanent structural solution.

Public Health Initiatives

In fiscal year 2008, a new CCHHS Board was created by the Cook County Board of Commissioners to provide independent oversight of health care operations for a three-year term expiring in 2011. In May 2010, the Cook County Board of Commissioners voted to make the CCHHS Board permanent. The CCHHS continues to undertake significant restructuring with a focus on operational efficiency so that the CCHHS can better fulfill its mission of serving the health care needs of the region.

INDEPENDENT AUDIT

In addition to the fiscal 2010 County basic financial statements, Deloitte also conducted the CCHHS audit and the County Treasurer's audit. The Clerk of the Circuit Court audit was conducted by Prado & Renteria. Washington, Pittman & McKeever conducted the Single Audit of the County's various federal grant programs. Legacy Professionals LLP conducted the Forest Preserve District's audit and the pension trust funds audits. The Chicago Zoological Society audit and The Chicago Horticultural Society's audit was conducted by Blackman Kallick, The Cook County Emergency Telephone System Board audit was performed by Washington, Pittman & McKeever. All of the County's independent audits have been performed in accordance with generally accepted auditing standards.

Information relating to the audit of the CCHHS, including the schedule of expenditures of federal awards, findings and recommendations, and the auditors' report on internal control and compliance with applicable laws and regulations, are included in separate annual publications.

ACKNOWLEDGEMENTS/AVAILABILITY OF REPORTS

The preparation and completion of this CAFR represents the culmination of numerous efforts by many County employees, and the cooperation and assistance of the various accounting firms engaged to audit the County's operations. We would like to express our sincere appreciation to the members of our staffs, the staffs of the certified public accounting firms of Deloitte & Touche LLP, Washington Pittman & McKeever, Prado & Renteria, Legacy Professionals LLP and the staff of the County Comptroller for making this report possible. Copies of this report and all other documents referred to herein, may be obtained from the Comptroller's Office, Cook County Building, 118 N. Clark Street, Room 500, Chicago, Illinois 60602.

This CAFR reflects our ongoing commitment to the citizens of the County, the Board of Commissioners and all interested readers of this report to provide information in conformance with the highest standards of financial reporting.

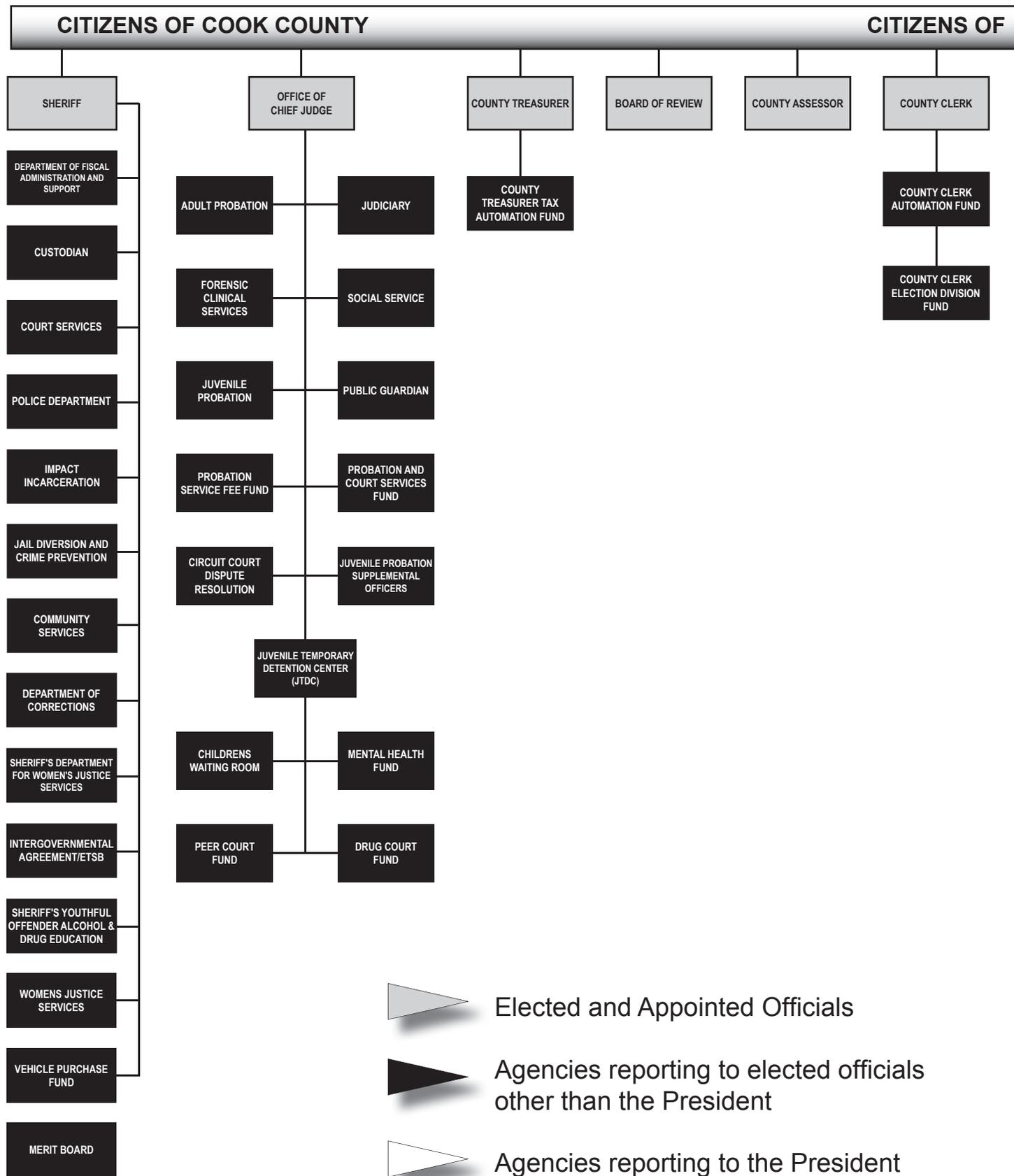
Respectfully submitted,


Tariq Malhance
Chief Financial Officer


Constance M. Kravitz
Comptroller



2010 COOK COUNTY OR

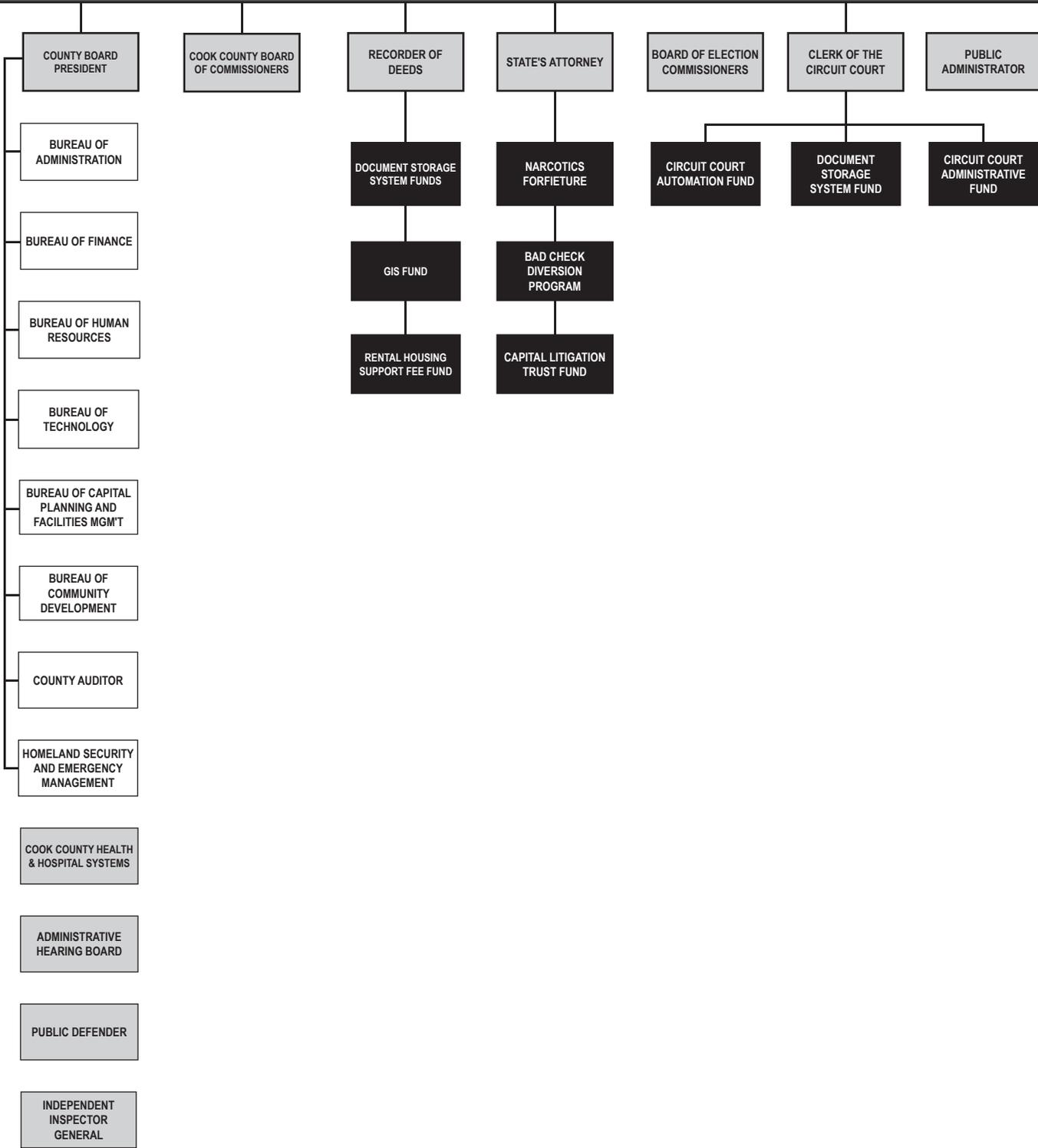


ORGANIZATIONAL CHART



COOK COUNTY

CITIZENS OF COOK COUNTY





FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of
Cook County, Illinois:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Cook County, Illinois (the "County"), as of and for the year ended November 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on the respective financial statements based on our audit. We did not audit the financial statements of the County's and the Forest Preserve District's Pension Trust Funds and Postemployment Healthcare Trust Funds, the discretely presented component units (the Chicago Zoological Society, the Chicago Horticultural Society, and the Emergency Telephone System), the Forest Preserve District of Cook County, or the Clerk of the Circuit Court (agency fund of the County); which represents 100% and 100%, respectively, of the assets and revenues of the Pension and Postemployment Healthcare Trust Funds; 100% and 100%, respectively, of the assets and revenues of the discretely presented component units; 51% and 27%, respectively, of the assets and revenues of the aggregate nonmajor governmental funds and 12% and 3%, respectively, of the assets and revenues of the governmental activities; and 10% of the assets of the agency funds. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Pension and Postemployment Healthcare Trust Funds, discretely presented component units, aggregate nonmajor governmental funds and governmental activities, and the agency fund is based on the reports of the other auditors. The County's and the Forest Preserve District's Pension Trust Funds and Postemployment Healthcare Trust Funds, the Chicago Zoological Society, the Chicago Horticultural Society, and the Forest Preserve District of Cook County, report on a December 31, 2010, year-end.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the respective financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the respective financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our report and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective net assets or financial position of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cook County, Illinois, as of November 30, 2010, and the respective changes in financial position cash flows, where applicable, in conformity with the accounting principles generally accepted in the United States of America and the respective budgetary comparisons for the General Fund, the Motor Fuel Tax Fund, and the Annuity and Benefit Fund for the year then ended in conformity with the budgetary basis of accounting as defined in Note I to the financial statements.

As discussed in Note IX to the basic financial statements, the beginning fund balances of certain governmental funds and the beginning net deficit of the governmental activities were restated for the correction of errors in fiscal year 2009.

The Management's Discussion and Analysis and the Required Supplementary Information, as listed in the foregoing table of contents, are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. This supplementary information is the responsibility of the County's management. We and other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules, introductory section, and statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. This supplementary information is the responsibility of the County's management. The combining and individual fund financial statements and schedules have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of the other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the County's basic financial statements and, accordingly, we express no opinion on them.

Deloitte & Touche LLP

September 6, 2011



**MANAGEMENT'S DISCUSSION
&
ANALYSIS**

Cook County, Illinois
Management Discussion and Analysis (MD&A)
(Unaudited)

As management of Cook County, Illinois (the “County”), we offer the readers of the Management Discussion and Analysis (the “MD&A”) section of the County’s Comprehensive Annual Financial Report (the “CAFR”) a narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2010. The reader is encouraged to consider the information presented here in conjunction with the basic financial statements and the accompanying notes, which follow this section. Due to the correction of an error in fiscal year (FY) 2009, as described in Note IX to the basic financial statements, FY 2009 numbers within the MD&A have been restated to reflect balances as if the error were properly accounted for in FY 2009.

Financial Highlights for FY2010

- On November 17, 2009 the County Board called a special meeting and passed an ordinance amendment partially rolling back the Home Rule County Retailer’s Occupation Tax Law from 1.75 percent to 1.25 percent. This ordinance took effect on July 1, 2010 and resulted in a decrease in revenue of \$32.7 million in fiscal year 2010.
- At November 30, 2010, the liabilities of the County exceeded its assets by \$1,568.2 million (28.6%). The County reported \$509.1 million in restricted net assets and \$30.0 million in invested in capital assets, net of related debt. The \$30.0 million is the County’s investment in capital assets exceeding the capital debt due to the timing of depreciation expense as compared to the scheduled repayments of debt principal.
- The County’s total net assets decreased by \$574.5 million (57.8%) during fiscal year 2010. Net assets of governmental activities decreased \$555.3 million (31.9%) in fiscal year 2010 to a negative \$2,295.3 million.
- Total fiscal year 2010 expenses for governmental activities were \$2.537 billion, which represents an increase of \$296.4 million (13.2%) over fiscal year 2009 expenses for governmental activities of \$2.241 billion.
- At the end of the 2010 fiscal year, the County’s governmental funds reported combined fund balances of \$1.087 billion, an increase of approximately \$129.7 million (13.5%) in comparison with the prior year of \$0.958 billion, primarily due to an increase in Sales Tax revenue allocated to the General Fund and an increase in fee and license revenue.
- In 2010, the Cook County Board of Commissioners transferred out the Juvenile Temporary Detention Supportive Services Special Revenue Fund (“JTDC”) beginning balance of \$14.7 million to the Public Safety account of the General Fund and to the Cook County Health and Hospital Systems (the “CCHHS”).

- On June 23, 2010, the County issued General Obligation Refunding Bonds, Series 2010A (“Series 2010A”) in the amount of \$277,950,000, Taxable General Obligation Bonds, Series 2010C (Pension Funding)(“Series 2010C”) in the amount of \$80,000,000, Taxable General Obligation Bonds, Series 2010D (Build America Bonds – Direct Payment)(“Series 2010D”) in the amount of \$308,640,000, and Taxable General Obligation Bonds, Series 2010E (“Series 2010E”) in the amount of \$23,255,000.
- On October 13, 2010, the County issued General Obligation Refunding Bonds, Series 2010G (“Series 2010G”) in the amount of \$119,855,000.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the County’s basic financial statements. The reporting model focuses attention on the County as a whole (government-wide) and on major individual funds. Both perspectives are presented to enable the reader to address relevant questions, broaden the basis of comparison and enhance the County’s accountability.

Cook County’s basic financial statements are comprised of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains other required supplementary information and unaudited statistical data in addition to the basic financial statements themselves.

Organization of the County of Cook, Illinois
Comprehensive Annual Financial Report

CAFR	Introductory Section	INTRODUCTORY SECTION (unaudited)				
	+					
	Financial Section	Management's Discussion and Analysis (unaudited)				
		Government-wide Financial Statements	Fund Financial Statements			
		Statement of net assets	Governmental Funds	Proprietary Funds	Fiduciary Funds	
			Balance Sheet	Statement of net assets	Statement of fiduciary net assets	
		Statement of activities	Statement of revenues, expenditures and changes in fund balances	Statement of revenues, expenses, and changes in fund net assets	Statement of changes in fiduciary net assets	
			Budgetary comparison statement	Statement of cash flows	Statement of changes in fiduciary net assets	
		Notes to the Financial Statements				
		Required Supplementary Information Other Than MD&A (unaudited)				
	Information on individual non-major funds and other supplementary information that is not required					
	+					
Statistical Section	STATISTICAL SECTION (unaudited)					

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the County's finances, in a manner similar to private sector businesses.

The **Statement of Net Assets** presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Increases or decreases in net assets, over time, may serve as a benchmark as to the improvement or deterioration in the County's financial position. Additionally, non-financial factors, such as changes in the County's property tax base or the condition of County facilities, should be considered to assess the overall financial health of the County.

The **Statement of Activities** presents information on how the County's net assets changed during the fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years, such as revenue pertaining to uncollected taxes and expenses relating to earned, but not used, vacation, sick leave and pension obligations.

The government-wide financial statements report the following different types of programs or activities:

- **Governmental Activities** – The majority of County services are reported under this category. Governmental activities of the County include public safety responsibilities through the operation of the second largest unified court system in the nation and the operation of the largest single site jail complex in the United States. Also included in governmental activities are corporate functions that include the design, operation and maintenance of a highway system; control of the environment; the assessment, levy, collection and distribution of property taxes; and general administration and finance. The major revenue sources of these activities are property taxes and other non-property taxes. Governmental activities include the primary government composed of the County itself, as well as the Forest Preserve District of Cook County (the “District”), a legally separate unit of government with the same Board of Commissioners as the County, which is included as a blended component unit.
- **Business-type Activities** – The business-type, or enterprise, activities of the County include the operation of the CCHHS. The CCHHS consist of the following entities: John H. Stroger, Jr. Hospital of Cook County, Oak Forest Hospital of Cook County, Provident Hospital of Cook County, Cermak Health Services, the Department of Public Health, the Ambulatory and Community Health Network of Cook County and the Bureau of Health Services. As an enterprise activity, the intent of these entities is to provide primary, intermediate, acute, and tertiary medical care to patients, without regard to their ability to pay. The CCHHS Board oversees the operational, planning, and policy activities of the CCHHS.
- **Discretely Presented Component Units** – Component units are entities for which the County is financially accountable. The three discretely presented entities, because of their financial relationship with the County, or the District, are the Chicago Zoological Society and the Chicago Horticultural Society, as both entities operate on land owned by the District, and the Emergency Telephone System which provides Emergency 911 services primarily in unincorporated areas of the County.

Fund Financial Statements

The fund financial statements are designed to report groupings of related accounts which are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with budgetary and other financial-related legal requirements. All of the funds of the County can be divided into the following categories: **governmental** funds, **proprietary** fund and **fiduciary** funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements, i.e. most of the County's basic services are reported in the governmental funds. These statements focus on (1) how cash and other financial assets can readily be converted to available resources and (2) the balances left at year-end that are available for spending. Such information may be useful in determining what financial resources are available in the near term to finance the County's various programs.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the reader may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains several individual governmental funds organized according to their type (special revenue, debt service, and capital projects). Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund which is considered to be a major fund. The General Fund includes the following three accounts: Corporate Account, Public Safety Account and the Self-Insurance Account. The other major governmental funds such as the Debt Service Fund, Motor Fuel Fund, Annuity and Benefit Fund and Capital Project Fund data are individually presented. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of supplemental combining and individual statements within this report.

Proprietary funds. Proprietary funds are generally used to account for services for which the County charges a fee for services provided. Proprietary funds provide the same type of information as shown in the government-wide financial statements, only in more detail. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses one enterprise fund to account for the operations of its various healthcare activities. The proprietary fund financial statements provide information for the CCHHS.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the primary government. The County is the trustee, or fiduciary, for its employees' pension plans. These funds are used to report assets held in a trust or agency capacity for others and cannot be used to support the County's programs. The County also uses fiduciary funds to account for transactions for assets held by the County as agent for various entities. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The Pension Trust Funds, Postretirement Healthcare and Agency funds are reported in this fund category using the accrual basis of accounting. These funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to provide a full understanding of the data presented in the government-wide and fund financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, the required supplementary information section presents certain required supplementary information concerning pension trust funds and postretirement healthcare trust funds and the County's progress in funding its obligation to provide pension and postretirement healthcare benefits to employees.

Government-wide Financial Analysis

Net Assets

The County has presented its financial statements under GAAP and two years of comparative financial information in the Governmental Accounting Standards Board ("GASB") Statement No. 34 format presented below.

As noted earlier, over time net assets may serve as a useful indicator of a government's financial position. In the case of the County, liabilities exceeded assets by \$1,568.2 million as of November 30, 2010.

Cook County, Illinois
Summary Statement of Net Assets
Year end November 30
(in millions)

	Governmental Activities		Business-type Activities		Total	
	2010	2009 (as restated)	2010	2009	2010	2009 (as restated)
Current and other assets	\$ 2,149.2	\$ 1,948.2	\$ 455.3	\$ 523.2	\$ 2,604.5	\$ 2,471.4
Capital assets	1,953.7	1,925.0	473.4	491.9	2,427.1	2,416.9
Total assets	<u>4,102.9</u>	<u>3,873.2</u>	<u>928.7</u>	<u>1,015.1</u>	<u>5,031.6</u>	<u>4,888.3</u>
Current and other liabilities	376.6	325.5	194.0	261.6	570.6	587.1
Long-term liabilities	6,021.6	5,287.7	7.6	7.2	6,029.2	5,294.9
Total liabilities	<u>6,398.2</u>	<u>5,613.2</u>	<u>201.6</u>	<u>268.8</u>	<u>6,599.8</u>	<u>5,882.0</u>
Net assets:						
Invested in capital assets, net of related debt	(443.4)	(391.6)	473.4	491.8	30.0	100.2
Restricted net assets	502.6	404.6	6.5	4.7	509.1	409.3
Unrestricted net assets (deficit)	(2,354.5)	(1,753.0)	247.2	249.8	(2,107.3)	(1,503.2)
Total net assets (deficit)	<u>\$ (2,295.3)</u>	<u>\$ (1,740.0)</u>	<u>\$ 727.1</u>	<u>\$ 746.3</u>	<u>\$ (1,568.2)</u>	<u>\$ (993.7)</u>

The County's total net assets consist of the following three components:

Invested in Capital Assets, Net of Related Debt

A portion of the County's net assets of \$30.0 million represents its investment in capital assets at cost (e.g., land, buildings and improvements, infrastructure, and equipment) less any related debt used to acquire those assets that is still outstanding. This number decreased by \$70.2 million primarily due to from the issuance of the 2010 General Obligation and Capital Improvement Bond Issues. The County uses these capital assets to provide services to citizens. The debit balances shown in the Net Assets table in the category "Net assets: Invested in capital assets, net of related debt" of the Governmental Activities are offset with the credit balances shown for the Business-type Activities. The County's governmental activities fund all construction in progress (CIP) including a portion upon completion that is transferred to the CCHHS (Business-type activities) as capital assets. The associated debt to fund the capital assets is not transferred to CCHHS as it is general obligation debt that remains in governmental activities. Monies used to construct capital assets of the health facilities are obtained from general obligation bonds financed by the governmental funds of the County. Accordingly, the long-term debt is shown in the Government Activities and the corresponding capital assets are shown in the Business-type Activities. As the County's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay the debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The balance in total for this caption is primarily due to the timing of depreciation expense compared to the schedule of repayments of debt principal.

Restricted Net Assets

Asset restrictions are primarily due to external restrictions imposed by legislation and bond covenants. The County has a balance of \$509.1 million restricted for specific purposes.

Unrestricted Net Assets (Deficit)

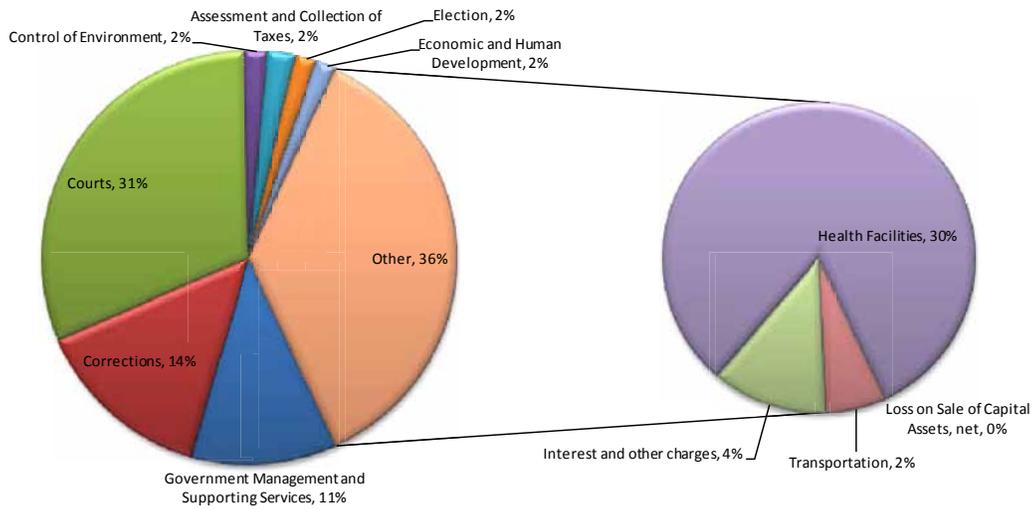
Unrestricted net assets show a \$2,107.3 million deficit at the end of the fiscal year. It should be noted that the deficit in unrestricted net assets does not mean that the County does not have the resources available to pay its bills or other short-term liabilities. It is the result of having long-term commitments that are greater than currently available resources, such as previous long-term debt issuances to address increasing self-insurance liabilities, the result of an increasing self-pay population utilizing the CCHHS services, declining federal and state reimbursements, and rising labor and medical costs. The most significant change was the Pension and Other Post-employment Benefit (OPEB) liability increase from \$1,478.3 million in 2009 to \$1,908.9 million in 2010, an increase of \$430.6 million (29.1%), consisting of net pension obligation (NPO) and OPEB obligations. This increase is due to the County only contributing amounts per the statutory requirement (amount levied through taxes), which is less than the annual pension cost (the "APC"). GAAP requires the accounting recognition to be made for the annual difference between the statutory requirement and the APC. The increase in the Plan's net assets in 2010 and 2009 was primarily due to the fluctuation in the fair market value of the investments held by the County and District Employees' and Officers' Annuity and Benefit Fund of Cook County.

The following schedule compares the revenues, expenses, and changes in net assets for the governmental and business-type activities:

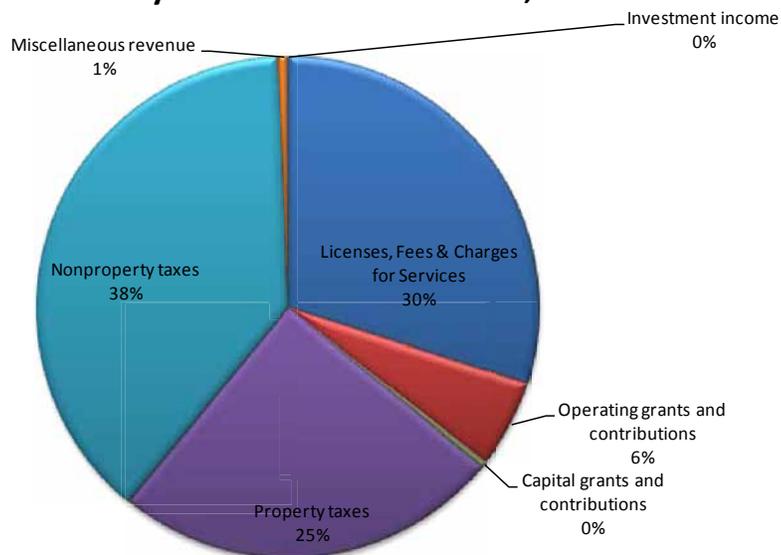
Cook County, Illinois
Revenues, Expenses and Changes in Net Assets
For the fiscal year ending November 30
(in millions)

	Governmental Activities		Business-type Activities		Total	
	2010	2009 (as restated)	2010	2009	2010	2009 (as restated)
Program Revenues:						
Licenses, Fees & Charges for Services	\$ 357.3	\$ 322.3	\$ 545.8	\$ 599.5	\$ 903.1	\$ 921.8
Operating Grants and Contributions	136.1	132.4	35.7	30.0	171.8	162.4
Capital Grants and Contributions	11.6	40.8	-	-	11.6	40.8
Total Program Revenues:	505.0	495.5	581.5	629.5	1,086.5	1,125.0
Tax Revenues:						
Property Taxes	624.1	616.3	130.9	138.6	755.0	754.9
Personal Property Replacement Tax	51.9	49.5	-	-	51.9	49.5
County Sales Tax	402.4	403.0	231.8	285.0	634.2	688.0
County Use Tax	35.9	35.4	-	-	35.9	35.4
State Income Tax	9.3	11.1	-	-	9.3	11.1
Alcoholic Beverage Tax	25.2	26.6	-	-	25.2	26.6
Gasoline Tax	93.5	91.0	-	-	93.5	91.0
Cigarette Tax	107.0	105.6	23.9	29.4	130.9	135.0
Amusement Tax	22.7	20.2	-	-	22.7	20.2
Parking Lot & Garage Operations Tax	34.9	36.4	-	-	34.9	36.4
Motor Fuel & Other	104.6	105.6	-	-	104.6	105.6
Other Non-property Taxes	16.6	18.3	-	-	16.6	18.3
Total Tax Revenues:	1,528.1	1,519.0	386.6	453.0	1,914.7	1,972.0
Other General Revenues:						
Miscellaneous Revenue	19.2	17.5	-	-	19.2	17.5
Investment Income	0.7	2.7	-	0.1	0.7	2.8
Gain (loss) on sale of capital assets	(0.1)	(0.5)	-	-	(0.1)	(0.5)
Total Other General Revenues:	19.8	19.7	-	0.1	19.8	19.8
Total Revenues:	2,052.9	2,034.2	968.1	1,082.6	3,021.0	3,116.8
Expenses:						
Government management and supporting services	406.7	272.6	-	-	406.7	272.6
Corrections	508.1	458.8	-	-	508.1	458.8
Courts	1,125.5	1,056.6	-	-	1,125.5	1,056.6
Control of environment	63.1	75.0	-	-	63.1	75.0
Assessment and collection of taxes	80.1	62.4	-	-	80.1	62.4
Elections	59.8	33.3	-	-	59.8	33.3
Economic and human development	56.8	34.4	-	-	56.8	34.4
Transportation	80.7	88.5	-	-	80.7	88.5
Interest and other charges	156.1	158.9	-	-	156.1	158.9
Risk Management, net of actuarial adjustments	-	-	-	-	-	-
Cook County Health and Hospitals System	-	-	1,058.6	1,011.3	1,058.6	1,011.3
Total Expenses:	2,536.9	2,240.5	1,058.6	1,011.3	3,595.5	3,251.8
Decrease in net assets before transfers	(484.0)	(206.3)	(90.5)	71.3	(574.5)	(135.0)
Transfers - Capital	(11.2)	(23.4)	11.2	23.4	-	-
Transfers -Cash	(60.1)	(63.1)	60.1	63.1	-	-
Decrease in net assets	(555.3)	(292.8)	(19.2)	157.8	(574.5)	(135.0)
Net assets (deficit) - beginning (as restated - See Note IX)	(1,740.0)	(1,447.2)	746.3	588.5	(993.7)	(858.7)
Net assets (deficit) - ending	(2,295.3)	(1,740.0)	727.1	746.3	(1,568.2)	(993.7)

**Expenses by Type - All Activities
For the fiscal year ended November 30, 2010**



**Revenues by Source - All Activities
For the fiscal year ended November 30, 2010**

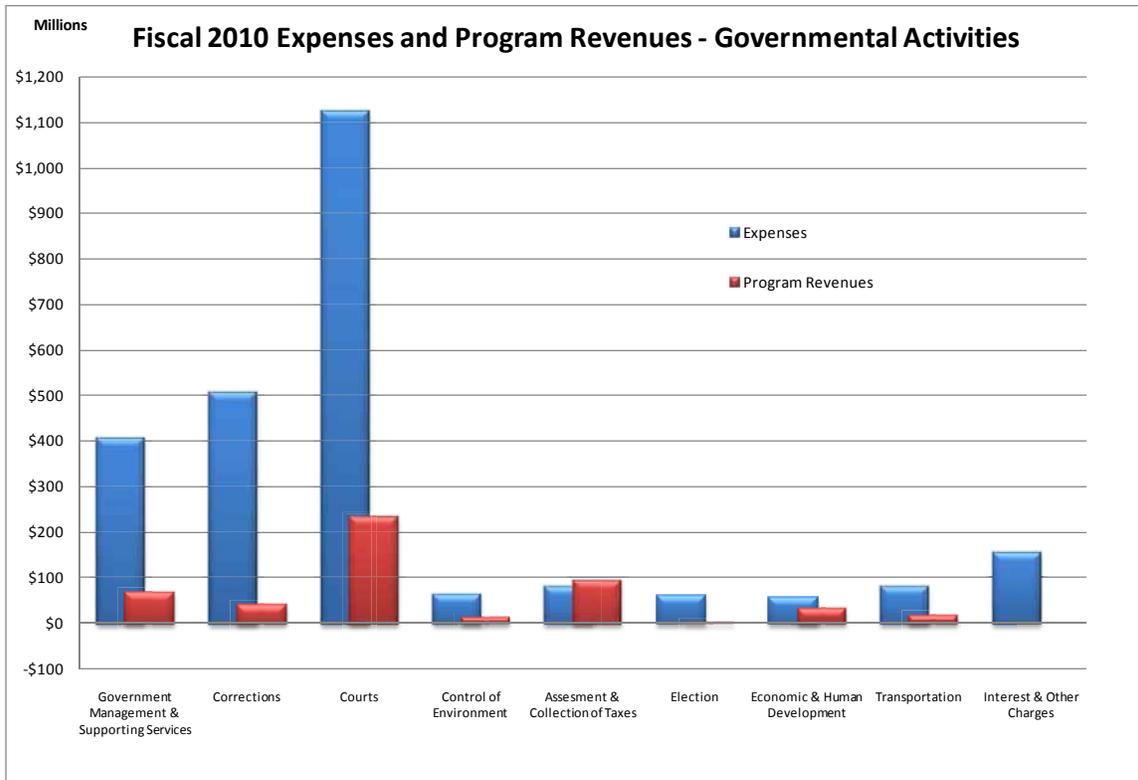


Governmental Activities

The net assets of governmental activities were a negative \$1,740.0 million at the beginning of the 2010 fiscal year. Net assets of governmental activities decreased \$555.3 million (31.9%) in fiscal year 2010 to a negative \$2,295.3 million. The decrease in net assets was primarily the result of rising expenses, increased costs of providing services,

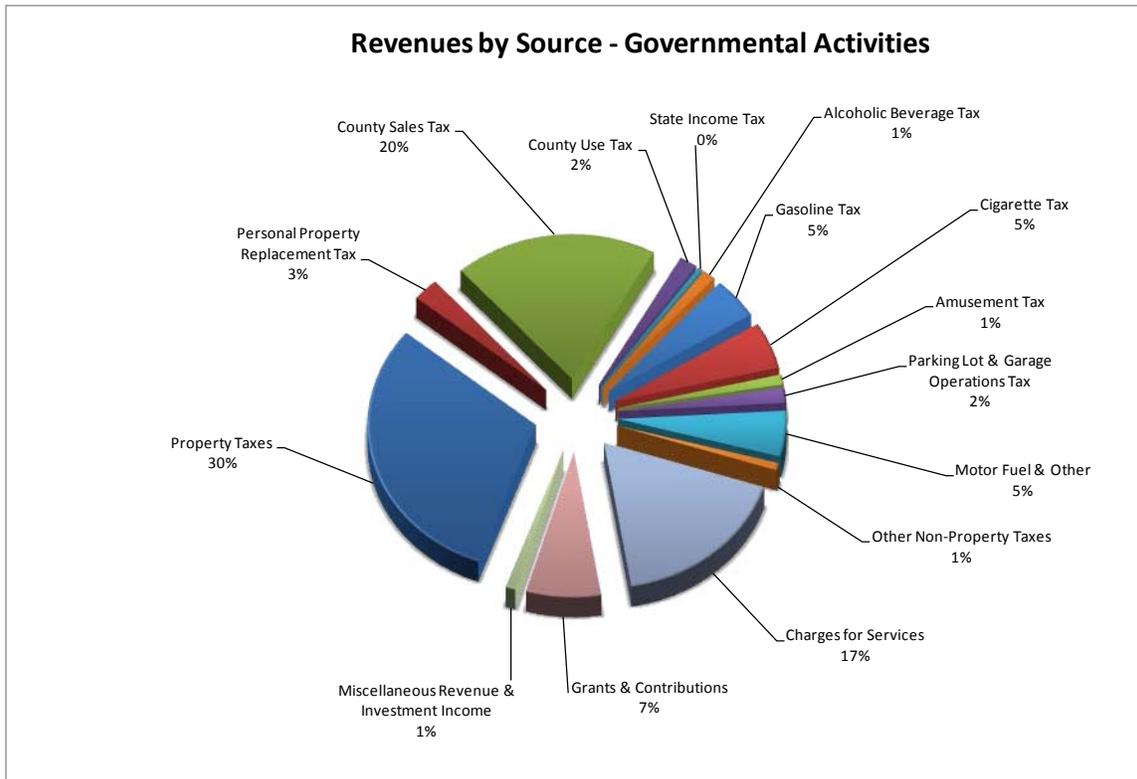
revenue sources not increasing at the same pace as expenses, program revenues not being able to recoup operating costs, and an increase in the Pension and OPEB obligation liability.

The following chart presents program revenues and expenses for governmental activities for the fiscal year ended November 30, 2010:



Program revenues are derived from the program itself and reduce the costs of operating this particular function to the County. In fiscal 2010, total program revenues of the County for governmental activities amounted to \$505.0 million, an increase of \$9.5 million (1.9%) from fiscal year 2009 program revenues of \$495.5 million. The largest portion of program revenues was charges for services of \$357.3 million (70.7%), which primarily consisted of fees and fines from court operations and real estate title transfer fees. The other portions of program revenues were operating grants and contributions of \$136.1 million (27.0%) and capital grants and contributions of \$11.6 million (2.3%) received from various federal and state agencies. For fiscal year 2009, charges for services were \$322.3 million (65.1%), which primarily consisted of fees and fines from court operations and real estate title transfer fees. The other portions of program revenues were operating grants and contributions of \$132.4 million (26.7%) and capital grants and contributions of \$40.8 million (8.2%) received from various federal and state agencies.

The following chart presents revenues by source for governmental activities for the fiscal year ended November 30, 2010:

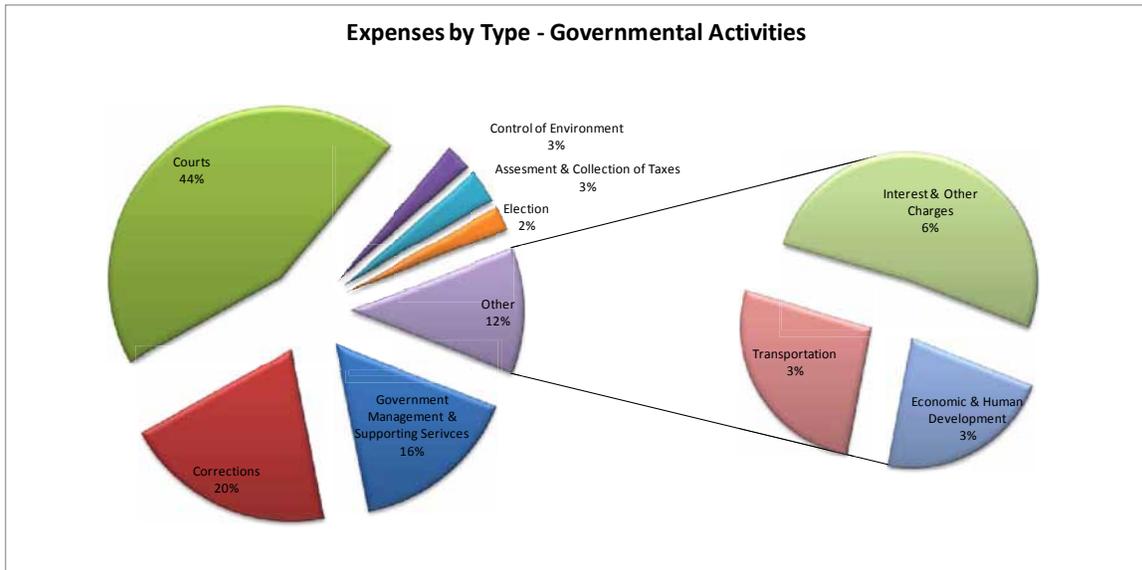


Property taxes, the County's largest general revenue source, were \$7.8 million (1.3%) higher than the previous fiscal year. The County's property tax rate for fiscal year 2009 was 0.415 per \$100 of equalized assessed valuation. The net property tax levy was held constant at \$720.5 million since 1996. Property tax rate and equalized assessed valuation for 2010 is currently unavailable.

Sales tax, the County's second largest tax revenue source, was \$0.6 million (0.0%) lower than the previous year, decreasing from \$403.0 million in 2009 to \$402.4 million in 2010. The consistent balance in the County's Sales Tax revenue was primarily attributable to a half of 1% percent decrease in the sales tax, from 1.75 percent to 1.25 percent offset by a smaller proportion of Sales tax revenue allocated to CCHHS.

Program revenues recognized from licenses and fees increased by \$35.0 million (10.9%) from \$322.3 million in 2009 to \$357.3 million in 2010. The increase was primarily due to the Treasurer's continued strong performance in collections. This increase was helped by collection of late payment fees on property taxes and tax sales.

The following chart presents expenses by type for governmental activities for the fiscal year ended November 30, 2010:



Total fiscal year 2010 expenses for governmental activities were \$2.537 billion, which represent an increase of \$0.296 billion (13.2%) over fiscal year 2009 governmental activities of \$2.241 billion.

As in previous years, the largest portion of these expenses was used to fulfill the County's public safety responsibilities, which include the operation of the court system (44.4%), and corrections (20.0%). The Courts and Corrections expenses increased \$68.9 million and \$49.3 million, respectively over the previous year. The largest increase in expenses was in government management and supporting services, which increased \$134.1 million over the previous year. The increase in all three line items was due to the increased pension allocation.

The County is self-insured for various types of liabilities, including medical malpractice, workers' compensation, general automobile and other liabilities. The County is a defendant in lawsuits alleging medical malpractice, work-related injuries, highway cases and other claims. Cases related to these areas are in various stages of the legal process. The County purchased excess liability insurance coverage related to medical malpractice and other claims. The medical malpractice policy is on a claims made basis. While it is difficult to estimate the timing or amount of expenditures, management of the County utilizes an independent actuary to calculate a liability and expense related to this function.

Business-type Activities

The County's major business-type activities include the following healthcare operations:

- Bureau of Health Services
- John H. Stroger, Jr. Hospital of Cook County
- Provident Hospital of Cook County
- Oak Forest Hospital of Cook County
- Ambulatory and Community Health Network of Cook County
- Department of Public Health
- Cermak Health Services

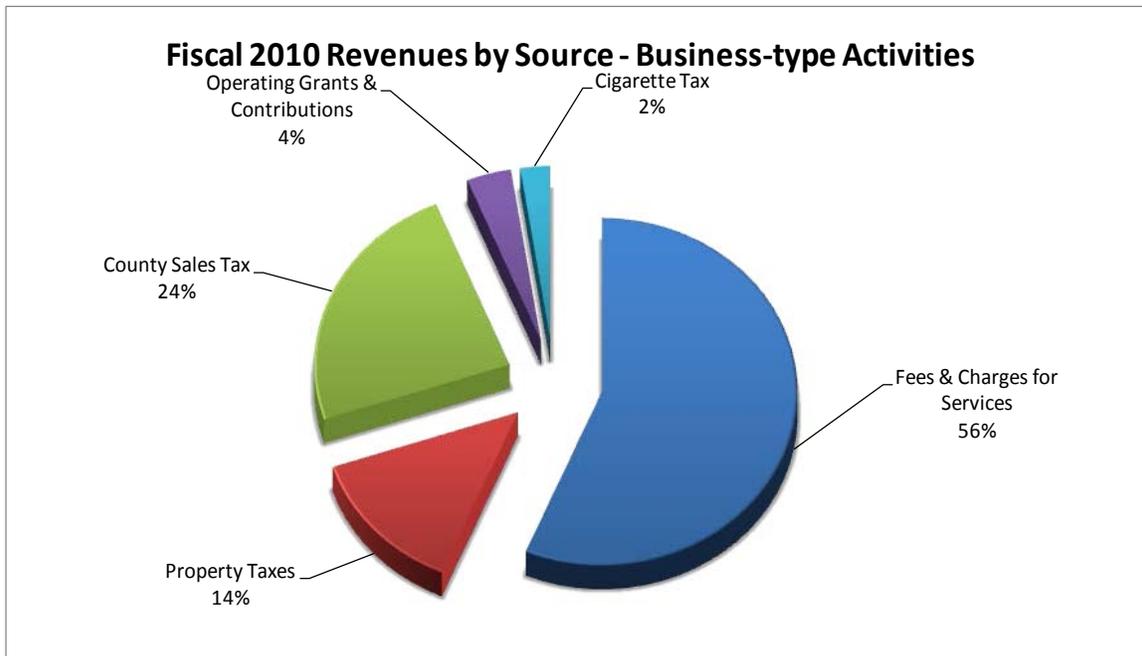
The net assets of the County's business-type activities decreased by \$19.2 million in fiscal year 2010 as compared to a increase of \$157.8 million in fiscal year 2009. The decrease is primarily the result of a \$61.2 million decrease in Medicaid reimbursement through the Secondary Interagency Agreement and a \$53.2 million decrease in sales tax revenue allocated to the CCHHS in fiscal year 2010, offset by a \$31.0 million increase in purchased services expenses due to increased use of consulting services and a \$10.0 increase in insurance expenses.

Capital contributions decreased \$12.2 million to \$11.2 million in fiscal year 2010 from \$23.4 million in fiscal year 2009. Capital contributions represent the amount the County has contributed toward the construction and acquisition of significant capital assets for the operations of the Cook County Health and Hospitals System.

Transfers from governmental to business-type activities were \$60.1 million in fiscal year 2010, representing a decrease of \$3.0 million (4.8%) from \$63.1 million in fiscal year 2009. The largest portions of these transfers are the employer contributions of \$58.4 million on behalf of the CCHHS from the County. This pension contribution is reflected as non-operating revenue and an employee benefits expense in the statement of revenues, expenses, and change in net assets.

The above activity is more fully described in Footnote I.C. & Footnote VII.

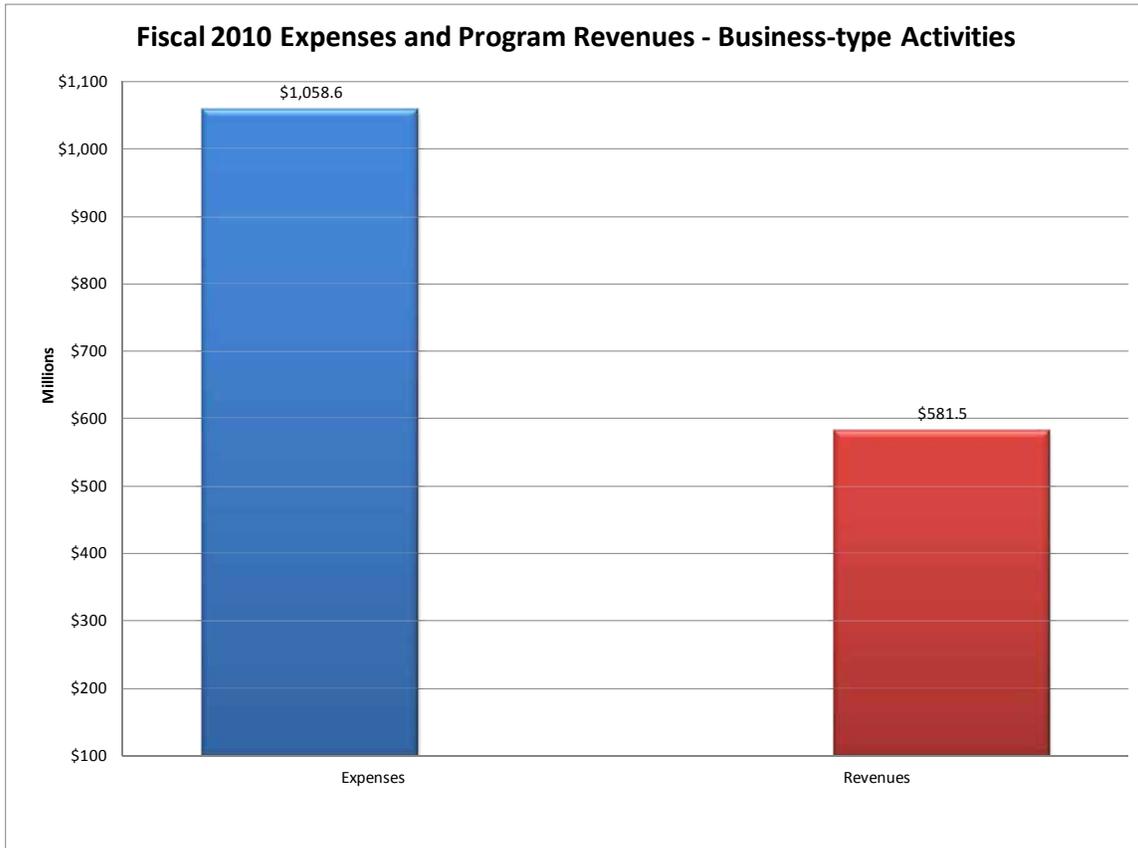
The following chart presents revenues by source for business-type activities for the fiscal year ended November 30, 2010:



Total program revenues for the business-type activities were \$581.5 million in fiscal year 2010 as compared to \$629.5 million in fiscal year 2009, representing a decrease of \$48.0 million (7.6%). The decrease in business-type revenue was primarily attributable to the \$61.2 million decrease in Medicaid reimbursement through the Secondary Interagency Agreement. This is attributable to the \$53.7 million year-over-year variance decrease in patient fees from services provided within the County’s healthcare system. During fiscal year 2010, the self-pay component of the CCHHS payor mix increased to 56% from 52% in fiscal year 2009, while the Medicaid payor mix decreased to 28% from 32% over the same period.

A \$53.2 million decrease in County Sales Tax revenue coupled with a \$5.4 million decrease in Cigarette Taxes was primarily attributable to the Board voting to reduce the allocation of these taxes to the CCHHS.

The following graph summarizes the fiscal year 2010 program revenues and expenses of the business-type activities:



The CCHHS is the third largest hospital system in the United States operated by a unit of local government and is the largest provider of medical care to the uninsured, under-insured, and Medicaid populations within the state of Illinois. The Emergency Department at the John H. Stroger, Jr. Hospital is the busiest in the metropolitan Chicago area with a 2010 census of more than 125 thousand emergency room visits. The Provident Hospital emergency department is the fourth largest in the metro-Chicago area with almost 40 thousand emergency room visits in 2010.

Operating revenue, net of bad debt provision, decreased to \$581.5 million in fiscal year 2010 from \$629.5 million in fiscal year 2009. This decrease is primarily attributable to the \$61.2 million decrease in Medicaid reimbursement through the Secondary Interagency Agreement. The operating loss of the CCHHS increased from \$381.7 million in fiscal year 2009 to \$477.1 million in fiscal year 2010. CCHHS continues to incur significant operating losses due to declining federal reimbursements, dependency on Illinois Medicaid payments, a large self pay patient population, and rising labor and medical costs. These factors will require the Cook County Board of Commissioners and CCHHS management to identify new sources of revenues, reduce costs, or realign services. In June 2010, the Health and Hospital Systems Board approved the “Vision 2015 Strategic Plan,” which outlines over five years restructuring the health system to deliver the best possible care for the vulnerable population of Cook County within the

constraints of dollar resources available to the health system. This plan seeks to better allocate resources. The Vision 2015 Strategic Plan was subsequently presented to the Cook County Board of Commissioners and was approved.

The healthcare industry is highly dependent upon several key factors that have a significant impact on the future operations and financial condition of the CCHHS. These factors include federal and state regulatory authorities, Medicare and Medicaid laws and regulations, healthcare reform initiatives, and managed care contract terms and conditions.

Impacting the future net assets of CCHHS is the Vision 2015 Strategic Plan which calls for Oak Forest Hospital reconfiguration which assumes all services are discontinued at the Oak Forest campus by the end of fiscal year 2011 with the exception of a large ambulatory clinic. Provident Hospital reconfiguration assumes inpatient services are scaled back eliminating the ICU and OB/GYN units. Outpatient services will be relocated to vacant inpatient units resulting in an expansion of ambulatory services.

Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is used in assessing the County's financing requirements. In particular, the unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The types of governmental funds reported by the County include the General Fund, Motor Fuel Tax Fund, Annuity & Benefit Fund, Capital Projects Fund, Debt Service Fund and Non-major Governmental Funds.

As of November 30, 2010, the County's governmental funds reported a combined fund balance of \$1.087 billion, an increase of \$129.7 million (13.5%) in comparison with the prior fiscal year restated fund balance of \$0.958 billion. Of the total fund balance, \$307.4 million has been reserved for encumbrances to properly reflect the extent that funds have been committed or are otherwise unavailable for use. An additional \$43.6 million has been designated and set aside for loans outstanding as indicated in the financial statements. The remaining \$736.5 million of the balances are unreserved and undesignated. \$30.8 million is reported in the General Fund, \$116.7 million in the Special Revenue Funds, \$433.2 million in the Capital Projects Funds and \$155.8 million in the Debt Service Fund.

Revenues from all governmental funds for the current year were \$2.034 billion which represented an increase of \$55.1 million (2.8%) from the previous year of \$1.979 billion.

Expenditures for all governmental funds in the current year were \$2.214 billion representing an increase of \$73.4 million (3.4%) from the previous year of \$2.141 billion.

The General Fund is the County's principal operating fund and is primarily used to account for its governmental activities. The General Fund had a total fund balance of \$64.6 million at November 30, 2010, which represented a decrease of \$32.3 million (33.3 %), as compared to \$96.9 million the prior fiscal year. Of the current fiscal year total, \$30.8 million (47.7 %) is unreserved and undesignated and \$33.8 million (52.3 %) was reserved and, therefore, unavailable for expenditure. General Fund revenues during the current year were \$1.276 billion, which represented an increase of \$110.7 million (9.5 %) from the previous fiscal year of \$1.166 billion.

The following items explain significant changes in General Fund revenues and expenditures:

- Revenues from taxes increased by \$82.7 million compared to fiscal year 2009, which is primarily a net effect of a \$17.5 million increase in property taxes collected over the previous year and a \$65.2 million increase in nonproperty taxes. The increase in nonproperty tax is primarily due to a \$65.0 million increase in County Sales taxes as a greater proportion of Sales Tax was allocated to the General Fund during 2010.
- Revenues from fee offices increased by \$16.2 million (6.0 %). The increase was primarily due to the Treasurers continued strong performance in revenue. This increase was helped by collection of late payment fees on property taxes and tax sales.
- Fiscal year 2010 expenditures increased by \$53.6 million (4.2%). This increase was primarily the result of increased Election Costs of \$19.1 million, Economic and Human Development Costs of \$15.9 million, and Bond and Interest costs of \$23.7 million.

The Motor Fuel Tax Fund reported a fund balance of \$66.4 million at November 30, 2010. This amount represented a decrease of \$1.9 million (2.8%) as compared to \$68.3 million on November 30, 2009. From the current fiscal year amount, \$42.3 million was reserved for encumbrances, while the remaining fund balance of \$24.1 million constituted an unreserved fund balance.

As of November 30, 2010, the Capital Projects Fund reported a fund balance of \$580.4 million, which represented a \$244.2 million (72.6 %) increase as compared to \$336.2 million on November 30, 2009. The increase in fund balance was primarily attributable the proceeds from new general obligation bonds issued in fiscal year 2010.

The Debt Service Fund reported a fund balance of \$155.8 million on November 30, 2010 as compared to \$178.6 million at November 30, 2009. The \$22.8 million (12.8 %) fund balance decrease is primarily attributable to bond and interest payments. All of the current year fund balance is available for future debt service payments in accordance with the approved budgetary ordinance.

The Nonmajor Governmental Funds reported a fund balance of \$220.4 million at November 30, 2010 as compared to \$277.9 million the prior fiscal year. Of this amount, \$92.6 million (42.0 %) is unreserved for special revenue and capital projects funds, which is available for future expenditures in accordance with the approved budgetary ordinance. The remaining fund balance of \$127.8 million (58.0 %) is reserved for encumbrances and loans.

Proprietary Funds

The County's proprietary fund statements provide similar information found in the government-wide Business-type activities financial statements, but in more detail.

For the fiscal year ended November 30, 2010, the unrestricted net assets of the enterprise funds were \$247.2 million, compared to \$249.8 million at November 30, 2009. Factors concerning the financial activity of this fund have been previously discussed in the County's business-type activities.

General Fund Budgetary Highlights

The Board of Commissioners of the County adopted the County's FY 2010 Budget on November 19, 2009. The total County budget for 2010 was \$3.576 billion, of which \$3.057 billion (85.4%) represents direct operating costs. The General Funds total was \$2.338 billion, representing 65.4% of the total budget. Public Safety and Health Fund appropriations comprise more than 69.9% of the operating budget, while the Corporate Account represents 6.6% of Operating appropriations.

The accompanying basic financial statements include a Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget and Actual on a Non-GAAP Budget Basis. The County's budgetary basis of accounting is discussed in Note 1-d. and Note 2 to the basic financial statements.

During fiscal year 2010, the County's budgetary basis actual General Fund revenues were \$7.0 million (0.5%) higher than budget estimates. The majority of this increase was primarily attributable to the Treasurer collection of penalties and fees on late property tax payments resulting from continued softness in the economy. Actual budgetary basis General Fund expenditures and encumbrances for fiscal year 2010 were \$9.7 million (0.7%) less than budget estimates. The positive variance was primarily attributable to lower than expected expenditures in the Courts (\$16.0 million), which was primarily the result of conservative revenue estimates and new federally mandated officers.

Capital Assets

The County's capital assets for its governmental and business-type activities increased \$10.3 million (0.4%), net of accumulated depreciation at November 30, 2010. Capital

assets include land, buildings and improvements, and machinery and equipment. The County uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending.

Governmental Activities
Changes in Capital Assets, Net of Depreciation
Primary Government - All Activities
Year end November 30
(in millions)

	Governmental Activities		Business-type Activities		Total		Increase (Decrease)
	2010	2009	2010	2009	2010	2009	
Land	324.1	\$ 310.7	\$ -	\$ -	\$ 324.1	\$ 310.7	\$ 13.4
Buildings	822.3	848.9	420.8	436.4	1,243.1	1,285.3	(42.2)
Machinery and Equipment	87.5	84.3	52.6	55.5	140.1	139.8	0.3
Infrastructure	475.7	457.7	-	-	475.7	457.7	18.0
Construction in Progress	244.1	223.3	-	-	244.1	223.3	20.8
Total Capital Assets	<u>1,953.7</u>	<u>\$ 1,924.9</u>	<u>\$ 473.4</u>	<u>\$ 491.9</u>	<u>\$ 2,427.1</u>	<u>\$ 2,416.8</u>	<u>\$ 10.3</u>

The County has undertaken a number of capital improvement projects. These projects are categorized under the following areas of interest: life safety, code/regulatory requirement, public safety and miscellaneous projects. Funding is also provided for the repair and construction of County roads and maintenance of all County facilities. Countywide projects are designed to target the changing needs of building systems and increase efficiency in maintaining compliance with current building codes and regulations. For example, the Countywide Window Replacement project removed and replaced inoperable windows at Hawthorne, Skokie and South Campus Buildings 3 and 4, as well as repaired windows at Maywood-Whitcomb and Sheriff Buildings throughout the County. The Countywide Security Systems Upgrade is a complete security system replacement at Division IX and X and various County Courthouses, Criminal Courts and Administrative Buildings. It is designed to enhance the safety of the staff, the public and the inmates. The Fire & Life Safety System Upgrades increases the ability to promptly notify building occupants of emergency situations with the upgrade and/or replacement of the fire detection and alarm systems. The County will continue implementing telecommunication wiring installation, which is infrastructure wiring throughout various County facilities designed to facilitate connections to the County's Wide Area Network. Improvements are continuously being done to the County's highway system, which is an important part of the modern city and suburban transportation network.

Additional information on the County's capital assets can be found in Note I.D.4. & Note III.B. of the Basic Financial Statements.

Debt Administration

General Obligation Bonds are issued pursuant to an authorizing Bond Ordinance which is adopted by the Cook County Board of Commissioners. The County has the authority to issue bonds under its home rule powers as defined by the 1970 Illinois Constitution. Each bond issue is sold to investors with the net proceeds from the bond sales being

utilized to finance the costs, including design, construction, furnishing and interest during construction of the capital projects and capital equipment, and to finance the working cash accounts and self-insurance accounts which are approved by the Board.

The full faith and credit of the County is pledged for the punctual payment of principal and interest due on the bonds. The County has levied ad valorem real property taxes to provide for these payments. These taxes are required to be extended for collection against all taxable real property within the County, without limitation as to rate and amount.

The County continues to obtain long-term financing for the construction, acquisition or renovation of various long-term assets. It is management's objective to meet the County's overall demands for capital improvements and capital equipment and, at the same time, to ensure that property taxpayers are not over-burdened with general obligation bonds payable from ad valorem taxes.

At the end of the current fiscal year, the County had various general obligation bond issues outstanding amounting to \$3.6 billion. All of the County's outstanding debt is backed by the full faith and credit of the County.

The following table indicates the changes in the County's long-term debt that occurred during fiscal year 2010 (in millions):

Changes in Long-Term Debt			
Primary Government - All activities			
(in millions)			
	2010	2009	Net Increase
Bonds Outstanding	<u>\$ 3,601.6</u>	<u>\$ 3,293.5</u>	<u>\$ 308.1</u>

During the current fiscal year ended November 30, 2010, the County's liabilities for long-term debt increased by \$308.1 million (9.4%). The increase was primarily attributable to the issuance of general obligation bonds during the fiscal year. It should be noted that all debts associated with the capital assets of the CCHHS (business-type activities) are the general obligations of the County (governmental activities).

Additional information on the County's long-term debt can be found in Note III.F. of the Basic Financial Statements.

Bond Ratings

Cook County continues to meet the needs of its ongoing capital improvement program through the prudent use of its revenues and effective debt financing programs. The County's underlying ratings on its general obligation bonds at November 30, 2010 were:

Fitch	AA
Moody's Investors Service	Aa2
Standard & Poor's Corporation	AA

In June 2011, the County's underlying rating on its general obligation bonds was downgraded from Aa2 to Aa3 by Moody's Investors Service whereas Standard & Poors reaffirmed the County's AA rating. Additional information can be found in Note X.C. to the Basic Financial Statements.

Other Obligations

The County administers a self-insurance program for all risks, including workers compensation, medical malpractice, auto and general liability and other liabilities subject to certain stop-loss provisions. Detailed information about the County's liabilities related to the self-insurance program is included in Note 1 to the Basic Financial Statements. Other obligations include pension, OPEB and compensated absences for vacation and sick time earned by employees.

Budgetary Summary

On February 25, 2011, the County Board of Commissioners approved the 2011 fiscal year budget. In conjunction with passing the 2011 budget, the board passed an ordinance amendment rolling back the Home Rule County Retailers' Occupation Tax, at the rate of one and one-quarter percent (1.25%) through December 31, 2011; one percent (1%) for the period of January 1, 2012; and three quarters percent (.75%) thereafter of the gross receipts from such sales made in the course of such business.

The County has restructured the FY2011 Budget in regards to the issues of declining revenues and increased costs in operations by consolidating administrative functions, enhancing revenue collection at the CCHHS, restructuring debt, improving management of the state and federal grants, making better use of technology, outsourcing where appropriate to private-sector firms and through a planned reduction in the County workforce.

Economic Factors and Future Significant Information

The County's revenues and expenditures have been affected by changes in local, national and international financial factors. The new Cook County Administration has taken these economic changes into consideration and has implemented performance management initiatives to improve the County's fiscal future. Some of the key economic factors that influence the County's finances are noted below:

- According to the US Census Bureau, the County's population for 2010 decreased to 5,194,675 compared to 5,287,037 in 2009.
- According to the Bureau of Labor Statistics, the 2010 unemployment rate for Cook County increased by 0.2% to 10.5% compared to 10.3% in 2009.

- Home sales in Cook County decreased in 2010 by 3,343 (29%) compared to 2009 sales of 11,541. This affects the property tax revenue received by Cook County.

In March 2010, President Obama signed into law the Patient Protection and Affordable Care Act (the “Act”), a comprehensive health care reform bill. The Act includes measures that change the dynamics of the health care industry, and is subject to change, including through the adoption of related regulations, the way in which its provisions are interpreted and the manner in which it is enforced. CCHHS remains uncertain as to the ultimate impact these changes will have on its operations because of the numerous steps required to implement the Act.

Requests for Information

This financial report is designed to provide a general overview of County’s financial position for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Comptroller, 118 North Clark Street, Room 500, Chicago, Illinois 60602.



BASIC FINANCIAL STATEMENTS

Exhibit 1
COOK COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
November 30, 2010

	Primary Government			Total Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and Investments	\$ 419,717,129	\$ 125,153,647	\$ 544,870,776	\$ 132,600,317
Cash and Investments with trustees	542,511,189	-	542,511,189	-
Taxes receivable (net of allowance for loss of \$22,429,182)	893,594,488	205,392,396	1,098,986,884	1,106,000
Other assets	28,356,156	5,674,488	34,030,644	35,483,000
Internal balances	43,455	(43,455)	-	-
Due from other governments	194,126,887	43,402,464	237,529,351	5,309,380
Loans receivable, net	43,595,506	-	43,595,506	-
Deferred bond issuance costs	27,246,485	-	27,246,485	1,141,000
Patient accounts - Net of allowances for uncollectible accounts - \$421,454,309	-	63,060,154	63,060,154	-
Third party settlements	-	6,947,352	6,947,352	1,271,000
Inventories	-	5,696,022	5,696,022	913,000
Capital Assets not being depreciated	568,212,003	-	568,212,003	-
Capital Assets, net of accumulated depreciation	<u>1,385,513,429</u>	<u>473,396,052</u>	<u>1,858,909,481</u>	<u>243,808,445</u>
Total Assets	<u>4,102,916,727</u>	<u>928,679,120</u>	<u>5,031,595,847</u>	<u>421,632,142</u>
LIABILITIES				
Accounts payable	150,008,060	51,879,154	201,887,214	6,355,619
Accrued salaries payable	32,114,212	66,004,703	98,118,915	2,972,529
Deferred revenue - property tax	64,872,948	-	64,872,948	6,737,000
Deferred revenue - other	21,861,251	75,945,409	97,806,660	-
Other liabilities	100,313,901	86,194	100,400,095	1,794,141
Notes payable	-	-	-	2,251,000
Accrued interest	7,466,907	-	7,466,907	-
Noncurrent liabilities:				
Due within one year	247,357,455	-	247,357,455	5,280,000
Due in more than one year	5,774,179,308	7,643,415	5,781,822,723	103,515,397
Total Liabilities	<u>6,398,174,042</u>	<u>201,558,875</u>	<u>6,599,732,917</u>	<u>128,905,686</u>
NET ASSETS				
Net assets (deficit)				
Invested in capital assets, net of related debt	(443,373,048)	473,396,052	30,023,004	146,563,445
Restricted for:				
Debt service	375,980,376	-	375,980,376	-
Other restricted funds for specific purposes	126,635,833	6,478,666	133,114,499	87,322,011
Unrestricted (deficit)	<u>(2,354,500,476)</u>	<u>247,245,527</u>	<u>(2,107,254,949)</u>	<u>58,841,000</u>
Total Net Assets (deficit)	<u>\$ (2,295,257,315)</u>	<u>\$ 727,120,245</u>	<u>\$ (1,568,137,070)</u>	<u>\$ 292,726,456</u>

The accompanying notes are an integral part of the financial statements.

Exhibit 2
COOK COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2010

Functions/Programs	Expenses	Program Revenues		
		Licenses, Fees & Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental Activities:				
Government Management and Supporting Services	\$ 406,698,655	\$ 61,514,765	\$ 7,732,169	\$ 40,007
Corrections	508,085,565	32,565,223	7,698,372	596,674
Courts	1,125,526,754	157,756,365	71,386,351	5,888,060
Control of Environment	63,133,317	11,045,062	565,082	1,103,052
Assessment and Collection of Taxes	80,110,320	94,400,733	328,260	3,745
Election	59,842,371	-	1,001,340	-
Economic and Human Development	56,704,888	-	28,770,414	4,003,807
Transportation	80,690,244	-	18,568,257	-
Interest and other charges	156,114,811	-	-	-
Total Governmental Activities	<u>2,536,906,925</u>	<u>357,282,148</u>	<u>136,050,245</u>	<u>11,635,345</u>
Business-type Activities:				
CCHHS	1,058,608,731	545,754,172	35,740,592	-
Total business-type Activities	<u>1,058,608,731</u>	<u>545,754,172</u>	<u>35,740,592</u>	<u>-</u>
Total primary government	<u>\$ 3,595,515,656</u>	<u>\$ 903,036,320</u>	<u>\$ 171,790,837</u>	<u>\$ 11,635,345</u>
Component units:				
Chicago Zoological Society	\$ 67,897,000	\$ 45,870,000	\$ -	\$ 18,275,000
Chicago Horticultural Society	39,605,000	20,400,000	1,004,000	5,202,000
Emergency Telephone Systems	2,521,357	2,457,780	-	-
Total Component units	<u>\$ 110,023,357</u>	<u>\$ 68,727,780</u>	<u>\$ 1,004,000</u>	<u>\$ 23,477,000</u>

General Revenues
Taxes:
Property taxes - tax levy
Nonproperty taxes:
Personal property replacement tax
County sales taxes
County use tax
State income tax
Alcohol beverage tax
Gasoline tax
Cigarette taxes
Amusement tax
Parking lot & garage operation tax
Motor fuel tax & other
Other nonproperty taxes
Total nonproperty taxes:
Total Taxes:
Miscellaneous Revenue
Investment income
Loss on Sale of Capital Assets, net
Transfers
Transfers - Contributed capital
Total General revenues, transfers and contributed capital
Change in net assets
Net Assets - Beginning (as restated - see Note IX)
Net Assets - Ending

The accompanying notes are an integral part of the financial statements.

Net (Expense) Revenue and Changes in Net Assets

Primary Government

Governmental Activities	Business-type Activities	Total	Total Component Units
\$ (337,411,714)		\$ (337,411,714)	
(467,225,296)		(467,225,296)	
(890,495,978)		(890,495,978)	
(50,420,121)		(50,420,121)	
14,622,418		14,622,418	
(58,841,031)		(58,841,031)	
(23,930,667)		(23,930,667)	
(62,121,987)		(62,121,987)	
(156,114,811)		(156,114,811)	
<u>(2,031,939,187)</u>		<u>(2,031,939,187)</u>	
-	(477,113,967)	(477,113,967)	
-	(477,113,967)	(477,113,967)	
<u>\$ (2,031,939,187)</u>	<u>\$ (477,113,967)</u>	<u>\$ (2,509,053,154)</u>	
			\$ (3,752,000)
			(12,999,000)
			(63,577)
			<u>\$ (16,814,577)</u>
\$ 624,055,797	\$ 130,856,985	\$ 754,912,782	\$ 24,636,000
51,896,675	-	51,896,675	-
402,436,022	231,773,320	634,209,342	-
35,884,828	-	35,884,828	-
9,267,216	-	9,267,216	-
25,226,302	-	25,226,302	-
93,472,296	-	93,472,296	-
107,052,062	23,939,125	130,991,187	-
22,664,882	-	22,664,882	-
34,924,300	-	34,924,300	-
104,640,135	-	104,640,135	-
16,630,531	-	16,630,531	-
<u>904,095,249</u>	<u>255,712,445</u>	<u>1,159,807,694</u>	-
<u>1,528,151,046</u>	<u>386,569,430</u>	<u>1,914,720,476</u>	<u>24,636,000</u>
19,204,903	-	19,204,903	-
683,279	39,874	723,153	7,383,676
(73,840)	-	(73,840)	-
(60,117,535)	60,117,535	-	-
(11,208,654)	11,208,654	-	-
<u>1,476,639,199</u>	<u>457,935,493</u>	<u>1,934,574,692</u>	<u>32,019,676</u>
(555,299,988)	(19,178,474)	(574,478,462)	15,205,099
<u>(1,739,957,327)</u>	<u>746,298,719</u>	<u>(993,658,608)</u>	<u>277,521,357</u>
<u>\$ (2,295,257,315)</u>	<u>\$ 727,120,245</u>	<u>\$ (1,568,137,070)</u>	<u>\$ 292,726,456</u>

Functions/Programs

Primary government

Governmental Activities:

Government Management and Supporting Services
 Corrections
 Courts
 Control of Environment
 Assessment and Collection of Taxes
 Election
 Economic and Human Development
 Transportation
 Interest and other charges

Total Governmental Activities

Business-type Activities:

CCHHS
 Total business-type Activities

Total primary government

Component units:

Chicago Zoological Society
 Chicago Horticultural Society
 Emergency Telephone Systems

Total Component units

General Revenues

Taxes:

Property taxes - tax levy
 Nonproperty taxes:
 Personal property replacement tax
 County sales taxes
 County use tax
 State income tax
 Alcohol beverage tax
 Gasoline tax
 Cigarette taxes
 Amusement tax
 Parking lot & garage operation tax
 Motor fuel tax & other
 Other nonproperty taxes
 Total nonproperty taxes:
 Total Taxes:

Miscellaneous Revenue
 Investment income
 Loss on Sale of Capital Assets, net

Transfers

Transfers - Contributed capital

Total General revenues, transfers and contributed capital

Change in net assets

Net Assets - Beginning (as restated - see Note IX)

Net Assets - Ending

**Exhibit 3
COOK COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2010**

	General	Motor Fuel Tax	Annuity and Benefit	Capital Projects
ASSETS:				
Cash and investments	\$ 9,624,468	\$ 60,729,697	\$ -	\$ 61,788,592
Cash and investments with trustees	-	-	-	542,511,189
Taxes receivable (net of allowance for loss of \$18,224,065)				
Tax levy - current year	197,647,551	-	137,586,357	-
Tax levy - prior year	100,898,607	-	55,678,295	-
Accrued interest receivable	602	199	-	69,812
Accounts receivable -				
Due from others	26,371,565	40,996	-	-
Due from other governments	105,671,405	17,050,564	14,920,188	-
Due from other funds	43,455	-	-	-
Loans receivable, net	-	-	-	-
Total assets	<u>\$ 440,257,653</u>	<u>\$ 77,821,456</u>	<u>\$ 208,184,840</u>	<u>\$ 604,369,593</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts payable	\$ 77,394,912	\$ 11,434,605	\$ -	\$ 24,017,992
Accrued salaries payable	28,045,494	-	-	-
Amounts held for outstanding warrants	5,763,925	-	-	-
Due to other funds	23,007,970	-	-	-
Due to other governments	-	-	54,264,451	-
Deferred revenue - property tax	211,067,621	-	139,000,201	-
Deferred revenue - other	30,418,425	-	-	-
Other liabilities	-	-	14,920,188	-
Total liabilities	<u>375,698,347</u>	<u>11,434,605</u>	<u>208,184,840</u>	<u>24,017,992</u>
Fund Balances:				
Reserved for:				
Encumbrances - prior year	9,395,714	-	-	-
Encumbrances - current year	24,365,040	42,329,678	-	147,119,443
Loans outstanding	-	-	-	-
Unreserved, reported in:				
General Fund	30,798,552	-	-	-
Special Revenue Fund	-	24,057,173	-	-
Capital Projects Fund	-	-	-	433,232,158
Debt Service Fund	-	-	-	-
Total fund balances	<u>64,559,306</u>	<u>66,386,851</u>	<u>-</u>	<u>580,351,601</u>
Total liabilities and fund balances	<u>\$ 440,257,653</u>	<u>\$ 77,821,456</u>	<u>\$ 208,184,840</u>	<u>\$ 604,369,593</u>

The accompanying notes are an integral part of the financial statements.

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds	
\$ 100,705,373	\$ 186,868,999	\$ 419,717,129	ASSETS:
-	-	542,511,189	Cash and investments
			Cash and investments with trustees
			Taxes receivable
			(net of allowance for loss of \$18,224,065)
190,760,412	113,605,481	639,599,801	Tax levy - current year
89,361,143	8,056,642	253,994,687	Tax levy - prior year
560,629	16,282	647,524	Accrued interest receivable
			Accounts receivable -
-	1,296,071	27,708,632	Due from others
-	56,484,730	194,126,887	Due from other governments
-	23,000,000	23,043,455	Due from other funds
-	43,595,506	43,595,506	Loans receivable, net
<u>\$ 381,387,557</u>	<u>\$ 432,923,711</u>	<u>\$ 2,144,944,810</u>	Total assets
			LIABILITIES AND FUND BALANCES:
			Liabilities:
\$ -	\$ 37,160,551	\$ 150,008,060	Accounts payable
-	4,068,718	32,114,212	Accrued salaries payable
-	-	5,763,925	Amounts held for outstanding warrants
23,703,629	75,009	46,786,608	Due to other funds
-	298,134	54,562,585	Due to other governments
201,871,818	108,282,584	660,222,224	Deferred revenue - property tax
-	61,384,286	91,802,711	Deferred revenue - other
-	1,280,595	16,200,783	Other liabilities
<u>225,575,447</u>	<u>212,549,877</u>	<u>1,057,461,108</u>	Total liabilities
			Fund Balances:
			Reserved for:
-	6,335,180	15,730,894	Encumbrances - prior year
-	77,835,873	291,650,034	Encumbrances - current year
-	43,595,506	43,595,506	Loans outstanding
			Unreserved, reported in:
-	-	30,798,552	General Fund
-	92,607,275	116,664,448	Special Revenue Fund
-	-	433,232,158	Capital Projects Fund
155,812,110	-	155,812,110	Debt Service Fund
<u>155,812,110</u>	<u>220,373,834</u>	<u>1,087,483,702</u>	Total fund balances
<u>\$ 381,387,557</u>	<u>\$ 432,923,711</u>	<u>\$ 2,144,944,810</u>	Total liabilities and fund balances

Exhibit 4
COOK COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
November 30, 2010

Total Fund Balances - Governmental Funds	\$ 1,087,483,702
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	1,953,725,432
Revenues that have been deferred in the governmental funds but are recognized as revenue in the government-wide financial statements.	665,290,736
The self-insurance account is used to self-insure the County of all risks, including medical malpractice, workers' compensation, general, automobile and other liabilities. This account is included in the governmental funds, but the long-term liabilities of this account are only included in governmental activities in the statement of net assets.	(351,710,396)
The net pension and OPEB liability is not recorded in governmental fund statements.	(1,908,940,337)
Long-term liabilities, including bonds payable, accrued interest payable and unamortized debt issue costs are not due and payable in the current period and therefore are not reported as funds liabilities.	(3,741,106,452)
Total net assets (deficits) of governmental activities	<u>\$ (2,295,257,315)</u>

The accompanying notes are an integral part of the financial statements.

Exhibit 5
COUNTY OF COOK, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended November 30, 2010

	General	Motor Fuel Tax	Annuity and Benefit	Capital Projects
REVENUES:				
Taxes -				
Property	\$ 199,764,124	\$ -	\$ 121,209,876	-
Nonproperty	754,253,314	85,612,368	51,896,675	-
Fees and licenses	285,229,514	-	-	-
Federal government	6,657,484	-	-	-
State of Illinois	18,355,748	16,739,339	-	-
Other governments	-	1,828,918	-	-
Investment income	134,280	61,596	12,778	413,601
Miscellaneous	11,907,021	841,214	-	2,800
Total revenues	<u>1,276,301,485</u>	<u>105,083,435</u>	<u>173,119,329</u>	<u>416,401</u>
EXPENDITURES:				
Current -				
Government management and supporting services	145,549,081	-	21,071,947	-
Corrections	346,017,457	-	60,045,794	-
Courts	766,511,601	-	83,257,273	-
Control of environment	2,015,655	-	595,152	-
Assessment and collection of taxes	39,600,567	-	10,829,916	-
Election	8,182,335	-	1,999,278	-
Economic and human development	1,268,559	-	172,278	-
Transportation	15,124,479	59,528,972	4,482,845	-
Health	-	-	99,271,036	-
Claims expenditures	(112,096)	-	-	-
Capital Outlay	-	-	-	81,019,975
Debt service -				
Principal	-	-	-	3,761,375
Interest and other charges	-	-	-	742,601
Bond issuance costs	-	-	-	2,589,694
Services contributed to other County offices	-	-	-	-
Health	(3,853,714)	-	-	-
Total expenditures	<u>1,320,303,924</u>	<u>59,528,972</u>	<u>281,725,519</u>	<u>88,113,645</u>
Revenues over (under) expenditures	<u>(44,002,439)</u>	<u>45,554,463</u>	<u>(108,606,190)</u>	<u>(87,697,244)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	58,719,462	-	108,606,190	-
Transfers out	(47,034,886)	(47,500,000)	-	-
Payment to Pension Fund	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Proceeds of general obligation bonds -				
Par value of bonds	-	-	-	331,895,000
Net premium	-	-	-	-
Total other financing sources (uses)	<u>11,684,576</u>	<u>(47,500,000)</u>	<u>108,606,190</u>	<u>331,895,000</u>
Revenues and other financing sources over (under) expenditures and other financing sources (uses)	(32,317,863)	(1,945,537)	-	244,197,756
FUND BALANCE - Beginning (as restated - see Note IX)	96,877,169	68,332,388	-	336,153,845
FUND BALANCE - Ending	<u>\$ 64,559,306</u>	<u>\$ 66,386,851</u>	<u>\$ -</u>	<u>\$ 580,351,601</u>

The accompanying notes are an integral part of the financial statements.

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
\$ 203,914,533	\$ 77,572,000	\$ 602,460,533
-	18,944,964	910,707,321
-	70,861,250	356,090,764
6,397,930	28,000,209	41,055,623
-	64,337,976	99,433,063
-	999,128	2,828,046
107,751	319,439	1,049,445
-	7,279,086	20,030,121
<u>210,420,214</u>	<u>268,314,052</u>	<u>2,033,654,916</u>
-	7,262,034	173,883,062
-	16,952,289	423,015,540
-	110,532,509	960,301,383
-	51,354,662	53,965,469
-	13,743,998	64,174,481
-	40,984,140	51,165,753
-	45,699,499	47,140,336
-	13,107,007	92,243,303
-	-	99,271,036
-	-	(112,096)
-	21,441,026	102,461,001
-	-	-
77,840,000	6,730,000	88,331,375
158,991,494	5,432,673	165,166,768
3,177,244	-	5,766,938
-	-	-
-	-	(3,853,714)
<u>240,008,738</u>	<u>333,239,837</u>	<u>2,322,920,635</u>
<u>(29,588,524)</u>	<u>(64,925,785)</u>	<u>(289,265,719)</u>
-	14,743,634	182,069,286
(81,947,940)	(7,324,463)	(183,807,289)
-	-	-
(417,075,000)	-	(417,075,000)
477,805,000	-	809,700,000
28,062,712	-	28,062,712
<u>6,844,772</u>	<u>7,419,171</u>	<u>418,949,709</u>
(22,743,752)	(57,506,614)	129,683,990
178,555,862	277,880,448	957,799,712
<u>\$ 155,812,110</u>	<u>\$ 220,373,834</u>	<u>\$ 1,087,483,702</u>

REVENUES:

Taxes -
Property
Nonproperty
Fees and licenses
Federal government
State of Illinois
Other governments
Investment income
Miscellaneous
Total revenues

EXPENDITURES:

Current -
Government management and supporting services
Corrections
Courts
Control of environment
Assessment and collection of taxes
Election
Economic and human development
Transportation
Health
Claims expenditures
Capital Outlay
Debt service -
Principal
Interest and other charges
Bond issuance costs
Services contributed to other County offices
Health
Total expenditures
Revenues over (under) expenditures

OTHER FINANCING SOURCES (USES):

Transfers in
Transfers out
Payment to Pension Fund
Payment to refunded bond escrow agent
Proceeds of general obligation bonds -
Par value of of bonds
Net premium
Total other financing sources (uses)
Revenues and other financing sources over (under) expenditures and other financing sources (uses)

FUND BALANCE - Beginning (as restated - see Note IX)

FUND BALANCE - Ending

Exhibit 6
COOK COUNTY, ILLINOIS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2010

Net change in fund balances - total governmental funds \$ 129,683,990

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation of \$110,198,240 in the current period. 28,760,253

The recognition of certain liabilities and transfers in the statement of activities that do not provide current financial resources such as reductions in capital lease obligations and in compensated absences and increases in pollution remediation liabilities and property tax objections are not reported as revenues in the funds. (1,711,880)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items, including current year debt issuance and loss on refunding. (321,793,194)

The effect on net assets of these items are the following:

- Debt service payments \$84,570,000
- Par amount of bond issuance (\$809,700,000)
- Payment to refunded bond escrow \$417,075,000
- Premium on bond issuance (\$28,062,712)
- Cost of bond issuance \$5,766,938
- Amortization of deferred bond issuance costs (\$1,630,380)
- Amortization of deferred bond premium \$8,279,768
- Decrease in accrued interest on bonds \$889,703
- Amortization of deferred amount on refunding (\$4,948,974)
- Deferred amount on refunding \$5,967,463

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds but are considered as other long-term liabilities. 40,377,501

The change in the net pension and OPEB obligation is not recognized in governmental funds (430,616,658)

Change in net assets (deficits) of governmental activities. \$ (555,299,988)

The notes to the financial statements are an integral part of this statement.

Exhibit 7
COOK COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES
GENERAL FUND
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Favorable/ (Unfavorable)</u>
REVENUES:			
Taxes -			
Property	\$ 197,647,551	\$ 195,379,134	\$ (2,268,417)
Nonproperty taxes	765,052,223	772,980,525	7,928,302
Total taxes	<u>962,699,774</u>	<u>968,359,659</u>	5,659,885
Fee Offices	259,016,781	284,002,492	24,985,711
Other governments	-	6,808,259	6,808,259
Interest on investments	-	74,110	74,110
Intergovernmental	89,161,416	71,424,324	(17,737,092)
Other Revenue	28,612,575	22,896,696	(5,715,879)
Fund Balance	25,000,000	17,951,138	(7,048,862)
Total revenues	<u>1,364,490,546</u>	<u>1,371,516,678</u>	7,026,132
EXPENDITURES AND ENCUMBRANCES:			
Current -			
Government management and supporting services	158,589,260	171,244,730	(12,655,470)
Corrections	394,424,932	389,731,582	4,693,350
Control of environment	2,115,936	1,995,043	120,893
Courts	744,134,989	728,176,825	15,958,164
Assessment and collection of taxes	39,929,113	38,731,495	1,197,618
Election	8,494,207	8,222,282	271,925
Economic and human development	1,287,295	1,264,021	23,274
Transportation	15,514,814	15,432,849	81,965
Total expenditures and encumbrances	<u>1,364,490,546</u>	<u>1,354,798,827</u>	9,691,719
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 16,717,851</u>	<u>\$ 16,717,851</u>

The notes to the financial statements are an integral part of this statement.

Exhibit 8
COOK COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES
MOTOR FUEL TAX FUND
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Favorable/ (Unfavorable)</u>
REVENUES:			
Nonproperty tax	\$ 88,028,616	\$ 87,401,106	\$ (627,510)
State of Illinois	9,000,000	24,243,186	15,243,186
Other governments	1,500,000	1,722,512	222,512
Interest on investments	-	61,596	61,596
Miscellaneous	-	837,465	837,465
Fund Balance	<u>(19,992,791)</u>	<u>(6,341,580)</u>	<u>13,651,211</u>
Total revenues	<u>78,535,825</u>	<u>107,924,285</u>	<u>29,388,460</u>
EXPENDITURES AND ENCUMBRANCES:			
Transportation	<u>31,035,825</u>	<u>60,424,285</u>	<u>(29,388,460)</u>
Total expenditures and encumbrances	<u>31,035,825</u>	<u>60,424,285</u>	<u>(29,388,460)</u>
Revenues over expenditures and encumbrances	<u>47,500,000</u>	<u>47,500,000</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(47,500,000)</u>	<u>(47,500,000)</u>	<u>-</u>
Total other financing uses	<u>(47,500,000)</u>	<u>(47,500,000)</u>	<u>-</u>
Revenues under expenditures and encumbrances and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

Exhibit 9
COOK COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND ENCUMBRANCES
ANNUITY AND BENEFIT FUND
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Favorable/ (Unfavorable)</u>
REVENUES:			
Property tax	\$ 141,841,605	\$ 138,887,116	\$ (2,954,489)
Personal property replacement tax	44,758,395	45,285,401	527,006
Interest on investments	-	12,778	12,778
Total revenues	<u>186,600,000</u>	<u>184,185,295</u>	<u>(2,414,705)</u>
EXPENDITURES - Pension Contributions			
Government management and supporting services	13,956,935	13,777,060	179,875
Corrections	39,771,141	39,249,886	521,255
Courts	55,145,186	54,426,755	718,431
Health	65,751,853	64,906,898	844,955
Control of Environment	394,194	386,789	7,405
Economic Human Development	114,110	128,930	(14,820)
Assessment and Collection of Taxes	7,173,165	7,072,715	100,450
Election	1,324,217	1,307,716	16,501
Transportation	<u>2,969,199</u>	<u>2,928,546</u>	<u>40,653</u>
Total expenditures and encumbrances	<u>\$ 186,600,000</u>	<u>\$ 184,185,295</u>	<u>\$ 2,414,705</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

Exhibit 10
COOK COUNTY, ILLINOIS
STATEMENT OF NET ASSETS
PROPRIETARY FUND
November 30, 2010

ASSETS	Business-type Activities - Enterprise Fund
CURRENT ASSETS:	
Cash and investments	\$ 125,153,647
Taxes receivable (net of allowance for loss of \$4,205,244)	
Tax levy - current year	135,965,450
Tax levy - prior year	69,426,946
Total tax receivable	<u>205,392,396</u>
Accounts Receivable -	
Patient accounts receivable, net of allowance for doubtful accounts of \$421,454,309	63,060,154
Due from others -	
Settlements under third-party programs	6,947,352
Other receivables	5,674,488
Due from other governments	43,402,464
Total accounts receivable	<u>119,084,458</u>
Inventories	<u>5,696,022</u>
Total current assets	<u>455,326,523</u>
NONCURRENT ASSETS:	
Property and equipment, net	<u>473,396,052</u>
Total noncurrent assets	<u>473,396,052</u>
Total assets	<u>\$ 928,722,575</u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES:	
Accounts payable	\$ 51,879,154
Accrued salaries payable	23,650,155
Accrued vacation	42,354,548
Deferred revenue	75,945,409
Due to General Fund	43,455
Due to others	25,137
Trust funds	61,057
Total current liabilities	<u>193,958,915</u>
LONG TERM LIABILITIES:	
Property tax objections	<u>7,643,415</u>
Total long term liabilities	<u>7,643,415</u>
Total liabilities	<u>201,602,330</u>
NET ASSETS:	
Invested in capital assets	473,396,052
Restricted	6,478,666
Unrestricted	247,245,527
Total net assets	<u>727,120,245</u>
Total liabilities and net assets	<u>\$ 928,722,575</u>

The notes to the financial statements are an integral part of this statement.

Exhibit 12
COOK COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended November 30, 2010

	Business-type Activities - Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from third-party payors and patients	\$ 539,789,013
Payments to employees	(628,474,326)
Payments to suppliers	(355,407,706)
Other receipts	33,225,495
Net cash used in operating activities	<u>(410,867,524)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:	
Acquisition of capital asset	<u>(4,850,295)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Borrowings from Working Cash Fund	50,000,000
Repayment of borrowings from Working Cash Fund	(50,000,000)
Real and personal property taxes received, net	124,395,218
Sales taxes received	225,814,025
Cigarette taxes received	23,939,125
Transfers to other County funds	<u>(2,221,490)</u>
Net cash flows from noncapital financing activities	<u>371,926,878</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest received	<u>39,874</u>
Net cash flows from investing activities	<u>39,874</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(43,751,067)
CASH AND CASH EQUIVALENTS - Beginning	<u>168,904,714</u>
CASH AND CASH EQUIVALENTS - Ending	<u>\$ 125,153,647</u>
NON-CASH TRANSACTIONS:	
Retirement plan contribution	\$ 58,379,532
Services contributed by other County offices	3,853,714
Transfers - capital	11,208,654
Donated vaccines	289,874
RECONCILIATION OF LOSS FROM OPERATIONS TO NET CASH USED IN OPERATING ACTIVITIES	
Operating loss	\$ (477,113,967)
Adjustments to reconcile loss from operations to net cash cash used in operating activities:	
Depreciation	34,538,646
Provision for bad debts	312,144,987
Retirement plan contribution	58,379,532
Services contributed by other County offices	3,853,714
Change in assets and liabilities:	
Patient accounts receivable	(267,788,919)
Third-party settlements	(9,751,503)
Accounts Payable	(7,523,760)
Accrued salaries	(16,574,876)
All other assets and liabilities - net	<u>(41,031,378)</u>
Net cash used in operating activities	<u>\$ (410,867,524)</u>

The notes to the financial statements are an integral part of this statement.

Exhibit 13
COOK COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET ASSETS
November 30, 2010

	County Pension Trust Fund December 31, 2010	County Postemployment Healthcare December 31, 2010	Forest Preserve Pension Trust Fund December 31, 2010	Forest Preserve Postemployment Healthcare December 31, 2010	Total Pension Trust	Total Agency Funds
ASSETS:						
Cash	\$ 3,247,028	\$ -	\$ 73,928	\$ -	\$ 3,320,956	\$ 1,066,043,140
Receivables -						
Employer Contributions (property taxes)	195,902,991	19,293,618	2,392,088	540,967	218,129,664	-
Accrued interest	26,068,103	-	657,917	-	26,726,020	-
Due from other funds	1,321,867	-	-	-	1,321,867	23,786,608
Due from others	143,660,941	-	1,527,150	-	145,188,091	7,157,468
Investments -						
U.S. Government obligations	1,866,360,719	-	37,873,435	-	1,904,234,154	313,450
Corporate bonds	736,287,144	-	17,610,482	-	753,897,626	-
Equities	4,303,515,428	-	107,284,305	-	4,410,799,733	1,848,597
Fixed Income Mutual funds	-	-	-	-	-	4,123,911
Alternative Investments	206,483,563	-	3,158,336	-	209,641,899	-
Short Term Investments	364,252,693	-	5,044,831	-	369,297,524	10,618,453
Mortgage Securities	-	-	-	-	-	-
Other	-	-	-	-	-	3,870,246
Total Investments	<u>7,476,899,547</u>	<u>-</u>	<u>170,971,389</u>	<u>-</u>	<u>7,647,870,936</u>	<u>20,774,657</u>
Collateral held for securities on loan	746,721,396	-	9,993,747	-	756,715,143	-
Other assets	5,471,475	-	54,447	-	5,525,922	-
Total assets	<u>8,599,293,348</u>	<u>19,293,618</u>	<u>185,670,666</u>	<u>540,967</u>	<u>8,804,798,599</u>	<u>1,117,761,873</u>
LIABILITIES:						
Accounts payable	\$ 271,258,110	\$ -	\$ 59,720	\$ -	\$ 271,317,830	\$ -
Health insurance payable	-	19,293,618	-	540,967	19,834,585	-
Due to other funds	-	-	1,321,867	-	1,321,867	-
Due to other governments	-	-	-	-	-	803,226,270
Due to others	-	-	302,617	-	302,617	314,535,603
Securities lending cash collateral	753,381,626	-	10,087,762	-	763,469,388	-
Total liabilities	<u>1,024,639,736</u>	<u>19,293,618</u>	<u>11,771,966</u>	<u>540,967</u>	<u>1,056,246,287</u>	<u>1,117,761,873</u>
NET ASSETS:						
Net assets held in trust for pension benefits	<u>\$ 7,574,653,612</u>	<u>\$ -</u>	<u>\$ 173,898,700</u>	<u>\$ -</u>	<u>\$ 7,748,552,312</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

Exhibit 14
COOK COUNTY, ILLINOIS
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
For the Year Ended November 30, 2010

	County Pension Trust Fund	County Postemployment Healthcare Trust Fund	Forest Preserve Pension Trust Fund	Forest Preserve Postemployment Healthcare Trust Fund	Total Pension Trust
ADDITIONS:					
Contributions					
Employer	\$ 141,326,266	\$ 40,183,057	\$ 1,333,140	\$ 1,326,894	\$ 184,169,357
Plan members	129,449,866	-	2,452,696	-	131,902,562
Total contributions	<u>270,776,132</u>	<u>40,183,057</u>	<u>3,785,836</u>	<u>1,326,894</u>	<u>316,071,919</u>
Investment income					
Net appreciation					
fair value of investments	666,907,881	-	16,213,001	-	683,120,882
Dividends	75,401,247	-	1,817,202	-	77,218,449
Interest	99,427,564	-	2,417,898	-	101,845,462
Limited partnership income	4,262,369	-	-	-	4,262,369
	<u>845,999,061</u>	<u>-</u>	<u>20,448,101</u>	<u>-</u>	<u>866,447,162</u>
Less investment expense	(14,745,938)	-	(227,756)	-	(14,973,694)
Net investment income	<u>831,253,123</u>	<u>-</u>	<u>20,220,345</u>	<u>-</u>	<u>851,473,468</u>
Securities lending					
Income	2,220,071	-	37,827	-	2,257,898
Expenses	(420,350)	-	(7,533)	-	(427,883)
Net securities lending income	<u>1,799,721</u>	<u>-</u>	<u>30,294</u>	<u>-</u>	<u>1,830,015</u>
Other					
Federal subsidized programs	3,213,311	-	-	-	3,213,311
Medicare Part D subsidy	-	2,509,392	-	92,989	2,602,381
Miscellaneous	67,568	-	52,736	-	120,304
Prescription plan rebates	-	2,208,352	-	81,828	2,290,180
Employee transfers	257,975	-	-	-	257,975
Employer interest from 2007 levy	4,539,248	-	-	-	4,539,248
Total other additions	<u>8,078,102</u>	<u>4,717,744</u>	<u>52,736</u>	<u>174,817</u>	<u>13,023,399</u>
Total additions	<u>\$ 1,111,907,078</u>	<u>\$ 44,900,801</u>	<u>\$ 24,089,211</u>	<u>\$ 1,501,711</u>	<u>\$ 1,182,398,801</u>
DEDUCTIONS:					
Benefits					
Annuities					
Employee	\$ 393,525,707	\$ -	\$ 9,559,956	\$ -	\$ 403,085,663
Spouse and children	30,307,794	-	1,615,256	-	31,923,050
Disability benefits					
Ordinary	13,197,763	-	335,420	-	13,533,183
Duty	591,343	-	31,064	-	622,407
Group hospital premiums	-	44,900,801	-	1,501,711	46,402,512
Total benefits	<u>437,622,607</u>	<u>44,900,801</u>	<u>11,541,696</u>	<u>1,501,711</u>	<u>495,566,815</u>
Refunds	25,041,818	-	343,863	-	25,385,681
Net administrative expenses	4,074,955	-	104,765	-	4,179,720
Employee transfers	-	-	257,975	-	257,975
Total deductions	<u>466,739,380</u>	<u>44,900,801</u>	<u>12,248,299</u>	<u>1,501,711</u>	<u>525,390,191</u>
NET INCREASE	645,167,698	-	11,840,912	-	657,008,610
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS					
Beginning of year	6,929,485,914	-	162,057,788	-	7,091,543,702
End of year	<u>\$ 7,574,653,612</u>	<u>\$ -</u>	<u>\$ 173,898,700</u>	<u>\$ -</u>	<u>\$ 7,748,552,312</u>

The notes to the financial statements are an integral part of this statement.

Exhibit 15
COOK COUNTY, ILLINOIS
COMBINING STATEMENT OF NET ASSETS
COMPONENT UNITS
November 30, 2010

	Component Units			Total Component Units
	Chicago Zoological Society December 31, 2010	Chicago Horticultural Society December 31, 2010	Emergency Telephone Systems	
ASSETS:				
Cash and investments	\$ 68,589,000	\$ 57,403,000	\$ 6,608,317	\$ 132,600,317
Accounts receivable:				
Due from others	1,808,000	2,851,000	650,380	5,309,380
Tax Levy - current year	-	1,106,000		1,106,000
Other assets	20,621,000	14,862,000	-	35,483,000
Deferred bond issuance costs	441,000	700,000	-	1,141,000
Beneficial interests in third-party trusts	-	1,271,000	-	1,271,000
Inventory	913,000	-	-	913,000
Capital assets, net of accumulated depreciation	131,836,000	111,895,000	77,445	243,808,445
Total assets	<u>\$ 224,208,000</u>	<u>\$ 190,088,000</u>	<u>\$ 7,336,142</u>	<u>\$ 421,632,142</u>
LIABILITIES:				
Accounts payable	\$ 4,025,000	\$ 2,196,000	\$ 134,619	\$ 6,355,619
Accrued salaries payable	1,623,000	-	1,349,529	2,972,529
Deferred revenue-other	5,682,000	1,055,000	-	6,737,000
Other liabilities	847,000	744,000	203,141	1,794,141
Notes Payable	-	2,251,000		2,251,000
Current portion of revenue bonds payable	650,000	-	-	650,000
Compensated absences due in more than one year	1,627,000	-	-	1,627,000
Revenue bonds payable, less current portion	46,595,000	50,000,000	-	96,595,000
Derivative instrument	2,465,000	2,165,000	-	4,630,000
Accrued postretirement benefits	4,963,000	-	330,397	5,293,397
Total liabilities	<u>68,477,000</u>	<u>58,411,000</u>	<u>2,017,686</u>	<u>128,905,686</u>
NET ASSETS:				
Invested in capital assets, net of related debt	84,591,000	61,895,000	77,445	146,563,445
Restricted for :				
Capital projects	36,551,000	45,530,000	5,241,011	87,322,011
Unrestricted	34,589,000	24,252,000	-	58,841,000
Total net assets	<u>\$ 155,731,000</u>	<u>\$ 131,677,000</u>	<u>\$ 5,318,456</u>	<u>\$ 292,726,456</u>

The accompanying notes are an integral part of the financial statements.

Exhibit 16
COOK COUNTY, ILLINOIS
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Year Ended November 30, 2010

Functions/Programs	Expenses	Program Revenues		
		Licenses, fees & Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Chicago Zoological Society	\$ 67,897,000	\$ 45,870,000	\$ -	\$ 18,275,000
Chicago Horticultural Society	39,605,000	20,400,000	1,004,000	5,202,000
Emergency Telephone Systems	2,521,357	2,457,780	-	-
Total Component units	\$ 110,023,357	\$ 68,727,780	\$ 1,004,000	\$ 23,477,000

General revenues
Taxes:
Property taxes
Investment income
Total General revenues
Change in net assets
Net assets - Beginning
Net assets - Ending

The accompanying notes are an integral part of the financial statements.

Net (Expense) Revenue and Changes in Net Assets			
<u>Chicago Zoological Society</u>	<u>Chicago Horticultural Society</u>	<u>Emergency Telephone Systems</u>	<u>Total Component Units</u>
\$ (3,752,000)	\$ -	\$ -	\$ (3,752,000)
-	(12,999,000)	-	(12,999,000)
-	-	(63,577)	(63,577)
<u>\$ (3,752,000)</u>	<u>\$ (12,999,000)</u>	<u>\$ (63,577)</u>	<u>\$ (16,814,577)</u>
\$ 15,229,000	\$ 9,407,000	\$ -	\$ 24,636,000
2,630,000	4,749,000	4,676	7,383,676
<u>17,859,000</u>	<u>14,156,000</u>	<u>4,676</u>	<u>32,019,676</u>
14,107,000	1,157,000	(58,901)	15,205,099
141,624,000	130,520,000	5,377,357	277,521,357
<u>\$ 155,731,000</u>	<u>\$ 131,677,000</u>	<u>\$ 5,318,456</u>	<u>\$ 292,726,456</u>

Functions/Programs

Chicago Zoological Society
Chicago Horticultural Society
Emergency Telephone Systems
Total Component units

General revenues

Taxes:

Property taxes
Investment income
Total General revenues
Change in net assets
Net assets - Beginning
Net assets - Ending

COOK COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2010

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cook County, Illinois (the "County"), a home rule unit under the Illinois Constitution of 1970, was created by the State of Illinois in 1831. The County is managed by 17 Commissioners elected from single member districts for four-year terms. The President of the County Board of Commissioners (the "County Board") is also elected and serves as the chief executive officer; she/he may also be elected as a Commissioner. Currently, the President is not a Commissioner. All 17 Commissioners serve as the legislative body.

The accompanying financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB).

The County implemented the following GASB Statements in the 2010 fiscal year:

- GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets." The implementation of GASB 51 did not have a material impact on the County's financial statements for the fiscal year ended November 30, 2010.
- GASB Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments." The implementation of GASB 53 did not have a material impact on the County's financial statements for the fiscal year ended November 30, 2010.
- GASB Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies." The implementation of GASB 58 did not have a material impact on the County's financial statements for the fiscal year ended November 30, 2010.

Management is currently assessing the impact that the adoption of the following GASB Statements will have on the County's future financial statements, which are not implemented and not required for the fiscal year ended November 30, 2010:

- GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," will become effective for the County in fiscal year 2011.
- GASB Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans," will become effective for the County in fiscal year 2012.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

- GASB Statement No. 59, “Financial Instruments Omnibus,” will become effective for the County in fiscal year 2011.
- GASB Statement No. 60, “Accounting and Financial Reporting for Service Concession Arrangements,” will become effective for the County in fiscal year 2012.
- GASB Statement No. 61, “The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34,” will become effective for the County in fiscal year 2013.
- GASB Statement No. 62, “Codification of Accounting and Financial Reporting Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,” will become effective for the County in fiscal year 2013.

A. Financial Reporting Entity

As required by GAAP, these financial statements present the County (the primary government) and its component units. As used both on the face of the financial statements and in the footnotes, the term “Primary Government” includes both County funds and Blended Component Units while the term “Component Units” includes only Discretely Presented Component Units. The component units discussed below are included in the County’s reporting entity because of the significance of their operational or financial relationships with the County. The following organization has been blended into the County’s financial statements:

The Forest Preserve District of Cook County, Illinois (the “District”) was established pursuant to Illinois Compiled Statutes (Chapter 40, Act 5, Sections 9-101 to 10-108) on July 1, 1914. The District is governed by the same Board of Commissioners that currently serve as members of the County’s Board or Forest Preserve District Board of Commissioners (the “District Board”). As a result, and in accordance with GAAP, the operations of the District are blended with the County for financial reporting purposes. The President of the District appoints management positions and has authority for budgets, fiscal management and the setting of charges and fees for the use of forest preserve facilities. As a separate taxing body the District is subject to its own statutory tax rate limitations. The District has the power to create forest preserve facilities and may issue debt secured by the full faith and credit of the District. The County is not responsible for financing operating deficits or debt service of the District. The boundaries of the District are coterminous with the boundaries of the County. The District’s financial statements for the fiscal year ended December 31, 2010, are blended into the County’s financial statements, except for two of the District’s component units (Chicago Zoological Society and Chicago Horticultural Society), which are discretely presented and discussed below.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

The following three component units have been discretely presented due to the nature and significance of their relationship to the County as described below:

1. The Chicago Zoological Society maintains and operates Brookfield Zoo (the “Zoo”) in accordance with a contract with the District through April 2026. The District funds a portion of the Zoo’s operations through tax levies. Also, all the land has been provided by the District. The Zoo, which follows not-for-profit accounting principles issued by the Financial Accounting Standards Board (FASB), is presented for the year ended December 31, 2010.
2. The Chicago Horticultural Society (the “Society”) operates the Chicago Botanic Garden (the “Garden”) under an agreement with the District that expires in 2015. The agreement provides for an automatic renewal for 40 years upon agreement of both parties. The District funds a portion of the Garden’s operations through tax levies. All of the land that the Garden occupies is owned by the District. The Society, which follows not-for-profit accounting principles issued by the FASB, is presented for the year ended December 31, 2010.
3. The Cook County Emergency Telephone System (the “System”) is a venture established by resolution of the Cook County Board of Commissioners in accordance with the Emergency Telephone System Act of the Illinois Compiled Statutes. The County Board and the Sheriff’s Office appoint the System’s board members. The System was organized for the purpose of providing equipment, services, personnel, facilities and other items necessary for the implementation, operation, maintenance and repair of the E-911 Emergency Telephone System within the unincorporated portions of the County and the municipalities of Robbins, Ford Heights, Stone Park, Northlake, Golf, Phoenix, and Dixmoor, Illinois. The System, for the fiscal year ended November 30, 2010, is presented on the accrual basis of accounting as defined by GASB.

The Housing Authority of the County of Cook (the “Authority” or the “HACC”) is the second largest public housing authority in Illinois. The Authority is a municipal corporation that was established in 1946 to serve 108 communities, as well as unincorporated areas in suburban Cook County. Funding is provided by the Federal Government through the Department of Housing and Urban Development (“HUD”). The Board of Commissioners of the Authority is comprised of individuals who are appointed by the Cook County Board President and confirmed by the full County Board for five-year terms. The Authority is not considered a discretely presented component unit or blended component unit of the County; however, under GASB Statement No. 14, “The Financial Reporting Entity” the County considers the Authority to be a related organization. The County is not aware of any other significant operational or financial control over the Authority that would require the Authority’s financial activity to be presented in the County’s financial statements.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

The County is not aware of any other entity over which it exercises significant operational or financial control which would result in the entity being blended or discretely presented in the County's financial statements.

In addition, the County Employees' and Officers' Annuity and Benefit Fund and the Forest Preserve District Employees' Annuity and Benefit Fund of Cook County (the "Pension Trust Funds") are defined benefit, single-employer pension plans established by Illinois Compiled Statutes (Chapter 40, Acts 5/9 and 5/10). The County's Retirement Board is the administrator of the County Employees' and Officers' Annuity and Benefit Fund and consists of nine members, two of whom are appointed and seven of whom are elected. Cook County's Retirement Board also acts as the ex-Officio Retirement Board for the Forest Preserve District Employees' Annuity and Benefit Fund of Cook County. The Pension Trust Funds are maintained and operated for the benefit of the employees and officers of the County and the District. As a result, the Pension Trust Funds are financed by investment income, employees' payroll deductions and property taxes levied and collected by the County and the District.

Based on information provided by the Pension Trust Funds regarding the total employer contribution of 2010, external actuaries for the Pension Trust Funds have prepared calculations to estimate the Net Pension Obligation (NPO) and Other Postemployment Benefits Obligation (OPEB) as of December 31, 2010 for both Pension Trust Funds. Their calculations are based on the parameters prescribed by GASB for calculating the NPO and OPEB.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the government and its component units. The effect of inter-fund activity among governmental funds has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on user fees and charges for services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identified with a specific function or segment. Program revenues include:

- 1) Licenses, fees and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.
- 2) Grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounting system of the County, which is maintained by the County Comptroller (the “Comptroller”) is a fund system implemented to present the financial position and the results of operations of each fund. It is also designed to provide budgetary control over the revenues and expenditures of each fund. Separate funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Each fund is an independent fiscal and accounting entity made up of a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual balances, and changes therein.

Accounting records for the District, the Zoo, the Society, the System, the Pension Trust Funds, and the various fee offices are maintained by these respective entities.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied, except for the property taxes levied by the District.

Revenues such as property taxes, non-property taxes, investment income and miscellaneous in the governmental fund financial statements are reported as general revenues on the government-wide statement of activities. Revenues such as fees and licenses, Federal government grants, State of Illinois (the “State”) grants and charges to other funds are reported as program revenues on the government-wide statement of activities.

Governmental fund financial statements are reported using the flow of *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual method of accounting, revenues are recognized when measurable and available for financing current obligations. Accordingly, property taxes are recognized as deferred revenue in the year of levy and as revenue in the subsequent year when the taxes are collected within the current period, or 60 days thereafter. Uncollected taxes are written off by the County at the end of the fiscal year immediately following the year that the taxes become due. County sales tax revenues are recorded in the accounting period when they are measurable and available. Accordingly, sales tax amounts that are held by the State at the County’s fiscal year-end and are transmitted to the County within 60 days of fiscal year-end have been recorded as fiscal 2010 revenues. Amounts related to the

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

current fiscal year end but not collected within the first 60 days are recorded as deferred revenue. Home Rule taxes, except for cigarette taxes, assessed by the County (use, gasoline, parking, alcohol, amusement, etc.) are reported as revenues for the month of assessment as such amounts are collected by the County within 30 days of month-end (e.g. taxes assessed in November and collected in December are recorded as November revenue). For most Federal and State grants, reimbursements from other governments are recognized as revenue when collected within 60 days of fiscal year-end and the County has met all eligibility requirements. Interest on investments is recognized when earned. All other revenues (fees, fines, cigarette taxes, etc.) are recognized when collected by the County or its agencies on the cash basis.

Expenditures, other than principal and interest on long-term debt, which is recognized as due, are recognized when obligations are incurred in governmental fund financials. Self insurance claims are recorded to the extent that it is probable that an asset has been impaired or a liability has been incurred at the date of the financial statements, and the amount of loss can be reasonably estimated.

Certain indirect costs have been included as part of the program expenses reported for the various functional activities.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the inter-fund services provided and other charges between the County's governmental activities and business-type activities function. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. For fiscal year 2010 there were no such exceptions.

Amounts reported as program revenues include 1) licenses, fees and charges for customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

In the fund financial statements, proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services, in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The principal operating revenue of the Cook County Health and Hospital System ("CCHHS") enterprise fund is charges to patients for services performed. Operating expenses of the CCHHS include the cost of services, administrative expenses, and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as non-operating revenues and expenses.

Unrestricted resources arise from normal operations. Restricted resources are resources whose use has been limited by donors, grantors, debt covenants and encumbrances.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Restricted funds are accounted for in specific accounts until expended for their identified purpose, at which time they are reported as expenses. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental Funds

The County reports the following major governmental funds:

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources, except those required to be accounted for in another fund. There are three accounts used by the County for General Fund financial resources: the Corporate Account, the Public Safety Account and the Self Insurance Account. The Corporate Account includes all revenues and expenditures attributable to government management and supporting services; control of environment; assessment, collection and distribution of taxes; election; economic and human development and transportation. The Public Safety Account includes the revenues and expenditures attributable to the protection of persons and property (corrections and courts), government management and supporting services and revenues and expenditures of the Medical Examiner. As of December 1, 2009 and in accordance with the 2010 Budget, the Juvenile Temporary Detention Center (“JTDC”) Supportive Services Special Revenue Fund was transferred to the Public Safety account and the portion relating to health care costs were transferred to CCHHS; therefore, JTDC was included in Nonmajor - Special Revenue Funds to show the transfer of the balance during fiscal 2010. The Self Insurance Account is used to account for all of the County's risks, including medical malpractice, worker's compensation, general, automobile and other liabilities. Long-term liabilities of Self-Insurance claims based on external actuarial calculations are included in the government-wide Statement of Activities and the Statement of Net Assets.

Motor Fuel Tax Fund – The Motor Fuel Tax Fund was established to provide for the design, construction and maintenance of streets, roads and highways. Revenues are derived from reimbursements from the State, the Federal Government, other governments and other miscellaneous sources. The major portion of the revenue is derived from the County's share of the State's Motor Fuel Tax on gasoline

Annuity & Benefit Fund - The Annuity and Benefit Fund was established to account for the yearly revenues and expenditures to fund the County pension fund. Revenues are derived from employee payroll deductions, taxes receivable from both current and prior year tax levies, investments and interest earnings.

Capital Projects Fund – The Capital Projects Fund is used to account for the acquisition, construction and renovation of major capital facilities of the County. The Capital Projects Fund includes the following accounts: transportation, government management and supporting services, protection of health, corrections and courts.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources to pay principal and interest, when due, of the debt incurred by the County.

Proprietary Funds

Proprietary funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. The Proprietary Funds have chosen to not apply FASB pronouncements issued after November 30, 1989, pursuant to paragraph 7 of GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Government Entities That Use Proprietary Fund Accounting*.

The County reports the following proprietary fund:

Enterprise Fund – The Enterprise Fund is used to account for the operations of CCHHS. On May 2008, the County Board created the Cook County Health and Hospitals System Board (the “CCHHS Board”) to provide independent oversight of health care operations. The CCHHS Board is accountable to the County Board. The CCHHS Board and the Ordinance were originally scheduled to terminate in three years. In May of 2010, the County Board of Commissioners voted to make the CCHHS Board permanent. The CCHHS includes the following entities: John H. Stroger, Jr. Hospital of Cook County, Provident Hospital of Cook County, Oak Forest Hospital of Cook County, Cermak Health Services, the Cook County Department of Public Health, the Cook County Bureau of Health Services and the Ambulatory and Community Health Network of Cook County. In 2010, as previously noted, the County transferred the health related portion of JTDC Supportive Services from a Nonmajor Special Revenue Fund to CCHHS in accordance with the 2010 Budget.

Accounting records are maintained on the economic resources management focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

(1) Net Patient Service Revenue

A significant amount of the CCHHS net revenue from patient services is derived from the Medicaid and Medicare programs. Payments under these programs are based on a specific amount per case, or on a contracted price or costs, as defined, for rendering services to program beneficiaries.

Net patient service revenue is reported at estimated net realizable amounts from patients, third-party payors and others for services rendered. Retroactive adjustments under reimbursement agreements with third-party payors are accrued in the period the related services are rendered and are adjusted in future periods as final settlements are determined.

COOK COUNTY, ILLINOIS
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During fiscal year 2010, the CCHHS’s payor utilization was as follows, based on gross patient service revenue:

Self-Pay	56 %
Medicaid	28 %
Medicare	11 %
Other	5 %
	100 %
	100 %

(2) Charity Care

The John H. Stroger, Jr. Hospital, Oak Forest Hospital, Provident Hospital and the Ambulatory and Community Health Network of Cook County treat patients in need of medical services without regard to their ability to pay. These entities maintain records to identify and monitor the level of charity care they provide. These records include the amount of charges forgone for services and supplies furnished, as well as the estimated costs incurred for charity care services. During fiscal year 2010, the following levels of charity care were provided:

Charges forgone for charity care	\$ 143,701,531
Estimated costs incurred for charity care	\$ 153,792,371

(3) Interagency Transfer Agreements

The CCHHS receives enhanced Medicaid reimbursement by means of an Interagency Agreement (the “Agreement”) between the County Board and the Illinois Department of Healthcare and Family Services (“DHFS”). Under terms of the Agreement, DHFS will direct additional funding to the CCHHS for inpatient and outpatient services based on per diem and per visit cost reimbursement methodologies. In addition, the Agreement requires DHFS to provide the CCHHS additional funding to assist the CCHHS in offsetting the cost of its uncompensated care. Such adjustment amounts include federal matching funds.

Under terms of the Secondary Interagency Agreement, (collectively, the “Agreements”) the CCHHS received approximately \$283,705,443 in net additional payments from DHFS during fiscal year 2010. Of that amount, approximately \$207,760,034 was earned and the remaining \$75,945,409 is included in deferred revenue on the balance sheet. Such deferred revenue is excluded from net patient service revenue in these financial statements and represents amounts to be earned during December through June, the last seven months of the State’s 2010 fiscal year.

Reimbursement under the Agreements will automatically terminate if federal funds under Title XIX are no longer available to match amounts collected and disbursed according to the terms of the Agreements at the rate of at least 50%. The Agreements will also automatically terminate in any year in which the General Assembly of the

COOK COUNTY, ILLINOIS
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State fails to appropriate or re-appropriate funds to pay DHFS's obligations under these arrangements or any time that such funds are not available. The Agreements can be terminated by either party upon 15 days' notice. Additionally, the Agreements require the parties to comply with certain laws, regulations, and other terms of operations.

Fiduciary Funds

The County reports the following fiduciary funds:

Pension Trust Funds & Postemployment Health Care Trust Fund – The Pension Trust Funds are used to account for transactions, assets, liabilities and net assets available for the plan and Other Postemployment Benefits (“OPEB”) of the County Employees’ and Officers’ Annuity and Benefit Fund of Cook County and Forest Preserve District Employees’ Annuity and Benefit Fund of Cook County.

The Pension Trust Funds and Postemployment Health Care Trust Fund utilize the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

Agency Funds – The Agency Funds are used to account for resources received and held by the County as an agent to be expended or invested in its agency capacity. Agency Funds include amounts held by the following offices: the County Treasurer (the “Treasurer”), the Clerk of the Circuit Court, the County Sheriff, the State’s Attorney, the Public Guardian, the Public Administrator, and Other Fee Offices.

D. Assets, liabilities, and net assets or equity

1. Cash and investments

The County’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity date of three months or less from the date of acquisition.

- (1) The County (all reporting entities other than the District, Agency Funds and Pension Trust Funds):

The Treasurer and Comptroller maintain cash records for all of the County Funds except the District Funds, the Pension Trust Funds and the Agency Funds that are discussed below. The Comptroller maintains detailed cash records of receipts and disbursements for the following individual funds: 1) General Fund 2) CCHHS 3) Special Revenue 4) Capital Projects and 5) Grants; and the following four disbursement accounts: 1) Salary 2) Supply 3) Juror and 4) Election. The Treasurer deposits cash receipts into one master operating fund account. The Comptroller records the amount in the master operating fund account applicable

COOK COUNTY, ILLINOIS
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to each of the individual funds. The Comptroller issues checks for authorized County expenditures. Funding for County checks is made available at the time of issuance into the appropriate disbursement checking account. Funding is completed when the Comptroller communicates the verified balances from the daily funding report to the Treasurer and transmits the daily issuance file to the County's operating disbursement bank. The Treasurer then facilitates the movement of cash through wire transfers from the appropriate funding account into the appropriate disbursement account. The daily issuance transmissions to the County's operating disbursement bank are confirmed on a daily basis. Daily balances in the disbursement accounts, which represent checks not yet presented to the bank for payment, are invested into an interest-bearing account, which is permissible under the law of the State. The Comptroller credits the Corporate Account for interest earned.

The Treasurer makes daily investments and the interest earned is credited by the Comptroller to the appropriate fund.

The Treasurer's Office has adopted an investment policy that conforms to the requirements of State Statutes and applicable local laws and ordinances. State Statutes authorize the Treasurer to invest funds in permissible types of investment or financial instruments. These include government obligation securities, bankers' acceptances, commercial paper, medium-term notes, pass-through securities, repurchase agreements, money market mutual funds, Illinois Funds, and collateralized certificates of deposit.

The Treasurer is authorized under State Statute to have investments in bank certificates of deposit and repurchase agreements. During fiscal year 2010 the Treasurer had no such investments.

The County has an ordinance that directs all elected and appointed officials to invest public funds in their possession for which they are the custodians in interest-bearing accounts and that amounts in excess of insured limits must be collateralized at 102%. In addition, the Federal Deposit Insurance Corporation's ("FDIC") temporary Transaction Account Guarantee Program ("TAGP") provides unlimited coverage for noninterest-bearing transaction deposit accounts at participating FDIC-insured institutions through December 31, 2010. Consequently, these noninterest-bearing transaction deposit accounts that are fully insured by FDIC's TAGP do not need to be collateralized for calendar year 2010.

The Treasurer has adopted an investment policy that limits the types of investments to be made for funds held by the Treasurer to the following investments authorized by the State's Public Fund Investment Act:

- (a) Bonds, notes, certificates of indebtedness, Treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
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the United States of America (the “U.S.”) as to principal and interest, which have a liquid market with a readily determinable market value;

- (b) Bonds, notes, debentures or other similar obligations of the U.S. or its agencies;
- (c) Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act (205 IL CS 5/1, *et seq.*) (including the Investment Advisor and its bank affiliates), *provided however*, that any such bank must be insured by the FDIC and be on the Treasurer list of approved financial institutions;
- (d) Repurchase agreements whose underlying purchased securities consist of the foregoing instruments described in (a) through (c) above;
- (e) Short-term obligations of corporations organized in the U.S. with assets exceeding \$500,000,000, *provided however*, that such obligations are rated at the time of purchase within one of the three highest classifications established by at least two nationally recognized rating services, such obligations mature not later than 270 days from the date of purchase, and such purchases do not exceed 10% of the applicable corporation’s outstanding obligation and *further provided, however*, that no more than one-third of the Treasurer’s assets shall be invested in such short-term obligations at any one time.
- (f) Money market mutual funds registered under the Investment Company Act of 1940, as from time to time amended (including those funds managed by the Investment Advisor and its affiliates), *provided however*, that the portfolio of any such money market fund is limited to obligations described in paragraph (a) or (b) above and to agreements to repurchase such obligations;
- (g) Local government investment pools (such as the Illinois Funds or the Illinois Metropolitan Investment Fund) either State-administered or through joint powers statutes and other inter-governmental agreement legislation;
- (h) Any other investment instruments now permitted by the provisions of the Investment Act or any other applicable statutes, or hereafter permitted by reason of the amendment of the Investment Act or the adoption of any other statute or ordinance applicable to the investment of County funds, provided that such instruments are approved in writing prior to purchase by the Investment Policy Committee.

The Treasurer’s policy prohibits the purchase of financial forwards or futures contracts, any leveraged investments, lending securities, or reverse repurchase agreements.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
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The majority of the County's investments either has a maturity date of less than one year or is not held for investing. As a result, the County carries these investments at amortized cost, which approximates their fair value. Equity investments held by the Public Guardian, an agency fund, are carried at fair value.

Temporary cash borrowings take place among the various operating funds. These inter-fund borrowings allow idle cash not currently required in some funds to be borrowed by other funds on a temporary basis. Since the County's operating bank accounts are maintained on a pooled basis, temporary inter-fund borrowings result from the issuance of checks in amounts in excess of the cash credited to the fund for which the check was issued. The County believes that prudent inter-fund borrowing of temporarily idle moneys constitutes an appropriate cash management practice since it reduces the need for external borrowings. Inter-fund borrowings are not made from cash accounts maintained for debt service or rental payments.

Working cash funds are maintained by the County and the District. The money to establish and increase these working cash funds was obtained from the issuance of long-term bonds and from legally available County resources. Monies on deposit in the working cash funds are invested with the interest earnings being credited to the working cash funds. The working cash funds, as of November 30, 2010, totaled \$222,700,723 of which \$90,361,288 is for General, \$95,011,517 for CCHHS, \$23,931,039 for Election and \$13,396,879 at December 31, 2010, for District purposes.

The County maintains separate and restricted trust accounts with trustees for almost all outstanding general obligation debt. These separate and restricted trust accounts are managed by the County's Office of the Chief Financial Officer. Current tax collections are transferred into individual trust accounts to satisfy the above liabilities as they become due. The County invests the principal in the accounts in accordance with the provisions of each bond ordinance. Investments are primarily investment grade commercial paper, certificates of deposit, treasury notes and money market funds.

(2) The District

The District maintains a cash and investment pool that is available for use by all funds. This pool holds deposits, certificates of deposit, repurchase agreements and other investments with a maturity of less than one year. The portion of each fund's share of this pool is displayed as "Cash and Short Term Investments".

Investments are stated at fair value. Accrued interest on investments is separately stated. State statute permits the District discretion in allocating interest income to the various funds, except for the pro-rata share belonging to the Bond and Interest Fund.

COOK COUNTY, ILLINOIS
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The District's deposit and investment policies are governed by State statute. Illinois State Statutes limit the uninsured, uncollateralized deposits of a public agency to 75% of the financial institution's (bank or savings and loan) net worth. The District was in compliance with this statute as of December 31, 2010.

(3) Agency Funds

The Agency Funds, which include various fee offices of the County, maintain their own cash and investment accounts to manage the various activities of the County. The funds are governed by the County's Taxpayers Interest Assurance Ordinance, which requires that all cash held by the fee offices be placed into interest-bearing bank accounts and for those amounts in excess of insured limits, to be collateralized at 102% except for economic reasons or if funds are prohibited by law from being invested (i.e. trust funds).

(4) Pension Trust Funds

Pension Trust Funds are administered by the respective fund's Retirement Board and its cash and investments are held by a designated custodian. The Funds are authorized to invest in bonds, notes, certificates of indebtedness, mortgage notes, real estate, stocks, debentures or other obligations as set forth in the Illinois Compiled Statutes. Investments are reported at fair value, which generally represents reported market value as of the last business day of the year. Limited partnerships are carried at fair value as estimated by each partnership's general partner. Gains and losses are recognized when securities are sold and for the net appreciation (depreciation) in fair value of plan investments.

2. Receivables and payables

Inter-funds/Internal Balances – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Property taxes –Following the approval of the Annual Appropriation Bill proceedings as adopted by the County Board, authorization is given to provide for the collection of revenue by direct taxes on real property. This is known as the tax levy and must be certified to and filed in the Cook County Clerk's (the “Clerk”) Office. The real property taxes become a lien on property and a receivable as of January 1st in the budget year for which taxes are levied.

The County Assessor (the “Assessor”) is responsible for the assessment of all taxable real property within the County, except for certain railroad property and pollution

COOK COUNTY, ILLINOIS
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control, which is assessed directly by the State. One-third of the County is reassessed each year on a repeating triennial schedule established by the Assessor.

Property assessed by the County is subject to equalization by the State. The equalized value is added to the valuation of property assessed directly by the State (to which an equalization factor is not applied) to arrive at the assessment base used by the Clerk in determining the tax rate for the County's tax levy. By virtue of its Constitutional "home rule" powers, the County does not have a statutory tax limit, except as described below. However, the District has the following maximum statutory tax rate limits for each of the District's taxing funds, per \$100 of equalized assessed valuation:

Special Revenue – General	.060
Zoological Fund	.035
Botanic Gardens Fund	.015
Capital Projects Fund (construction and development)	.021
Debt Service (Bond and Interest Fund)	Limited by maximum debt
Agency – Employees' Annuity and Benefit Fund	No limit

The County Board passed The Property Tax Relief Ordinance, which voluntarily restricts the growth in the aggregate real property tax levy for the General (Corporate and Public Safety Accounts) and the CCHHS funds, to the lesser of 5% or the Consumer Price Index for All Urban Consumers. The Bond and Interest levy, the Pension levy and Election levy are excluded from this ordinance.

Property taxes are collected by the County Collector (who is also the County Treasurer), who remits to the County its respective share of the collections. Taxes levied in one year normally become due and payable in two installments, on March 1st and the latter of August 1st or 30 days after the mailing of the tax bills during the following year. The first installment is an estimated bill equal to 55% of the prior year's tax bill. The second installment is for the balance of the current year's tax bill, and is based on the current levy, assessment and equalization, and any changes from the prior year in those factors. Railroad property taxes (based on the State's assessments) are due in full at the time the second installment is due. For the governmental fund financial statements, property tax revenue for fiscal year 2010 represents the amount of property taxes levied in fiscal year 2009 and collected in fiscal year 2010 and 60 days thereafter. Property tax receivable at November 30, 2010 represents the fiscal year 2010 taxes levied on February 9, 2010 and uncollected fiscal year 2009 taxes.

Property, on which property taxes are unpaid after the due date, is eligible to be sold at a public sale. If property sold for taxes is not redeemed within two years, the tax buyer receives a deed to the property.

The Annual Appropriation Bill of the County contains a provision for an allowance for uncollectible taxes. The County's present policy allows for approximately a 3% provision for uncollectible property taxes. It is the County's policy to review this provision annually and to make adjustments accordingly. The allowances are

COOK COUNTY, ILLINOIS
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\$6,112,811 for the General Fund, \$4,205,117 for the Proprietary Fund, \$4,255,248 for the Annuity and Benefit Fund, \$5,899,807 for the Debt Service Fund and \$1,956,199 for the Nonmajor Governmental Funds.

On July 29, 1981 State law requiring additional procedures in connection with the annual levying of property taxes, became effective. The law states that, if an aggregate annual levy, exclusive of election costs and debt service requirements, is estimated to exceed 105% of the levy of the preceding year, a public hearing shall be held on the proposed increase. If the final levy as adopted exceeds 105% of the prior year's levy and exceeds the proposed levy specified in the notice, or is more than 105% of such proposed levy and no notice was required, notice of the adoption of such levy must be published within 15 days of the adoption thereof. No amount in excess of 105% of the preceding year's levy may be extended unless the levy is accompanied by a certification of compliance with the foregoing procedures. The express purpose of the law is to require published disclosure of an intention to adopt a levy in excess of the specified levels. The County and District, at public hearings on its 2010 budget, complied with this law.

During 1995, the State extended the provisions of the Property Tax Extension Limitation Law (the "Limitation Law") to non-home rule taxing districts in the County, including the District. Subject to specific exceptions, the Limitation Law limits the annual growth in property tax extensions for the District to (i) 5% for taxes extended in 1995 and (ii) the lesser of 5% or the percentage increase in the Consumer Price Index for All Urban Consumers during the calendar year preceding the relevant levy year for taxes extended in years after 1995.

All personal property taxes in the State of Illinois were abolished, effective January 1, 1979. A personal property replacement tax (the "PPRT") was enacted, effective July 1, 1979.

The PPRT represents an additional income tax for corporations (including certain utilities) at the rate of 2.5% of net taxable income; an additional income tax for trusts at the rate of 1.5% of net taxable income; a new income tax for partnerships and Subchapter S Corporations at the rate of 1.5% of net taxable income; and a new tax at the rate of 0.8% of invested capital for public utilities providing gas, communications, electrical and water services. Partnerships and Subchapter S Corporations previously had not been subject to the Illinois income tax.

The PPRT law provides that monies received by the County from the tax shall be applied, first, toward payment of the proportionate amount of debt service, which was previously levied and extended against personal property for bonds outstanding as of December 31, 1978, and, second, applied toward payment of the proportionate share of the pension or retirement obligations of the County which were previously levied and extended against personal property.

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3. Inventories

Inventory is valued at the lower of cost or market using the weighted average method.

4. Capital assets

Capital assets, for all funds other than the Proprietary Fund, are recorded as an expenditure of the fund from which the expenditure was made in the fund financial statements.

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, curbs and gutters, and sidewalks and lighting systems) are reported in the applicable governmental or business type activities columns in the government-wide financial statements. Capital assets are defined, by the County, as assets with an initial individual cost of \$5,000 or more (\$1,000 for CCHHS) and an estimated useful life in excess of three years. The County capitalizes all costs related to Capital Projects. Capital assets are recorded at cost. Costs recorded do not include interest incurred as a result of financing asset acquisition or construction. Assets acquired by gift or bequest are recorded at their fair market value at the date of gift. Upon sale or retirement, the cost of the assets and the related accumulated depreciation, if any, are removed from the accounts. Maintenance and repair costs are charged to operations.

Depreciation is provided over the estimated useful life of each class of assets. The estimated useful lives for assets are as follows:

<u>Assets</u>	<u>Years</u>
Building & Other Improvements	
Buildings	40
Building Improvements	20
Land Improvements	20
Machinery & Equipment	
Fixed Plant Equipment	10
Institutional Equipment	10
Medical Dental Lab Equipment	5
Telecommunications Equipment	5
Computer Equipment	5
Other Fixed Equipment	5
Furniture and Fixtures	10
Vehicle Purchases	5
Automotive Equipment	5
Infrastructure	
Bridges	50
Tunnels	50
Traffic Signals	5
Streets and Highways	20

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Depreciation on capital assets included in the governmental type activities is computed on the straight-line method.

Depreciation is calculated on a straight-line method for all CCHHS assets, except John H. Stroger, Jr. Hospital (JSH) which used the 150% declining balance, on assets acquired prior to fiscal 2008. Beginning in fiscal 2008, new acquisitions at JSH are depreciated using the straight-line method for better cost allocation. One-half year's depreciation is taken in the year of acquisition.

At November 30, 2010, the County was in the process of numerous construction and renovation projects at the various CCHHS sites. The construction in progress is recorded by the governmental activities. Expenditures from the capital projects fund of the County were for equipment, which amounted to \$11,208,654 for the fiscal year ended November 30, 2010, and are included in the CCHHS net assets.

5. Compensated Absences

Governmental and Business-type Activities – Employees can earn from 10 to 25 vacation days per year, depending on their length of employment with the County. An employee can accumulate no more than the equivalent of two years' vacation. Accumulated vacation leave is due to the employee, or employee's beneficiary, at the time of termination or death.

Salaried employees can accumulate sick leave at the rate of one day for each month worked, up to a maximum of 175 days. Accumulated sick leave is forfeited at the termination of employment; therefore, sick leave pay is not accrued and is charged as an expenditure when paid.

Sick leave does not vest, but any unused sick and vacation leave, up to six months in duration, accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes.

Employees may be assigned to overtime work (i.e. compensatory time) provided that such overtime shall be limited to either emergency condition which cannot be deferred and which cannot be performed with the personnel available during normal work hours, or because of an abnormal peak load in the activities of the institutions or department. A maximum of 260 hours of compensatory time can be accumulated at any given point. Banked compensatory time is expected to be used during the year, not carried from year to year. Accumulated banked compensatory time is due to the employee, or employee's beneficiary, at the time of termination or death.

The District – Employees are granted vacation and sick leave as follows:

- (1) Employees can generally carry over a portion or all of vacation earned in one year to the following year. In the event of death, retirement or termination, other than

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
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by discharge for cause, unused vacation is paid to the employee or the employee's beneficiary. The payment often provides for partial vacation credits earned in the current year.

- (2) All full-time non-seasonal employees have the discretion to accumulate a maximum of 1,400 hours (175 days) of sick leave. All rights for compensation for sick leave terminate when an employee severs employment with the District. Since sick pay is not vested, a provision for accumulated sick pay is not provided.

6. Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term debt obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The County in the past has entered into interest rate swap agreements to modify interest rates on outstanding debt. If the County enters into another swap, the net interest expenditures resulting from these arrangements would be recorded as interest expense. The fair value of derivative instruments that would be deemed to be effective would be accounted for as deferred outflows. Derivative instruments that are deemed not effective would be adjusted to fair value with the change in fair value recorded to investment earnings. All interest rate swaps are approved by the Board.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of either the County as a whole or the District as a whole and not of the individual constituent funds of either government. General obligation debt proceeds may be used to finance CCHHS projects and accordingly, are not recorded in the Business-Type Activities. Un-matured obligations of the County and the District are recorded as noncurrent liabilities in the Statement of Net Assets.

7. Cash Flows

For purposes of the Statement of Cash Flows, the County considers all unrestricted, highly liquid investments with a maturity date of three months or less from the date of

COOK COUNTY, ILLINOIS
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purchase to be cash equivalents. Restricted investments consist of investments with a maturity date greater than three months from the date of purchase.

8. Indirect Costs

Indirect costs are charged to various Federal programs, State programs and other funds based on a formal plan developed annually by the County. These costs are reflected as expenditures in those funds benefiting from the services provided and as reimbursements to the General Fund, which provides the services.

9. Use of Estimates

The preparation of financial statements, in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

10. Governmental Activities Column Statement of Net Assets

The Governmental Activities column for the County includes debt related to business-type activities in the “Invested in capital assets, net of related debt” line item, as the County issues debt to finance construction projects for its business-type activities (CCHHS); however, the CCHHS owns the assets. The debt decreases the net assets invested in capital assets, net of related debt for the governmental activities, while the capital assets are reported in net assets invested in capital assets, net of related debt by the business-type activities.

Copies of this report and all other documents referred to herein, as well as copies of the Single Audit Report may be obtained from the Office of the Chief Financial Officer, Cook County Building, 118 North Clark Street, Room 1127, Chicago, Illinois 60602.

Copies of the Health and Hospitals Systems Report can be obtained from the Chief Financial Officer, 1900 West Polk, Room 505, Chicago, Illinois 60612.

Copies of the Annual Appropriation Bill and the financial statements of the Forest Preserve District may be obtained from the office of the Chief Financial Officer of the Forest Preserve District, 69 West Washington, Suite 2060, Chicago, Illinois 60602.

Copies of the financial statements and actuarial reports of the Pension Funds may be obtained from the office of the Executive Director of the Cook County and Forest Preserve District Employees' and Officers' Annuity and Benefit Funds, 33 North Dearborn, Chicago, Illinois 60603.

Copies of the Financial Statements for the Brookfield Zoo can be obtained from the Chief Financial Officer, Brookfield Zoo, 84 West 31st Street, Brookfield, Illinois 60513.

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Copies of the Financial Statements of the Chicago Botanic Gardens can be obtained from the Chief Financial Officer and Treasurer, Chicago Botanic Gardens, P.O. Box 400, Glencoe, Illinois 60022-0400.

Copies of the Financial Statements of the Emergency Telephone System can be obtained at the Cook County Emergency Telephone System Board-911, 9511 West Harrison Street, Des Plaines, Illinois 60016.

II. Stewardship, compliance, and accountability

A. Budgetary information

1. The County

The development of the annual budget begins with each department submitting a detailed request for appropriation. Meetings are subsequently held by the President of the County Board and Bureau of Finance staff with each department and elected official to review their budget requests. Based on overall budgetary requests and available resources, the Chief Financial Officer (the “CFO”), in conjunction with the Budget Director, prepares an executive budget which is submitted to the President of the County Board for approval. Concurrent with this process, the CFO and the Comptroller prepare an estimate of revenues and other resources available for appropriations. This estimate is required by County Board ordinance to be submitted on or before November 1st of each year.

The executive budget, as approved by the President, is submitted to the County Board’s Committee on Finance, which in turn holds public hearings with each department and elected official.

After public hearings on the executive budget are completed, the Committee on Finance recommends the budget to the County Board with such amendments, as it may deem appropriate. The County Board, along with any further approved amendments that may be decided upon by the County Board then approves the budget in the form of the Appropriation Ordinance. The Annual Appropriation Ordinance must be adopted before March 1st of the current fiscal year.

The fiscal year budget is prepared on a budgetary accounting basis in which the current year’s encumbrances are treated as expenditures of the current period on the budgetary operating statements. Annual budgetary appropriation accounts are established for the General Fund, certain budgeted Special Revenue Funds, the Debt Service Fund and the CCHHS. These appropriation accounts represent the maximum expenditures authorized during the fiscal year, and they cannot legally be exceeded unless subsequently amended by the County Board. Unexpended and unencumbered appropriations lapse at the end of each fiscal year. Unencumbered balances in the various fund accounts of the County and other fund accounts may be inadequate to

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NOTES TO BASIC FINANCIAL STATEMENTS – continued
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pay for services already rendered because of unforeseen commitments at the time the Annual Appropriation Ordinance is passed. The Comptroller and the Treasurer are authorized by the County Board to use these unexpended balances as transfers so that fund deficiencies may be appropriately adjusted. The Capital Projects Fund applies project length budgets for fiscal control. The level of control where expenditures may not exceed the budget is the fund level of activity.

Governmental grants and other non-budgeted special revenue funds are not budgeted within the annual budgeting process, as discussed above. The County controls expenditures from non-budgeted funds by monitoring cash balances through its accounting and cash disbursement system. Any Non-budgeted Debt Service Fund expenditures, which arise after the passage of the budget, are determined by the terms of specific bond indentures.

The County Board is authorized to amend the Annual Appropriation Ordinance by approving appropriation line item transfers within a department's budget or intra-fund transfers between departments. Total appropriations for each fund cannot be changed unless the County Board approves a supplemental appropriation. Supplemental appropriation ordinances are approved when matched with estimated appropriable resources. During the fiscal year ended November 30, 2010, the County Board approved no supplemental appropriations.

2. The District

The District's Committee on Finance submits to the District Board a proposed operating budget for the fiscal year commencing January 1st. The operating budget includes proposed expenditures and the projected means to finance them. The budget document is available for public inspection for at least 30 days prior to the District Board's passage of the Annual Appropriation Ordinance. The District Board must hold at least one public hearing on the proposed budget prior to its passage.

Within 60 days (March 1st) of the beginning of the fiscal year, the District Board legally enacts the budget through the passage of the Annual Appropriation Ordinance. The District Board is authorized to transfer budgeted amounts between various line items within any fund. The District Board must approve any revisions altering the total expenditures of any fund. The budget information stated in the financial statements includes adjustments, if any, made during the year. The level of control where expenditures may not exceed the budget is the fund level of activity.

With the exception of unspent capital projects (construction and development funds), budgetary amounts lapse at year-end and are not carried forward to succeeding years. State statute permits the capital projects funds to be carried forward for four succeeding years until the fund is closed.

The budget is prepared on the cash basis of accounting for expenditures except for certain transactions, which are accounted for on an encumbrance basis. The Special

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Revenue-General Surplus is the legally adopted expenditures from prior years that have not been expended to date. The major differences between the budget and GAAP basis are that for the Governmental Funds of the District, property tax revenues are recorded on the modified accrual method, while for budget purposes the current year's property tax levy (net of an allowance for loss) is recognized as revenue.

The following funds and accounts for the District have legally adopted budgets: Special Revenue - General, Debt Service, District Real Estate Acquisition and Capital Projects.

3. Budgetary basis of accounting

The accompanying Statements of Revenues, Expenditures and Encumbrances and Changes in Unreserved Fund Balance - Budget and Actual have been prepared on a legally prescribed budgetary basis of accounting that differs from GAAP. The significant differences in accounting practices between the operating statements presented under GAAP and the budgetary operating statements include:

- Property tax levies and PPRT are recognized as revenue in the budgetary statements in the year levied or the year PPRT would have been collected. The operating statements prepared under GAAP recognize property tax levies as revenue when they become measureable and available.
- Expenditures related to specific property tax levies (i.e. pension obligation, principal and interest on general obligation bonds, rental obligations, and allowances for uncollectible taxes) are recognized in the budgetary statements in the year the taxes are levied. The GAAP operating statements recognize these expenditures when the related liability is incurred with the exception of principal and interest on general long-term debt, which is recognized when due.
- Encumbrances are combined with expenditures in the budgetary statements but are excluded in the GAAP operating statements.
- Revenue is recognized when received in the monthly budgetary statements, while the GAAP operating statements recognize these items when measurable and available for financing current obligations.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

The following schedule provides a reconciliation of the budgetary basis and GAAP fund balances:

	<u>General Fund</u>	<u>Motor Fuel Tax Fund</u>	<u>Annuity & Benefit Fund</u>
Revenues and other financing sources over (under) expenditures and other financing uses - GAAP basis from Exhibit 5	\$ (32,317,863)	\$ (1,945,537)	\$ -
Effect of deferring 2010 property tax levy	(4,384,990)	-	17,677,240
Effect of accruing certain revenue	81,629,425	2,840,850	(6,611,274)
Effect of including fund balance	17,951,138		
Effect of not including encumbrances as expenditures	(34,494,903)	(895,313)	97,540,224
Effect of excluding unbudgeted transfers	(11,684,576)	-	(108,606,190)
Effect of excluding working cash funds	19,620	-	-
Revenues and other financing sources (under) over expenditures and encumbrances and other financing uses - budgetary basis from Exhibits 7, 8 & 9 respectively	<u>\$ 16,717,851</u>	<u>\$ -</u>	<u>\$ -</u>

B. Excess of expenditures over appropriations

For the year ended November 30, 2010, expenditures exceeded appropriations (non GAAP budget basis) in the Government Management and Supportive Services of the General Fund by \$12,655,470. This over-expenditure was funded by the unreserved fund balance in the General Fund.

For the year ended November 30, 2010, expenditures exceeded appropriations (non GAAP budget basis) in the Transportation of the Motor Fuel Tax Fund by \$29,388,460. This over-expenditure was funded, in part, by the unreserved fund balance in the Motor Fuel Tax Fund.

C. Deficit fund equity

The following information provides deficit fund balances at November 30, 2010:

Nonmajor Governmental Funds -

Election	(6,544,091)
County Law Library	(2,431,128)
Cook County Emergency Telephone System	(540,381)
Chief Judge Juvenile Justice	(8,169,034)
State's Attorney Narcotics Forfeiture	(713,811)
Emergency Management Agency	(1,145,865)
Capital Litigation	(2,600,598)
Governmental Grants	(10,197,940)

The deficit in the Non-Major Governmental funds – Election, County Law Library, Cook County Emergency Telephone System, Chief Judge Juvenile Justice, State’s Attorney Narcotics Forfeiture, Emergency Management Agency, Capital Litigation and Governmental Grants will be financed through future revenues.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

III. Detailed notes on all funds

A. Deposits and investments

1. The County

As of November 30, 2010, the County had the following investments:

Investment Type	Investment Maturities (in Years)			
County Funds	Less Than 1	1 - 5	6 - 20	Fair Value
U.S. Treasuries	\$ 715,826	\$ -	\$ -	\$ 715,826
U.S. Agencies	420,795	-	8,490,371	8,911,166
State Treasurer - Illinois Funds	26,487,747	-	-	26,487,747
Total	\$ 27,624,368	\$ -	\$ 8,490,371	\$ 36,114,739

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County’s Investment Policy limits all securities so purchased, except for tax anticipation warrants, municipal bonds, notes, commercial paper, or other instruments representing a debt obligation of the County.

Credit Risk. The County Code of Ordinances (“Code”) limits investments in commercial paper to banks whose senior obligations are rated in the top two rating categories by two national rating agencies and maintain such rating during the term of such investment. The Code also limits investments to domestic money market mutual funds regulated by and in good standing with the Securities and Exchange Commission. Equities are of publicly traded companies that are traded on the public open market. Certificates of Deposit are also limited by the Code to national banks which are either fully collateralized by at least 102% with marketable U.S. Government securities marked to market at least monthly, or secured by a corporate surety bond issued by an insurance company licensed to do business in Illinois, have a claims-paying rating in the top rating category by a nationally recognized statistical rating organization, and maintain such rating during the term of such investment.

Type of Investment	Rating	2010
U.S. Treasuries	Aaa/AAA	\$ 715,826
U.S. Agencies	Aaa/AAA	8,911,166
State Treasurer - Illinois Funds	AAAm	26,487,747
		\$ 36,114,739

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Custodial Credit Risk – Cash, Certificates of Deposit and Money Market Funds. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's Investment Policy states that in order to protect the County's public fund deposits, depository institutions are required to maintain collateral pledges on County certificates of deposit during the term of the deposit of at least 102% of marketable U.S. Government or approved securities or surety bonds issued by top-rated issuers. Collateral is required as security whenever deposits exceed the insured limits of the FDIC. Cash and certificates of deposits were \$1,581,673,528 as of November 30, 2010. Money market deposits were \$548,966,946 as of November 30, 2010. The credit rating range for the money market deposits was AA+ to AAAM as of November 30, 2010. The total bank deposit balance of \$1,592,131,996 was either insured or collateralized to at least 102% with securities held by County agents in the County's name, except for a bank balance of \$38,166,567 that was collateralized at 95% and a bank balance of \$4,141,166 that was collateralized at 100%.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Of the investment in common and preferred stocks of \$1,848,597, \$548,966,946 of money market mutual funds and \$5,595,952 of other short-term investments, the County had no custodial credit risk exposure as of November 30, 2010.

Foreign Currency Risk. This is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The risk of loss is managed by limiting its exposure to fair value loss by requiring their international securities managers to maintain diversified portfolios. As of November 30, 2010, the County was not invested in any foreign investments or deposits.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

The following schedule summarizes the cash and investments reported in the basic financial statements for the Primary Government and Agency Funds:

From Note 3a. - County Investments		
U.S. Treasuries	\$	715,826
U.S. Agencies		8,911,166
State Treasurer - Illinois Funds		26,487,747
Total Investments from Note 3a.		<u>36,114,739</u>
Other Investments not categorized		
Money Market Mutual Funds		548,966,946
Common and Preferred Stock		1,848,597
Other Short-Term Investments		5,595,952
Total Other Investments not categorized		<u>556,411,495</u>
Total County Investments		592,526,234
Cash and Certificates of Deposit		<u>1,581,673,528</u>
Total Cash and Investments		<u><u>\$2,174,199,762</u></u>
Reconciliation to Financial Statements:		
Exhibit 1 - Primary Government:		
Cash and Investments		544,870,776
Cash and Investments with trustees		542,511,189
Exhibit 13 - Agency Funds		
Cash		1,066,043,140
Investments		20,774,657
		<u><u>\$2,174,199,762</u></u>

2. Pension Trust Funds

The Pension Trust Funds are authorized to invest in bonds, notes, certificates of indebtedness, mortgage notes, real estate, stocks, shares, debentures, or other obligations or securities as set forth in the “prudent person” provisions of the State Statutes. All of the Plan’s financial instruments are consistent with the permissible investments outlined in the State Statutes and any index-linked financial instruments are limited to those indices that replicate the permissible investments outlined in the State Statutes. The following table represents a summarization of the fair value (carrying amount) of the Plan’s investments as of December 31, 2010. Investments that represent 5% or more of the Plan’s net assets held in trust or benefit purposes are separately identified.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

<u>Type of Investment</u>	<u>Fair Value</u>
U.S. Government and government agency obligations	\$1,904,234,154
Corporate bonds	753,897,626
Equities	4,358,351,689
Collective Investment Funds:	
Equity	52,448,044
Alternative Investments	209,641,899
Short term Investments	369,297,524
TOTAL INVESTMENTS	<u><u>\$7,647,870,936</u></u>

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Pension Trust Funds have set the duration for the total fixed income portfolio to fall within plus or minus 30% of the duration for the fixed income performance benchmark. The following table presents a summarization of debt investment at December 31, 2010 using the segmented time distribution method:

<u>Type of Investment</u>	<u>Investment Maturities (in Years)</u>				<u>Fair Value</u>
	<u>Less Than 1</u>	<u>1 - 5</u>	<u>6 - 10</u>	<u>More Than 10</u>	
Corporate bonds	\$ 8,288,679	\$ 287,170,751	\$263,004,667	\$ 195,433,529	\$ 753,897,626
U.S. Government and Government Agency obligations	60,948,395	720,620,059	345,979,498	776,686,202	1,904,234,154
Total	<u>\$69,237,074</u>	<u>\$1,007,790,810</u>	<u>\$608,984,165</u>	<u>\$972,119,731</u>	<u>\$2,658,131,780</u>

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. U.S. Government obligations or obligations explicitly guaranteed by the U.S. Government are not considered to have credit risk and do not require disclosure of credit quality. The Pension Trust Funds have set the average credit quality for the total fixed income portfolio of not less than A- by Moody's Investor Service, Standard & Poor's and/or Fitch ratings. The following table presents a summarization of the credit quality ratings of investments in corporate bonds, foreign government obligations, short-term investments and pooled funds as of December 31, 2010 as valued by Moody's Investors Service and/or Standard & Poor's:

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Type of Investment	Rating	2010
Corporate bonds	Aaa/AAA	\$ 76,321,122
	Aa/AA	65,980,286
	A/A	302,128,825
	Baa/BBB	250,570,846
	Ba/BB	16,797,251
	B/B	4,029,602
	Caa/CCC	19,573,054
	Ca/CC	179,455
	CC	596,040
	DD	358,260
	Not Rated	17,362,885
		<u>753,897,626</u>
U.S. Government and government agency obligations	Aaa/AAA	1,904,116,197
	Aa/AA	26,705
	A/A	91,252
		<u>1,904,234,154</u>
Demand notes - short-term investments	Aa/AA	495,000
	Not Rated	368,802,524
		<u>369,297,524</u>

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Pension Trust Funds will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of December 31, 2010, the Pension Trust Funds had no investments that were uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent, but not held in the Plan's name.

Foreign Currency Risk. Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The Pension Trust Funds limits the amount of investments in foreign equities to 20% of total assets and foreign fixed income obligations to 2.5% of total fund assets.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

The Trust Fund’s exposure to foreign currency risk as of December 31, 2010 is as follows:

Foreign Currency Risk	Fair Value (USD) 2010
Equities:	
Australian dollar	45,575,076
Brazil real	19,972,315
British pound	221,387,166
Canadian dollar	50,653,120
Czech koruna	325,075
Danish krone	14,981,311
Egyptian pound	122,164
European euro	230,458,798
Hong Kong dollar	74,661,470
Hungarian forint	379,471
Indian Rupee	1,783,954
Indonesian rupiah	2,691,880
Israeli shekel	3,034,256
Japanese yen	149,649,528
Malaysian ringgit	2,786,380
Mexican peso	7,430,052
New Taiwan Dollar	20,073,522
New Zealand Dollar	2,637,160
Norwegian krone	11,278,960
Phillipenes peso	1,774,782
Polish zloty	1,290,183
Singapore dollar	14,572,542
South African rand	7,044,829
South Korean won	19,386,694
Swedish krona	15,887,971
Swiss franc	56,906,588
Thailand baht	4,309,309
U.S. dollar	3,377,297,133
Total equities	<u>\$ 4,358,351,689</u>

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Type of Investment	Fair Value (USD) 2010
Corporate bonds:	
U.S. dollar	\$ 753,897,626
Total corporate bonds	\$ 753,897,626
Alternative investments:	
European euro	\$ 372,621
U.S. dollar	209,269,278
Total alternatives investments	\$ 209,641,899

Securities Lending. State Statutes and the Board of Trustees permit the Pension Trust Fund to lend its securities to broker-dealers and other entities with a simultaneous agreement to return collateral for the same securities in the future. The Pension Trust Fund’s custodian, acting as the lending agent, lends securities for collateral in the form of cash, U.S. Government obligations and irrevocable letters of credit equal to 102% of the fair value of domestic securities plus accrued interest and 105% of the fair value of foreign securities plus accrued interest.

The Pension Trust Funds are not restricted as to the type or amount of securities it may loan. The Trust Fund does not have the right to sell or pledge securities received as collateral unless the borrower defaults. The average term of securities loaned was 119 days for 2010; however, any loan may be terminated on demand by either the Pension Trust Fund or the borrower. Cash collateral may be invested in a short-term investment pool, which had an average weighted maturity at December 31, 2010 of 100 days. Cash collateral may also be invested in term loans in which the investments (term loans) match the term of the securities loans.

As of December 31, 2010, the fair value (carrying amount) of loaned securities was \$737,764,040 and the fair value (carrying amount) of collateral received by the Pension Trust Fund was \$756,715,143.

During 2008, a security within the collateral pool became insolvent in an insufficiency in the collateral pool. To prevent any one investor from incurring an additional loss should another investor exit the securities lending program, the Pension Trust Fund’s custodian allocated a portion of the insolvent security to each investor in the collateral pool. As a result of the allocation, the Pension Trust Fund incurred an unrealized investment loss and corresponding securities lending payable in the amount of \$6,754,245 during the year ended December 31, 2010.

When-Issued Transactions. The Pension Trust Fund may purchase securities on a when-issued basis, that is, obligate itself to purchase securities with delivery and payment to occur at a later date. At the time the Pension Trust Fund enters into a

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

commitment to purchase the security, the transaction is recorded at purchase price which equals value. The value at delivery may be more or less than the purchase price. No interest accrues to the Plan until delivery and payment take place. As of December 31, 2010, the Pension Trust Fund contracted to acquire securities on a when-issued basis with a total principal amount of \$156,875,000.

The following schedule summarizes the cash and investments reported in the basic financial statements for the Pension Trust Funds:

From Note 3b. - Pension Trust Fund Investments

U.S. and Foreign Government obligations	\$ 1,904,234,154
Corporate bonds	753,897,626
Equities	4,410,799,733
Alternative Investments	209,641,899
Short Term Investments	<u>369,297,524</u>
Total Investments from Note 3b.	7,647,870,936
Cash - Demand Deposits	<u>3,320,956</u>
Total Cash and Investments	\$ 7,651,191,892

Reconciliation to Financial Statements

Exhibit 13 - Fiduciary - County Pension Trust

Cash	\$ 3,247,028
U.S. Government obligations	1,866,360,719
Corporate bonds	736,287,144
Equities	4,303,515,428
Alternative Investments	206,483,563
Short Term Investments	364,252,693

Exhibit 13 - Fiduciary - Forest Preserve Pension Trust

Cash	73,928
U.S. Government obligations	37,873,435
Corporate bonds	17,610,482
Equities	107,284,305
Alternative Investments	3,158,336
Short Term Investments	<u>5,044,831</u>
	\$ 7,651,191,892

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

B. Capital Assets

Capital asset activity for the year ended November 30, 2010 was as follows:

Governmental Activities:	November 30, 2009	Additions	Disposals and Transfers	November 30, 2010
Capital assets, not being depreciated:				
Land	\$ 310,771,106	\$ 13,321,000	\$ -	\$ 324,092,106
Construction in Progress	223,324,933	101,405,483	(80,610,519)	244,119,897
Total capital assets not being depreciated	<u>534,096,039</u>	<u>114,726,483</u>	<u>(80,610,519)</u>	<u>568,212,003</u>
Capital assets being depreciated:				
Buildings and Other Improvements	1,489,216,119	21,417,118	(249,054)	1,510,384,183
Machinery and Equipment	357,607,139	30,529,672	(2,482,017)	385,654,794
Infrastructure	1,446,607,560	52,969,579	-	1,499,577,139
Total capital assets being depreciated	<u>3,293,430,818</u>	<u>104,916,369</u>	<u>(2,731,071)</u>	<u>3,395,616,116</u>
Less accumulated depreciation for:				
Buildings and Other Improvements	640,371,298	47,984,433	(213,284)	688,142,447
Machinery and Equipment	273,318,024	27,248,140	(2,443,947)	298,122,217
Infrastructure	988,872,356	34,965,667	-	1,023,838,023
Total accumulated depreciation	<u>1,902,561,678</u>	<u>110,198,240</u>	<u>(2,657,231)</u>	<u>2,010,102,687</u>
Total capital assets being depreciated, net	<u>1,390,869,140</u>	<u>(5,281,871)</u>	<u>(73,840)</u>	<u>1,385,513,429</u>
Total Governmental Activities capital assets, net	<u>\$ 1,924,965,179</u>	<u>\$ 109,444,612</u>	<u>\$ (80,684,359)</u>	<u>\$ 1,953,725,432</u>
Business-type Activities:	November 30, 2009	Additions and Transfers	Disposals and Transfers	November 30, 2010
Capital assets being depreciated:				
Buildings and Other Improvements	\$ 647,124,600	\$ 5,751,934	\$ -	\$ 652,876,534
Machinery and Equipment	193,463,631	10,307,014	-	203,770,645
Total capital assets being depreciated	<u>840,588,231</u>	<u>16,058,948</u>	<u>-</u>	<u>856,647,179</u>
Less accumulated depreciation for:				
Buildings and Other Improvements	210,762,543	21,303,456	-	232,065,999
Machinery and Equipment	137,949,938	13,235,190	-	151,185,128
Total accumulated depreciation	<u>348,712,481</u>	<u>34,538,646</u>	<u>-</u>	<u>383,251,127</u>
Total capital assets being depreciated, net	<u>491,875,750</u>	<u>(18,479,698)</u>	<u>-</u>	<u>473,396,052</u>
Total Business-type Activities capital assets, net	<u>\$ 491,875,750</u>	<u>\$ (18,479,698)</u>	<u>\$ -</u>	<u>\$ 473,396,052</u>

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Depreciation expense was charged to functions/programs of the County, the District and CCHHS as follows:

Governmental Activities:

Government Management and Supporting Services	\$ 56,543,602
Corrections	2,231,627
Courts	8,633,598
Control of Environment	5,498,266
Assessment and Collection of Taxes	351,970
Transportation	36,567,780
Economic and Human Development	31,381
Election	340,016
Total depreciation expense-governmental activities:	<u>\$ 110,198,240</u>

Business-type Activities:

Total depreciation expense-business-type activities:	<u>\$ 34,538,646</u>
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C. Interfund receivables, payables, and transfers

During the course of normal operations the County has numerous transactions between funds including expenditures and transfer of resources to provide services. These transactions are recorded as transfers, which move unrestricted revenues from revenue collecting funds and Non-major funds and to finance various programs in the General Fund in accordance with budgetary authorizations. The County also contributes certain services, such as purchasing, data and payroll processing, to the operations of CCHHS. The transfers of services (\$3,853,714 for fiscal year 2010) are reported as other financial sources (uses) in the Governmental Funds and as transfers in the Enterprise Funds. The County also contributes capital, such as construction-in-progress and other capital expenditures, to CCHHS, which are not recorded in the overall transfers amounts. These capital contributions (\$11,208,654 for fiscal year 2010) are reported separately as transfers – capital contributions on the Government-wide Statement of Net Assets (see Note VII for further information). Transfers between fund types during fiscal year 2010 included:

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Transfers Summary - All Funds

November 30, 2010	CR	DR
General Fund -	Transfer In	Transfer Out
Corporate - CC Lead Poisoning Prevention	\$ 33,653	\$ -
Corporate - Election Fund	228,711	-
Corporate - Animal Control Fund	202,936	-
Corporate - County Recorder Document Storage	251,256	-
Corporate - County Clerk Automation	42,346	-
Corporate - County Treasurer Tax Sales Automation	61,193	-
Corporate - Forest Preserve District Real Estate Acquisition	1,758,934	-
Corporate - Motor Fuel Tax Fund	3,000,000	-
Corporate - Debt Service Fund	3,894,999	-
Corporate - Annuity and Benefit	-	30,553,249
Corporate - Cook County Health & Hospitals System (CCHHS)	-	3,853,714
Public Safety - Circuit Court Document Storage	1,972,470	-
Public Safety - Circuit Court Automation	2,340,767	-
Public Safety - Circuit Court Administration	104,662	-
Public Safety - Motor Fuel Tax Fund	44,500,000	-
Public Safety - Adult Probation Services Fee	53,550	-
Public Safety - CC Emergency Telephone System	45,345	-
Public Safety - Social Services Probation	63,244	-
Public Safety - Sherrif Youth Offender	396	-
Public Safety - States Attorney Capital Litigation	165,000	-
Public Safety - JTDC Supportive Services	-	12,627,923
	58,719,462	47,034,886
Motor Fuel Tax Fund -		
Motor Fuel Tax - General Fund - Corporate	-	3,000,000
Motor Fuel Tax - General Fund - Public Safety	-	44,500,000
	-	47,500,000
Annuity and Benefit -		
Annuity and Benefit - General Fund - Corporate	30,553,249	-
Annuity and Benefit - Debt Service Fund	78,052,941	-
	108,606,190	-
Debt Service -		
Debt Service - Corporate	-	78,052,941
Debt Service - Annuity & Benefit	-	3,894,999
	-	81,947,940
Nonmajor Governmental Funds -		
Election Fund – General Fund - Corporate	-	228,711
Animal Control Fund – General Fund - Corporate	-	202,936
County Recorder Document Storage – General Fund -Corporate	-	251,256
County Clerk Automation – General Fund - Corporate	-	42,346
County Treasurer Tax Sales Automation - General Fund - Corporate	-	61,193
CC Lead Poisoning Prevention – General Fund -Corporate	-	33,653
Circuit Court Document Storage – General Fund - Public Safety	-	1,972,470
Circuit Court Automation – General Fund - Public Safety	-	2,340,767
Circuit Court Administration – General Fund - Public Safety	-	104,662
Adult Probation Services Fee – General Fund - Public Safety	-	53,550
CC Emergency Telephone System – General Fund - Public Safety	-	45,345
Social Services Probation – General Fund - Public Safety	-	63,244
Sherrif Youth Offender – General Fund - Public Safety	-	396
States Attorney Capital Litigation – General Fund - Public Safety	-	165,000
Forest Preserve District Real Estate Acquisition - General Find - Corporate	-	1,758,934
JTDC Supportive Services - Public Safety - CCHHS	14,743,634	-
	14,743,634	7,324,463
Proprietary Funds -		
Enterprise Funds - CCHHS - Corporate	3,853,714	-
Enterprise Funds - CCHHS - JTDC Supportive Services	-	2,115,711
	3,853,714	2,115,711
Total all funds	\$ 185,923,000	\$ 185,923,000

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Interfund receivable and payable balances among Governmental Funds at year end are the result of the time lag between the dates that inter-fund goods and services are provided, the date the transactions are recorded in the accounting system and the date payments between funds are made. Interfund receivables and payable also are a result of reclassifications of cash between funds to eliminate negative cash balances in a particular fund as of November 30, 2010. Balances between Agency Funds and Governmental Funds are a result of payments made to refund property taxes that have not been reimbursed by the Governmental Funds. Financial Statements ending December 31, 2010 for both the Pension Trust Funds were used, as they contained the most recent available information.

Interfund Receivables and Payables	Receivable	Payable
November 30, 2010	Fund	Fund
General Fund	Due from	Due to
Corporate Account	\$ 43,455	\$ 4,034
Public Safety	-	23,003,936
	43,455	23,007,970
Debt Service Fund		
Debt Service Fund - Agency Fund - County Treasurer	-	23,703,629
	-	23,703,629
Nonmajor Governmental Funds		
Animal Control - Public Safety Fund	4,000,000	-
County Treasurer Tax Sales Automation - Public Safety Fund	8,000,000	-
Geographical Information Systems - Public Safety Fund	6,000,000	-
Suburban TB Sanitarium District - Public Safety Fund	5,000,000	-
Suburban TB Sanitarium District - Agency Fund - County Treasurer	-	75,009
	23,000,000	75,009
Proprietary Funds		
Enterprise Funds - CCHHS - Corporate	-	43,455
	-	43,455
Agency Funds		
County Treasurer - General Funds	7,970	-
County Treasurer - Debt Service Fund	23,703,629	-
County Treasurer - Suburban TB Sanitarium District	75,009	-
	23,786,608	-
Fiduciary Funds		
County Pension Trust	1,321,867	-
Forest Preserve Pension Trust	-	1,321,867
	1,321,867	1,321,867
Total	\$ 48,151,930	\$ 48,151,930

D. Leases

1. Operating Leases

The CCHHS leases data processing and other equipment. Lease agreements frequently include a renewal option and usually require the CCHHS to pay for maintenance costs. Rental payments for operating leases are charged to operating expense in the period incurred. Rental expense for operating leases was approximately \$3,221,602 for fiscal year 2010.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Estimated minimum future lease payments under non-cancelable lease obligations for fiscal years ending November 30, 2010 are as follows:

2011	\$	2,320,519
2012		1,681,328
2013		1,510,338
2014		437,113
2015		233,999
Thereafter		<u>2,264,062</u>
Total	\$	<u><u>8,447,359</u></u>

2. Capital Lease

The County is committed under one lease for photocopying equipment. Therefore, \$2,133,985 as of November 30, 2010 has been recorded within capital assets on the Statement of Net Assets. The leases are considered for accounting purposes to be non-cancelable capital leases.

The following schedule presents future minimum capital lease payment obligations together with the present value of future minimum lease payments as of November 30, 2010:

Fiscal Year Ending	Governmental Activities
2011	\$ 601,176
Total minimum lease payments	601,176
Less: amount representing interest	<u>182,948</u>
Present value of minimum lease payments - current	<u><u>\$ 418,228</u></u>

E. Short-term debt

The County had no short-term debt outstanding at November 30, 2010.

F. Long-term debt

1. General Obligation Bonds

General Obligation Bond Debt Service Funds are maintained for the retirement of bonded debt. Property tax receipts for bonds issued prior to 1992 are deposited into a cash escrow account, and property tax receipts for bonds issued in 1992 and thereafter are deposited with a bond trustee for the payment of principal and interest.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

The annual debt service requirements to retire bonds outstanding at November 30, 2010, are provided below as follows, net of capitalized interest amounts to be funded from bond proceeds:

<u>Fiscal Year</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Requirements</u>
2011	\$ 116,715,000	\$ 163,882,279	\$ 280,597,279
2012	126,515,000	158,538,062	285,053,062
2013	132,095,000	153,381,400	285,476,400
2014	122,700,000	147,123,247	269,823,247
2015	129,015,000	141,113,297	270,128,297
2016 - 2020	667,680,000	613,641,287	1,281,321,287
2021 - 2025	777,335,000	441,734,336	1,219,069,335
2026 - 2030	854,315,000	277,923,886	1,132,238,886
2031 - 2034	675,180,000	93,593,870	768,773,869
Total	<u>\$ 3,601,550,000</u>	<u>\$ 2,190,931,664</u>	<u>\$ 5,792,481,664</u>

Interest on variable rate debt was calculated using the interest rate at fiscal year end, November 30, 2010, and assumes that current rates remain the same.

- Series 2002A – 0.27%
- Series 2002B – 0.29%
- Series 2004D – 0.26%

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

General obligation bonds outstanding at November 30, 2010, are comprised of the following:

1996 County bonds of \$486,345,000; \$281,920,000 serial bonds due in annual installments of \$450,000 to \$25,370,000 through November 15, 2016; interest at 4.9% to 6.5%; \$204,425,000 of 5.875% term bonds due November 15, 2014	\$ 65,695,000
1997A County bonds of \$206,400,000; \$134,500,000 serial bonds due in annual installments of \$625,000 to \$26,740,000 through November 15, 2019; interest at 5% to 6.25%; \$71,900,000 of 5.625% term bonds due November 15, 2022	26,220,000
2002A County taxable general obligation variable rate bonds of \$123,800,000 due November 1, 2023	110,300,000
2002B County general obligation variable note capital improvement bonds of \$245,400,000 due November 1, 2031	245,400,000
2002C County bonds of \$226,060,000; \$9,000,000 serial bonds due November 15, 2003 interest rate of 5%; \$148,810,000 term bonds due November 15, 2025 interest rate of 5%; \$68,250,000 serial bonds due November 15, 2026 interest rate of 5.5%	157,810,000
2002D County bonds of \$173,565,000 serial bonds due in annual installments of \$1,405,000 to \$14,350,000 through November 15, 2022; interest at 4.75% to 5.25%	170,575,000
2003B County bonds of \$187,285,000 serial bonds due in annual installments of \$3,715,000 to \$2,400,000 through November 15, 2022; interest at 5.00% to 5.25%	110,755,000
2004A County refunding bonds of \$225,655,000 due in annual installments of \$275,000 to \$37,050,000 through November 15, 2023; interest at 3.0% to 5.0% to refund \$232,230,000 of 1993A, 1993B, 1999A & 2001A bonds with an average interest of 5.27%	197,020,000
2004B County general obligation tax-exempt capital improvement bonds of \$165,000,000 due in annual installments of \$1,500,000 to \$79,900,000 through November 15, 2029; interest at 3.30% to 5.25%	155,200,000
2004C County taxable bonds of \$135,000,000; \$31,000,000 serial bonds due November 15, 2023 interest rate of 5.70%; \$98,000,000 serial bonds due November 15, 2029 interest rate of 5.79%; \$6,000,000 serial bonds due November 15, 2029 interest rate of 5.76%	135,000,000
2004D County variable rate taxable bonds of \$130,000,000 due in one intallment of \$130,000,000 November 1, 2030	130,000,000
2006A County refunding bonds of \$336,775,000 due in annual installments of \$300,000 to \$68,495,000 through November 15, 2031; interest at 4.0% to 5.0% to refund \$332,495,000 of 1999A, 2001A & 2002C bonds with an average interest of 5.30%	335,440,000

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

2006B County refunding bonds of \$196,200,000 due in annual installments of \$8,845,000 to \$29,470,000 through November 15, 2022; interest at 5.0% to refund \$210,956,306 of 1997A & 1997B bonds with an average interest of 5.62%	196,200,000
2009A County refunding bonds of \$176,005,000 due in annual installments of \$1,980,000 to \$28,310,000 through November 15, 2019; interest at 3.0% to 5.0% to refund \$180,785,000 of 1996, 1997B, 1998A & 2004B bonds with an average interest of 4.92%	166,500,000
2009B County taxable bonds of \$251,410,000; \$120,205,000, 6.31% term bonds due November 15, 2031 and \$131,205,000, 6.36% due November 15, 2033; \$120,205,000 qualifies for 35% Direct Pay Subsidy; \$131,205,000 qualifies for 45% Recovery Zone Rate Direct Pay Subsidy	251,410,000
2009C County refunding bonds of \$140,695,000 due in annual installments of \$35,000 to \$53,185,000 through November 15, 2021; interest at 3.25% to 5.0% to refund \$145,215,000 of 1998A, 1999A & 1999B bonds with an average interest of 5.03%	140,580,000
2009D County capital equipment bonds of \$97,060,000 due in annual installments of \$6,995,000 to \$11,110,000 through November 15, 2021; interest at 3.25% to 5.0%	95,810,000
2010A County refunding bonds of \$277,950,000 due in annual installments of \$8,715,000 to \$71,505,000 through November 15, 2033; interest at 5.25% to refund \$291,400,000 of 1998A, 1999A, 2001A & 2004E bonds with an average interest of 5.05%	277,950,000
2010C County taxable general obligation bonds of \$80,000,000 (Pension Funding); due in annual installments of \$26,670,000 to \$26,665,000 through November 15, 2013; interest at 1.43% to 2.503%	80,000,000
2010D County taxable general obligation bonds of \$308,640,000; 6.229% term Build America Bonds due November 15, 2031 through November 15, 2034; qualifies for 35% Direct Pay Subsidy	308,640,000
2010E County taxable general obligation project bonds of \$23,255,000 due in annual installments of \$11,440,000 and \$11,815,000 on November 15, 2014 and November 15, 2015; interest at 3.051% and 3.501% respectively	23,255,000
2010G County refunding bonds of \$119,855,000 due in annual installments of \$15,000,000 to \$31,300,000 due November 15, 2025 through November 15, 2028; interest at 5.0% to refund \$125,675,000 of 1999A, 2001A, 2004B & 2009D bonds with an average interest of 4.62%	119,855,000
Total County general obligation bonds	<hr style="border: 1px solid black;"/> \$ 3,499,615,000 <hr style="border: 1px solid black;"/>

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

2001A & B Forest Preserve District refunding bonds of \$35,285,000; interest at 4.5% to refund \$32,410,000 of 1993 and 1996 series bonds with an average interest of 5.6%	19,810,000
2004 Forest Preserve District bonds of \$100,000,000 due in annual installments of \$3,270,000 to \$8,000,000 through November 15, 2024, interest at 3.1% to 5.25%	82,125,000
Total Forest Preserve District general obligation bonds	\$ 101,935,000
Total General Obligation bonds	\$ 3,601,550,000

All variable rate demand bonds are direct general obligations of the County to which the County has pledged its full faith, credit and resources. Under certain circumstances, investors in these variable rate demand bonds have the right to demand payment of their demand bonds. If any such demand bonds are not remarketed to other investors, the County is required to purchase the demand bonds. The County’s variable rate bonds are supported by bank lines of credit that are evidenced by “Standby Bond Purchase Agreements” between the issuing banks and the County. The County has these types of agreements for: Series 2002A with Bank of America, N.A., expiring February 2, 2014; Series 2002B with Landesbank Hessen-Thüringen Girozentrale, expiring on December 31, 2015 with a bank option to terminate on July 1, 2012; Series 2004D-1 with Harris N.A., expiring April 7, 2012; Series 2004D-2 with The Northern Trust Company, expiring April 7, 2012. These agreements allow the County to borrow money, under certain conditions, for the purchase of any demand notes not remarketed. Accordingly, these bonds are reported as long-term debt of the County.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

A summary of the details for each Standby Bond Purchase Agreement as of November 30, 2010 are included in the table below:

Bond Series	Amount (\$ MM)	Bank	Expiration Date	Bank Optional Termination	Base Rate	Maximum Lawful Rate	Commitment Fee Rate
Taxable Series 2002A	\$ 110.3	Bank of America, N.A.	2/1/2014	N/A	Prime + 1.50%, federal funds rate + 3% and 6%	18% annum	Level 1 Aa3/AA- or above: 0.00% through Level 8 Below Baa3/BBB-: 0.70%
Series 2002B	\$ 245.4	Landesbank Hessen-Thüringen Girozentrale	12/31/2015	7/1/2012	Higher of the fed funds rate + 0.50% per annum or the prime rate	18% annum	None
Taxable Series 2004D-1	\$ 80.0	Harris N.A.	4/7/2012	N/A	Greater of prime rate or Fed funds rate + ½ of 1% or LIBOR plus 1%	10% annum	Level 1 Aa2/AA: - 0.50% through Level 4 A2/A: 0.65%
Taxable Series 2004D-2	\$ 50.0	The Northern Trust Company	4/7/2012	N/A	Greater of prime rate or Fed funds rate + ½ of 1% or LIBOR plus 1%	10% annum	Level 1 Aa2/AA: - 0.50% through Level 4 A2/A: 0.65%

On June 23, 2010, the County issued General Obligation Refunding Bonds, Series 2010A (“Series 2010A”) in the amount of \$277,950,000, Taxable General Obligation Bonds, Series 2010C (Pension Funding)(“Series 2010C”) in the amount of \$80,000,000, Taxable General Obligation Bonds, Series 2010D (Build America Bonds – Direct Payment)(“Series 2010D”) in the amount of \$308,640,000, and Taxable General Obligation Bonds, Series 2010E (“Series 2010E”) in the amount of \$23,255,000. The proceeds of the Series 2010A Bonds were issued at a premium to refund \$291,400,000 of all or a portion of certain maturities of the County’s outstanding Series 1998A, Series 1999A, Series 2001A and Series 2004E, bearing interest ranging from 4.28% to 5.25%. The advance refunding of the bonds decreased the County’s total debt service payments by \$13,450,000 and resulted in an economic gain (difference between the present values of the debt service on the old and new debt) of \$10,680,522 and book loss of \$2,121,107. The Taxable Series 2010C were issued to provide funds to be used with other monies to make a required payment to the County Employees’ and Officers’ Annuity and Benefit Fund. The Series 2010D and Series 2010E Bonds were issued to provide funds to (i) pay the cost of certain capital improvement and capital equipment projects as heretofore approved by the Board of Commissioners of the County, (ii) capitalize a portion of the interest to become due on the Bonds of each Series and (iii) pay certain costs of issuance of the Bonds.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

On October 13, 2010, the County issued General Obligation Refunding Bonds, Series 2010G (“Series 2010G”) in the amount of \$119,855,000. The Series 2010G Bonds were issued at a premium to refund \$125,675,000 of all or a portion of certain maturities of the County’s outstanding Series 1999A, Series 2001A, Series 2004B and Series 2009D, bearing interest ranging from 3.25% to 5.125%. The advance refunding of the bonds decreased the County’s total debt service payments by \$5,820,000 and resulted in an economic gain (difference between the present values of the debt service on the old and new debt) of \$8,914,836 and book loss of \$3,846,355.

2. Derivatives

Objective of the swaps. Pursuant to Board approval, in order to protect against the potential of rising interest rates, the County had entered into four separate pay-fixed, receivable-variable interest rate swaps at a cost of what the County would have paid to issue fixed-rate debt. All swaps matured on April 30, 2010. There was no financial impact as a result of the implementation of GASB Statement No. 53 “Accounting and Financial Reporting for Derivative Instruments” as the Fair Value of the swaps at the balance sheet date was zero.

Pay-Fixed, received-Variable Rate Swaps.

<u>Associated Bond Series</u>	<u>Notional Amounts</u>	<u>Effective Date</u>	<u>SWAP Maturity Date</u>	<u>Fair Values</u>
Taxable Series 2002A, 2004D-1 & 2004D-2	\$ 18,045,000	5/1/2008	4/30/2010	\$ -
Taxable Series 2002A, 2004D-1 & 2004D-2	\$ 54,135,000	5/1/2008	4/30/2010	\$ -
Taxable Series 2002A, 2004D-1 & 2004D-2	\$ 168,420,000	5/1/2008	4/30/2010	\$ -
Taxable Series 2002A, 2004D-1 & 2004D-2	\$ 41,540,000	5/1/2008	4/30/2010	\$ -

Swap payments and associated debt. As of November 30, 2010, debt service requirements of the County’s outstanding variable-rate debt and net swap payments are as follows:

<u>Fiscal Year Ending</u>	<u>Variable-Rate Bonds</u>		<u>Interest Rate Swap payments, Net</u>	<u>Total</u>
	<u>Principal</u>	<u>Interest</u>		
2010	<u>\$ -</u>	<u>\$ 1,141,323</u>	<u>\$ (11,807,323)</u>	<u>\$ (10,666,000)</u>

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

3. Defeased Debt

Defeased bonds have been removed from the Statement of Net Assets because related assets have been placed in an irrevocable trust that, together with interest earned thereon, will provide amounts sufficient for the payment of all principal and interest. Defeased bonds at November 30, 2010 were as follows:

Defeased bonds as of November 30, 2010	Amount Defeased	Amount Outstanding
General Obligation Capital Improvement Bonds, Series 1991	207,928,342	137,190,000
General Obligation Capital Improvement Bonds, Series 1992A	166,535,000	119,245,000
General Obligation Capital Improvement Bonds, Series 1992B	169,970,000	122,380,000
General Obligation Capital Improvement Bonds, Series 1993A	176,785,000	125,090,000
General Obligation Capital Improvement Bonds, Series 1993B	211,225,000	95,945,000
General Obligation Capital Improvement and Refunding Bonds, Series 1996	279,140,000	272,570,000
General Obligation Capital Improvement and Refunding Bonds, Series 1997A	155,615,000	148,830,000
General Obligation Capital Improvement and Refunding Bonds, Series 1997B	71,355,000	63,045,000
General Obligation Capital Improvement Refunding Bonds, Series 1998A	272,330,000	269,565,000
General Obligation Capital Improvement and Refunding Bonds, Series 1999A	329,655,000	318,565,000
General Obligation Capital Improvement Refunding Bonds, Series 1999B	34,580,000	29,580,000
General Obligation Capital Improvement Bonds, Series 2001A	369,090,000	358,155,000
General Obligation Capital Improvement Bonds, Series 2002C	68,250,000	68,250,000
General Obligation Capital Improvement Bonds, Series 2004B	6,025,000	3,400,000
General Obligation Capital Improvement Bonds, Series 2004E	170,000,000	170,000,000
General Obligation Capital Improvement Bonds, Series 2009D	1,250,000	1,250,000
	<u>\$ 2,689,733,342</u>	<u>\$ 2,303,060,000</u>

4. Long-term Liabilities

Long-term liabilities activity for the fiscal year ended November 30, 2010 was as follows:

Governmental Activities:	November 30, 2009	Additions	Reductions	November 30, 2010	Due Within One Year
Bonds payable:					
General obligation bonds	\$ 3,293,495,000	\$ 809,700,000	\$ (501,645,000)	\$ 3,601,550,000	\$ 116,715,000
Less deferred amounts:					
Net (discount) premium	102,663,822	28,062,712	(8,279,768)	122,446,766	8,491,013
Loss on Refunding	(59,492,968)	(5,967,463)	4,948,974	(60,511,457)	(4,713,327)
Capital lease	4,673,980	-	(4,255,752)	418,228	418,228
Pollution Remediation Liability	574,513	5,336,558	(2,312,154)	3,598,917	2,399,278
Self insurance claims	377,072,869	37,464,375	(62,826,848)	351,710,396	122,950,000
Property tax objections	27,434,858	1,534,178	-	28,969,036	-
Compensated absences	63,005,490	55,346,646	(53,937,596)	64,414,540	1,097,263
Net pension obligation	1,221,587,259	308,262,309	-	1,529,849,568	-
Net OPEB obligation	256,736,420	122,354,349	-	379,090,769	-
Total governmental activities	<u>\$ 5,287,751,243</u>	<u>\$ 1,362,093,664</u>	<u>\$ (628,308,144)</u>	<u>\$ 6,021,536,763</u>	<u>\$ 247,357,455</u>
Business-type Activities:	November 30, 2009	Additions	Reductions	November 30, 2010	Due Within One Year
Property tax objections	\$ 7,243,917	\$ 399,498	\$ -	\$ 7,643,415	\$ -
Total Business-type activities	<u>\$ 7,243,917</u>	<u>\$ 399,498</u>	<u>\$ -</u>	<u>\$ 7,643,415</u>	<u>\$ -</u>

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Compensated absences have been liquidated by the applicable governmental funds that account for the salaries and wages of the related employees. Self insurance claims have been liquidated from the General Fund.

5. Property Tax Objections

The County refunds property taxes collected in error and those pertaining to the settlement of prior year property tax objection suits. Property tax objection suits have, primarily been resolved up to tax year 2000. As of November 30, 2010, there are no significant unpaid settlements for the General Fund and CCHHS relating to tax levy years up to 1996. According to the County State's Attorney, similar suits have been filed for tax years 2000-2009. The county has estimated probable amounts payable relating to such years for which suits have been filed but are not settled. Additional amounts have been estimated for other specific property tax objections and errors for which refunds are expected to be paid.

All settlements and tax refunds are payable from current collections of relevant taxing districts associated with the property at issue in tax objections or the refund applications. These amounts are reflected as noncurrent liabilities since payments will be made from property tax collections (including amounts from prior year tax levy years) made subsequent to the fiscal year end.

The following schedule summarizes the activity of property tax objections during the fiscal year ended November 30, 2010:

	Governmental Activities	Business-type Activities
Property tax objection liability, November 30, 2009	\$ 27,434,858	\$ 7,243,917
Current year activity	1,534,178	399,498
Property tax objection liability, November 30, 2010	\$ 28,969,036	\$ 7,643,415

In the opinion of County management, the amount recorded for property tax objections as of November 30, 2010 appears to be adequate to reflect future payments relating to prior tax levy years.

6. Pollution Remediation

The County's Department of Facilities Management consistently responds to the urgent or immediate needs of other departments whenever asbestos removal is required due to a remodeling project, valve, piping or other necessary repair, the entire area is abated, not just the immediate need. In accordance with GASB 49, the County has developed a list of known areas to have contaminated materials and the projected remediation costs. In the opinion of County management, the amount recorded of \$3,598,917 as of November 30, 2010 appears to be adequate to reflect future payments which constitute an estimate

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

of manpower and time. This has been recorded as a noncurrent liability on the government-wide Statement of Net Assets.

IV. Other Information

A. Risk management

1. The County

The Self Insurance Account, within the General Fund, is used to account for all risk financing activities of the County. The County is self-insured and believes that it is more economical to manage its risks internally within certain risk tolerances and to set aside funds as needed for current claim settlements and adverse judgments through annual appropriations, surplus funds and bond proceeds. Since December 31, 2000, the County has purchased excess liability insurance coverage related to medical malpractice and other claims. The current medical malpractice policy, as of November 30, 2010, is on a claims-made basis and provides up to \$30,000,000 of limits above the County's self-insured retention of \$40,000,000 per claim. The municipal policy is on an occurrence basis and provides \$20,000,000 of coverage above the County's retention of \$10,000,000 per claim.

The claims liabilities reported on the government-wide statement of net assets have been determined by an external actuary and include an estimate of incurred but not yet reported losses (IBNR). As of November 30, 2010, the County (excluding the Forest Preserve District of \$2.4 million) has recorded a liability of \$349.3 million in the County's government-wide statements for self-insurance claims. The County has recorded \$123.0 million of this amount (including the Forest Preserve District) as long-term liability that is due within one year.

The County funds its self-insurance liabilities, including those of the CCHHS, on a current basis and has the authority to finance such liabilities through the levy of property taxes or other means. While it is difficult to estimate the timing or amount of expenditures, management of the County believes that the self-insurance liabilities recorded at November 30, 2010, are adequate to provide potential losses resulting from medical malpractice, workers' compensation, general liability, automobile and other liability claims including incurred but not reported claims. The self-insurance liabilities recorded are based on facts known at the current time. However, the discovery of additional information concerning specific cases could affect estimated costs in the future.

For the fiscal year ended November 30, 2010, amounts charged by the self-insurance account to other County funds relating to workers' compensation are reported as offsets to expenditures to the self-insurance account and expenditures of the fund charged.

The Young jail strip search case was settled in November 2010 with payment approved by the County Commissioners based on recommendation of legal counsel. This

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

settlement of \$55.3 million was to compensate as many as 250,000 people who were strip-searched at the County jail from January 2004 through March 2009. Of the \$55.3 million settlement amount, \$10 million was covered by insurance and the remaining balance of \$45.3 million was paid from the General Fund. This amount was included in the Self-Insurance reserve as of November 30, 2010 as the payments were made in 2011.

The following table presents the activity of the County and the District during fiscal years 2009 and 2010 for the primary classifications of long-term liabilities (in millions, on an actuarial basis):

Type	Expense, Insurance			Expense, Net of			Balance at Nov. 30, 2010
	Balance at Nov. 30, 2008	and Claims Payouts	Actuarial Adjustments	Balance at Nov. 30, 2009	and Claims Payouts	Actuarial Adjustments	
Medical Malpractice	\$ 184.5	\$ (16.5)	\$ 2.6	\$ 170.6	\$ (16.8)	\$ (9.8)	\$ 144.0
Workers Compensation	97.0	(24.4)	(13.8)	58.8	(19.2)	23.2	62.8
General	4.1	(0.2)	(0.2)	3.7	(0.1)	(0.7)	2.9
Automobile	11.6	(0.7)	(4.3)	6.6	(0.1)	0.7	7.2
Claim Expense Reserve	27.8	0.0	(1.0)	26.8	(10.6)	15.9	32.1
Other	104.1	(7.6)	9.7	106.2	(12.6)	6.7	100.3
Total Claims Liability	\$ 429.1	\$ (49.4)	\$ (7.0)	\$ 372.7	\$ (59.4)	\$ 36.0	\$ 349.3

2. The District

The District is self-insured for the following types of claims:

- Casualty and public liability claims
- Automobile liability
- Property and contents
- Workers' compensation claims
- Employees' health insurance (reimbursed to a provider on a cost plus basis)

In the fund financial statements, the District recognizes the liability for such claims when the amount of the expenditure is measurable, i.e., when agreement is acquired both as to the issue of liability and the dollar amount. The expenditure recognition for insurance claims (included in "fixed charges" on the statement of revenue, expenditures and changes in fund balances) is the fiscal year's cash disbursement adjusted for a 60-day accrual. The claims expenditure recognition for other funds is essentially a transfer for the specific fund's budgeted amount.

During fiscal year 2010, the District was party to several lawsuits. At December 31, 2010, the provision for claims was \$2,375,500 (all of which is expected to be paid from current expendable financial resources). This liability is the District's best estimate based on available information. Changes in the reported liability are as follows:

COOK COUNTY, ILLINOIS
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November 30, 2010

Beginning balance	\$2,154,500
Current year claims and changes in estimates	3,750,175
Claim payments	<u>(3,529,175)</u>
Ending balance	<u>\$ 2,375,500</u>

The District's estimate of liabilities for tort claims is based on reserves established by the respective trial attorneys. Any matter in which the likelihood of loss is probable has been recorded. The District has several cases pending in which it believes that a reasonable possibility exists that a judgment against the District could result in a liability. The estimated liability for these cases combined is \$25,000. This amount has not been accrued at December 31, 2010 in accordance with GAAP.

The District has made its own determination, without the use of an enrolled actuary, of claims incurred but not reported at year-end. To date, the District has made no separate funding arrangement for these claims reserves. However, the District has the statutory authority to impose a tax levy for settlement bonds to satisfy major claims.

The District is subject to the State of Illinois Unemployment Compensation Act and has elected the reimbursing employer option for providing unemployment insurance benefits for eligible former employees. The District reimburses the State for claims paid by the State on a quarterly basis.

B. Encumbrances/Commitments

The encumbrance system of accounting is followed in all governmental funds (except the Forest Preserve District and the Fiduciary Fund Types) under which current year's appropriations are charged when purchase orders, contracts and other commitments are made in order to reserve that portion of the applicable appropriation.

Encumbrances are not the equivalent of expenditures in GAAP operating statements; therefore, the reserve for encumbrances is reported as part of the fund balance. Encumbrances outstanding at the end of the fiscal year are carried forward as a reserve for encumbrances to be disbursed in the subsequent year(s).

Of the County's total reserve for encumbrances of \$307,380,928 for fiscal 2010, \$191,199,199 is due to contractual commitments for County architectural, engineering and construction services for various construction and rehabilitation projects. Contractual commitments in excess of the cash available at November 30, 2010 are expected to be met with proceeds from future bond issues.

The District has entered into a number of contractual commitments for construction and repair of various facilities the District owns. At December 31, 2010, the District has approximately \$1,429,930 of major commitments which is included in the County's total encumbrances of \$307,380,928 in the governmental funds.

C. Contingent liabilities

1. Federal and State grant programs

The County participates in a number of Federal and State grant programs. The County's participation in these programs is subject to financial and compliance audits by the grantors or their representatives. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. During fiscal 2011, the County received notification from the State of Illinois for disallowed costs related to the office formally known as the President's Office of Employment Training ("POET"), now known as Cook County Works. As the notification was received during fiscal 2011, the amount of \$1,429,029 will be deducted from the 2011 Schedule of Expenditures of Federal Awards.

2. Arbitrage Liability

The Tax Reform Act of 1986 requires issuers of state and local government bonds to rebate to the federal government arbitrage profits earned on those bonds under certain circumstances. There was no arbitrage rebate liability as of November 30, 2010.

D. Conduit debt obligations

The following information represents outstanding limited obligation non-government debt issues, which bear the name of the County. These debt issues are not obligations of the County.

1. Mortgage Revenue Bonds

In prior years, the County issued mortgage revenue bonds relating to lending programs secured by first mortgage loans on eligible residences. The bonds do not represent a liability of the County.

2. Industrial Development Bonds

As of November 30, 2010, the County had participated in five (5) Industrial Development Bond issues for the purpose of assisting private developers in financing various capital projects:

COOK COUNTY, ILLINOIS
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November 30, 2010

Issue Date	Issue Amount	Description
June 1, 1996	\$25,680,000	The County of Cook, Illinois Revenue Bonds, Series 1996 (Jewish Federation of Metropolitan Chicago Projects)
June 27, 2000	\$2,500,000	The County of Cook, Illinois Industrial Development Bonds, Series 2000 (Kenneth Properties, L.L.C. Project)
August 16, 2000	\$3,000,000	The County of Cook, Illinois Industrial Development Bonds, Series 2000 (128 th Street Limited Partnership Project)
July 2, 2001	\$4,755,000	The County of Cook, Illinois Industrial Development Bonds, Series 2001 (Little Lady Foods, Inc. Project)
October 1, 2010	\$90,000,000	The County of Cook, Illinois Recovery Zone Facility Revenue Bonds, Series 2010 (Navistar International Corporation Project)

These bonds, and the related interest, are solely payable from revenues arising from the bond holder’s capital projects. The bonds and interest therein do not constitute an indebtedness of the County.

V. Pension plans

A. County Pension Plan

Plan Description. The County Employees’ and Officers’ Annuity and Benefit Fund of Cook County (“the Plan”) was established on January 1, 1926 and is governed by legislation contained in the Illinois Compiled Statutes (“Statutes”), particularly Chapter 40, Article 5/9 (the “Article”). The Plan can be amended only by the Illinois Legislature. The Plan is a single employer defined benefit pension plan with a defined contribution minimum. The Plan was created for the purpose of providing retirement, death (spouse or children) and disability benefits for full-time employees of the County and the dependents of such employees. The Plan is included in the County’s financial statements as a pension trust fund. The financial statements of the Plan are audited by an independent public accountant and are the subject of a separate report. Copies of the Plan’s report for the year ended December 31, 2010 are available upon request to the Retirement Board.

The Statutes authorize a Board of Trustees (Retirement Board) of nine members to carry out the provisions of the Article. According to the Article, two members of the Board are ex-officio, four are to be elected by the employee members of the Plan, and three are to be elected by the annuitants of the Plan. The two ex-officio members are the Comptroller of Cook County, or someone chosen by the Comptroller, and the Treasurer of Cook County, or someone chosen by the Treasurer. All members of the Retirement Board are fiduciaries with respect to the Plan, and are statutorily mandated to discharge their duties, as such, solely in the interest of the Plan’s participants and beneficiaries.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
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The Board has the powers and duties required in the Article to collect all contributions due to the Plan, to invest the Plan's reserves, to have an annual audit, to appoint employees, to authorize or suspend payment of any benefit, and to have exclusive original jurisdiction in all matters relating to or affecting the Plan. The Board approves its own budget, which is prepared by the administrative staff of the Plan. The Board is required annually to submit to the Board of Cook County a detailed report of the financial affairs and status of the reserves of the Plan. Provisions in other articles of Chapter 40 require the Board to submit its annual audit and actuarial valuation reports to the State of Illinois Department of Insurance, as well as another detailed annual report, the form and content of which is specified by the Department of Insurance.

Summary of Significant Accounting Policies. The financial statements reflect an accrual basis of accounting. Plan member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer, Cook County, has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Investments are reported at fair value, which generally represents reported market value as of the last business day of the year. Demand notes are carried at cost which approximates fair value. Limited partnerships are carried at fair value as estimated by each partnership's general partner. Where less than an entire holding is sold, average value is used to determine realized gain or loss.

Funding Policy. Covered employees are required to contribute 8.5% (9% for County Police) of their salary to the Plan. If an employee leaves covered employment without qualifying for an annuity, accumulated contributions are refunded with interest (3% or 4% depending on when the employee became a participant). The County's total contribution is the amount of contributions made by the employees to the Plan in the calendar year two years prior to the year for which annual applicable tax is levied, multiplied by 1.54. The source of funds for the County's contributions has been designated by State Statute as the County's annual property tax levy. The County's payroll for employees covered by the Plan for 2010 and 2009 was \$1,494,093,569 and \$1,498,161,713, respectively.

The County Employees' and Officers' Annuity and Benefit Fund provides retirement as well as death and disability benefits. Employees age 50 or over with at least 10 years of service are entitled to receive a minimum formula annuity of 2.4% for each year of credited service to a maximum benefit of 80% of the final average monthly salary. For retirees between ages 50 and 60, the monthly retirement benefit is reduced ½ percent for each month the participant is under age 60. This reduction is waived for participants having 30 or more years of credited service.

COOK COUNTY, ILLINOIS
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At December 31, 2010, the Plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	15,333
Terminated employees entitled to benefits or a refund of contributions, but not yet receiving them	12,148
Current employees -	
Vested	14,279
Nonvested	8,886
	23,165

Annual Pension Cost and Net Pension Obligation. The Plan’s annual pension cost and net pension obligation to the Plan for the current year is as follows:

Annual required contribution (ARC)	\$ 454,327,461
Interest on net pension obligation	90,356,871
Adjustment to annual required contribution	(98,068,364)
Annual pension cost	446,615,968
Contributions made	144,539,577
Increase in net pension cost	302,076,391
Net Pension Obligation at January 1, 2010	1,204,758,282
Net Pension Obligation at December 31, 2010	\$ 1,506,834,673

The County’s annual pension cost, the percentage of annual pension cost contributed to the Plan, and the net pension obligation for the most recent fiscal years is as follows:

Year	Employer Contribution		Net pension obligation
	Annual pension cost	Percentage contributed	
2008	\$ 278,241,606	27.52%	\$ 1,010,883,913
2009	346,380,458	28.75%	1,204,758,282
2010	446,615,968	32.36%	1,506,834,673

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Plan was 66.4% funded. The actuarial value of assets was \$7,982,368,659 and the actuarial accrued liability (AAL) was \$12,023,222,885, resulting in an unfunded actuarial accrued liability (UAAL) of \$4,040,854,226. The covered payroll (annual payroll of active employees covered by the Plan) was \$1,494,093,569 and the ratio of the UAAL to the covered payroll was 270.46 percent.

The schedule of funding progress, presented in the Required Supplementary Information (RSI) following the notes to the financial statements, presents multi-year trend

COOK COUNTY, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS – continued
 November 30, 2010

information about whether the actuarial value of the Plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of benefit costs between the employer and the plan members to that point. Additional information as of the December 31, 2010 actuarial valuation included:

Actuarial valuation date	December 31, 2010
Actuarial cost method	Entry Age Normal
Amortization method	Level Dollar
Amortization period	30 years
Asset valuation method	Five Year Smoothed Average Market
Actuarial assumptions:	
Investment rate of return	7.5% compounded annually
Projected salary increases:	5% compounded annually
Inflation	3% compounded annually
Postretirement benefit increases	3% compounded per year for employee and widow(er) annuitants

Excise Tax on High Cost Health Insurance Plans - County

Under the Patient Protection Affordable Care Act (PPACA), effective in 2018, an excise tax of 40% is to be levied on insurance companies and plan administrators for any health coverage that is above a calculated threshold. Accordingly, an actuarial valuation of this excise tax liability was calculated as of December 31, 2010, assuming that the CPI-U would increase at the rate of 3% per year and that the excise tax would be payable by the Fund and the annuitants in the same portion in which the Fund and retirees currently pay health insurance benefits (e.g. the Fund would pay 55% and the annuitants would pay 45% of the excise tax). Based on the above, assuming that the excise tax on high cost plans will apply to the Fund beginning in 2018, the Fund's additional actuarial liability as of December 31, 2010 related to the excise tax is estimated to be \$44,368,000. Based primarily on discussions with Actuaries, this liability has not been included in the overall liability of the Fund as it is not clear at this time whether this excise tax is applicable to the Fund, as the Fund is not an insurance company nor the employer.

B. Forest Preserve District Pension Plan

Plan Description. The Forest Preserve District Employees' Annuity and Benefit Fund of Cook County was established on July 1, 1931 and is governed by legislation contained in the Illinois Compiled Statutes, particularly Chapter 40, Article 5/10. The Plan can be amended only by the Illinois Legislature. The Forest Preserve District Employees' Annuity and Benefit Fund of Cook County is a single employer defined benefit pension plan with a defined contribution minimum. The Plan was created for the purpose of providing retirement, death (spouse or children) and disability benefits for full-time

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employees of the Forest Preserve District of Cook County, Illinois (Forest Preserve District) and the dependents of such employees. The Plan is considered to be a component unit of the Forest Preserve District of Cook County, Illinois and is included in the Forest Preserve District's financial statements as a pension trust fund. The financial statements of the Plan are audited by an independent public accountant and are the subject of a separate report. Copies of the Plan's report are available upon request to the Retirement Board.

The Statutes authorize a Board of Trustees (Retirement Board) of nine members to carry out the provisions of the Article. According to the Article, two members of the Board are ex-officio, four are elected by the employee members of the Plan, and three are to be elected by the annuitants of the Plan. The two ex-officio members are the Comptroller of Cook County or someone chosen by the Comptroller and the Treasurer of Cook County or someone chosen by the Treasurer. All members of the Retirement Board are fiduciaries with respect to the Plan, and are statutorily mandated to discharge their duties, as such, solely in the interest of the Plan's participants and beneficiaries.

The Board has the powers and duties required in the Article to collect all contributions due to the Plan, to invest the Plan's reserves, to have an annual audit, to appoint employees, to authorize or suspend payment of any benefit, and to have exclusive original jurisdiction in all matters relating to or affecting the Plan. The Board approves its own budget, which is prepared by the administration staff of the Plan. The Board is required annually to submit to the Forest Preserve District Board of Cook County a detailed report of the financial affairs and status of the reserves of the Plan. Provisions in other articles of Chapter 40 require the Board to submit its annual audit and actuarial valuation reports to the State of Illinois Department of Insurance, as well as another detailed annual report, the form and content of which is specified by the Department of Insurance.

Summary of Significant Accounting Policies. The financial statements reflect an accrual basis of accounting. Plan member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer, Forest Preserve District of Cook County, Illinois, has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Investments are reported at fair value, which generally represents reported market value as of the last business day of the year. Demand notes are carried at cost which approximates fair value. Where less than an entire holding is sold, average value is used to determine the realized gain or loss.

Funding Policy. Covered employees are required to contribute 8.5% of their salary to the Plan. If an employee leaves covered employment without qualifying for an annuity, accumulated contributions are refunded with interest (3% or 4% depending on when the employee became a participant). The Forest Preserve District's total contribution is the amount of contributions made by the employees to the Plan in the calendar year two

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years prior to the year for which the annual applicable tax is levied, multiplied by 1.30. The source of funds for the Forest Preserve District’s contributions has been designated by State Statute as the Forest Preserve District’s annual property tax levy. The Forest Preserve District’s payroll for employees covered by the Plan for the years ended December 31, 2010 and 2009 was \$24,397,376 and \$24,967,115, respectively.

The Forest Preserve District Employees’ Annuity and Benefit Fund provides retirement as well as death and disability benefits. Employees age 50 or over with at least 10 years of service are entitled to receive a minimum formula annuity of 2.4% for each year of credited service to a maximum benefit of 80% of the final average monthly salary. For retirees between ages 50 and 60, the monthly retirement benefit is reduced ½ percent for each month the participant is under age 60. This reduction is waived for participants having 30 or more years of credited service.

At December 31, 2010, the Plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	514
Terminated employees entitled to benefits or a refund of contributions, but not yet receiving them	1,049
Current employees -	
Vested	239
Nonvested	209
	448

Annual Pension Cost and Net Pension Obligation. The Plan’s annual pension cost and net pension obligation to the Plan for the current year is as follows:

Annual required contribution (ARC)	\$ 7,626,778
Interest on net pension obligation	1,262,173
Adjustment to annual required contribution	(1,369,893)
Annual pension cost	7,519,058
Contributions made	1,333,140
Increase in net pension cost	6,185,918
Net Pension Obligation at January 1, 2010	16,828,977
Net Pension Obligation at December 31, 2010	\$ 23,014,895

The Forest Preserve District’s annual pension cost, the percentage of annual pension cost contributed to the Plan, and the net pension obligation for the most recent fiscal years is as follows:

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Year Ended <u>December 31,</u>	<u>Employer contribution</u>		Net pension obligation
	<u>Annual pension cost</u>	<u>Percentage of annual pension cost contributed</u>	
2008	\$ 3,259,311	23.79%	\$ 13,701,283
2009	4,410,336	26.21%	16,828,977
2010	7,519,058	17.73%	23,014,895

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Plan was 72.8% funded. The actuarial value of assets was \$184,077,516 and the actuarial accrued liability (AAL) was \$252,877,596 resulting in an unfunded actuarial accrued liability (UAAL) of \$68,800,080. The covered payroll (annual payroll of active employees covered by the Plan) was \$24,397,376 and the ratio of the UAAL to the covered payroll was 282.00 percent.

The schedule of funding progress, presented in the RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of the Plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of benefit costs between the employer and the plan members to that point. Additional information as of the December 31, 2010 actuarial valuation included:

Actuarial valuation date	December 31, 2010
Actuarial cost method	Entry Age Normal
Amortization method	Level Dollar
Amortization period	30 years
Asset valuation method	Five Year Smoothed Average Market
Actuarial assumptions:	
Investment rate of return	7.5% compounded annually
Projected salary increases:	5% compounded annually
Inflation	3% compounded annually
Postretirement benefit increases	3% compounded per year for employee and widow(er) annuitants

Excise Tax on High Cost Health Insurance Plans – Forest Preserve

Under the Patient Protection Affordable Care Act (PPACA), effective in 2018, an excise tax of 40% is to be levied on insurance companies and plan administrators for any health coverage that is above a calculated threshold. Accordingly, an actuarial valuation of this excise tax liability was calculated as of December 31, 2010, assuming that the CPI-U would

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increase at the rate of 3% per year and that the excise tax would be payable by the Fund and the annuitants in the same portion in which the Fund and retirees currently pay health insurance benefits (e.g. the Fund would pay 55% and the annuitants would pay 45% of the excise tax). Based on the above, assuming that the excise tax on high cost plans will apply to the Fund beginning in 2018, the Fund's additional actuarial liability as of December 31, 2010 related to the excise tax is estimated to be \$793,000. Based primarily on discussions with Actuaries, this liability has not been included in the overall liability of the Fund as it is not clear at this time whether this excise tax is applicable to the Fund, as the Fund is not an insurance company nor the employer.

C. Illinois Municipal Retirement Fund (IMRF)

The Suburban Tuberculosis Sanitarium District (the “STS District”) was transferred to the Cook County Board July 24, 2007 per Public Act 094-1050 by the State of Illinois. The following information is disclosed as the STS District’s account with IMRF which is available to meet the STS District’s retirement obligations for former employees who have not yet received retirement benefits from IMRF.

Plan Description. The employer’s defined benefit pension plan for employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (the “IMRF”), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, Plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2010 was 0 percent of annual covered payroll. The annual required contribution rate for calendar year 2010 was 8.52 percent. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For 2010, the actual contribution for pension cost was \$0. The required contribution for 2010 was \$0. (If an additional payment toward the unfunded amount is made, this payment is to be added to the actual contributions and the percentage of APC contributed recalculated.)

Actuarial Methods and Assumptions. The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional

COOK COUNTY, ILLINOIS
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projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the employer Plan assets was determined using techniques that spread between the actuarial and market value of assets. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payrolls on a closed basis. The remaining amortization period at the December 31, 2008, valuation was 30 years.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the regular plan was 90.98% funded. The actuarial accrued liability for benefits was \$3,439,466 and the actuarial value of assets was \$3,129,225, resulting in an underfunded actuarial accrued liability (UAAL) of \$310,241. The covered payroll (annual payroll of active employees covered by the plan) was \$0 and the ratio of the UAAL to the covered payroll was 0%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value plan assets are increasing or decreasing over time relative to the actuarial liability for benefits.

VI. Other Postemployment Benefits (OPEB)

A. County Healthcare Plan

Plan Description. The County Employees' and Officers' Annuity and Benefit Fund of Cook County administer the Healthcare Premium Plan (HPP), a single-employer defined benefit postemployment healthcare plan. HPP provides a healthcare premium subsidy to annuitants who elect to participate in HPP. The Plan is currently allowed, in accordance with State Statutes, to pay all or a portion of medical insurance premiums for the annuitants. The Plan is included in the County's financial statements as a pension trust fund. The financial statements of the Plan are audited by an independent public accountant and are the subject of a separate report. Copies of the Plan's report for the year ended December 31, 2010 are available upon request from the Retirement Board.

HPP is administered in accordance with Chapter 40, Article 5/9 of the Illinois Compiled Statutes, which assigns the authority to establish and amend benefit provisions to the Plan's Board of Trustees.

Summary of Significant Accounting Policies. HPP's financial statements have been combined with the Plan's financial statements and are presented using the accrual basis of accounting. The Plan considers the premium subsidy an additional retirement benefit, with no contribution rate or asset allocation associated with it. The cost for postemployment group health benefits is approximately equal to the premium subsidy. Actual costs may differ based on claims experience. Healthcare premium subsidies are recognized when due and payable.

Funding Policy. The contribution requirement of Plan members and the County are established and may be amended by the State legislature. The required contribution is

COOK COUNTY, ILLINOIS
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based on projected “pay-as-you-go” financing requirements. The Plan pays all or any portion of the premium for health insurance on behalf of each annuitant who participates in any of the Plan’s healthcare plans. The Plan is paying 55% of the total premiums for retiree annuitants, including the cost of any family coverage, and 70% of the premiums for survivor annuitants, including the cost of family coverage. The remaining premium cost is borne by the annuitant. For fiscal year 2010, the County contributed \$40,183,057 to the Plan.

At December 31, 2010 and 2009, there were 23,165 and 23,570 active employees currently receiving benefits, respectively. Additionally, the number of annuitants whose cost to participate in the program was subsidized, totaled 7,554 and 7,367 for the respective years, 2010 and 2009, were also receiving benefits.

Annual OPEB Cost and Net OPEB Obligation. The County’s annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

The County’s annual OPEB cost and net OPEB obligation for the most recent fiscal year is as follows:

Annual required contribution (ARC)	\$	163,823,488
Interest on net pension obligation		11,351,481
Adjustment to annual required contribution		(15,120,254)
Annual pension cost		160,054,715
Contributions made		40,183,057
Increase in net pension cost		119,871,658
Net Pension Obligation - Beginning of year		252,255,127
Net Pension Obligation - End of year	\$	372,126,785

The County’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the most recent fiscal years is as follows:

Year	Employer contribution		Net OPEB obligation
	Annual OPEB cost	Percentage of Annual OPEB cost contributed	
2008	\$ 169,823,905	22.25%	\$ 132,042,595
2009	\$ 155,991,760	22.65%	\$ 252,255,128
2010	\$ 160,054,715	25.11%	\$ 372,126,785

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The actuarial valuations of the HPP of the Plan as of December 31, 2010 and December 31, 2009 indicate the annual required contribution to be \$163,823,488 and \$157,964,519 for 2010 and 2009 respectively. The annual required contribution is based on an annual projected payroll of \$1,494,093,569 for 23,165 active members in 2010 and \$1,498,161,713 for 23,570 active members during 2009.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date the Plan was zero percent funded. The actuarial value of Assets was zero, and the actuarial accrued liability (AAL) value of assets was \$1,724,622,462, resulting in an unfunded actuarial accrued liability (UAAL) of \$1,724,622,462. The covered payroll (annual payroll of active employees covered by the plan) was \$1,494,093,569 and the ratio of the UAAL to the covered payroll was 115.4 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continued revision as actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress, presented in the RSI following the notes to the financial statements, present multi-year trend information about whether the actuarial value of the Fund assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of benefit costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with long-term perspective of the calculations. Additional information as of the December 31, 2010 actuarial valuation follows:

Actuarial valuation date	December 31, 2010
Actuarial cost method	Entry Age Normal
Amortization method	Level Dollar - open
Amortization period (open)	30 years
Actuarial assumptions:	
Investment rate of return	4.5% compounded annually
Inflation rate	3.0% compounded annually
Increases in Postretirement health care costs	
2012	8.0%
2013	7.5%
2014	7.0%
2015	6.5%
2016	6.0%
2017	5.5%
2018 and later	5.0%

B. Forest Preserve District Healthcare Plan

Plan Description. The Forest Preserve District Employees' Annuity and Benefit Fund of Cook County administers the Healthcare Premium Plan (HPP), a single-employer defined benefit postemployment healthcare plan. HPP provides a healthcare premium subsidy to annuitants who elect to participate in HPP. The Plan is currently allowed, in accordance with State Statutes, to pay all or a portion of medical insurance premiums for the annuitants. The Plan is included in the Forest Preserve District's financial statements as a pension trust fund. The financial statements of the Plan are audited by an independent public accountant and are the subject of a separate report. Copies of the Plan's report for the year ended December 31, 2010 are available upon request from the Retirement Board.

HPP is administered in accordance with Chapter 40, Article 5/10 of Illinois Compiled Statutes, which assigns the authority to establish and amend benefit provisions to the Plan's Board of Trustees.

Summary of Significant Accounting Policies. HPP's financial statements have been combined with the Plan's financial statements and are presented using the accrual basis of accounting. The Plan considers the premium subsidy an additional retirement benefit, with no contribution rate or asset allocation associated with it. The cost for postemployment group health benefits is approximately equal to the premium subsidy. Actual costs may differ based on claims experience. Healthcare premium subsidies are recognized when due and payable.

Funding Policy. The contribution requirement of Plan members and the Forest Preserve District are established and may be amended by the State legislature. The required contribution is based on projected "pay-as-you-go" financing requirements. The Plan pays all or any portion of the premium for health insurance on behalf of each annuitant who participates in any of the Plan's healthcare plans. The Plan is paying 55% of the total premiums for retiree annuitants, including the cost of any family coverage, and 70% of the premiums for survivor annuitants, including the cost of family coverage. The remaining premium cost is borne by the annuitant. For fiscal year 2010, the Forest Preserve District contributed \$1,326,894 to the Plan.

At December 31, 2010 and 2009, there were 448 and 461 active employees currently receiving benefits, respectively. Additionally, the number of annuitants and surviving spouses whose cost to participate in the program was subsidized, totaled 275 and 282 for the respective years, 2010 and 2009, were also receiving benefits.

Annual OPEB Cost and Net OPEB Obligation. The Forest Preserve District's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

The Forest Preserve District’s annual OPEB cost and net OPEB obligation for the most recent fiscal year is as follows:

Annual required contribution (ARC)	\$	3,876,537
Interest on net pension obligation		201,658
Adjustment to annual required contribution		(268,610)
Annual pension cost		3,809,585
Contributions made		1,326,894
Increase in net pension cost		2,482,691
Net Pension Obligation - Beginning of year		4,481,293
Net Pension Obligation - End of year	\$	6,963,984

The Forest Preserve District’s annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the most recent fiscal years is as follows:

Year Ended December	Employer contribution		Net OPEB obligation
	Annual OPEB cost	Percentage of Annual OPEB cost contributed	
2008	\$ 3,786,850	39.61%	\$ 2,286,330
2009	3,456,015	36.13%	4,481,293
2010	3,809,585	34.83%	6,963,984

The actuarial valuations of the HPP of the Plan as of December 31, 2010 and December 31, 2009 indicate the annual required contribution to be \$3,876,537 and \$3,490,173 for 2010 and 2009, respectively. The annual required contribution is based on an annual projected payroll of \$24,397,376 for 448 active members in 2010 and \$24,967,115 for 461 active members during 2009.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date the Plan was zero percent funded. The actuarial value of Assets was zero, and the actuarial accrued liability (AAL) was \$43,102,510, resulting in an unfunded actuarial accrued liability (UAAL) of \$43,102,510. The covered payroll (annual payroll of active employees covered by the plan) was \$24,397,376 and the ratio of the UAAL to the covered payroll was 176.7 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continued revision as actual results are compared with past expectations and new estimates are made about the future.

COOK COUNTY, ILLINOIS
 NOTES TO BASIC FINANCIAL STATEMENTS – continued
 November 30, 2010

The schedule of funding progress, presented in the RSI following the notes to the financial statements, present multi-year trend information about whether the actuarial value of the Fund assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of benefit costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with long-term perspective of the calculations. Additional information as of the December 31, 2010 actuarial valuation follows:

Actuarial valuation date	December 31, 2010
Actuarial cost method	Entry Age Normal
Amortization method	Level Dollar
Amortization period (open)	30 years
Actuarial assumptions:	
Investment rate of return	4.5% compounded annually
Inflation rate	3.0% compounded annually
Increases in Postretirement health care costs	
2012	8.0%
2013	7.5%
2014	7.0%
2015	6.5%
2016	6.0%
2017	5.5%
2018 and later	5.0%

VII. Cook County Health and Hospitals System (CCHHS)

Certain expenses incurred by various departments of the County in the operation of the CCHHS have been recorded in the financial statements of the CCHHS (e.g., Data Processing, Purchasing and Auditing) as an expense, with a corresponding credit to transfer in for the subsidy. These expenses amounted to \$3,853,714 in fiscal year 2010 and are also included as expenditures of the General Fund. Since the allocation of these expenditures between the functions of the General Fund is not known, total expenditures are reduced on the accompanying statement of revenues, expenditures and changes in fund balance by the line item entitled “Amounts incurred in the above accounts for the Enterprise Fund” with an offsetting debit to transfer out. These expenses are included in the cost reimbursement reports submitted by the CCHHS to the State and Federal health care intermediary.

In addition, the County made contributions of \$58,379,532 for fiscal year 2010, to the Cook County Employees’ and Officers’ Annuity and Benefit Fund, on behalf of the CCHHS, which the County is not reimbursed for.

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

Construction-in-progress and other capital expenditures affecting the CCHHS are accounted for in various Capital Project Funds maintained by the Comptroller. These expenditures amounted to \$11,208,654 for fiscal year 2010. The corresponding long-term debt which finances these expenditures is reflected as a liability in the debt services fund maintained by the Comptroller, since they are obligations of applicable Capital Project Funds and Debt Service Fund of the County and not the CCHHS. The CCHHS no longer records construction-in-progress expenditures as additions to the construction in progress and the contribution accounts of its books in the year the expenditures are accrued.

Sales tax revenue – Annually, the County Board of Commissioners determines the allocation of sales tax revenues to the various County funds. Sales tax revenues are recognized by CCHHS when earned; this occurs when the underlying sales transactions occur. The amount recorded as *Due from State of Illinois - Sales Tax* represents the amounts earned by CCHHS as of fiscal year end; however, the cash is not yet received from the state. There is a 3 months lag from the time of the underlying sales transaction to the receipt of funds by CCHHS. During 2010, Management recorded an out-of-period adjustment of approximately \$18 million to correct an error in the recognition of sales tax revenue that should have been recorded in fiscal year 2009. In Management’s opinion, neither the error in fiscal year 2009 nor the correction of the error in fiscal year 2010 is material to either period.

In March 2010, President Obama signed into law the Patient Protection and Affordable Care Act (the “Act”), a comprehensive health care reform bill. The Act includes measures that change the dynamics of the health care industry, and is subject to change, including through the adoption of related regulations, the way in which its provisions are interpreted and the manner in which it is enforced. CCHHS remains uncertain as to the ultimate impact these changes will have on its operations because of the numerous steps required to implement the Act.

The CCHHS continues to experience rising costs attributable to labor, insurance, pharmaceuticals, and new technology. Moreover, the CCHHS continues to be highly dependent on reimbursement from the State of Illinois Department of Healthcare and Family Services (DHFS). Management continues to monitor payment levels from DHFS and other payors, and on July 1, 2008, the Cook County Board of Commissioners passed a resolution to continue to fund the Bureau of Health Services (BOHS), currently known as Cook County Health and Hospitals System (CCHHS). However, future declines in DHFS reimbursement or continued significant cost increases may require management and the Board of Commissioners to further realign or reduce services to the community.

VIII. State Treasurer Claim

The Treasurer has received demands from the Illinois State Treasurer for certain monies, which are claimed to be subject to the Illinois Uniform Disposition of Unclaimed Property Act. The Cook County State’s Attorney has reviewed the State Treasurer’s demands and concluded that the claims are generally without merit with the

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

exception of amounts related to certain warrants outstanding. The County believes, however, that the warrant list used in establishing the amounts claimed is inaccurate and that the demand and listing are excessive and incorrect. The Treasurer has declined to comply with the State Treasurer's demand of certain monies pursuant to the opinion rendered by the Cook County State's Attorney. In the opinion of the Cook County State's Attorney, the lawsuits fail to state a claim under the Property Tax Code or the Unclaimed Property Act.

The County presently maintains a cash balance and an offsetting liability of \$5,763,925 related to outstanding warrants. The County does not believe that the final resolution of the amounts claimed will have a material impact on the County's financial statements.

IX. Restatements

Subsequent to the issuance of the County's fiscal year 2009 basic financial statements, management determined that certain activities were improperly accounted for and therefore erroneously reported in the fiscal year 2009 basic financial statements.

The correction of the following prior period errors is reflected in the fiscal year 2010 basic financial statements through restatement of each of the respective governmental funds' beginning fund balances, and the beginning net deficit of the government-wide statement of activities.

A summary of the errors is as follows:

- 1: Reversal of the duplicate recording of certain non-property tax revenues received from the State of Illinois (sales, general sales, and local use taxes).
- 2: Reversal of the over-accrual of certain home rule tax revenues (cigarette taxes) that were earned in fiscal year 2010 and improperly recorded as revenues in the year ended November 30, 2009.
- 3: Reversal of the over-accrual of state income tax revenues that were not earned.
- 4: Reversal of the over-accrual of fees and licenses revenues that were earned in fiscal year 2010 and improperly recorded as revenues in the year ended November 30, 2009.
- 5: Recognition of grants revenue that had been deferred at November 30, 2009. The misclassification of certain revenues and expenditures to the incorrect grants business units resulted in the inappropriate deferral of revenues at the fund level.
- 6: Recognition of government-wide non-property tax revenues that had been deferred at November 30, 2009. Deferred revenues were not properly recognized in the governmental funds; accordingly, they were reclassified to the government-wide statements.

The following table presents the effects of restatement adjustments, as described above, on the beginning fund balance and net deficit for the year ended November 30, 2010 on each of the affected funds:

COOK COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS – continued
November 30, 2010

	General Fund	Nonmajor Governmental Funds	Governmental Activities
Beginning fund balance / net deficit - as previously reported	\$ 187,996,398	\$ 276,422,046	\$ (1,687,409,800)
Restatement Adjustments:			
(1) Reverse duplicate recording of sales, general sales, and local use tax revenues	(66,542,086)		(66,542,086)
(2) Reverse over-accrual of home rule tax revenues	(9,176,153)		(9,176,153)
(3) Reverse over-accrual of state income tax revenues that were not earned	(1,175,212)		(1,175,212)
(4) Reverse over-accrual of fees and licenses revenues	(14,225,778)	(6,518,465)	(20,744,243)
(5) Correct the understatement of grants revenue		7,976,867	7,976,867
(6) Record government-wide revenues for non-property taxes earned in FY10			37,113,300
Beginning fund balance / net deficit - as restated	<u>\$ 96,877,169</u>	<u>\$ 277,880,448</u>	<u>\$ (1,739,957,327)</u>

In addition to the errors identified above, revenues and expenditures of the Annuity & Benefit Fund and the corresponding balances in the government-wide Statement of Net Assets for governmental activities were overstated by \$5,267,900 for the year ended November 30, 2009. This prior period error resulted from the improper recording of personal property replacement taxes based on budgeted amounts rather than measurable and available collections. As revenues and expenditures were overstated by the same amounts, there was no effect on fund balance and net assets (deficit).

Lastly, the beginning balance of cash and cash equivalents in the statement of cash flows for the Proprietary Fund as of November 30, 2009 was adjusted from \$450,731,320 to \$168,904,714 to correctly present the net cash position of CCHHS that was previously reported as gross.

Overall, the impact on the 2009 change in fund balance was (\$91,119,229) and \$1,458,402 for the General Fund and Nonmajor Governmental Funds, respectively. The overall impact in net deficit was (\$52,547,527) for Governmental Activities.

X. Subsequent Events

A. Recent Financial Market Events

Recent market conditions have resulted in an unusually high degree of volatility and increased the risk and short-term liquidity associated with certain investments held by the County and the Employees' and Officers' Annuity and Benefit Fund of Cook County, which has the potential to adversely impact the value of those investments subsequent to November 30, 2010, and after the date of these financial statements.

B. Sales Tax Repeal

On February 25, 2011 the Board in conjunction with passing the 2011 Budget passed an ordinance amendment rolling back the Home Rule County Retailers' Occupation Tax Law, at the rate of one and one-quarter percent (1.25%) through December 31, 2011; one percent (1%) for the period of January 1, 2012 through December 31, 2012; and three-quarters percent (.75%) thereafter of the gross receipts from such sales made in the course of such business.

C. Cook County Bonds

In June 2011, Moody's Investors Service downgraded Cook County Bonds from "Aa2 to Aa3", with a stable outlook. Standard & Poor's Ratings Service reaffirmed the rating of AA.

D. New Administration

In November 2010, President Toni Preckwinkle was elected Cook County Board President for a 4 year term. In addition, 14 members of the Board were re-elected and 3 new members were elected to a 4-year term.

E. Self Insurance Fund

On July 29, 2011, the Cook County Board of Commissioners approved the transfer of funds to the Self Insurance Account in the General Fund of \$124,913,417 as of December 1, 2010 from the Corporate and Public Safety Accounts in the General Fund and the Health Fund based on their proportionate share of the costs. Insurance Claims were previously paid from the Self-Insurance Account and related to FY07 and FY08 claims but had not been funded by the respective funds that the claims related to. The allocation of this transfer will be charged to the Corporate and Public Safety Accounts and Health Fund in FY11 in the amounts of \$7,697,196 for Corporate; \$31,949,300 for Public Safety and \$85,266,921 for Health. This transfer will increase the overall General Fund Balance by \$85,266,921 in FY11 and may be financed, in part, by future bond offerings of the County.

F. Line of Credit Drawdown

In July 2011, the Board approved a Line of Credit Agreement of \$200 million. From this Line of Credit, the County has drawn down \$46 million to pay off a portion of the settlement related to the Young jail strip search case. This amount was budgeted for in fiscal year 2011 as a source of revenue and is intended to be paid for from appropriations starting in fiscal year 2012.

G. U.S. Credit Rating

In August 2011, Standard & Poor's downgraded the U.S. Credit Rating from "AAA to AA+". This downgrade did not affect the County's municipal securities.

COOK COUNTY, ILLINOIS
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULES OF FUNDING PROGRESS
November 30, 2010

County Employees' and Officers' Annuity and Benefit Fund of Cook County

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
<i>Pension Benefits</i>						
December 31, 2008	8,036,074,797	10,097,027,865	2,060,953,068	79.59	1,463,372,408	140.84%
December 31, 2009	7,945,567,096	11,489,081,298	3,543,514,202	69.16	1,498,161,713	236.52%
December 31, 2010	7,982,368,659	12,023,222,885	4,040,854,226	66.39	1,494,093,569	270.46%
<i>Post Employment Group Health Benefit Plan</i>						
December 31, 2008	-	1,448,828,756	1,448,828,756	0.00	1,463,372,408	99.01%
December 31, 2009	-	1,686,872,018	1,686,872,018	0.00	1,498,161,713	112.60%
December 31, 2010	-	1,724,622,462	1,724,622,462	0.00	1,494,093,569	115.43%

Forest Preserve District Employees' Annuity and Benefit Fund of Cook County

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
<i>Pension Benefits</i>						
December 31, 2008	196,277,679	212,373,326	16,095,647	92.42	23,474,621	68.57%
December 31, 2009	188,396,534	244,625,664	56,229,130	77.01	24,967,115	225.21%
December 31, 2010	184,077,516	252,877,596	68,800,080	72.79	24,397,376	282.00%
<i>Post Employment Group Health Benefit Plan</i>						
December 31, 2008	-	36,004,405	36,004,405	0.00	23,474,621	153.38%
December 31, 2009	-	43,142,977	43,142,977	0.00	24,967,115	172.80%
December 31, 2010	-	43,102,510	43,102,510	0.00	24,397,376	176.67%

Suburban Cook County Tuberculosist District - Illinois Municipal Retirement Fund (IMRF)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
<i>Pension Benefits</i>						
December 31, 2008	3,768,093	4,547,004	778,911	82.87	-	0.00%
December 31, 2009	3,578,684	4,036,225	457,541	88.66	-	0.00%
December 31, 2010	3,129,225	3,439,466	310,241	90.98	-	0.00%

1- On a market value basis, the actuarial value of assets as of December 31, 2010 is \$3,985,503. On a market basis, the funded ratio would be 115.88%.

Source: The information above was taken from the actuarial statements prepared for each of the respective plans.



GENERAL FUND

COOK COUNTY, ILLINOIS

MAJOR GOVERNMENTAL FUND

GENERAL FUND

The General Fund of the County consists of three accounts: the Corporate Account, the Public Safety Account and the Self Insurance Account. They are the general operating accounts of the County. The accounts are used for all financial resources except those required to be accounted for in another fund.

The Corporate Account includes the expenditures of such departments as the County Assessor, the County Treasurer, the County Clerk, the Recorder of Deeds, and the County Highway Department. Revenues for this account are derived from the property tax levy, non property taxes, interest earned on investments, departmental fees, reimbursements from other governments and other miscellaneous sources.

The Public Safety Account consists of the expenditures of the County's criminal justice system: jails, courts, and related programs. County Departments included are the Corrections, State's Attorney, Public Defender, Adult Probation, Juvenile Division of the Judicial Administration, and the Juvenile Temporary Detention Center. Revenues supporting this account are obtained from the property tax levy, home-rule taxes (County Sales Tax), departmental fees, interest earned on investments, reimbursements from other governments and other miscellaneous sources.

The Self Insurance Account for the County accounts for self-insurance risks, including medical malpractice, workers' compensation, general, automobile and other liabilities including the liabilities of the Cook County Health and Hospitals System (CCHHS). The County funds its self-insurance liabilities, including those of the CCHHS, on a current basis and has the authority to finance such liabilities through the levy of property taxes.

Exhibit A-1
COOK COUNTY, ILLINOIS
GENERAL FUND
COMBINING BALANCE SHEET BY ACCOUNT
November 30, 2010

<u>ASSETS</u>	<u>Corporate Account</u>	<u>Public Safety Account</u>	<u>Self Insurance Account</u>	<u>Intra-Activity Eliminations</u>	<u>Total</u>
Cash and investments	\$ 131,807,235	\$ -	\$ (122,182,767)	\$ -	\$ 9,624,468
Taxes receivable (net of allowance for loss) -					
Tax levy - current year	11,459,925	186,187,626	-	-	197,647,551
Tax levy - prior year	5,841,823	95,056,784	-	-	100,898,607
Total taxes receivable	<u>17,301,748</u>	<u>281,244,410</u>	<u>-</u>	<u>-</u>	<u>298,546,158</u>
Accrued interest receivable	54	548	-	-	602
Accounts receivable -					
Due from others	7,487,243	18,884,322	-	-	26,371,565
Due from other governments	7,522,177	98,149,228	-	-	105,671,405
Due from other funds	648,851	-	-	(605,396)	43,455
Total accounts receivable	<u>15,658,271</u>	<u>117,033,550</u>	<u>-</u>	<u>(605,396)</u>	<u>132,086,425</u>
Total assets	<u>\$ 164,767,308</u>	<u>\$ 398,278,508</u>	<u>\$ (122,182,767)</u>	<u>\$ (605,396)</u>	<u>\$ 440,257,653</u>
LIABILITIES AND FUND BALANCE					
LIABILITIES:					
Accounts payable	\$ 20,925,980	\$ 53,738,282	\$ 2,730,650	\$ -	\$ 77,394,912
Accrued salaries payable	3,072,634	24,972,860	-	-	28,045,494
Amounts held for outstanding warrants	5,763,925	-	-	-	5,763,925
Due to other funds	4,034	23,609,332	-	(605,396)	23,007,970
Deferred revenue - property tax	12,222,825	198,844,796	-	-	211,067,621
Deferred Revenue	2,459,867	27,958,558	-	-	30,418,425
Total liabilities	<u>44,449,265</u>	<u>329,123,828</u>	<u>2,730,650</u>	<u>(605,396)</u>	<u>375,698,347</u>
FUND BALANCE:					
Reserved -					
Encumbrances, prior year	5,533,294	3,861,726	694	-	\$ 9,395,714
Encumbrances, current year	3,667,571	20,004,431	693,038	-	24,365,040
Total reserved	9,200,865	23,866,157	693,732	-	33,760,754
Unreserved -					
Undesignated	111,117,178	45,288,523	(125,607,149)	-	30,798,552
Total fund balance/(deficit)	<u>120,318,043</u>	<u>69,154,680</u>	<u>(124,913,417)</u>	<u>-</u>	<u>64,559,306</u>
Total liabilities and fund balance/(deficit)	<u>\$ 164,767,308</u>	<u>\$ 398,278,508</u>	<u>\$ (122,182,767)</u>	<u>\$ (605,396)</u>	<u>\$ 440,257,653</u>

Exhibit A-2
COOK COUNTY, ILLINOIS
GENERAL FUND
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE BY ACCOUNT
For the Year Ended November 30, 2010

	<u>Corporate Account</u>	<u>Public Safety Account</u>	<u>Self Insurance Account</u>	<u>Intra-Activity Eliminations</u>	<u>Total</u>
REVENUES:					
Taxes -					
Property	\$ 11,778,117	\$ 187,986,007	\$ -	\$ -	\$ 199,764,124
Nonproperty	43,911,128	710,342,186	-	-	754,253,314
Total taxes	<u>55,689,245</u>	<u>898,328,193</u>	-	-	<u>954,017,438</u>
Fee offices	137,568,907	147,660,607	-	-	285,229,514
Federal government	-	6,657,484	-	-	6,657,484
State of Illinois	262,491	18,093,257	-	-	18,355,748
Investment income	61,843	72,437	-	-	134,280
Miscellaneous	3,841,650	8,065,371	-	-	11,907,021
Total revenues	<u>197,424,136</u>	<u>1,078,877,349</u>	-	-	<u>1,276,301,485</u>
EXPENDITURES:					
Current -					
Government management and supporting services	99,013,236	46,535,845	-	-	145,549,081
Corrections	-	346,017,457	-	-	346,017,457
Courts	-	766,511,601	-	-	766,511,601
Control of environment	2,015,655	-	-	-	2,015,655
Assessment and collection of taxes	39,600,567	-	-	-	39,600,567
Election	8,182,335	-	-	-	8,182,335
Economic and human development	1,268,559	-	-	-	1,268,559
Transportation	15,124,479	-	-	-	15,124,479
Health	-	-	-	-	-
Claims Expense	-	-	(112,096)	-	(112,096)
Amounts incurred in the above accounts for the					
Enterprise Funds	(3,853,714)	-	-	-	(3,853,714)
Total expenditures	<u>161,351,117</u>	<u>1,159,064,903</u>	<u>(112,096)</u>	<u>-</u>	<u>1,320,303,924</u>
Revenues over (under) expenditures	36,073,019	(80,187,554)	112,096	-	(44,002,439)
OTHER FINANCING SOURCES (USES):					
Transfers in	9,474,028	49,245,434	-	-	58,719,462
Transfers out	(34,406,963)	(12,627,923)	-	-	(47,034,886)
Total other financing sources (uses)	<u>(24,932,935)</u>	<u>36,617,511</u>	<u>-</u>	<u>-</u>	<u>11,684,576</u>
Revenues and other financing sources					
over (under) expenditures and other					
financing uses	11,140,084	(43,570,043)	112,096	-	(32,317,863)
FUND BALANCE/(DEFICIT) - Beginning (as restated)	<u>109,177,959</u>	<u>112,724,723</u>	<u>(125,025,513)</u>	<u>-</u>	<u>96,877,169</u>
FUND BALANCE/(DEFICIT) - Ending	<u>\$ 120,318,043</u>	<u>\$ 69,154,680</u>	<u>\$ (124,913,417)</u>	<u>\$ -</u>	<u>\$ 64,559,306</u>

Exhibit A-3
COOK COUNTY, ILLINOIS
GENERAL FUND - CORPORATE ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Taxes -			
Property	\$ 11,459,925	\$ 15,086,740	\$ 3,626,815
Nonproperty taxes	38,770,967	46,083,983	7,313,016
Total taxes	<u>50,230,892</u>	<u>61,170,723</u>	<u>10,939,831</u>
Fee offices	113,636,678	136,086,486	22,449,808
Inter-governmental	4,015,440	4,082,586	67,146
Other revenues	8,361,575	5,485,217	(2,876,358)
Fund balance	4,267,996	4,267,996	(4,267,996)
Total revenues	<u>180,512,581</u>	<u>206,825,012</u>	<u>26,312,431</u>
EXPENDITURES AND ENCUMBRANCES:			
Current -			
Government managements and supporting services	113,171,216	124,461,471	(11,290,255)
Control of environment	2,115,936	1,995,043	120,893
Assessment and collection of taxes	39,929,113	38,731,495	1,197,618
Election	8,494,207	8,222,282	271,925
Economic and human development	1,287,295	1,264,021	23,274
Transportation	15,514,814	15,432,849	81,965
Total expenditures and encumbrances	<u>180,512,581</u>	<u>190,107,161</u>	<u>(9,594,580)</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 16,717,851</u>	<u>\$ 16,717,851</u>

Exhibit A-4
COOK COUNTY, ILLINOIS
GENERAL FUND - PUBLIC SAFETY ACCOUNT
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Taxes -			
Property	\$ 186,187,626	\$ 180,292,394	\$ (5,895,232)
Nonproperty taxes	726,281,256	726,896,542	615,286
Total taxes	<u>912,468,882</u>	<u>907,188,936</u>	<u>(5,279,946)</u>
Fee offices	145,380,103	147,916,006	2,535,903
Federal Government	-	6,808,259	6,808,259
Interest on Investments	-	74,110	74,110
Inter-governmental	85,145,976	67,341,738	(17,804,238)
Other revenues	20,251,000	17,411,479	(2,839,521)
Fund balance	20,732,004	17,951,138	(2,780,866)
Total revenues	<u>1,183,977,965</u>	<u>1,164,691,666</u>	<u>(19,286,299)</u>
EXPENDITURES AND ENCUMBRANCES:			
Current -			
Government managements and supporting services	45,418,044	46,783,259	(1,365,215)
Corrections	394,424,932	389,731,582	4,693,350
Courts	744,134,989	728,176,825	15,958,164
Total expenditures and encumbrances	<u>1,183,977,965</u>	<u>1,164,691,666</u>	<u>19,286,299</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit A-5
COOK COUNTY, ILLINOIS
GENERAL FUND
COMBINING SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
For the Year Ended November 30, 2010

	<u>Corporate Account</u>	<u>Public Safety Account</u>	<u>Self Insurance Account</u>	<u>Total</u>
REVENUES:				
Taxes -				
Property tax - tax levy	\$ 11,778,117	\$ 187,986,007	\$ -	\$ 199,764,124
Nonproperty tax -				
County sales tax	36,436,300	374,145,725	-	410,582,025
County use tax	-	35,884,828	-	35,884,828
Off-Track Betting Commission	-	2,244,389	-	2,244,389
Inheritance tax	7,474,828	-	-	7,474,828
New vehicle tax	-	2,084,071	-	2,084,071
General sales tax	-	2,865,483	-	2,865,483
Wheel tax	-	1,961,760	-	1,961,760
State income tax	-	7,816,088	-	7,816,088
Alcoholic beverage tax	-	25,226,302	-	25,226,302
Gasoline tax	-	93,472,296	-	93,472,296
Cigarette tax	-	107,052,062	-	107,052,062
Amusement tax	-	22,664,882	-	22,664,882
Parking lot & garage operation tax	-	34,924,300	-	34,924,300
Total nonproperty tax	<u>43,911,128</u>	<u>710,342,186</u>	<u>-</u>	<u>754,253,314</u>
Total taxes	<u>55,689,245</u>	<u>898,328,193</u>	<u>-</u>	<u>954,017,438</u>
Fee offices -				
County Treasurer -				
Penalties on taxes	87,529,051	-	-	87,529,051
Interest on investments	44,635	-	-	44,635
Special Fees	483,460	-	-	483,460
County Clerk	9,407,629	-	-	9,407,629
County Recorder and Registrar	33,571,774	-	-	33,571,774
Clerk of the Circuit Court -				
Municipal District 1	-	38,635,773	-	38,635,773
Municipal Districts 2 - 6	-	23,503,728	-	23,503,728
Law and Juvenile Divisions	-	11,251,695	-	11,251,695
County Division	-	2,851,175	-	2,851,175
Chancery and Domestic Relations Division	-	21,065,006	-	21,065,006
Probate Division	-	1,696,857	-	1,696,857
Criminal Division	-	250,918	-	250,918
Accounting Division	-	4,955,947	-	4,955,947
County Sheriff -				
General fees	-	2,859,475	-	2,859,475
Municipal Division	-	22,010,501	-	22,010,501
State's Attorney	-	2,123,261	-	2,123,261
Building and Zoning	1,329,972	-	-	1,329,972
Chief Judge	-	6,454	-	6,454
Environmental Control	4,126,084	-	-	4,126,084
County Assessor	289,735	-	-	289,735
Highway Department Permits	416,567	-	-	416,567
Supportive Services	-	36,057	-	36,057
Public Administrator	-	952,623	-	952,623
Liquor Licenses	370,000	-	-	370,000
Public Guardian	-	2,247,524	-	2,247,524
Medical Examiner	-	323,463	-	323,463
Court Service Fee	-	12,890,150	-	12,890,150
Total fee offices	<u>\$ 137,568,907</u>	<u>\$ 147,660,607</u>	<u>\$ -</u>	<u>\$ 285,229,514</u>

Exhibit A-5 (continued)
COOK COUNTY, ILLINOIS
GENERAL FUND
COMBINING SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
For the Year Ended November 30, 2010

	<u>Corporate Account</u>	<u>Public Safety Account</u>	<u>Self Insurance Account</u>	<u>Total</u>
Investment income	\$ 61,843	\$ 72,437	\$ -	\$ 134,280
Reimbursements from other governments -				
Federal Government	-	6,657,484	-	6,657,484
State of Illinois -				
Juvenile court staff salaries	-	3,759,136	-	3,759,136
Pretrial court staff salaries	-	2,144,333	-	2,144,333
Children's home placing	-	156,593	-	156,593
Salaries of State's Attorney	-	261,056	-	261,056
Social service staff salaries	-	3,724,940	-	3,724,940
Adult probation staff salaries	-	7,127,202	-	7,127,202
Salaries of Public Defender	-	135,732	-	135,732
Indirect costs	262,491	784,265	-	1,046,756
Total reimbursements from other governments	<u>262,491</u>	<u>24,750,741</u>	<u>-</u>	<u>25,013,232</u>
Miscellaneous -				
Cook County Sale of Land	79,458	-	-	79,458
Cable TV franchise	1,134,365	-	-	1,134,365
Wage garnishment fee	101,654	-	-	101,654
Commissions revenue	12,998	-	-	12,998
Telephone commissions	1,349,786	1,349,786	-	2,699,572
Salary and other restitution	-	49,093	-	49,093
Other	1,163,389	6,666,492	-	7,829,881
Total miscellaneous	<u>3,841,650</u>	<u>8,065,371</u>	<u>-</u>	<u>11,907,021</u>
Total revenues	<u>197,424,136</u>	<u>1,078,877,349</u>	<u>-</u>	<u>1,276,301,485</u>
OTHER FINANCING SOURCES:				
Transfers in -				
Motor Fuel Tax	3,000,000	44,500,000	-	47,500,000
Animal Control	202,936	-	-	202,936
Election	228,711	-	-	228,711
County Recorder Document Storage	251,256	-	-	251,256
County Clerk Automation	42,346	-	-	42,346
Cook County Lead Poisoning	61,193	-	-	61,193
Debt Service	3,894,999	-	-	3,894,999
Lead Poisoning Prevention	33,653	-	-	33,653
Forest Preserve Sale of land	1,758,934	-	-	1,758,934
Adult Probation Services Fee	-	53,550	-	53,550
CC Emergency Telephone System	-	45,345	-	45,345
Social Services Probation	-	63,244	-	63,244
Sherrif Youth Offender	-	396	-	396
State's Attorney Capital Litigation	-	165,000	-	165,000
Clerk of the Circuit Court Administrative	-	104,662	-	104,662
Circuit Court Automation	-	2,340,767	-	2,340,767
Circuit Court Document Storage	-	1,972,470	-	1,972,470
Total other financing sources	<u>9,474,028</u>	<u>49,245,434</u>	<u>-</u>	<u>58,719,462</u>
Total revenues and other financing sources	<u>\$ 206,898,164</u>	<u>\$ 1,128,122,783</u>	<u>\$ -</u>	<u>\$ 1,335,020,947</u>



DEBT SERVICE FUND

COOK COUNTY, ILLINOIS

MAJOR GOVERNMENTAL FUND

DEBT SERVICE FUND

The Debt Service Fund comprises of the Bond and Interest Fund of the County. The fund was established to account for all payments of principal and interest due on general long-term debt. Revenue is derived mostly from the property tax levy and interest earned on investments.

Exhibit B-1
COOK COUNTY, ILLINOIS
DEBT SERVICE FUND
BOND AND INTEREST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Property taxes	\$ 190,760,412	\$ 197,999,198	\$ 7,238,786
Federal Government	-	5,850,377	5,850,377
Interest on investments	-	95,500	95,500
Total revenues	<u>190,760,412</u>	<u>203,945,075</u>	<u>13,184,663</u>
EXPENDITURES AND ENCUMBRANCES:			
Principal & Interest levied, not due-			
Principal	80,560,000	77,840,000	2,720,000
Interest	<u>110,200,412</u>	<u>158,908,775</u>	<u>(48,708,363)</u>
Total expenditures and encumbrances	<u>190,760,412</u>	<u>236,748,775</u>	<u>(45,988,363)</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ (32,803,700)</u>	<u>\$ (32,803,700)</u>



CAPITAL PROJECTS FUNDS

COOK COUNTY, ILLINOIS

MAJOR GOVERNMENTAL FUND

CAPITAL PROJECTS FUND

The Combined Capital Projects Fund includes the following accounts: Government Management and Supporting Services, Protection of Health, Protection of Persons and Property and the Forest Preserve District.

The Government Management and Supporting Service Accounts were established to account for the acquisition or construction of major facilities for budgeted capital projects approved by the Board of Commissioners. Revenues are derived from interest earned on investments and miscellaneous sources. General obligation bond proceeds were used to finance many of the projects.

The Protection of Health Accounts were established to account for the monies to be used in various hospital construction projects. Revenues are derived from interest earned on investments. The proceeds of the general obligation bonds were used to finance most of the projects.

The Corrections Accounts were established to account for the monies to use in operating the County jail system. Revenues are derived from interest earned on investments. The proceeds of the general obligation bonds were used to finance most of the projects.

The Courts Accounts were established to account for the monies to be used in various County court system projects. Revenues are derived from interest earned on investments. Proceeds from general obligation bonds were used to support the project.

**Exhibit C-1
COOK COUNTY, ILLINOIS
CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET BY ACCOUNT
November 30, 2010**

ASSETS	Government Management and Supporting Services Account	Protection of Health Account	Corrections Account
Cash and investments	\$ 32,222,566	\$ 3,867,848	\$ 15,325,280
Cash and investments with trustees	410,150,206	87,234,890	20,438,241
Accrued interest receivable	53,288	10,796	2,567
Accounts receivable - Due from other funds	-	121,794,311	-
Total assets	<u>\$ 442,426,060</u>	<u>\$ 212,907,845</u>	<u>\$ 35,766,088</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
Accounts payable	\$ 16,971,356	\$ 1,540,968	\$ 2,625,691
Due to other funds	136,381,339	-	-
Total liabilities	<u>153,352,695</u>	<u>1,540,968</u>	<u>2,625,691</u>
FUND BALANCE:			
Reserved -			
Encumbrances, current year	141,412,990	4,978,817	727,636
Total reserved			
Unreserved			
Undesignated	147,660,375	206,388,060	32,412,761
Total fund balance	<u>289,073,365</u>	<u>211,366,877</u>	<u>33,140,397</u>
Total liabilities and fund balance	<u>\$ 442,426,060</u>	<u>\$ 212,907,845</u>	<u>\$ 35,766,088</u>

Courts Account	Intra-activity Eliminations	Total	ASSETS
\$ 10,372,898	\$ -	\$ 61,788,592	Cash and investments
24,687,852	-	542,511,189	Cash and investments with trustees
3,161	-	69,812	Accrued interest receivable
22,180,326	(143,974,637)	-	Accounts receivable - Due from other funds
<u>\$ 57,244,237</u>	<u>\$ (143,974,637)</u>	<u>\$ 604,369,593</u>	Total assets
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
\$ 2,879,977	\$ -	\$ 24,017,992	Accounts payable
7,593,298	(143,974,637)	-	Due to other funds
<u>10,473,275</u>	<u>(143,974,637)</u>	<u>24,017,992</u>	Total liabilities
FUND BALANCE:			
-	-	147,119,443	Reserved - Encumbrances, current year Total reserved
46,770,962	-	433,232,158	Unreserved Undesignated
<u>46,770,962</u>	<u>-</u>	<u>580,351,601</u>	Total fund balance
<u>\$ 57,244,237</u>	<u>\$ (143,974,637)</u>	<u>\$ 604,369,593</u>	Total liabilities and fund balance

Exhibit C-2
COOK COUNTY, ILLINOIS
CAPITAL PROJECT FUND
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE BY ACCOUNT
For the Year Ended November 30, 2010

	Government Management and Supporting Services Account	Protection of Health Account
REVENUES:		
State of Illinois	-	-
Investment income	\$ 314,410	\$ 63,975
Miscellaneous	-	2,800
Total revenues	<u>314,410</u>	<u>66,775</u>
EXPENDITURES:		
Capital outlay	58,724,462	7,114,919
Debt service - principal	3,761,375	-
Debt service - interest	742,601	-
Debt service - bond issuance cost	2,589,694	-
Total expenditures	<u>65,818,132</u>	<u>7,114,919</u>
Expenditures in excess of revenues	<u>(65,503,722)</u>	<u>(7,048,144)</u>
OTHER FINANCING SOURCES:		
Proceeds of general obligation bonds - Par amount of bonds	<u>258,289,483</u>	<u>46,989,288</u>
Total other financing sources	<u>258,289,483</u>	<u>46,989,288</u>
Revenues and other financing sources over expenditures and other financing sources	192,785,761	39,941,144
FUND BALANCE - Beginning	<u>96,287,604</u>	<u>171,425,733</u>
FUND BALANCE - Ending	<u>\$ 289,073,365</u>	<u>\$ 211,366,877</u>

Corrections Account	Courts Account	Total
-	-	-
\$ 10,343	\$ 24,873	\$ 413,601
-	-	2,800
<u>10,343</u>	<u>24,873</u>	<u>416,401</u>
3,663,741	11,516,853	81,019,975
-	-	3,761,375
-	-	742,601
		<u>2,589,694</u>
<u>3,663,741</u>	<u>11,516,853</u>	<u>88,113,645</u>
<u>(3,653,398)</u>	<u>(11,491,980)</u>	<u>(87,697,244)</u>
6,507,173	20,109,056	331,895,000
<u>6,507,173</u>	<u>20,109,056</u>	<u>331,895,000</u>
2,853,775	8,617,076	244,197,756
<u>30,286,622</u>	<u>38,153,886</u>	<u>336,153,845</u>
<u>\$ 33,140,397</u>	<u>\$ 46,770,962</u>	<u>\$ 580,351,601</u>

REVENUES:

State of Illinois
Investment income
Miscellaneous
Total revenues

EXPENDITURES:

Capital outlay
Debt service - principal
Debt service - interest
Debt service - bond issuance cost
Total expenditures

Expenditures in excess of revenues

OTHER FINANCING SOURCES:

Proceeds of general obligation bonds -
Par amount of bonds
Total other financing sources

Revenues and other financing sources over
expenditures and other financing sources

FUND BALANCE - Beginning

FUND BALANCE - Ending



NONMAJOR GOVERNMENTAL FUNDS

COOK COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

The 911 Surcharge Reallocation – ETSB Fund was established to account for implementation, installation, and maintenance of an enhanced “911” Emergency Telephone System for the citizens of unincorporated Cook County.

The Geographical Information Systems Fund was established to account for equipment, materials, and necessary expenses incurred in implementing and maintaining this new project.

The Forest Preserve Working Cash Fund was established to account for resources maintained by the District for the purpose of making temporary loans to the Corporate Fund.

The Motor Fuel Tax Illinois First (1st) Fund was established to coordinate planning for road infrastructure improvements with the State of Illinois and Federal Government. Revenues are derived mainly from non-property taxes and interest earned on investments.

The Township Roads Fund was established to provide for construction and maintenance of streets, roads and highways. Revenues are derived from non-property taxes, the State of Illinois, and interest earned on investments.

The Election Fund was established to pay for the costs of elections under the jurisdiction of the County Clerk. The fund’s revenues are derived from property taxes levied for this purpose, interest earned on investments, reimbursements from the State of Illinois and other miscellaneous sources.

The County Law Library Fund was established to provide for organized book collections, bibliographical and reference services to lawyers and judges and general law library services to the public. Revenues are derived from fees received from users of library resources and interest earned on investments.

The Animal Control Department Fund was established to control and prevent the spread of rabies. Revenues are derived from fees charged for animal licenses and tags, and interest earned on investments.

The County Recorder Document Storage System Fund was established to pay for the expenditures involved in starting and maintaining a document storage system. Revenues are received from fees for such services as record retrieving and interest earned on investments.

The County Clerk Automation Fund was started to upgrade and establish computerized files for voter registration and election judges. Revenues are derived from fees and license charges for record retrieving and interest earned on investments.

The Circuit Court Document Storage Fund was started to assist in the preparation of documents to be microfilmed or microfiched, and also to perform the actual filming at times. Revenues are derived from fees for services such as retrieving, updating, refilling and transporting record orders and interest earned on investments.

The Circuit Court Automation Fund was established to actively participate in the selection, acquisition, installation and maintenance of all computer hardware, system analysis and design, programming, system implementation, documentation and maintenance of all computer programs. Revenues are derived from fees from users for such items as reports and statistical data and interest earned on investments.

The Circuit Court Illinois Dispute Resolution Fund was established to support activities to mediate disputes in an attempt to relieve the court system of lengthy lawsuits. Revenues are obtained from fees charged to the disputing parties and other principals and interest earned on investments.

The County Emergency Telephone System Fund was established to provide the public with detailed information on all inmates held at Cook County Jail. Revenues are derived from interest earned on investments and fees.

The Adult Probation Services Fee Fund was established to supervise people convicted of criminal and civil offenses. Revenues are derived mainly from fees charged to individuals on probation.

The Social Services Probation Fund was established to provide social service casework expertise for probation and court service cases. Revenues are derived mainly from fees charges and interest earned on investments.

The County Treasurer Tax Sales Automation Fund was established to pay for the expenditures required to start and maintain a computerized system to conduct delinquent property tax sales. Revenues are derived mainly from fees and interest earned on investments.

The Chief Judge Juvenile Probation Supplementary Officers Fund was established to receive supplemental funding for additional Juvenile Officers positions. This funding was made available through the Juvenile Justice Reform Act. Revenues are received mainly from the Illinois Supreme Court, Administrative Office of the Illinois Courts.

The Cook County Lead Poisoning Prevention Fund was established to begin programs to prevent lead poisoning in Cook County. Revenues are derived from fees charged.

The State's Attorney Narcotics Nuisance Abatement Fund was established to work with various agencies throughout Cook County to identify and eliminate drug houses. Revenues are derived through Narcotics Forfeited Funds which are seized narcotic funds.

The State's Attorney Narcotics Forfeiture Fund was established to work with State, City and County Agencies on various drug related cases. Revenues are derived through monies and forfeited for Narcotics Investigations.

The State's Attorney Bad Check Diversion Fund was established to account for monies pursuant to Public Act 93-0394 for the State's Attorney to offer a pre-trial educational diversion program for first time bad check passers, while providing restitution to victims, avoiding an increased caseload in the criminal justice system, and at no cost to the victims or taxpayers.

The Sheriff's Police Suburban Narcotics Fund was established to account for monies used to fight narcotics trafficking in the unincorporated areas of Cook County.

The Suburban Tuberculosis Sanitarium District Fund was established to account for monies for the prevention, care, treatment and control of tuberculosis within the suburban Cook County area. All assets and liabilities were transferred to the Cook County Board July 24, 2007 per Public Act 094-1050 by the State of Illinois.

The Forest Preserve District General Fund was established as the general operating fund of the Forest Preserve District. Revenues are derived mostly from the property tax levy, golf fees and other fees, interest earned on investments and from other miscellaneous services provided to users of District facilities.

The Forest Preserve District Real Estate Acquisition Fund was established to account for all monies involved in the conveyance of District land. Revenues are derived from fees charged, reimbursements from the Federal Government, interest earned on investments and miscellaneous income.

The Forest Preserve District Grant Fund was established to account for financial resources to be used in accordance with the terms of grant agreements.

The JTDC Supportive Services Fund was established to account for the monies for the development, promotion and implementation of a "culture of caring" within the JTDC and the direction of Federally appointed Transitional Administrator to foster and efficient and orderly transition of administrative and operational authority to the Chief Judge. As of December 1, 2009 and in accordance with the 2010 Budget, the Juvenile Temporary Detention Center ("JTDC") Supportive Services Special Revenue Fund was transferred to the Public Safety account and the portion relating to health care costs were transferred to CCHHS.

The Emergency Management Agency Fund was established to account for all monies to organize and coordinate the countywide preparedness efforts along with the response to and the recovery from any disaster or declared emergency within all unincorporated areas of Cook County and elsewhere in the County upon request by the local elected officials.

The Capital Litigation Fund was established to account for all monies per the Illinois General Assembly to provide defense counsel and prosecutors access to sufficient resources to cover the costs of litigating death penalty cases. There is an annual amount of financial assistance received from the State to pay for capital cases in Cook County, where the majority of death penalty cases are tried.

The Clerk of the Circuit Court Administrative Fund was established to account for all monies per Illinois Statute to create a Circuit Court Operation and Administrative Fund, to be used to offset the costs incurred by the Circuit Court Clerk in performing additional duties required to collect and disburse funds to entities of State and Local Government as provided by law.

The Geographical Information System (GIS) Fee Fund was created solely to be used for the equipment, personnel, materials, and necessary expenses incurred in implementing and maintaining an enterprise Cook County geographical information system. The fund is administered by the Cook County Bureau of Technology. Policy and priority are determined by the multi-agency Land Information Committee consisting of all the land based agencies with Cook County.

The Recorder of Deeds Rental Housing Support Fee Fund was established to assist property owners with maintaining ownership of their properties by offering early warning notification to property owners whenever documents are filed that may affect ownership.

The Chief Judge Children's Waiting Room Fund was created for the collection and disbursement of fees to finance various court services. Revenues are derived from fees generated from Chapter 18, Section 18-41. They are credited to this fund to operate and administer the children's waiting rooms in Cook County.

The Chief Judge Mental Health Fund was created for the collection and disbursement of fees to finance various court services. Revenues are derived from fees generated from Chapter 18, Section 18-36. They are credited to this fund to operate and administer the mental health court program in Cook County.

The Chief Judge Peer Jury Fund was created for the collection and disbursement of fees to finance various court services. Revenues are derived from fees generated from Chapter 18, Section 18-37. They are credited to this fund to operate and administer the teen court, peer jury, youth court or other youth diversion program in Cook County.

The Chief Judge Drug Court Fund was created for the collection and disbursement of fees to finance various court services. Revenues are derived from fees generated from Chapter

18, Section 18-38. They are credited to this fund to operate and administer the drug court program in Cook County.

The Assessor Special Revenue Fund was established to collect revenue from marketing previously unutilized commercial opportunities related to, but not limited to, the Assessor's Website, Assessor's Database, and Assessment Notices shall be placed in such special fund for the Assessor to be held by the Treasurer of the County.

The Environmental Management Fund was established for the use of environmental management purposes, including but not limited to consulting fees; long-term monitoring and maintenance of air pollution emitting sites; proper management of Cook County waste streams; environmental initiative planning, implementation, inspection, and enforcement; operational expenses for personnel and equipment procurement; and other activities consistent with activities of the Cook County Environmental Control Ordinance.

The Sheriff's Youthful Offender Alcohol and Drug Education Fund provides an educational alternative for youthful offenders and their parents to assist the court and community in decreasing alcohol and other drug use while increasing information regarding the negative consequences of such use.

The Sheriff Women's Justice Service Fund is utilized for purposes related to the operation of rehabilitation programs including mental health and substance abuse services.

The Vehicle Purchase Fund was created for the collection of fees from individuals who violate the Illinois Vehicle code or any similar ordinance. This is in compliance with Illinois General Assembly Act 625ILCS 5/16-104C. The fees shall be disbursed to the law enforcement agency and used for the acquisition and/or maintenance of police vehicles.

The Governmental Grants Funds are used to fund specific programs administered by the County. Revenues are obtained from Federal, State and private grant sources.

The Other Nonbudgeted Special Revenue Funds consist of miscellaneous funds established to account for all monies designated for use by programs within these funds. The programs are administered by the County, but are not included in the County's Annual Appropriation bill (Budget). The funds are categorized as nonbudgeted because they tend to be temporary in nature. The funds are reviewed periodically thus making them subject to residual equity transfers, transfer to budgeted funds, other changes and cancellations. Revenues are derived from Federal, State, and private sources, interest earned on investments, and other taxes.

DEBT SERVICE FUND

The Forest Preserve District Debt Service Fund was established to account for the accumulation of resources for the payment of principal, interest and related costs of long-term debt.

CAPITAL PROJECT FUND

The Forest Preserve District Capital Projects Fund was established to account for the monies to be used in the various construction projects. Revenues are derived from property taxes and interest earned on investments.

**Exhibit D-1
COOK COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
November 30, 2010**

ASSETS	Total Special Revenue Funds	Total Debt Service Fund Forest Preserve District	Total Capital Projects Fund Forest Preserve District	Intra-activity Eliminations	Total Nonmajor Governmental Funds
Cash and investments	\$ 149,923,225	\$ 11,579,035	\$ 25,366,739	\$ -	\$ 186,868,999
Taxes receivable (net of allowance for loss) -					-
Tax levy - current	91,984,906	14,468,600	7,151,975	-	113,605,481
Tax levy - prior year	8,056,642	-	-	-	8,056,642
Accrued interest receivable	16,282	-	-	-	16,282
Inventory reserve	-	-	-	-	-
Accounts receivable -					-
Due from others	1,117,330	-	178,741	-	1,296,071
Due from other governments	56,054,452	430,278	-	-	56,484,730
Due from other funds	82,968,773	-	7,036,279	(67,005,052)	23,000,000
Loan receivable, net	43,595,506	-	-	-	43,595,506
Total assets	<u>\$ 433,717,116</u>	<u>\$ 26,477,913</u>	<u>\$ 39,733,734</u>	<u>\$ (67,005,052)</u>	<u>\$ 432,923,711</u>
LIABILITIES AND FUND BALANCE					
Accounts payable	\$ 36,114,331	\$ -	\$ 1,046,220	\$ -	\$ 37,160,551
Accrued salaries payable	4,068,718	-	-	-	4,068,718
Due to other funds	64,488,675	714,558	1,876,828	(67,005,052)	75,009
Due to other governments	298,134	-	-	-	298,134
Deferred revenue - property tax	88,687,966	13,105,013	6,489,605	-	108,282,584
Deferred revenue - other	61,384,286	-	-	-	61,384,286
Other liabilities	1,101,854	-	178,741	-	1,280,595
Total liabilities	<u>256,143,964</u>	<u>13,819,571</u>	<u>9,591,394</u>	<u>(67,005,052)</u>	<u>212,549,877</u>
Fund balance -					
Reserved -					
Encumbrances, prior year	6,335,180	-	-	-	6,335,180
Encumbrances, current	63,747,601	12,658,342	1,429,930	-	77,835,873
Reserved for loans outstanding	43,595,506	-	-	-	43,595,506
Unreserved -	63,894,865	-	28,712,410	-	92,607,275
Total fund balance	<u>177,573,152</u>	<u>12,658,342</u>	<u>30,142,340</u>	<u>-</u>	<u>220,373,834</u>
Total liabilities and fund balance	<u>\$ 433,717,116</u>	<u>\$ 26,477,913</u>	<u>\$ 39,733,734</u>	<u>\$ (67,005,052)</u>	<u>\$ 432,923,711</u>

Exhibit D-2
COOK COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2010

	Total Special Revenue Funds	Total Debt Service Fund Forest Preserve District	Total Capital Projects Fund Forest Preserve District	Intra-activity Eliminations	Total Nonmajor Governmental Funds
REVENUES:					
Taxes -					
Property	\$ 59,663,060	\$ 12,040,385	\$ 5,868,555	\$ -	\$ 77,572,000
Nonproperty	18,944,964	-	-	-	18,944,964
Fees and licenses	70,641,588	-	219,662	-	70,861,250
Federal government	28,000,209	-	-	-	28,000,209
State of Illinois	64,337,976	-	-	-	64,337,976
Other governments	999,128	-	-	-	999,128
Investment income	298,508	7,663	13,268	-	319,439
Miscellaneous	7,269,086	-	10,000	-	7,279,086
Total revenues	<u>250,154,519</u>	<u>12,048,048</u>	<u>6,111,485</u>	<u>-</u>	<u>268,314,052</u>
EXPENDITURES:					
Current -					
Government management and supporting services	7,262,034	-	-	-	7,262,034
Corrections	16,952,289	-	-	-	16,952,289
Courts	110,532,509	-	-	-	110,532,509
Control of environment	50,528,020	-	826,642	-	51,354,662
Assessment and collection of taxes	13,743,998	-	-	-	13,743,998
Election	40,984,140	-	-	-	40,984,140
Economic and human development	45,699,499	-	-	-	45,699,499
Transportation	13,107,007	-	-	-	13,107,007
Capital outlay	11,887,317	-	9,553,709	-	21,441,026
Debt Service -					
Principal	-	6,730,000	-	-	6,730,000
Interest and other charges	-	5,432,673	-	-	5,432,673
Total expenditures	<u>310,696,813</u>	<u>12,162,673</u>	<u>10,380,351</u>	<u>-</u>	<u>333,239,837</u>
Revenues over (under) expenditures	<u>(60,542,294)</u>	<u>(114,625)</u>	<u>(4,268,866)</u>	<u>-</u>	<u>(64,925,785)</u>
OTHER FINANCING SOURCES (USES):					
Transfer in	21,326,815	-	6,333,181	(12,916,362)	14,743,634
Transfer out	(19,657,644)	-	(583,181)	12,916,362	(7,324,463)
Proceeds of general obligation bonds	-	-	-	-	-
Total other financing sources (uses)	<u>1,669,171</u>	<u>-</u>	<u>5,750,000</u>	<u>-</u>	<u>7,419,171</u>
REVENUES AND OTHER FINANCING SOURCES OVER (under)					
EXPENDITURES AND OTHER FINANCING USES	<u>(58,873,123)</u>	<u>(114,625)</u>	<u>1,481,134</u>	<u>-</u>	<u>(57,506,614)</u>
FUND BALANCE - Beginning (as restated - see Note IX)	236,446,275	12,772,967	28,661,206	-	277,880,448
FUND BALANCE - Ending	<u>\$ 177,573,152</u>	<u>\$ 12,658,342</u>	<u>\$ 30,142,340</u>	<u>\$ -</u>	<u>\$ 220,373,834</u>

**Exhibit D-3
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2010**

ASSETS	911 Surcharge Reallocation ETSB	Geographical Information Systems	Forest Preserve District Working Cash
Cash and investments	\$ 29,265	\$ 3,509,809	\$ 13,396,879
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accrued interest receivable	-	-	-
Accounts receivable -			
Due from others	-	-	-
Due from other governments	-	-	-
Due from other funds	-	15,125,000	-
Loan receivable, net	-	-	-
Total assets	<u>\$ 29,265</u>	<u>\$ 18,634,809</u>	<u>\$ 13,396,879</u>
LIABILITIES AND FUND BALANCE			
Accounts payable	\$ 1,716	\$ 515,933	\$ -
Accrued salaries payable		29,067	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	-
Other liabilities	-	-	-
Total liabilities	<u>1,716</u>	<u>545,000</u>	<u>-</u>
Fund balance (deficit) -			
Reserved -			
Encumbrances, prior year		350,667	-
Encumbrances, current		1,547,599	-
Reserved for loans outstanding	-	-	-
Unreserved (deficit) -	<u>27,549</u>	<u>16,191,543</u>	<u>13,396,879</u>
Total fund balance (deficit)	<u>27,549</u>	<u>18,089,809</u>	<u>13,396,879</u>
Total liabilities and fund balance	<u>\$ 29,265</u>	<u>\$ 18,634,809</u>	<u>\$ 13,396,879</u>

MFT Illinois First (1st)	Township Roads	Election	ASSETS
\$ -	\$ 2,934,912	\$ 83,627	Cash and investments
-	-	42,670,482	Taxes receivable (net of allowance for loss) -
-	-	8,056,642	Tax levy - current
-	-	-	Tax levy - prior year
-	-	-	Accrued interest receivable
-	-	-	Accounts receivable -
-	-	-	Due from others
-	80,649	168,879	Due from other governments
14,540,389	-	-	Due from other funds
-	-	-	Loan receivable, net
<u>\$ 14,540,389</u>	<u>\$ 3,015,561</u>	<u>\$ 50,979,630</u>	Total assets
			LIABILITIES AND FUND BALANCE
\$ 190,359	\$ 14,860	\$ 4,346,630	Accounts payable
697,255	-	212,043	Accrued salaries payable
-	-	9,555,413	Due to other funds
-	-	-	Due to other governments
-	-	43,409,635	Deferred revenue - property tax
-	-	-	Deferred revenue - other
-	-	-	Other liabilities
<u>887,614</u>	<u>14,860</u>	<u>57,523,721</u>	Total liabilities
			Fund balance (deficit) -
			Reserved -
110,512	-	1,446,911	Encumbrances, prior year
173,202	36,434	1,259,904	Encumbrances, current
-	-	-	Reserved for loans outstanding
<u>13,369,061</u>	<u>2,964,267</u>	<u>(9,250,906)</u>	Unreserved (deficit) -
<u>13,652,775</u>	<u>3,000,701</u>	<u>(6,544,091)</u>	Total fund balance (deficit)
<u>\$ 14,540,389</u>	<u>\$ 3,015,561</u>	<u>\$ 50,979,630</u>	Total liabilities and fund balance

Exhibit D-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2010

ASSETS	County Law Library	Animal Control Department	County Recorder Document Storage System
Cash and investments	\$ -	\$ 1,505,433	\$ 1,827,416
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accrued interest receivable	-	-	-
Accounts receivable -			
Due from others	-	-	-
Due from other governments	-	-	-
Due from other funds	-	4,000,000	-
Loan receivable, net	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 5,505,433</u>	<u>\$ 1,827,416</u>
LIABILITIES AND FUND BALANCE			
Accounts payable	\$ 632,690	\$ 7,991	\$ 202,207
Accrued salaries payable	62,608	31,498	80,876
Due to other funds	1,735,830	-	-
Due to other governments	-	-	-
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	-
Other liabilities	-	-	-
Total liabilities	<u>2,431,128</u>	<u>39,489</u>	<u>283,083</u>
Fund balance (deficit) -			
Reserved -			
Encumbrances, prior year	-	18,239	1,098
Encumbrances, current	54,000	176,461	143,630
Reserved for loans outstanding	-	-	-
Unreserved (deficit) -	<u>(2,485,128)</u>	<u>5,271,244</u>	<u>1,399,605</u>
Total fund balance (deficit)	<u>(2,431,128)</u>	<u>5,465,944</u>	<u>1,544,333</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 5,505,433</u>	<u>\$ 1,827,416</u>

County Clerk Automation	Circuit Court Document Storage	Circuit Court Automation	ASSETS
\$ 759,339	\$ -	\$ 36,979	Cash and investments
-	-	-	Taxes receivable (net of allowance for loss) -
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
-	-	-	Accrued interest receivable
-	-	-	Accounts receivable -
-	-	-	Due from others
-	9,140,056	5,767,505	Due from other governments
-	-	-	Due from other funds
-	-	-	Loan receivable, net
<u>\$ 759,339</u>	<u>\$ 9,140,056</u>	<u>\$ 5,804,484</u>	Total assets
			LIABILITIES AND FUND BALANCE
\$ 39,546	\$ 167,314	\$ 731,351	Accounts payable
14,370	158,218	231,699	Accrued salaries payable
-	-	-	Due to other funds
-	-	-	Due to other governments
-	-	-	Deferred revenue - property tax
-	-	-	Deferred revenue - other
-	-	-	Other liabilities
<u>53,916</u>	<u>325,532</u>	<u>963,050</u>	Total liabilities
			Fund balance (deficit) -
			Reserved -
61,780	52,782	258,926	Encumbrances, prior year
17,740	1,026,022	1,631,521	Encumbrances, current
-	-	-	Reserved for loans outstanding
<u>625,903</u>	<u>7,735,720</u>	<u>2,950,987</u>	Unreserved (deficit) -
<u>705,423</u>	<u>8,814,524</u>	<u>4,841,434</u>	Total fund balance (deficit)
<u>\$ 759,339</u>	<u>\$ 9,140,056</u>	<u>\$ 5,804,484</u>	Total liabilities and fund balance

Exhibit D-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2010

ASSETS	Circuit Court Illinois Dispute Resolution	Cook County Emergency Telephone System	Adult Probation Services Fee
Cash and investments	\$ 719,615	\$ -	\$ 3,807,390
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accrued interest receivable	-	-	-
Accounts receivable -			
Due from others	-	-	-
Due from other governments	-	1,696,443	-
Due from other funds	-	-	-
Loan receivable, net	-	-	-
Total assets	<u>\$ 719,615</u>	<u>\$ 1,696,443</u>	<u>\$ 3,807,390</u>
LIABILITIES AND FUND BALANCE			
Accounts payable	\$ -	\$ 26,314	\$ 111,713
Accrued salaries payable	-	205,721	57
Due to other funds	-	2,004,789	-
Due to other governments	-	-	-
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	-
Other liabilities	-	-	-
Total liabilities	<u>-</u>	<u>2,236,824</u>	<u>111,770</u>
Fund balance (deficit) -			
Reserved -			
Encumbrances, prior year	-	-	27,824
Encumbrances, current	-	-	582,268
Reserved for loans outstanding	-	-	-
Unreserved (deficit) -	<u>719,615</u>	<u>(540,381)</u>	<u>3,085,528</u>
Total fund balance (deficit)	<u>719,615</u>	<u>(540,381)</u>	<u>3,695,620</u>
Total liabilities and fund balance	<u>\$ 719,615</u>	<u>\$ 1,696,443</u>	<u>\$ 3,807,390</u>

Social Services Probation	County Treasurer Tax Sales Automation	Chief Judge Juvenile Justice	ASSETS
\$ 3,753,228	\$ 2,794,198	\$ -	Cash and investments
-	-	-	Taxes receivable (net of allowance for loss) -
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
-	-	-	Accrued interest receivable
-	-	-	Accounts receivable -
-	-	-	Due from others
-	-	3,244,676	Due from other governments
-	8,081,282	-	Due from other funds
-	-	-	Loan receivable, net
<u>\$ 3,753,228</u>	<u>\$ 10,875,480</u>	<u>\$ 3,244,676</u>	Total assets
LIABILITIES AND FUND BALANCE			
\$ 92,989	\$ 222,050	\$ -	Accounts payable
-	143,328	66,345	Accrued salaries payable
-	-	11,347,365	Due to other funds
-	-	-	Due to other governments
-	-	-	Deferred revenue - property tax
-	-	-	Deferred revenue - other
-	-	-	Other liabilities
<u>92,989</u>	<u>365,378</u>	<u>11,413,710</u>	Total liabilities
			Fund balance (deficit) -
			Reserved -
2,804	159,056	-	Encumbrances, prior year
345,450	544,038	-	Encumbrances, current
-	-	-	Reserved for loans outstanding
<u>3,311,985</u>	<u>9,807,008</u>	<u>(8,169,034)</u>	Unreserved (deficit) -
<u>3,660,239</u>	<u>10,510,102</u>	<u>(8,169,034)</u>	Total fund balance (deficit)
<u>\$ 3,753,228</u>	<u>\$ 10,875,480</u>	<u>\$ 3,244,676</u>	Total liabilities and fund balance

Exhibit D-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2010

ASSETS	Lead Poisoning Prevention	State's Attorney Narcotics Nuisance Abatement	State's Attorney Narcotics Forfeiture
Cash and investments	\$ 5,713,087	\$ 4,950	\$ -
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accrued interest receivable	-	-	-
Accounts receivable -			
Due from others	-	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
Loan receivable, net	-	-	-
Total assets	<u>\$ 5,713,087</u>	<u>\$ 4,950</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE			
Accounts payable	\$ 238,035	\$ 940	\$ 227,824
Accrued salaries payable	3,343	-	63,544
Due to other funds	-	-	422,443
Due to other governments	-	-	-
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	-
Other liabilities	-	-	-
Total liabilities	<u>241,378</u>	<u>940</u>	<u>713,811</u>
Fund balance (deficit) -			
Reserved -			
Encumbrances, prior year	3,703,282	-	-
Encumbrances, current	102,524	-	-
Reserved for loans outstanding	-	-	-
Unreserved (deficit) -	<u>1,665,903</u>	<u>4,010</u>	<u>(713,811)</u>
Total fund balance (deficit)	<u>5,471,709</u>	<u>4,010</u>	<u>(713,811)</u>
Total liabilities and fund balance	<u>\$ 5,713,087</u>	<u>\$ 4,950</u>	<u>\$ -</u>

State's Attorney Bad Check Diversion	Sheriff's Police Suburban Narcotics	Suburban TB Sanitarium District	ASSETS
\$ 350,842	\$ 204,888	\$ 4,326,330	Cash and investments
-	-	-	Taxes receivable (net of allowance for loss) -
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
-	-	-	Accrued interest receivable
-	-	-	Accounts receivable -
-	-	-	Due from others
-	-	2,712	Due from other governments
-	-	24,649,988	Due from other funds
-	-	-	Loan receivable, net
<u>\$ 350,842</u>	<u>\$ 204,888</u>	<u>\$ 28,979,030</u>	Total assets
			LIABILITIES AND FUND BALANCE
\$ -	\$ -	\$ 93,706	Accounts payable
-	-	81,395	Accrued salaries payable
-	-	75,009	Due to other funds
-	-	-	Due to other governments
-	-	-	Deferred revenue - property tax
-	-	-	Deferred revenue - other
-	-	-	Other liabilities
<u>-</u>	<u>-</u>	<u>250,110</u>	Total liabilities
			Fund balance (deficit) -
			Reserved -
-	-	136,670	Encumbrances, prior year
-	-	94,125	Encumbrances, current
-	-	-	Reserved for loans outstanding
350,842	204,888	28,498,125	Unreserved (deficit) -
<u>350,842</u>	<u>204,888</u>	<u>28,728,920</u>	Total fund balance (deficit)
<u>\$ 350,842</u>	<u>\$ 204,888</u>	<u>\$ 28,979,030</u>	Total liabilities and fund balance

Exhibit D-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2010

ASSETS	Forest Preserve District General	Forest Preserve District Real Estate Acquisition	Forest Preserve District Grant
Cash and investments	\$ 66,016,510	\$ 17,561,207	\$ 4,146,760
Taxes receivable (net of allowance for loss) -			
Tax levy - current	49,314,424	-	-
Tax levy - prior year	-	-	-
Accrued interest receivable	10,691	5,591	-
Accounts receivable -			
Due from others	1,117,330	-	-
Due from other governments	636,194	-	58,628
Due from other funds	714,558	486,481	463,514
Loan receivable, net	-	-	-
Total assets	<u>\$ 117,809,707</u>	<u>\$ 18,053,279</u>	<u>\$ 4,668,902</u>
LIABILITIES AND FUND BALANCE			
Accounts payable	\$ 6,201,672	\$ 7,048,562	\$ 39,710
Accrued salaries payable	976,782	-	-
Due to other funds	5,754,247	-	355,200
Due to other governments	298,134	-	-
Deferred revenue - property tax	45,278,331	-	-
Deferred revenue - other	-	-	2,250,865
Other liabilities	34,561	378,374	-
Total liabilities	<u>58,543,727</u>	<u>7,426,936</u>	<u>2,645,775</u>
Fund balance (deficit) -			
Reserved -			
Encumbrances, prior year	-	-	-
Encumbrances, current	35,349,895	10,139,862	1,559,613
Reserved for loans outstanding	-	-	-
Unreserved (deficit) -	23,916,085	486,481	463,514
Total fund balance (deficit)	<u>59,265,980</u>	<u>10,626,343</u>	<u>2,023,127</u>
Total liabilities and fund balance	<u>\$ 117,809,707</u>	<u>\$ 18,053,279</u>	<u>\$ 4,668,902</u>

JTDC Supportive Services	Emergency Management Agency	Capital Litigation	ASSETS
\$ -	\$ -	\$ -	Cash and investments
-	-	-	Taxes receivable (net of allowance for loss) -
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
-	-	-	Accrued interest receivable
-	-	-	Accounts receivable -
-	-	-	Due from others
-	-	-	Due from other governments
-	-	-	Due from other funds
-	-	-	Loan receivable, net
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Total assets
			LIABILITIES AND FUND BALANCE
\$ -	\$ 9,184	\$ -	Accounts payable
-	28,132	-	Accrued salaries payable
-	1,108,549	2,600,598	Due to other funds
-	-	-	Due to other governments
-	-	-	Deferred revenue - property tax
-	-	-	Deferred revenue - other
-	-	-	Other liabilities
<u>-</u>	<u>1,145,865</u>	<u>2,600,598</u>	Total liabilities
			Fund balance (deficit) -
			Reserved -
-	3,562	-	Encumbrances, prior year
-	65,477	-	Encumbrances, current
-	-	-	Reserved for loans outstanding
<u>-</u>	<u>(1,214,904)</u>	<u>(2,600,598)</u>	Unreserved (deficit) -
<u>-</u>	<u>(1,145,865)</u>	<u>(2,600,598)</u>	Total fund balance (deficit)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Total liabilities and fund balance

Exhibit D-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2010

ASSETS	Clerk of the Circuit Court Administrative	GIS Fee	Recorder of Deeds Rental Housing Supp Fee
Cash and investments	\$ 382,856	\$ 1,276,164	\$ 453,205
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accrued interest receivable	-	-	-
Accounts receivable -			
Due from others	-	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
Loan receivable, net	-	-	-
Total assets	<u>\$ 382,856</u>	<u>\$ 1,276,164</u>	<u>\$ 453,205</u>
LIABILITIES AND FUND BALANCE			
Accounts payable	\$ 16,858	\$ 321	\$ 396
Accrued salaries payable	16,472	3,738	2,690
Due to other funds	-	-	-
Due to other governments	-	-	-
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	-
Other liabilities	-	-	-
Total liabilities	<u>33,330</u>	<u>4,059</u>	<u>3,086</u>
Fund balance (deficit) -			
Reserved -			
Encumbrances, prior year	-	290	777
Encumbrances, current	-	-	10,650
Reserved for loans outstanding	-	-	-
Unreserved (deficit) -	<u>349,526</u>	<u>1,271,815</u>	<u>438,692</u>
Total fund balance (deficit)	<u>349,526</u>	<u>1,272,105</u>	<u>450,119</u>
Total liabilities and fund balance	<u>\$ 382,856</u>	<u>\$ 1,276,164</u>	<u>\$ 453,205</u>

<u>CJ Children's Waiting Room</u>	<u>CJ Mental Health</u>	<u>CJ Peer Jury</u>	<u>ASSETS</u>
\$ 3,934,476	\$ 869,324	\$ 22,912	Cash and investments
-	-	-	Taxes receivable (net of allowance for loss) -
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
-	-	-	Accrued interest receivable
-	-	-	Accounts receivable -
-	-	-	Due from others
-	-	-	Due from other governments
-	-	-	Due from other funds
-	-	-	Loan receivable, net
<u>\$ 3,934,476</u>	<u>\$ 869,324</u>	<u>\$ 22,912</u>	Total assets
			LIABILITIES AND FUND BALANCE
\$ 5,261	\$ -	\$ -	Accounts payable
-	-	-	Accrued salaries payable
-	-	-	Due to other funds
-	-	-	Due to other governments
-	-	-	Deferred revenue - property tax
-	-	-	Deferred revenue - other
-	-	-	Other liabilities
<u>5,261</u>	<u>-</u>	<u>-</u>	Total liabilities
			Fund balance (deficit) -
-	-	-	Reserved -
-	-	-	Encumbrances, prior year
-	-	-	Encumbrances, current
-	-	-	Reserved for loans outstanding
3,929,215	869,324	22,912	Unreserved (deficit) -
<u>3,929,215</u>	<u>869,324</u>	<u>22,912</u>	Total fund balance (deficit)
<u>\$ 3,934,476</u>	<u>\$ 869,324</u>	<u>\$ 22,912</u>	Total liabilities and fund balance

Exhibit D-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2010

ASSETS	CJ Drug Court	Assessors Special Revenue Fund	Environmental Management Services
Cash and investments	\$ 416,781	\$ 177,917	\$ 29,700
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accrued interest receivable	-	-	-
Accounts receivable -			
Due from others	-	-	-
Due from other governments	-	-	-
Due from other funds	-	-	-
Loan receivable, net	-	-	-
Total assets	<u>\$ 416,781</u>	<u>\$ 177,917</u>	<u>\$ 29,700</u>
LIABILITIES AND FUND BALANCE			
Accounts payable			
Accrued salaries payable			
Due to other funds	-	-	-
Due to other governments	-	-	-
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	-
Other liabilities	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) -			
Reserved -			
Encumbrances, prior year	-	-	-
Encumbrances, current	-	-	-
Reserved for loans outstanding	-	-	-
Unreserved (deficit) -	416,781	177,917	29,700
Total fund balance (deficit)	<u>416,781</u>	<u>177,917</u>	<u>29,700</u>
Total liabilities and fund balance	<u>\$ 416,781</u>	<u>\$ 177,917</u>	<u>\$ 29,700</u>

Sheriff Youthful Alcohol / Drug Education	Sheriff Womens Justice Services	Vehicle Purchase	ASSETS
\$ 10,156	\$ 57,824	\$ 253,847	Cash and investments
-	-	-	Taxes receivable (net of allowance for loss) -
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
-	-	-	Accrued interest receivable
-	-	-	Accounts receivable -
-	-	-	Due from others
-	-	-	Due from other governments
-	-	-	Due from other funds
-	-	-	Loan receivable, net
<u>\$ 10,156</u>	<u>\$ 57,824</u>	<u>\$ 253,847</u>	Total assets
LIABILITIES AND FUND BALANCE			
\$ 360		\$ -	Accounts payable
148		-	Accrued salaries payable
-	-	-	Due to other funds
-	-	-	Due to other governments
-	-	-	Deferred revenue - property tax
-	-	-	Deferred revenue - other
-	-	-	Other liabilities
<u>508</u>	<u>-</u>	<u>-</u>	Total liabilities
			Fund balance (deficit) -
			Reserved -
-	-	-	Encumbrances, prior year
-	-	-	Encumbrances, current
-	-	-	Reserved for loans outstanding
9,648	57,824	253,847	Unreserved (deficit) -
<u>9,648</u>	<u>57,824</u>	<u>253,847</u>	Total fund balance (deficit)
<u>\$ 10,156</u>	<u>\$ 57,824</u>	<u>\$ 253,847</u>	Total liabilities and fund balance

Exhibit D-3 (concluded)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2010

ASSETS	Governmental Grants	Other Nonbudgeted Special Revenue Funds	Total Nonmajor Special Revenue Funds
Cash and investments	\$ 590,164	\$ 7,965,235	\$ 149,923,225
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	91,984,906
Tax levy - prior year	-	-	8,056,642
Accrued interest receivable	-	-	16,282
Accounts receivable -			
Due from others	-	-	1,117,330
Due from other governments	50,166,271	-	56,054,452
Due from other funds	-	-	82,968,773
Loan receivable, net	43,595,506	-	43,595,506
Total assets	<u>\$ 94,351,941</u>	<u>\$ 7,965,235</u>	<u>\$ 433,717,116</u>
LIABILITIES AND FUND BALANCE			
Accounts payable	\$ 14,927,839	\$ -	\$ 36,114,331
Accrued salaries payable	959,389	-	4,068,718
Due to other funds	29,529,232	-	64,488,675
Due to other governments	-	-	298,134
Deferred revenue - property tax	-	-	88,687,966
Deferred revenue - other	59,133,421	-	61,384,286
Other liabilities	-	688,919	1,101,854
Total liabilities	<u>104,549,881</u>	<u>688,919</u>	<u>256,143,964</u>
Fund balance (deficit) -			
Reserved -			
Encumbrances, prior year	-	-	6,335,180
Encumbrances, current	8,887,186	-	63,747,601
Reserved for loans outstanding	43,595,506	-	43,595,506
Unreserved (deficit) -	<u>(62,680,632)</u>	<u>7,276,316</u>	<u>63,894,865</u>
Total fund balance (deficit)	<u>(10,197,940)</u>	<u>7,276,316</u>	<u>177,573,152</u>
Total liabilities and fund balance	<u>\$ 94,351,941</u>	<u>\$ 7,965,235</u>	<u>\$ 433,717,116</u>

Exhibit D-4
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2010

	911 Surcharge Reallocation ETSB	Geographical Information Systems	Forest Preserve District Working Cash
REVENUES:			
Taxes -			
Property	\$ -	\$ -	\$ -
Nonproperty	-	-	-
Fees and licenses	-	10,920,113	-
Federal Government	-	-	-
State of Illinois	-	-	-
Other governments	-	301,350	-
Investment income	-	8,619	16,636
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>11,230,082</u>	<u>16,636</u>
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	100	-	-
Courts	-	-	-
Control of environment	-	-	-
Assessment and collection of taxes	-	6,892,795	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>100</u>	<u>6,892,795</u>	<u>-</u>
Revenues over (under) expenditures	<u>(100)</u>	<u>4,337,287</u>	<u>16,636</u>
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(100)	4,337,287	16,636
FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)	27,649	13,752,522	13,380,243
FUND BALANCE (DEFICIT) - Ending	<u>\$ 27,549</u>	<u>\$ 18,089,809</u>	<u>\$ 13,396,879</u>

MFT Illinois First (1st)	Township Roads	Election
\$ -	\$ -	\$ 19,111,196
11,971,384	517,327	-
-	-	-
-	-	-
-	-	1,001,340
-	82,803	-
4,626	1,490	12,638
-	3,941	-
<u>11,976,010</u>	<u>605,561</u>	<u>20,125,174</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	40,984,140
-	-	-
13,107,007	-	-
-	-	-
<u>13,107,007</u>	<u>-</u>	<u>40,984,140</u>
<u>(1,130,997)</u>	<u>605,561</u>	<u>(20,858,966)</u>
-	-	-
-	-	(228,711)
-	-	<u>(228,711)</u>
(1,130,997)	605,561	(21,087,677)
14,783,772	2,395,140	14,543,586
<u>\$ 13,652,775</u>	<u>\$ 3,000,701</u>	<u>\$ (6,544,091)</u>

REVENUES:

Taxes -
Property
Nonproperty
Fees and licenses
Federal Government
State of Illinois
Other governments
Investment income
Miscellaneous
Total revenues

EXPENDITURES:

Current -
Government management and supporting services
Corrections
Courts
Control of environment
Assessment and collection of taxes
Election
Economic and human development
Transportation
Capital outlay
Total expenditures
Revenues over (under) expenditures

OTHER FINANCING SOURCES (USES):

Transfer in
Transfer out
Total other financing sources (uses)

**REVENUES AND OTHER FINANCING SOURCES OVER
(UNDER) EXPENDITURES AND OTHER FINANCING USES**

FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)

FUND BALANCE (DEFICIT) - Ending

Exhibit D-4 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2010

	County Law Library	Animal Control Department	County Recorder Document Storage System
REVENUES:			
Taxes -			
Property	\$ -	\$ -	\$ -
Nonproperty	-	-	-
Fees and licenses	5,873,892	3,286,862	2,412,195
Federal Government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	-	2,684	1,309
Miscellaneous	-	-	-
Total revenues	<u>5,873,892</u>	<u>3,289,546</u>	<u>2,413,504</u>
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	4,304,319
Corrections	-	-	-
Courts	5,291,049	-	-
Control of environment	-	1,921,933	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>5,291,049</u>	<u>1,921,933</u>	<u>4,304,319</u>
Revenues over (under) expenditures	<u>582,843</u>	<u>1,367,613</u>	<u>(1,890,815)</u>
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	-	(202,936)	(251,256)
Total other financing sources (uses)	<u>-</u>	<u>(202,936)</u>	<u>(251,256)</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	582,843	1,164,677	(2,142,071)
FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)	(3,013,971)	4,301,267	3,686,404
FUND BALANCE (DEFICIT) - Ending	<u>\$ (2,431,128)</u>	<u>\$ 5,465,944</u>	<u>\$ 1,544,333</u>

County Clerk Automation	Circuit Court Document Storage	Circuit Court Automation
\$ -	\$ -	\$ -
-	-	-
1,122,087	11,165,038	11,900,154
-	-	-
-	-	-
281	5,252	4,379
-	-	-
<u>1,122,368</u>	<u>11,170,290</u>	<u>11,904,533</u>
737,355	-	-
-	-	-
-	11,168,451	15,727,388
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>737,355</u>	<u>11,168,451</u>	<u>15,727,388</u>
<u>385,013</u>	<u>1,839</u>	<u>(3,822,855)</u>
-	-	-
<u>(42,346)</u>	<u>(1,972,470)</u>	<u>(2,340,767)</u>
<u>(42,346)</u>	<u>(1,972,470)</u>	<u>(2,340,767)</u>
342,667	(1,970,631)	(6,163,622)
362,756	10,785,155	11,005,056
<u>\$ 705,423</u>	<u>\$ 8,814,524</u>	<u>\$ 4,841,434</u>

REVENUES:

Taxes -
Property
Nonproperty
Fees and licenses
Federal Government
State of Illinois
Other governments
Investment income
Miscellaneous
Total revenues

EXPENDITURES:

Current -
Government management and supporting services
Corrections
Courts
Control of environment
Assessment and collection of taxes
Election
Economic and human development
Transportation
Capital outlay
Total expenditures
Revenues over (under) expenditures

OTHER FINANCING SOURCES (USES):

Transfer in
Transfer out
Total other financing sources (uses)

REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES

FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)

FUND BALANCE (DEFICIT) - Ending

Exhibit D-4 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2010

	Circuit Court Illinois Dispute Resolution	Cook County Emergency Telephone System	Adult Probation Services Fee
REVENUES:			
Taxes -			
Property	\$ -	\$ -	\$ -
Nonproperty	-	-	-
Fees and licenses	270,631	1,413,528	3,337,910
Federal Government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	326	-	1,899
Miscellaneous	-	-	-
Total revenues	<u>270,957</u>	<u>1,413,528</u>	<u>3,339,809</u>
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	-	1,417,958	3,007,600
Courts	200,000	-	-
Control of environment	-	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>200,000</u>	<u>1,417,958</u>	<u>3,007,600</u>
Revenues over (under) expenditures	<u>70,957</u>	<u>(4,430)</u>	<u>332,209</u>
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	-	(45,345)	(53,550)
Total other financing sources (uses)	<u>-</u>	<u>(45,345)</u>	<u>(53,550)</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	70,957	(49,775)	278,659
FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)	648,658	(490,606)	3,416,961
FUND BALANCE (DEFICIT) - Ending	<u>\$ 719,615</u>	<u>\$ (540,381)</u>	<u>\$ 3,695,620</u>

Social Services Probation	County Treasurer Tax Sales Automation	Chief Judge Juvenile Justice
\$ -	\$ -	\$ -
-	-	-
2,632,138	5,504,003	-
-	-	-
-	-	2,614,684
-	-	-
2,346	5,957	-
-	4,931	-
<u>2,634,484</u>	<u>5,514,891</u>	<u>2,614,684</u>
-	-	-
3,436,847	-	-
-	-	3,067,089
-	-	-
-	6,808,458	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>3,436,847</u>	<u>6,808,458</u>	<u>3,067,089</u>
<u>(802,363)</u>	<u>(1,293,567)</u>	<u>(452,405)</u>
-	-	-
<u>(63,244)</u>	<u>(61,193)</u>	<u>-</u>
<u>(63,244)</u>	<u>(61,193)</u>	<u>-</u>
(865,607)	(1,354,760)	(452,405)
4,525,846	11,864,862	(7,716,629)
<u>\$ 3,660,239</u>	<u>\$ 10,510,102</u>	<u>\$ (8,169,034)</u>

REVENUES:

Taxes -	
Property	
Nonproperty	
Fees and licenses	
Federal Government	
State of Illinois	
Other governments	
Investment income	
Miscellaneous	
Total revenues	

EXPENDITURES:

Current -	
Government management and supporting services	
Corrections	
Courts	
Control of environment	
Assessment and collection of taxes	
Election	
Economic and human development	
Transportation	
Capital outlay	
Total expenditures	
Revenues over (under) expenditures	

OTHER FINANCING SOURCES (USES):

Transfer in	
Transfer out	
Total other financing sources (uses)	

**REVENUES AND OTHER FINANCING SOURCES OVER
(UNDER) EXPENDITURES AND OTHER FINANCING USES**

FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)

FUND BALANCE (DEFICIT) - Ending

Exhibit D-4 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2010

	Lead Poisoning Prevention	State's Attorney Narcotics Nuisance Abatement	State's Attorney Narcotics Forfeiture
REVENUES:			
Taxes -			
Property	\$ -	\$ -	\$ -
Nonproperty	-	-	-
Fees and licenses	-	-	-
Federal Government	-	-	-
State of Illinois	-	-	2,107,186
Other governments	-	-	-
Investment income	3,213	-	-
Miscellaneous	-	-	-
Total revenues	<u>3,213</u>	<u>-</u>	<u>2,107,186</u>
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	-	-	-
Courts	-	-	3,018,898
Control of environment	930,629	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>930,629</u>	<u>-</u>	<u>3,018,898</u>
Revenues over (under) expenditures	<u>(927,416)</u>	<u>-</u>	<u>(911,712)</u>
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	<u>(33,653)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(33,653)</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(961,069)	-	(911,712)
FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)	6,432,778	4,010	197,901
FUND BALANCE (DEFICIT) - Ending	<u>\$ 5,471,709</u>	<u>\$ 4,010</u>	<u>\$ (713,811)</u>

State's Attorney Bad Check Diversion	Sheriff's Police Suburban Narcotics	Suburban TB Sanitarium District	
\$ -	\$ -	\$ -	REVENUES:
-	-	-	Taxes -
-	-	-	Property
-	-	-	Nonproperty
-	-	-	Fees and licenses
-	-	-	Federal Government
-	-	-	State of Illinois
-	-	-	Other governments
-	-	15,321	Investment income
97,162	-	1,058,390	Miscellaneous
<u>97,162</u>	<u>-</u>	<u>1,073,711</u>	Total revenues
			EXPENDITURES:
			Current -
-	-	-	Government management and supporting services
-	-	-	Corrections
362,265	-	-	Courts
-	-	3,839,329	Control of environment
-	-	-	Assessment and collection of taxes
-	-	-	Election
-	-	-	Economic and human development
-	-	-	Transportation
<u>362,265</u>	<u>-</u>	<u>3,839,329</u>	Capital outlay
<u>(265,103)</u>	<u>-</u>	<u>(2,765,618)</u>	Total expenditures
			Revenues over (under) expenditures
			OTHER FINANCING SOURCES (USES):
-	-	-	Transfer in
<u>-</u>	<u>-</u>	<u>-</u>	Transfer out
<u>-</u>	<u>-</u>	<u>-</u>	Total other financing sources (uses)
(265,103)	-	(2,765,618)	REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES
615,945	204,888	31,494,538	FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)
<u>\$ 350,842</u>	<u>\$ 204,888</u>	<u>\$ 28,728,920</u>	FUND BALANCE (DEFICIT) - Ending

Exhibit D-4 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2010

	Forest Preserve District General	Forest Preserve District Real Estate Acquisition	Forest Preserve District Grant
REVENUES:			
Taxes -			
Property	\$ 40,551,864	\$ -	\$ -
Nonproperty	6,456,253	-	-
Fees and licenses	3,149,554	233,200	-
Federal Government	-	-	1,004,664
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	115,873	38,288	14,721
Miscellaneous	1,518,124	232,384	500
Total revenues	<u>51,791,668</u>	<u>503,872</u>	<u>1,019,885</u>
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	-	-	-
Courts	-	-	-
Control of environment	42,506,717	206,413	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Capital outlay	-	11,668,473	218,844
Total expenditures	<u>42,506,717</u>	<u>11,874,886</u>	<u>218,844</u>
Revenues over (under) expenditures	<u>9,284,951</u>	<u>(11,371,014)</u>	<u>801,041</u>
OTHER FINANCING SOURCES (USES):			
Transfer in	3,583,181	3,000,000	-
Transfer out	<u>(12,333,181)</u>	<u>(1,758,934)</u>	<u>-</u>
Total other financing sources (uses)	<u>(8,750,000)</u>	<u>1,241,066</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	534,951	(10,129,948)	801,041
FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)	58,731,029	20,756,291	1,222,086
FUND BALANCE (DEFICIT) - Ending	<u>\$ 59,265,980</u>	<u>\$ 10,626,343</u>	<u>\$ 2,023,127</u>

<u>JTDC Supportive Services</u>	<u>Emergency Management Agency</u>	<u>Capital Litigation</u>	
			REVENUES:
			Taxes -
\$ -	\$ -	\$ -	Property
-	-	-	Nonproperty
-	-	-	Fees and licenses
-	-	-	Federal Government
-	-	387,798	State of Illinois
-	-	-	Other governments
-	3	-	Investment income
-	-	-	Miscellaneous
<u>-</u>	<u>3</u>	<u>387,798</u>	Total revenues
			EXPENDITURES:
			Current -
-	1,439,015	-	Government management and supporting services
-	-	-	Corrections
-	-	1,869,687	Courts
-	-	-	Control of environment
-	-	-	Assessment and collection of taxes
-	-	-	Election
-	-	-	Economic and human development
-	-	-	Transportation
-	-	-	Capital outlay
<u>-</u>	<u>1,439,015</u>	<u>1,869,687</u>	Total expenditures
<u>-</u>	<u>(1,439,012)</u>	<u>(1,481,889)</u>	Revenues over (under) expenditures
			OTHER FINANCING SOURCES (USES):
14,743,634	-	-	Transfer in
-	-	(165,000)	Transfer out
<u>14,743,634</u>	<u>-</u>	<u>(165,000)</u>	Total other financing sources (uses)
			REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES
14,743,634	(1,439,012)	(1,646,889)	
(14,743,634)	293,147	(953,709)	FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)
<u>\$ -</u>	<u>\$ (1,145,865)</u>	<u>\$ (2,600,598)</u>	FUND BALANCE (DEFICIT) - Ending

Exhibit D-4 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2010

	Clerk of the Circuit Court Administrative Fund	GIS Fee	Recorder of Deeds Rental Housing Supp Fee
REVENUES:			
Taxes -			
Property	\$ -	\$ -	\$ -
Nonproperty	-	-	-
Fees and licenses	716,581	804,065	314,931
Federal Government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	314	486	183
Miscellaneous	-	-	-
Total revenues	<u>716,895</u>	<u>804,551</u>	<u>315,114</u>
EXPENDITURES:			
Current -			
Government management and supporting services	-	175,763	148,938
Corrections	-	-	-
Courts	1,053,380	-	-
Control of environment	-	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>1,053,380</u>	<u>175,763</u>	<u>148,938</u>
Revenues over (under) expenditures	<u>(336,485)</u>	<u>628,788</u>	<u>166,176</u>
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	<u>(104,662)</u>	-	-
Total other financing sources (uses)	<u>(104,662)</u>	-	-
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(441,147)	628,788	166,176
FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)	790,673	643,317	283,943
FUND BALANCE (DEFICIT) - Ending	<u>\$ 349,526</u>	<u>\$ 1,272,105</u>	<u>\$ 450,119</u>

<u>CJ Children's Waiting Room</u>	<u>CJ Mental Health</u>	<u>CJ Peer Jury</u>
\$ -	\$ -	\$ -
3,665,455	917,990	22,506
-	-	-
-	-	-
1,338	188	-
-	-	-
<u>3,666,793</u>	<u>918,178</u>	<u>22,506</u>
-	-	-
-	-	-
1,441,425	93,299	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>1,441,425</u>	<u>93,299</u>	<u>-</u>
<u>2,225,368</u>	<u>824,879</u>	<u>22,506</u>
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>
2,225,368	824,879	22,506
1,703,847	44,445	406
<u>\$ 3,929,215</u>	<u>\$ 869,324</u>	<u>\$ 22,912</u>

REVENUES:

Taxes -
Property
Nonproperty
Fees and licenses
Federal Government
State of Illinois
Other governments
Investment income
Miscellaneous
Total revenues

EXPENDITURES:

Current -
Government management and supporting services
Corrections
Courts
Control of environment
Assessment and collection of taxes
Election
Economic and human development
Transportation
Capital outlay
Total expenditures
Revenues over (under) expenditures

OTHER FINANCING SOURCES (USES):

Transfer in
Transfer out
Total other financing sources (uses)

**REVENUES AND OTHER FINANCING SOURCES OVER
(UNDER) EXPENDITURES AND OTHER FINANCING USES**

FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)

FUND BALANCE (DEFICIT) - Ending

Exhibit D-4 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2010

	<u>CJ Drug Court</u>	<u>Assessors Special Revenue Fund</u>	<u>Environmental Management Services</u>
REVENUES:			
Taxes -			
Property	\$ -	\$ -	\$ -
Nonproperty	-	-	-
Fees and licenses	433,487	177,917	29,700
Federal Government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>433,487</u>	<u>177,917</u>	<u>29,700</u>
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	-	-	-
Courts	33,200	-	-
Control of environment	-	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>33,200</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>400,287</u>	<u>177,917</u>	<u>29,700</u>
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	400,287	177,917	29,700
FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)	16,494		
FUND BALANCE (DEFICIT) - Ending	<u>\$ 416,781</u>	<u>\$ 177,917</u>	<u>\$ 29,700</u>

Sheriff Youthful alcohol / Drug Education	Sheriff Womens Justice Services	Vehicle Purchase
\$ -	\$ -	\$ -
-	-	-
-	57,824	253,847
-	-	-
-	-	-
-	-	-
3,075	-	-
<u>3,075</u>	<u>57,824</u>	<u>253,847</u>
-	-	-
5,323	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
5,323	-	-
<u>(2,248)</u>	<u>57,824</u>	<u>253,847</u>
-	-	-
<u>(396)</u>	<u>-</u>	<u>-</u>
<u>(396)</u>	<u>-</u>	<u>-</u>
(2,644)	57,824	253,847
12,292	-	-
<u>\$ 9,648</u>	<u>\$ 57,824</u>	<u>\$ 253,847</u>

REVENUES:

Taxes -	
Property	
Nonproperty	
Fees and licenses	
Federal Government	
State of Illinois	
Other governments	
Investment income	
Miscellaneous	
Total revenues	

EXPENDITURES:

Current -	
Government management and supporting services	
Corrections	
Courts	
Control of environment	
Assessment and collection of taxes	
Election	
Economic and human development	
Transportation	
Capital outlay	
Total expenditures	
Revenues over (under) expenditures	

OTHER FINANCING SOURCES (USES):

Transfer in	
Transfer out	
Total other financing sources (uses)	

**REVENUES AND OTHER FINANCING SOURCES OVER
(UNDER) EXPENDITURES AND OTHER FINANCING USES**

FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)

FUND BALANCE (DEFICIT) - Ending

Exhibit D-4 (concluded)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2010

	Governmental Grants	Other Nonbudgeted Special Revenue Funds	Total Nonmajor Special Revenue Funds
REVENUES:			
Taxes -			
Property	\$ -	\$ -	\$ 59,663,060
Nonproperty	-	-	18,944,964
Fees and licenses	-	25,980	70,641,588
Federal Government	23,856,485	3,139,060	28,000,209
State of Illinois	57,955,211	271,757	64,337,976
Other governments	614,975	-	999,128
Investment income	13,130	27,008	298,508
Miscellaneous	4,350,579	-	7,269,086
Total revenues	<u>86,790,380</u>	<u>3,463,805</u>	<u>250,154,519</u>
EXPENDITURES:			
Current -			
Government management and supporting services	456,644	-	7,262,034
Corrections	6,810,438	2,274,023	16,952,289
Courts	67,206,378	-	110,532,509
Control of environment	1,122,999	-	50,528,020
Assessment and collection of taxes	42,745	-	13,743,998
Election	-	-	40,984,140
Economic and human development	45,699,499	-	45,699,499
Transportation	-	-	13,107,007
Capital outlay	-	-	11,887,317
Total expenditures	<u>121,338,703</u>	<u>2,274,023</u>	<u>310,696,813</u>
Revenues over (under) expenditures	<u>(34,548,323)</u>	<u>1,189,782</u>	<u>(60,542,294)</u>
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	21,326,815
Transfer out	-	-	(19,657,644)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,669,171</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(34,548,323)	1,189,782	(58,873,123)
FUND BALANCE (DEFICIT) - Beginning (as restated - see Note IX)	24,350,383	6,086,534	236,446,275
FUND BALANCE (DEFICIT) - Ending	<u>\$ (10,197,940)</u>	<u>\$ 7,276,316</u>	<u>\$ 177,573,152</u>

Exhibit D-5
COOK COUNTY, ILLINOIS
NONMAJOR - DEBT SERVICE FUND
FOREST PRESERVE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Property Taxes	\$ 12,008,168	\$ 12,040,385	\$ 32,217
Interest on Investments		7,663	7,663
Total revenues	<u>12,008,168</u>	<u>12,048,048</u>	<u>39,880</u>
EXPENDITURES AND ENCUMBRANCES:			
Principal retired	6,250,000	6,730,000	(480,000)
Interest and charges	<u>5,758,168</u>	<u>5,432,673</u>	<u>325,495</u>
Total expenditures and encumbrances	<u>12,008,168</u>	<u>12,162,673</u>	<u>(154,505)</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ (114,625)</u>	<u>\$ (114,625)</u>

Exhibit D-6
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
GIS FEE
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 212,902	\$ 804,551	\$ 591,649
Total revenues	<u>212,902</u>	<u>804,551</u>	<u>591,649</u>
EXPENDITURES AND ENCUMBRANCES:			
Assessment and collection of taxes	<u>212,902</u>	<u>160,912</u>	<u>51,990</u>
Total expenditures and encumbrances	<u>212,902</u>	<u>160,912</u>	<u>51,990</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 643,639</u>	<u>\$ 643,639</u>

Exhibit D-7
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
MOTOR FUEL TAX ILLINOIS FIRST (1ST)
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Nonproperty tax	\$ 11,971,384	\$ 11,976,010	\$ 4,626
Fund Balance	<u>2,681,370</u>	<u>1,172,714</u>	<u>\$ (1,508,656)</u>
Total revenues	<u>14,652,754</u>	<u>13,148,724</u>	<u>(1,504,030)</u>
EXPENDITURES AND ENCUMBRANCES:			
Transportation	<u>14,652,754</u>	<u>13,148,724</u>	<u>1,504,030</u>
Total expenditures and encumbrances	<u>14,652,754</u>	<u>13,148,724</u>	<u>1,504,030</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit D-8
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
TOWNSHIP ROADS
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Nonproperty tax	\$ 500,000	\$ 488,800	\$ (11,200)
Other governments	-	82,803	82,803
Interest on investments	-	1,490	1,490
	<hr/>	<hr/>	<hr/>
Total revenues	500,000	573,093	73,093
	<hr/>	<hr/>	<hr/>
EXPENDITURES AND ENCUMBRANCES:			
Transportation	3,042,239	416,854	2,625,385
	<hr/>	<hr/>	<hr/>
Total expenditures and encumbrances	3,042,239	416,854	2,625,385
	<hr/>	<hr/>	<hr/>
Revenues over (under) expenditures and encumbrances	\$ (2,542,239)	\$ 156,239	\$ 2,698,478
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Exhibit D-9
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
ELECTION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Property tax	\$ 42,670,482	\$ 40,980,283	\$ (1,690,199)
State of Illinois	250,360	1,001,340	750,980
Interest on investments	-	501	501
Miscellaneous	-	(22,357)	(22,357)
	<u>42,920,842</u>	<u>41,959,767</u>	<u>(961,075)</u>
EXPENDITURES AND ENCUMBRANCES:			
Election	<u>42,692,131</u>	<u>39,334,641</u>	<u>3,357,490</u>
Total expenditures and encumbrances	<u>42,692,131</u>	<u>39,334,641</u>	<u>3,357,490</u>
Revenues over (under) expenditures and encumbrances	<u>228,711</u>	<u>2,625,126</u>	<u>2,396,415</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(228,711)</u>	<u>(228,711)</u>	<u>-</u>
Total other financing sources (uses)	<u>(228,711)</u>	<u>(228,711)</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ 2,396,415</u>	<u>\$ 2,396,415</u>

Exhibit D-10
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
COUNTY LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 5,863,622	\$ 5,873,892	\$ 10,270
Total revenues	<u>5,863,622</u>	<u>5,873,892</u>	<u>10,270</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>5,863,622</u>	<u>5,081,641</u>	<u>781,981</u>
Total expenditures and encumbrances	<u>5,863,622</u>	<u>5,081,641</u>	<u>781,981</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 792,251</u>	<u>\$ 792,251</u>

Exhibit D-11
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
ANIMAL CONTROL
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 2,990,557	\$ 3,286,863	\$ 296,306
Interest on Investments	-	2,684	2,684
	<u>2,990,557</u>	<u>3,289,547</u>	<u>298,990</u>
EXPENDITURES AND ENCUMBRANCES:			
Control of environment	<u>2,787,621</u>	<u>2,164,871</u>	<u>622,750</u>
Total expenditures and encumbrances	<u>2,787,621</u>	<u>2,164,871</u>	<u>622,750</u>
Revenues over (under) expenditures and encumbrances	<u>202,936</u>	<u>1,124,676</u>	<u>921,740</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(202,936)</u>	<u>(202,936)</u>	<u>-</u>
Total other financing sources (uses)	<u>(202,936)</u>	<u>(202,936)</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ 921,740</u>	<u>\$ 921,740</u>

Exhibit D-12
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
COUNTY RECORDER DOCUMENT STORAGE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 2,495,620	\$ 2,412,195	\$ (83,425)
Interest on investments	-	1,309	1,309
Fund Balance	<u>3,232,296</u>	<u>1,999,868</u>	<u>(1,232,428)</u>
Total revenues	<u>5,727,916</u>	<u>4,413,372</u>	<u>(1,314,544)</u>
EXPENDITURES AND ENCUMBRANCES:			
Government management and supporting services	<u>5,476,660</u>	<u>4,162,116</u>	<u>1,314,544</u>
Total expenditures and encumbrances	<u>5,476,660</u>	<u>4,162,116</u>	<u>1,314,544</u>
Revenues over (under) expenditures and encumbrances	<u>251,256</u>	<u>251,256</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(251,256)</u>	<u>(251,256)</u>	<u>-</u>
Total other financing sources (uses)	<u>(251,256)</u>	<u>(251,256)</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit D-13
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
COUNTY CLERK AUTOMATION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 950,000	\$ 1,122,088	\$ 172,088
Interest on investments	-	280	280
Fund Balance	109,150	-	(109,150)
	<u>1,059,150</u>	<u>1,122,368</u>	<u>63,218</u>
Total revenues	<u>1,059,150</u>	<u>1,122,368</u>	<u>63,218</u>
EXPENDITURES AND ENCUMBRANCES:			
Government management and supporting services	1,016,804	722,426	294,378
	<u>1,016,804</u>	<u>722,426</u>	<u>294,378</u>
Total expenditures and encumbrances	<u>1,016,804</u>	<u>722,426</u>	<u>294,378</u>
Revenues over (under) expenditures and encumbrances	<u>42,346</u>	<u>399,942</u>	<u>357,596</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	(42,346)	(42,346)	-
	<u>(42,346)</u>	<u>(42,346)</u>	<u>-</u>
Total other financing sources (uses)	<u>(42,346)</u>	<u>(42,346)</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ 357,596</u>	<u>\$ 357,596</u>

Exhibit D-14
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND -
CIRCUIT COURT DOCUMENT STORAGE
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 12,000,000	\$ 11,165,020	\$ (834,980)
Interest on investments	-	5,252	5,252
Fund Balance	<u>8,545,849</u>	<u>1,798,863</u>	<u>(6,746,986)</u>
Total revenues	<u>20,545,849</u>	<u>12,969,135</u>	<u>(7,576,714)</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>18,573,379</u>	<u>10,996,665</u>	<u>7,576,714</u>
Total expenditures and encumbrances	<u>18,573,379</u>	<u>10,996,665</u>	<u>7,576,714</u>
Revenues over (under) expenditures and encumbrances	<u>1,972,470</u>	<u>1,972,470</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(1,972,470)</u>	<u>(1,972,470)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,972,470)</u>	<u>(1,972,470)</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit D-15
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND -
CIRCUIT COURT AUTOMATION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 12,696,486	\$ 11,898,746	\$ (797,740)
Interest on investments	-	4,379	4,379
Fund Balance	8,627,868	6,103,709	(2,524,159)
	<u>21,324,354</u>	<u>18,006,834</u>	<u>(3,317,520)</u>
Total revenues			
EXPENDITURES AND ENCUMBRANCES:			
Courts	18,983,587	15,666,067	3,317,520
	-		
Total expenditures and encumbrances	18,983,587	15,666,067	3,317,520
	<u>2,340,767</u>	<u>2,340,767</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances			
OTHER FINANCING SOURCES (USES):			
Transfers out	(2,340,767)	(2,340,767)	-
	<u>(2,340,767)</u>	<u>(2,340,767)</u>	<u>-</u>
Total other financing sources (uses)			
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Exhibit D-16
 COOK COUNTY, ILLINOIS
 NONMAJOR - SPECIAL REVENUE FUND -
 CIRCUIT COURT DISPUTE RESOLUTION
 SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
 BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
 For the Year Ended November 30, 2010**

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 200,000	\$ 270,631	\$ 70,631
Interest on investments	-	326	326
Total revenues	<u>200,000</u>	<u>270,957</u>	<u>70,957</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Total expenditures and encumbrances	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 70,957</u>	<u>\$ 70,957</u>

Exhibit D-17
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND -
EMERGENCY TELEPHONE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 1,247,080	\$ 1,413,528	\$ 166,448
Total revenues	<u>1,247,080</u>	<u>1,413,528</u>	<u>166,448</u>
EXPENDITURES AND ENCUMBRANCES:			
Corrections	<u>1,201,735</u>	<u>1,420,599</u>	<u>(218,864)</u>
Total expenditures and encumbrances	<u>1,201,735</u>	<u>1,420,599</u>	<u>(218,864)</u>
Revenues over (under) expenditures and encumbrances	<u>45,345</u>	<u>(7,071)</u>	<u>(52,416)</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(45,345)</u>	<u>(45,345)</u>	<u>-</u>
Total other financing sources (uses)	<u>(45,345)</u>	<u>(45,345)</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ (52,416)</u>	<u>\$ (52,416)</u>

Exhibit D-18
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND -
ADULT PROBATION SERVICES FEE
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 3,600,000	\$ 3,337,909	\$ (262,091)
Interest on investments	-	1,899	1,899
Fund Balance	339,583	-	(339,583)
	<u>3,939,583</u>	<u>3,339,808</u>	<u>(599,775)</u>
Total revenues	<u>3,939,583</u>	<u>3,339,808</u>	<u>(599,775)</u>
EXPENDITURES AND ENCUMBRANCES:			
Corrections	3,886,033	2,772,834	1,113,199
	<u>3,886,033</u>	<u>2,772,834</u>	<u>1,113,199</u>
Total expenditures and encumbrances	<u>3,886,033</u>	<u>2,772,834</u>	<u>1,113,199</u>
Revenues over (under) expenditures and encumbrances	<u>\$ 53,550</u>	<u>\$ 566,974</u>	<u>\$ 513,424</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers out	(53,550)	(53,550)	-
	<u>(53,550)</u>	<u>(53,550)</u>	<u>-</u>
Total other financing sources (uses)	<u>(53,550)</u>	<u>(53,550)</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ 513,424</u>	<u>\$ 513,424</u>

Exhibit D-19
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
SOCIAL SERVICES PROBATION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 3,400,000	\$ 2,632,129	\$ (767,871)
Interest on investments	-	2,346	2,346
Fund Balance	657,848	657,848	-
	<u>4,057,848</u>	<u>3,292,323</u>	<u>(765,525)</u>
Total revenues			
EXPENDITURES AND ENCUMBRANCES:			
Corrections	<u>3,994,604</u>	<u>3,708,683</u>	<u>285,921</u>
	<u>3,994,604</u>	<u>3,708,683</u>	<u>285,921</u>
Total expenditures and encumbrances			
Revenues over (under) expenditures and encumbrances	<u>63,244</u>	<u>(416,360)</u>	<u>(479,604)</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(63,244)</u>	<u>(63,244)</u>	<u>-</u>
	<u>(63,244)</u>	<u>(63,244)</u>	<u>-</u>
Total other financing sources (uses)			
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ (479,604)</u>	<u>\$ (479,604)</u>

Exhibit D-20
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
TREASURER TAX SALES AUTOMATION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 7,210,000	\$ 5,503,988	(1,706,012)
Interest on investments	-	5,957	5,957
Miscellaneous	-	4,931	4,931
Fund Balance	415,660	415,660	-
Total revenues	<u>7,625,660</u>	<u>5,930,536</u>	<u>(1,695,124)</u>
EXPENDITURES AND ENCUMBRANCES:			
	<u>7,564,467</u>	<u>6,735,964</u>	<u>828,503</u>
Total expenditures and encumbrances	<u>7,564,467</u>	<u>6,735,964</u>	<u>828,503</u>
Revenues over (under) expenditures and encumbrances	<u>61,193</u>	<u>(805,428)</u>	<u>(866,621)</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(61,193)</u>	<u>(61,193)</u>	<u>-</u>
Total other financing sources (uses)	<u>(61,193)</u>	<u>(61,193)</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ (866,621)</u>	<u>\$ (866,621)</u>

Exhibit D-21
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
CHIEF JUDGE JUVENILE JUSTICE
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
State of Illinois	\$ 2,848,605	\$ 2,614,684	\$ (233,921)
Total revenues	<u>2,848,605</u>	<u>2,614,684</u>	<u>(233,921)</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>2,848,605</u>	<u>3,067,089</u>	<u>(218,484)</u>
Total expenditures and encumbrances	<u>2,848,605</u>	<u>3,067,089</u>	<u>(218,484)</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ (452,405)</u>	<u>\$ (452,405)</u>

Exhibit D-22
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND -
COOK COUNTY LEAD POISONING PREVENTION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Interest on investments	\$ 1,237,080	\$ 3,213	\$ (1,233,867)
Fund Balance	2,538,093	1,060,513	(1,477,580)
Total revenues	<u>3,775,173</u>	<u>1,063,726</u>	<u>(2,711,447)</u>
EXPENDITURES AND ENCUMBRANCES:			
Control of Environment	<u>3,741,520</u>	<u>1,030,073</u>	<u>2,711,447</u>
Total expenditures and encumbrances	<u>3,741,520</u>	<u>1,030,073</u>	<u>2,711,447</u>
Revenues over (under) expenditures and encumbrances	<u>33,653</u>	<u>33,653</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(33,653)</u>	<u>(33,653)</u>	<u>-</u>
Total other financing sources (uses)	<u>(33,653)</u>	<u>(33,653)</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit D-23
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
STATE'S ATTORNEY NARCOTICS FORFEITURE
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
State of Illinois	\$ 3,268,993	\$ 2,345,690	\$ (923,303)
Total revenues	<u>3,268,993</u>	<u>2,345,690</u>	<u>(923,303)</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>3,268,993</u>	<u>2,980,927</u>	<u>288,066</u>
Total expenditures and encumbrances	<u>3,268,993</u>	<u>2,980,927</u>	<u>288,066</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ (635,237)</u>	<u>\$ (635,237)</u>

Exhibit D-24
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
STATE'S ATTORNEY BAD CHECK DIVERSION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Miscellaneous	\$ 140,000	\$ 97,162	\$ (42,838)
Fund Balance	444,213	265,103	(179,110)
	<u>584,213</u>	<u>362,265</u>	<u>(221,948)</u>
Total revenues			
	<u>584,213</u>	<u>362,265</u>	<u>(221,948)</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	584,213	362,265	221,948
	<u>584,213</u>	<u>362,265</u>	<u>221,948</u>
Total expenditures and encumbrances			
	<u>584,213</u>	<u>362,265</u>	<u>221,948</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit D-25
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND -
SUBURBAN TUBERCULOSIS SANITARIUM DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Property tax	\$ -	\$ (33,093)	(33,093)
Interest on investments	-	15,321	15,321
Miscellaneous	-	1,058,389	1,058,389
Fund Balance	6,019,146	2,847,783	(3,171,363)
	<u>6,019,146</u>	<u>3,888,400</u>	<u>(2,130,746)</u>
Total revenues	<u>6,019,146</u>	<u>3,888,400</u>	<u>(2,130,746)</u>
EXPENDITURES AND ENCUMBRANCES:			
Control of Environment	6,019,146	3,888,400	2,130,746
	<u>6,019,146</u>	<u>3,888,400</u>	<u>2,130,746</u>
Total expenditures and encumbrances	<u>6,019,146</u>	<u>3,888,400</u>	<u>2,130,746</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit D-26
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND -
EMERGENCY MANAGEMENT AGENCY
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
State of Illinois	\$ 752,645	\$ -	\$ (752,645)
Interest on investments	-	3	3
Fund Balance	<u>263,993</u>	<u>263,993</u>	<u>-</u>
Total revenues	<u>1,016,638</u>	<u>263,996</u>	<u>(752,642)</u>
EXPENDITURES AND ENCUMBRANCES:			
Government management and supporting services	<u>1,016,638</u>	<u>1,478,907</u>	<u>(462,269)</u>
Total expenditures and encumbrances	<u>1,016,638</u>	<u>1,478,907</u>	<u>(462,269)</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ (1,214,911)</u>	<u>\$ (1,214,911)</u>

Exhibit D-27
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
CAPITAL LITIGATION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
State of Illinois	\$ 2,973,560	\$ 387,798	\$ (2,585,762)
Total revenues	<u>2,973,560</u>	<u>387,798</u>	<u>(2,585,762)</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>2,808,560</u>	<u>1,869,687</u>	<u>938,873</u>
Total expenditures and encumbrances	<u>2,808,560</u>	<u>1,869,687</u>	<u>938,873</u>
Revenues over (under) expenditures and encumbrances	<u>165,000</u>	<u>(1,481,889)</u>	<u>(1,646,889)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers out	<u>(165,000)</u>	<u>(165,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(165,000)</u>	<u>(165,000)</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ (1,646,889)</u>	<u>\$ (1,646,889)</u>

Exhibit D-28
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND -
CLERK OF THE CIRCUIT COURT ADMINISTRATIVE
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
State of Illinois	\$ 650,000	\$ 716,581	\$ 66,581
Interest on investments	-	313	313
Fund Balance	<u>569,662</u>	<u>458,993</u>	<u>(110,669)</u>
Total revenues	<u>1,219,662</u>	<u>1,175,887</u>	<u>(43,775)</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>1,115,000</u>	<u>1,071,225</u>	<u>43,775</u>
Total expenditures and encumbrances	<u>1,115,000</u>	<u>1,071,225</u>	<u>43,775</u>
Revenues over (under) expenditures and encumbrances	<u>104,662</u>	<u>104,662</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers out	<u>(104,662)</u>	<u>(104,662)</u>	<u>-</u>
Total other financing sources (uses)	<u>(104,662)</u>	<u>(104,662)</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit D-29
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
GEOGRAPHICAL INFORMATION SYSTEM FEE
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 9,000,000	\$ 10,920,112	\$ 1,920,112
Other Governments	-	301,350	301,350
Investment Income	-	8,619	8,619
Fund Balance	<u>3,445,017</u>	<u>-</u>	<u>(3,445,017)</u>
Total revenues	<u>12,445,017</u>	<u>11,230,081</u>	<u>(1,214,936)</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>12,445,017</u>	<u>9,143,339</u>	<u>3,301,678</u>
Total expenditures and encumbrances	<u>12,445,017</u>	<u>9,143,339</u>	<u>3,301,678</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 2,086,742</u>	<u>\$ 2,086,742</u>

Exhibit D-30
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND -
RENTAL HOUSING SUPPORT FEE
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 149,204	\$ 314,931	\$ 165,727
Investment Income	-	183	183
	<u>149,204</u>	<u>315,114</u>	<u>165,910</u>
Total revenues			
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>149,204</u>	<u>140,299</u>	<u>8,905</u>
Total expenditures and encumbrances	<u>149,204</u>	<u>140,299</u>	<u>8,905</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 174,815</u>	<u>\$ 174,815</u>

Exhibit D-31
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
CHIEF JUDGE CHILDREN'S WAITING ROOM
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 1,441,500	\$ 3,665,455	\$ 2,223,955
Fees and licenses	-	1,338	1,338
Total revenues	<u>1,441,500</u>	<u>3,666,793</u>	<u>2,225,293</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>1,441,500</u>	<u>1,440,582</u>	<u>918</u>
Total expenditures and encumbrances	<u>1,441,500</u>	<u>1,440,582</u>	<u>918</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 2,226,211</u>	<u>\$ 2,226,211</u>

Exhibit D-32
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
CHIEF JUDGE MENTAL HEALTH COURT
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 46,650	\$ 917,991	\$ 871,341
Investment Income	-	188	188
Fund Balance	46,650	-	(46,650)
	<hr/>	<hr/>	<hr/>
Total revenues	93,300	918,179	824,879
	<hr/>	<hr/>	<hr/>
EXPENDITURES AND ENCUMBRANCES:			
Courts	93,300	93,300	-
	<hr/>	<hr/>	<hr/>
Total expenditures and encumbrances	93,300	93,300	-
	<hr/>	<hr/>	<hr/>
Revenues over (under) expenditures and encumbrances	\$ -	\$ 824,879	\$ 824,879
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Exhibit D-33
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
CHIEF JUDGE TEEN PEER COURT
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 1,000	\$ 22,506	\$ 21,506
Total revenues	<u>1,000</u>	<u>22,506</u>	<u>21,506</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total expenditures and encumbrances	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 22,506</u>	<u>\$ 22,506</u>

Exhibit D-34
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
CHIEF JUDGE DRUG COURT
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 33,200	\$ 433,487	\$ 400,287
Total revenues	<u>33,200</u>	<u>433,487</u>	<u>400,287</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>33,200</u>	<u>33,200</u>	<u>-</u>
Total expenditures and encumbrances	<u>33,200</u>	<u>33,200</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 400,287</u>	<u>\$ 400,287</u>

Exhibit D-35
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
ASSESSORS SPECIAL REVENUE
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ -	\$ 177,917	\$ 177,917
Total revenues	<u>-</u>	<u>177,917</u>	<u>177,917</u>
EXPENDITURES AND ENCUMBRANCES:			
Assessment & collection of taxes	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 177,917</u>	<u>\$ 177,917</u>

Exhibit D-36
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
ENVIRONMENTAL MANAGEMENT SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ -	\$ 29,700	\$ 29,700
Total revenues	<u>-</u>	<u>29,700</u>	<u>29,700</u>
EXPENDITURES AND ENCUMBRANCES:			
Courts	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 29,700</u>	<u>\$ 29,700</u>

Exhibit D-37
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
SHERIFF'S YOUTHFUL OFFENDER ALCOHOL & DRUG EDUCATION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 9,396	\$ -	\$ (9,396)
Miscellaneous Revenues	-	5,325	5,325
Total revenues	<u>9,396</u>	<u>5,325</u>	<u>(4,071)</u>
EXPENDITURES AND ENCUMBRANCES:			
Corrections	<u>9,000</u>	<u>5,616</u>	<u>3,384</u>
Total expenditures and encumbrances	<u>9,000</u>	<u>5,616</u>	<u>3,384</u>
Revenues over (under) expenditures and encumbrances	<u>396</u>	<u>(291)</u>	<u>(687)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers out	<u>(396)</u>	<u>(396)</u>	<u>-</u>
Total other financing sources (uses)	<u>(396)</u>	<u>(396)</u>	<u>-</u>
Revenues over (under) expenditures and encumbrances and other financing sources (uses)	<u>\$ -</u>	<u>\$ (687)</u>	<u>\$ (687)</u>

Exhibit D-38
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
WOMEN'S JUSTICE SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 30,000	\$ 57,824	\$ 27,824
Total revenues	<u>30,000</u>	<u>57,824</u>	<u>27,824</u>
EXPENDITURES AND ENCUMBRANCES:			
Corrections	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total expenditures and encumbrances	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 57,824</u>	<u>\$ 57,824</u>

Exhibit D-39
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
VEHICLE PURCHASE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2010

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance</u>
REVENUES:			
Fees and licenses	\$ 200,000	\$ 253,847	\$ 53,847
Total revenues	<u>200,000</u>	<u>253,847</u>	<u>53,847</u>
EXPENDITURES AND ENCUMBRANCES:			
Corrections	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total expenditures and encumbrances	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Revenues over (under) expenditures and encumbrances	<u>\$ -</u>	<u>\$ 253,847</u>	<u>\$ 253,847</u>



PROPRIETARY FUNDS

COOK COUNTY, ILLINOIS

PROPRIETARY FUND TYPE ENTERPRISE FUND

The Enterprise Fund of the Cook County Health and Hospitals System (CCHHS) consists of the Operating Accounts and Restricted Accounts.

The Operating Account consists of the following: Bureau of Health Services, John H. Stroger Jr. Hospital, Oak Forest Hospital, Provident Hospital, Cermak Hospital and the Department of Public Health Accounts. These accounts represent the general operating accounts of the respective facilities. The accounts were established to account for all financial resources except those required to be accounted for in another account. Operating revenues are derived from patient services fees and miscellaneous revenues. Non-operating revenues are derived from property taxes, sales taxes, cigarette taxes, interest earned on investment, retirement plan contributions, and transfers from specific purpose funds.

The Restricted Accounts consist of the Specific Purpose Account and Trust Account. The Specific Purpose Accounts were established to account for all restricted gifts and grant monies. Revenues are derived from grants, gifts, and bequests. All grants are separately accounted for by designated grant numbers. All expanded funds are reported in their respective operating accounts. The Trust Accounts were established to account for funds held by the CCHHS in a trustee capacity on behalf of the patients and estates. Interest earned on investments become part of the Trust Accounts.

Exhibit E-1
COOK COUNTY, ILLINOIS
PROPRIETARY FUND TYPE - ENTERPRISE FUND
COMBINING BALANCE SHEET
November 30, 2010

ASSETS	Cook County Health Facilities Fund		
	Operating Account	Restricted Purpose Accounts	Total
CURRENT ASSETS:			
Cash in banks	\$ 6,449,648	\$ 57,559	\$ 6,507,207
Cash held by Cook County Treasurer	11,628,062	12,006,861	23,634,923
Working cash fund	95,011,517	-	95,011,517
Total cash and investments	<u>113,089,227</u>	<u>12,064,420</u>	<u>125,153,647</u>
Taxes receivable (net of allowance for loss of \$4,205,244)			
Tax levy - current year	135,965,450	-	135,965,450
Tax levy - prior year	69,426,946	-	69,426,946
Total tax receivable	<u>205,392,396</u>	<u>-</u>	<u>205,392,396</u>
Accounts receivable -			
Patient accounts receivable, net of allowance for uncollectible accounts - \$421,454,309	63,060,154	-	63,060,154
Third-party settlements	6,947,352	-	6,947,352
Other receivables	1,624,432	4,050,056	5,674,488
Due from State of Illinois - Sales Tax	43,402,464	-	43,402,464
Total accounts receivable	<u>115,034,402</u>	<u>4,050,056</u>	<u>119,084,458</u>
Inventories at lower of cost (weighted average) or market	5,696,022	-	5,696,022
Total current assets	<u>439,212,047</u>	<u>16,114,476</u>	<u>455,326,523</u>
PROPERTY AND EQUIPMENT, at cost:			
Property and equipment, net	473,327,032	69,020	473,396,052
Total assets	<u>\$ 912,539,079</u>	<u>\$ 16,183,496</u>	<u>\$ 928,722,575</u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES:			
Accounts payable	\$ 51,731,225	\$ 147,929	\$ 51,879,154
Accrued salaries, wages and other liabilities	14,572,035	9,078,120	23,650,155
Accrued vacation	42,005,844	348,704	42,354,548
Deferred revenue	75,945,409	-	75,945,409
Third-party settlements	-	-	-
Due to State of Illinois	-	-	-
Due to General Fund	43,455	-	43,455
Due to others	25,137	-	25,137
Trust funds	-	61,057	61,057
Total current liabilities	<u>184,323,105</u>	<u>9,635,810</u>	<u>193,958,915</u>
PROPERTY TAX OBJECTIONS	<u>7,643,415</u>	<u>-</u>	<u>7,643,415</u>
Total liabilities	<u>191,966,520</u>	<u>9,635,810</u>	<u>201,602,330</u>
NET ASSETS:			
Invested in capital assets, net of related debt	473,327,032	69,020	473,396,052
Restricted	-	6,478,666	6,478,666
Unrestricted	247,245,527	-	247,245,527
Total net assets	<u>720,572,559</u>	<u>6,547,686</u>	<u>727,120,245</u>
Total liabilities and net assets	<u>\$ 912,539,079</u>	<u>\$ 16,183,496</u>	<u>\$ 928,722,575</u>

Exhibit E-2
COOK COUNTY, ILLINOIS
PROPRIETARY FUND TYPE - ENTERPRISE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENSES AND CHANGES IN NET ASSETS
For the Year Ended November 30, 2010

	Cook County Health Facilities Fund		
	Operating Accounts	Restricted Purpose Accounts	Total
OPERATING REVENUES:			
Net patient service revenue (net of provision of \$312,144,987)	\$ 545,754,172	\$ -	\$ 545,754,172
Other revenue	11,447,908	24,292,684	35,740,592
Total operating revenues	<u>557,202,080</u>	<u>24,292,684</u>	<u>581,494,764</u>
OPERATING EXPENSES:			
Salaries and wages	526,196,003	9,397,671	535,593,674
Employee benefits	131,594,093	3,091,215	134,685,308
Supplies	118,549,106	2,551,041	121,100,147
Purchased services, rental and other	153,058,357	7,436,462	160,494,819
Insurance	53,525,340		53,525,340
Depreciation	34,524,411	14,235	34,538,646
Utilities	14,817,083	-	14,817,083
Services contributed by other County offices	3,853,714	-	3,853,714
Total operating expenses	<u>1,036,118,107</u>	<u>22,490,624</u>	<u>1,058,608,731</u>
OPERATING (LOSS)	<u>(478,916,027)</u>	<u>1,802,060</u>	<u>(477,113,967)</u>
NONOPERATING REVENUES:			
Property taxes	130,856,985	-	130,856,985
Sales taxes	231,773,320	-	231,773,320
Cigarette taxes	23,939,125	-	23,939,125
Investment income	39,874	-	39,874
Retirement plan contribution	58,379,532	-	58,379,532
Total nonoperating revenues	<u>444,988,836</u>	<u>-</u>	<u>444,988,836</u>
Net income (loss) before transfers	(33,927,191)	1,802,060	(32,125,131)
TRANSFERS - CAPITAL	11,208,654	-	11,208,654
TRANSFERS - CASH	<u>1,738,003</u>	<u>-</u>	<u>1,738,003</u>
INCREASE IN OPERATING NET ASSETS	(20,980,534)	1,802,060	(19,178,474)
NET ASSETS, November 30, 2009	<u>741,553,093</u>	<u>4,745,626</u>	<u>746,298,719</u>
NET ASSETS, November 30, 2010	<u>\$ 720,572,559</u>	<u>\$ 6,547,686</u>	<u>\$ 727,120,245</u>

Exhibit E-3
COOK COUNTY, ILLINOIS
PROPRIETARY FUND TYPE - ENTERPRISE FUND
COMBINING BALANCE SHEET OF OPERATING ACCOUNTS
November 30, 2010

ASSETS	Bureau of Health Services	John H. Stroger Jr. Hospital	Oak Forest Hospital	Provident Hospital
CURRENT ASSETS:				
Cash in banks	\$ -	\$ 6,055,168	\$ 98,676	\$ 289,656
Cash held by Cook County Treasurer	-	203,595,057	69,251,610	99,044,582
Working cash fund	-	95,011,517	-	-
Total cash and investments	-	304,661,742	69,350,286	99,334,238
Taxes receivable (net of allowance for loss of \$4,205,244)				
Tax levy - current year	3,211,632	88,458,578	13,224,360	17,002,752
Tax levy - prior year	1,547,489	46,582,190	6,357,910	8,172,330
Total taxes receivable	4,759,121	135,040,768	19,582,270	25,175,082
Accounts receivable -				
Due from others -				
Patient accounts - net of allowances of \$421,454,309	-	53,828,581	4,008,249	5,223,324
Third-party settlements	-	6,836,844	40,253	70,255
Other receivables	164,158	1,420,033	11,911	25,393
Due from State of Illinois - sales taxes	987,318	21,660,842	3,053,588	4,972,714
Interaccount (payable) receivable	119,231,130	(120,566,700)	16,305,092	(14,967,893)
Total accounts receivable	120,382,606	(36,820,400)	23,419,093	(4,676,207)
Inventories at lower of cost (weighted average) or market	-	4,027,338	553,233	898,253
Total current assets	125,141,727	406,909,448	112,904,882	120,731,366
Property and equipment, net	10,385,537	408,145,288	30,017,859	24,127,936
Total assets	<u>\$ 135,527,264</u>	<u>\$ 815,054,736</u>	<u>\$ 142,922,741</u>	<u>\$ 144,859,302</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Due to Cook County Treasurer	\$ 449,438,876	\$ -	\$ -	\$ -
Accounts payable	16,658,026	27,832,456	2,247,304	3,726,088
Accrued salaries payable	1,043,885	9,493,760	1,410,279	1,348,207
Compensated absences	3,061,256	27,714,242	3,844,541	4,133,160
Deferred revenue	-	53,788,186	12,086,598	10,070,625
Third-party settlements	-	-	-	-
Due to State of Illinois	-	-	-	-
Due to General Fund	-	21,405	10,050	5,000
Due to others	-	-	18,655	6,482
Total current liabilities	470,202,043	118,850,049	19,617,427	19,289,562
PROPERTY TAX OBJECTIONS	169,684	5,128,731	700,137	900,394
Total liabilities	470,371,727	123,978,780	20,317,564	20,189,956
NET ASSETS:				
Invested in capital assets	10,385,537	408,145,288	30,017,859	24,127,936
Unrestricted	(345,230,000)	282,930,668	92,587,318	100,541,410
Total net assets	(334,844,463)	691,075,956	122,605,177	124,669,346
Total liabilities and net assets	<u>\$ 135,527,264</u>	<u>\$ 815,054,736</u>	<u>\$ 142,922,741</u>	<u>\$ 144,859,302</u>

Department of Public Health	Cermak Health Services	Intra-Activity Eliminations	Total
\$ 6,148	\$ -	\$ -	\$ 6,449,648
83,941,080	5,234,609	(449,438,876)	\$ 11,628,062
-	-	-	\$ 95,011,517
<u>83,947,228</u>	<u>5,234,609</u>	<u>(449,438,876)</u>	<u>113,089,227</u>
14,068,128	-	-	135,965,450
6,767,027	-	-	69,426,946
<u>20,835,155</u>	<u>-</u>	<u>-</u>	<u>205,392,396</u>
-	-	-	63,060,154
-	-	-	6,947,352
31	2,906	-	1,624,432
4,175,635	8,552,367	-	43,402,464
(1,629)	-	-	-
4,174,037	8,555,273	-	115,034,402
-	217,198	-	5,696,022
<u>108,956,420</u>	<u>14,007,080</u>	<u>(449,438,876)</u>	<u>439,212,047</u>
97,723	552,689	-	473,327,032
<u>\$ 109,054,143</u>	<u>\$ 14,559,769</u>	<u>\$ (449,438,876)</u>	<u>\$ 912,539,079</u>
\$ -	\$ -	\$ (449,438,876)	\$ -
980,671	286,680	-	51,731,225
348,629	927,275	-	14,572,035
1,093,695	2,158,950	-	42,005,844
-	-	-	75,945,409
-	-	-	-
-	-	-	-
7,000	-	-	43,455
-	-	-	25,137
<u>2,429,995</u>	<u>3,372,905</u>	<u>(449,438,876)</u>	<u>184,323,105</u>
744,469	-	-	7,643,415
<u>3,174,464</u>	<u>3,372,905</u>	<u>(449,438,876)</u>	<u>191,966,520</u>
97,723	552,689	-	473,327,032
105,781,956	10,634,175	-	247,245,527
105,879,679	11,186,864	-	720,572,559
<u>\$ 109,054,143</u>	<u>\$ 14,559,769</u>	<u>\$ (449,438,876)</u>	<u>\$ 912,539,079</u>

ASSETS

CURRENT ASSETS:

Cash in banks
Cash held by Cook County Treasurer
Working cash fund
Total cash and investments
Taxes receivable (net of allowance for loss of \$4,465,612)
Tax levy - current year
Tax levy - prior year
Total taxes receivable
Accounts receivable -
Due from others -
Patient accounts - net of allowances of \$428,817,622
Third-party settlements
Other receivables
Due from State of Illinois - sales taxes
Interaccount (payable) receivable
Total accounts receivable
Inventories at lower of cost (weighted average) or market
Total current assets
Property and equipment, net
Total assets

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Due to Cook County Treasurer
Accounts payable
Accrued salaries payable
Compensated absences
Deferred revenue
Third-party settlements
Due to State of Illinois
Due to General Fund
Due to others
Total current liabilities

PROPERTY TAX OBJECTIONS

Total liabilities

NET ASSETS:

Invested in capital assets
Unrestricted
Total net assets
Total liabilities and net assets

Exhibit E-4
COOK COUNTY, ILLINOIS
PROPRIETARY FUND TYPE - ENTERPRISE FUND
COMBINING BALANCE SHEET OF RESTRICTED PURPOSE ACCOUNTS
November 30, 2010

ASSETS	John H. Stroger Jr. Hospital	Oak Forest Hospital	Department of Public Health	Total
CURRENT ASSETS:				
Cash in banks	\$ -	\$ 57,559	\$ -	\$ 57,559
Cash held by Cook County Treasurer	580,666	-	11,426,195	12,006,861
Total cash and investments	<u>580,666</u>	<u>57,559</u>	<u>11,426,195</u>	<u>12,064,420</u>
Accounts receivable -				
Other receivables	976,625	3,498	3,069,933	4,050,056
Total accounts receivable	<u>976,625</u>	<u>3,498</u>	<u>3,069,933</u>	<u>4,050,056</u>
Total assets	<u>\$ 1,557,291</u>	<u>\$ 61,057</u>	<u>\$ 14,496,128</u>	<u>\$ 16,114,476</u>
CURRENT ASSETS:				
Depreciable assets-net	69,020	-	-	69,020
TOTAL	<u>\$ 1,626,311</u>	<u>\$ 61,057</u>	<u>\$ 14,496,128</u>	<u>\$ 16,183,496</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable	\$ -	\$ -	\$ 147,929	\$ 147,929
Accrued salaries payable	615,103	-	8,463,017	9,078,120
Compensated Absences	53,172	-	295,532	348,704
Trust funds	-	61,057	-	61,057
Total current liabilities	<u>668,275</u>	<u>61,057</u>	<u>8,906,478</u>	<u>9,635,810</u>
NET ASSETS:				
Invested in capital assets, net of related debt	69,020	-	-	69,020
Restricted	889,016	-	5,589,650	6,478,666
Total net assets	<u>958,036</u>	<u>-</u>	<u>5,589,650</u>	<u>6,547,686</u>
Total liabilities and net assets	<u>\$ 1,626,311</u>	<u>\$ 61,057</u>	<u>\$ 14,496,128</u>	<u>\$ 16,183,496</u>

Exhibit E-5
COOK COUNTY, ILLINOIS
PROPRIETARY FUND TYPE - ENTERPRISE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENSES AND CHANGES IN NET ASSETS
OF OPERATING ACCOUNTS
For the Year Ended November 30, 2010

	<u>Bureau of Health Services</u>	<u>John H. Stroger Jr. Hospital</u>	<u>Oak Forest Hospital</u>
OPERATING REVENUES:			
Net patient service revenue (net of provision of \$312,144,987)	\$ -	\$ 443,987,100	\$ 51,773,323
Miscellaneous	-	5,096,561	318,687
Total operating revenues	<u>-</u>	<u>449,083,661</u>	<u>52,092,010</u>
OPERATING EXPENSES:			
Salaries and wages	36,425,838	341,658,375	53,633,959
Employee benefits	9,110,669	85,549,321	14,710,165
Supplies	45,619,376	59,852,602	5,177,664
Purchased services, rental and other	67,181,185	56,581,882	8,360,693
Insurance	3,511,109	34,165,832	6,878,637
Depreciation	2,438,677	26,201,076	3,137,662
Utilities	47,027	9,839,530	2,790,148
Services contributed by other County offices	-	2,526,158	606,049
Total operating expenses	<u>164,333,881</u>	<u>616,374,776</u>	<u>95,294,977</u>
OPERATING (LOSS)	<u>(164,333,881)</u>	<u>(167,291,115)</u>	<u>(43,202,967)</u>
NONOPERATING REVENUES:			
Property taxes	3,092,739	85,022,931	12,761,060
Sales taxes	5,464,738	112,268,160	15,973,522
Cigarette taxes	565,311	15,576,969	2,327,751
Investment income	210	32,840	3,376
Retirement plan contribution	4,267,450	38,455,648	5,790,421
Total nonoperating revenues	<u>13,390,448</u>	<u>251,356,548</u>	<u>36,856,130</u>
Net income (loss) before transfers	(150,943,433)	84,065,433	(6,346,837)
TRANSFERS - CAPITAL	1,700,104	4,867,779	3,268,153
TRANSFERS - CASH	<u>-</u>	<u>2,526,158</u>	<u>606,049</u>
INCREASE (DECREASE) IN NET ASSETS	(149,243,329)	91,459,370	(2,472,635)
NET ASSETS, November 30, 2009	<u>(185,601,134)</u>	<u>599,616,586</u>	<u>125,077,812</u>
NET ASSETS, November 30, 2010	<u>\$ (334,844,463)</u>	<u>\$ 691,075,956</u>	<u>\$ 122,605,177</u>

Provident Hospital	Department Of Public Health	Cermak Health Services	Total	
\$ 49,976,707	\$ 17,042	\$ -	\$ 545,754,172	OPERATING REVENUES:
338,341	5,662,903	31,416	11,447,908	Net patient service revenue (net of provision of \$312,144,987)
50,315,048	5,679,945	31,416	557,202,080	Miscellaneous
				Total operating revenues
				OPERATING EXPENSES:
52,880,419	11,255,988	30,341,424	526,196,003	Salaries and wages
11,462,222	3,061,678	7,700,038	131,594,093	Employee benefits
6,665,983	436,322	797,159	118,549,106	Supplies
13,511,411	3,289,477	4,133,709	153,058,357	Purchased services, rental and other
4,447,277	1,484,699	3,037,786	53,525,340	Insurance
2,511,158	20,884	214,954	34,524,411	Depreciation
1,911,771	68,333	160,274	14,817,083	Utilities
721,507	-	-	3,853,714	Services contributed by other County offices
94,111,748	19,617,381	46,385,344	1,036,118,107	Total operating expenses
(43,796,700)	(13,937,436)	(46,353,928)	(478,916,027)	OPERATING (LOSS)
				NONOPERATING REVENUES:
16,411,091	13,569,164	-	130,856,985	Property taxes
26,888,380	22,603,651	48,574,869	231,773,320	Sales taxes
2,992,823	2,476,271	-	23,939,125	Cigarette taxes
734	898	1,816	39,874	Investment income
5,332,439	1,015,241	3,518,333	58,379,532	Retirement plan contribution
51,625,467	39,665,225	52,095,018	444,988,836	Total nonoperating revenues
7,828,767	25,727,789	5,741,090	(33,927,191)	Net income (loss) before transfers
769,495	66,781	536,342	11,208,654	TRANSFERS - CAPITAL
721,507	-	(2,115,711)	1,738,003	TRANSFERS - CASH
9,319,769	25,794,570	4,161,721	(20,980,534)	INCREASE (DECREASE) IN NET ASSETS
115,349,577	80,085,109	7,025,143	741,553,093	NET ASSETS, November 30, 2009
\$ 124,669,346	\$ 105,879,679	\$ 11,186,864	\$ 720,572,559	NET ASSETS, November 30, 2010

Exhibit E-6
COOK COUNTY, ILLINOIS
PROPRIETARY FUND TYPE - ENTERPRISE FUND
COMBINING SCHEDULE OF REVENUES AND EXPENSES AND CHANGES IN RESTRICTED NET ASSETS
OF RESTRICTED PURPOSE ACCOUNTS
For the Year Ended November 30, 2010

	<u>John Stroger Hospital</u>	<u>Oak Forest Hospital</u>	<u>Department Of Public Health</u>	<u>Total</u>
OPERATING REVENUE				
Other revenue	\$ 1,771,000	\$ -	\$ 22,521,684	\$ 24,292,684
Total revenue	<u>1,771,000</u>	<u>-</u>	<u>22,521,684</u>	<u>24,292,684</u>
OPERATING EXPENSES				
Salaries and wages	1,273,300	-	8,124,371	9,397,671
Employee benefits	252,047	-	2,839,168	3,091,215
Supplies	5,855	-	2,545,186	2,551,041
Purchased services, rental and other	387,059	-	7,049,403	7,436,462
Depreciation	14,235	-	-	14,235
Total expenses	<u>1,932,496</u>	<u>-</u>	<u>20,558,128</u>	<u>22,490,624</u>
OPERATING INCOME	<u>(161,496)</u>	<u>-</u>	<u>1,963,556</u>	<u>1,802,060</u>
TRANSFERS - CAPITAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase in net assets	(161,496)	-	1,963,556	1,802,060
RESTRICTED NET ASSETS , November 30, 2009	<u>1,119,532</u>	<u>-</u>	<u>3,626,094</u>	<u>4,745,626</u>
RESTRICTED NET ASSETS , November 30, 2010	<u>\$ 958,036</u>	<u>\$ -</u>	<u>\$ 5,589,650</u>	<u>\$ 6,547,686</u>

Exhibit E-7
COOK COUNTY, ILLINOIS
PROPRIETARY FUND TYPE - ENTERPRISE FUND
COMBINING SCHEDULE OF CASH FLOWS
For the Year Ended November 30, 2010

	Cook County Health Facilities Fund		
	<u>Restricted Accounts</u>		
	Operating Account	Restricted Purpose Account	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from third party payors and patients	\$ 539,789,013	\$ -	\$ 539,789,013
Payments to employees	(619,655,633)	(8,818,693)	(628,474,326)
Payments to suppliers	(345,086,225)	(10,321,481)	(355,407,706)
Other receipts	<u>10,793,604</u>	<u>22,431,891</u>	<u>33,225,495</u>
Total operating activities	(414,159,241)	3,291,717	(410,867,524)
Net cash provided by (used in) operating activities	<u>(414,159,241)</u>	<u>3,291,717</u>	<u>(410,867,524)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:			
Acquisition of capital asset	<u>(4,850,295)</u>	-	<u>(4,850,295)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Borrowings from Working Cash Fund	50,000,000	-	50,000,000
Repayment of borrowings from Working Cash Fund	(50,000,000)	-	(50,000,000)
Real and personal property taxes received, net	124,395,218	-	124,395,218
Sales tax received	225,814,025	-	225,814,025
Cigarette taxes received	23,939,125	-	23,939,125
Transfers	<u>(2,221,490)</u>	-	<u>(2,221,490)</u>
Net cash provided by noncapital financing activities	<u>371,926,878</u>	-	<u>371,926,878</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received	<u>39,874</u>	-	<u>39,874</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(47,042,784)	3,291,717	(43,751,067)
CASH AND CASH EQUIVALENTS, November 30, 2009	<u>160,132,011</u>	<u>8,772,703</u>	<u>168,904,714</u>
CASH AND CASH EQUIVALENTS, November 30, 2010	<u>\$ 113,089,227</u>	<u>\$ 12,064,420</u>	<u>\$ 125,153,647</u>
NON-CASH TRANSACTIONS:			
Retirement plan contribution	\$ 58,379,532	\$ -	\$ 58,379,532
Services contributed by other County offices	3,853,714	-	3,853,714
Transfers - Capital	11,208,654	-	11,208,654
Donated vaccines	289,874	-	289,874
RECONCILIATION OF LOSS FROM OPERATIONS TO NET CASH USED IN OPERATING ACTIVITIES			
Loss from operations	\$ (478,916,027)	\$ 1,802,060	\$ (477,113,967)
Adjustments to reconcile loss from operations to net cash cash used in operating activities:			
Depreciation	34,524,411	14,235	34,538,646
Provision for bad debts	312,144,987	-	312,144,987
Retirement plan contribution	58,379,532	-	58,379,532
Services contributed by other County offices	3,853,714	-	3,853,714
Change in assets and liabilities:			
Patient accounts receivable	(267,788,919)	-	(267,788,919)
Third-party settlements	(9,751,503)	-	(9,751,503)
Accounts payable	(7,195,005)	(328,755)	(7,523,760)
Accrued salaries	(20,245,069)	3,670,193	(16,574,876)
All other assets and liabilities - net	<u>(39,165,362)</u>	<u>(1,866,016)</u>	<u>(41,031,378)</u>
Net cash used in operating activities	<u>\$ (414,159,241)</u>	<u>\$ 3,291,717</u>	<u>\$ (410,867,524)</u>

Exhibit E-8
COOK COUNTY, ILLINOIS
PROPRIETARY FUND TYPE - ENTERPRISE FUND
COMBINING SCHEDULE OF CASH FLOWS OF OPERATING ACCOUNTS
For the Year Ended November 30, 2010

	Bureau of Health Services	John H. Stroger Jr. Hospital	Oak Forest Hospital	Provident Hospital
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from third party payors and patients	\$ -	\$ 433,835,809	\$ 55,972,623	\$ 49,963,539
Payments to employees	(42,025,162)	(401,126,228)	(65,934,537)	(61,828,955)
Payments to suppliers	38,574,976	(158,251,797)	(21,359,989)	(22,478,681)
Other receipts	(164,158)	4,501,123	403,276	343,901
Net cash used in operating activities	<u>(3,614,344)</u>	<u>(121,041,093)</u>	<u>(30,918,627)</u>	<u>(34,000,196)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:				
Acquisition of Capital Assets	(4,850,295)	-	-	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Borrowings from Working Cash Fund	5,000,000	25,000,000	10,000,000	5,000,000
Repayment of borrowings from Working Cash Fund	(5,000,000)	(25,000,000)	(10,000,000)	(5,000,000)
Real and personal property taxes received, net	2,762,309	83,458,262	11,397,650	14,657,697
Sales taxes received	5,136,809	112,696,868	15,887,187	25,872,003
Cigarette taxes received	565,311	15,576,969	2,327,751	2,992,823
Transfers	-	(105,209)	(570)	-
Net cash provided by noncapital financing activities	<u>8,464,429</u>	<u>211,626,890</u>	<u>29,612,018</u>	<u>43,522,523</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	210	32,840	3,376	734
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	90,618,637	(1,303,233)	9,523,061
CASH AND CASH EQUIVALENTS, November 30, 2009	-	214,043,105	70,653,519	89,811,177
CASH AND CASH EQUIVALENTS, November 30, 2010	<u>\$ -</u>	<u>\$ 304,661,742</u>	<u>\$ 69,350,286</u>	<u>\$ 99,334,238</u>
NON-CASH TRANSACTIONS:				
Retirement plan contribution	\$ 4,267,450	\$ 38,455,648	\$ 5,790,421	\$ 5,332,439
Services contributed by other County offices	-	2,526,158	606,049	721,507
Transfers - Capital	1,700,104	4,867,779	3,268,153	769,495
Donated vaccines	-	-	-	-
RECONCILIATION OF LOSS FROM OPERATIONS TO NET CASH USED IN OPERATING ACTIVITIES				
Loss from operations	\$ (164,333,881)	\$ (167,291,115)	\$ (43,202,967)	\$ (43,796,700)
Adjustments to reconcile loss from operations to net cash cash used in operating activities:				
Depreciation	2,438,677	26,201,076	3,137,662	2,511,158
Provision for bad debts	-	243,795,700	29,880,836	38,468,451
Retirement plan contribution	4,267,450	38,455,648	5,790,421	5,332,439
Services contributed by other County offices	-	2,526,158	606,049	721,507
Change in assets and liabilities:				
Patient accounts receivable	-	(219,377,091)	(19,635,997)	(28,775,831)
Third-party settlements	-	(9,403,545)	21,070	(369,028)
Accounts payable	(2,313,916)	(375,015)	(2,023,652)	(1,873,882)
Accrued salaries	(756,105)	(12,374,180)	(3,380,834)	(2,818,753)
All other assets and liabilities - net	157,083,431	(23,198,729)	(2,111,215)	(3,399,557)
Net cash used in operating activities	<u>\$ (3,614,344)</u>	<u>\$ (121,041,093)</u>	<u>\$ (30,918,627)</u>	<u>\$ (34,000,196)</u>

Department of Public Health	Cermak Health Services	Intra-Activity Eliminations	Total	
\$ 17,042	\$ -	\$ -	\$ 539,789,013	CASH FLOWS FROM OPERATING ACTIVITIES:
(13,718,664)	(35,022,087)	-	(619,655,633)	Receipts from third party payors and patients
(5,323,435)	(8,635,029)	(167,612,270)	(345,086,225)	Payments to employees
5,679,278	30,184	-	10,793,604	Payments to suppliers
(13,345,779)	(43,626,932)	(167,612,270)	(414,159,241)	Other receipts
				Net cash used in operating activities
-	-	-	(4,850,295)	CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:
				Acquisition of Capital Assets
5,000,000	-	-	50,000,000	CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:
(5,000,000)	-	-	(50,000,000)	Borrowings from Working Cash Fund
12,119,300	-	-	124,395,218	Repayment of borrowings from Working Cash Fund
21,724,964	44,496,194	-	225,814,025	Real and personal property taxes received, net
2,476,271	-	-	23,939,125	Sales taxes received
-	(2,115,711)	-	(2,221,490)	Cigarette taxes received
36,320,535	42,380,483	-	371,926,878	Transfers
				Net cash provided by noncapital financing activities
898	1,816	-	39,874	CASH FLOWS FROM INVESTING ACTIVITIES:
				Interest received
22,975,654	(1,244,633)	(167,612,270)	(47,042,784)	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
60,971,574	6,479,242	(281,826,606)	160,132,011	CASH AND CASH EQUIVALENTS, November 30, 2009
\$ 83,947,228	\$ 5,234,609	\$ (449,438,876)	\$ 113,089,227	CASH AND CASH EQUIVALENTS, November 30, 2010
\$ 1,015,241	\$ 3,518,333	\$ -	\$ 58,379,532	NON-CASH TRANSACTIONS:
-	-	-	3,853,714	Retirement plan contribution
66,781	536,342	-	11,208,654	Services contributed by other County offices
289,874	-	-	289,874	Transfers - Capital
				Donated vaccines
\$ (13,937,436)	\$ (46,353,928)	\$ -	\$ (478,916,027)	RECONCILIATION OF LOSS FROM OPERATIONS TO NET CASH USED IN OPERATING ACTIVITIES
				Loss from operations
20,884	214,954	-	34,524,411	Adjustments to reconcile loss from operations to net cash used in operating activities:
-	-	-	312,144,987	Depreciation
1,015,241	3,518,333	-	58,379,532	Provision for bad debts
-	-	-	3,853,714	Retirement plan contribution
-	-	-	(267,788,919)	Services contributed by other County offices
(83,515)	(525,025)	-	(9,751,503)	Change in assets and liabilities:
(416,239)	(498,958)	-	(7,195,005)	Patient accounts receivable
55,286	17,692	(167,612,270)	(39,165,362)	Third-party settlements
(13,345,779)	(43,626,932)	(167,612,270)	(414,159,241)	Accounts payable
				Accrued salaries
				All other assets and liabilities - net
				Net cash used in operating activities

Exhibit E-9
COOK COUNTY, ILLINOIS
PROPRIETARY FUND TYPE - ENTERPRISE FUND
COMBINING SCHEDULE OF CASH FLOWS OF RESTRICTED PURPOSE ACCOUNTS
For the Year Ended November 30, 2010

	John H. Stroger Jr. Hospital	Oak Forest Hospital	Department of Public Health	Total
CASH FLOWS FROM OPERATING ACTIVITIES:				
Payments to employees	\$ (980,764)	\$ -	\$ (7,837,929)	\$ (8,818,693)
Payments to suppliers	(392,914)	(5,223)	(9,923,344)	(10,321,481)
Other receipts	1,045,837	9	21,386,045	22,431,891
Net cash used in operating activities	<u>(327,841)</u>	<u>(5,214)</u>	<u>3,624,772</u>	<u>3,291,717</u>
CASH AND CASH EQUIVALENTS, November 30, 2009	<u>908,507</u>	<u>62,773</u>	<u>7,801,423</u>	<u>8,772,703</u>
CASH AND CASH EQUIVALENTS, November 30, 2010	<u>\$ 580,666</u>	<u>\$ 57,559</u>	<u>\$ 11,426,195</u>	<u>\$ 12,064,420</u>
RECONCILIATION OF LOSS FROM OPERATIONS TO NET CASH USED IN OPERATING ACTIVITIES				
Loss from operations	\$ (161,496)	\$ -	\$ 1,963,556	\$ 1,802,060
Depreciation	14,235			14,235
Change in assets and liabilities:				
Accounts payable	-	-	(328,755)	(328,755)
Accrued salaries	544,583	-	3,125,610	3,670,193
All other assets and liabilities - net	<u>(725,163)</u>	<u>(5,214)</u>	<u>(1,135,639)</u>	<u>(1,866,016)</u>
Net cash used in operating activities	<u>\$ (327,841)</u>	<u>\$ (5,214)</u>	<u>\$ 3,624,772</u>	<u>\$ 3,291,717</u>



AGENCY FUNDS

COOK COUNTY, ILLINOIS

AGENCY FUNDS

The Agency Funds consist of the County Treasurer, Clerk of the Circuit Court, County Sheriff, State's Attorney, Public Guardian, Public Administrator, and Other Departments. Agency Funds were established to account for assets received and held by the County as an agent for individuals, private organizations, other governments, other funds and payroll deductions.

Other Departments include the County Clerk, Recorder, Medical Examiner, Adult Probation, Liquor Commission and Petty Cash Funds.

Exhibit F-1
COOK COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
November 30, 2010

<u>ASSETS</u>	<u>County Treasurer</u>	<u>Clerk of the Circuit Court</u>	<u>County Sheriff</u>	<u>State's Attorney</u>
Cash and investments	\$ 840,270,547	\$ 105,439,142	\$ 15,813,569	\$ 4,766,340
Accounts receivable -				
Due from others	-	3,471,931	368,012	-
Due from other funds	23,786,608	-	-	-
Total assets	<u>\$ 864,057,155</u>	<u>\$ 108,911,073</u>	<u>\$ 16,181,581</u>	<u>\$ 4,766,340</u>
<u>LIABILITIES</u>				
Due to other governments	\$ 796,800,000	\$ 6,375,674	\$ 50,596	-
Due to others	67,257,155	102,535,399	16,130,985	4,766,340
Total liabilities	<u>\$ 864,057,155</u>	<u>\$ 108,911,073</u>	<u>\$ 16,181,581</u>	<u>\$ 4,766,340</u>

<u>Public Guardian</u>	<u>Public Administrator</u>	<u>Other Departments</u>	<u>Total Agency Fund</u>	<u>ASSETS</u>
\$ 40,948,910	\$ 37,138,629	\$ 42,440,660	\$ 1,086,817,797	Cash and investments
115,569	-	3,201,956	7,157,468	Accounts receivable -
-	-	-	23,786,608	Due from others
<u>\$ 41,064,479</u>	<u>\$ 37,138,629</u>	<u>\$ 45,642,616</u>	<u>\$ 1,117,761,873</u>	Due from other funds
				Total assets
				<u>LIABILITIES</u>
-	-	-	\$ 803,226,270	Due to other governments
41,064,479	37,138,629	45,642,616	314,535,603	Due to others
<u>\$ 41,064,479</u>	<u>\$ 37,138,629</u>	<u>\$ 45,642,616</u>	<u>\$ 1,117,761,873</u>	Total liabilities

Exhibit F-2
COOK COUNTY, ILLINOIS
AGENCY FUNDS
Combining Statement of Changes in Agency Net Assets
November 30, 2010

Additions	County Treasurer	Clerk of the Circuit Court	County Sheriff
Cash	\$ -	\$ 366,570,347	\$ 6,203
Investments	-	30,946,606	-
Securities in Trust	-	65,000	-
Items Held in Safekeeping	-	181,500	-
Undistributed Property Tax	8,720,000,000	-	-
Inheritance Taxes	107,200,000	-	-
Estates (Known and Unknown Heirs)	5,400,000	-	-
Escrows	33,500,000	-	2,706,753
Pension Funds	196,200,000	-	-
Other	62,800,000	-	40,053,851
Transfer - In	-	-	-
Due to County Comptroller	426,200,000	-	-
Total Additions	\$ 9,551,300,000	\$ 397,763,453	\$ 42,766,807
Deductions			
Cash	\$ -	\$ 399,489,889	\$ 2,586
Investments	-	3,183,748	-
Securities in Trust	-	678,500	-
Undistributed Property Tax	10,355,800,000	-	-
Inheritance taxes	126,800,000	-	-
Estates (Known and Unknown Heirs)	7,100,000	-	-
Escrows	39,400,000	82,000	2,385,619
Pension Funds	195,800,000	-	-
Other	62,100,000	-	37,971,495
Transfer Out	-	-	-
Due to County Comptroller	423,300,000	-	-
Total Deductions	\$ 11,210,300,000	\$ 403,434,137	\$ 40,359,700
Net Increase (Decrease) in Net Assets	(1,659,000,000)	(5,670,684)	2,407,107
Beginning of Year	2,530,700,000	123,060,553	15,201,134
End of Year	871,700,000	117,389,869	17,608,241
Interfund Eliminations	(31,429,453)	(11,950,727)	(1,794,672)
Adjusted Cash	\$ 840,270,547	\$ 105,439,142	\$ 15,813,569
Ending Accounts Receivable	23,786,608	3,471,931	368,012
Total Assets	<u>\$ 864,057,155</u>	<u>\$ 108,911,073</u>	<u>\$ 16,181,581</u>

Exhibit F-2 (continued)
COOK COUNTY, ILLINOIS
AGENCY FUNDS
Combining Statement of Changes in Agency Net Assests
November 30, 2010

Additions	State's Attorney	Public Guardian	Public Administrator
Cash	\$ 304,400	\$ 45,836,100	\$ 1,840,884
Investments	-	22,442,211	1,080,562
Securities in Trust	-	-	-
Items Held in Safekeeping	-	-	-
Undistributed Property Tax	-	-	-
Inheritance Taxes	-	-	-
Estates (Known and Unknown Heirs)	-	-	-
Escrows	105,084	-	-
Pension Funds	-	-	-
Other	5,687,897	-	-
Transfer - In	-	-	-
Due to County Comptroller	-	-	-
Total Additions	\$ 6,097,381	\$ 68,278,311	\$ 2,921,446
Deductions			
Cash	\$ 297,575	\$ 48,271,142	\$ 1,705,615
Investments	-	28,781,156	1,005,317
Securities in Trust	-	-	-
Undistributed Property Tax	-	-	-
Inheritance taxes	-	-	-
Estates (Known and Unknown Heirs)	-	-	-
Escrows	134,777	-	-
Pension Funds	-	-	-
Other	2,996,025	-	-
Transfer Out	-	-	-
Due to County Comptroller	-	-	-
Total Deductions	\$ 3,428,377	\$ 77,052,298	\$ 2,710,932
Net Increase (Decrease) in Net Assets	2,669,004	(8,773,987)	210,514
Beginning of Year	2,156,739	49,733,797	36,248,300
End of Year	4,825,743	40,959,810	36,458,814
Interfund Eliminations	(59,403)	(10,900)	\$679,815
Adjusted Cash	\$ 4,766,340	\$ 40,948,910	\$ 37,138,629
Ending Accounts Receivable	-	115,569	-
Total Assets	\$ 4,766,340	\$ 41,064,479	\$ 37,138,629

Exhibit F-2 (concluded)
COOK COUNTY, ILLINOIS
AGENCY FUNDS
Combining Statement of Changes in Agency Net Assets
November 30, 2010

Additions	County Clerk	County Recorder	Payroll and Other	Total Agency Fund
Cash	\$ 208,208,942	\$ 74,316,560	\$ -	\$ 697,083,436
Investments	43,371	-	-	54,512,750
Securities in Trust	-	-	-	65,000
Items Held in Safekeeping	-	-	-	181,500
Undistributed Property Tax	-	-	-	8,720,000,000
Inheritance Taxes	-	-	-	107,200,000
Estates (Known and Unknown Heirs)	-	-	-	5,400,000
Escrows	-	-	-	36,311,837
Pension Funds	-	-	-	196,200,000
Other	-	-	2,053,221	110,594,969
Transfer - In	-	-	470,907,285	470,907,285
Due to County Comptroller	-	-	-	426,200,000
Total Additions	\$ 208,252,313	\$ 74,316,560	\$ 472,960,506	\$ 10,824,656,777
Deductions				
Cash	\$ 209,234,526	\$ 73,264,508	\$ -	732,265,841
Investments	52,001	-	-	33,022,222
Securities in Trust	-	-	-	678,500
Undistributed Property Tax	-	-	-	10,355,800,000
Inheritance taxes	-	-	-	126,800,000
Estates (Known and Unknown Heirs)	-	-	-	7,100,000
Escrows	-	-	-	42,002,396
Pension Funds	-	-	-	195,800,000
Other	-	-	-	103,067,520
Transfer Out	-	-	458,896,736	458,896,736
Due to County Comptroller	-	-	-	423,300,000
Total Deductions	\$ 209,286,527	\$ 73,264,508	\$ 458,896,736	12,478,733,215
Net Increase (Decrease) in Net Assets	(1,034,214)	1,052,052	14,063,770	(1,654,076,438)
Beginning of Year	19,321,859	3,948,586	9,820,030	2,790,190,998
End of Year	18,287,645	5,000,638	23,883,800	1,136,114,560
Interfund Eliminations	(497,075)	(4,234,348)	-	(49,296,763)
Adjusted Cash	\$ 17,790,570	\$ 766,290	\$ 23,883,800	\$ 1,086,817,797
Ending Accounts Receivable	296,513	1,362,917	1,542,526	30,944,076
Total Assets	<u>\$ 18,087,083</u>	<u>\$ 2,129,207</u>	<u>\$ 25,426,326</u>	<u>1,117,761,873</u>



STATISTICAL SECTION

COOK COUNTY, ILLINOIS
STATISTICAL SECTION (UNAUDITED)
For the Year Ended November 30, 2010

The information in this section is not covered by the Independent Auditors' Report, but is presented as supplemental data for the benefit of the readers of the comprehensive annual financial report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to better understand and assess the County's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	221-227
Revenue Capacity These schedules present information to help the reader assess the County's most significant local revenue source, the property tax.	228-231
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	232-233
Demographic and Economic Information The schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	234
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	235-241

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Schedule S-1
COOK COUNTY, ILLINOIS
NET ASSETS (DEFICIT) BY COMPONENT ⁽¹⁾
LAST NINE YEARS (accrual basis of accounting)⁽²⁾

	(as restated) 2002	(as restated) 2003	2004	2005	2006	2007	2008	(as restated) 2009⁽³⁾	2010
Governmental activities									
Invested in capital assets, net of related debt	\$ (646,014,864)	\$ (771,373,603)	\$ (926,983,380)	\$ (925,650,231)	\$ (943,528,741)	\$ (845,703,091)	\$ (735,876,962)	\$ (391,615,442)	\$ (443,373,048)
Restricted for:									
Debt Service	272,874,861	306,517,806	358,470,341	358,299,318	368,202,656	361,921,864	393,692,059	404,638,013	375,980,376
Other restricted funds for specific purposes	137,252,924	-	-	-	-	-	-	-	126,315,685
Unrestricted (deficit)	366,872,291	279,851,316	61,193,697	(259,221,123)	(464,013,561)	(726,405,006)	(1,105,010,249)	(1,752,979,898)	(2,354,180,328)
Subtotal governmental activities net assets (deficit)	130,985,212	(185,004,481)	(507,319,342)	(826,572,036)	(1,039,339,646)	(1,210,186,233)	(1,447,195,152)	(1,739,957,327)	(2,295,257,315)
Business-type activities									
Invested in capital assets, net of related debt	694,406,146	688,114,823	641,994,438	600,769,876	569,072,573	523,679,321	504,480,586	491,875,750	473,396,052
Restricted for:									
Other restricted funds for specific purposes	5,274,739	5,954,974	5,693,763	5,710,119	6,385,146	6,358,237	1,982,096	4,662,371	6,478,666
Unrestricted (deficit)	388,704,893	392,829,774	298,664,444	255,312,175	130,771,697	70,960,695	82,024,865	249,760,599	247,245,527
Subtotal governmental activities net assets	1,088,385,778	1,086,899,571	946,352,645	861,792,170	706,229,416	600,998,253	588,487,547	746,298,720	727,120,245
Primary government									
Invested in capital assets, net of related debt	48,391,282	(83,258,780)	(284,988,942)	(324,880,355)	(374,456,168)	(322,023,770)	(231,396,376)	100,260,308	30,023,004
Restricted for:									
Debt Service	272,874,861	306,517,806	358,470,341	358,299,318	368,202,656	361,921,864	393,692,059	404,638,013	375,980,376
Other restricted funds for specific purposes	142,527,663	5,954,974	5,693,763	5,710,119	6,385,146	6,358,237	1,982,096	4,662,371	132,794,351
Unrestricted (deficit)	755,577,184	672,681,090	359,858,141	(3,908,948)	(333,241,864)	(655,444,311)	(1,022,985,384)	(1,503,219,299)	(2,106,934,801)
Total primary government net assets	\$ 1,219,370,990	\$ 901,895,090	\$ 439,033,303	\$ 35,220,134	\$ (333,110,230)	\$ (609,187,980)	\$ (858,707,605)	\$ (993,658,607)	\$ (1,568,137,070)

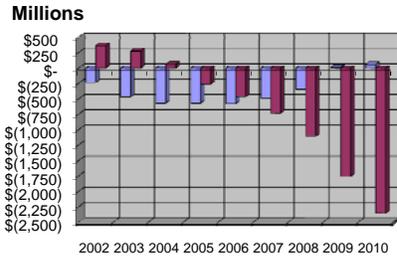
Notes:

- (1) Accounting standards require that net assets be reported in three components in the financial statements: invested in capital assets, net of related debt; restricted; and unrestricted. Net assets are considered restricted when (1) an external party, such as the state or federal government, places a restriction on how the resources may be used, or (2) enabling legislation is enacted by the County, such as bond covenants.
- (2) Beginning with fiscal year 2002, the County will accumulate ten years of data.
- (3) 2009 numbers have been restated due to a prior period error.

Data Source:

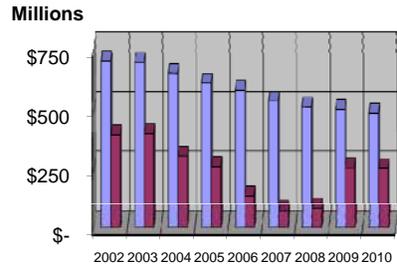
Audited Financial Statements

**Governmental Activities
Net Assets (accrual basis)
2002 - 2010**



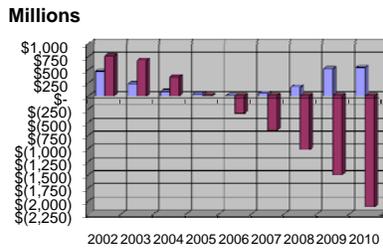
■ Restricted ■ Unrestricted

**Business-type activities
Net Assets (accrual basis)
2002 - 2010**



■ Restricted ■ Unrestricted

**Primary government
Net Assets (accrual basis)
2002 - 2010**



■ Restricted ■ Unrestricted

Schedule S-2
COOK COUNTY, ILLINOIS
CHANGES IN NET ASSETS
LAST NINE YEARS (accrual basis of accounting)²⁾

	(as restated) 2002	(as restated) 2003	2004	2005	2006	2007	2008	(as restated) 2009 ⁽⁴⁾	2010
Expenses									
Governmental activities:									
Government Management and Supporting Services	\$ 284,450,021	\$ 223,381,125	\$ 301,285,150	\$ 367,283,903	\$ 254,629,071	\$ 164,474,839	\$ 274,272,329	\$ 272,598,219	\$ 406,698,655
Corrections	453,517,946	479,544,919	530,849,310	465,027,168	457,589,225	458,517,844	437,960,761	458,795,803	508,085,565
Courts	704,840,955	805,481,230	849,571,990	916,542,746	913,100,073	923,444,528	947,577,772	1,056,538,521	1,125,526,754
Control of Environment	50,292,707	43,929,244	45,111,422	44,793,143	49,809,079	76,853,094	65,640,366	75,038,758	63,133,317
Assessment and Collection of Taxes	59,336,498	67,363,538	71,128,560	73,357,537	62,305,285	66,222,895	50,865,985	62,368,182	80,110,320
Election	41,299,876	25,333,317	43,173,989	25,127,156	45,344,084	28,583,488	56,130,880	33,359,790	59,842,371
Economic and Human Development	34,556,113	47,135,518	46,070,916	47,149,719	45,099,687	40,397,863	40,024,964	34,411,559	56,704,888
Transportation	59,172,233	75,840,345	70,822,625	69,950,028	82,559,027	97,143,696	66,634,170	88,559,442	80,690,244
Claims Expense, net of actuarial adjustments ⁽³⁾	-	-	-	-	111,782,503	124,962,985	62,063,627	-	-
Interest and other charges	127,089,106	124,670,227	126,601,148	152,188,039	149,135,775	145,586,490	150,491,345	158,864,628	156,114,811
Total governmental activities expenses	<u>1,814,555,455</u>	<u>1,892,679,463</u>	<u>2,084,615,110</u>	<u>2,161,419,439</u>	<u>2,171,353,809</u>	<u>2,126,187,722</u>	<u>2,151,662,199</u>	<u>2,240,534,902</u>	<u>2,536,906,925</u>
Business-type activities:									
Health Facilities	869,467,512	929,899,114	1,007,887,320	1,019,153,253	1,031,314,715	954,603,604	910,997,635	1,011,269,673	1,058,608,731
Total business-type activities	<u>869,467,512</u>	<u>929,899,114</u>	<u>1,007,887,320</u>	<u>1,019,153,253</u>	<u>1,031,314,715</u>	<u>954,603,604</u>	<u>910,997,635</u>	<u>1,011,269,673</u>	<u>1,058,608,731</u>
Total primary government expenses	<u>\$ 2,684,022,967</u>	<u>\$ 2,822,578,577</u>	<u>\$ 3,092,502,430</u>	<u>\$ 3,180,572,692</u>	<u>\$ 3,202,668,524</u>	<u>\$ 3,080,791,326</u>	<u>\$ 3,062,659,834</u>	<u>\$ 3,251,804,575</u>	<u>\$ 3,595,515,656</u>
Program Revenues									
Governmental activities:									
Charges for services	244,492,898	268,949,818	279,460,163	282,304,457	311,199,274	323,053,985	374,822,634	322,381,580	357,282,148
Operating grants and contributions	192,403,369	116,947,192	135,235,477	123,563,334	153,886,900	179,117,911	156,316,140	132,366,211	136,050,245
Capital grants and contributions	8,531,769	5,837,494	7,580,639	20,845,248	27,455,527	24,171,778	25,511,352	40,821,147	11,635,345
Total governmental activities program revenues	<u>445,428,036</u>	<u>391,734,504</u>	<u>422,276,279</u>	<u>426,713,039</u>	<u>492,541,701</u>	<u>526,343,674</u>	<u>556,650,126</u>	<u>495,568,938</u>	<u>504,967,738</u>
Business-type activities:									
Charges for services	432,382,261	600,865,870	556,236,502	615,904,950	501,462,642	450,204,102	358,893,978	599,532,031	545,754,172
Operating grants and contributions	21,993,166	28,255,378	29,399,370	29,253,793	30,981,042	29,422,427	22,914,650	30,010,044	35,740,592
Total business-type activities program revenues	<u>454,375,427</u>	<u>629,121,248</u>	<u>585,635,872</u>	<u>645,158,743</u>	<u>532,443,684</u>	<u>479,626,529</u>	<u>381,808,628</u>	<u>629,542,075</u>	<u>581,494,764</u>
Total primary government program revenues	<u>\$ 899,803,463</u>	<u>\$ 1,020,855,752</u>	<u>\$ 1,007,912,151</u>	<u>\$ 1,071,871,782</u>	<u>\$ 1,024,985,385</u>	<u>\$ 1,005,970,203</u>	<u>\$ 938,458,754</u>	<u>\$ 1,125,111,013</u>	<u>\$ 1,086,462,502</u>

Schedule S-2 (continued)
COOK COUNTY, ILLINOIS
CHANGES IN NET ASSETS
LAST NINE YEARS (accrual basis of accounting)⁽²⁾

	(as restated) 2002	(as restated) 2003	2004	2005	2006	2007	2008	(as restated) 2009 ⁽⁴⁾	2010
Net (expense) / revenue: ⁽¹⁾									
Governmental activities	\$ (1,369,127,419)	\$ (1,500,944,959)	\$ (1,662,338,831)	\$ (1,734,706,400)	\$ (1,678,812,108)	\$ (1,599,844,048)	\$ (1,595,012,073)	\$ (1,744,965,964)	\$ (2,031,939,187)
Business-type activities	(415,092,085)	(300,777,866)	(422,251,448)	(373,994,510)	(498,871,031)	(474,977,075)	(529,189,007)	(381,727,598)	(477,113,967)
Total primary government net expenses	<u>(1,784,219,504)</u>	<u>(1,801,722,825)</u>	<u>(2,084,590,279)</u>	<u>(2,108,700,910)</u>	<u>(2,177,683,139)</u>	<u>(2,074,821,123)</u>	<u>(2,124,201,080)</u>	<u>(2,126,693,562)</u>	<u>(2,509,053,154)</u>
General Revenues and Other Changes in Net Assets									
Governmental activities:									
Property taxes	578,254,840	586,018,481	600,701,472	612,393,516	614,920,225	612,082,864	618,742,149	616,348,217	624,055,797
Nonproperty taxes	649,853,225	671,379,624	776,940,587	822,683,218	848,129,365	815,190,203	774,934,065	902,630,352	904,095,249
Miscellaneous revenue	21,209,964	33,734,319	33,543,425	37,742,935	27,863,829	32,367,852	27,600,330	17,590,862	19,204,903
Investment income	21,300,210	9,507,916	12,538,413	29,778,585	53,493,855	48,870,092	17,264,119	2,647,797	683,279
Proceeds from insurance / lawsuit settlement	44,578,557	4,000,000	10,284,673	1,261,560	17,750,000	16,957,001	-	-	-
Gain / (Loss) on sale of capital assets, net	(1,560,020)	(2,245,601)	(50,641)	(5,170,374)	105,279	(2,791,162)	(34,129)	(505,552)	(73,840)
Transfers	(64,400,920)	(74,291,264)	(72,887,518)	(71,702,696)	(77,136,177)	(91,605,119)	(60,539,664)	(63,153,648)	(60,117,535)
Transfers - Contributed capital	(160,554,564)	(42,127,171)	(21,046,441)	(11,533,038)	(19,081,878)	(2,074,270)	(19,963,716)	(23,354,239)	(11,208,654)
Subtotal governmental activities	<u>1,088,681,292</u>	<u>1,185,976,304</u>	<u>1,340,023,970</u>	<u>1,415,453,706</u>	<u>1,466,044,498</u>	<u>1,428,997,461</u>	<u>1,358,003,154</u>	<u>1,452,203,789</u>	<u>1,476,639,199</u>
Business-type activities:									
Property taxes	155,766,738	152,225,416	143,614,849	145,782,528	146,545,358	140,118,621	139,614,672	138,561,251	130,856,985
Nonproperty taxes	69,753,658	36,510,006	43,222,448	58,197,807	98,181,756	135,308,176	296,268,837	314,407,478	255,712,445
Investment income	2,612,064	680,024	905,441	2,217,966	2,589,240	629,485	291,412	62,155	39,874
Gain / (Loss) on sale of capital assets, net	-	-	(3,509,205)	-	(226,132)	10,240	-	-	-
Restricted gifts, grants, and bequests	22,257,925	-	-	-	-	-	-	-	-
Transfers	71,139,190	67,749,043	76,424,548	71,702,696	77,136,177	91,605,119	60,539,664	63,153,648	60,117,535
Contributed capital	160,554,564	42,127,171	21,046,441	11,533,038	19,081,878	2,074,270	19,963,716	23,354,239	11,208,654
Subtotal business-type activities	<u>482,084,139</u>	<u>299,291,660</u>	<u>281,704,522</u>	<u>289,434,035</u>	<u>343,308,277</u>	<u>369,745,911</u>	<u>516,678,301</u>	<u>539,538,771</u>	<u>457,935,493</u>
Total primary government	<u>\$ 1,570,765,431</u>	<u>\$ 1,485,267,964</u>	<u>\$ 1,621,728,492</u>	<u>\$ 1,704,887,741</u>	<u>\$ 1,809,352,775</u>	<u>\$ 1,798,743,372</u>	<u>\$ 1,874,681,455</u>	<u>\$ 1,991,742,560</u>	<u>\$ 1,934,574,692</u>
Changes in Net Assets									
Governmental activities	(280,446,127)	(314,968,655)	(322,314,861)	(319,252,694)	(212,767,610)	(170,846,587)	(237,008,919)	(292,762,175)	(555,299,988)
Business-type activities	66,992,054	(1,486,206)	(140,546,926)	(84,560,475)	(155,562,754)	(105,231,164)	(12,510,706)	157,811,173	(19,178,474)
Total primary government	<u>\$ (213,454,073)</u>	<u>\$ (316,454,861)</u>	<u>\$ (462,861,787)</u>	<u>\$ (403,813,169)</u>	<u>\$ (368,330,364)</u>	<u>\$ (276,077,751)</u>	<u>\$ (249,519,625)</u>	<u>\$ (134,951,002)</u>	<u>\$ (574,478,462)</u>

Note:

- (1) Net (expense) / revenue is the difference between the expenses and program revenues of a function or program. It indicates the degree to which a function or program is supported with its own fee and program-specific grants versus its reliance upon funding from taxes and other general revenues. Numbers in parentheses indicate that expenses were greater than program revenues and therefore general revenues were needed to finance that function or program. Numbers without parentheses mean that program revenues were more than sufficient to cover expenses.
- (2) Accrual-basis financial information for the County government as a whole is only available to 2002, the year GASB Statement 34 was implemented.
- (3) For fiscal years 2002 - 2005, Claims Expense was included in the Government Management and Supporting Services amount since these expenses were rolled up as an Internal Service Fund. Beginning fiscal year, 2006, Claims Expense is in the General Fund and thus a separate line item. In fiscal year 2009, as the appropriation was approved by the County Board, the Claims Expenses in the General Fund are to be off-set by charging the other County funds. The charges to the other County Funds were then reported as offsets to expenditures in the Self Insurance Account and expenditures of the fund charged
- (4) 2009 numbers have been restated due to a prior period error.

Data Source:

Audited Financial Statements

**Schedule S-3
COOK COUNTY, ILLINOIS
FUND BALANCES, GOVERNMENTAL FUNDS
LAST NINE YEARS (modified accrual basis of accounting)⁽¹⁾**

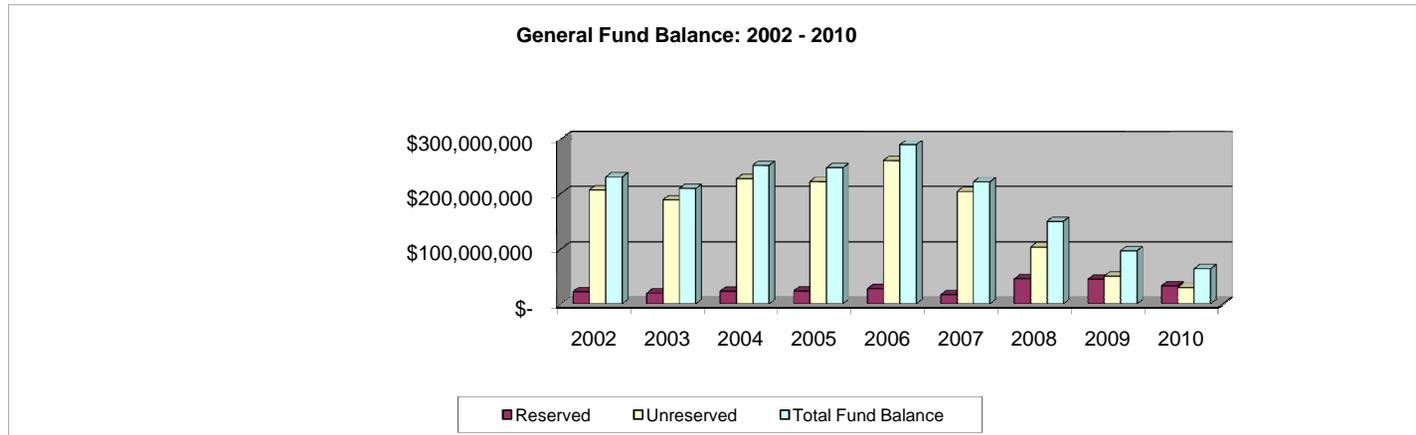
	2002 ⁽³⁾	2003 ⁽³⁾	2004	2005	2006 ⁽²⁾	2007 ⁽²⁾	2008 ⁽²⁾	(as restated) 2009 ⁽²⁾⁽⁴⁾	2010 ⁽²⁾
General Fund									
Reserved for:									
Encumbrances	\$ 23,284,777	\$ 20,465,356	\$ 24,165,841	\$ 24,496,026	\$ 28,526,800	\$ 17,647,110	\$ 46,371,212	\$ 45,541,335	\$ 33,760,754
Unreserved	206,477,041	188,564,680	226,636,823	221,838,393	259,516,065	203,554,454	103,565,761	51,335,834	30,798,552
Subtotal General Fund	<u>\$ 229,761,818</u>	<u>\$ 209,030,036</u>	<u>\$ 250,802,664</u>	<u>\$ 246,334,419</u>	<u>\$ 288,042,865</u>	<u>\$ 221,201,564</u>	<u>\$ 149,936,973</u>	<u>\$ 96,877,169</u>	<u>\$ 64,559,306</u>
All Other Governmental Funds									
Reserved for:									
Encumbrances	\$ 190,536,455	\$ 211,125,613	\$ 298,671,177	\$ 302,490,110	\$ 268,208,139	\$ 201,620,837	\$ 186,949,021	\$ 172,246,460	\$ 273,620,174
Reserved for loans outstanding	27,799,335	32,519,662	37,160,981	37,000,010	43,896,206	43,438,998	41,551,853	47,291,394	43,595,506
Interfund loans	13,312,259	5,702,426	4,879,122	6,507,709	-	-	-	-	-
Unreserved, reported in:									
Special Revenue Fund	195,044,823	202,557,834	169,402,144	150,676,439	183,147,574	213,801,252	227,041,785	197,994,613	116,664,448
Capital Projects Fund	62,144,580	(68,362,838)	227,325,170	182,593,106	127,615,514	62,228,042	(10,257,785)	264,834,214	433,232,158
Debt Service Fund	193,515,120	157,834,828	185,849,262	155,741,709	167,899,157	149,458,818	164,426,700	178,555,862	155,812,110
Total all other governmental funds	<u>\$ 682,352,572</u>	<u>\$ 541,377,525</u>	<u>\$ 923,287,856</u>	<u>\$ 835,009,083</u>	<u>\$ 790,766,590</u>	<u>\$ 670,547,947</u>	<u>\$ 609,711,574</u>	<u>\$ 860,922,543</u>	<u>\$ 1,022,924,396</u>

Note:

- (1) Modified accrual-basis financial information for the County government as a whole is only available back to 2002, the year GASB Statement 34 was implemented and working capital accounts, trust funds, etc. were eliminated.
- (2) Prior to 2006 the Self-Insurance Account was not part of the General Fund of the County.
- (3) Restatement of these fiscal years relate to government-wide statements only and not at the Governmental Fund level.
- (4) 2009 numbers have been restated due to a prior period error.

Data Source:

Audited Financial Statements



Schedule S-4
COOK COUNTY, ILLINOIS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST NINE YEARS (modified accrual basis of accounting)⁽¹⁾

	2002 ⁽³⁾	2003 ⁽³⁾	2004	2005	2006 ⁽²⁾	2007 ⁽²⁾	2008 ⁽²⁾	(as restated) 2009 ⁽²⁾⁽⁴⁾	2010 ⁽²⁾
REVENUES									
Property taxes	\$ 554,417,242	\$ 580,482,632	\$ 574,765,136	\$ 618,676,455	\$ 619,346,349	\$ 596,674,944	\$ 628,586,408	\$ 612,665,584	\$ 602,460,533
Nonproperty taxes	649,853,225	671,379,624	776,819,444	822,430,244	848,129,365	815,190,203	774,934,065	865,196,829	910,707,321
Fees and licenses	233,874,936	266,067,609	276,196,185	279,501,785	307,897,125	320,379,424	374,229,385	321,583,151	356,090,764
Federal government	68,949,341	49,170,975	53,010,434	44,675,778	61,140,052	41,165,709	45,287,420	48,456,720	41,055,623
State of Illinois	59,863,990	55,753,763	65,522,171	74,134,373	112,931,598	110,646,636	127,221,817	106,208,782	99,433,063
Other governments	15,863,880	1,827,454	1,635,459	447,406	7,687,224	3,453,927	4,953,659	3,099,850	2,828,046
Investment income	19,443,855	8,399,362	11,423,956	25,638,244	52,288,994	47,427,420	16,437,322	2,585,062	1,049,445
Reimbursements from other governments	33,053,810	28,119,160	25,828,752	20,936,230	-	-	-	-	-
Charges to other funds	-	-	-	-	16,590,624	24,598,871	-	-	-
Contributions	-	-	-	-	-	19,754,293	1,238,044	-	-
Miscellaneous	32,707,479	36,751,319	35,237,754	39,861,969	32,370,839	36,485,085	28,860,709	18,772,249	20,030,121
Total revenues	<u>1,668,027,758</u>	<u>1,697,951,898</u>	<u>1,820,439,291</u>	<u>1,926,302,484</u>	<u>2,058,382,170</u>	<u>2,015,776,512</u>	<u>2,001,748,829</u>	<u>1,978,568,227</u>	<u>2,033,654,916</u>
EXPENDITURES									
Current:									
Government Management and Supporting Services	146,016,639	123,684,564	139,037,790	156,584,267	166,572,341	156,923,191	144,333,526	146,088,309	173,883,062
Corrections	404,610,088	412,172,648	429,372,494	399,923,590	409,868,712	415,631,402	379,483,026	389,007,987	423,015,540
Courts	669,594,415	683,778,558	713,410,812	807,757,332	831,596,778	845,813,509	843,655,153	934,069,286	960,301,383
Control of Environment	50,190,981	35,691,878	37,755,770	34,528,522	38,538,647	52,075,472	53,664,291	57,202,287	53,965,469
Assessment and Collection of Taxes	52,236,544	56,776,405	55,957,650	51,893,920	52,588,838	49,632,651	45,969,166	59,143,544	64,174,481
Election	40,974,791	24,174,080	41,300,528	23,918,293	42,861,531	26,402,412	52,871,446	31,183,738	51,165,753
Economic and Human Development	34,524,676	43,271,952	40,651,807	44,575,018	43,502,382	38,783,128	36,451,278	31,101,578	47,140,336
Transportation	108,410,601	110,151,500	118,711,857	92,294,447	127,272,096	127,184,750	93,808,879	101,965,751	92,243,303
Enterprise Fund	57,744,945	65,956,776	67,858,831	83,993,077	77,048,667	80,148,867	63,250,770	67,981,543	99,271,036
Claims Expense	-	-	-	-	79,041,110	81,489,783	100,938,732	(34,040)	(112,096)
Capital outlay	253,166,466	120,828,439	129,866,042	133,062,348	111,057,279	130,702,207	108,324,391	92,120,871	102,461,001
Debt service									
Principal	59,526,257	65,891,117	57,862,534	34,317,399	57,723,048	71,565,731	62,335,287	70,070,030	88,331,375
Interest and other charges	133,356,715	126,131,774	134,287,946	150,768,957	153,711,931	147,853,083	150,063,848	159,748,797	165,166,768
Bond issuance costs	-	-	-	-	-	-	-	5,535,523	5,766,938
Amounts incurred in the above accounts for the Enterprise Funds	(9,125,404)	(3,116,185)	(3,245,090)	(2,880,384)	(3,603,966)	(6,393,466)	(4,090,932)	(4,264,067)	(3,853,714)
Total expenditures	<u>2,001,227,714</u>	<u>1,865,393,506</u>	<u>1,962,828,971</u>	<u>2,010,736,786</u>	<u>2,187,779,394</u>	<u>2,217,812,720</u>	<u>2,131,058,861</u>	<u>2,140,921,137</u>	<u>2,322,920,635</u>
Revenues over (under) expenditures	<u>(333,199,956)</u>	<u>(167,441,608)</u>	<u>(142,389,680)</u>	<u>(84,434,302)</u>	<u>(129,397,224)</u>	<u>(202,036,208)</u>	<u>(129,310,032)</u>	<u>(162,352,910)</u>	<u>(289,265,719)</u>

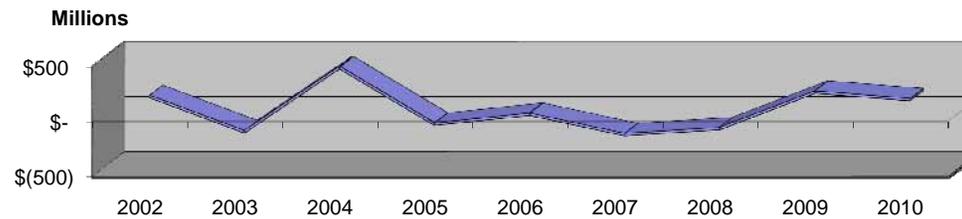
Schedule S-4 (continued)
COOK COUNTY, ILLINOIS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST NINE YEARS (modified accrual basis of accounting)⁽¹⁾

	2002 ⁽³⁾	2003 ⁽³⁾	2004	2005	2006 ⁽²⁾	2007 ⁽²⁾	2008 ⁽²⁾	(as restated) 2009 ⁽²⁾⁽⁴⁾	2010 ⁽²⁾
OTHER FINANCING SOURCES (USES)									
Operating transfers in	56,219,711	59,623,470	65,240,077	79,010,688	170,210,424	56,578,307	38,425,600	52,925,259	182,069,286
Operating transfers out	(65,345,115)	(62,739,655)	(67,550,879)	(99,913,298)	(60,239,332)	(62,971,773)	(42,516,532)	(57,473,288)	(183,807,289)
Proceeds from insurance/legal settlement	-	4,000,000	10,284,673	1,261,560	17,750,000	16,957,001	-	-	-
Proceeds of master loan agreement	-	-	1,182,746	1,250,000	-	-	-	-	-
Payment to Pension Fund									
Payment to refunded bond escrow	(190,293,711)	(229,104,285)	(250,606,888)	-	(350,573,813)	(210,956,305)		(335,049,993)	(417,075,000)
Proceeds of general obligation bonds	685,301,052	231,245,341	805,211,726	-	349,715,898	213,235,049	1,300,000	671,690,000	809,700,000
Net premium	-	-	-	-	-	-	-	28,412,097	28,062,712
Sale of land	390,826	287,127	110,327	35,823	-	-	-	-	-
Capital leases	6,425,833	2,422,781	-	10,042,511	-	2,133,985	-	-	-
Total other financing sources (uses)	<u>492,698,596</u>	<u>5,734,779</u>	<u>563,871,782</u>	<u>(8,312,716)</u>	<u>126,863,177</u>	<u>14,976,264</u>	<u>(2,790,932)</u>	<u>360,504,075</u>	<u>418,949,709</u>
Net changes in fund balance	<u>159,498,640</u>	<u>(161,706,829)</u>	<u>421,482,102</u>	<u>(92,747,018)</u>	<u>(2,534,047)</u>	<u>(187,059,944)</u>	<u>(132,100,964)</u>	<u>198,151,165</u>	<u>129,683,990</u>
Debt service as a percentage of noncapital expenditures	11.03%	11.01%	10.48%	9.86%	10.18%	10.51%	10.50%	11.49%	11.68%

- Note:**
- (1) Accrual-basis financial information for the County government as a whole is only available back to 2002, the year GASB Statement 34 was implemented.
 - (2) Prior to 2006 the Self-Insurance Account was not part of the General Fund of the County.
 - (3) Restatement of these fiscal years relate to government-wide statements only and not at the Governmental Fund level.
 - (4) 2009 numbers have been restated due to a prior period error.

Data Source:
 Audited Financial Statements

**Net Change in Fund Balance, Governmental Funds
 2002 - 2010**



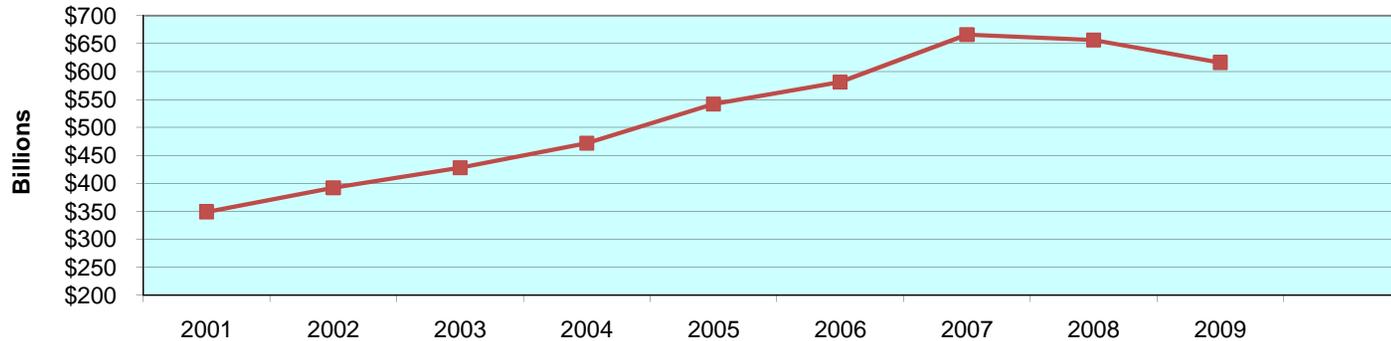
Schedule S-5
COOK COUNTY, ILLINOIS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS (modified accrual basis of accounting)

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Railroad Property	Farm Property	Total Taxable Assessed Value	Total Direct Tax Rate ⁽²⁾	Estimated Actual Taxable Value ⁽¹⁾	Taxable Assessed Value as a Percentage of Actual Taxable Value
2001	\$ 49,288,711	\$ 30,633,742	\$ 14,567,050	\$ 410,982	\$ 9,171	\$ 94,909,656	0.746	\$ 392,206,809	24.20%
2002	56,590,846	32,427,922	15,617,940	439,664	8,840	105,085,212	0.690	428,105,908	24.55%
2003	61,930,532	34,580,262	15,830,733	150,989	8,928	112,501,444	0.659	471,971,669	23.84%
2004	69,102,041	35,699,598	16,598,200	154,646	8,070	121,562,555	0.593	541,942,050	22.43%
2005	77,653,159	37,824,888	17,731,155	154,599	7,913	133,371,714	0.547	581,371,294	22.94%
2006	87,209,147	38,638,355	18,327,403	162,588	7,287	144,344,780	0.500	666,233,062	21.67%
2007	99,210,511	40,296,203	19,574,171	179,073	6,954	159,266,912	0.446	656,474,744	24.26%
2008	109,189,810	43,372,930	20,878,458	193,338	7,412	173,641,948	0.415	616,163,594	28.18%
2009	116,989,727	41,984,691	18,870,757	220,408	5,013	178,070,596	0.394	550,135,370	32.37%
2010	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)

- (1) Civic Federation - estimated full value of real property
- (2) Rate per \$100 of assessed value
- (3) Data for 2009 & 2010 is unavailable

Data Source:
Cook County Clerk, Tax Extension Division

Estimated Full Value of Cook County⁽³⁾
2001 - 2009



**Schedule S-6
COOK COUNTY, ILLINOIS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
(rate per \$100 of assessed value)⁽²⁾**

	2001 ⁽¹⁾	2002	2003 ⁽¹⁾	2004	2005 ⁽¹⁾	2006 ⁽¹⁾	2007 ⁽¹⁾	2008 ⁽¹⁾	2009	2010
County Direct Rates										
Corporate	0.014	0.012	0.012	0.010	0.009	0.009	0.008	0.007	0.007	(4)
Public Safety	0.222	0.201	0.185	0.144	0.147	0.130	0.167	0.123	0.114	(4)
Health	0.201	0.156	0.141	0.123	0.112	0.103	0.093	0.086	0.084	(4)
Annuity and Benefit	0.152	0.154	0.150	0.158	0.130	0.120	0.062	0.069	0.071	(4)
Bond and Interest	0.157	0.141	0.142	0.135	0.135	0.125	0.116	0.105	0.117	(4)
Election	0.000	0.026	0.029	0.023	0.014	0.012	0.012	0.025	0.000	(4)
Total direct rate	0.746	0.690	0.659	0.593	0.547	0.499	0.458	0.415	0.393	(4)
Forest Preserve District	0.067	0.061	0.059	0.060	0.060	0.057	0.057	0.053	0.490	0.051
City Rates										
Metropolitan Water Reclamation District	0.401	0.371	0.361	0.347	0.315	0.284	0.263	0.252	.261	(4)
City of Chicago	1.637	1.591	1.380	1.302	1.243	1.012	1.004	0.928	.887	(4)
Chicago Board of Education	3.744	3.562	3.142	3.104	3.026	2.697	2.583	2.472	2.366	(4)
Chicago Park District	0.567	0.545	0.464	0.455	0.443	0.379	0.355	0.323	.309	(4)
Community College District No. 508	0.307	0.280	0.246	0.242	0.234	0.205	0.159	0.156	.150	(4)
Chicago School Finance Authority	0.223	0.177	0.151	0.177	0.127	0.118	0.091	0.000	0.000	(4)

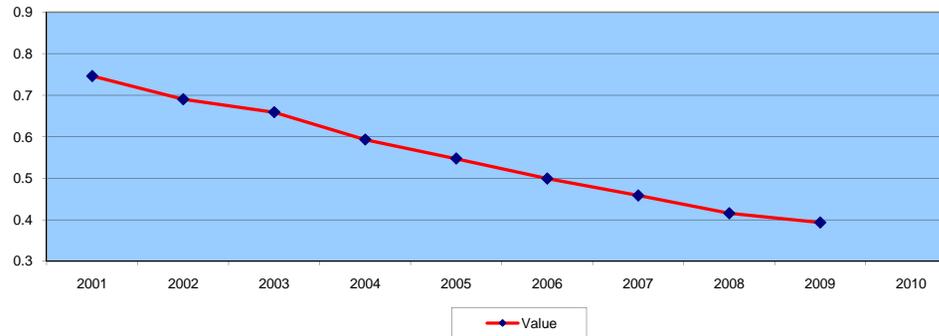
Notes:

- (1) Included is a tax of \$0.027 for 1997, \$0.023 for 1999, \$0.032 for 2001, \$0.029 for 2003 and \$0.014 for 2005 was extended against all real property in the County outside the City of Chicago for election costs.
- (2) Tax rates for extension purposes were based upon full valuation as required by the Department of Revenue of the State of Illinois.
- (3) Based on taxes extended for collection in the succeeding year as a percentage of the Equalized Assessed Valuation for the tax year.
- (4) Data for 2010 is unavailable

Data Source:

Cook County Clerk, Tax Extension Division

**County Direct Rates
2001 - 2009**



**Schedule S-7
 COOK COUNTY, ILLINOIS
 PRINCIPAL PROPERTY TAX PAYERS
 CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	2009 ⁽¹⁾			2000		
	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
233 S. Wacker LLC CBRE	\$ 149,999,999	1	0.08%	\$ -		
Thompson Property	111,403,610	2	0.06%	-		
BFPRU I LLC 2300	94,547,558	3	0.05%			
227 Monroe Street Inc.	76,137,188	4	0.04%			
Woodfield Retax Adm	70,187,249	5	0.04%			
Water Tower LLC	69,999,999	6	0.04%			
ICG ING	68,749,997	7	0.04%			
Hines	68,552,249	8	0.04%			
Mark Davids	63,121,159	9	0.04%			
Sears Roebuck (Corporate Center)	56,293,734	10	0.03%	87,943,532	6	0.10%
Buck Company	-			177,933,998	1	0.20%
Randolph Drive Leasing	-			114,999,997	2	0.13%
Shorenstein Realty	-			93,542,335	3	0.11%
Industry Consulting	-			93,187,725	4	0.11%
Monroe & Adams Dela Inc.	-			90,890,932	5	0.10%
Taulman Company Inc.	-			65,426,722	7	0.07%
NACA Ltd. Partnership	-			63,102,824	8	0.07%
Madison Two Associates	-			60,933,407	9	0.07%
L. Burnet M. Breslin	-			60,043,128	10	0.07%
Total assessed valuation	<u>\$ 828,992,742</u>		<u>0.46%</u>	<u>\$ 908,004,600</u>		<u>1.03%</u>

Note:

(1) 2010 Assessed Valuations unavailable

Data Source:

Cook County Clerk, Tax Extension Division

**Schedule S-8
 COOK COUNTY, ILLINOIS
 PROPERTY TAX LEVIES AND COLLECTIONS⁽²⁾
 LAST TEN FISCAL YEARS**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2001	\$ 529,324,788	\$ 512,212,708	96.77%	\$ 18,276,681	\$ 530,489,389	100.22%
2002	556,629,805	544,563,735	97.83%	14,089,882	558,653,617	100.36%
2003 ⁽¹⁾	529,898,583	464,267,639	87.61%	107,977,147	572,244,786	107.99%
2004	571,629,805	533,988,444	93.42%	46,964,065	580,952,509	101.63%
2005	571,629,805	549,640,031	96.15%	15,612,601	565,252,632	98.88%
2006	571,629,805	378,963,193	66.30%	189,313,655	568,276,848	99.41%
2007	571,629,805	510,541,718	89.31%	60,541,977	571,083,695	99.90%
2008	571,629,805	362,491,604	63.41%	205,712,269	568,203,873	99.40%
2009	571,629,805	328,574,099	57.48%	245,781,222	574,355,321	100.48%
2010	580,312,975	317,434,271	54.70%	-	317,434,271	54.70%

Notes:

- (1) Tax remittance due date extended one month
- (2) Cook County Health and Hospitals System and Forest Preserve District is excluded from the table.

Data Source:

Cook County Comptroller's Office

**Schedule S-9
 COOK COUNTY, ILLINOIS
 RATIOS OF GENERAL BONDED DEBT OUTSTANDING
 LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds⁽⁴⁾	Less: Amounts Restricted to Repaying Principal	Total	Percentage of Personal Income⁽³⁾	Percentage of Actual Value of Taxable Property⁽²⁾
2001	\$ 2,120,910,000	\$ -	\$ 2,120,910,000	1.14%	0.54%
2002	2,481,575,000	(176,290,000)	2,657,865,000	1.41%	0.62%
2003	2,229,275,000	(214,295,000)	2,443,570,000	1.28%	0.52%
2004	2,860,935,000	(232,230,000)	3,093,165,000	1.55%	0.57%
2005	3,066,330,000	-	3,066,330,000	1.47%	0.53%
2006	2,690,010,000	(332,495,000)	3,022,505,000	1.36%	0.45%
2007	2,750,255,000	(203,355,000)	2,953,610,000	1.24%	0.45%
2008	2,897,975,000	-	2,897,975,000	1.19%	0.47%
2009	2,858,830,000	(326,000,000)	3,184,830,000	1.30%	(1)
2010	3,082,540,000	(417,075,000)	3,499,615,000	(1)	(1)

Notes:

- (1) Information not yet available.
- (2) See schedule S-5 for property value data.
- (3) See schedule S-11 for personal income data.
- (4) County related debt only, does not include related to the Cook County Forest Preserve District.

Data Source:

Cook County Comptroller's Office

**Schedule S-10
 COOK COUNTY, ILLINOIS
 DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
 As of November 30, 2010**

Direct Debt

General Obligation Bonds	\$ 3,499,615,000
Total Direct Debt	<u>3,499,615,000</u>

Overlapping Debt⁽¹⁾⁽⁵⁾

Governmental Unit	
City of Chicago	6,952,388,000
Chicago Board of Education ⁽²⁾⁽³⁾	5,263,309,000
Chicago Park District ⁽²⁾⁽³⁾	802,815,000
Cook County Forest Preserve District	101,935,000
Metropolitan Water Reclamation District ⁽⁴⁾	1,949,177,000
Subtotal, overlapping debt ⁽⁵⁾	<u>15,069,624,000</u>
Total direct and overlapping debt⁽⁵⁾	<u>\$ 18,569,239,000</u>

Selected Debt Statistics ⁽²⁾

2010 Estimated Population	5,194,675
2009 Equalized Assessed Valuation	\$ 178,070,594,272
2008 Estimated Fair Market Value	\$ 616,163,594,142

	<u>Per Capita⁽⁶⁾</u>	<u>% of Equalized Assessed Valuation</u>	<u>% of Estimated Fair Market Value</u>
Direct Debt	\$ 673.69	1.97%	0.57%
Direct and Overlapping Debt ⁽⁵⁾	\$ 3,574.67	10.43%	3.01%

Notes:

- (1) Excludes short-term cash flow notes.
- (2) General Obligation Refunding Bonds, Series 2010 G
- (3) Includes "alternate bonds"; which are secured by a dedicated pledge of revenues and the general obligation taxing ability of the issuer.
- (4) Includes loans payable to the Illinois Environmental Protection Agency.
- (5) Does not include debt issued by other governmental units located within Cook County.
- (6) For illustrative purposes; estimated highest per capita debt is within the boundaries of the City of Chicago.

Data Sources:

Cook County Comptroller's Office
 General Obligation Taxable General Obligation Bonds, Series 2010G

**Schedule S-11
 COOK COUNTY, ILLINOIS
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS**

Year	Population⁽²⁾	Personal Income⁽²⁾	Per Capita Personal Income⁽²⁾	Unemployment Rate⁽³⁾
2001	5,381,796	\$ 185,762,239	\$ 34,517	6.4%
2002	5,369,642	188,966,857	35,192	6.9%
2003	5,348,906	191,105,112	35,728	7.3%
2004	5,326,269	199,274,915	37,414	6.6%
2005	5,303,943	209,098,971	39,423	5.7%
2006	5,288,655	221,735,670	41,993	4.7%
2007	5,285,107	238,426,065	45,230	5.1%
2008	5,256,705	244,303,284	46,475	6.5%
2009	5,287,037	244,055,338	46,161	10.3%
2010	5,194,675	(1)	(1)	10.5%

Notes:

- (1) Information not yet available
- (2) Bureau of Economic Analysis - U.S. Department of Commerce
- (3) Bureau of Labor Statistics

Schedule S-12
 COOK COUNTY, ILLINOIS
 FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
 LAST TEN FISCAL YEARS

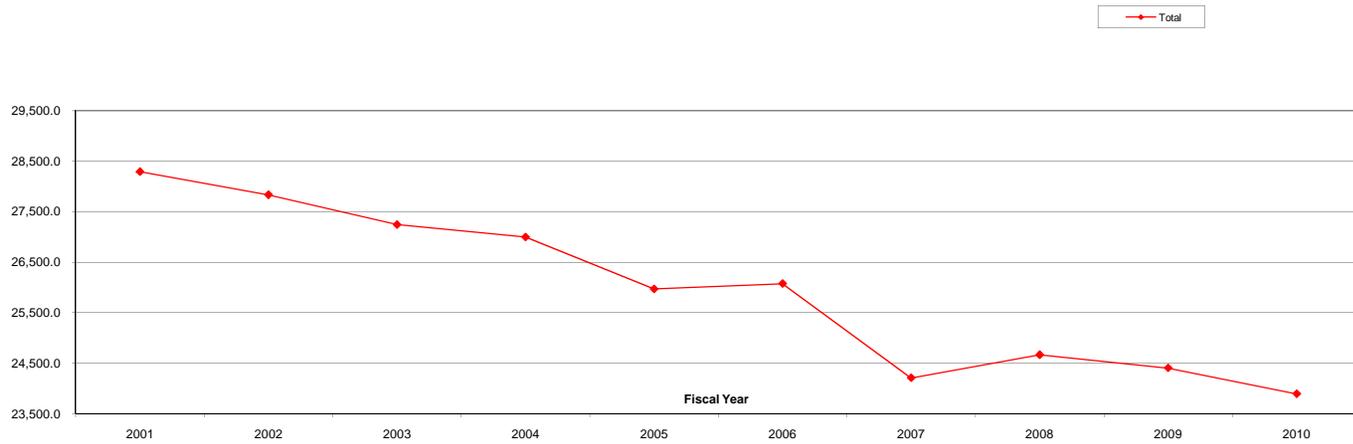
Functions/Programs	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities:										
Government Management and Supporting Services	1,885.8	1,854.5	1,869.8	1,816.1	1,674.0	1,689.2	1,455.5	1,560.6	1,574.1	1,736.0
Corrections	5,532.6	5,535.4	5,521.3	5,491.1	5,567.7	5,764.5	5,859.5	6,082.7	6,106.6	5,081.2
Courts	9,428.0	9,388.2	9,420.7	9,333.9	9,070.5	9,134.1	8,452.1	8,518.1	8,403.4	9,100.7
Control of Environment	1,216.0	859.0	531.6	548.5	546.8	558.0	554.3	54.0	52.6	52.4
Assessment and Collection of Taxes	839.9	822.6	805.5	785.6	769.7	729.9	662.4	856.5	817.2	698.5
Election	305.7	307.3	304.3	302.7	294.1	296.0	288.8	125.0	120.5	125.0
Economic and Human Development	24.0	23.0	18.0	17.5	16.4	16.0	12.0	16.0	14.0	10.0
Transportation	548.3	538.2	523.7	511.1	469.8	427.6	380.0	419.0	354.0	349.6
Total Governmental Activities	19,780.3	19,328.2	18,994.9	18,806.5	18,409.0	18,615.3	17,664.6	17,631.9	17,442.4	17,153.4
Business-type Activities:										
Health Facilities	8,511.9	8,504.9	8,248.3	8,189.6	7,561.5	7,459.3	6,543.7	7,034.0	6,961.8	6,738.4
Total business-type Activities	8,511.9	8,504.9	8,248.3	8,189.6	7,561.5	7,459.3	6,543.7	7,034.0	6,961.8	6,738.4
Total primary government	28,292.2	27,833.1	27,243.2	26,996.1	25,970.5	26,074.6	24,208.3	24,665.9	24,404.2	23,891.8

Source: Cook County Annual Appropriation Bill & Cook County Forest Preserve District Annual Appropriation Bill

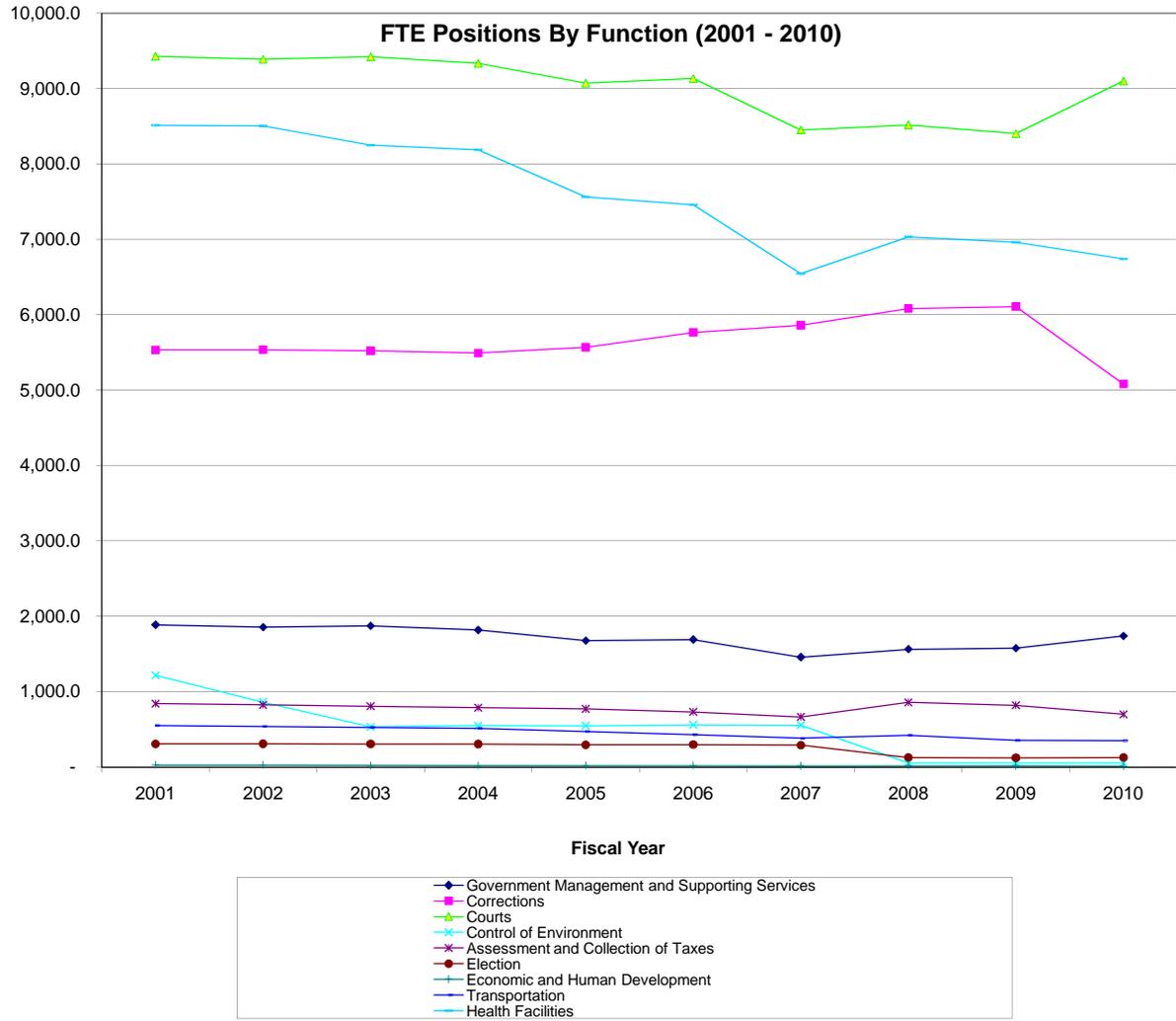
Note:

Full-time equivalent (FTE) is 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.

Total FTE Positions (2001 - 2010)



Schedule S-12 (continued)
 COOK COUNTY, ILLINOIS
 FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
 LAST TEN FISCAL YEARS



**Schedule S-13
COOK COUNTY, ILLINOIS
OPERATING INDICATORS BY FUNCTION
HEALTH FACILITIES
LAST NINE YEARS⁽¹⁾**

	2002	2003	2004	2005	2006	2007	2008	2009	2010
Cermak Health Services									
Intake Screenings	97,663	91,228	99,331	100,000	100,056	98,359	100,000	84,137	78,871
Clinic/Emergency Room Visits	136,996	129,910	135,048	155,000	129,474	128,114	110,000	102,000	110,220
Infirmiry Patient Days	42,452	43,742	42,276	38,000	39,416	39,776	38,000	48,000	52,417
Residential Treatment Patient Days	175,038	170,036	173,594	160,000	176,617	177,215	170,000	Unavailable	Unavailable
Bookings at Jail(1)	103,200	97,045	103,233	93,856	99,232	108,000	108,000	86,067	78,001
Avg. Daily Correctional Facilities Census(2)	11,000	10,686	10,469	9,912	9,335	10,000	10,000	9,040	9,004
Provident Hospital									
Patient Days	27,394	29,209	28,353	28,202	27,843	21,358	22,160	18,569	15,515
Admissions	6,023	6,657	6,838	6,842	6,288	5,315	5,471	4,707	4,036
Avg. Length of Stay	4	4	4	4	4	5	5	5	4
Emergency Room Visits	52,325	50,886	51,968	51,818	47,949	44,142	45,498	39,582	40,134
Procedures Performed	371,523	331,957	380,474	380,115	375,485	340,180	346,836	307,740	304,114
Ambulatory and Community Health Network									
Ambulatory/Outpatient Visits	809,562	762,161	657,666	763,736	746,816	665,000	750,000	613,983	641,068
CLINIC VISIT SUMMARY									
Fantus Clinic	418,980	408,085	352,470	408,508	451,234	355,000	451,234	414,569	418,622
Ambulatory Screening Clinic	83,402	90,243	82,689	103,375	103,052	60,888	103,052	52,701	51,067
Other Community Clinic Sites	307,180	263,833	222,507	251,853	192,530	190,000	192,530	146,713	171,379
Total	809,562	762,161	657,666	763,736	746,816	605,888	746,816	613,983	641,068
Ruth M. Rothstein Core Center									
Ambulatory/Outpatient Visits	-	33,257	34,168	36,720	33,966	36,720	38,557	37,256	38,122
Department of Public Health									
Case Management (average monthly caseload)	17,647	17,401	16,736	16,800	16,058	17,500	17,500	29,541	27,822
Clinic Visits	238,199	219,095	206,556	210,000	155,023	132,000	132,000	192,340	200,844
Health Protection (inspections & investigations)	30,924	29,685	38,234	38,000	43,329	44,600	44,600	39,470	41,324
Served Population	2,261,000	2,261,000	2,261,000	2,261,000	2,261,100	2,261,000	2,261,000	2,261,000	2,261,100
John H. Stroger, Jr. Hospital									
Patient Days	141,567	126,035	129,100	130,000	123,312	123,750	123,942	115,311	109,694
Admissions	24,644	21,594	22,875	22,544	23,504	23,980	24,106	23,748	23,620
Avg. Length of Stay (Days)	6	6	6	6	6	6	5	5	5
Avg. Daily Census	386	346	353	355	338	338	339	339	339
Emergency Service Visits	141,693	150,271	150,300	154,700	135,356	138,000	134,860	132,444	124,936
Procedures Performed(3)	6,474,663	3,274,336	2,780,200	3,850,200	3,725,714	3,722,000	3,820,000	3,494,740	3,789,151
Oak Forest Hospital									
Patient Days	155,362	150,788	144,908	156,950	117,614	73,678	25,550	22,484	21,107
Admissions	2,174	2,908	3,159	3,000	2,739	2,489	2,839	3,069	3,072
Emergency Room Visits	20,542	23,156	25,496	28,000	30,249	31,138	31,138	31,789	32,013
Procedures Performed	713,916	740,365	816,398	823,712	824,036	824,036	800,000	838,658	927,156
Average Length of Stay(4)	58	56	40	60	34	30	9	9	5
Average Daily Census	424	412	396	430	321	202	70	70	70

Notes:

- (1) Beginning with fiscal year 2002, the County will accumulate ten years of data.
- (2) Obtained from Department of Corrections
- (3) Includes Laboratory, Radiology, Surgeries and Anesthesia
- (4) Average length of stay is calculated from various levels of care by dividing the total days for each level by the number of discharges and averaging the result.

Data Source:

Cook County Office of Budget and Management Services

**Schedule S-14
 COOK COUNTY, ILLINOIS
 OPERATING INDICATORS BY FUNCTION
 CIRCUIT COURT CASELOAD
 LAST NINE YEARS⁽¹⁾**

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Legal Representation									
State's Attorney	210,634	203,459	190,318	198,737	185,751	185,100	172,936	170,561	164,897
Public Defender	551,556	508,804	567,991	549,402	513,778	493,752	521,721	426,477	434,232
Public Guardian	18,350	18,278	15,690	13,466	12,500	12,500	10,527	9,490	9,250
Public Administrator	900	900	900	1,057	1,215	900	1,243	1,221	1,269
Judicial Support									
Chief Judge	669,357	649,805	644,160	633,400	637,613	650,383	579,694	529,589	613,250
Adult Probation	30,077	29,027	27,345	26,805	26,000	25,367	25,523	26,280	23,788
Forensic Clinical Services	4,695	4,132	4,125	4,102	3,982	4,050	4,022	4,069	4,470
Social Service	22,000	24,003	22,057	21,957	20,858	22,000	21,530	19,338	17,100
Juvenile Probation	5,368	5,065	4,917	4,856	4,635	4,750	4,503	4,688	4,535
Supportive Services	1,025	1,153	1,316	913	1,009	1,150	1,055	1,273	2,231
Law Library	145,000	127,143	127,250	112,261	112,800	103,200	101,099	72,094	79,602
Administration									
Criminal Cases Filed	315,922	294,191	304,369	259,506	293,221	282,992	239,939	208,059	225,809
Civil Cases Filed	364,304	355,767	339,791	335,152	344,392	338,085	339,755	321,530	387,711
Traffic Cases Filed	1,054,636	1,064,517	1,183,949	1,123,415	1,151,213	1,126,447	984,131	835,972	898,982
Total Cases Filed	1,734,862	1,714,475	1,828,109	1,718,073	1,788,826	1,747,524	1,563,825	1,365,561	1,512,502

Notes:

(1) Beginning with fiscal year 2002, the County will accumulate ten years of data.

Data Source:

Cook County Office of Budget and Management Services

Schedule S-15
COOK COUNTY, ILLINOIS
OPERATING INDICATORS BY FUNCTION
COOK COUNTY CORRECTIONS
LAST NINE YEARS⁽¹⁾

	2002	2003	2004	2005	2006	2007	2008	2009	2010
Court Services Division									
Writs Served	363,425	216,176	360,000	381,714	387,556	390,000	380,000	392,294	Unavailable
Evictions Served	14,030	12,064	13,000	10,209	11,536	10,500	11,000	14,119	Unavailable
Courtrooms Served	417	417	417	415	427	427	427	427	Unavailable
Police Department									
Traffic Warnings/Citations	38,466	45,806	46,521	56,129	52,744	50,000	52,000	93,293	107,900
Evidence Handled and Prints Processed	82,637	93,921	92,162	101,927	71,037	72,000	81,100	84,993	66,083
Citizen Requests for Service	137,542	162,891	158,079	156,219	168,981	170,000	175,000	192,116	214,925
Warrants Processed	73,055	88,782	74,352	63,200	88,507	88,000	88,000	63,563	57,523
Impact Incarceration									
Number of inmates sentenced to program	-	-	-	624	720	672	672	668	613
Number of inmates successfully completing program	-	-	-	428	425	438	470	438	423
Community Supervision and Intervention									
S.W.A.P. Participants - Avg. Daily Population	275	292	309	293	295	300	300	321	281
Pre-Release Participants - Avg. Daily Population	296	296	271	331	446	450	450	446	447
Electronic Monitoring Participants - Avg. Daily Population	1,400	1,536	1,601	1,567	1,158	750	750	390	705
Day Reporting Center Participants - Avg. Daily Population	565	451	557	502	377	300	200	150	212
Community Services									
Emergency Planning Sessions; Training; Responses	577	623	655	603	655	683	Unavailable	Unavailable	Unavailable
Youth Services Programs, Training and Technical Assistance	1,480	2,832	3,298	2,045	2,321	2,100	2,165	2,070	1,853
Community Services Programs	639	644	675	614	996	771	458	233	219
Department of Corrections									
Average Daily Population	10,941	10,686	10,469	9,912	9,335	10,000	10,000	9,066	8,990
Bookings	103,200	97,045	103,233	93,856	99,232	108,000	108,000	86,230	79,607
Inmates Transported	317,500	311,088	338,938	303,116	324,308	320,000	320,000	308,726	292,365
Inmates Per Officer	4	4	4	4	4	4	4	4	4
Juvenile Temporary Detention Center									
Bed Days	161,093	177,644	188,625	164,876	174,000	166,000	148,735	127,236	117,188
Avg. Length of Stay	28	30	24	29	28	24	19	26	24
Admissions to Center	6,347	6,486	6,832	7,112	6,950	6,910	5,947	5,665	5,261
Automatic Transfers	501	447	444	456	460	200	150	199	146

Notes:

(1) Beginning with fiscal year 2002, the County will accumulate ten years of data.

Data Source:

Cook County Office of Budget and Management Services

Schedule S-16
COOK COUNTY, ILLINOIS
OPERATING INDICATORS BY FUNCTION
OTHER SERVICES
LAST NINE YEARS⁽¹⁾

	2002	2003	2004	2005	2006	2007	2008	2009	2010
County Assessor									
Taxpayer Assistance Requests	7,737,986	8,674,256	2,717,436	2,911,440	4,730,247	4,235,000	4,770,000	Unavailable	Unavailable
Parcels Processed	667,290	651,420	703,203	721,323	1,261,260	800,363	767,946	Unavailable	Unavailable
Parcels Reviewed	1,398,325	1,735,800	775,200	2,286,647	3,795,967	3,820,756	3,884,154	Unavailable	Unavailable
Board of Review									
Hearings/Cases	699,340	638,260	792,746	745,770	750,397	925,000	925,000	1,380,000	Unavailable
Re-reviewed Parcels	79,840	74,350	163,921	99,595	157,130	210,000	214,000	410,000	Unavailable
Property Exemption Investigations	22,185	25,930	27,656	27,405	28,975	35,000	35,000	6,000	Unavailable
Treasurer									
Condemnation Court Orders Received & Recorded	650	621	470	389	439	450	425	120	138
Refunds for Overpayment, Court Orders	270,000	152,890	219,880	284,650	282,025	280,000	240,000	274,171	327,657
Investment Transactions	40,000	40,338	40,565	43,702	43,279	41,000	41,000	19,509	12,509
Scavenger Sales-Parcels	-	-	27,979	-	18,154	-	18,000	-	9,215
County Clerk									
Marriage Licenses Issued	38,767	32,601	38,847	36,596	35,277	35,255	35,070	32,522	3,247
Business Registrations	7,211	7,500	8,151	6,148	6,080	6,173	5,925	4,915	4,966
Notary Commissions	20,205	17,480	21,903	24,669	25,896	25,200	25,380	20,037	20,244
Statements of Economic Interest Filed	25,000	25,475	25,000	25,747	24,296	25,500	25,500	26,247	26,218
Campaign Disclosure Reports Filed	4,000	3,500	2,000	1,875	1,832	1,500	1,600	1,196	1,023
Lobbyist Registration/Reports Filed	675	600	500	703	731	700	725	788	584
Map Revisions	402,350	413,365	416,580	431,935	440,980	432,000	455,385	471,640	482,345
County Clerk - Elections Division									
Voter Registrations	140,000	120,000	136,500	76,549	125,403	61,000	130,000	89,282	103,608
Absentee Ballots	30,000	15,000	84,300	21,863	35,073	20,000	100,000	13,413	162,245
Ballot Formats	725	800	2,450	858	2,773	860	2,600	833	790
Recorder of Deeds									
Documents Recorded	1,200,000	1,370,000	1,700,000	1,461,593	1,382,901	1,325,000	1,175,000	855,015	812,869
Tract Searches	102,000	103,500	52,500	45,384	56,343	52,500	52,500	40,551	30,492
Documents Indexed (Days)	5	5	5	5	5	5	5	5	5
Building and Zoning									
Construction Inspections	60,000	60,000	60,000	60,000	60,000	60,000	60,000	55,000	55,000
Inspections per Permit	25	26	26	26	26	26	25	25	25
Permits Issued	2,400	2,300	2,300	2,278	2,225	2,300	2,375	2,140	1,738
Environmental Control									
Inspections	31,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Laboratory Analyses	19,000	19,000	19,000	19,400	19,000	19,000	19,000	19,000	19,000
Zoning Board of Appeals									
Board Hearings	220	250	245	262	255	265	280	250	126
Medical Examiner									
Autopsy and Post-mortem Costs	4,000,000	4,300,000	4,233,277	3,857,500	3,660,772	3,660,772	3,132,864	3,318,075	3,985,606
Autopsies and Post-mortems Performed	5,500	5,250	5,250	5,500	5,500	4,750	5,000	4,374	4,518
Veterans' Assistance Commission									
Cases	6,500	7,000	7,300	7,794	8,100	5,348	6,000	5,000	5,000
Cook County Highway Department									
Permit Applications	4,000	4,100	4,035	7,422	6,165	6,075	6,170	2,594	2,157
Lane Mileage	1,760	1,736	1,789	1,790	1,773	1,770	1,773	1,759	1,771
Traffic Studies	75	40	30	41	40	40	40	469	402
Animal Control									
Tags Issued	430,000	423,482	377,292	432,945	400,000	400,000	413,326	343,111	410,359
Certificates Issued	405,000	342,790	355,914	348,554	360,000	360,000	393,660	405,598	356,624
Spay & Neuter Procedures	7,000	6,715	6,771	6,917	-	7,000	4,367	5,014	4,576
Confinement and Releases	5,600	3,382	6,066	5,177	4,500	4,500	2,324	5,759	5,061
Specimen and Animal Pick-ups	1,975	4,437	3,379	4,001	4,000	4,000	8,955	430	464
Biter Cases	4,500	4,938	6,000	4,127	4,500	4,500	2,469	2,917	2,845
Telephone Inquiries and Information	(2)	(2)	18,000	23,767	18,000	18,000	12,636	11,122	14,449

Notes:

(1) Beginning with fiscal year 2002, the County will accumulate ten years of data.

(2) Information not available.

* Moved to 524

Data Source:

Cook County Office of Budget and Management Services

Schedule S-17
COOK COUNTY, ILLINOIS
CAPITAL ASSETS BY CATEGORY⁽²⁾
LAST NINE YEARS⁽¹⁾

	Capital Assets as of November 30								
	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental Activities:									
Land	\$ 282,086,924	\$ 287,687,096	\$ 295,623,493	\$ 293,265,715	\$ 293,650,946	\$ 306,933,946	\$ 309,431,398	\$ 310,771,106	\$ 324,092,106
Construction in Progress	117,214,947	119,757,320	142,237,383	126,956,275	190,731,685	251,450,272	234,884,943	223,324,933	244,119,897
Buildings and Other Improvements	1,153,765,423	1,135,988,708	1,179,481,786	1,290,225,415	1,320,753,555	1,373,648,711	1,444,587,580	1,489,216,119	1,510,384,183
Machinery and Equipment	238,054,020	244,274,836	274,821,912	281,176,589	292,687,553	292,111,068	297,939,260	357,607,139	385,654,794
Infrastructure	1,073,421,468	1,112,675,513	1,172,855,955	1,216,265,554	1,251,026,218	1,340,765,240	1,403,222,045	1,446,607,560	1,499,577,139
Total Governmental Activities	<u>2,864,542,782</u>	<u>2,900,383,473</u>	<u>3,065,020,529</u>	<u>3,207,889,548</u>	<u>3,348,849,957</u>	<u>3,564,909,237</u>	<u>3,690,065,226</u>	<u>3,827,526,857</u>	<u>3,963,828,119</u>
Business-type Activities:									
Construction in Progress	538,786,952	2,574,207	5,754,204	6,985,958	5,632,779	-	-	-	-
Buildings and Other Improvements	407,929,930	871,119,506	626,147,919	629,043,701	639,137,105	628,831,979	640,318,734	647,124,600	652,876,534
Machinery and Equipment	210,747,452	325,576,351	207,419,429	214,824,931	224,444,470	182,340,389	190,804,188	193,463,631	203,770,645
Total Business-type Activities	<u>1,157,464,334</u>	<u>1,199,270,064</u>	<u>839,321,552</u>	<u>850,854,590</u>	<u>869,214,354</u>	<u>811,172,368</u>	<u>831,122,922</u>	<u>840,588,231</u>	<u>856,647,179</u>
Primary Government:									
Land	282,086,924	287,687,096	295,623,493	293,265,715	293,650,946	306,933,946	309,431,398	310,771,106	324,092,106
Construction in Progress	656,001,899	122,331,527	147,991,587	133,942,233	196,364,464	251,450,272	234,884,943	223,324,933	244,119,897
Buildings and Other Improvements	1,561,695,353	2,007,108,214	1,805,629,705	1,919,269,116	1,959,890,660	2,002,480,690	2,084,906,314	2,136,340,719	2,163,260,717
Machinery and Equipment	448,801,472	569,851,187	482,241,341	496,001,520	517,132,023	474,451,457	488,743,448	551,070,770	589,425,439
Infrastructure	1,073,421,468	1,112,675,513	1,172,855,955	1,216,265,554	1,251,026,218	1,340,765,240	1,403,222,045	1,446,607,560	1,499,577,139
Total Primary Government	<u>\$ 4,022,007,116</u>	<u>\$ 4,099,653,537</u>	<u>\$ 3,904,342,081</u>	<u>\$ 4,058,744,138</u>	<u>\$ 4,218,064,311</u>	<u>\$ 4,376,081,605</u>	<u>\$ 4,521,188,148</u>	<u>\$ 4,668,115,088</u>	<u>\$ 4,820,475,298</u>

Notes:

- (1) Beginning with fiscal year 2002, the County will accumulate ten years of data.
(2) Data for capital assets by function/program is unavailable

Data Source:

Cook County Comptroller's Office





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