COOK COUNTY

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED NOVEMBER 30, 2013

Toni Preckwinkle
PRESIDENT
COOK COUNTY
BOARD OF COMMISSIONERS

Ivan Samstein
CHIEF FINANCIAL OFFICER

Lawrence L. Wilson, CPA
COMPTROLLER

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SET TARGETS • ACHIEVE RESULTS

COOK COUNTY
CHICAGO, ILLINOIS

Comprehensive Annual Financial Report

For the year ended November 30, 2013

Prepared by:

Office of the County Comptroller,
Lawrence L. Wilson, CPA, Comptroller

INTRODUCTORY SECTION

COOK COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended November 30, 2013

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COOK COUNTY, ILLINOIS

HONORABLE TONI PRECKWINKLE
President

HONORABLE JOHN P. DALEY
Chairman, Committee on Finance

COOK COUNTY BOARD OF COMMISSIONERS

JERRY BUTLER

EARLEAN COLLINS

JOHN P. DALEY

JOHN A. FRITCHEY

BRIDGET GAINER

JESUS G. GARCIA

ELIZABETH "Liz" DOODY GORMAN

GREGG GOSLIN

STANLEY MOORE

JOAN PATRICIA MURPHY

EDWIN REYES

TIMOTHY O. SCHNEIDER

PETER N. SILVESTRI

DEBORAH SIMS

ROBERT STEELE

LARRY SUFFREDIN

JEFFERY R. TOBOLSKI

Ivan Samstein
Chief Financial Officer

Lawrence L. Wilson, CPA
Comptroller

Bureau of Finance | Office of the Chief Financial Officer
IVAN SAMSTEIN
CHIEF FINANCIAL OFFICER
118 N. CLARK STREET ● Chicago, Illinois 60602 ● (312) 603-6846

TONI PRECKWINKLE
PRESIDENT
Cook County Board of Commissioners

EARLEAN COLLINS
1st District

ROBERT STEELE
2nd District

JERRY BUTLER
3rd District

STANLEY MOORE
4th District

DEBORAH SIMS
5th District

JOAN PATRICIA MURPHY
6th District

JESUS G. GARCIA
7th District

EDWIN REYES
8th District

PETER N. SILVESTRI
9th District

BRIDGET GAINER
10th District

JOHN P. DALEY
11th District

JOHN A. FRITCHEY
12th District

LARRY SUFFREDIN
13th District

GREGG GOSLIN
14th District

TIMOTHY O. SCHNEIDER
15th District

JEFFREY R. TOBOLSKI
16th District

ELIZABETH ANN DOODY GORMAN
17th District

May 30, 2014

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, 2013. 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 2013 audit of the basic financial statements was performed, and an unmodified audit opinion was issued by the certified public accounting firm of McGladrey LLP.

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's 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 5,240,700, making it the second largest county in the United States.

Within the County, there are 132 municipalities, including the City of Chicago (the "City"), 30 townships, 221 special districts, and 164 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.

$ Fiscal Responsibility Innovative Leadership Transparency & Accountability Improved Services

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 Fund"). 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 Health Center, the Ambulatory and Community Health Network of Cook County, Cermak Health Services of Cook County, the Bureau of Health Services, 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.

General Government Services ("Corporate Fund"). The Corporate Fund includes County revenues and expenditures for government management and supporting services, control of environment, maintenance of highways, economic and human development, the assessment of real property, the levy extension, collection and distribution of taxes and the recording of property transfers.

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 and the Emergency Telephone 911 System. Additional information on these component units can be found in the notes to the financial statements.

BUDGET PROCESS

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, or her designees, with each department to review the requests. Based on department requests and available resources, an Executive Budget Recommendation is prepared for the President of the County Board by the County Budget Director.

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.

The 2013 budget gap of $267.5 million was addressed through structural changes to reduce the cost of personnel, non-personnel, as well as increase revenue through implementation of the expansion of Medicaid through a Federal Section 1115 Waiver, targeted new revenues, improved billing, maximizing reimbursements and collections, and taking advantage of incentive and rebate payments. The expenditure savings of $52.4 million was driven primarily from $24.5 million in personnel reductions such as vacancy eliminations and $9 million in health benefit savings.

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 2012 per capita personal income of $48,943 exceeded the State's $45,832.

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 expansion of Chicago O'Hare International Airport and the Illinois Tollway both underway. Leading service sector industries in the County include health care and related services. Some of the leading private local employers with regional or national headquarters located in the County are Advocate Health Care, J.P. Morgan Chase & Co., University of Chicago, Walgreens Co., AT&T Inc., United Continental Holdings Inc., Abbott Laboratories, Wal-Mart Stores Inc., Presence Health, University of Illinois at Chicago, and American Airlines.

The County's unemployment rate at the end of 2013 was 8.7%, compared with 8.9 % for the State and 7.4% for the nation in the same period.

County Sales Tax Rollback

On February 25, 2011, the County Board called a special meeting and passed an ordinance amendment to roll back the Home Rule County Retailer's Occupation Tax Law from 1.25 percent to .75 percent. This ordinance took effect on two different dates. The first change reduced the rate by 0.25 percent on January 1, 2012, and reduced County revenues starting on April 1, 2012. The change reduced revenue by $69.1 million during FY 2012, on a budget basis, compared to the level of revenues that would have resulted from the previous rate. Positive sales growth softened the impact, and reduced the year over year net budgetary decline to $45.1 million. The second and final reduction of 0.25 percent occurred on January 1, 2013, and began to affect County revenues starting April 1, 2013. The rate reductions reduced revenue on a budget basis by $104.9 million during FY 2013, with sales growth lowering the year over year net budgetary decline to $95.7 million. No further reductions in the County sales tax rate are contemplated at this time. The County made key reductions in operating appropriations in 2013 to compensate for the reduction in revenue.

DEBT ADMINISTRATION AND BOND RATINGS

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, nor overly leveraging other county revenue sources.

The County's underlying rating on its general obligation bonds is currently A1/AA/AA- from Moody's Investors Service, Standard & Poor's and Fitch Ratings respectively. Both Fitch Ratings and Moody's Investors Service currently maintain negative outlooks on their respective ratings. The County also has outstanding Sales Tax Revenue Bonds that are rated AAA by Standard & Poor's.

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.

LONG-TERM FINANCIAL PLANNING & MAJOR INITIATIVES

The County has implemented the "Set Targets, Achieve Results" (STAR) Performance Management program in all agencies and offices. 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. Through the STAR program, the County has submitted quarterly reports for the past 12 quarters, which can be found at https://performance.cookcountyil.gov, and has held over 160 weekly accountability meetings with County agencies. The County has begun to implement performance based budgeting tied to performance indicators the agencies identify. STAR has helped the County improve services and reduce expenses by better utilizing existing resources and increasing operational efficiency. The program provides County leaders with the tools and information they need to measure success and make key management and resource allocation decisions based on facts and data.

The County forged a partnership with the City of Chicago in 2011. Through collaboration with the City of Chicago, the two governments have identified $70.9 million in savings since the start of the collaborative project. The two governments have 60 initiatives across 16 collaboration areas, such as joint procurement, coordinated revenue enforcement, and consolidated workforce development services.

The County continues to undertake efforts to play a larger role in regional economic development. The Bureau of Economic Development has implemented strategic initiatives to promote business development and attract new businesses to the region. These initiatives include a $30 million Loan Guarantee Program (HUD Section 108) to spur economic growth, the creation of the Cook County Land Bank, and establishment of the Council of Economic Advisors.

Additionally, in April 2013, the County released an Economic Growth Agenda, Partnering for Prosperity, outlining nine strategies to strengthen economic development throughout Cook County and the Chicago metropolitan region. The County is actively committed to implementing the strategies outlined to ensure that we promote competition and increase opportunity for small and minority and women-owned businesses throughout the region.

In fiscal year 2008, a new Cook County Health and Hospital System ("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.

In 2012, CCHHS and the Cook County Board Officials collaborated to cut Medicaid costs, to help county taxpayers, and transform Cook County's hospital system by jump-starting national health care reform in Cook County. In October, 2012 the federal government approved a Federal Section 1115 Medicaid Waiver ("Medicaid Expansion") for the State of Illinois, allowing CCHHS to early enroll certain uninsured patients into Medicaid. Specifically, these are patients who are not currently eligible for Medicaid, but who will be eligible in 2014 under the Federal Affordable Care Act ("ACA"). The Medicaid Expansion is anticipated to generate significant revenue for CCHHS in FY 2014 and serve to position the system for the adoption of ACA in future years.

INDEPENDENT AUDIT

Portions of the audit were implemented as a subcontractor agreement between McGladrey LLP and a consortium of Cook County-based minority and women-owned certified public accounting firms.

In addition to the fiscal 2013 County basic financial statements, McGladrey 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. Baker Tilly Virchow Krause LLP conducted the Forest Preserve District's audit and Legacy Professionals LLP conducted the separate pension fund audits. The Cook County Emergency Telephone System Board audit was performed by Washington, Pittman & McKeever. All of the independent audits have been performed in accordance with generally accepted auditing standards and received unmodified opinions.

Copies of each audit report, 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 audit reports.

ACKNOWLEDGEMENTS/AVAILABILTY 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 McGladrey LLP, Washington, Pittman & McKeever, Prado & Renteria, Legacy Professionals LLP, Baker Tilly Virchow Krause LLP and the staff of the County Auditor and County Treasurer 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.

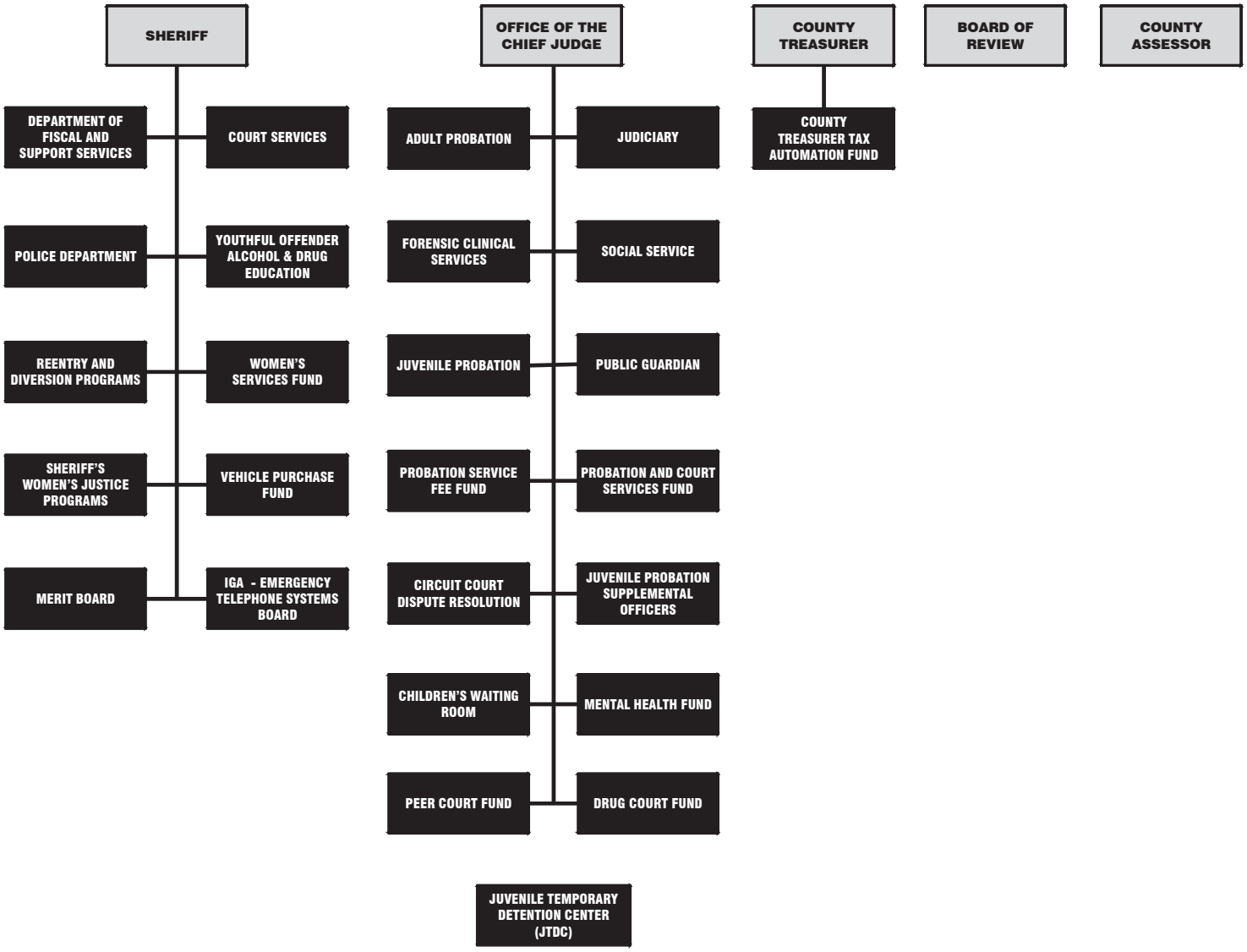
This CAFR reflects our ongoing commitment to the citizens of the County, the Board of Commissioners and all interested readers of this report to provide information in conformance with the highest standards of financial reporting.

Respectfully submitted,

Ivan Samstein
Chief Financial Officer

Lawrence L. Wilson, CPA
Comptroller

2013 COOK COUNTY

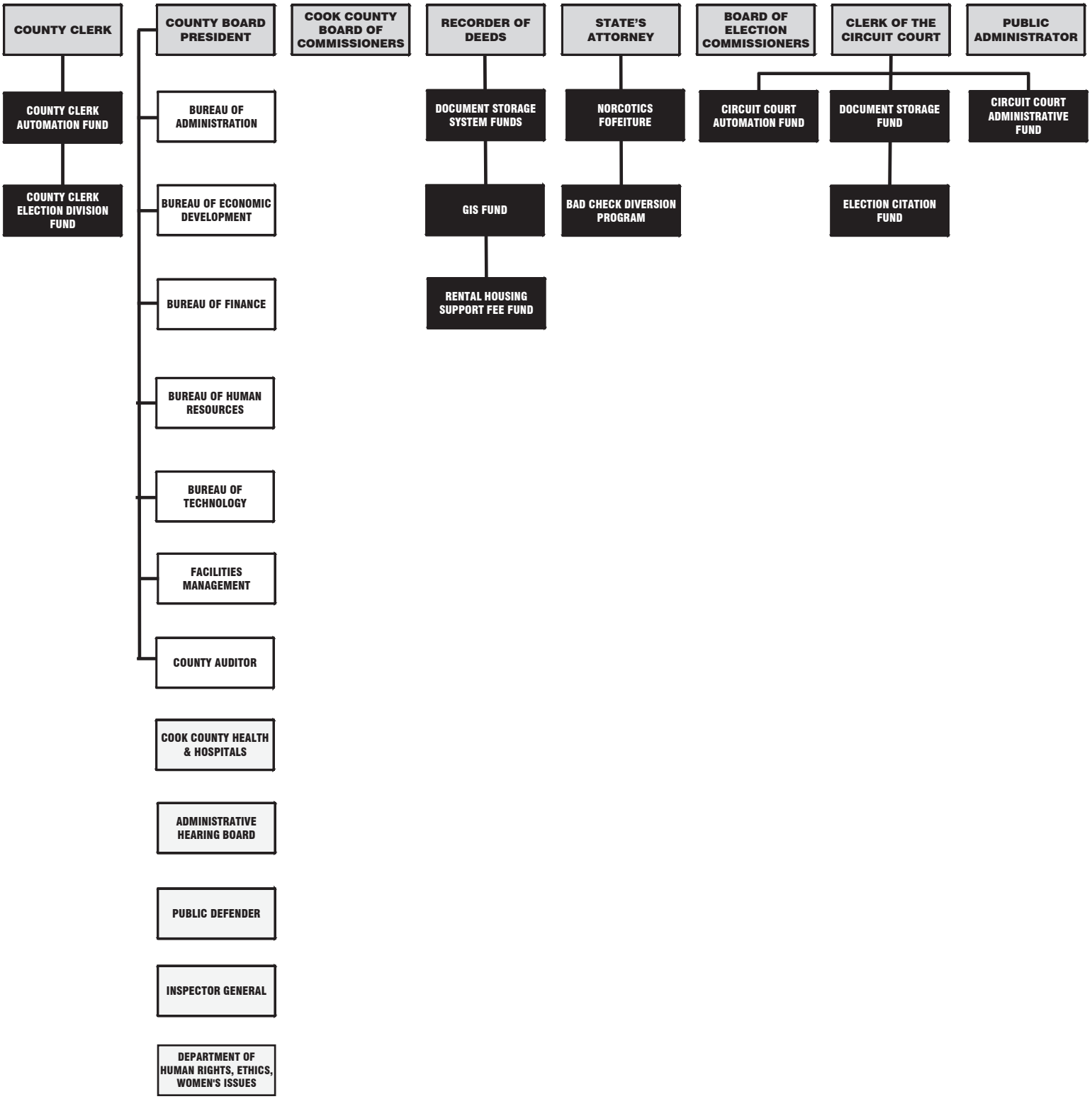


Elected and Appointed Officials

Agencies reporting to elected officials other than the President

Agencies reporting to the President

ORGANIZATIONAL CHART



SEAL OF COOK COUNTY • ILLINOIS •
JANUARY 1831

FINANCIAL SECTION

McGladrey

Independent Auditor's Report

The Honorable Toni Preckwinkle, County Board President
and Members of the County Board of Commissioners
Cook County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cook County, Illinois (County), as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component units (the Forest Preserve District of Cook County and the Emergency Telephone System). We also did not audit the financial statements of the County Pension Trust Fund, the County Postemployment Healthcare Trust Fund and the Clerk of the Circuit Court Agency Fund which represent 95 percent, and 82 percent, respectively, of the assets, and revenues/additions of the aggregate remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, the Pension Trust Fund, the Postemployment Healthcare Trust Fund and the Clerk of the Circuit Court Agency Fund, is based solely on the report of the other auditors. 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Member of the RSM International network of independent accounting, tax and consulting firms.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the 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, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note I to the basic financial statements, the County has elected to change the period reported for its discretely presented component unit the Forest Preserve District of Cook County, and its component unit fiduciary funds the County Employees' and Officers' Annuity and Benefit Fund (Pension Trust and OPEB Trust funds). The fiscal year reported for each of these entities will be the calendar year ending in the current reporting period. Therefore, the reporting period ended December 31, 2012, is the period presented for these component units. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 4 - 26, schedules of funding progress for pensions and other post employment benefit obligations (OPEB) on page 118 and budgetary schedules for the General Fund and major special revenue funds on pages 119 - 132 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying supplemental combining and individual fund statements and schedules, the introductory section, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplemental combining and individual fund statements and schedules are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors.

In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, the accompanying supplemental combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Introductory and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

McGladrey LLP

Chicago, Illinois
May 30, 2014

SEAL OF COOK COUNTY • ILLINOIS •
JANUARY 1831

MANAGEMENT'S DISCUSSION
&
ANALYSIS

Cook County, Illinois
Management's Discussion and Analysis
Year Ended November 30, 2013

As management of Cook County, Illinois (the "County"), we offer the readers of the Management's 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, 2013. 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.

Financial Highlights for FY2013

- On February 25, 2011, the County Board called a special meeting and passed an ordinance amendment to roll back the Home Rule County Retailer's Occupation Tax Law from 1.25 percent to .75 percent. This ordinance took effect on two different dates. The first change reduced the rate by 0.25 percent on January 1, 2012 for consumers, and reduced County revenues received beginning April 1, 2012. The change reduced revenue by $69.1 million during FY2012, on a budget basis, compared to the level of revenues that would have resulted from the previous rate on a comparable basis. Positive sales growth softened the impact, and reduced the year over year net budgetary decline to $45.1 million. The second and final reduction of 0.25 percent occurred on January 1, 2013, and affected County revenues received beginning April 1, 2013. The rate reductions were projected to reduce revenue by $104.9 million during FY 2013, with sales volume growth projected to lower the year over year net budgetary decline to $95.7 million. The actual decline from FY2012 budget to FY2013 budget was $94.4 million. No further reductions in the County sales tax rate are contemplated at this time.

- The County closed a budget gap of approximately $267.5 million for FY 2013. Budget closing measures were incorporated into the 2013 budget and passed by the Board of Commissioners on November 9, 2012, prior to the start of the fiscal year. The Budget solutions focused on structural changes, rather than one-time fixes, which the County believes has direct positive implications for future budget challenges. To solve the $267.5 million gap for FY 2013, the County relied on $3.9 million in non-recurring solutions, $99 million from Medicaid expansion, $52.4 million in expenditure reductions, $41.7 million in targeted new revenues, $28.3 million in improved health billing and collections, $23 million in reimbursements and collections, $13.5 million in better performing revenues, and $5.7 million in incentive and rebate payments.

- On December 19, 2012, the County issued General Obligation Refunding Bonds, Series 2012C&D in the amount of $409,940,000 at a premium of $79.1 million. The proceeds from the bonds were used to refund a portion of the County's outstanding Series 2002C&D, Series 2004A&B and 2011C bonds and to pay cost of issuance of the bonds. As a result, $457.1 million of bond proceeds and another $11.1 million of cash on hand was deposited in an escrow account to refund Series 2002C&D and 2004A&B. The remaining $29.2 million tendered the Series 2011C Bonds, which consist of the redemption of $24.2 million in principal, $142,111. of accrued interest and $4.9 million in redemption premium. The refunding decreased the County's total debt service by $93.8 million over the next 20 years resulting in an overall economic gain of $85.9 million.

- On March 15, 2013, the County made a payment of $13 million on the Line of Credit outstanding to J.P Morgan Chase, which represented payment in full of the then outstanding balance.

- On July 23, 2013, the County issued Sales Tax Revenue – Qualified Energy Conservation Bonds, Series 2013 in the amount of $24.9 million. These bonds were rated AAA by Standard and Poor's Rating Agency. These bonds are solely secured by home rule sales tax revenues of the County, and will be used to fund energy conservation and renewable energy projects during the next several fiscal years.

- On November 13, 2013, the County through a resolution approved by the Board of Commissioners reduced the Line of Credit from $200 million to $100 million and extended the expiration date to November 30, 2015.

- At November 30, 2013, the liabilities of the County exceeded its assets by $3.818 billion (89.0%). The County reported $907.703 million in the restricted component of net position and $98.837 million in "net investment in capital assets". The $98.837 million is the County's net capital assets in excess of the capital debt for the County as a whole.

- The County's total net position decreased by $799.291 million (26.5%) during fiscal year 2013. Net position of governmental activities decreased by $731.7 million (20.58%) in fiscal year 2013 to a deficit of $4.287 billion.

- Total fiscal year 2013 expenses for governmental activities were $2.591 billion, which represents an increase of $99.2 million (4%) over fiscal year 2012 expenses for governmental activities of $2.492 billion.

At the end of the 2013 fiscal year, the County's governmental funds reported combined fund balances of $886.0 million, a decrease of approximately $196.8 million (18.2%) in comparison with the prior year of $1.083 billion, primarily due to the County Sales Tax rate reduction from 1% to .75%, increases in Capital Projects spending and the cost to maintain the facilities and operations of the court and jail systems.

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.

Organization of the Cook County, Illinois

Comprehensive Annual Financial Report

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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 Position** presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Increases or decreases in net position, 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 position changed during the fiscal year. All changes in the net position 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, sales taxes and other non-property taxes, and various fees. Governmental activities include the primary government composed of the County itself.

- Business-type Activities – The business-type, or enterprise, activities of the County include the operation of the Cook County Health and Hospital System ("CCHHS"). The CCHHS consists of the following entities: John H. Stroger, Jr. Hospital of Cook County, Oak Forest Health Center, 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 two discretely presented entities, because of their financial relationship with the County, are the Forest Preserve District of Cook County (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** funds 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 five accounts: Corporate Account, Public Safety Account, Self-Insurance Account, Capital Litigation Account and the Emergency Management Agency 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 and schedules 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 current pension and postretirement healthcare benefits to employees. Budgetary schedules for the General Fund and major special revenue funds are also presented in this section.

Government-wide Financial Analysis

Net Position

The County has presented summarized comparative financial statements below.

As noted earlier, over time net position may serve as a useful indicator of a government's financial position. In the case of the County, liabilities exceeded assets by $3,818.5 billion as of November 30, 2013.

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

	Governmental Activities		Business-type Activities		Adjustments*		Total	
	2013	2012	2013	2012	2013	2012	2013	2012
Current and other assets	$ 1,754.2	$ 2,029.6	$ 362.4	$ 440.6	$ -	$ -	$ 2,116.6	$ 2,470.2
Capital assets	1,749.4	1,694.0	426.4	304.1	-	-	2,175.8	1,998.1
Total assets	3,503.6	3,723.6	788.8	744.7	-	-	4,292.4	4,468.3
							-	
Current and other liabilities	174.7	208.5	265.2	152.4	-	-	439.9	360.9
Long-term liabilities	7,616.2	7,070.8	54.8	55.8	-	-	7,671.0	7,126.6
Total liabilities	7,790.9	7,279.3	320.0	208.2	-	-	8,110.9	7,487.5
Net Position:								
Net Investment in Capital Assets	69.9	629.4	426.4	440.6	(397.4)	(915.4)	98.9	154.6
Restricted	901.5	930.1	6.1	0.7	-	-	907.6	930.8
Unrestricted (deficit)	(5,258.7)	(5,115.1)	36.3	95.2	397.4	915.4	(4,825.0)	(4,104.5)
Total net position (deficit)	$ (4,287.3)	$ (3,555.6)	$ 468.8	$ 536.5	$ -	$ -	$ (3,818.5)	$ (3,019.1)

** In FY2013 the County changed its methodology in computing the adjsutment.*

The County's total net position consists of the following three components:

Net Investment in Capital Assets

The County's net investment in capital assets of $98.9 million represents its investment in capital assets at depreciated cost (e.g. land, buildings and improvements, infrastructure, and equipment) less any related debt used to acquire those assets that is still outstanding. This amount decreased by $55.7 million primarily due to depreciation of $155.3 million, offset by certain purchased and contributed new assets that were not financed by G.O. debt. The County uses these capital assets to provide services to citizens. 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 will be retired by governmental activities. Monies used to construct capital assets of the health facilities are obtained from governmental purpose 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. An adjustment column is included to properly report the County's net investment in capital assets at the total level for the primary government. Due to the number of refundings of refunding debt issuances, the County changed its method for allocating debt to CCHHS in the adjustment column to more accurately reflect the share of outstanding debt remaining that pertains to CCHHS capital assets. 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.

Restricted Net Position

Net position restrictions are primarily due to external restrictions imposed by legislation, grantors and bond covenants. The County has a balance of $907.6 million restricted for various specific purposes. Restricted net position decreased $23.2 million (2.5%) over the prior year due mainly to the timing of various program expenses.

Unrestricted Net Position (Deficit)

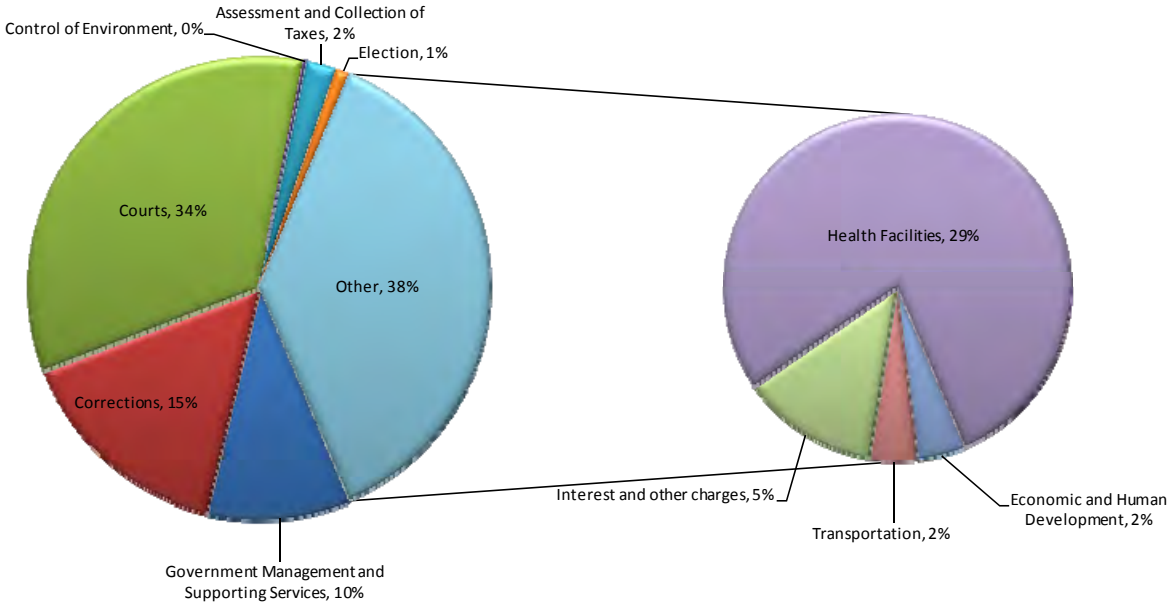
Unrestricted net position shows a $4,825.0 million deficit at the end of the fiscal year. It should be noted that the deficit in unrestricted net position does not mean that the County does not have the resources available to pay its bills or other short-term liabilities.

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

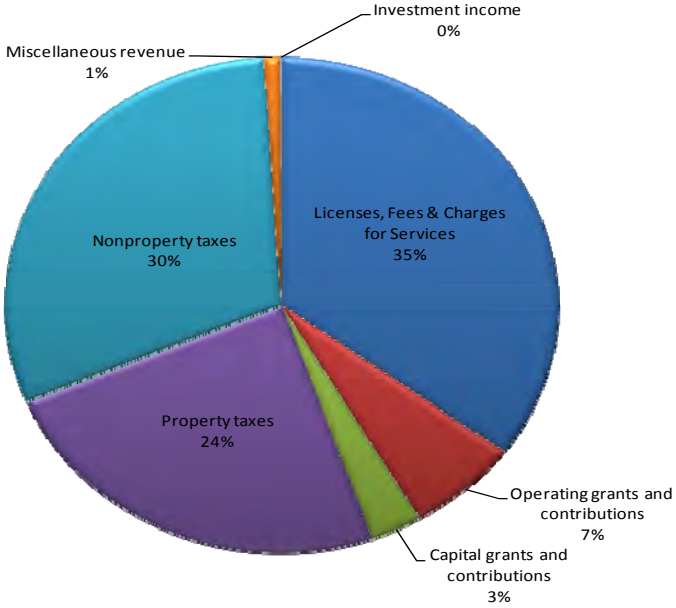
Cook County, Illinois
Revenues, Expenses and Changes in Net Position
For the fiscal year ending November 30
(in millions)

	Governmental Activities		Business-type Activities		Total	
	2013	**2012**	**2013**	**2012**	**2013**	**2012**
Program Revenues:						
Licenses, Fees & Charges for Services	$ 343.6	$ 341.9	$ 676.2	$ 536.2	$ 1,019.8	$ 878.1
Operating Grants and Contributions	156.3	182.5	33.3	29.5	189.6	212.0
Capital Grants and Contributions	86.8	86.3	-	-	86.8	86.3
Total Program Revenues:	**586.7**	**610.7**	**709.5**	**565.7**	**1,296.2**	**1,176.4**
Tax Revenues:						-
Property Taxes	618.5	638.6	73.1	79.7	691.6	718.3
Personal Property Replacement Tax	53.7	47.0	-	-	53.7	47.0
County Sales Tax	317.1	379.3	23.0	57.5	340.1	436.8
County Use Tax	66.0	59.1	-	-	66.0	59.1
State Income Tax	11.9	10.6	-	-	11.9	10.6
Inheritance Tax	-	7.2	-	-	-	7.2
Illinois Gaming Tax	8.4	8.3	-	-	8.4	8.3
Alcoholic Beverage Tax	35.2	34.6	-	-	35.2	34.6
Gasoline Tax	88.6	87.9	-	-	88.6	87.9
Cigarette Tax	3.8	16.3	144.3	106.0	148.1	122.3
Other Tobacco Products Taxes	-	-	5.9	6.5	5.9	6.5
Amusement Tax	25.7	27.6	-	-	25.7	27.6
Non Retailer Transaction Use Tax	14.1	2.6	-	-	14.1	2.6
Parking Lot & Garage Operations Tax	42.0	39.7	-	-	42.0	39.7
Road Taxes	21.5	21.8	-	-	21.5	21.8
Other Non-property Taxes	19.1	12.8	-	-	19.1	12.8
Total Tax Revenues:	**1,325.6**	**1,393.4**	**246.3**	**249.7**	**1,571.9**	**1,643.1**
Other General Revenues:						
Miscellaneous Revenue	26.2	21.8	-	-	26.2	21.8
Investment Income	0.9	-	-	-	0.9	-
Total Other General Revenues:	**27.1**	**21.8**	**-**	**-**	**27.1**	**21.8**
						-
Total Revenues:	**$ 1,939.4**	**$ 2,025.9**	**$ 955.8**	**$ 815.4**	**$ 2,895.2**	**$ 2,841.3**
Expenses:						
Government management and supporting services	$ 368.6	$ 379.1	$ -	$ -	$ 368.6	$ 379.1
Corrections	564.7	506.9	-	-	564.7	506.9
Courts	1,238.3	1,138.1	-	-	1,238.3	1,138.1
Control of environment	8.7	9.3	-	-	8.7	9.3
Assessment and collection of taxes	77.5	98.5	-	-	77.5	98.5
Elections	37.2	62.4	-	-	37.2	62.4
Economic and human development	60.6	61.3	-	-	60.6	61.3
Transportation	60.9	63.7	-	-	60.9	63.7
Interest and other charges	174.2	172.3	-	-	174.2	172.3
Cook County Health and Hospitals System	-	-	1,103.9	983.5	1,103.9	983.5
Total Expenses:	**2,590.7**	**2,491.6**	**1,103.9**	**983.5**	**3,694.6**	**3,475.1**
Decrease in net position before transfers	**(651.3)**	**(465.7)**	**(148.1)**	**(168.1)**	**(799.4)**	**(633.8)**
Transfers - Contributed Capital	**(21.9)**	**(17.0)**	**21.9**	**17.0**	**-**	-
Transfers	**(58.5)**	**(62.2)**	**58.5**	**62.2**	**-**	-
Decrease in net position	**(731.7)**	**(544.9)**	**(67.7)**	**(88.9)**	**(799.4)**	**(633.8)**
						-
Net position (deficit) - beginning	**(3,555.6)**	**(3,010.7)**	**536.5**	**625.4**	**(3,019.1)**	**(2,385.3)**
						-
Net position (deficit) - ending	**$ (4,287.3)**	**$ (3,555.6)**	**$ 468.8**	**$ 536.5**	**$ (3,818.5)**	**$ (3,019.1)**

Expenses by Type - All Activities
For the fiscal year ended November 30, 2013



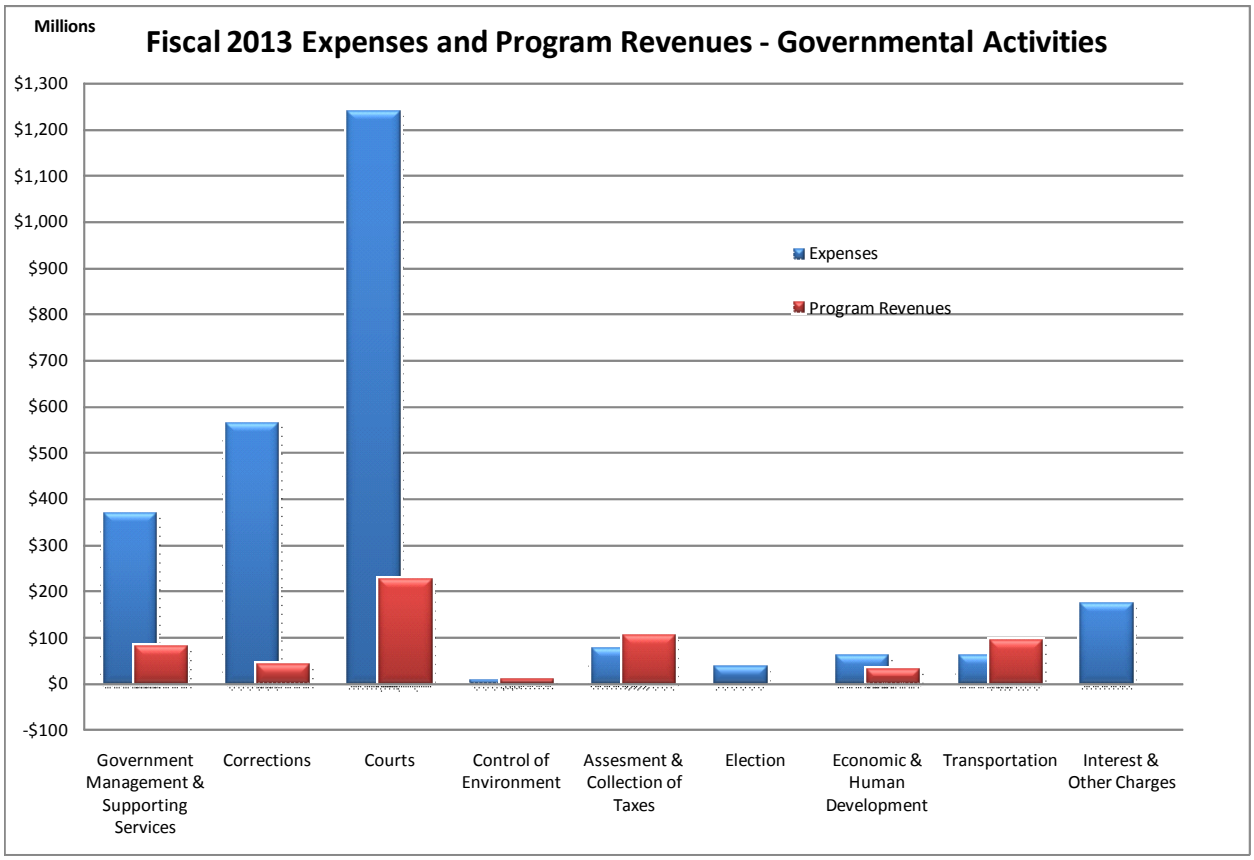
Revenues by Source - All Activities
For the fiscal year ended November 30, 2013



Governmental Activities

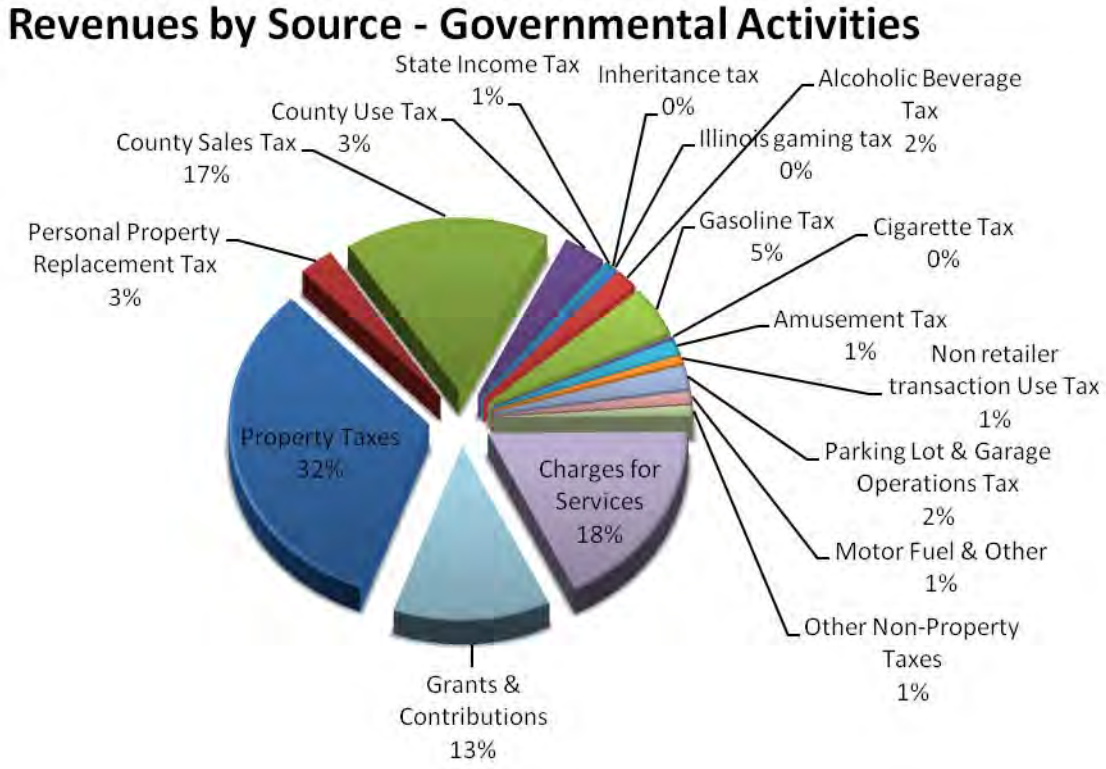
The net position of governmental activities was a negative $3,555.6 million at the beginning of the 2013 fiscal year. Net position of governmental activities decreased $731.7 million (20.6%) in fiscal year 2013 to a negative $4,287.3 million.

The following chart presents program revenues and expenses for governmental activities for the fiscal year ended November 30, 2013:



Program revenues are derived from the program itself and reduce the costs of operating the particular function of the County. In fiscal 2013, total program revenues of the County for governmental activities amounted to $586.7 million, a decrease of $24.0 million (3.9%) from fiscal year 2012 program revenues of $610.7 million. The largest portion of program revenues was charges for services of $343.6 million (58.6%), which primarily consisted of fees and fines from court operations and penalties on real estate taxes. The other portions of program revenues were operating grants and contributions of $156.3 million (26.6%) and capital grants and contributions of $86.8 million (14.8%) received from various federal and state agencies, including donated capital assets. For fiscal year 2012, charges for services were $341.9 million (56.0%), 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 $182.5 million (29.9%) and capital grants and contributions of $86.3 million (14.1%) received from various federal and state agencies, including donated capital assets.

The following chart presents revenues by source for governmental activities for the fiscal year ended November 30, 2013:

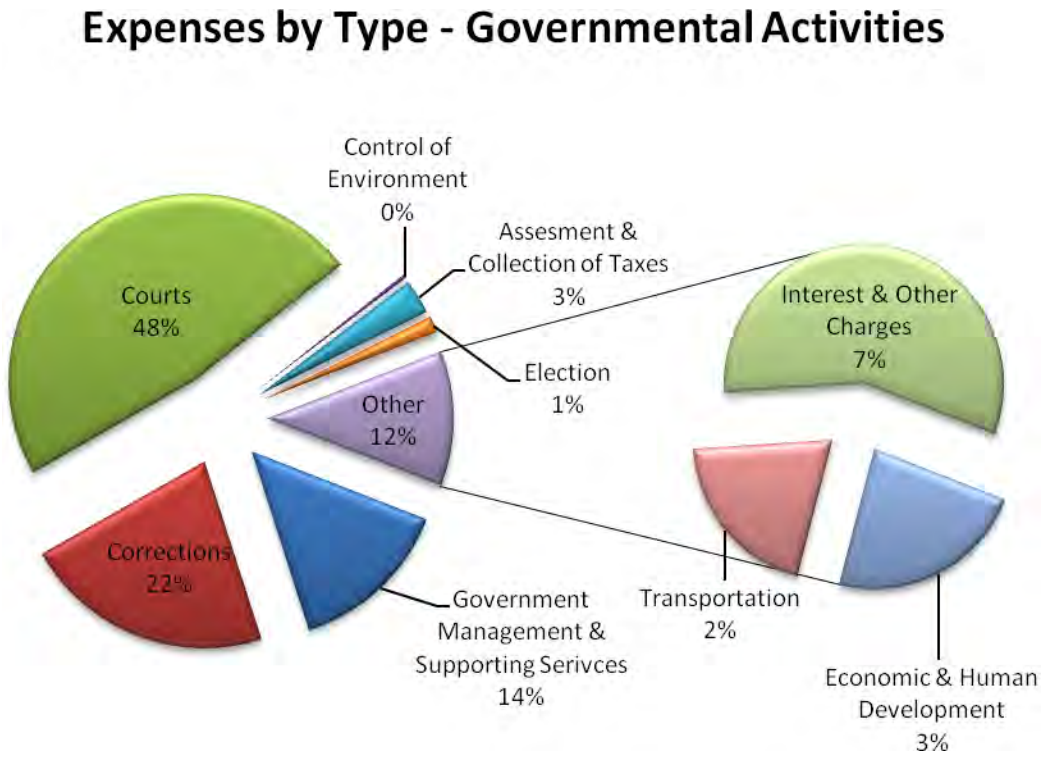


Property taxes, the County's largest general revenue source, were $20.1 million (3.2%) lower than the previous fiscal year. The County's property tax rate for fiscal year 2012 was 0.531 per $100 of equalized assessed valuation. The net property tax levy has been held constant at $720.5 million since 1996, excluding expiring TIF districts.

Sales tax, the County's second largest tax revenue source, was $62.2 million (16.4%) lower than the previous year, decreasing from $379.3 million in 2012 to $317.1 million in 2013. The reduction was primarily due to County Sales Tax reduction from 1% to .75%. Cigarette taxes for governmental activities decreased from $16.3 million in 2012 to $3.8 million in 2013, as a higher percentage of these tax collections were allocated to CCHHS. Inheritance tax collections ended in 2012 as the State assumed responsibility for the collection of these taxes. Non retailer transaction use tax increased by $11.5 million (442%) due to the first full year of collection.

Program revenues recognized from licenses and fees increased by $1.7 million (.5%) from $341.9 million in 2012 to $343.6 million in 2013. The increase was primarily due to the collection of recording fees, penalties on late payment of real estate taxes and the results of the Annual Tax Sale. Operating grants and contributions decreased by $26.2 million(14.4%) from $182.5 million to $156.3 million due to a decrease in state and federally funded grant programs.

The following chart presents expenses by type for governmental activities for the fiscal year ended November 30, 2013:



Total fiscal year 2013 expenses for governmental activities were $2.591 billion, which represent an increase of $99 million (4.0%) over fiscal year 2012 governmental activities of $2.492 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 (47.8%), and corrections (21.8 %). The Courts expenses increased $100.2 million and the Corrections expenses increased $57.8 million over the previous year. Government management and supporting services decreased $10.5 million (2.8%) over the previous year. The increase in Courts primarily is due to full year impact of negotiated wage increases for expired collective bargaining agreements settled during 2012. Expense increase is also tied to compliance with the Department of Justice court orders. Other significant decreases in expenses include assessment and collection of taxes which decreased $21 million (21%) and Elections which decreased $25 million (40%). The decline in the assessment and collection of taxes was due to more efficient operations and tighter budgetary controls. The decline in elections was because there were no national office elections in 2013.

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. The Self Insurance liability increased $2.3 million (0.7%) in FY 2013 to $297.1million from $294.8 million in FY 2012. This slight increase was mainly due to an increase in workers' compensation and general automobile liabilities of $13.7 million and $4.8 million respectively which were offset by a decrease in the medical malpractice liability of $16.1 million.

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 Health Center
- Ambulatory and Community Health Network of Cook County
- Department of Public Health
- Cermak Health Services

The net position of the County's business-type activities decreased by $67.7 million in fiscal year 2013 as compared to the decrease of $88.9 million in fiscal year 2012. The change in net position for 2013 is the result of loss before capital contributions and transfers of $93.1 million and capital contributions and transfers of $25.4 million.

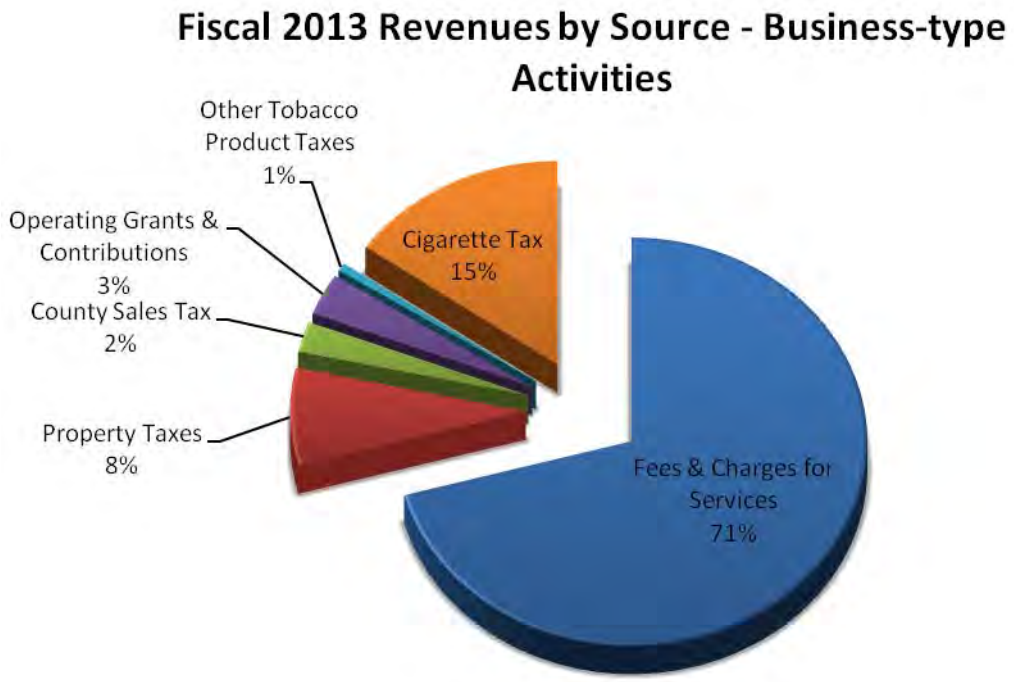
Capital contributions increased $4.9 million to $21.9 million in fiscal year 2013 from $17.0 million in fiscal year 2012. Capital contributions represent the amount the County has contributed toward the construction and acquisition of significant capital assets for the operations of the Cook County Health and Hospital System.

Transfers from governmental to business-type activities were $58.5 million in fiscal year 2013, representing a decrease of $3.7 million (5.9%) from $62.2 million in fiscal year 2012. These do not include the impact of County taxes that are dedicated to, and recorded in the business-type activities, as detailed on the following pages.

In addition, the County subsidizes CCHHS by assuming the vast majority of CCHHS related debt and other long-term obligations. This includes CCHHS's share of General Obligation debt, capital outlay, insurance and pension/OPEB.

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

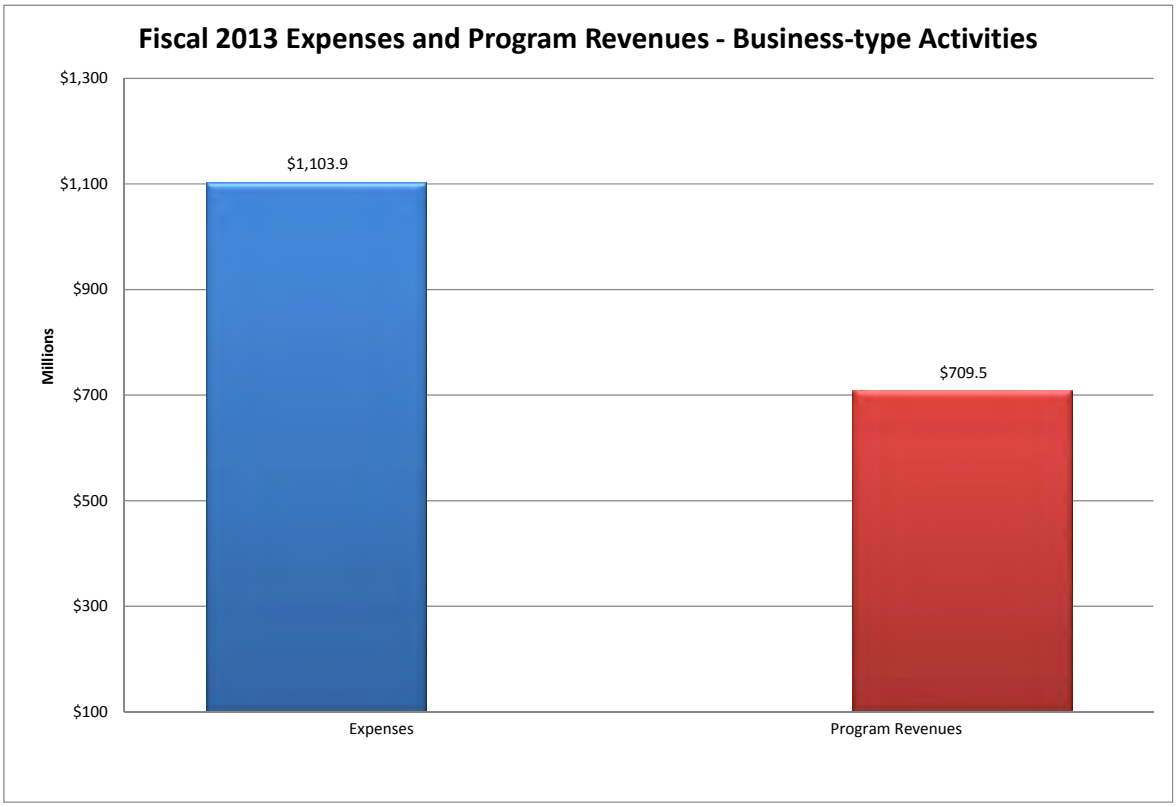
The following chart presents revenues by source for business-type activities for the fiscal year ended November 30, 2013:



Total program revenues for the business-type activities were $709.5 million in fiscal year 2013 as compared to $565.7 million in fiscal year 2012, representing an increase of $143.8 million (26.1%). This increase is primarily due to the Medicaid Expansion Program (CountyCare) which started in fiscal year 2013. CountyCare contributed $117.5 million to Total Program revenues. During fiscal year 2013, the self-pay component of CCHHS's payor mix decreased to 54% from 56% in fiscal year 2012, while Medicaid payor mix decreased to 22% from 31% over the same period. The Medicaid Expansion program CountyCare contributed 10% to the payor mix which resulted in a decrease in the self-pay payor mix.

Sales tax revenue declined $34.5 million in the business activities, decreasing from $57.5 million in 2012 to $23.0 million in 2013. The reduction was primarily due to the County Sales Tax reduction from 1% to .75%. Cigarette taxes allocated to CCHHS increased by $38 million (36%) due to an increase in the tax rate combined with a greater percentage of total cigarette tax collections allocated to CCHHS.

The following graph summarizes the fiscal year 2013 program revenues and expenses of the business-type activities:



The CCHHS is one of the largest public hospital systems in the United States operated by a unit of local government and is the largest provider of medical care to the uninsured and under-insured 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 2013 census of more than 121,000 emergency room visits. The Provident Hospital emergency department had almost 32,000 emergency room visits in 2013. The healthcare industry is highly dependent upon several key factors that have a significant impact on the 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.

Operating revenues, net of bad debt provision, increased to $709.5 million in fiscal year 2013 from $565.7 million in fiscal year 2012. This increase is primarily due to the Medicaid Expansion program (CountyCare) which started in fiscal year 2013. CountyCare contributed $117.5 million to overall operating revenues. CCHHS continues to incur significant operating losses due to a large self-pay patient population, and rising labor and medical costs. These factors will require the Cook County Board of Commissioners and CCHHS's management to identify new sources of revenues, reduce costs, or realign services, efforts that have been underway during FY 2013 and carried into the FY 2014 budget process. The Cook County Board of Commissioners remain committed to the continued mission of CCHHS and through the

adopted budget process in fiscal year 2013 approved 26% of revenue from other resources in order for CCHHS to complete funding of the adopted budget.

In 2012, CCHHS and the Cook County Board Officials collaborated to transform Cook County's hospital system by jump-starting national health care reform in Cook County. In October, 2012 the federal government approved the Section 1115 Medicaid Waiver for the State of Illinois, allowing CCHHS to enroll a projected 115,000 individuals who will be eligible for Medicaid in 2014 into a Cook County network (CountyCare) with no cost to the State of Illinois. In 2013 over 135,000 applications for CountyCare were initiated resulting in approximately 61,000 members joining the program, and membership continues to grow. Once the waiver period ends, during 2014, CountyCare members will be transitioned into a Managed Care Community Network (MCCN) which is an Illinois designated Medicaid managed care structure to ensure members can remain with their medical home and network of care. CountyCare enrollment continues to grow during the current fiscal year, to date over 95,000 members are enrolled in CountyCare, and new applications are continually processed

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 unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary 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, 2013, the County's governmental funds reported a combined fund balance of $886 million, a decrease of $196.8 million (18.2%) in comparison with the prior fiscal year fund balance of $1.083 billion. Of the current fiscal year total, $766 million is restricted, $21.9 million is committed, $22 million is assigned and $76.1 million is unassigned.

Revenues from all governmental funds for the current year were $1.961 billion which represented a decrease of $27.8 million (1.4%) from the previous year of $1.988 billion. Expenditures for all governmental funds in the current year were $2.180 billion representing a decrease of $289.7 million (11.7%) from the previous year of $2.470 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 $145.3 million at November 30, 2013, which represented a decrease of $49.4 million (25.4%), as compared to $194.7 million the prior fiscal year. Of the current fiscal year total, $21.9 million is assigned and

$123.3 million is unassigned. General Fund revenues during the current year were $1.197 billion, which represented a decrease of $45.2 million (3.6%) from the previous fiscal year of $1.242 billion.

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

- Revenues from nonproperty taxes decreased by $56.0 million compared to fiscal year 2012, which is primarily a net effect of a County Sales Tax reduction from 1% to .75% and a change in consumer spending. This decrease in revenue from nonproperty taxes was off-set by increases in County Use Tax, Non-retailer Transaction Use Tax, Parking Lot and Garage Operation Tax collected for fiscal year 2013. This increase was due to a number of factors including greater compliance efforts on the part of the County Department of Revenue for all tax types, an increase in certain tax rates, and stronger sales across the County in other tax types.

- Revenues from fee offices increased by $5.3 million (2.0%) . The increase was primarily due to the collection of recording fees, penalties on late payment of real estate taxes and the results of the Annual Tax Sale.

Fiscal year 2013 overall General Fund expenditures increased by $1.0 million (0.1%). The most significant increases were with corrections and courts. The increase in Courts ($9.8 million) was primarily due to full year impact of negotiated wage increases for expired collective bargaining agreements settled during 2012 and the cost to maintain the court facilities. The increase in Corrections ($30.5 million) was due to compliance with the Department of Justice court orders and the cost to maintain the jail system. These increases were offset by a significant decrease in the area of the government management and supporting services which decreased $26.8 million (19.1%) from $140.2 million in the prior year to $113.4million in fiscal year 2013. The decrease in expenditures in fiscal year 2013 was primarily attributable to tighter budgetary controls and personnel reductions. Additionally, expenditure reductions were achieved by aligning employee health care plans, and savings on prescription drug plans.

The Motor Fuel Tax Fund reported a fund balance of $65.4 million at November 30, 2013. This amount represented a decrease of $8.0 million (10.9%) as compared to $73.4 million as of November 30, 2012. The entire fund balance for the Motor Fuel Tax Fund is restricted for road improvements and construction. Expenditures for 2013 decreased by $13 million (40%) to $19 million due to the fact that new contracts and construction related to roads, bridges and highway improvements were financed with proceeds from the 2012 Sales Tax bond issuance, therefore expenditures are recorded in the Capital Projects Fund.

As of November 30, 2013, the Capital Projects Fund reported a fund balance of $320.6 million, which represented a $152.9 million (32.3%) decrease as compared to $473.5 million on November 30, 2012. The entire fund balance for the Capital Projects Fund is restricted. The decrease in fund balance resulted from capital outlay expenditures of $188.8 million, a 64% increase in expenditures compared to 2012. The increased expenditures were for ongoing capital projects.

As of November 30, 2013, the Debt Service Fund reported a fund balance of $226.1 million, which represented a $7.4 million (3.2%) decrease as compared to $233.5 million on November 30, 2012. The entire fund balance for the Debt Service is restricted to pay principal and interest payments. During 2013 the County issued $409.9 million refunding bonds at a premium of $79.1 million. Proceeds were placed in escrow to refund existing debt as discussed in the following pages.

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, 2013, the unrestricted net position of the enterprise fund was $36.3 million, compared to $95.2 million at November 30, 2012. 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 2013 Budget on November 9, 2012. The total County operating budget for 2013 was $2.95 billion. The Corporate, Public Safety and Health Funds together totaled $2.296 billion, representing 77.9% of the total operating budget. On a budget basis, it is important to note that the County includes the Health Fund along with the Corporate and Public Safety Funds in the budgetary General Fund. In 2013, the Public Safety Fund budget was $1.19 billion, the Health Fund budget was $964 million, while the Corporate Fund was $145 million.

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 the Notes to the Required Supplementary Information.

During fiscal year 2013, the County's actual General Fund revenues were $1.208 billion, only 2.8% below the budget estimates. Intergovernmental grants and revenues were less than budget by $36 million, mainly due to the timing of cash receipts. Miscellaneous revenues were less than budget by $10 million, primarily due to a decline in Estate of Heirs revenue by $5.1 million and courthouse parking fees by $2.5 million. These shortfalls were offset by $6 million in tax collections and $5 million in licenses and fees that were over the budgeted amounts. Actual budgetary basis General Fund expenditures and encumbrances for fiscal year 2013 were $1.315 billion, (only 1.3% less than budget estimates). The positive variance was primarily attributable to lower than expected expenditures in the Government Management and Supporting Services ($36.6 million), which was primarily the result of tighter budgetary controls. Additionally, expenditure reductions were achieved by aligning employee health care plans, and savings on prescription drug plans.

Capital Assets

The County's capital assets for its governmental and business-type activities increased $41.1 million (1.9%), net of accumulated depreciation at November 30, 2013. Capital assets include land, buildings and improvements, intangible assets 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.

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

	Governmental Activities		Business-type Activities		Total		Increase
	2013	2012	2013	2012	2013	2012	(Decrease)
Land	$ 151.3	$ 151.3	$ -	$ -	$ 151.3	$ 151.3	$ -
Buildings	775.6	679.7	378.5	389.6	1,154.1	1,069.3	84.80
Machinery and Equipment	88.2	93.5	47.8	51.0	136.0	144.5	(8.50)
Infrastructure	485.3	470.4	-	-	485.3	470.4	14.90
Construction in Progress	249.0	299.1	-	-	249.0	299.1	(50.1)
Total Capital Assets	1,749.4	$ 1,694.0	$ 426.3	$ 440.6	$ 2,175.7	$ 2,134.6	$ 41.1

The County implements various capital improvement projects annually. Construction of County roads and replacements within County facilities are included in the improvement funding. Countywide projects are designed to target the changing needs of building systems and increase efficiency in maintaining higher building Leadership in Energy and Environmental Design (LEED) standards. The Residential Treatment Unit (RTU) is a medical facility at the Cook County Department of Corrections that will provide inmates at the jail access to critical health care services. This facility is part of the County's plan to modernize infrastructure and create a more effective and humane criminal justice system. Continuous improvements are being done to the County's highway system. Major projects such as reconstruction of Lake Cook Road – Pfingsten Road to Waukegan Road and 88th Avenue – 103rd Street to 87th Street are an important part of the Cook County transportation network.

Investments in a number of technology-based efficiency initiatives will reduce costs in the long run: the County has funded an Enterprise Resource Planning ("ERP") Center of Excellence to focus on implementing a new ERP system as well as a Countywide Time and Attendance project. The Time and Attendance project will implement a uniform system throughout Cook County facilities capable of combining time and effort tracking.

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 General Obligation 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.

On December 19, 2012, the County issued General Obligation Refunding Bonds, Series 2012C&D in the amount of $409,940,000 at a premium of $79.1 million. The proceeds from the bonds were used to refund a portion of the County's outstanding Series 2002C&D, Series 2004A&B and 2011C bonds and to pay certain cost of issuance. The debt service on this issuance will be paid from the general obligation unlimited tax pledge. As a result of the issuance, $457.1 million was deposited in an escrow account, along with cash on hand of $11.1 million, to refund Series 2002C&D and 2004A&B. The remaining $29.2 million tendered Series 2011C Bonds, which consist of the redemption of $24.25 million in principal, $142,111 of accrued interest and $4.9 million in redemption premium. The refunding decreased the County's total debt service by $93.8 million over the next 20 years, resulting in an overall economic gain of $85.9 million.

On July 23, 2013, the County issued Sales Tax Revenue – Qualified Energy Conservation Bonds, Series 2013 in the amount of $24,945,000 with a bullet maturity in November 2035. The proceeds were issued to fund energy conservation and renewable energy projects during the next several fiscal years. The pledge of sales tax will remain until the final maturity in November 2035. The amount of pledges remaining at November 30, 2013 are $54,327,217. The Sales Tax Revenue Bonds are paid from the County's home-rule sales tax revenues. The pledge of home rule sales tax revenues will remain until all bonds are retired in FY 2035. Deposits are made monthly to the financial institution serving as trustee for the bonds, as detailed in an associated trust indenture, though interest payments are made semi-annually and principal payments are made annually.

As of November 30, 2013, the total net outstanding bond debt was $3.8 billion.

The following table indicates the changes in the County's long-term debt that occurred during fiscal year 2013 (in millions):

Changes in Long-Term Debt
Primary Government - All activities
($ amounts in millions)

Description	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
G.O. Bonds, net	$ 3,806.6	$3,832.9	$ -	$ -	$3,806.6	$3,832.9
Self Insurance Claims	297.1	294.8	-	-	297.1	294.8
Property Tax Objections	67.1	62.3	11.6	12.5	78.7	74.8
Compensated Absences	61.7	64.9	43.2	43.3	104.9	108.2
Pension/OPEB Obligations	3,383.1	2,815.0	-	-	3,383.1	2,815.0
Other	0.6	0.7	-	-	0.6	0.7
Totals	$ 7,616.2	$7,070.6	$ 54.8	$ 55.8	$7,671.0	$7,126.4

During the current fiscal year ended November 30, 2013, the County's liabilities for long-term obligations increased by $545.6 million (7.7%). The increase was primarily attributable to an increase in pension liability, along with more limited increases in liabilities for the property tax objections and self-insurance claims. It should be noted that all debt 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 use of its current revenues for pay-as-you-go financing where practical along with the use of municipal bonds for debt financing where efficient. The County's underlying ratings on its Governmental purpose bonds at November 30, 2013 were:

Fitch	AA-
Moody's Investors Service	A1
Standard & Poor's Corporation	AA

All three agencies most recently affirmed these ratings in November of 2013. Both Fitch Ratings and Moody's Investors Service currently assign negative outlooks to their respective ratings. During Fiscal Year 2013, the County's underlying rating on its General Obligation bonds was downgraded from Aa3 to A1 by Moody's Investors Service in August 2013, whereas both Standard & Poor's and Fitch reaffirmed the County's underlying ratings at AA/AA- at that time.

In July 2013, Cook County issued $24.9 million in Sales Tax Revenue bonds, which reaffirmed a credit rating of AAA from Standard & Poor's, which is the sole credit rating assigned to the bonds.

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.

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 Bureau of Labor Statistics, the 2013 unemployment rate for Cook County decreased by 0.6% to 8.7% compared to 9.3% in 2012.
- Home sales transactions in Cook County increased during fiscal year 2013 by 36% to 77,011 compared to fiscal year 2012 sale transactions of 56,483.

Requests for Information

This financial report is designed to provide a general overview of the 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.

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JANUARY 1831

BASIC FINANCIAL STATEMENTS

Exhibit 1
COOK COUNTY, ILLINOIS
STATEMENT OF NET POSITION
November 30, 2013

	Primary Government				
	Governmental Activities	**Business-type Activities**	**Adjustments**	**Total**	**Total Component Units**
ASSETS					
Cash and investments	$ 526,435,489	$ 138,826,876	$ -	$ 665,262,365	$ 400,437,017
Cash and investments with escrow agent	6,871,200	-	-	6,871,200	-
Taxes receivable	654,310,972	84,583,976	-	738,894,948	66,722,615
Other receivables	25,913,454	1,450,969	-	27,364,423	23,878,710
Internal balances	43,655	(43,655)	-	-	-
Due from other governments	149,439,994	7,448,857	-	156,888,851	597,218
Due from state - Medicaid expansion	-	49,612,218	-	49,612,218	-
Patient accounts -					
Net of allowances for uncollectible accounts - $289,127,798	-	71,950,316	-	71,950,316	-
Third party settlements	-	4,982,443	-	4,982,443	-
Inventories	-	3,540,434	-	3,540,434	4,733,000
Loans receivable, net of allowance of $2,569,523	65,220,816	-	-	65,220,816	-
Deferred bond issuance costs	21,435,254	-	-	21,435,254	1,844,670
Cash and investments with trustees	304,503,785	-	-	304,503,785	-
Capital assets not being depreciated	400,299,837	-	-	400,299,837	218,047,748
Capital assets, net of accumulated depreciation	1,349,088,434	426,355,232	-	1,775,443,666	339,764,617
Total Assets	**3,503,562,890**	**788,707,666**	**-**	**4,292,270,556**	**1,056,025,595**
LIABILITIES					
Accounts payable	86,042,691	50,432,399	-	136,475,090	14,258,452
Accrued salaries payable	40,360,408	19,052,922	-	59,413,330	5,795,899
Unearned revenue - property tax	-	-	-	-	85,380,446
Unearned revenue - other	8,602,115	79,200,380	-	87,802,495	-
Advance from state - Medicaid expansion	-	30,051,000	-	30,051,000	-
Claims payable - Medicaid expansion	-	48,156,132	-	48,156,132	-
Third party settlements	-	38,085,926	-	38,085,926	-
Other liabilities	21,490,007	75,059	-	21,565,066	9,454,318
Accrued interest	7,680,415	-	-	7,680,415	-
Line of credit payable	10,480,534	-	-	10,480,534	-
Noncurrent liabilities:					
Due within one year	190,930,558	6,494,691	-	197,425,249	11,475,239
Due in more than one year	7,425,212,137	48,316,967	-	7,473,529,104	346,284,184
Total Liabilities	**7,790,798,865**	**319,865,476**	**-**	**8,110,664,341**	**472,648,538**
NET POSITION					
Net assets (deficit)					
Net investment in capital assets	69,920,580	426,355,232	(397,439,170)	98,836,642	260,931,838
Restricted for:					
Debt service	405,841,487	-	-	405,841,487	14,078,022
Pension benefits	155,199,793	-	-	155,199,793	-
Capital projects	154,040,776	-	-	154,040,776	13,984,884
Health	-	6,187,511	-	6,187,511	-
Government management and supporting service	5,931,826	-	-	5,931,826	-
Grant funded loan program	65,220,816	-	-	65,220,816	-
Transportation	6,503,316	-	-	6,503,316	-
Corrections	3,810,429	-	-	3,810,429	-
Courts	10,118,362	-	-	10,118,362	-
Control of environment	7,676,606	-	-	7,676,606	-
Assessment and collection of taxes	38,674,234	-	-	38,674,234	-
Election	38,995,444	-	-	38,995,444	-
Economic and human development	9,502,460	-	-	9,502,460	-
Working cash	-	-	-	-	13,418,326
Contribution programs	-	-	-	-	71,393,000
Unrestricted (deficit)	(5,258,672,104)	36,299,447	397,439,170	(4,824,933,487)	209,570,987
Total Net Position (Deficit)	**$ (4,287,235,975)**	**$ 468,842,190**	**$ -**	**$ (3,818,393,785)**	**$ 583,377,057**

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

Exhibit 2
COOK COUNTY, ILLINOIS
STATEMENT OF ACTIVITIES
For the Year Ended November 30, 2013

		Program Revenues		
Functions/Programs	**Expenses**	**Licenses, Fees & Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Primary government				
Governmental Activities:				
Government management and supporting services	$ 368,606,745	$ 62,789,939	$ 12,576,062	$ 4,913,510
Corrections	564,705,732	33,290,884	7,721,520	156,751
Courts	1,238,311,243	134,416,099	85,804,568	6,485,771
Control of environment	8,700,199	8,296,314	930,253	100,589
Assessment and collection of taxes	77,511,477	104,170,747	143,504	1,223
Election	37,174,254	-	-	-
Economic and human development	60,611,609	-	28,262,414	3,056,044
Transportation	60,915,338	625,046	20,848,234	72,093,222
Interest and other charges	174,193,391	-	-	-
Total Governmental Activities	2,590,729,988	343,589,029	156,286,555	86,807,110
Business-type Activities:				
Cook County Health and Hospital system	1,103,868,540	676,183,970	33,276,391	-
Total Business-type Activities	1,103,868,540	676,183,970	33,276,391	-
Total primary government	$ 3,694,598,528	$ 1,019,772,999	$ 189,562,946	$ 86,807,110
Component units:				
Forest Preserve District	$ 182,367,833	$ 52,979,125	$ 32,844,671	$ -
Emergency Telephone Systems	1,614,710	2,572,795	-	-
Total Component units	$ 183,982,543	$ 55,551,920	$ 32,844,671	$ -

General Revenues
Taxes:
Property taxes - tax levy
Nonproperty taxes:
Personal property replacement tax
County sales taxes
County use tax
State income tax
Inheritance tax
Illinois gaming tax
Alcohol beverage tax
Gasoline tax
Cigarette taxes
Other tobacco products taxes
Amusement tax
Non retailer transaction use tax
Parking lot and garage operation tax
Road taxes
Other nonproperty taxes
Total nonproperty taxes:
Total Taxes:
Miscellaneous revenue
Investment income
Transfers
Transfers - capital
Total general revenues and transfers
Change in net position
Net Position - Beginning
Net Position - Ending

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

Net (Expense) Revenue and Changes in Net Position				
Primary Government				
Governmental Activities	Business-type Activities	Total	Total Component Units	Functions/Programs
				Primary government
				Governmental Activities:
$ (288,327,234)	$ -	$ (288,327,234)		Government management and supporting services
(523,536,577)	-	(523,536,577)		Corrections
(1,011,604,805)	-	(1,011,604,805)		Courts
626,957	-	626,957		Control of environment
26,803,997	-	26,803,997		Assessment and collection of taxes
(37,174,254)	-	(37,174,254)		Election
(29,293,151)	-	(29,293,151)		Economic and human development
32,651,164	-	32,651,164		Transportation
(174,193,391)	-	(174,193,391)		Interest and other charges
(2,004,047,294)	-	(2,004,047,294)		**Total Governmental Activities**
				Business-type Activities:
-	(394,408,179)	(394,408,179)		Cook County Health and Hospital system
-	(394,408,179)	(394,408,179)		Total Business-type Activities
$ (2,004,047,294)	$ (394,408,179)	$ (2,398,455,473)		**Total primary government**
				Component units:
			$ (96,544,037)	Forest Preserve District
			958,085	Emergency Telephone Systems
			$ (95,585,952)	**Total Component units**
				General Revenues
				Taxes:
$ 618,477,136	$ 73,128,663	$ 691,605,799	$ 86,711,886	Property taxes - tax levy
				Nonproperty taxes:
53,722,787	-	53,722,787	7,139,035	Personal property replacement tax
317,169,304	22,944,367	340,113,671	-	County sales taxes
66,036,126	-	66,036,126	-	County use tax
11,879,293	-	11,879,293	-	State income tax
-	-	-	-	Inheritance tax
8,412,655	-	8,412,655	-	Illinois gaming tax
35,165,476	-	35,165,476	-	Alcohol beverage tax
88,615,199	-	88,615,199	-	Gasoline tax
3,768,811	144,337,574	148,106,385	-	Cigarette taxes
-	5,933,437	5,933,437	-	Other tobacco products taxes
25,748,864	-	25,748,864	-	Amusement tax
14,137,556	-	14,137,556	-	Non retailer transaction use tax
41,984,395	-	41,984,395	-	Parking lot and garage operation tax
21,518,527	-	21,518,527	-	Road taxes
19,095,556	-	19,095,556	-	Other nonproperty taxes
707,254,549	173,215,378	880,469,927	7,139,035	Total nonproperty taxes:
1,325,731,685	246,344,041	1,572,075,726	93,850,921	Total Taxes:
26,168,319	-	26,168,319	2,204,592	Miscellaneous revenue
895,230	24,983	920,213	10,318,967	Investment income
(58,536,753)	58,536,753	-	-	Transfers
(21,859,230)	21,859,230	-	-	Transfers - capital
1,272,399,251	326,765,007	1,599,164,258	106,374,480	Total general revenues and transfers
(731,648,043)	(67,643,172)	(799,291,215)	10,788,528	Change in net position
(3,555,587,932)	536,485,362	(3,019,102,570)	572,588,529	Net Position - Beginning
$ (4,287,235,975)	$ 468,842,190	$ (3,818,393,785)	$ 583,377,057	Net Position - Ending

Exhibit 3
COOK COUNTY, ILLINOIS
BALANCE SHEET
GOVERNMENTAL FUNDS
November 30, 2013

	General	Motor Fuel Tax	Annuity and Benefit	Capital Projects
ASSETS:				
Cash and investments	$ 149,797,448	$ 51,854,038	$ -	$ 36,894,153
Cash and investments with escrow agent	-	-	-	-
Cash and investments with trustees	-	-	-	301,397,297
Taxes receivable -				
(net of allowance for loss of $8,512,736)				
Tax levy - current year	275,245,093	-	150,934,402	-
Tax levy - prior year	11,967,626	-	5,540,118	-
Accrued interest receivable	89	215	-	6,805
Accounts receivable -				
Due from others	25,357,408	-	-	-
Due from other governments	92,291,315	16,643,771	11,658,605	-
Due from other funds	43,655	-	-	-
Loans receivable, net of allowance of $2,569,523	-	-	-	-
Total assets	$ 554,702,634	$ 68,498,024	$ 168,133,125	$ 338,298,255
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts payable	$ 51,205,585	$ 3,070,897	$ -	$ 17,720,746
Accrued salaries payable	36,970,529	-	-	-
Amounts held for outstanding warrants	6,143,176	-	-	-
Due to other funds	89,468	-	-	-
Due to others	-	-	12,933,332	-
Deferred revenue - property tax	285,063,255	-	155,199,793	-
Deferred revenue - other	29,967,677	-	-	-
Total liabilities	409,439,690	3,070,897	168,133,125	17,720,746
Fund balance:				
Restricted	-	65,427,127	-	320,577,509
Committed	-	-	-	-
Assigned	21,970,454	-	-	-
Unassigned	123,292,490	-	-	-
Total fund balances	145,262,944	65,427,127	-	320,577,509
Total liabilities and fund balances	$ 554,702,634	$ 68,498,024	$ 168,133,125	$ 338,298,255

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

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds	
			ASSETS:
$ 216,148,549	$ 71,741,301	$ 526,435,489	Cash and investments
6,871,200	-	6,871,200	Cash and investments with escrow agent
3,106,488	-	304,503,785	Cash and investments with trustees
			Taxes receivable -
			(net of allowance for loss of $8,512,736)
187,384,781	19,712,485	633,276,761	Tax levy - current year
1,730,821	1,795,646	21,034,211	Tax levy - prior year
548,937	-	556,046	Accrued interest receivable
			Accounts receivable -
-	-	25,357,408	Due from others
-	28,846,303	149,439,994	Due from other governments
-	-	43,655	Due from other funds
-	65,220,816	65,220,816	Loans receivable, net of allowance of $2,569,523
$ 415,790,776	$ 187,316,551	$ 1,732,739,365	Total assets
			LIABILITIES AND FUND BALANCES:
			Liabilities:
$ -	$ 14,045,463	$ 86,042,691	Accounts payable
-	3,389,879	40,360,408	Accrued salaries payable
-	-	6,143,176	Amounts held for outstanding warrants
2,268,874	55,157	2,413,499	Due to other funds
-	-	12,933,332	Due to others
187,384,781	21,189,973	648,837,802	Deferred revenue - property tax
-	20,006,279	49,973,956	Deferred revenue - other
189,653,655	58,686,751	846,704,864	Total liabilities
			Fund balance:
226,137,121	153,839,356	765,981,113	Restricted
-	21,945,086	21,945,086	Committed
-	-	21,970,454	Assigned
-	(47,154,642)	76,137,848	Unassigned
226,137,121	128,629,800	886,034,501	Total fund balances
$ 415,790,776	$ 187,316,551	$ 1,732,739,365	Total liabilities and fund balances

Exhibit 4
COOK COUNTY, ILLINOIS
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
November 30, 2013

Total Fund Balances - Governmental Funds		$ 886,034,501
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		1,749,388,271
Revenues that have been deferred in the governmental funds but are recognized as revenue in the government-wide financial statements.		690,209,643
Noncurrent claims and liabilities for the County's self insurance program are not due and payable in the current period and therefore, are not reported as fund liabilities.		(297,149,155)
The net pension and OPEB liability is not recorded in governmental fund statements.		(3,383,065,503)
Other long-term liabilities, as listed below, are not due and payable in the current period and therefore are not reported as fund liabilities:		
Bonds payable	(3,698,460,000)	
Line of credit payable	(10,480,534)	
Deferred amounts (net premium, refunding)	(108,095,365)	
Property tax objections	(67,115,422)	
Pollution remediation	(601,680)	
Compensated absences	(61,655,570)	
Debt issuance costs	21,435,254	
Accrued interest	(7,680,415)	
		(3,932,653,732)
Total net deficit of governmental activities		$ (4,287,235,975)

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

SEAL OF COOK COUNTY • ILLINOIS •
JANUARY 1831

Exhibit 5
COOK COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended November 30, 2013

	General	Motor Fuel Tax	Annuity and Benefit	Capital Projects
REVENUES:				
Taxes -				
Property	$ 243,218,008	$ -	$ 144,043,941	$ -
Nonproperty	637,312,190	71,813,329	53,722,787	-
Fees and licenses	272,138,683	-	-	-
Intergovernmental grants and reimbursements -				
Federal government	1,200,413	-	-	-
State of Illinois	22,549,171	16,739,877	-	-
Other governments	-	1,519,892	-	-
Investment income	135,236	67,900	3,540	428,390
Miscellaneous	20,624,493	130,120	-	-
Total revenues	1,197,178,194	90,271,118	197,770,268	428,390
EXPENDITURES:				
Current -				
Government management and supporting services	113,436,959	-	48,036,318	-
Corrections	389,411,779	-	36,676,411	-
Courts	763,087,909	-	92,424,375	-
Control of environment	2,177,968	-	702,263	-
Assessment and collection of taxes	34,296,502	-	5,846,342	-
Election	7,618,247	-	2,699,582	-
Economic and human development	1,236,421	-	6,407,507	-
Transportation	5,669,654	19,035,723	2,859,510	-
Health	-	-	2,117,960	-
Insurance claims	5,142,061	-	-	-
Capital outlay	-	-	-	188,496,964
Debt service -				
Principal	13,000,000	-	-	-
Interest and other charges	142,903	-	-	-
Bond issuance costs	-	-	-	283,043
Total expenditures	1,335,220,403	19,035,723	197,770,268	188,780,007
Revenues over (under) expenditures	(138,042,209)	71,235,395	-	(188,351,617)
OTHER FINANCING SOURCES (USES):				
Transfers in	93,044,653	-	-	-
Transfers out	(4,431,467)	(79,229,844)	-	-
Payment to refunded bond escrow agent	-	-	-	-
Line of credit issuance	-	-	-	10,480,534
Bond issuances	-	-	-	24,945,000
Net premium on bonds	-	-	-	-
Total other financing sources (uses)	88,613,186	(79,229,844)	-	35,425,534
Net change in fund balance	(49,429,023)	(7,994,449)	-	(152,926,083)
FUND BALANCE - Beginning	194,691,967	73,421,576	-	473,503,592
FUND BALANCE - Ending	$ 145,262,944	$ 65,427,127	$ -	$ 320,577,509

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

Debt Service	Nonmajor Governmental Funds	Total Governmental Funds	
			REVENUES:
			Taxes -
$ 198,241,518	$ 35,571,381	$ 621,074,848	Property
-	21,435,724	784,284,030	Nonproperty
-	71,466,006	343,604,689	Fees and licenses
			Intergovernmental grants and reimbursements -
12,359,399	112,040,871	125,600,683	Federal government
-	16,987,248	56,276,296	State of Illinois
-	1,136,206	2,656,098	Other governments
168,364	76,140	879,570	Investment income
-	5,474,651	26,229,264	Miscellaneous
210,769,281	264,188,227	1,960,605,478	Total revenues
			EXPENDITURES:
			Current -
-	6,881,767	168,355,044	Government management and supporting services
-	18,631,793	444,719,983	Corrections
-	102,107,647	957,619,931	Courts
-	3,573,776	6,454,007	Control of environment
-	14,155,645	54,298,489	Assessment and collection of taxes
-	18,476,008	28,793,837	Election
-	33,744,070	41,387,998	Economic and human development
-	23,123,151	50,688,038	Transportation
-	4,072,657	6,190,617	Health
-	-	5,142,061	Insurance claims
-	-	188,496,964	Capital outlay
			Debt service -
32,920,000	-	45,920,000	Principal
179,132,270	-	179,275,173	Interest and other charges
2,690,931	-	2,973,974	Bond issuance costs
214,743,201	224,766,514	2,180,316,116	Total expenditures
(3,973,920)	39,421,713	(219,710,638)	Revenues over (under) expenditures
			OTHER FINANCING SOURCES (USES):
5,602,644	-	98,647,297	Transfers in
-	(18,544,653)	(102,205,964)	Transfers out
(498,044,266)	-	(498,044,266)	Payment to refunded bond escrow agent
-	-	10,480,534	Line of credit issuance
409,940,000	-	434,885,000	Bond issuances
79,130,493	-	79,130,493	Net premium on bonds
(3,371,129)	(18,544,653)	22,893,094	Total other financing sources (uses)
(7,345,049)	20,877,060	(196,817,544)	Net change in fund balance
233,482,170	107,752,740	1,082,852,045	**FUND BALANCE - Beginning**
$ 226,137,121	$ 128,629,800	$ 886,034,501	**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, 2013

Net change in fund balances - total governmental funds		$ (196,817,544)
Amounts reported for governmental activities in the statement of activities are different because:		
The 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. In addition, donated capital assets are not recorded on the fund financials but are included as capital assets and related revenue on the government-wide statement of activities.		
Capital outlay	193,389,720	
Donated capital assets	4,953,583	
CCHHS transfers - contributed capital	(21,859,230)	
Depreciation and amortization expense	(121,023,469)	
Loss on disposal of capital assets	(60,946)	
		55,399,658
Some expenses reported in the statement of activities do not require the use of current financial resources such as changes in compensated absences, pollution remediation liabilities and property tax objections and are not reported as expenditures in the governmental funds.		
Property tax objections	(4,835,890)	
Pollution remediation	130,314	
Compensated absences	3,244,959	
		(1,460,617)
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 position. 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. The effect on net position of these items are the following:		
Debt service principal payments	32,920,000	
Line of credit payment	13,000,000	
Line of credit issuance	(10,480,534)	
Par amount of bond issuance	(434,885,000)	
Payment to refunded bond escrow	498,044,266	
Premium on bond issuance	(79,130,493)	
Cost of bond issuance	3,013,032	
Amortization of deferred bond issuance costs	(1,543,302)	
Amortization of deferred bond premium	11,559,027	
Change in accrued interest on bonds	489,658	
Amortization of deferred amount on refunding	(5,462,659)	
		27,523,995
Self-insurance claims, pension and OPEB 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.		
Self-insurance claims		(22,264,998)
Pension and OPEB		(568,008,350)
Revenues in the statement of activities that do not provide current financial resources are deferred in the fund financials. These amounts represent the changes in unavailable revenue over the prior year.		
Deferred revenue - property and other taxes	(35,038,611)	
Deferred revenue - grants	9,018,424	
		(26,020,187)
Change in net position (deficits) of governmental activities.		$ (731,648,043)

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

Exhibit 7
COOK COUNTY, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUND - COOK COUNTY HEALTH AND HOSPITAL SYSTEM FUND
November 30, 2013

	Enterprise Fund- CCHHS Fund
ASSETS:	
CURRENT ASSETS:	
Cash and investments	$ 138,826,876
Taxes receivable (net of allowance of $6,051,905)	
Tax levy - current year	80,675,059
Tax levy - prior year	3,908,917
Total tax receivable	84,583,976
Accounts receivable -	
Patient accounts receivable, net of allowance for uncollectible accounts of $289,127,798	71,950,316
Due from State of Illinois -Medicaid expansion	49,612,218
Third-party settlements	4,982,443
Other receivables	1,450,969
Due from State of Illinois - sales tax	7,448,857
Total accounts receivable	135,444,803
Inventories at lower of cost (weighted average) or market	3,540,434
Total current assets	362,396,089
NONCURRENT ASSETS:	
Property and equipment, net	426,355,232
Total noncurrent assets	426,355,232
Total assets	$ 788,751,321
LIABILITIES AND NET POSITION:	
CURRENT LIABILITIES:	
Accounts payable	$ 50,432,399
Accrued salaries payable	19,052,922
Claims payable - Medicaid expansion	48,156,132
Compensated absences	6,494,691
Deferred revenue	79,200,380
Cash advance form State-Medicaid expansion	30,051,000
Third-party settlements	38,085,926
Due to General Fund	43,655
Due to others	27,734
Trust funds and other	47,325
Total current liabilities	271,592,164
LONG-TERM LIABILITIES:	
Compensated absences less current portion	36,652,259
Property tax objections	11,664,708
Total long term liabilities	48,316,967
Total liabilities	319,909,131
NET POSITION:	
Net investment in capital assets	426,355,232
Restricted for patient care	6,187,511
Unrestricted	36,299,447
Total net position	468,842,190
Total liabilities and net position	$ 788,751,321

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

Exhibit 8
COOK COUNTY, ILLINOIS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND - COOK COUNTY HEALTH AND HOSPITAL SYSTEM FUND
For the Year Ended November 30, 2013

	Enterprise Fund - CCHHS Fund
OPERATING REVENUES:	
Net patient service revenue (net of provision of $351,922,531)	$ 546,067,828
Medicaid expansion revenue	117,542,922
Grants	24,997,904
Electronic Health Record incentive program revenue	8,278,487
Miscellaneous	12,573,220
Total operating revenues	709,460,361
OPERATING EXPENSES:	
Salaries and wages	518,000,286
Employee benefits	134,342,008
Supplies	116,554,239
Purchased services, rental and other	260,726,227
Insurance	24,495,338
Depreciation	34,264,802
Utilities	11,926,973
Services contributed by other County offices	3,558,667
Total operating expenses	1,103,868,540
OPERATING LOSS	(394,408,179)
NONOPERATING REVENUES (EXPENSES):	
Property taxes	73,128,663
Sales taxes	22,944,367
Cigarette taxes	144,337,574
Other tobacco products taxes	5,933,437
Investment income	24,983
Retirement plan contribution	56,840,708
Capital asset transferred to governmental activities	(1,862,622)
Total nonoperating revenues (expenses)	301,347,110
Loss before transfers and capital contributions	(93,061,069)
TRANSFERS	3,558,667
CAPITAL CONTRIBUTIONS	21,859,230
Change in net position	(67,643,172)
NET POSITION - Beginning	536,485,362
NET POSITION - Ending	$ 468,842,190

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

Exhibit 9
COOK COUNTY, ILLINOIS
STATEMENT OF CASH FLOWS
PROPRIETARY FUND - COOK COUNTY HEALTH AND HOSPITAL SYSTEM FUND
For the Year Ended November 30, 2013

	Enterprise Fund- CCHHS Fund
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from third-party payors and patients	$ 660,282,490
Payments to employees	(594,276,098)
Payments to suppliers	(364,013,542)
Other receipts	39,143,122
Net cash used in operating activities	(258,864,028)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Real and personal property taxes received, net	78,580,392
Sales taxes received	32,715,539
Cigarette taxes received	144,337,573
Other tobacco product taxes	5,933,437
Net cash flows from noncapital financing activities	261,566,941
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest received	24,983
Net cash flows from investing activities	24,983
CHANGE IN CASH AND CASH EQUIVALENTS	2,727,896
CASH AND CASH EQUIVALENTS - Beginning	136,098,980
CASH AND CASH EQUIVALENTS - Ending	$ 138,826,876
NON-CASH TRANSACTIONS:	
Capital assets transferred from governmental activities	$ 21,859,230
Capital assets transferred to governmental activities	(1,862,622)
RECONCILIATION OF LOSS FROM OPERATIONS TO NET CASH USED IN OPERATING ACTIVITIES	
Operating loss	$ (394,408,179)
Adjustments to reconcile loss from operations to net cash used in operating activities:	
Depreciation	34,264,802
Provision for bad debts	351,922,531
Retirement plan contribution	56,840,708
Services contributed by other County offices	3,558,667
Change in assets and liabilities:	
Patient accounts receivable	(370,983,898)
Due from State of Illinois - Medicaid Expansion	(49,612,218)
Third-party settlements	33,114,732
Other receivables	1,271,206
Due from other funds	339,275
Inventories	(234,521)
Accounts payable	2,749,376
Accrued salaries, wages and other liabilities	906,154
Claims payable	48,156,132
Compensated absences	(136,260)
Deferred revenue	(5,840,995)
Cash advance from State Medicaid Expansion	30,051,000
Due to General Fund	43,455
Due to others	29,527
Trust funds	(1,390)
Property tax objection suits payable	(894,132)
Net cash used in operating activities	$ (258,864,028)

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

Exhibit 10
COOK COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION
November 30, 2013

	Total Pension and OPEB Trust Funds	Total Agency Funds
ASSETS:		
Cash	$ -	$ 389,724,669
Receivables -		
Employer contributions (property taxes)	215,861,641	-
Employee contributions	5,280,442	-
Accrued interest	22,652,456	-
Receivable for securities sold	34,897,859	-
Due from other funds	-	2,413,499
Other receivables	2,619,607	18,547,569
Investments -		
Short term investments	635,490,514	16,071,071
U.S. Government and agency obligations	1,582,287,173	83,608
Corporate bonds	831,881,515	-
Equities and exchange traded funds	3,801,742,949	2,843,061
Fixed income mutual funds	23,986,193	6,416,391
Alternative investments	991,623,313	-
Other	-	4,957,320
Total investments	7,867,011,657	30,371,451
Collateral held for securities on loan	512,631,466	-
Total assets	8,660,955,128	441,057,188
LIABILITIES:		
Payable for securities purchased	72,893,623	-
Accounts payable	4,595,412	-
Health insurance payable	4,238,769	-
Due to other governments	-	130,100,790
Due to others	-	310,956,398
Securities lending liabilities	519,291,696	-
Total liabilities	601,019,500	441,057,188
NET POSITION:		
Net position held in trust for pension benefits	$ 8,059,935,628	$ -

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

Exhibit 11
COOK COUNTY, ILLINOIS
PENSION AND OPEB TRUST FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended November 30, 2013

ADDITIONS:	
Contributions	
Employer	$ 190,720,776
Plan members	130,570,599
Total contributions	321,291,375
Investment income	
Net appreciation in fair value of investments	710,479,251
Dividends	95,576,395
Interest	98,114,263
Total investment income	904,169,909
Less investment expense	(19,625,586)
Net investment income	884,544,323
Securities lending	
Income	3,817,723
Expenses	(674,527)
Net securities lending income	3,143,196
Other	
Federal subsidized programs	3,790,810
Medicare Part D subsidy	3,686,501
Miscellaneous	215,522
Prescription plan rebates	2,434,369
Early Retirement Re-insurance Program Repayment	(142,390)
Employee transfers	205,877
Total other additions	10,190,689
Total additions	$ 1,219,169,583
DEDUCTIONS:	
Benefits	
Annuities	
Employee	$ 469,398,775
Spouse and children	35,762,286
Disability benefits	
Ordinary	11,576,076
Duty	2,390,272
Group hospital premiums	43,964,717
Total benefits	563,092,126
Refunds	33,081,726
Administrative	4,303,353
Total deductions	600,477,205
CHANGE IN NET POSITION	618,692,378
NET POSITION HELD IN TRUST FOR PENSION BENEFITS	
Beginning of year	7,441,243,250
End of year	$ 8,059,935,628

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

Exhibit 12
COOK COUNTY, ILLINOIS
COMBINING STATEMENT OF NET POSITION
COMPONENT UNITS
November 30, 2013

	Component Units		
	Forest Preserve District	**Emergency Telephone Systems**	**Total Component Units**
ASSETS:			
Cash and investments	$ 273,140,346	$ 6,943,317	$ 280,083,663
Restricted investments	120,353,354	-	120,353,354
Accounts receivable:			
Intergovernmental/grants	1,597,736	-	1,597,736
Due from others	-	597,218	597,218
Tax levy - current year	66,722,615	-	66,722,615
Other receivables	22,280,974	-	22,280,974
Deferred bond issuance costs	1,844,670	-	1,844,670
Inventory and prepaid items	4,733,000	-	4,733,000
Capital assets, not being depreciated	218,047,748	-	218,047,748
Capital assets, net of accumulated depreciation	339,417,421	347,196	339,764,617
Total assets	$ 1,048,137,864	$ 7,887,731	$ 1,056,025,595
LIABILITIES:			
Accounts payable	$ 14,257,994	$ 458	$ 14,258,452
Accrued salaries payable	4,129,709	1,666,190	5,795,899
Deferred revenue-other	85,380,446	-	85,380,446
Other liabilities	8,689,092	765,226	9,454,318
Long-term obligation, due within one year	11,475,239	-	11,475,239
Long-term obligation, due in more than one year	346,284,184	-	346,284,184
Total liabilities	470,216,664	2,431,874	472,648,538
NET POSITION:			
Net investment in capital assets	260,584,642	347,196	260,931,838
Restricted for:			
Debt service	14,078,022	-	14,078,022
Capital projects	8,876,223	5,108,661	13,984,884
Working cash	13,418,326	-	13,418,326
Contributor programs	71,393,000	-	71,393,000
Unrestricted	209,570,987	-	209,570,987
Total net position	$ 577,921,200	$ 5,455,857	$ 583,377,057

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

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JANUARY 1831

Exhibit 13
COOK COUNTY, ILLINOIS
COMBINING STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Year Ended November 30, 2013

		Program Revenues		
	Expenses	**Licenses, fees & Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
Functions/Programs				
Forest Preserve District	$ 182,367,833	$ 52,979,125	$ 32,844,671	$ -
Emergency Telephone Systems	1,614,710	2,572,795	-	-
Total component units	$ 183,982,543	$ 55,551,920	$ 32,844,671	$ -

General revenues
Taxes:
Property taxes
Personal property replacement tax
Investment income
Miscellaneous
Total general revenues
Change in net position
Net position - Beginning
Net position - Ending

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

Net (Expense) Revenue and Changes in Net Position			
Forest Preserve District	**Emergency Telephone Systems**	**Total Component Units**	
			Functions/Programs
$ (96,544,037)	$ -	$ (96,544,037)	Forest Preserve District
-	958,085	958,085	Emergency Telephone Systems
$ (96,544,037)	$ 958,085	$ (95,585,952)	Total component units
			General revenues
			Taxes:
$ 86,711,886	$ -	$ 86,711,886	Property taxes
7,139,035	-	7,139,035	Personal property replacement tax
10,312,897	6,070	10,318,967	Investment income
2,204,592	-	2,204,592	Miscellaneous revenue
106,368,410	6,070	106,374,480	Total general revenues
9,824,373	964,155	10,788,528	Change in net position
568,096,827	4,491,702	572,588,529	Net position - Beginning
$ 577,921,200	$ 5,455,857	$ 583,377,057	Net position - Ending

COOK COUNTY, ILLINOIS

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2013

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 of America (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB).

The County implemented the following GASB Statements in the 2013 fiscal year:

- GASB Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements." This statement had no effect on the 2013 financial statements.
- GASB Statement No. 62, "Codification of Accounting and Financial Reporting Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements." This statement had no effect on the 2013 financial statements.

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, 2013. The implementation of Statements 67, 68 and 71, the new pension standards, will have a material impact on the County's financial statements and net position:

- GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," will become effective for the County in fiscal year 2014.
- GASB Statement No. 66, "Technical Corrections-2012," will become effective for the County in fiscal year 2014.
- GASB Statement No. 67, "Financial Reporting for Pension Plans," will become effective for the County in fiscal year 2015.
- GASB Statement No. 68, "Accounting and Financial Reporting for Pensions" will become effective for the County in fiscal year 2015.
- GASB Statement No. 69, "Government Combinations and Disposals of Government Operations," will become effective for the County in fiscal year 2015.
- GASB Statement No. 70, "Accounting and Financial Reporting for Nonexchange

Financial Guarantees," will become effective for the County in fiscal year 2014.

- GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date," will become effective for the County in fiscal year 2015.

A. Financial Reporting Entity

As required by GAAP, these financial statements present the County (the primary government) and its component units, the Forest Preserve District of Cook County, the Cook County Emergency Telephone System, and the County Employees' and Officers' Annuity and Benefit Fund. As used both on the face of the financial statements and in the footnotes, the term "Primary Government" includes both County funds and any 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.

Discretely Presented Component Units

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

1. 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"). 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 and there is no benefit/burden relationship between the District and the County, nor does the County have operational responsibility for the District. The boundaries of the District are coterminous with the boundaries of the County. The District's financial statements are discretely presented in the County's financial statements based on GASB Statement No. 61.

2. 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 does not provide services directly to the County, the System is responsible for its own debt, and there is not a benefit or burden relationship between the two

entities. As such, the System is presented as a discrete component unit in accordance with GASB Statement No. 61. 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, 2013, is presented on the accrual basis of accounting as defined by GASB.

Although the County Employees' and Officers' Annuity and Benefit Fund is a legally separate entity for which the County is not financially accountable, it is included in the County's basic financial statements as fiduciary funds (Pension Trust and Other Post-Employment Benefits (OPEB) Trust). The nature and significance of the Pension Trust and OPEB Trust Funds' relationship with the County is such that exclusion would render the County's financial statements misleading. The County Employees' and Officers' Annuity and Benefit Fund are defined benefit, single-employer pension and OPEB 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. The Trust Funds are maintained and operated for the benefit of the employees and officers of the County. As a result, the Trust Funds are financed by investment income, employees' payroll deductions and employer contributions (property taxes levied and collected by the County).

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.

The following component units included within the County's reporting entity, report on a calendar year basis; the Forest Preserve District of Cook County (discretely presented) and the County Employees' and Officers' Annuity and Benefit Fund (Pension Trust and OPEB Trust funds). Through the year ended November 30, 2012, the County included the financial information for these entities for the period that ended in the month following the end of the County's fiscal year. As such, as of November 30, 2012, the financial statements included for these entities were for calendar years that ended on December 31, 2012, as permitted, but not required, under GASB Statement No 14.

Due to the difference in reporting periods between the County and the component units, coupled with new accounting and auditing standards and increased complexities within the component unit reports, it has become increasingly difficult for the County to obtain final statements from these entities with sufficient time to incorporate into the County's Comprehensive Annual Financial Report that is completed within 180 days of fiscal year end.

As a result, beginning with its fiscal year ended November 30, 2013, the County has included the financial statements of the Forest Preserve District of Cook County (discretely presented) and the County Employees' and Officers' Annuity and Benefit Fund (Pension Trust and OPEB Trust funds) for the years ending December 31, 2012, as permitted under GASB Statement No 14. This change greatly enhances the County's ability to issue timely financial statements. As communicated in Note I. D. 13, the most recently available financial statements for these component units can be obtained from the respective entities.

The Housing Authority of the County of Cook (the "Authority" or "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.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the County and its component units. 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 its discretely presented component units for which the primary government is financially accountable.

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. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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) Operating and capital 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.

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 balances and activities 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 Forest Preserve District, the 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.

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 for services 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 basis 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 year 2013 revenues. Amounts related to the current fiscal year but not collected within the first 60 days are recorded as deferred (unavailable) 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 generally 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 if collected within 60 days of fiscal year-end and the County has met all eligibility requirements. Interest on investments is recognized when earned. Property taxes, most nonproperty taxes, intergovernmental grants and investment income are susceptible to accrual. Most other revenues (fees, fines, cigarette taxes, etc.) are recognized when collected by the County or its agencies on the cash basis.

Most expenditures, other than long-term debt and other long-term obligations (pensions, OPEB, tax objections, self-insurance claims, etc.) are expected to be paid with available expendable resources and are recognized when obligations are incurred in governmental fund financials.

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.

Unrestricted resources arise from normal operations. Restricted resources are resources whose use has been limited by laws and regulations, donors, grantors, debt covenants and county enabling legislation. Restricted funds are accounted for in specific accounts until expended for their identified purpose, at which time they are reported as expenses.

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 not accounted for and reported in another fund. There are five accounts used by the County for General Fund financial resources: the Corporate Account, the Public Safety Account, the Self Insurance Account, Emergency Management Agency Account and the Capital Litigation 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. 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. The Emergency Management Account includes activities pertaining to the County's emergency preparedness program. The Capital Litigation Account includes activities pertaining to the litigation of death cases.

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 which is restricted for road/highway construction and improvements.

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 dedicated tax levies 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.

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 bonded 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 County reports the following proprietary fund:

Enterprise Fund – The Enterprise Fund is used to account for certain costs of operating CCHHS. In 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 Health Center, 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.

The operations and activities of the CCHHS are greatly subsidized by the County as 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. The Cook County Board of Commissioners remain committed to the continued mission of CCHHS and through the adopted budget process in fiscal year 2013 approved 26.1% of revenue from other resources in order for CCHHS to complete funding of the adopted budget, such as property tax, sales tax, cigarette tax and proceeds from debt restructuring savings. Certain significant activities/costs are paid directly by County governmental funds including debt principal and interest, capital assets acquisition/construction, pension and related benefits, insurance claims and contributed services. If all CCHHS expenses and liabilities were recorded in the Enterprise Fund, the reduction in the CCHHS' net position would be significant.

(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 payers and others for services rendered. Retroactive adjustments under reimbursement agreements with third-party payers are accrued in the period the related services are rendered and are adjusted in future periods as final settlements are determined.

(2) Charity Care

The John H. Stroger, Jr. Hospital, Oak Forest Health Center, 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 2013, the following levels of charity care were provided:

Charges forgone for charity care	$311,399,757
Estimated costs incurred for charity care	$251,524,764

During fiscal year 2013, the CCHHS's payer utilization was as follows, based on gross patient service revenue:

Self-Pay	54 %
County Care	10
Medicaid	22
Medicare	11
Other	3
	100 %

For the year ended November 30, 2013, estimated gross charges associated with services provided to CountyCare patients totaled approximately $131,503,000. The impact of CountyCare has moved clients from the self-payor mix into the Medicaid Expansion payor mix, thereby increasing Medicaid revenue.

(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 the terms of the Secondary Interagency Agreement (collectively, the "Agreements"), CCHHS received $291,815,478 additional payments from DHFS during the fiscal year ended November 30, 2013. Of the amount received,

$76,561,917 is unearned and included in deferred revenue on the balance sheet. Such deferred revenue is excluded from net patient service revenue and represents amounts to be earned during December through June 2014, the last seven months of the State of Illinois's 2014 fiscal year. Included in net patient service revenue as earned is $289,751,734 which takes into consideration the prior year deferral of $74,498,173.

Reimbursement under the Agreement 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 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 Fund and Postemployment Health Care Trust Fund – The Trust Funds are used to account for transactions, assets, liabilities and net position available for the pension and Other Postemployment Benefits ("OPEB") of the County Employees' and Officers' Annuity and Benefit Fund of Cook County.

The Pension Trust Fund 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. Investments are generally recorded at fair value.

Agency Funds – The Agency Funds are used to account for resources received and held by the County as an agent for external parties. 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 position 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 Funds other than the Fiduciary Funds):

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%.

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 the United States of America as to principal and interest, and which have a liquid market with a readily determinable market value;

b. Bonds, notes, debentures or other similar obligations of the United States of America or its agencies;

c. Repurchase agreements whose underlying purchased securities consist of the obligations described in paragraph (a) or (b) above;

d. Interest-bearing savings accounts, interest-bearing certificates of deposit, interest-bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act, 205 ILCS 5/1, *et seq.*; provided, however, that any such bank is insured by the Federal Deposit Insurance Corporation, is rated in one of the two highest rating categories by at least two of the three major credit rating agencies, and meets all the Treasurer's criteria of creditworthiness and soundness;

e. 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 paragraphs (a) (b) or (d) above and to agreements to repurchase such obligations. All money market mutual funds must have a weighted average maturity of 60 days or less and be managed in accordance with rule 2A-7 of the Investment Company Act of 1940. All funds must be available for redemption on a daily basis. Repurchase agreements within the money market mutual fund must be collateralized using securities consisting only of obligations described in paragraph (a) and (b) above and must be collateralized at 102% of principal amount;

f. Local government investment pools (such as the Illinois Funds or the Illinois Metropolitan Investment Fund), either state-administered or created pursuant

to joint powers statutes and other intergovernmental agreement legislation; *provided, however,* that the pool is rated at the time of investment in one of the two highest rating categories by at least two of the three major credit rating agencies. The collateral requirement on County funds invested by the County Treasurer in a local government investment pool shall be maintained by the state agency administering the pool or by the pooled fund's custodial institution, provided that the state agency has collateralized all County funds in accordance with all State laws, County ordinances, and this Investment Policy;

g. Any other investment instruments now permitted by the provisions of the Public Funds Investment Act or any other applicable statutes, or hereafter permitted by reason of the amendment of the Public Funds Investment Act or the adoption of any other statute or ordinance applicable to the investment of County funds, provided that such instruments prior to purchase are approved in writing by the Investment Policy Committee.

The Treasurer's policy prohibits the purchase of derivatives such as financial forwards, swaps, or futures contracts, and any leveraged investments, lending securities, or reverse repurchase agreements.

The County's investments that have a maturity date of less than one year are reported at amortized cost, which approximates their fair value. Additionally, the County's investments in 2a7 money market funds and 2a7- like pools (Illinois Funds) are reported at amortized cost. All other investments are reported 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.

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) Agency Funds

The Agency Funds maintain their own cash and investment accounts to manage the various fiduciary responsibilities 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). The County's Public Guardian (Agency Fund) is the court appointed guardian of the assets of individuals deemed disabled and unable to control their estate. The Public Guardian does not actively manage the funds, but is simply a custodian. The investments are valued by the financial institutions/funds that manage the investments and are generally reported at fair value.

(3) Trust Funds

The 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.

2. Receivables and Internal Balances

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."

Loans-Cook County HOME Investment Partnership Program (HOME) funds are awarded to eligible public, private or non-profit entities for the development of affordable housing within Suburban Cook County. These funds are awarded as loans with terms negotiated on a per-project basis. The County has established a formal program to monitor the status and repayment of these loans. In accordance with its policy, the County has recorded an allowance for loan losses for all loans past due 120 days or greater. The allowance as of November 30, 2013 totaled $2,569,523.

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 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.

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 2013 represents the amount of property taxes levied in fiscal year 2012 and collected in fiscal year 2013 and 60 days thereafter. Property tax receivable at November 30, 2013 represents the fiscal year 2013 taxes certified to the County Clerk in December 2013 and uncollected 2012 levy year taxes. The 2013 levy year taxes are intended to finance FY2013, and are recorded as revenue in the government wide statements (full accrual) even though the tax bills are prepared and collected in the next fiscal year.

Property, on which property taxes are unpaid after the due date (see above), 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. It is the County's policy to review this provision annually and to make adjustments accordingly.

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, at public hearings on its 2013 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. 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.

3. Inventories

Inventory (CCHHS) is valued at the lower of cost or market using the first-in, first-out method.

4. Capital assets

Purchases of capital assets, for all funds other than the Enterprise 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, intangible assets (easements, software) 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 and in the Enterprise Fund. 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 one year. Capital assets are recorded at cost. In the governmental activities, costs recorded do not include interest incurred as a result of financing asset acquisition or construction. Assets acquired by gift, bequest or through developer and other contributions are recorded at their fair market value at the date of acceptance. 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 and amortization is provided over the estimated useful life of each class of assets. The estimated useful lives for assets are as follows:

Assets	Years
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 and Software	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

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

At November 30, 2013, 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 $21,859,230 for the fiscal year ended November 30, 2013, and are included in CCHHS as capital contributions.

Additionally, a capital asset was transferred at book value ($1,862,622) from CCHHS to governmental activities of the County. The Enterprise fund recorded this amount as a nonoperating expense. In the government-wide statement of activities, this amount is recorded as a transfer by both governmental and business-type activities.

5. Deferred and Unearned Revenue

Governmental funds report deferred revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period. In the fund and government-wide financial statements, the County defers revenue for resources that have been received but not yet earned.

6. 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/expense 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.

7. Claims Payable – Medicaid Expansion (CCHHS)

This liability represents amounts payable to providers outside of CCHHS for services provided to CountyCare members. This estimate reflects the estimated ultimate cost of services incurred but not paid, net of expected stop loss insurance recoveries. Management believes the claims liability is adequate to cover the claims incurred but not paid as of November 30, 2013. However, because of the many variables that can affect the amount of claims that are incurred and the timing of when those claims are reported, and because CountyCare is a new program for which CCHHS has limited claims experience, it is possible that actual claims incurred but not paid could be more or less than the estimated liability included in the financial statements.

8. 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 position. 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. Principal and interest payments are recorded as expenditures when due.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the County as a whole and not of the individual constituent funds of the County. General obligation debt proceeds may be used to finance CCHHS projects, but are not recorded as liabilities in the Business-Type

Activities. Un-matured obligations of the County are recorded as noncurrent liabilities in the Statement of Net Position.

9. Fund Balances / Net Position

In accordance with the provisions of Governmental Accounting Standards Board Statement No. 54 (GASB 54), "Fund Balance Reporting and Governmental Fund Type Definitions", fund balance classifications comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in the governmental funds.

In the General Fund, it is the County's policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted (i.e. committed, assigned or unassigned) fund balances are available, followed by committed and then assigned resources. Unassigned amounts are used only after the other resources have been used. In all other governmental funds, it is the County's policy to consider restricted resources to have been spent last when an expenditure is incurred for which both restricted and unrestricted (i.e. committed, assigned or unassigned) resources are available. In those funds, the County considers assigned resources to have been spent first, followed by committed and then restricted resources.

Within the governmental fund types, the County's fund balances are reported in one of the following classifications:

Nonspendable – includes amounts that cannot be spent because they are either: a) not in spendable form; or b) legally or contractually required to be maintained intact.

Restricted – includes amounts that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. The County's highest level of decision-making authority rests with the County Board. The County Board passes Ordinances to commit their fund balances.

Assigned – includes amounts that are constrained by the County's *intent* to be used for specific purposes, but that are neither restricted nor committed. Intent is expressed by: a) the County Board itself; or b) a body or official to which the Board has delegated the authority to assign amounts to be used for specific purposes. The

County Board assigns amounts for a specific purpose within the General Fund. Within the other governmental fund types (special revenue, debt service, capital projects) resources are assigned in accordance with the established fund purpose and approved appropriation. Residual fund balances in these fund types that are not restricted or committed are reported as assigned.

Unassigned – includes the residual fund balance that has not been restricted, committed, or assigned within the general fund and deficit fund balances of other governmental funds.

In the government-wide and proprietary fund statements of net position, equity is displayed in three components as follows:

Net Investment in Capital Assets – This consists of capital assets, net of accumulated depreciation and amortization and reduced by outstanding balances for bonds and other debt that are attributable to acquisition, construction or improvement of the assets.

Restricted – This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

Unrestricted – This consists of net position that does not meet the definition of "restricted" or "net investment in capital assets."

Net position for governmental activities follows the policy for the use of restricted and unrestricted resources outlined above. For Enterprise Funds and Business-type activities, the County considers restricted resources to have been spent first when an expense is incurred for which both restricted and unrestricted resources are available.

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

11. 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/expenses in those funds benefiting from the services provided and as reimbursements to the General Fund, which provides the services.

12. 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.

13. Governmental Activities Column Statement of Net Position

The Governmental Activities column for the County excludes debt related to business-type activities in the "Net investment in capital assets" line item totaling $397,439,170. The County issues debt to finance construction projects for its business-type activities (CCHHS); however, the CCHHS owns the assets and the County retires the debt. The Statement of Net Position reports an adjustment column to properly reflect the entity wide net investment in capital assets.

14. Separately Issued Reports

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, Suite 1000, Chicago, Illinois 60603.

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 Cook County annual budget begins with the publication of a preliminary budget, required by Executive Order to be prepared annually by the Budget Director. The preliminary forecast presents an initial projection of the upcoming fiscal year's revenues and expenditures and also provides a mid-year estimate of current fiscal year revenues and expenditures through the end of the year. Public input on the upcoming year's budget priorities are provided through an interactive website, social media, and a public hearing.

Each department submits a detailed request for appropriation. Meetings are subsequently held by the Budget Director with each department and elected official to review his/her budget request. The Budget Department, together with the Department of Revenue, the Chief Financial Officer and the Comptroller's office, prepares an estimate of revenues and other resources available for appropriations. Based on overall County priorities, departmental budget requests, and available resources, the Budget Director, prepares an Executive Budget Recommendation which is submitted to the President of the County Board for approval.

The Executive Budget Recommendation, 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 reviews the recommended budget, along with any further approved amendments that may be decided upon by the County Board, and 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, Special Revenue Funds (other than those listed below), the Debt Service Fund and the CCHHS. The list of non-appropriated Special Revenue Fund are as follows:

- Township Roads
- State's Attorney Nuisance Abatement

- Environmental Management Services
- Government Grants
- Other Nonbudgeted Special Revenue Funds

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 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 legal level of budgetary control as established by statute is at the object classification level within the department (for example: personal services, contractual services, supplies and materials, etc.).

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.

The County Board is authorized to amend the Annual Appropriation Ordinance by approving appropriation transfers within a department's budget or between departments. The Budget Director can execute such transfers up to $10,000 without requiring action from the County Board, and as otherwise permitted by the Budget Resolution. 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, 2013, the County Board approved no supplemental appropriations.

B. Excess of expenditures over appropriations

For the year ended November 30, 2013, expenditures exceeded appropriations (non GAAP budget basis) for the funds listed below. Similar information for the General Fund is reported in the Notes to the Required Supplementary Information.

Fund/Department/Object Classification	Over-Expenditure
General	
Adult Probation Dept.	
Contingency and Special Purposes	$ 1,356,648
Board of Review	
Personal Services	17,920
Budget & Management Services	
Personal Services	26,084
Contingency and Special Purposes	105,940
Building & Zoning	
Personal Services	7,383
Civil Service Commission	
Contingency and Special Purposes	43,081
Office of Clerk of the Circuit Court	
Personal Services	1,491,545
Contingency and Special Purposes	355,601
Comm Super./Intervention	
Contractual Services	4,934
Contingency and Special Purposes	2,300,000
Contract Compliance	
Personal Services	14,673
County Assessor	
Contingency and Special Purposes	299,591
County Highway Department	
Contingency and Special Purposes	85,087
County Purchasing Agent	
Personal Services	611,079
Court Services Division	
Contractual Services	2,143
Rental and Leasing	19,371
Depart. of Enviromental Ctrl	
Contingency and Special Purposes	5,432
Department of Corrections	
Personal Services	20,778,400
Operations and Maintenance	10,599
Department of Human Resources	
Supplies and Materials	1,631
Contingency and Special Purposes	221,354
Dept. of Admin/Support Ser	
Personal Services	182,417

Fund/Department/Object Classification	Over-Expenditure
General	
Dept. of Facilities/Mgmt	
Personal Services	$ 6,121,210
Emergency Management Agency	
Contractual Services	2,116
IT Solutions	
Contingency and Special Purposes	127,073
Judicial Advisory Council	
Contractual Services	544
Judiciary	
Contingency and Special Purposes	727,334
Juvenile Probation	
Operations and Maintenance	5,248
Juvenile Temporary Detent.Cntr	
Personal Services	867,472
Contingency and Special Purposes	10,000
Off of the Chief Fncl Officer	
Contractual Services	1,157
Contingency and Special Purposes	475,770
Office of Chief Admin. Officer	
Operations and Maintenance	51,049
Rental and Leasing	537
Contingency and Special Purposes	136,936
Office of Inspector General	
Contingency and Special Purposes	18,355
Office of the Chief Judge	
Personal Services	359,829
Office of the County Comm.	
Contractual Services	5,123
Office of the Sheriff	
Personal Services	204,447
Planning & Development	
Contingency and Special Purposes	108,933
Police Department	
Personal Services	4,214,546
Contractual Services	68,774
Rental and Leasing	16,646
Public Administrator	
Contingency and Special Purposes	42

Fund/Department/Object Classification	Over-Expenditure
General	
Public Guardian	
Operations and Maintenance	$ 463
Revenue	
Contingency and Special Purposes	1,389,143
Risk Management	
Contractual Services	625
Contingency and Special Purposes	20,986
Sheriff Women's Justice Serv	
Personal Services	289,481
Contractual Services	44,135
Operations and Maintenance	126,464
Sheriff's Merit Board	
Personal Services	55,173
Social Casework Services	
Personal Services	25,261
Contingency and Special Purposes	51,913
State's Attorney	
Personal Services	780,587
Contractual Services	15,114
Rental and Leasing	20,310
Contingency and Special Purposes	131,181
Supportive Services	
Contractual Services	41
Supplies and Materials	213
Technology Policy and Planning	-
Contingency and Special Purposes	882,520
Zoning Board of Appeals	
Contingency and Special Purposes	25,558
Debt Service	
Interest and issuance costs	66,598,425
Nonmajor - Special Revenue	
Election	
Rental and Leasing	16,713
Contingency and Special Purposes	2,823,522
County Recorder Document Storage	
Contingency and Special Purposes	1,283
Circuit Court Document Storage	
Personal Services	932,265
Circuit Court Automation	
Personal Services	1,876,115
Circuit Court Illinois Dispute Resolution	
Contractual Services	6,000

Fund/Department/Object Classification	Over-Expenditure
Nonmajor - Special Revenue	
Cook County Emergency Telephone System Board	
Personal Services	$ 815,852
Rental and Leasing	780
County Treasurer Sales Tax Automation	
Contingency and Special Purposes	486,845
State's Attorney Bad Check Diversion	
Personal Services	2,147
Contractual Services	2,450
Clerk of the Circuit Court Administrative	
Personal Services	104,615
Operations and Maintenance	2,552
GIS Fee	
Contingency and Special Purposes	94,016
Recorder of Deeds Rental Housing Support Fee	
Contingency and Special Purposes	5,474
Chief Judge Mental Health Court	
Contingency and Special Purposes	25,000
Chief Judge Drug Court	
Contingency and Special Purposes	50,000

C. Deficit fund equity

The following information provides deficit fund balances at November 30, 2013:

Nonmajor Governmental Funds -	
County Law Library	$ (1,384,056)
Circuit Court Document Storage	(3,898,771)
Circuit Court Automation	(5,903,825)
Cook County Emergency Telephone System	(3,109,743)
Chief Judge Juvenile Justice	(15,336,195)
State's Attorney Narcotics Forfeiture	(2,455,132)
Clerk of the Circuit Court Administrative	(227,328)
CJ Mental Health	(242,694)
CJ Drug Court	(131,108)

III. Detailed notes on all funds

A. Deposits and investments

1. The County

As of November 30, 2013, the County had the following investments in debt securities:

Investment Type	Investment Maturities (in Years)			
County Funds	**Less Than 1**	**1 - 5**	**Greater than 5 Years**	**Fair Value**
U.S. Treasuries	$ 6,954,808	$ -	$ -	$ 6,954,808
Freddie Mac	-	10,648,737	-	10,648,737
Fannie Mae	-	229,550,770	-	229,550,770
Federal Farm Credit Bank	51,680,983	-	-	51,680,983
Other Government Securities	-	-	13,704,110	13,704,110
State & Local Goverments (SLG)	1,754,888	-	-	1,754,888
Total	$ 60,390,679	$ 240,199,507	$ 13,704,110	$ 314,294,296

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County does not have a formal policy on interest rate risk.

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. This requirement is more restrictive than what is allowed under the State law. The Code also limits investments to domestic money market mutual funds regulated by and in good standing with the Securities and Exchange Commission.

Certificates of Deposits 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	Moodys/ Standard&Poor's Rating	2013
U.S. Treasuries	Aaa/AA+	$ 6,954,808
Freddie Mac	Aaa/AA+	10,648,737
Fannie Mae	Aaa/AA+	229,550,770
Illinois Funds	Aaa/AA+	1,637
Money market funds	Aaa-mf/Not rated	425,758,662
Federal Farm Credit Bank	Aaa/AA+	51,680,983
Other Government Securities	Not rated	13,704,110
State & Local Government (SLG)	Not rated	1,754,888

Custodial Credit Risk – Cash and Certificates of Deposit. 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 Treasurer'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. Collateral is held by the County's agent in the name of the County. The carrying value of Cash – Demand Deposits was $646,511,532 as of November 30, 2013. The County's deposits were not exposed to custodial credit risk as of November 30, 2013.

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. The County had no custodial credit risk exposure as of November 30, 2013 because all investments are held by the County's agent in the County's name.

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, 2013, the County was not invested in any foreign investments or deposits.

Concentration of Credit Risk – The County does not have a formal policy on concentration of credit risk. The County has 30.6% of investments in Fannie Mae securities.

Other – The Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments in the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment

Company Act of 1940. Investments in Illinois Funds are valued at share price, which is the price the investment could be sold for.

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

From Note III.A. - County Investments	
U.S. Treasuries	$ 6,954,808
Freddie Mac	10,648,737
Fannie Mae	229,550,770
Federal Farm Credit Bank	51,680,983
Other Government Securities	13,704,110
State & Local Governments (SLG)	1,754,888
Total Investments from Note III. A.	314,294,296
Other Investments	
Money Market Mutual Funds	425,758,662
Common and Preferred Stock	2,843,061
Other Short-Term Investments	7,324,282
Illinois Funds	1,637
Total Other Investments	435,927,641
Total County Investments	750,221,937
Cash - Demand Deposits	646,511,532
Total Cash and Investments	$ 1,396,733,470
Reconciliation to Financial Statements:	
Exhibit 1 - Primary Government:	
Cash and Investments	$ 665,262,365
Cash and Investments with escrow agent	6,871,200
Cash and Investments with trustees	304,503,785
Exhibit 10 - Fiduciary - Agency Funds	
Cash	389,724,669
Investments	30,371,451
Total Cash and Investments	$ 1,396,733,470

2. Pension Trust Fund

The Pension Trust Fund is 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 Pension Trust Fund'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 Pension Trust Fund's investments as of December 31, 2012. There were no investments that represent 5% or more of the Pension Trust Fund's net position held in trust or benefit purposes in a single issuer (other than the U.S. Government).

Type of Investment	Fair Value
U.S. Government and Government Agency Obligations	$ 1,582,287,173
Corporate Bonds	831,881,515
Equities	3,135,494,813
Private Equities	56,090,408
Collective International Equity	54,676,384
Exchange Traded Funds	555,481,344
Comingled Fixed Income	23,986,193
Hedge Funds	688,873,338
Real Estate	302,749,975
Short term Investments	635,490,514
TOTAL INVESTMENTS	$ 7,867,011,657

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 Fund has 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 investments at December 31, 2012 using the segmented time distribution method:

	Investment Maturities (in Years)				
Type of Investment	Less Than 1	1 - 5	6 - 10	More Than 10	Fair Value
Corporate bonds	$ 47,474,439	$ 207,323,422	$ 342,037,738	$ 235,045,916	$ 831,881,515
Comingled Fixed Income	-	23,986,193	-	-	23,986,193
U.S. Government and government agency obligations	48,442,275	462,356,799	337,326,616	734,161,483	1,582,287,173
Short-Term	635,490,514	-	-	-	635,490,514
Total	$ 731,407,228	$ 693,666,414	$ 679,364,354	$ 969,207,399	$ 3,073,645,395

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 Fund has set the average credit quality for the total fixed income portfolio of not less than A- by Moody's Investor Service and Standard & Poor's. On August 5, 2011, Standard and Poor's downgraded its credit rating of the U.S. Government and government agency obligations from AAA to AA. U.S. Government and government agency obligations which the Pension Trust Fund owns have historically had a credit rating of AAA or nonrated.

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, 2012 as valued by Moody's Investors Service and/Standard & Poor's:

Type of Investment	Rating*	2012
Corporate bonds	Aaa/AAA	$ 69,366,232
	Aa/AA	38,426,822
	A/A	225,706,036
	Baa/BBB	332,102,420
	Ba/BB	71,443,307
	B/B	64,964,919
	Caa/CCC	11,283,188
	Ca/CC	2,478,442
	NR/DD	128,197
	NR/NR	15,981,952
		$ 831,881,515
U.S. Government and government agency obligations	Aa/AA	$ 1,546,677,942
	A/A	438,030
	NR/NR	35,171,201
		$ 1,582,287,173
Comingled Fixed Income	Ba/BB	$ 23,986,193
		$ 23,986,193
Short term investments	NR/NR	$ 635,490,514
		$ 635,490,514

* NR - Not rated

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 Fund 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, 2012, the Pension Trust Fund was not exposed to custodial credit risk.

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 Fund 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.

The Pension Trust Fund's exposure to foreign currency risk as of December 31, 2012 is as follows:

Foreign Currency Risk	Fair Value (USD) 2012
Equities:	
Austrailian dollar	$ 57,756,044
Brazil real	20,047,433
British pound	286,555,201
Canadian dollar	60,495,096
Chilean peso	187,375
Czech koruna	279,182
Danish krone	13,724,122
Egyptian pound	158,767
European euro	295,288,043
Hong Kong dollar	99,137,374
Hungarian forint	293,397
Indian Rupee	2,841,886
Indonesian rupiah	3,382,800
Israeli shekel	1,703,794
Japanese yen	173,988,007
Malaysian ringgit	4,444,531
Mexican peso	8,756,371
Moroccan dirham	116,002
New Taiwan Dollar	16,751,848
New Zealand Dollar	3,404,939
Norwegian krone	9,232,759
Phillipenes peso	5,045,785
Polish zloty	2,175,151
Singapore dollar	18,810,581
South African rand	8,833,254
South Korean won	36,073,084
Swedish krona	42,872,732
Swiss franc	80,581,702
Thailand baht	9,690,902
Turkish lira	1,699,638
U.S. dollar	1,871,167,013
Total equities	$ 3,135,494,813

Type of Investment	Fair Value (USD) 2012
Corporate bonds:	
European Euro	$ 9,269,886
Mexican Peso	9,397,946
Phillippines Peso	1,260,274
U.S. dollar	811,953,409
Total corporate bonds	$ 831,881,515
Private Equities:	
European euro	$ 856,776
U.S. dollar	55,233,632
Total Private Equities	$ 56,090,408

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 Fund has a limit as to the amount of securities on loan of $750 million. The Pension 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 80 days for 2012; however, any loan may be terminated on demand by either the Pension Trust Fund or the borrower. Cash collateral was invested in a separately managed portfolio which had an average weighted maturity at December 31, 2012 of 73 days.

Although the securities lending activities are collateralized as describe above, they involve both market and credit risk. In this context, market risk refers to the possibility that the borrower of securities will be unable to collateralize the loan upon a sudden material change in the fair value of the loaned securities. Credit risk refers to the possibility that counterparties involved in the securities lending program may fail to perform in accordance with the terms of the contract.

Indemnification deals with the situation in which a client's securities are not returned due to the insolvency of a borrower. The contract with the lending agent requires indemnification to the Pension Trust Fund if borrowers fail to return the securities or fail to pay the Pension Trust Fund for income distributions by the issuers of securities while the securities are on loan.

As of December 31, 2012, the fair value (carrying amount) of loaned securities was $729,714,627 and the fair value (carrying amount) of cash collateral received by the Pension Trust Fund was $512,631,466. Securities on loan included equities, U.S Government and government agency obligations, exchange traded funds and corporate bonds. As of year end the fair value of the non-cash collateral received by the Pension Trust Fund was $235,494,187.

During 2008, a security within the invested securities lending collateral pool became insolvent. 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 $6,660,230 for the year ended December 31, 2012.

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 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 Pension Trust Fund until delivery and payment take place. As of December 31, 2012, the Pension Trust Fund contracted to acquire securities on a when-issued basis with a total principal amount of $33,015,000.

Derivatives. The Pension Trust Fund's investment policy permits the use of financial futures. Speculation and leveraging of financial futures within the portfolio is prohibited. The Plan uses derivative financial instruments to gain exposure to an asset class, manage portfolio risk or to facilitate international portfolio trading.

A derivative security is a financial contract whose value is based on, or "derived" from, a traditional security, an asset, or a market index. Derivative instruments include forward currency contracts and futures contracts as part of the Pension Trust Fund's investment portfolio.

Derivative transactions involve, to varying degrees, credit risk, interest rate risk and market risk. Credit risk is the possibility that a loss may occur because a party to a transaction fails to perform according to the previously agreed upon terms. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Market risk is the possibility that a change in interest or currency rates will cause the value of a financial instrument to decrease or become more costly to settle.

Forward currency contracts are used to hedge against fluctuations in foreign currency-denominated assets used primarily in portfolio trade settlements. These contracts are a

cash contract in which a seller agrees to deliver a specific cash commodity to a buyer sometime in the future. Forward agreements are subject to the creditworthiness of the counterparties, which are principally large financial institutions. Forward currency contracts are reported at fair value in the receivable for securities sold and payable for securities purchased on the Statement of Fiduciary Net Position. The gain or loss on forward currency contracts is reported as part of investment income on the Statement of Changes in Fiduciary Net Position. The forward currency contracts are short-term in nature, typically ranging from a week to three months.

The Pension Trust Fund uses futures contracts as an investment vehicle to gain exposure to an asset class with minimal market entry costs to the Pension Trust Fund. At December 31, 2012, the Pension Trust Fund had futures contracts with a fair value of $9,843,966 and a notional value of $384,140,094 with maturity dates ranging from January 18, 2013 through March 21, 2013.

Futures contracts are reported at fair value in the equity investments on the Statement of Fiduciary Net Position. The gain or loss on futures contracts is reported as part of investment income on the Statement of Changes in Fiduciary Net Position.

The Pension Trust Fund's portfolio includes the following derivative instruments at December 31, 2012:

	2012	Change in Fair Value
Forward currency contract receivables	$ 210,837,236	$ (28,479,630)
Forward currency contract payable	(211,339,312)	28,717,233
	(502,076)	237,603
U.S. Treasury Futures Contracts	-	(1,093,422)
U.S. Equity Index Futures Contracts	7,454,825	3,787,084
International Equity Index Futures Contracts	2,389,141	2,163,188
	9,843,966	4,856,850
Total derivative instruments	$ 9,341,890	$ 5,094,453

B. Capital Assets

Capital asset activity for the year ended November 30, 2013 was as follows:

Governmental Activities:	December 1, 2012	Additions	Disposals and Transfers	November 30, 2013
Capital assets, not being depreciated/amortized:				
Land	$ 151,272,146	$ -	$ -	$ 151,272,146
Construction in Progress	299,082,988	154,651,800	(204,707,097)	249,027,691
Total capital assets not being depreciated/amortized	450,355,134	154,651,800	(204,707,097)	400,299,837
Capital assets being depreciated/amortized:				
Buildings and Other Improvements	1,413,222,172	143,229,041	-	1,556,451,213
Machinery and Equipment	415,911,869	42,476,933	(25,035,055)	433,353,747
Infrastructure	1,568,192,964	52,838,187	-	1,621,031,151
Total capital assets being depreciated/amortized	3,397,327,005	238,544,161	(25,035,055)	3,610,836,111
Less accumulated depreciation/amortization for:				
Buildings and Other Improvements	733,571,372	47,292,221	-	780,863,593
Machinery and Equipment	322,371,792	35,709,715	(12,969,318)	345,112,189
Infrastructure	1,097,750,362	38,021,533	-	1,135,771,895
Total accumulated depreciation/amortization	2,153,693,526	121,023,469	(12,969,318)	2,261,747,677
Total capital assets being depreciated/amortized, net	1,243,633,479	117,520,692	(12,065,737)	1,349,088,434
Total Governmental Activities capital assets, net	$ 1,693,988,613	$ 272,172,492	$ (216,772,834)	$ 1,749,388,271

Business-type Activities:	December 1, 2012	Additions and Transfers	Disposals and Transfers	November 30, 2013
Capital assets being depreciated:				
Buildings and Other Improvements	$ 660,347,061	$ 9,854,440	$ (2,352,786)	$ 667,848,715
Machinery and Equipment	229,925,677	12,004,791	-	241,930,468
Total capital assets being depreciated	890,272,738	21,859,231	(2,352,786)	909,779,183
Less accumulated depreciation for:				
Buildings and Other Improvements	270,710,372	19,086,783	(490,158)	289,306,997
Machinery and Equipment	178,938,935	15,178,019	-	194,116,954
Total accumulated depreciation	449,649,307	34,264,802	(490,158)	483,423,951
Total capital assets being depreciated, net	440,623,431	(12,405,571)	(1,862,628)	426,355,232
Total Business-type Activities capital assets, net	$ 440,623,431	$ (12,405,571)	$ (1,862,628)	$ 426,355,232

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

Governmental Activities:	
Government Management and Supporting Services	$ 53,755,265
Corrections	10,202,398
Courts	14,796,810
Control of Environment	140,568
Assessment and Collection of Taxes	871,782
Transportation	40,934,590
Economic and Human Development	24,820
Election	297,236
Total depreciation/amortization expense-governmental activities:	$ 121,023,469
Business-type Activities:	
CCHHS:	$ 34,264,802

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 resources from revenue collecting funds and Non-major funds 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 ($3,558,667 for fiscal year 2013) are reported as other financial sources (uses) in the Governmental Funds and as transfers in the Enterprise Funds. The County also contributes capital assets to CCHHS, which are not recorded in the overall transfer amounts. These capital contributions ($21,859,230 for fiscal year 2013) are reported separately as capital contributions on the Proprietary Fund Statement of Net Position, and as transfers in the Government-wide Statement of Net Position (see Note VII for further information).

Transfers between fund types during fiscal year 2013 included:

Transfers Summary - All Funds

November 30, 2013	CR Transfer In	DR Transfer Out
General Fund -		
Enterprise Funds - CCHHS - contributed services	$ -	$ 3,558,667
Debt Service - operating budget transfers	-	872,800
Motor Fuel Tax Funds - operating budget transfers	74,500,000	-
Non-Major Public General funds - operating budget transfers	18,544,653	-
	93,044,653	**4,431,467**
Motor Fuel Tax Fund -		
Debt Service - Motor Fuel Tax operating budget transfers	-	4,729,844
General Fund - Public Safety - Motor Fuel Tax operating budget transfers	-	74,500,000
	-	**79,229,844**
Debt Service -		
Motor Fuel Tax Fund - operating budget transfers	4,729,844	-
General Fund - operating budget transfers	872,800	-
	5,602,644	**-**
Nonmajor Governmental Funds -		
General Fund - operating budget transfers	-	18,544,653
	-	**18,544,653**
Proprietary Funds -		
General Fund - contributed services	3,558,667	-
	3,558,667	**-**
Total all funds	**$ 102,205,964**	**$ 102,205,964**

Interfund receivable and payable balances among Governmental and Proprietary 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, 2013. 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.

Interfund Receivables and Payables November 30, 2013	Receivable Fund Due from	Payable Fund Due to
General Fund		
General Fund - Enterprise Funds - CCHHS	$ 43,655	$ -
General Fund - Agency Funds - County Treasurer	-	89,468
	43,655	**89,468**
Debt Service Fund		
Debt Service Fund - Agency Fund - County Treasurer	-	2,268,874
	-	**2,268,874**
Nonmajor Governmental Funds		
Nonmajor Special Revenue Funds - Agency Fund - County Treasurer	-	55,157
	-	**55,157**
Proprietary Funds		
Enterprise Funds - CCHHS - General Fund	-	43,655
	-	**43,655**
Agency Funds		
County Treasurer - Debt Service Fund	2,268,874	-
County Treasurer - General Fund	89,468	-
County Treasurer - Nonmajor Special Revenue Funds	55,157	-
	2,413,499	**-**
Total	**$ 2,457,154**	**$ 2,457,154**

D. Leases

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 $5,979,219 for fiscal year 2013.

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

Year	Amount
2014	$ 6,009,595
2015	5,203,295
2016	4,023,606
2017	1,422,235
2018	1,143,725
Thereafter	1,526,376
Total	$ 19,328,832

E. Line of Credit - Unsecured

In July 2011, the County entered into an agreement for a Line of Credit Note with JP Morgan Chase Bank with a draw cap amount of $200 million, which was set to expire on November 30, 2014. In November 2013, the County reduced the draw cap amount from $200 million to $100 million and extended the expiration date to November 30, 2015. The interest rate on the drawn amount is equal to one month LIBOR plus 0.75%. The Note also has a non-usage fee equal to an annual rate of 0.06% on the undrawn portion. The default rate is equal to one month LIBOR plus 4%. The principal and interest of the drawn portion can be prepaid with available funds without notice. As of November 30, 2013, the amount drawn was equal to $10.48 million. The County's unsecured line of credit outstanding at November 30, 2013:

Governmental Activities:	November 30, 2012	Issued	Redeemed	November 30, 2013
Line of Credit	$ 13,000,000	10,480,534	$ (13,000,000)	$ 10,480,534

Interest due on the line of credit in fiscal year 2014 and 2015 is $99,573 and $95,816, respectively.

F. Long-term debt

1. Governmental purpose 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.

Some of the County's bonds are variable rate demand bonds (see details below and on following pages). The interest requirements reported below are based on the rates in effect as of November 30, 2013. Actual interest expense could be materially different.

The annual debt service requirements to retire bonds outstanding at November 30, 2013, as provided below, reflect final maturities of principal and interest for all bonds, including demand bonds. As the County has entered into Standby Bond Purchase Agreements that extend beyond one year, demand bonds are reported as long-term liabilities. Should any of the agreements not be extended through the final maturities of these demand bonds, the actual principal retirement due dates could accelerate significantly:

Fiscal Year	Total Principal	Total Interest	Total Requirements
2014	$ 99,480,000	$ 167,539,346	$ 267,019,346
2015	105,740,000	166,062,837	271,802,837
2016	108,435,000	161,351,163	269,786,163
2017	118,000,000	156,395,579	274,395,579
2018	138,460,000	150,513,823	288,973,823
2019 - 2023	850,050,000	643,263,023	1,493,313,023
2024 - 2028	973,990,000	429,860,023	1,403,850,023
2029 - 2033	1,117,620,000	215,309,466	1,332,929,466
2034 - 2037	186,685,000	14,203,676	200,888,676
Total	$ 3,698,460,000	$ 2,104,498,935	$ 5,802,958,935

Interest on variable rate debt was calculated using the interest rate at fiscal year-end, November 30, 2013, and assumes that current rates remain the same.

Series 2002B –.21%
Series 2004D –.23%
Series 2012A –.86%
Series 2012B –.84%

Governmental purpose bonds outstanding at November 30, 2013, 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 primarily to finance the cost of capital construction of the new John H. Stroger, Jr. Hospital building	$	22,560,000
2002B County general obligation variable note capital improvement bonds $245,400,000 due November 1, 2031 used to finance the cost of various capital construction projects primarily to finance the cost of capital construction of the new John H. Stroger, Jr. Hospital building		100,000,000
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% used to finance the cost of various capital construction projects		77,785,000
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%		137,435,000
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% primarily to finance the cost of capital construction, equipping, renovations and replacement of court, jail and related facilities		4,300,000
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% used to finance the cost of various capital equipment projects		135,000,000
2004D County variable rate taxable bonds of $130,000,000 due in one installment of $130,000,000 November 1, 2030 used to finance the cost of various capital equipment projects		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%		334,425,000
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%		187,355,000
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%		144,655,000

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 used to finance the cost of various capital construction and equipment projects	$	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%		110,825,000
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%		75,235,000
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 4.71%		277,950,000
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 used to finance the cost of various capital construction and equipment projects		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 used to finance the construction cost of various capital construction		23,255,000
2010G County refunding bonds of $119,855,000 due in annual installments of $15,000,000 to $26,110,000 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
2011A County refunding bonds of $252,200,000 due in annual installments of $1,200,000 to $23,635,000 through November 15, 2028; interest at 4.00% to 5.25% to refund $147,515,000 of 1996, 1997A, 2002D, 2003B, 2004A,&B, 2006A, & 2009A&C&D bonds with an average interest of 4.54%		252,200,000
2011B County refunding bonds of $130,020,000 due in annual installments of $2,700,000 to $30,535,000 through May 15, 2028; interest at 2.93% to 5.40% to refund $120,490,000 of 1997A, 2002D, 2003B, 2009A&C&D & 2010C bonds		130,020,000
2011C County taxable Self-Insurance bonds of $125,000,000 due in annual installments of $10,695,000 to $28,525,000 on November 15, 2033; interest at 6.205%		100,750,000

2012A County refunding variable rate bonds of $145,530,000 due in installments of $71,130,000 and $74,400,000 through November 15, 2028; to refund $145,400,000 of 2002B variable rate bonds	$	145,530,000
2012B County refunding variable rate bonds of $107,800,000 due in annual installments of $2,055,000 to $70,565,000 through November 15, 2023 to refund $107,400,000 of 2002A variable rate bonds		105,745,000
2012C County refunding bonds of $380,530,000 due in annual installments of $240,000 to $21,000,000 through November 15, 2033 interest at 4.00 % to 5.00% refund $157,810,000 of 2002C, $100,185,000 of 2002D, $58,675,000 of 2004A, $142,900,000 of 2004B.		380,530,000
2012D County refunding bonds of $29,410,000 due in annual installments of $2,055,000 to $70,565,000 through November 15, 2023 interest at 0.50% to 2.2% to refund $ 24,250,0000 of the 2011C bonds		29,410,000
2012 County Sales Tax revenue bonds of $90,000,000; at an interest rate of 2.00% to 5.00% due in annual installments of $1,355,000 to $27,070,000 through November 15, 2037 used to finance the cost of various capital highway projects		88,645,000
2013 County Sales Tax revenue bonds of $24,945,000; at an interest rate of 5.354% due in annual installments of $146,677 to $1,280,807 through November 15, 2035 qualifies for 70% of 5.33% Interest Subsidy; $19,279,915 used to finance the capital construction cost of cook county jail and Stroger hospital projects		24,945,000
Total County governmental purpose bonds	**$**	**3,698,460,000**

Variable Rate Demand Bonds

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 has entered into agreements to prepare for such demands. The details of the agreements are outlined below.

The rate basis for the Variable Rate Demand Bonds is calculated in a Weekly Rate Mode and bears interest (computed on the basis of a 365-day or 366-day year as applicable for the actual number of days in the period) at the Weekly Rate from the closing date and from each Weekly Rate Conversion Date to the earlier of the following Conversion Date or its Maturity. The Weekly Rate for each Weekly Interest Period shall be the lowest rate of interest which will, in the sole judgment of the Remarketing Agent , have due regard for prevailing financial market conditions, permit the Bonds to be remarketed at par, plus

accrued interest, on the first day of such Weekly Interest Period. Each determination of a Weekly Rate by the Remarketing Agent shall be conclusive and binding upon the County, the Trustee, the Tender Agent, the Liquidity Provider and the Bondholders.

Standby Bond Purchase Agreements

The County's variable rate bonds are supported by Standby Bond Purchase Agreements with two separate banks which allow the County to borrow money, under certain conditions, for the purchase of any demand notes not remarketed.

The Series 2002B bonds ($100 million) are supported by a standby bond purchase agreement issued by Bank of New York Mellon. The trustee is entitled to draw an amount sufficient to pay the purchase price of the bonds delivered to the bank. Under the agreement, any advances would incur at an interest rate equal to the Bank Rate, which is the Base Rate plus 1%. The Base Rate is calculated as the greater of the Prime Rate or the Federal Funds Rate plus 0.5%. In the event of default, the rate would be equal to the Base Rate plus 3%. These bonds have a final maturity date of November 1, 2031. The standby bond purchase agreement will expire July 30, 2016. The County is required to pay Bank of New York Mellon a quarterly commitment fee for the liquidity facility. The quarterly commitment fee is currently 0.65% of the liquidity facility amount. In addition, the remarketing agent receives a quarterly fee of 0.075% of the outstanding principal amount of the bonds. There are no term-out provisions under the standby bond purchase agreement. As of November 30, 2013, the County had not drawn any funds under its existing liquidity facility agreements.

The Series 2004D bonds ($130 million) are supported by the Barclays Bank PLC Standby Bond Purchase Agreement. The trustee is entitled to draw an amount sufficient to pay the purchase price of the bonds delivered to the bank. Under the agreement, any advances would incur an interest rate equal to the Bank Rate, which is the Base Rate for the first 60 days. For the 61st day to the 180th day, interest would incur at the Base Rate plus 1.0%, and from the 181st day, and thereafter, interest would incur at the Base Rate plus 2.0%. The Base Rate is equal to the highest of 8.0% per annum, the Federal Funds Rate plus 2.50% per annum or 150% of the yield on the 30 year United States Treasury bonds. In the event of default, the rate would be equal to the Base Rate plus 4%. The standby bond purchase agreement will expire August 14, 2015. The County is required to pay Barclays Bank PLC a quarterly commitment fee for the liquidity facility. The quarterly commitment fee is currently 0.50% of the liquidity facility amount. In addition, the remarketing agent receives a quarterly fee of 0.70% of the outstanding principal amount of the bonds. These bonds have a final maturity date of November 1, 2030. There are no term-out provisions under the standby bond purchase agreement. As of November 30, 2013, the County had not drawn any funds under its existing liquidity facility agreements.

Direct Placements Agreements

Series 2012A

In July 2012, the County issued $145.5 million Series 2012A variable rate bonds in a direct purchase with JP Morgan Bank. The interest rate for the series is reset monthly and is equal to the 74% of one month LIBOR rate plus an applicable spread, which is subject to the maintenance of the lowest current long-term, unenhanced credit rating(s) assigned to unsecured general obligation bonded debt of the County. Based on the lowest current long term rating of A1 from Moody's, the interest rate is presently at LIBOR plus 88 basis points. The bonds are subject to a tender date of August 1, 2017 at a purchase price of equal at par plus accrued and unpaid interest at the end of the initial interest rate period. In the event that the bank has not received the purchase price of the bonds on the tender date, the bonds will incur interest at the Base Rate, which is the highest of the Prime Rate and 1 Month LIBOR plus 2.5%. In an event of default, the rate would be equal to the Base Rate plus 4%. The maximum allowable rate under the Master Bond Ordinance is 10% per annum.

Series 2012B

In August 2012, the County issued $107.8 million Series 2012B variable rate taxable bonds in a direct purchase with Bank of America. The interest rate for the series is reset monthly and is equal to the one month LIBOR rate plus an applicable margin, which is subject to the maintenance of the lowest current long-term, unenhanced credit rating(s) assigned to unsecured general obligation bonded debt of the County. Based on the lowest current long term rating of A1 from Moody's, the interest rate is presently at LIBOR plus 67.5 basis points. The bonds are subject to a mandatory purchase date of August 23, 2016 at a purchase price of equal to 100% of the principal amount thereof plus accrued interest on the purchase date. In the event that the bank has not received the purchase price of the bonds on the mandatory purchase date, the bonds will incur interest at the Bank Rate, which is the Base rate for the first 90 days thereafter at the Base Rate plus 1%. The Base Rate is the highest of the Prime Rate plus 1.5%, Federal Funds Rate plus 3% and 7.5%. In an event of default, the rate would be equal to the Base Rate plus 3%. The maximum allowable rate under the Master Bond Ordinance is 10% per annum.

The debt service requirements that would be necessary if the take-out agreements are exercised are as follows (amounts in thousands):

	Series 2002B		Series 2004D		Series 2012A		Series 2012B	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	$ -	$ 431	$ -	$ 1,054	$ -	$ 480	$ -	$ 804
2015	-	431	-	1,054	-	480	3,735	804
2016	-	432	-	1,057	-	481	3,955	778
2017	-	431	130,000	1,054	-	480	4,175	746
2018	100,000	431	-	-	-	480	93,880	714
2019	-	-	-	-	145,530	480	-	-
Total	$ 100,000	$ 2,156	$ 130,000	$ 4,219	$ 145,530	$ 2,881	$ 105,745	$ 3,846

On December 19, 2012, the County issued General Obligation Refunding Bonds, Series 2012C&D in the amount of $409,940,000 at a premium of $79.1 million. The proceeds from the bonds were used to refund a portion of the County's outstanding Series 2002C&D, Series 2004A&B and 2011C bonds and to pay certain cost of issuance. The debt service on this issuance will be paid from the general obligation unlimited tax pledge. As a result of the issuance, $457.1 million was deposited in an escrow account, along with cash on hand of $11.1 million, to refund Series 2002C&D and 2004A&B. The remaining $29.2 million tendered Series 2011C Bonds, which consist of the redemption of $24.25 million in principal, $142,111 of accrued interest and $4.9 million in redemption premium. The refunding decreased the County's total debt service by $93.8 million over the next 20 years, resulting in an overall economic gain of $85.9 million.

Sales Tax Revenue Bonds

On July 23, 2013, the County issued Sales Tax Revenue – Qualified Energy Conservation Bonds, Series 2013 in the amount of $24,945,000 with a bullet maturity in November 2035. The proceeds were issued to fund energy conservation and renewable energy projects during the next several fiscal years. The pledge of sales tax will remain until the final maturity in November 2035. The amount of pledges remaining at November 30, 2013 are $54,327,217.

The $90 million 2012 Sales Tax Revenue Bonds were issued for highway capital projects and are to be paid from the County's home-rule sales tax revenues. The pledge of home rule sales tax revenues will remain until all bonds are retired in FY 2037. The amount of pledges remaining as of November 30, 2013 is $150,070,638.

The $24.95 million 2013 Sales Tax Revenue Bonds and the remaining $88.65 million 2012 Sales Tax Revenue Bonds are paid from the County's home-rule sales tax revenues. The pledge of home rule sales tax revenues will remain until all bonds are retired in FY 2035 and FY 2037, for the 2013 and 2012 bonds, respectively. Deposits are made monthly to the financial institution serving as trustee for the bonds, as detailed in an associated trust indenture, though interest payments are made semi-annually and principal payments are made annually.

A comparison of the pledged revenues collected and the related principal and interest expenditures for fiscal year 2013 is as follows:

Issue	2013 Pledged Revenue Collected (Millions)	Debt Service Expenditures (Millions) Principal	Interest	Total
2012 Sales Tax Bonds	$ 363.8	$ 1.355	$ 4.898	$ 6.253
2013 Sales Tax Bonds	363.8	-	0.415	0.415

2. Defeased Debt

Defeased bonds have been removed from the Statement of Net Position 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, 2013 were as follows:

Defeased bonds as of November 30, 2013	Amount Defeased	Amount Outstanding
General Obligation Capital Improvement Bonds, Series 1991	$ 207,928,342	$ 108,880,000
General Obligation Capital Improvement Bonds, Series 1992A	166,535,000	95,545,000
General Obligation Capital Improvement Bonds, Series 1992B	169,970,000	99,360,000
General Obligation Capital Improvement Bonds, Series 1993A	176,785,000	106,545,000
General Obligation Capital Improvement Bonds, Series 1993B	211,225,000	64,570,000
General Obligation Capital Improvement and Refunding Bonds, Series 1996	322,275,000	253,780,000
General Obligation Capital Improvement and Refunding Bonds, Series 1997A	181,835,000	148,830,000
General Obligation Capital Improvement and Refunding Bonds, Series 1997B	71,355,000	38,740,000
General Obligation Capital Improvement Refunding Bonds, Series 1998A	272,330,000	264,925,000
General Obligation Capital Improvement and Refunding Bonds, Series 1999A	329,655,000	287,755,000
General Obligation Capital Improvement Bonds, Series 2001A	369,090,000	327,510,000
General Obligation Refunding Bonds, Series 2002C	226,060,000	157,810,000
General Obligation Refunding Bonds, Series 2002D	151,245,000	100,185,000
General Obligation Capital Improvement Bonds, Series 2004A	58,965,000	58,675,000
General Obligation Capital Improvement Bonds, Series 2004B	156,925,000	142,900,000
General Obligation Capital Improvement Bonds, Series 2004E	170,000,000	170,000,000
General Obligation Taxable Bonds, Series 2011C	24,250,000	24,250,000
	$ 3,266,428,342	$ 2,450,260,000

3. Long-term Liabilities

Long-term liabilities activity for the fiscal year ended November 30, 2013 was as follows:

County Governmental Activities:	December 1, 2012	Additions	Reductions	November 30, 2013	Due Within One Year
Bonds payable:					
General obligation bonds	$ 3,780,315,000	$ 434,885,000	$ (516,740,000)	$ 3,698,460,000	$ 99,480,000
Less deferred amounts:					
Net (discount) premium	111,061,557	79,130,492	(21,626,498)	168,565,551	-
Refunding loss	(58,537,702)	(14,622,688)	12,690,204	(60,470,186)	-
Self insurance claims*	294,884,157	69,370,370	(67,105,372)	297,149,155	81,600,542
Property tax objections*	62,279,532	4,835,890	-	67,115,422	-
Pollution Remediation Liability *	731,994	601,680	(731,994)	601,680	601,680
Compensated absences*	64,900,528	53,518,705	(56,763,663)	61,655,570	9,248,336
Net pension obligation**	2,210,856,633	439,328,499	-	2,650,185,132	-
Net OPEB obligation**	604,200,520	128,679,851	-	732,880,371	-
Total governmental activities	$ 7,070,692,219	$ 1,195,727,799	$ (650,277,323)	$ 7,616,142,695	$ 190,930,558

Business-type Activities:	December 1, 2012	Additions	Reductions	November 30, 2013	Due Within One Year
Compensated Absences	$ 43,283,210	$ 40,557,956	$ (40,694,216)	$ 43,146,950	$ 6,494,691
Property tax objections	12,558,839	-	(894,131)	11,664,708	-
Total Business-type activities	$ 55,842,049	$ 40,557,956	$ (41,588,347)	$ 54,811,658	$ 6,494,691

*Compensated absences will be liquidated by the applicable governmental funds that account for the salaries and wages of the related employees. Self-insurance claims, property tax objections and pollution remediation liabilities will generally be liquidated from the General Fund.

**Pension and OPEB liabilities will be liquidated by the Annuity and Benefit (A & B) Fund.

4. 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 2002. As of November 30, 2013, 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 2002-2011. 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 tax levy years) received subsequent to the fiscal year-end.

The following schedule summarizes the activity of property tax objections during the fiscal year ended November 30, 2013:

	Business-type Activities	**Governmental Activities**
Property tax objection liability, November 30, 2012	$ 12,558,839	$ 62,279,532
Current year activity	(894,131)	4,835,890
Property tax objection liability, November 30, 2013	$ 11,664,708	$ 67,115,422

In the opinion of County management, the amount recorded for property tax objections as of November 30, 2013 appears to be adequate to reflect future payments relating to prior tax levy years.

5. 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. The County projected remediation costs using costs incurred for similar remediation in the past, and calculating the expected cash flows through project completion. In the opinion of County management, the amount recorded of $601,680 as of November 30, 2013 appears to be adequate to reflect future payments which constitute an estimate of manpower and materials; however, the amount recorded is only an estimate and is subject to changes resulting from price increases or reductions, technology changes or other factors that impact pricing. This has been recorded as a noncurrent liability, due within one year on the government-wide Statement of Net Position.

6. Fund Balance

At November 30, 2013, the County's fund balances were classified as follows:

	General	Motor Fuel Tax	Capital Projects	Debt Service	Nonmajor Special Revenue Funds	Total
Restricted purpose:						
Grant funded loan program	$ -	$ -	$ -	$ -	$ 65,220,816	$ 65,220,816
Transportation	-	65,427,127	-	-	6,295,717	71,722,844
Capital projects -						
Major facilities	-	-	101,204,356	-	-	101,204,356
Hospital Improvements	-	-	157,954,309	-	-	157,954,309
County jail system	-	-	27,478,751	-	-	27,478,751
Court system	-	-	33,940,093	-	-	33,940,093
Debt service	-	-	-	226,137,121	-	226,137,121
Government management and supporting services	-	-	-	-	5,894,037	5,894,037
Corrections	-	-	-	-	3,691,790	3,691,790
Courts	-	-	-	-	2,101,590	2,101,590
Control of environment	-	-	-	-	7,589,814	7,589,814
Assessment and collection of taxes	-	-	-	-	38,673,093	38,673,093
Election	-	-	-	-	17,805,471	17,805,471
Economic and human development	-	-	-	-	6,567,028	6,567,028
	-	65,427,127	320,577,509	226,137,121	153,839,356	765,981,113
Committed purpose:						
Health	-	-	-	-	21,945,086	21,945,086
Assigned purpose:						
Insurance claims	-	-	-	-	-	-
Special projects	21,970,454	-	-	-	-	21,970,454
	21,970,454	-	-	-	-	21,970,454
Unassigned	123,292,490	-	-	-	(47,154,642)	76,137,848
Total fund balances	$ 145,262,944	$ 65,427,127	$ 320,577,509	$ 226,137,121	$ 128,629,800	$ 886,034,501

IV. Other Information

A. Risk Management

1. The County

The Self Insurance Fund, a sub-fund of the General Fund, is used to account for certain 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, 2013, is on a claims-made basis and provides up to $70,000,000 of limits above the County's self-insured retention of $30,000,000 per claim. The municipal policy

is on an occurrence basis and provides $35,000,000 of coverage above the County's retention of $15,000,000 per claim. The municipal policy provides coverage not only for bodily injury and property damage losses but extends coverage to include employment practices liability, law enforcement liability, public official's liability and employee benefits liability. There have been minor reductions in coverage from the prior year (municipal policy coverage decreased $5 million). Settlements over the past three years have not exceeded the excess insurance coverage.

The claims liabilities reported on the government-wide statement of net position have been determined by management with the assistance of an external actuary and include an estimate of incurred but not yet reported losses (IBNR). As of November 30, 2013, the County has recorded a liability of $297.1 million in the County's government-wide statements for self-insurance claims. The County has recorded $81.6 million of the total liability 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 in the statement of net position at November 30, 2013, represent probable losses resulting from medical malpractice, workers' compensation, general liability, automobile, civil rights 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.

The following table presents the activity of the County during fiscal years 2012 and 2013 for the primary classifications of long-term liabilities (in millions, on an actuarial basis):

Type	Balance at Nov. 30, 2011	Insurance and Claims Payouts	Expense, Net of Actuarial Adjustments	Balance at Nov. 30, 2012	Insurance and Claims Payouts	Expense, Net of Actuarial Adjustments	Balance at Nov. 30, 2013
Medical Malpractice	**$ 122.1**	$ (3.7)	$ 17.0	**$ 135.4**	$ (29.3)	**$ 13.2**	**$ 119.3**
Workers Compensation	**47.2**	(20.1)	19.9	**47.0**	(18.9)	**32.6**	**60.7**
General	**3.7**	(0.4)	0.6	**3.9**	(1.4)	**(0.9)**	**1.6**
Automobile	**7.3**	(3.9)	1.9	**5.3**	(0.2)	**5.0**	**10.1**
Claim Expense Reserve	**24.9**	(7.0)	9.7	**27.6**	(9.0)	**9.9**	**28.5**
Civil	**64.8**	(13.9)	24.7	**75.6**	(8.3)	**9.6**	**76.9**
Total Claims Liability	**$ 270.0**	$ (49.0)	$ 73.8	**$ 294.8**	$ (67.1)	$ 69.4	**$ 297.1**

B. Encumbrances/Commitments

The encumbrance system of accounting is followed in all governmental funds (except 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/expenses in GAAP operating statements; therefore, the reserve for encumbrances is reported as part of the restricted, committed or assigned fund balance. The County's encumbrances at November 30, 2013 were: General Fund - $21,970,454; Motor Fuel Tax Fund - $21,662,264; Capital Projects Fund - $138,626,624; and Nonmajor Governmental Funds - $26,772,338 for a total of $209,031,680.

The County had contractual commitments for construction activities totaling $160,288,888 at year-end. This amount includes architectural, engineering and construction amounts and will be financed with proceeds from future debt issues.

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.

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 liability at November 30, 2013.

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.

Industrial Development Bonds

As of November 30, 2013, the County had participated in five (5) Industrial Development Bond issues for the purpose of assisting private developers in financing various capital projects:

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 (128th 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 (including benefits and employer and employee contribution requirements) 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 are available upon request to the Retirement Board.

The County Employees' and Officers' Annuity and Benefit Fund provides retirement as well as death and disability benefits. Tier 1 employees age 50 or over and Tier 2 employees age 62 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 Tier 1 employees under age 60 and Tier 2 employees under age 67, the monthly retirement benefit is reduced ½ percent for each month the participant is below the age. This reduction is waived for Tier 1 participants having 30 or more years of credited service.

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.

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. Administration costs are financed primarily through the Plan using investment earnings.

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, subject to the salary limitations for Tier 2 participants in 5/1-160 of the Article. 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 minimum contribution requirement 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 amount required by Statute for 2013 was $196,469,308. The County's payroll for employees covered by the Plan for 2013 and 2012 was $1,484,269,715 and $1,478,253,368, respectively.

At year-end, the Plan membership consisted of the following:

Retirees and beneficiaries currently receiving benefits	16,677
Terminated employees entitled to benefits or a refund of contributions, but not yet receiving them	12,747
Current employees	21,287

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)	$ 595,370,046
Interest on net pension obligation	165,814,247
Adjustment to annual required contribution	(166,307,965)
Annual pension cost	594,876,328
Contributions made	155,547,829
Increase in net pension obligation	439,328,499
Net pension obligation - beginning of year	2,210,856,633
Net pension obligation - end of year	$ 2,650,185,132

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:

	Employer Contribution		
Year	**Annual pension cost**	**Percentage contributed**	**Net pension obligation**
2011	$ 479,246,635	32.51%	$ 1,830,261,882
2012	528,300,169	27.96%	2,210,856,633
2013	594,876,328	26.15%	2,650,185,132

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial valuation date, the Plan was 61.5% funded. The actuarial value of assets was $8,381,444,287 and the actuarial accrued liability (AAL) was $13,636,576,177, resulting in an unfunded actuarial accrued liability (UAAL) of $5,255,131,890. The covered payroll (annual payroll of active employees covered by the Plan) was $1,484,269,715 and the ratio of the UAAL to the covered payroll was 354.06 percent.

The schedule of funding progress, presented in the Required Supplementary Information (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, 2013 actuarial valuation included:

Actuarial valuation date	December 31, 2013
Actuarial cost method	Entry Age
Amortization method	Level Dollar (open)
Amortization period	30 years
Asset valuation method	Five Year Smoothed Average Market
Actuarial assumptions:	
Investment rate of return	7.5% annually
Projected salary increases:	.5% to 4.75% annually
Inflation	3.25% annually

Excise Tax on High Cost Health Insurance Plans

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, 2013, assuming that the CPI-U would increase at the rate of 3.25% 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 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. Illinois Municipal Retirement Fund (IMRF)

The Suburban Tuberculosis Sanitarium District (the "STS District") was transferred to the Cook County Board July 24, 2006 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 County is no longer contributing to the plan as all eligible participants have retired; a final distribution amount for receipts as applicable will be assessed in FY 2017 when the plan benefits will cease.

Annual Pension Cost. For 2013, the actual contribution for pension cost was $0. The required contribution for 2013 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 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, 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 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 the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The employer's Regular plan's overfunded actuarial accrued liability at December 30, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial valuation date, the regular plan was 157.48% funded. The actuarial accrued liability for benefits was $2,294,482 and the actuarial value of assets was $3,613,462, resulting in an overfunded actuarial accrued liability (UAAL) of $1,318,980. The covered payroll (annual payroll of active employees covered by the plan) was $0. Because the plan is overfunded, there is no ratio of the UAAL to covered payroll.

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)

County Healthcare Plan

Plan Description. The County Employees' and Officers' 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 County's financial statements as a Post-employment Healthcare 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, 2012 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 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 requirements of Plan members and the County 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 52% of the total premiums for retiree annuitants, including the cost of any family coverage, and 67% of the premiums for survivor annuitants, including the cost of family coverage. The remaining premium cost is borne by the annuitant. For fiscal year 2013, the County contributed $42,222,439 to the Plan.

At year-end, there were 21,287 active employees currently eligible for benefits and 1,353 terminated employees entitled to benefits but not yet receiving them. Additionally, the number of annuitants whose cost to participate in the program was subsidized, totaled 8,536.

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)	$	178,698,965
Interest on net OPEB obligation		27,188,213
Adjustment to annual required contribution		(34,984,888)
Annual OPEB cost		170,902,290
Contributions made		42,222,439
Increase in net OPEB Obligation		128,679,851
Net OPEB Obligation - Beginning of year		604,200,520
Net OPEB Obligation - End of year	$	732,880,371

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:

	Employer Contribution		
Year	**Annual OPEB cost**	**Percentage of Annual OPEB cost contributed**	**Net OPEB obligation**
2011	$ 158,468,396	23.37%	$ 493,558,555
2012	147,377,418	24.93%	604,200,520
2013	170,902,290	24.71%	732,880,371

The actuarial valuations of the HPP of the Plan as of December 31, 2013 indicate the annual required contribution to be $178,698,965. The annual required contribution is based on an annual projected payroll of $1,484,269,715 for 21,287 active members in 2013.

Funded Status and Funding Progress. As of December 31, 2013, the Plan was zero percent funded. The actuarial value of Assets was zero, and the actuarial accrued liability (AAL) was $1,978,767,490, resulting in an unfunded actuarial accrued liability (UAAL) of $1,978,767,490. The covered payroll (annual payroll of active employees covered by the plan) was $1,484,269,715 and the ratio of the UAAL to the covered payroll was 133.31 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, 2013 actuarial valuation follows:

Actuarial Valuation Date	December 31, 2013			
Actuarial Cost Method	Entry age actuarial cost as a percentage of earnings			
Amortization Method	Level dollar (open)			
Amortization Period (Open)	30 years			
Actuarial Assumptions:				
Discount Rate	4.5%			
Salary Scale	Age	Inflation	Merit	Total
	< 21	3.25 %	4.75 %	8.00 %
	21	3.25	4.55	7.80
	22	3.25	4.35	7.60
	23	3.25	4.15	7.40
	24	3.25	3.95	7.20
	25	3.25	3.75	7.00
	26	3.25	3.55	6.80
	27	3.25	3.35	6.60
	28	3.25	3.15	6.40
	29	3.25	2.95	6.20
	30	3.25	2.75	6.00
	31	3.25	2.55	5.80
	32	3.25	2.35	5.60
	33	3.25	2.15	5.40
	34	3.25	1.95	5.20
	35	3.25	1.75	5.00
	36	3.25	1.55	4.80
	37	3.25	1.35	4.60
	38	3.25	1.15	4.40
	39	3.25	0.95	4.20
	40	3.25	0.75	4.00
	41	3.25	0.55	3.80
	42 +	3.25	0.50	3.75

VII. 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 $3,558,667 in fiscal year 2013. 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 $56,840,708 for fiscal year 2013, to the Cook County Employees' and Officers' Annuity and Benefit Fund, on behalf of the CCHHS, which the County is not reimbursed for.

Construction-in-progress and other capital expenditures affecting the CCHHS are accounted for in various Capital Project Funds maintained by the Comptroller as expenditures. A total of $21,859,230 was transferred to CCHHS. The corresponding long-term debt which finances these expenditures is reflected as a liability in the County's Governmental Activities and not the CCHHS.

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 payers, 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.

The Vision 2015 Strategic Plan was implemented in 2011. On September 1, 2011, Oak Forest Hospital became Oak Forest Specialty Health Center, moving forward from ineffective, costly inpatient services, to expanded ambulatory services, targeted to increase volume of services overall by placing emphasis on services by eliminating the ICU and OB/GYN units. Outpatient services were relocated to vacant inpatient units.

In 2011, CCHHS implemented a system-wide charity program, known as CareLink. CareLink is a program designed to assist those patients with income at or below 600% of

the federal poverty guidelines as published annually in the Federal Register, patients that are residents of Cook County, and patients that are either uninsured or underinsured (have public or private coverage that does not cover the cost of medically necessary care). All patients receiving assistance under CareLink must pay $10 co-payment per day at the time of service to contribute to their cost of care. CareLink is available at all CCHHS facilities. CareLink replaces the former Limit on Liability charity program.

In 2012, CCHHS and the Cook County Board Officials collaborated to transform the Cook County hospital system by jump-starting national health care reform in Cook County, as a result in October 2012, the federal government approved the Medicaid Expansion Program (CountyCare) through creating the Central Medicaid and Medicaid Services (CMS) waiver under Section 1115 of the Social Security Act (1115 Waiver) for Cook County allowing CCHHS to early enroll uninsured individuals who will be eligible for Medicaid in 2014 under the Affordable Care Act with no cost to the State of Illinois. CountyCare is an Illinois Medicaid Demonstration program, which CMS has granted an additional period for the 1115 Waiver scheduling to terminate during 2014. In 2013 over 135,000 applications for CountyCare were initiated resulting in approximately 61,000 members joining the program as of 2013. CountyCare membership continues to grow and applications are continually processed with membership growing in the current period to over 95,000 members. As of 2013 CountyCare revenue totaled $117,542,922 representing 17% of CCHHS total operating revenue. Before the 1115 Waiver was granted most if not all of our CountyCare members were already our patients being treated by our system without compensation. Pending applications awaiting approval totaled 27,455 as of November 30, 2013.

Once members are approved for CountyCare, CCHHS receives Per Member Per Month (PMPM) revenue as the insurer of these clients. In 2013 PMPM was $629, but subject to the Federal Medical Assistance Percentage (FMAP), which CCHHS funds through the Interagency Transfer (IGT) agreement. Therefore, in 2013, CCHHS net revenue on PMPM was $314.50. In 2014, PMPM has increased to $632, with no FMAP requirement; therefore, net revenue to CCHHS will be the full PMPM.

Once enrolled in CountyCare, members receive covered services at no cost to members, including but not limited to primary and specialty visits within a broad network of doctors and hospitals. The 1115 Waiver period is scheduled to terminate during 2014, and CountyCare members will be transitioned into a Managed Care Community Network (MCCN) which is an Illinois designated Medicaid managed care structure to ensure members can remain with their medical home and network of care. CountyCare continues to serve these members under the waiver, and is moving forward with the goal of CountyCare becoming an MCCN, therefore retaining all of its members within CountyCare. Once the waiver period ends, if CountyCare has not been approved as an MCCN, there is the risk that other care alternatives would have to be considered for the membership and future CCHHS PMPM revenue could be jeopardized.

All claims for payment of CountyCare services are handled by a Third Party Administrator (TPA), whether a CCHHS facility claims (Domestic) or the network of outside providers (Foreign). The claims expense is primarily foreign, accounting for approximately 68% whereas domestic accounts for approximately 32%. The disproportionate percentage of foreign to domestic claims represents a risk that costs for the program could be greater than expected, resulting in losses for the program, because expenses exceed PMPM revenues. Total estimated foreign claims for 2013 are $28,284,784 and are included in purchase, service, rental and other expenses in the statement of revenues, expenses and changes in net position.

As an Illinois Medicaid Demonstration program, CountyCare has to demonstrate that its costs are justified for the PMPM negotiated for the period which, in 2013, was $629. If CountyCare cannot demonstrate the cost at the PMPM rate (if costs are lower than PMPM rate), CCHHS must reserve a liability to cover the overpayment of PMPM received. At the end of 2013, CCHHS did not have enough data to demonstrate costs of $629 PMPM and, therefore, has reserved an estimate for overpayment of $33,500,000, net of FMAP funded through CCHHS IGT agreement (total $67,000,000). However, during 2014 after the 1115 Waiver is terminated, CCHHS will prepare a cost report on waiver activity, and expects that all of the necessary data will be available to demonstrate the full cost of the negotiated PMPM rate. The 1115 Waiver cost report will be prepared separate from CCHHS facilities cost report.

VIII. State Treasurer Claim

The Treasurer has received a demand 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 demand and concluded that the claims are generally without merit with the 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 $6,143,176 related to outstanding warrants and checks. 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. Component Unit – Forest Preserve District (District)

A. The Forest Preserve District Reporting Entity

The Forest Preserve District of Cook County, Illinois ("the District") was established in July 1915. The District is a separate governmental entity with boundaries coterminous with Cook County, Illinois. The District operates under a Board of Commissioners form of government and provides the following services as authorized by its charter: law enforcement, recreation, resources management, planning and development, and general administrative services.

Reporting Entity - The accounting policies of the Forest Preserve District of Cook County, Illinois, conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

The District includes all of the funds of the Forest Preserve District of Cook County, Illinois. The reporting entity for the District includes the following component units:

Presented Discretely With the Reporting Entity - The Chicago Horticultural Society (Chicago Botanical Garden) and Chicago Zoological Society (Brookfield Zoo) maintain their own boards, however their annual property tax levy requests require the District's approval. The District owns the land sites of the Chicago Botanical Garden and Brookfield Zoo. The Chicago Botanical Garden and the Brookfield Zoo are subject to agreements with the District to operate and maintain their respective land sites.

The Chicago Botanical Garden's agreement expires in 2015 and the contract provides for an automatic renewal for 40 years upon agreement of both parties. The Brookfield Zoo's agreement expires in 2026. Because of the nature of the Chicago Botanical Garden's and Brookfield Zoo's financially integrated relationship to the District, they are not blended with the District but presented discretely beside the District's financial statements.

Information contained in this section (Note IX) is for the Forest Preserve District only, and omits information for the District's two discretely presented component units - the Chicago Horticultural Society (Chicago Botanical Garden) and Chicago Zoological Society (Brookfield Zoo).

Complete financial statements for the Forest Preserve District, the Chicago Horticultural Society (Chicago Botanical Garden) and Chicago Zoological Society (Brookfield Zoo) may be obtained by request from the District at 69 West Washington Street, Suite 2060, Chicago, Illinois 60602.

B. Deposits and Investments

For purposes of the statement of cash flows, the District considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents. Illinois Statutes authorize the District to make deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds Investment Pool. The District maintains a cash and investment pool that is available for use by all funds except its Pension Fund. This pool holds deposits, certificates of deposit, 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 cash equivalents. Investments are stated at fair value. Accrued interest on investments is separately stated. The Illinois Statutes authorize the District to discretionarily allocate interest income to the various funds, except for the pro rata share belonging to the Bond and Interest Fund. The District has adopted an investment policy. That policy follows the Illinois Statutes (Public Funds Investment Act of the State of Illinois) for allowable investments.

Interest Rate Risk

The District's investment policy seeks to ensure preservation of capital in the District's overall portfolio. Return on investment is of secondary importance to safety of principal and liquidity. The District's policy limits the District to investments with a maturity of no more than 3 years from the date of purchase, unless matched to a specific cash flow. Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding 5 years if the maturities of such investments are made to coincide as nearly as possible with the expected use of funds. The intent to invest in securities with longer maturities is required to be disclosed to the Board of Commissioners in writing. In addition to the maturity restrictions, the policy requires the District investment portfolio to be sufficiently liquid to meet all cash flow requirements as they come due. The District is not exposed to interest rate risk at year end.

Credit Risk

State Statutes limit the investments in commercial paper to the top three ratings of two nationally recognized statistical rating organizations (NRSRO’s). The District's investment policy authorizes investments in any type of security allowed for in Illinois statutes regarding the investment of public funds. As of December 31, 2012, the District has invested in certificates of deposits and money markets, which are not rated, and State Treasurer - Illinois Funds, which are rated AAA by Standard & Poor's.

Additionally the District had the following investments and ratings:

Type of Investment	Moody's/ Standard & Poor's Rating	Fair Value
U.S. Government and	Aaa/AAA	$ 22,476,563
government agency securities	P-1/A-1	27,998,600
Commecial paper	P-1/A-1	29,800,000

Concentration of Credit Risk

The District's investment policy requires diversification of the investment portfolio to minimize risk of loss resulting from over-concentration in a particular type of security, risk factor, issuer, or maturity. The District's policy further states that no financial institution shall hold more than 25% of the District's total portfolio at the current time of investment placement. In addition, no more than 33% of total investments may be invested in commercial paper at any time. The District operates its investments as an internal investment pool where each fund reports its pro rata share of the investments made by the District. In this internal investment pool there were no investments which are subject to concentration for credit risk that represent more than 5% of the portfolio as of December 31, 2012. Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

The District operates its investments as individual portfolios within each fund. In the 2012 Capital Improvement Bonds Fund, more than 5% of the District’s investments are invested in securities issued by the Federal Home Loan Bank, Anglesea Funding Commercial Paper, Ridgefield Funding Commercial Paper, and Mount Cliff Finance Commercial Paper at December 31, 2012. The 2012 Capital Improvement Bonds Fund holds $27,998,600 in securities issued by the Federal Home Loan Bank, representing 25% of the fund’s investment portfolio; $10,000,000 in Anglesea Funding Commercial Paper, representing 9% of the fund’s investment portfolio; $10,000,000 in Ridgefield Funding Commercial Paper, representing 9% of the fund’s investment portfolio; and $9,800,000 in Mount Cliff Finance Commercial Paper, representing 9% of the fund’s investment portfolio.

Custodial Credit Risk – Deposits

The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured with collateralization pledged by the applicable financial institution to the extent of 110% of the value of the deposit.

Custodial Credit Risk – Investments

The District's investment policy requires all securities to be held by a third party custodian designated by the Comptroller's Office and evidenced by safekeeping receipts. Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit. Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund’s share price, the price for which the investments could be sold.

C. Capital Assets

A summary of changes in the District's capital assets for the year ended December 31, 2012, is as follows:

	Balance 1/1/2012	Additions	Deletions	Balance 12/31/2012
Capital assets not being depreciated:				
Land	$ 191,228,191	$ 8,844,999	$ -	$ 200,073,190
Construction in progress	20,095,996	10,993,937	17,730,375	13,359,558
Total capital assets not being depreciated	211,324,187	19,838,936	17,730,375	213,432,748
Capital assets being depreciated:				
Land improvements	63,588,159	5,491,578	4,335,835	64,743,902
Buildings	70,332,606	9,631,838	-	79,964,444
Equipment	5,932,369	592,575	-	6,524,944
Vehicles	10,595,134	737,041	-	11,332,175
Total capital assets being depreciated	150,448,268	16,453,032	4,335,835	162,565,465
Less accumulated depreciation for:				
Land improvements	16,298,195	2,747,899	4,327,477	14,718,617
Buildings	29,383,186	2,463,678	-	31,846,864
Equipment	3,594,052	357,311	-	3,951,363
Vehicles	5,447,318	934,882	-	6,382,200
Total accumulated depreciation	54,722,751	6,503,770	4,327,477	56,899,044
Total capital assets being depreciated, net	95,725,517	9,949,262	8,358	105,666,421
Governmental activities capital assets, net	$ 307,049,704	$ 29,788,198	$ 17,738,733	$ 319,099,169

Amounts above exclude $238.4 million of capital assets reported by the District's discretely presented component units.

D. Long-Term Debt

Long-term obligations activity for the year ended December 31, 2012, was as follows:

	Beginning Balance	Additions	Refundings/ Reductions	Ending Balance	Due Within One Year
General Obligation Bonds	$ 94,885,000	$ 142,930,000	$ 49,865,000	$ 187,950,000	$ 8,295,000
Unamortized bond premium	7,940,094	17,477,385	3,546,595	21,870,884	-
Unamortized deferred loss on refunding	-	(1,036,531)	(49,752)	(986,779)	-
Compensated absences	1,792,974	1,657,405	1,591,648	1,858,731	1,115,239
Postemployment benefit obligation	9,892,669	2,387,908	-	12,280,577	-
Net pension obligation	29,000,897	7,381,113	-	36,382,010	-
Total long-term liabilities	$ 143,511,634	$ 170,797,280	$ 54,953,491	$ 259,355,423	$ 9,410,239

The obligations for postemployment benefits, pensions, and compensated absences will be repaid from the Corporate Fund. Balances above exclude long-term debt of the District's discretely presented component units totaling approximately $96.5 million.

General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the District. Notes and bonds in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund.

	Interest Rates	Original Indebtedness	Carrying Amount
Series 2004 General Obligation Bonds - Due in annual installments of $3,270,000 to $8,000,000 through November 15, 2024	5.00% - 5.25%	$ 100,000,000	$ 48,610,000
Series 2012A General Obligation Unlimited Tax Refunding Bonds - Due in annual installments of $815,000 to $6,905,000 through November 15, 2022	2.00% - 5.00%	31,575,000	28,900,000
Series 2012B General Obligation Limited Tax Project and Refunding Bonds - Due in annual installments of $45,000 to $4,250,000 through December 15, 2037	2.00% - 5.00%	54,905,000	53,990,000
Series 2012C General Obligation Unlimited Tax Bonds (Personal Property Replacement Tax Alternative Revenue Source) - Due in annual installments of $1,250,000 to $3,805,000 through December 15, 2037	2.00% - 5.00%	56,450,000	56,450,000
Total Governmental Activities - General Obligation Bonds		$ 242,930,000	$ 187,950,000

Debt service requirements to maturity are as follows:

Year Ending December 31,	Principal	Interest	Total
2013	$ 8,295,000	$ 9,250,388	$ 17,545,388
2014	7,120,000	8,947,838	16,067,838
2015	7,205,000	8,638,438	15,843,438
2016	7,820,000	8,293,788	16,113,788
2017	8,220,000	7,889,500	16,109,500
2018 - 2022	47,035,000	32,838,500	79,873,500
2023 - 2027	36,940,000	20,903,000	57,843,000
2028 - 2032	28,695,000	13,599,250	42,294,250
2033 - 2037	36,620,000	5,671,500	42,291,500
Total	$ 187,950,000	$ 116,032,202	$ 303,982,202

The District is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 0.345% of the most recent available equalized assessed valuation of the District. As of December 31, 2013, the statutory debt limit for the District was $524,638,228, providing a debt margin of $344,983,228.

X. Subsequent Events

A. General Obligation Refunding Bonds, Series 2013A and 2013B

On December 19, 2013, the County issued $71,820,000 General Obligation Refunding Bonds, Series 2013A&B at a premium of $6.9 million. The proceeds from the bonds are being used to refund outstanding 2003B bonds and to pay certain cost of issuance of the bonds. As a result of the issuance, $78.1 million was deposited in an escrow account. The debt service on this issuance will be paid from the general obligation unlimited tax pledge. The refunding resulted in an overall present value savings of $7.8 million.

B. General Obligation Refunding Bonds, Series 2014A

On February 19, 2014, the County issued $130,590,000 General Obligation Refunding Bonds, Series 2014A at a premium of $12.6 million. The proceeds from the bonds are being used to refund the outstanding 2004A bonds and to pay certain cost of issuance of the bonds. As a result of the issuance, $142.3 million was deposited in an escrow account. The debt service on this issuance will be paid from the general obligation unlimited tax pledge. The refunding resulted in an overall present value savings of $13.1 million.

C. Component Unit – Forest Preserve District (District) – Real Estate Purchase

On June 27, 2013, the Forest Preserve District (District) entered into an agreement with BMO Harris Bank N.A. to purchase the outstanding mortgage note on Horizon Farms, a 400-acre property in Barrington Hills, Illinois. The property had been in foreclosure litigation since 2009. On August 30, 2013, a judgment of foreclosure and sale were granted in favor of the District, authorizing the sale of Horizon Farms to facilitate recovery of the judgment amount. However, as of December 31, 2013, the foreclosure had not yet been completed. Although the sale of the property to the Forest Preserve was conducted on October 18, 2013, outstanding litigation against the District delayed approval of the sale. On April 23, 2014, the legal action in the Illinois state court was resolved in the District's favor. On May 2, 2014, legal action in the federal court was dismissed. On May 5, 2014, approval of the sale of Horizon Farms for $14.1 million to the District was confirmed.

D. CCHHS – 340B Plan

In May 2014, CCHHS received a request for recoupment relating to certain discounts taken under the 340B prescription drug discount program related to the Oak Forest facility. After review of the available information and discussion with legal counsel, management has determined that the liability, if any, cannot be determined at this time. However, this exposure is not expected to be material to the financial statements of CCHHS or the County.

E. CCHHS – Contract

On March 28, 2014 the CCHHS Board approved a five-year contract with IlliniCare Health Plan, Inc. to provide third party administrative services, managed care and clinical services for the Medicaid managed care initiative CountyCare. This contract will take effect once the 1115 Waiver Demonstration Program has ended in 2014. Costs of this contract are not to exceed $1.796 billion.

SEAL OF COOK COUNTY • ILLINOIS •
JANUARY 1831

REQUIRED SUPPLEMENTAL INFORMATION

COOK COUNTY, ILLINOIS

REQUIRED SUPPLEMENTAL INFORMATION

SCHEDULES OF FUNDING PROGRESS

November 30, 2013

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
Pension Benefits						
December 31, 2011	$ 7,897,102,116	$ 12,628,274,561	$ 4,731,172,445	62.54	$ 1,456,444,123	324.84%
December 31, 2012	7,833,882,926	13,418,486,943	5,584,604,017	58.38	1,478,253,368	377.78%
December 31, 2013	8,381,444,287	13,636,576,177	5,255,131,890	61.46	1,484,269,715	354.06%
Post Employment Group Health Benefit Plan						
December 31, 2011	$ -	$ 1,678,571,388	$ 1,678,571,388	0.00	$ 1,456,444,123	115.25%
December 31, 2012	-	1,845,609,132	1,845,609,132	0.00	1,478,253,368	124.85%
December 31, 2013	-	1,978,767,490	1,978,767,490	0.00	1,484,269,715	133.31%

Suburban Cook County Tuberculosis 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
Pension Benefits						
December 31, 2011	$ 2,722,900	$ 3,128,554	$ 405,654	87.03	$ -	0.00%
December 31, 2012	2,614,102	2,862,262	248,160	91.33	-	0.00%
December 31, 2013	3,613,462	2,294,482	(1,318,980)	157.48	-	0.00%

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

COOK COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
REVENUES:					
Property taxes	$ 275,245,115	$ -	$ 275,245,115	$ 258,806,554	$ (16,438,561)
Nonproperty taxes	619,737,702	-	619,737,702	642,184,781	22,447,079
Total taxes	894,982,817	-	894,982,817	900,991,335	6,008,518
Fees and licenses	266,809,500	-	266,809,500	272,138,683	5,329,183
Intergovernmental grant and reimbursements-					
Federal government	1,250,000	-	1,250,000	1,200,413	(49,587)
State of Illinois	44,774,300	-	44,774,300	8,329,363	(36,444,937)
Investment income	-	-	-	135,237	135,237
Miscellaneous	35,334,327	-	35,334,327	25,158,222	(10,176,105)
Total revenues	1,243,150,944	-	1,243,150,944	1,207,953,253	(35,197,691)
EXPENDITURES AND ENCUMBRANCES:					
Administrative Hearing Board					
Personal Services	383,342	(2,630)	380,712	354,967	(25,745)
Contractual Services	815,500	(24,435)	791,065	775,004	(16,061)
Supplies and Materials	15,925	1,610	17,535	13,665	(3,870)
Operations and Maintenance	300	-	300	-	(300)
Rental and Leasing	8,007	630	8,637	8,637	-
Adult Probation Dept.					
Personal Services	38,406,708	483,673	38,890,381	37,777,177	(1,113,204)
Contractual Services	25,373	(761)	24,612	23,171	(1,441)
Supplies and Materials	94,325	(2,636)	91,689	84,103	(7,586)
Operations and Maintenance	231,850	(6,454)	225,396	214,959	(10,437)
Rental and Leasing	800,795	(30)	800,765	760,381	(40,384)
Contingency and Special Purposes	(5,525,000)	-	(5,525,000)	(4,168,352)	1,356,648
Board of Review					
Personal Services	7,848,381	125,000	7,973,381	7,991,301	17,920
Contractual Services	191,802	(6,498)	185,304	162,286	(23,018)
Supplies and Materials	155,125	3,106	158,231	135,584	(22,647)
Operations and Maintenance	8,443	-	8,443	6,895	(1,548)
Rental and Leasing	23,219	-	23,219	23,219	-
Budget & Management Services					
Personal Services	1,550,356	27,413	1,577,769	1,603,853	26,084
Contractual Services	9,518	(45)	9,473	5,674	(3,799)
Supplies and Materials	5,880	(1,133)	4,747	4,494	(253)
Operations and Maintenance	3,888	-	3,888	945	(2,943)
Rental and Leasing	4,395	-	4,395	4,395	-
Contingency and Special Purposes	(105,250)	-	(105,250)	690	105,940
Building & Zoning					
Personal Services	3,120,823	72,067	3,192,890	3,200,273	7,383
Contractual Services	31,471	(734)	30,737	29,253	(1,484)
Supplies and Materials	18,500	(555)	17,945	11,848	(6,097)
Operations and Maintenance	19,303	-	19,303	770	(18,533)
Rental and Leasing	10,243	-	10,243	3,739	(6,504)
Capital Planning and Policy					
Personal Services	1,081,955	-	1,081,955	1,045,696	(36,260)
Contractual Services	13,637	(386)	13,251	6,927	(6,324)
Supplies and Materials	10,700	(306)	10,394	8,903	(1,491)
Operations and Maintenance	2,144	-	2,144	-	(2,144)
Rental and Leasing	5,393	-	5,393	5,393	-
Civil Service Commission					
Personal Services	181,789	-	181,789	63,796	(117,993)
Contractual Services	5,251	(157)	5,094	1,958	(3,137)
Contingency and Special Purposes	(43,081)	-	(43,081)	-	43,081

(continued)

COOK COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS) - continued
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Office of Clerk of the Circuit Court					
Personal Services	$ 69,958,664	$ 388,563	$ 70,347,227	$ 71,838,772	$ 1,491,545
Contractual Services	1,715,566	141,045	1,856,611	1,774,001	(82,610)
Supplies and Materials	362,562	(17,945)	344,617	329,690	(14,927)
Operations and Maintenance	2,269,860	(140,350)	2,129,510	2,061,512	(67,998)
Rental and Leasing	716,898	10,000	726,898	717,558	(9,340)
Contingency and Special Purposes	(1,847,379)	-	(1,847,379)	(1,491,778)	355,601
Comm Super./Intervention					
Personal Services	19,143,494	42,615	19,186,109	19,091,151	(94,958)
Contractual Services	4,483,482	(319,187)	4,164,295	4,169,229	4,934
Supplies and Materials	463,656	(13,116)	450,540	391,580	(58,960)
Operations and Maintenance	77,681	(2,146)	75,535	61,909	(13,626)
Rental and Leasing	46,339	(15)	46,324	43,409	(2,916)
Contingency and Special Purposes	(2,300,000)	-	(2,300,000)	-	2,300,000
Commision on Human Rights					
Personal Services	799,677	(6,187)	793,490	629,239	(164,251)
Contractual Services	33,368	4,245	37,613	30,077	(7,536)
Supplies and Materials	6,100	836	6,936	5,018	(1,918)
Operations and Maintenance	1,500	-	1,500	873	(627)
Rental and Leasing	1,493	-	1,493	1,406	(87)
Contingency and Special Purposes	1,100	-	1,100	720	(380)
Contract Compliance					
Personal Services	675,671	18,058	693,729	708,402	14,673
Contractual Services	6,988	(2,237)	4,751	2,190	(2,561)
Supplies and Materials	4,800	(635)	4,165	3,657	(508)
Operations and Maintenance	40,300	-	40,300	40,000	(300)
Rental and Leasing	6,829	-	6,829	3,761	(3,068)
Contingency and Special Purposes	(94,000)	2,500	(91,500)	(99,737)	(8,237)
County Assessor					
Personal Services	20,573,636	51,881	20,625,517	20,187,688	(437,829)
Contractual Services	2,568,500	(6,605)	2,561,895	2,318,100	(243,795)
Supplies and Materials	298,500	2,379	300,879	259,827	(41,052)
Operations and Maintenance	191,777	(360)	191,417	45,730	(145,687)
Capital Equipment and Improvements	-	105,000	105,000	104,986	(14)
Rental and Leasing	245,326	-	245,326	164,661	(80,665)
Contingency and Special Purposes	(1,140,505)	-	(1,140,505)	(840,914)	299,591
County Auditor					
Personal Services	898,155	3,000	901,155	638,277	(262,878)
Contractual Services	275	(1)	274	98	(177)
Supplies and Materials	2,525	(1,530)	995	373	(622)
Operations and Maintenance	2,264	(1,500)	764	361	(403)
Rental and Leasing	613	-	613	612	(1)
County Clerk					
Personal Services	7,179,535	256,636	7,436,171	7,358,740	(77,431)
Contractual Services	260,480	(7,054)	253,426	223,119	(30,307)
Supplies and Materials	118,500	(4,380)	114,120	95,470	(18,650)
Operations and Maintenance	55,000	-	55,000	38,855	(16,145)
Rental and Leasing	25,627	1,800	27,427	27,422	(5)
Contingency and Special Purposes	(267,665)	-	(267,665)	(267,665)	-
County Comptroller					
Personal Services	2,668,233	28,229	2,696,462	2,626,604	(69,858)
Contractual Services	9,094	5,897	14,991	12,608	(2,383)
Supplies and Materials	41,000	5,815	46,815	46,578	(237)
Operations and Maintenance	8,127	-	8,127	5,531	(2,596)
Rental and Leasing	8,379	-	8,379	8,379	-
County Highway Department					
Personal Services	4,616,210	63,395	4,679,605	4,346,506	(333,099)
Contractual Services	95,985	(2,879)	93,106	70,119	(22,987)
Supplies and Materials	130,193	(3,875)	126,318	118,590	(7,728)
Operations and Maintenance	1,760,914	(129,267)	1,631,647	1,543,320	(88,327)
Capital Equipment and Improvements	-	85,000	85,000	85,000	-

(continued)

COOK COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS) - continued
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
County Highway Department					
Rental and Leasing	$ 24,431	$ (30)	$ 24,401	$ 24,258	$ (143)
Contingency and Special Purposes	(250,000)	-	(250,000)	(164,913)	85,087
County Purchasing Agent					
Personal Services	2,230,609	28,708	2,259,317	2,870,396	611,079
Contractual Services	49,848	(10,643)	39,205	11,286	(27,919)
Supplies and Materials	28,400	8,883	37,283	28,955	(8,328)
Operations and Maintenance	127,168	-	127,168	117,073	(10,095)
Rental and Leasing	30,891	(16,597)	14,294	12,750	(1,544)
County Treasurer					
Personal Services	2,085,436	39,501	2,124,937	1,984,034	(140,903)
Contractual Services	1,711,371	(461)	1,710,910	1,709,267	(1,643)
Supplies and Materials	23,490	372	23,862	22,394	(1,468)
Operations and Maintenance	19,960	(1,800)	18,160	16,580	(1,580)
Rental and Leasing	77,142	(3)	77,139	76,523	(616)
Contingency and Special Purposes	100	-	100	-	(100)
Court Services Division					
Personal Services	85,412,588	4,312,487	89,725,075	87,886,402	(1,838,673)
Contractual Services	411,607	(11,908)	399,699	401,842	2,143
Supplies and Materials	63,483	(1,791)	61,692	60,713	(979)
Operations and Maintenance	58,384	(327)	58,057	58,047	(10)
Rental and Leasing	86,002	-	86,002	105,373	19,371
Contingency and Special Purposes	(500,000)	-	(500,000)	(500,000)	-
Depart. of Enviromental Ctrl					
Personal Services	1,535,995	39,163	1,575,158	1,533,190	(41,968)
Contractual Services	36,984	(824)	36,160	16,985	(19,175)
Supplies and Materials	19,270	(570)	18,700	12,217	(6,483)
Operations and Maintenance	60,491	(1,748)	58,743	37,462	(21,281)
Rental and Leasing	8,415	-	8,415	4,716	(3,699)
Contingency and Special Purposes	(48,000)	-	(48,000)	(42,568)	5,432
Department of Corrections					
Personal Services	245,106,664	408,418	245,515,082	266,293,483	20,778,400
Contractual Services	16,086,595	529,694	16,616,289	16,505,517	(110,772)
Supplies and Materials	2,020,500	(315,600)	1,704,900	1,689,116	(15,784)
Operations and Maintenance	2,941,873	(386,850)	2,555,023	2,565,622	10,599
Rental and Leasing	137,161	-	137,161	137,161	-
Department of Human Resources					
Personal Services	3,618,009	-	3,618,009	3,278,042	(339,967)
Contractual Services	82,442	3,845	86,287	53,354	(32,933)
Supplies and Materials	58,717	(8,016)	50,701	52,333	1,631
Operations and Maintenance	49,893	-	49,893	41,193	(8,700)
Rental and Leasing	26,190	-	26,190	12,452	(13,739)
Contingency and Special Purposes	(265,640)	-	(265,640)	(44,286)	221,354
Dept. of Admin/Support Ser					
Personal Services	12,942,934	88,025	13,030,959	13,213,376	182,417
Contractual Services	364,183	(75,340)	288,843	278,769	(10,074)
Dept. of Admin/Support Ser					
Supplies and Materials	700,500	(21,000)	679,500	678,263	(1,237)
Operations and Maintenance	248,389	(75,250)	173,139	33,104	(140,035)
Rental and Leasing	13,759	-	13,759	13,758	(1)
Contingency and Special Purposes	(47,520)	-	(47,520)	(47,520)	-
Dept. of Facilities/Mgmt					
Personal Services	31,231,090	946,994	32,178,084	38,299,294	6,121,210
Contractual Services	8,187,930	(530,621)	7,657,309	1,970,642	(5,686,667)
Supplies and Materials	3,318,668	378,031	3,696,699	3,448,301	(248,398)
Operations and Maintenance	3,605,053	(317,641)	3,287,412	2,868,179	(419,233)
Rental and Leasing	27,076	19,477	46,553	45,305	(1,248)
Contingency and Special Purposes	(11,587,590)	-	(11,587,590)	(11,587,590)	-
Eighth District					
Personal Services	287,419	2,088	289,507	289,506	(1)
Contractual Services	39,800	(2,088)	37,712	15,991	(21,721)
Operations and Maintenance	5,000	-	5,000	2,940	(2,060)

(continued)

COOK COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS) - continued
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Eighth District					
Rental and Leasing	$ 20,700	$ -	$ 20,700	$ 18,000	$ (2,700)
Contingency and Special Purposes	6,000	-	6,000	3,048	(2,952)
Eleventh District					
Personal Services	474,977	-	474,977	262,168	(212,809)
Supplies and Materials	24,620	-	24,620	739	(23,881)
Emergency Management Agency					
Personal Services	1,411,300	(9,261)	1,402,039	1,129,180	(272,859)
Contractual Services	52,829	2,003	54,832	56,948	2,116
Supplies and Materials	31,350	6,364	37,714	37,516	(198)
Operations and Maintenance	91,602	(4,129)	87,473	81,328	(6,145)
Rental and Leasing	5,137	-	5,137	5,137	-
Contingency and Special Purposes	(628,312)	-	(628,312)	(629,309)	(997)
Fifteenth District					
Personal Services	304,574	-	304,574	304,242	(332)
Contractual Services	41,950	-	41,950	33,632	(8,318)
Operations and Maintenance	300	-	300	240	(60)
Rental and Leasing	1,200	-	1,200	1,200	-
Contingency and Special Purposes	10,800	-	10,800	2,936	(7,864)
Fifth District					
Personal Services	317,545	3,572	321,117	321,117	-
Supplies and Materials	5,093	4,122	9,215	8,267	(948)
Operations and Maintenance	3,600	-	3,600	3,600	-
Rental and Leasing	15,520	2,222	17,742	17,742	-
Contingency and Special Purposes	16,800	(9,916)	6,884	6,884	-
First District					
Personal Services	329,955	3,000	332,955	332,140	(815)
Contractual Services	8,371	(1,300)	7,071	7,050	(21)
Supplies and Materials	-	2,000	2,000	1,852	(148)
Operations and Maintenance	3,600	(800)	2,800	2,600	(200)
Rental and Leasing	16,800	(2,900)	13,900	13,830	(70)
Fixed Chrgs & Specl Purp Appr					
Personal Services	228,097,194	(10,461,921)	217,635,273	214,850,759	(2,784,514)
Contractual Services	26,753,208	(2,267,242)	24,485,966	16,724,180	(7,761,786)
Supplies and Materials	613,525	1,744	615,269	358,031	(257,238)
Operations and Maintenance	38,118,758	1,100,000	39,218,758	38,395,347	(823,411)
Rental and Leasing	1,625,884	33,000	1,658,884	(464,232)	(2,123,116)
Contingency and Special Purposes	45,928,721	4,398,949	50,327,670	27,502,601	(22,825,069)
Forensic Clinical Services					
Personal Services	2,462,075	-	2,462,075	2,075,201	(386,874)
Contractual Services	750	(22)	728	60	(668)
Supplies and Materials	11,000	(179)	10,821	9,861	(960)
Rental and Leasing	3,059	-	3,059	3,059	-
Fourteenth District					
Personal Services	333,368	7,500	340,868	338,255	(2,613)
Contractual Services	19,364	(8,500)	10,864	-	(10,864)
Supplies and Materials	-	1,000	1,000	184	(816)
Rental and Leasing	6,000	-	6,000	3,600	(2,400)
Fourth District					
Personal Services	330,370	(21,922)	308,448	308,448	-
Contractual Services	-	32,264	32,264	32,264	-
Operations and Maintenance	-	2,119	2,119	234	(1,885)
Rental and Leasing	21,570	(10,770)	10,800	10,800	-
Contingency and Special Purposes	6,800	(1,691)	5,109	5,109	-
IT Solutions					
Personal Services	5,539,880	77,904	5,617,784	5,554,477	(63,307)
Contractual Services	53,200	42,894	96,094	75,119	(20,975)
Supplies and Materials	137,300	(9,138)	128,162	96,886	(31,276)
Operations and Maintenance	771,550	(1,980)	769,570	635,918	(133,652)
Rental and Leasing	10,954	5,028	15,982	14,702	(1,280)
Contingency and Special Purposes	(220,523)	-	(220,523)	(93,450)	127,073

(continued)

COOK COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS) - continued
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Judicial Advisory Council					
Personal Services	$ 428,965	$ (2,516)	$ 426,449	$ 422,455	$ (3,994)
Contractual Services	3,700	3,022	6,722	7,265	544
Supplies and Materials	2,840	(656)	2,185	1,718	(466)
Operations and Maintenance	1,207	-	1,207	-	(1,207)
Rental and Leasing	1,620	-	1,620	1,620	-
Judiciary					
Personal Services	300,454	-	300,454	274,058	(26,396)
Contractual Services	615,640	66,952	682,592	667,819	(14,773)
Supplies and Materials	343,340	12,545	355,885	298,098	(57,787)
Operations and Maintenance	5,001,330	(24)	5,001,306	5,000,720	(586)
Rental and Leasing	5,160	-	5,160	2,978	(2,182)
Contingency and Special Purposes	3,500,000	-	3,500,000	4,227,334	727,334
Juvenile Probation					
Personal Services	24,209,199	305,025	24,514,224	24,293,516	(220,708)
Contractual Services	7,808,778	(99,863)	7,708,915	7,571,542	(137,373)
Supplies and Materials	97,000	7,020	104,020	92,179	(11,841)
Operations and Maintenance	581,700	(27,333)	554,367	559,615	5,248
Rental and Leasing	51,255	-	51,255	51,254	(1)
Contingency and Special Purposes	(1,878,023)	-	(1,878,023)	(1,954,787)	(76,764)
Juvenile Temporary Detent.Cntr					
Personal Services	34,678,090	90,939	34,769,029	35,636,501	867,472
Contractual Services	4,721,700	(150,700)	4,571,000	2,969,499	(1,601,502)
Supplies and Materials	2,887,089	(286,161)	2,600,928	1,663,682	(937,246)
Operations and Maintenance	126,070	16,406	142,476	112,199	(30,277)
Rental and Leasing	29,653	-	29,653	-	(29,653)
Contingency and Special Purposes	(514,000)	-	(514,000)	(504,000)	10,000
Medical Examiner					
Personal Services	6,718,766	38,816	6,757,582	6,505,747	(251,835)
Contractual Services	1,046,655	24,091	1,070,746	1,045,309	(25,437)
Supplies and Materials	364,600	(40,288)	324,312	307,523	(16,789)
Operations and Maintenance	198,234	(7,679)	190,555	104,134	(86,421)
Rental and Leasing	10,838	2,000	12,838	12,380	(458)
Ninth District					
Personal Services	346,683	-	346,683	346,007	(676)
Contractual Services	-	1,000	1,000	1,000	-
Rental and Leasing	12,000	(1,837)	10,163	9,986	(176)
Contingency and Special Purposes	-	837	837	837	-
Off of the Chief Fncl Officer					
Personal Services	2,094,487	(3,000)	2,091,487	1,621,090	(470,397)
Contractual Services	1,886	(41)	1,845	3,002	1,157
Supplies and Materials	9,600	2,802	12,402	5,872	(6,530)
Rental and Leasing	3,998	-	3,998	3,997	(1)
Contingency and Special Purposes	(1,094,961)	-	(1,094,961)	(619,191)	475,770
Office of Chief Admin. Officer					
Personal Services	2,557,267	31,568	2,588,835	2,424,977	(163,858)
Contractual Services	232,462	(761)	231,701	216,480	(15,221)
Supplies and Materials	23,390	(694)	22,696	(102,909)	(125,605)
Operations and Maintenance	13,991	(30)	13,961	65,010	51,049
Rental and Leasing	19,073	-	19,073	19,610	537
Contingency and Special Purposes	(209,332)	-	(209,332)	(72,396)	136,936
Office of Economic Development					
Personal Services	665,149	970	666,119	619,414	(46,705)
Contractual Services	36,991	(2,249)	34,742	28,360	(6,382)
Supplies and Materials	5,710	52	5,762	4,357	(1,405)
Operations and Maintenance	1,834	-	1,834	-	(1,834)
Office of Inspector General					
Personal Services	1,716,707	-	1,716,707	1,372,324	(344,383)
Contractual Services	18,830	(504)	18,326	4,545	(13,781)
Supplies and Materials	23,680	(1,110)	22,570	9,843	(12,727)
Operations and Maintenance	7,030	625	7,655	4,019	(3,636)
Rental and Leasing	17,262	-	17,262	8,428	(8,834)

(continued)

COOK COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS) - continued
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Office of Inspector General					
Contingency and Special Purposes	$ (70,000)	$ -	$ (70,000)	$ (51,645)	$ 18,355
Office of the Chief Judge					
Personal Services	27,342,100	-	27,342,100	27,701,929	359,829
Contractual Services	8,060,765	(279,630)	7,781,135	7,535,215	(245,920)
Supplies and Materials	332,950	(831)	332,119	322,697	(9,422)
Operations and Maintenance	426,400	(114)	426,286	90,085	(336,201)
Rental and Leasing	208,600	-	208,600	171,463	(37,137)
Contingency and Special Purposes	(5,962,548)	-	(5,962,548)	(6,123,051)	(160,503)
Office of the County Comm.					
Personal Services	723,359	20,871	744,230	734,121	(10,109)
Contractual Services	109,436	792	110,228	115,351	5,123
Supplies and Materials	158,557	(29,595)	128,962	93,559	(35,403)
Operations and Maintenance	3,459	-	3,459	2,375	(1,084)
Rental and Leasing	15,464	-	15,464	15,463	(1)
Contingency and Special Purposes	23,900	-	23,900	23,850	(50)
Office of the President					
Personal Services	1,621,787	(1,337)	1,620,450	1,532,046	(88,404)
Contractual Services	16,800	162	16,962	16,743	(219)
Supplies and Materials	4,250	808	5,058	4,513	(545)
Operations and Maintenance	3,001	(241)	2,760	838	(1,922)
Rental and Leasing	14,161	-	14,161	14,160	(1)
Contingency and Special Purposes	(90,000)	-	(90,000)	(147,425)	(57,425)
Office of the Sheriff					
Personal Services	2,992,151	-	2,992,151	3,196,598	204,447
Contractual Services	132,884	(3,986)	128,898	124,326	(4,572)
Supplies and Materials	2,500	-	2,500	2,339	(161)
Rental and Leasing	16,586	-	16,586	16,586	-
Planning & Development					
Personal Services	891,259	-	891,259	880,933	(10,326)
Contractual Services	137,944	(169)	137,775	121,865	(15,910)
Supplies and Materials	3,600	(93)	3,507	2,385	(1,122)
Operations and Maintenance	2,859	(15)	2,844	468	(2,376)
Rental and Leasing	2,000	-	2,000	2,000	-
Contingency and Special Purposes	(537,976)	-	(537,976)	(429,043)	108,933
Police Department					
Personal Services	42,302,484	45,351	42,347,835	46,562,381	4,214,546
Contractual Services	281,072	(17,812)	263,260	332,034	68,774
Supplies and Materials	160,000	5,450	165,450	163,505	(1,945)
Operations and Maintenance	548,374	(1,818)	546,556	542,845	(3,711)
Rental and Leasing	32,626	-	32,626	49,272	16,646
Contingency and Special Purposes	(600,000)	-	(600,000)	(600,269)	(269)
Public Administrator					
Personal Services	973,322	51,454	1,024,776	837,149	(187,627)
Contractual Services	77,340	(1,973)	75,367	70,132	(5,235)
Supplies and Materials	16,662	(289)	16,373	9,373	(7,000)
Operations and Maintenance	36,610	(9,500)	27,110	17,453	(9,657)
Rental and Leasing	39,898	-	39,898	30,542	(9,356)
Contingency and Special Purposes	-	-	-	42	42
Public Defender					
Personal Services	56,153,709	(15,036)	56,138,673	55,118,874	(1,019,799)
Contractual Services	2,017,019	(12,970)	2,004,049	1,776,597	(227,452)
Supplies and Materials	333,800	100	333,900	308,608	(25,292)
Operations and Maintenance	89,109	(55)	89,054	70,618	(18,436)
Rental and Leasing	124,418	(5,300)	119,118	117,973	(1,145)
Contingency and Special Purposes	(3,130,000)	-	(3,130,000)	(3,130,000)	-
Public Guardian					
Personal Services	17,448,257	25,828	17,474,085	17,207,197	(266,888)
Contractual Services	255,871	(2,511)	253,360	241,671	(11,689)
Supplies and Materials	105,900	(1,377)	104,523	81,869	(22,654)
Operations and Maintenance	106,700	(597)	106,103	106,566	463
Rental and Leasing	131,853	(5,018)	126,835	122,903	(3,932)

(continued)

COOK COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS) - continued
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Public Guardian					
Contingency and Special Purposes	$ (450,000)	$ -	$ (450,000)	$ (450,000)	$ -
Recorder of Deeds					
Personal Services	5,578,670	192,603	5,771,273	5,411,352	(359,921)
Contractual Services	575,910	(11,863)	564,047	425,575	(138,472)
Supplies and Materials	53,850	8,340	62,190	55,841	(6,349)
Operations and Maintenance	80,000	(120)	79,880	67,183	(12,697)
Rental and Leasing	23,640	-	23,640	19,407	(4,233)
Contingency and Special Purposes	(756,506)	-	(756,506)	(795,541)	(39,035)
Revenue					
Personal Services	3,155,758	19,400	3,175,158	2,770,918	(404,240)
Contractual Services	1,602,050	(63,060)	1,538,990	651,066	(887,924)
Supplies and Materials	111,456	(7,823)	103,633	49,406	(54,227)
Operations and Maintenance	85,701	-	85,701	51,794	(33,907)
Rental and Leasing	16,419	-	16,419	7,573	(8,846)
Contingency and Special Purposes	(2,722,239)	-	(2,722,239)	(1,333,096)	1,389,143
Risk Management					
Personal Services	1,515,058	-	1,515,058	1,509,814	(5,244)
Contractual Services	11,681	(332)	11,349	11,974	625
Supplies and Materials	18,550	(351)	18,199	6,802	(11,397)
Operations and Maintenance	5,168	-	5,168	3,106	(2,062)
Rental and Leasing	6,137	-	6,137	3,228	(2,909)
Contingency and Special Purposes	(935,063)	-	(935,063)	(914,077)	20,986
Second District					
Personal Services	283,828	7,888	291,716	291,401	(315)
Contractual Services	32,447	(7,048)	25,399	25,399	-
Supplies and Materials	16,320	(1,840)	14,480	9,952	(4,528)
Operations and Maintenance	3,250	2,700	5,950	3,250	(2,700)
Rental and Leasing	18,060	-	18,060	18,060	-
Contingency and Special Purposes	5,000	(1,700)	3,300	1,072	(2,228)
Seventeenth District					
Personal Services	316,418	1,751	318,169	318,169	-
Contractual Services	13,250	(1,751)	11,499	11,162	(337)
Operations and Maintenance	1,500	-	1,500	665	(835)
Rental and Leasing	10,810	-	10,810	10,800	(10)
Contingency and Special Purposes	16,800	-	16,800	16,800	-
Seventh District					
Personal Services	307,052	-	307,052	290,492	(16,560)
Contractual Services	20,000	(1,200)	18,800	18,092	(708)
Supplies and Materials	13,400	1,189	14,589	13,173	(1,416)
Operations and Maintenance	3,000	11	3,011	3,010	(1)
Rental and Leasing	15,600	-	15,600	15,600	-
Sheriff Women's Justice Serv					
Personal Services	4,354,178	(3,368)	4,350,810	4,640,291	289,481
Contractual Services	3,178,899	(8,862)	3,170,037	3,214,172	44,135
Supplies and Materials	88,991	(2,444)	86,547	75,919	(10,628)
Operations and Maintenance	425,726	(12,740)	412,986	539,450	126,464
Rental and Leasing	9,626	-	9,626	9,625	(1)
Contingency and Special Purposes	(55,000)	-	(55,000)	(55,000)	-
Sheriff's Merit Board					
Personal Services	1,410,570	-	1,410,570	1,465,743	55,173
Contractual Services	251,280	(7,478)	243,802	239,247	(4,555)
Supplies and Materials	15,000	(450)	14,550	14,500	(50)
Operations and Maintenance	2,936	-	2,936	2,624	(312)
Rental and Leasing	2,711	-	2,711	2,436	(275)
Sixteenth District					
Personal Services	321,335	(6,000)	315,335	301,698	(13,637)
Contractual Services	19,150	6,000	25,150	24,020	(1,130)
Operations and Maintenance	3,055	-	3,055	669	(2,386)
Rental and Leasing	15,295	-	15,295	15,240	(55)
Sixth District					
Personal Services	327,863	-	327,863	327,365	(498)

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COOK COUNTY, ILLINOIS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS) - concluded
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual	Over (Under) Final Budget
Sixth District					
Operations and Maintenance	$ 4,320	$ -	$ 4,320	$ 4,320	$ -
Rental and Leasing	12,000	-	12,000	12,000	-
Contingency and Special Purposes	14,400	-	14,400	10,517	(3,883)
Social Casework Services					
Personal Services	13,092,408	37,154	13,129,562	13,154,823	25,261
Contractual Services	3,529	(105)	3,424	2,290	(1,134)
Supplies and Materials	6,750	(177)	6,573	5,685	(888)
Rental and Leasing	20,991	-	20,991	20,990	(1)
Social Casework Services					
Contingency and Special Purposes	(2,920,000)	-	(2,920,000)	(2,868,087)	51,913
State's Attorney					
Personal Services	87,615,703	1,005,433	88,621,136	89,401,723	780,587
Contractual Services	3,204,481	7,890	3,212,371	3,227,485	15,114
Supplies and Materials	933,695	(16,187)	917,508	803,986	(113,522)
Operations and Maintenance	1,322,575	(48,430)	1,274,145	1,196,833	(77,312)
Rental and Leasing	363,436	(225)	363,211	383,521	20,310
Contingency and Special Purposes	(2,761,698)	-	(2,761,698)	(2,630,517)	131,181
Supportive Services					
Personal Services	662,873	-	662,873	651,777	(11,096)
Contractual Services	2,360	(62)	2,298	2,339	41
Supplies and Materials	2,530	(66)	2,464	2,677	213
Operations and Maintenance	19,979	-	19,979	10,462	(9,517)
Rental and Leasing	619	-	619	619	-
Technology Policy and Planning					-
Personal Services	5,196,647	4,262	5,200,909	4,400,745	(800,164)
Contractual Services	112,566	9,481	122,047	113,276	(8,771)
Supplies and Materials	34,600	(7,930)	26,670	12,027	(14,643)
Operations and Maintenance	1,222,700	-	1,222,700	629,020	(593,680)
Rental and Leasing	5,400	-	5,400	5,399	(1)
Contingency and Special Purposes	(1,386,864)	-	(1,386,864)	(504,344)	882,520
Tenth District					
Personal Services	338,928	-	338,928	289,398	(49,530)
Contractual Services	15,000	-	15,000	3,443	(11,558)
Supplies and Materials	1,000	-	1,000	-	(1,000)
Rental and Leasing	4,000	-	4,000	3,000	(1,000)
Third District					
Personal Services	295,356	-	295,356	290,407	(4,949)
Contractual Services	63,651	-	63,651	-	(63,651)
Thirteenth District					
Personal Services	310,865	-	310,865	309,473	(1,392)
Contractual Services	27,120	(8,120)	19,000	6,035	(12,965)
Supplies and Materials	-	2,000	2,000	746	(1,254)
Operations and Maintenance	3,908	6,120	10,028	6,847	(3,181)
Rental and Leasing	16,972	-	16,972	15,947	(1,025)
Twelfth District					
Personal Services	321,957	-	321,957	321,589	(368)
Contractual Services	15,000	(7,680)	7,320	3,826	(3,494)
Operations and Maintenance	5,000	255	5,255	4,554	(701)
Rental and Leasing	16,800	7,425	24,225	23,719	(506)
Zoning Board of Appeals					
Personal Services	465,957	3,382	469,339	424,251	(45,088)
Contractual Services	18,192	(514)	17,678	6,378	(11,300)
Supplies and Materials	3,200	(88)	3,112	1,662	(1,450)
Operations and Maintenance	735	-	735	-	(735)
Rental and Leasing	4,791	-	4,791	2,909	(1,882)
Contingency and Special Purposes	(65,462)	-	(65,462)	(39,904)	25,558
Total expenditures	1,332,040,244	-	1,332,040,244	1,315,036,367	(17,003,877)
Revenues over (under) expenditures and encumbrances	(88,889,300)	-	(88,889,300)	(107,083,114)	(18,193,814)
OTHER FINANCING SOURCES:					
Transfers in	88,889,300	-	88,889,300	97,036,197	8,146,897
Total other financing sources	88,889,300	-	88,889,300	97,036,197	8,146,897
Revenues over (under) expenditures and encumbrances and other financing sources	$ -	$ -	$ -	$ (10,046,917)	$ (10,046,917)

COOK COUNTY, ILLINOIS
MOTOR FUEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Nonproperty tax	$ 76,057,138	$ -	$ 76,057,138	$ 71,219,750	$ (4,837,388)
Intergovernmental grants and reimbursements -					
State of Illinois	24,239,339	-	24,239,339	16,739,877	(7,499,462)
Other governments	-	-	-	1,544,049	1,544,049
Investment income	-	-	-	67,900	67,900
Miscellaneous	30,000,000	-	30,000,000	132,337	(29,867,663)
Fund balance	34,933,368	-	34,933,368	8,260,838	(26,672,530)
Total revenues	165,229,845	-	165,229,845	97,964,751	(67,265,094)
EXPENDITURES AND ENCUMBRANCES:					
Capital Outlay	86,000,000		86,000,000	18,734,907	(67,265,093)
Total expenditures and encumbrances	86,000,000	-	86,000,000	18,734,907	(67,265,093)
Revenues over expenditures and encumbrances	79,229,845	-	79,229,845	79,229,844	(1)
OTHER FINANCING (USES):					
Transfers out	(79,229,845)	-	(79,229,845)	(79,229,844)	1
Total other financing uses	(79,229,845)	-	(79,229,845)	(79,229,844)	1
Revenues over expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ -	$ -

COOK COUNTY, ILLINOIS
ANNUITY AND BENEFIT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Property tax	$ 150,934,402	$ -	$ 150,934,402	$ 146,544,590	$ (4,389,812)
Personal property replacement tax & TIF	42,035,103	-	42,035,103	42,035,103	-
Investment Income	-	-	-	3,540	3,540
Total revenues	192,969,505		192,969,505	188,583,233	(4,386,272)
EXPENDITURES - Pension Contributions					
Personal Services	192,969,505	-	192,969,505	188,583,233	(4,386,272)
Total expenditures and encumbrances	192,969,505		192,969,505	188,583,233	(4,386,272)
Revenues over (under) expenditures	$ -		$ -	$ -	$ -

COOK COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2013

I. Budgetary Basis of Accounting

The accompanying Schedules of Revenues, Expenditures and Encumbrances - 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 are recognized as revenue in the budgetary statements in the year they are earned (levied). The operating statements prepared under GAAP recognize property tax levies as revenue when they are earned and available (collected during the period or within 60 days after year-end).

- 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 other than property taxes 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.

The following schedule provides a reconciliation of the change in fund balance on the budgetary basis to the change in fund balance on a GAAP basis for the General Fund and major special revenue funds:

	General Fund	Motor Fuel Tax Fund	Annuity & Benefit Fund
Change in fund balances - GAAP basis from Exhibit 5	$ (49,429,023)	$ (7,994,449)	$ -
Effect of deferring property tax levy	15,588,546	-	2,500,649
Effect of accruing certain revenue	(4,813,488)	7,693,633	(11,687,684)
Effect of not including encumbrances as expenditures	20,184,038	300,816	9,187,035
Effect of excluding unbudgeted transfers	8,423,010	-	-
Revenues and other financing sources over expenditures and encumbrances and other financing uses - budgetary basis from Budget and Actuals respectively	$ (10,046,917)	-	$ -

Excess of expenditures over appropriations

For the year ended November 30, 2013, expenditures exceeded appropriations (non GAAP budget basis) for the General Fund.

Fund/Department/Object Classification	Over-Expenditure
General	
Adult Probation Dept.	
Contingency and Special Purposes	$ 1,356,648
Board of Review	
Personal Services	17,920
Budget & Management Services	
Personal Services	26,084
Contingency and Special Purposes	105,940
Building & Zoning	
Personal Services	7,383
Civil Service Commission	
Contingency and Special Purposes	43,081
Office of Clerk of the Circuit Court	
Personal Services	1,491,545
Contingency and Special Purposes	355,601
Comm Super./Intervention	
Contractual Services	4,934
Contingency and Special Purposes	2,300,000
Contract Compliance	
Personal Services	14,673
County Assessor	
Contingency and Special Purposes	299,591
County Highway Department	
Contingency and Special Purposes	85,087
County Purchasing Agent	
Personal Services	611,079
Court Services Division	
Contractual Services	2,143
Rental and Leasing	19,371
Depart. of Enviromental Ctrl	
Contingency and Special Purposes	5,432
Department of Corrections	
Personal Services	20,778,400
Operations and Maintenance	10,599
Department of Human Resources	
Supplies and Materials	1,631
Contingency and Special Purposes	221,354
Dept. of Admin/Support Ser	
Personal Services	182,417

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (continued)

November 30, 2013

Fund/Department/Object Classification	Over-Expenditure
General	
Dept. of Facilities/Mgmt	
Personal Services	$ 6,121,210
Emergency Management Agency	
Contractual Services	2,116
IT Solutions	
Contingency and Special Purposes	127,073
Judicial Advisory Council	
Contractual Services	544
Judiciary	
Contingency and Special Purposes	727,334
Juvenile Probation	
Operations and Maintenance	5,248
Juvenile Temporary Detent.Cntr	
Personal Services	867,472
Contingency and Special Purposes	10,000
Off of the Chief Fncl Officer	
Contractual Services	1,157
Contingency and Special Purposes	475,770
Office of Chief Admin. Officer	
Operations and Maintenance	51,049
Rental and Leasing	537
Contingency and Special Purposes	136,936
Office of Inspector General	
Contingency and Special Purposes	18,355
Office of the Chief Judge	
Personal Services	359,829
Office of the County Comm.	
Contractual Services	5,123
Office of the Sheriff	
Personal Services	204,447
Planning & Development	
Contingency and Special Purposes	108,933
Police Department	
Personal Services	4,214,546
Contractual Services	68,774
Rental and Leasing	16,646
Public Administrator	
Contingency and Special Purposes	42

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (continued)

November 30, 2013

Fund/Department/Object Classification	Over-Expenditure
General	
Public Guardian	
Operations and Maintenance	$ 463
Revenue	
Contingency and Special Purposes	1,389,143
Risk Management	
Contractual Services	625
Contingency and Special Purposes	20,986
Sheriff Women's Justice Serv	
Personal Services	289,481
Contractual Services	44,135
Operations and Maintenance	126,464
Sheriff's Merit Board	
Personal Services	55,173
Social Casework Services	
Personal Services	25,261
Contingency and Special Purposes	51,913
State's Attorney	
Personal Services	780,587
Contractual Services	15,114
Rental and Leasing	20,310
Contingency and Special Purposes	131,181
Supportive Services	
Contractual Services	41
Supplies and Materials	213
Technology Policy and Planning	
Contingency and Special Purposes	882,520
Zoning Board of Appeals	
Contingency and Special Purposes	25,558

GENERAL FUND

COOK COUNTY, ILLINOIS

MAJOR GOVERNMENTAL FUND

GENERAL FUND

The General Fund of the County consists of five accounts: the Corporate Account, the Public Safety Account, the Self Insurance Account, the Emergency Management Agency Account and the Capital Litigation Account. They are the general operating accounts of the County. The accounts are used for all financial resources except those 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.

The Emergency Management Agency Account 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 Account 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. This program ended in the prior year and this Account was closed as of year-end.

Exhibit A-1
COOK COUNTY, ILLINOIS
GENERAL FUND
COMBINING BALANCE SHEET BY ACCOUNT
November 30, 2013

	Corporate Account	Public Safety Account	Self Insurance Account
ASSETS:			
Cash and Investments	$ 115,910,212	$ 33,887,236	$ -
Taxes receivable (net of allowance for loss) -			
Tax levy - current year	7,687,628	267,557,465	-
Tax levy - prior year	474,106	11,493,520	-
Total taxes receivable	8,161,734	279,050,985	-
Accrued interest receivable	-	89	-
Accounts receivable -			
Due from others	1,870,489	23,486,919	-
Due from other governments	1,001,713	91,289,602	-
Due from other funds	88,234,130	-	-
Total accounts receivable	91,106,332	114,776,521	-
Total assets	$ 215,178,278	$ 427,714,831	$ -
LIABILITIES AND FUND BALANCE:			
Liabilities			
Accounts payable	$ 11,416,615	$ 38,954,430	$ 833,392
Accrued salaries payable	3,387,161	33,583,368	-
Amounts held for outstanding warrants	6,143,176	-	-
Due to other funds	89,468	88,039,408	151,067
Deferred revenue - property tax	8,077,758	276,985,497	-
Deferred revenue - other	68,977	29,898,700	-
Total liabilities	29,183,155	467,461,403	984,459
Assigned	21,970,454	-	-
Unassigned	164,024,669	(39,746,572)	(984,459)
Total fund balance	185,995,123	(39,746,572)	(984,459)
Total liabilities and fund balance	$ 215,178,278	$ 427,714,831	$ -

Emergency Management Agency Account	Capital Litigation Account	Intra-activity Eliminations	Total	
				ASSETS:
$ -	$ -	$ -	$ 149,797,448	Cash and investments
				Taxes receivable (net of allowance for loss) -
-	-	-	275,245,093	Tax levy - current year
-	-	-	11,967,626	Tax levy - prior year
-	-	-	287,212,719	Total taxes receivable
-	-	-	89	Accrued interest receivable
				Accounts receivable -
-	-	-	25,357,408	Due from others
-	-	-	92,291,315	Due from other governments
-	-	(88,190,475)	43,655	Due from other funds
-	-	(88,190,475)	117,692,378	Total accounts receivable
$ -	$ -	$ (88,190,475)	$ 554,702,634	Total assets
				LIABILITIES AND FUND BALANCE:
				Liabilities
$ 1,148	$ -	$ -	$ 51,205,585	Accounts payable
-	-	-	36,970,529	Accrued salaries payable
-	-	-	6,143,176	Amounts held for outstanding warrants
-	-	(88,190,475)	89,468	Due to other funds
-	-	-	285,063,255	Deferred revenue - property tax
-	-	-	29,967,677	Deferred revenue - other
1,148	-	(88,190,475)	409,439,690	Total liabilities
-	-	-	21,970,454	Assigned
(1,148)	-	-	123,292,490	Unassigned
(1,148)	-	-	145,262,944	Total fund balance
$ -	$ -	$ (88,190,475)	$ 554,702,634	Total liabilities and fund balance

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, 2013

	Corporate Account	Public Safety Account	Self Insurance Account
REVENUES:			
Taxes -			
Property	$ 9,327,834	$ 233,890,174	$ -
Nonproperty	(1,517,857)	638,830,047	-
Total taxes	7,809,977	872,720,221	-
Fees and Licenses	143,387,201	128,751,482	-
Intergovernmental grants and reimbursements -			
Federal government	-	1,200,413	-
State of Illinois	512,149	22,037,022	-
Investment income	113,808	21,428	-
Miscellaneous	5,530,866	15,093,627	-
Total revenues	157,354,001	1,039,824,193	-
EXPENDITURES:			
Current -			
Government management and supporting services	84,151,295	31,905,453	-
Corrections	-	389,411,779	-
Courts	-	763,569,413	-
Control of environment	2,177,968	-	-
Assessment and collection of taxes	34,747,912	-	-
Election	7,618,247	-	-
Economic and human development	1,236,421	-	-
Transportation	5,669,654	-	-
Insurance claims	-	-	5,142,061
Debt service -			
Principal	-	13,000,000	-
Interest and other charges	-	142,903	-
Amounts incurred in the above accounts for the Enterprise Funds	(3,558,667)	-	-
Total expenditures	132,042,830	1,198,029,548	5,142,061
Revenues over (under) expenditures	25,311,171	(158,205,355)	(5,142,061)
OTHER FINANCING SOURCES (USES):			
Transfers in	2,121,429	90,923,224	-
Transfers out	(4,431,467)	(3,991,544)	-
Total other financing sources (uses)	(2,310,038)	86,931,680	-
Net change in fund balance	23,001,133	(71,273,675)	(5,142,061)
FUND BALANCE/(DEFICIT) - Beginning	162,993,990	31,527,103	4,157,602
FUND BALANCE/(DEFICIT) - Ending	$ 185,995,123	$ (39,746,572)	$ (984,459)

Emergency Management Agency Account	Capital Litigation Account	Intra-Activity Eliminations	Total	
				REVENUES:
				Taxes -
$ -	$ -	$ -	$ 243,218,008	Property
-	-	-	637,312,190	Nonproperty
-	-	-	880,530,198	Total taxes
-	-	-	272,138,683	Fees and Licenses
				Intergovernmental grants and reimbursements -
-	-	-	1,200,413	Federal government
-	-	-	22,549,171	State of Illinois
-	-	-	135,236	Investment income
-	-	-	20,624,493	Miscellaneous
-	-	-	1,197,178,194	Total revenues
				EXPENDITURES:
				Current -
5,964	-	(2,625,753)	113,436,959	Government management and supporting services
-	-	-	389,411,779	Corrections
-	-	(481,504)	763,087,909	Courts
-	-	-	2,177,968	Control of environment
-	-	(451,410)	34,296,502	Assessment and collection of taxes
-	-	-	7,618,247	Election
-	-	-	1,236,421	Economic and human development
-	-	-	5,669,654	Transportation
-	-	-	5,142,061	Insurance claims
				Debt service -
-	-	-	13,000,000	Principal
-	-	-	142,903	Interest and other charges
-	-	-	-	Amounts incurred in the above accounts for the
-	-	3,558,667	-	Enterprise Funds
5,964	-	-	1,335,220,403	Total expenditures
(5,964)	-	-	(138,042,209)	Revenues over (under) expenditures
				OTHER FINANCING SOURCES (USES):
2,025,824	1,965,720	(3,991,544)	93,044,653	Transfers in
-	-	3,991,544	(4,431,467)	Transfers out
2,025,824	1,965,720	-	88,613,186	Total other financing sources (uses)
2,019,860	1,965,720	-	(49,429,023)	Net change in fund balance
(2,021,008)	(1,965,720)	-	194,691,967	**FUND BALANCE/(DEFICIT) - Beginning**
$ (1,148)	$ -	$ -	$ 145,262,944	**FUND BALANCE/(DEFICIT) - Ending**

Exhibit A-3
COOK COUNTY, ILLINOIS
GENERAL FUND
COMBINING SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
For the Year Ended November 30, 2013

	Corporate Account	Public Safety Account	Total
REVENUES:			
Taxes -			
Property tax - tax levy	$ 9,327,834	$ 233,890,174	$ 243,218,008
Nonproperty tax -			
County sales tax	(1,972,189)	323,691,996	321,719,807
County use tax	-	66,036,126	66,036,126
Off-Track betting commission	-	2,651,803	2,651,803
Illinois gaming-casino	-	8,412,655	8,412,655
New vehicle tax	-	2,864,367	2,864,367
General sales tax	-	3,060,879	3,060,879
Wheel tax	-	3,711,245	3,711,245
State income tax	-	12,961,161	12,961,161
Alcoholic beverage tax	-	35,165,476	35,165,476
Gasoline tax	454,332	88,160,867	88,615,199
Cigarette tax	-	3,768,811	3,768,811
Other tobacco products	-	1,695,768	1,695,768
Non-titled use tax	-	4,214,295	4,214,295
Firearms tax	-	331,174	331,174
Gambling machine tax	-	232,609	232,609
Non retailer transaction use tax	-	14,137,556	14,137,556
Amusement tax	-	25,748,864	25,748,864
Parking lot & garage operation tax	-	41,984,395	41,984,395
Total nonproperty tax	(1,517,857)	638,830,047	637,312,190
Total taxes	7,809,977	872,720,221	880,530,198
Fee and licenses			
County Treasurer -			
Penalties on taxes	84,103,543	-	84,103,543
Interest on investments	15,660	-	15,660
County Clerk	9,802,771	-	9,802,771
County Recorder and Registrar	40,219,547	-	40,219,547
Clerk of the Circuit Court -			
Municipal District 1	-	30,269,127	30,269,127
Municipal Districts 2 - 6	-	21,559,421	21,559,421
Law and Juvenile Divisions	-	10,977,627	10,977,627
County Division	-	4,169,003	4,169,003
Chancery and Domestic Relations Division	-	14,214,195	14,214,195
Probate Division	-	1,764,488	1,764,488
Criminal Division	-	320,349	320,349
Accounting Division	-	4,340,723	4,340,723
County Sheriff -			
General fees	-	2,111,931	2,111,931
Municipal Division	-	22,558,137	22,558,137
State's Attorney	-	1,921,655	1,921,655
Building and Zoning	3,301,233	-	3,301,233
Chief Judge	-	12,373	12,373
Environmental Control	4,871,769	-	4,871,769
County Assessor	77,532	-	77,532
Highway Department Permits	625,046	-	625,046
Supportive Services	-	16,270	16,270
Public Administrator	-	630,871	630,871
Liquor Licenses	340,000	-	340,000
Public Guardian	-	2,818,114	2,818,114
Medical Examiner	-	1,045,893	1,045,893
Contract Compliance MWBE	30,100	-	30,100
Court Service Fee	-	10,021,305	10,021,305
Total fee offices	$ 143,387,201	$ 128,751,482	$ 272,138,683

(continued)

Exhibit A-3 (continued)
COOK COUNTY, ILLINOIS
GENERAL FUND
COMBINING SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
For the Year Ended November 30, 2013

	Corporate Account	Public Safety Account	Emergency Management Agency Account	Capital Litigation Account	Total
Reimbursements from other governments -					
Federal government	$ -	$ 1,200,413	$ -	$ -	$ 1,200,413
State of Illinois -					
Juvenile court staff salaries	-	3,904,779	-	-	3,904,779
Pretrial court staff salaries	-	3,358,550	-	-	3,358,550
Salaries of State's Attorney	-	195,792	-	-	195,792
Social service staff salaries	-	5,202,267	-	-	5,202,267
Adult probation staff salaries	-	9,026,923	-	-	9,026,923
Salaries of Public Defender	-	121,607	-	-	121,607
Indirect costs	512,149	227,104	-	-	739,253
Total reimbursements from other governments	512,149	23,237,435	-	-	23,749,584
Investment income	113,808	21,428	-	-	135,236
Miscellaneous -					
Cable TV franchise	1,246,995	-	-	-	1,246,995
Wage garnishment fee	184,081	-	-	-	184,081
Estate of Heirs	-	286,245	-	-	286,245
Telephone commissions	-	4,297,492	-	-	4,297,492
Real estate and rental income	929,243	4,382,820	-	-	5,312,063
Other	3,170,547	6,127,070	-	-	9,297,617
Total miscellaneous	5,530,866	15,093,627	-	-	20,624,493
Total revenues	157,354,001	1,039,824,193	-	-	1,197,178,194
OTHER FINANCING SOURCES:					
Transfers in -					
Public Safety	-	-	2,025,824	1,965,720	3,991,544
Motor Fuel Tax	-	74,500,000	-	-	74,500,000
Animal Control	477,312	159,104	-	-	636,416
Election	240,423	721,269	-	-	961,692
Circuit Court Document Storage	-	491,975	-	-	491,975
County Clerk Automation	-	99,402	-	-	99,402
Cook County Lead Poisoning	-	57,282	-	-	57,282
Clerk of the Circuit Court Administration	-	44,534	-	-	44,534
Adult Probation Services Fee	121,965	-	-	-	121,965
CC Emergency Telephone System	90,233	-	-	-	90,233
Social Services Probation	61,974	-	-	-	61,974
Suburban TB Sanitarium District	-	783,808	-	-	783,808
County Law Library	-	866,115	-	-	866,115
Circuit Court Automation	-	645,450	-	-	645,450
Treasurer Tax Sales Automation	-	996,586	-	-	996,586
Geographical Information Systems	1,129,522	-	-	-	1,129,522
States Attorney Narcotics Forfeiture	-	467,669	-	-	467,669
GIS Fee Fund	-	231,866	-	-	231,866
CJ Children's Waiting Room	-	252,365	-	-	252,365
County Recorder Document Storage	-	273,967	-	-	273,967
Governmental Grants	-	10,331,832	-	-	10,331,832
Total other financing sources	2,121,429	90,923,224	2,025,824	1,965,720	97,036,197
Total revenues and other financing sources	$ 159,475,430	$ 1,130,747,417	$ 2,025,824	$ 1,965,720	$ 1,294,214,391

SEAL OF COOK COUNTY • ILLINOIS •
JANUARY 1831

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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Property taxes	$ 186,227,827	$ -	$ 186,227,827	$ 196,457,189	$ 10,229,362
Intergovernmental grants and reimbursements - Federal government	-	-	-	12,362,811	12,362,811
Investment income	-	-	-	334,063	334,063
Total revenues	186,227,827	-	186,227,827	209,154,063	22,926,236
EXPENDITURES AND ENCUMBRANCES:					
Principal and Interest levied, not due -					
Principal	101,140,000	-	101,140,000	32,920,000	(68,220,000)
Interest and issuance costs	89,817,672	-	89,817,672	156,416,097	66,598,425
Total expenditures and encumbrances	190,957,672	-	190,957,672	189,336,097	(1,621,575)
Revenues over (under) expenditures and encumbrances	(4,729,845)	-	(4,729,845)	19,817,966	24,547,811
OTHER FINANCING SOURCES:					
Transfers in	4,729,845	-	4,729,845	5,602,644	872,799
Total other financing sources	4,729,845	-	4,729,845	5,602,644	872,799
Revenues over (under) expenditures and encumbrances and other financing sources	$ -	$ -	$ -	$ 25,420,610	$ 25,420,610

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 and Corrections and Courts.

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, 2013

	Government Management and Supporting Services Account	Protection of Health Account	Corrections Account
ASSETS:			
Cash and investments	$ 1,370,437	$ 2,020,688	$ 12,968,123
Cash and investments with trustees	249,692,555	27,601,746	10,599,840
Accrued interest receivable	5,742	572	213
Due from other funds	10,174,924	129,514,205	3,999,152
Total assets	$ 261,243,658	$ 159,137,211	$ 27,567,328
LIABILITIES AND FUND BALANCE :			
Liabilities:			
Accounts payable	$ 16,351,021	$ 1,182,902	$ 88,577
Due to other funds	143,688,281	-	-
Total liabilities	160,039,302	1,182,902	88,577
Fund balance:			
Restricted	101,204,356	157,954,309	27,478,751
Total fund balance	101,204,356	157,954,309	27,478,751
Total liabilities and fund balance	$ 261,243,658	$ 159,137,211	$ 27,567,328

Courts Account	Intra-activity Eliminations	Total	
			ASSETS:
$ 20,534,905	$ -	$ 36,894,153	Cash and investments
13,503,156	-	301,397,297	Cash and investments with trustees
278	-	6,805	Accrued interest receivable
12,018,319	(155,706,600)	-	Due from other funds
$ 46,056,658	$ (155,706,600)	$ 338,298,255	Total assets
			LIABILITIES AND FUND BALANCE :
			Liabilities:
$ 98,246	$ -	$ 17,720,746	Accounts payable
12,018,319	(155,706,600)	-	Due to other funds
12,116,565	(155,706,600)	17,720,746	Total liabilities
			Fund balance:
33,940,093	-	320,577,509	Restricted
33,940,093	-	320,577,509	Total fund balance
$ 46,056,658	$ (155,706,600)	$ 338,298,255	Total liabilities and fund balance

Exhibit C-2
COOK COUNTY, ILLINOIS
CAPITAL PROJECTS FUND
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE BY ACCOUNT
For the Year Ended November 30, 2013

	Government Management and Supporting Services Account	Protection of Health Account	Corrections Account
REVENUES:			
Investment income	$ 223,939	$ 106,311	$ 37,015
Capital outlay	171,742,155	13,254,880	2,189,833
Debt service - bond issuance cost	283,043	-	-
Total expenditures	172,025,198	13,254,880	2,189,833
Revenues over (under) expenditures	(171,801,259)	(13,148,569)	(2,152,818)
OTHER FINANCING SOURCES (USES):			
Line of credit issuance	10,480,534	-	-
Bond issuance	24,945,000	-	-
Total other financing sources (uses)	35,425,534	-	-
Net change in fund balance	(136,375,725)	(13,148,569)	(2,152,818)
FUND BALANCE - Beginning	237,580,081	171,102,878	29,631,569
FUND BALANCE - Ending	$ 101,204,356	$ 157,954,309	$ 27,478,751

Courts Account	Total	
		REVENUES:
$ 61,125	$ 428,390	Investment income
1,310,096	188,496,964	Capital outlay
-	283,043	Debt service - bond issuance cost
1,310,096	188,780,007	Total expenditures
(1,248,971)	(188,351,617)	Revenues over (under) expenditures
		OTHER FINANCING SOURCES (USES):
-	10,480,534	Line of credit issuance
-	24,945,000	Bond issuance
-	35,425,534	Total other financing sources (uses)
(1,248,971)	(152,926,083)	Net change in fund balance
35,189,064	473,503,592	**FUND BALANCE - Beginning**
$ 33,940,093	$ 320,577,509	**FUND BALANCE - Ending**

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JANUARY 1831

NONMAJOR GOVERNMENTAL FUNDS

COOK COUNTY, ILLINOIS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

The Geographical Information Systems Fund was established to account for equipment, materials, and necessary expenditures incurred in implementing and maintaining this new project. The fund's revenues are derived from grants and interest earned on investments.

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 state motor fuel 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 Cook 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 fees and interest earned on investments.

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 and interest earned on investments.

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 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 Justice 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 Lead Poisoning Prevention Fund was established to begin programs to prevent lead poisoning in Cook County. Revenues are derived from fees charged and interest earned on investments.

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 forfeited through 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 Suburban Tuberculosis Sanitarium District Fund was established to account for monies committed 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. Revenues are derived from rentals and interest earned on investments.

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 expenditures 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 within 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. Revenues consist mainly of fees and interest earned on investments.

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

The Environmental Management Services 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 expenditures for personnel and equipment procurement; and other activities consistent with activities of the Cook County Environmental Control Ordinance.

The Sheriff's Youthful 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. Revenues are obtained through intergovernmental revenue.

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. Revenues are provided mainly by fees and interest earned on investments.

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 Circuit Court Electronic Citation Fund is used to defray expenditures incurred by the office in performing its required duties of establishing and maintaining electronic citations in any traffic, misdemeanor, municipal ordinance, or conservation case upon a judgment of guilty or grant of supervision.

The State's Attorney Records Automation Fund was created for the collection of fees that shall be remitted monthly by such clerk to the county treasurer, to be retained by him in a special fund designated as the court automation fund. The fund shall be audited by the county auditor. And the board shall make expenditure from the fund in payments of any cost related to the automation of court records, including hardware, software, research, and development costs and personnel related thereto, provided that the expenditure is approved by the clerk of the court and by the chief judge of the circuit court or his designate.

The Public Defender Automation Fund was created for the collection of fees that shall be remitted monthly by such clerk to the county treasurer, to be retained by him in a special fund designated as the court automation fund. The fund shall be audited by the county auditor, and the board shall make expenditure from the fund in payment of any cost related to the automation of court records, including hardware, software, research and development costs and personnel related thereto, provided that the expenditure is approved by the clerk of the court and by the chief judge of the circuit court or his designate.

The Governmental Grants Fund is used to fund specific grant programs administered by the County. Revenues are obtained from Federal, State, local 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. Revenues are derived from Federal, State, and private sources, interest earned on investments, and other taxes.

Generally all interest earned and miscellaneous revenue is restricted or committed to the specific activity reported in each fund.

Exhibit D-1
COOK COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
November 30, 2013

	Total Special Revenue Funds	Total Nonmajor Governmental Funds
ASSETS:		
Cash and investments	$ 71,741,301	$ 71,741,301
Taxes receivable (net of allowance for loss) -		
Tax levy - current	19,712,485	19,712,485
Tax levy - prior year	1,795,646	1,795,646
Due from other governments	28,846,303	28,846,303
Loan receivable, net	65,220,816	65,220,816
Total assets	$ 187,316,551	$ 187,316,551
LIABILITIES AND FUND BALANCE:		
Accounts payable	$ 14,045,463	$ 14,045,463
Accrued salaries payable	3,389,879	3,389,879
Due to other funds	55,157	55,157
Deferred revenue - property tax	21,189,973	21,189,973
Deferred revenue - other	20,006,279	20,006,279
Total liabilities	58,686,751	58,686,751
Fund balance (deficit) -		
Restricted	153,839,356	153,839,356
Committed	21,945,086	21,945,086
Unassigned	(47,154,642)	(47,154,642)
Total fund balance	128,629,800	128,629,800
Total liabilities and fund balance	$ 187,316,551	$ 187,316,551

Exhibit D-2
COOK COUNTY, ILLINOIS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2013

	Total Special Revenue Funds	Total Nonmajor Governmental Funds
REVENUES:		
Taxes -		
Property	$ 35,571,381	$ 35,571,381
Nonproperty	21,435,724	21,435,724
Fees and licenses	71,466,006	71,466,006
Intergovernmental grants and reimbursements-		
Federal government	112,040,871	112,040,871
State of Illinois	16,987,248	16,987,248
Other governments	1,136,206	1,136,206
Investment income	76,140	76,140
Miscellaneous	5,474,651	5,474,651
Total revenues	264,188,227	264,188,227
EXPENDITURES:		
Current -		
Government management and supporting services	6,881,767	6,881,767
Corrections	18,631,793	18,631,793
Courts	102,107,647	102,107,647
Control of environment	3,573,776	3,573,776
Assessment and collection of taxes	14,155,645	14,155,645
Election	18,476,008	18,476,008
Economic and human development	33,744,070	33,744,070
Transportation	23,123,151	23,123,151
Health	4,072,657	4,072,657
Total expenditures	224,766,514	224,766,514
Revenues over (under) expenditures	39,421,713	39,421,713
OTHER FINANCING USES:		
Transfer out	(18,544,653)	(18,544,653)
Total other financing uses	(18,544,653)	(18,544,653)
NET CHANGE IN FUND BALANCE	20,877,060	20,877,060
FUND BALANCE - Beginning	107,752,740	107,752,740
FUND BALANCE - Ending	$ 128,629,800	$ 128,629,800

Exhibit D-3
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2013

	Geographical Information Systems	MFT Illinois First (1st)	Township Roads
ASSETS:			
Cash and investments	$ 3,379,462	$ 4,181,940	$ 2,790,041
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from other governments	78,250	-	74,951
Due from other funds	19,670,006	-	-
Loan receivable, net	-	-	-
Total assets	$ 23,127,718	$ 4,181,940	$ 2,864,992
LIABILITIES AND FUND BALANCE:			
Accounts payable	$ 491,142	$ 133,282	$ 45,463
Accrued salaries payable	40,024	572,470	-
Due to other funds	-	-	-
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	-
Total liabilities	531,166	705,752	45,463
Fund balance (deficit) -			
Restricted	22,596,552	3,476,188	2,819,529
Committed	-	-	-
Unassigned	-	-	-
Total fund balance (deficit)	22,596,552	3,476,188	2,819,529
Total liabilities and fund balance	$ 23,127,718	$ 4,181,940	$ 2,864,992

Election	County Law Library	
		ASSETS:
$ 18,659,095	$ 60,948	Cash and investments
		Taxes receivable (net of allowance for loss) -
19,712,485	-	Tax levy - current
1,795,646	-	Tax levy - prior year
		Accounts receivable -
-	-	Due from other governments
-	-	Due from other funds
-	-	Loan receivable, net
$ 40,167,226	$ 60,948	Total assets
		LIABILITIES AND FUND BALANCE:
$ 837,826	$ 301,310	Accounts payable
279,593	60,150	Accrued salaries payable
54,363	1,083,544	Due to other funds
21,189,973	-	Deferred revenue - property tax
-	-	Deferred revenue - other
22,361,755	1,445,004	Total liabilities
		Fund balance (deficit) -
17,805,471	-	Restricted
-	-	Committed
-	(1,384,056)	Unassigned
17,805,471	(1,384,056)	Total fund balance (deficit)
$ 40,167,226	$ 60,948	Total liabilities and fund balance

(continued)

Exhibit D-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2013

	Animal Control Department	County Recorder Document Storage System	County Clerk Automation
ASSETS:			
Cash and investments	$ 1,793,897	$ 1,540,901	$ 916,977
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from other governments	-	-	-
Due from other funds	5,938,318	2,500,000	-
Loan receivable, net	-	-	-
Total assets	$ 7,732,215	$ 4,040,901	$ 916,977
LIABILITIES AND FUND BALANCE:			
Accounts payable	$ 316,249	$ 6,067	$ 241,035
Accrued salaries payable	39,054	67,369	27,023
Due to other funds	-	-	-
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	-
Total liabilities	355,303	73,436	268,058
Fund balance (deficit) -			
Restricted	7,376,912	3,967,465	648,919
Committed	-	-	-
Unassigned	-	-	-
Total fund balance (deficit)	7,376,912	3,967,465	648,919
Total liabilities and fund balance	$ 7,732,215	$ 4,040,901	$ 916,977

Circuit Court Document Storage	Circuit Court Automation	Circuit Court Illinois Dispute Resolution	
			ASSETS:
$ 222,568	$ 356,087	$ 151,654	Cash and investments
			Taxes receivable (net of allowance for loss) -
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
			Accounts receivable -
-	-	-	Due from other governments
-	-	-	Due from other funds
-	-	-	Loan receivable, net
$ 222,568	$ 356,087	$ 151,654	Total assets
			LIABILITIES AND FUND BALANCE:
$ 315,374	$ 47,073	$ -	Accounts payable
218,632	293,274	-	Accrued salaries payable
3,587,333	5,919,565	-	Due to other funds
-	-	-	Deferred revenue - property tax
-	-	-	Deferred revenue - other
4,121,339	6,259,912	-	Total liabilities
			Fund balance (deficit) -
-	-	151,654	Restricted
-	-	-	Committed
(3,898,771)	(5,903,825)	-	Unassigned
(3,898,771)	(5,903,825)	151,654	Total fund balance (deficit)
$ 222,568	$ 356,087	$ 151,654	Total liabilities and fund balance

(continued)

Exhibit D-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2013

	Cook County Emergency Telephone System	Adult Probation Services Fee	Social Services Probation
ASSETS:			
Cash and investments	$ 144,626	$ 335,918	$ 274,543
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from other governments	2,953,204	-	-
Due from other funds	-	700,000	1,800,000
Loan receivable, net	-	-	-
Total assets	$ 3,097,830	$ 1,035,918	$ 2,074,543
LIABILITIES AND FUND BALANCE:			
Accounts payable	$ -	$ 184,052	$ 45,592
Accrued salaries payable	144,626	-	20
Due to other funds	6,062,947	-	-
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	-
Total liabilities	6,207,573	184,052	45,612
Fund balance (deficit) -			
Restricted	-	851,866	2,028,931
Committed	-	-	-
Unassigned	(3,109,743)	-	-
Total fund balance (deficit)	(3,109,743)	851,866	2,028,931
Total liabilities and fund balance	$ 3,097,830	$ 1,035,918	$ 2,074,543

County Treasurer Tax Sales Automation	Chief Judge Juvenile Justice	Lead Poisoning Prevention	
			ASSETS:
$ 16,480,008	$ 158,626	$ 1,716,925	Cash and investments
			Taxes receivable (net of allowance for loss) -
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
			Accounts receivable -
-	10,287,864	-	Due from other governments
-	-	2,000,000	Due from other funds
-	-	-	Loan receivable, net
$ 16,480,008	$ 10,446,490	$ 3,716,925	Total assets
			LIABILITIES AND FUND BALANCE:
$ 274,822	$ -	$ 407,985	Accounts payable
196,138	158,626	5,868	Accrued salaries payable
-	23,238,318	-	Due to other funds
-	-	-	Deferred revenue - property tax
-	2,385,741	-	Deferred revenue - other
470,960	25,782,685	413,853	Total liabilities
			Fund balance (deficit) -
16,009,048	-	-	Restricted
-	-	3,303,072	Committed
-	(15,336,195)	-	Unassigned
16,009,048	(15,336,195)	3,303,072	Total fund balance (deficit)
$ 16,480,008	$ 10,446,490	$ 3,716,925	Total liabilities and fund balance

(continued)

Exhibit D-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2013

	State's Attorney Narcotics Nuisance Abatement	State's Attorney Narcotics Forfeiture	State's Attorney Bad Check Diversion
ASSETS:			
Cash and investments	$ 4,950	$ 113,633	$ 48,554
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from other governments	-	-	-
Due from other funds	-	-	-
Loan receivable, net	-	-	-
Total assets	$ 4,950	$ 113,633	$ 48,554
LIABILITIES AND FUND BALANCE:			
Accounts payable	$ 940	$ -	$ 6,663
Accrued salaries payable	-	113,633	-
Due to other funds	-	2,455,132	-
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	-
Total liabilities	940	2,568,765	6,663
Fund balance (deficit) -			
Restricted	4,010	-	41,891
Committed	-	-	-
Unassigned	-	(2,455,132)	-
Total fund balance (deficit)	4,010	(2,455,132)	41,891
Total liabilities and fund balance	$ 4,950	$ 113,633	$ 48,554

Suburban TB Sanitarium District	Clerk of the Circuit Court Administrative	
		ASSETS:
$ 7,786,488	$ 20,933	Cash and investments
		Taxes receivable (net of allowance for loss) -
-	-	Tax levy - current
-	-	Tax levy - prior year
		Accounts receivable -
2,712	-	Due from other governments
11,014,527	-	Due from other funds
-	-	Loan receivable, net
$ 18,803,727	$ 20,933	Total assets
		LIABILITIES AND FUND BALANCE:
$ 75,777	$ 6,564	Accounts payable
85,142	20,933	Accrued salaries payable
794	220,764	Due to other funds
-	-	Deferred revenue - property tax
-	-	Deferred revenue - other
161,713	248,261	Total liabilities
		Fund balance (deficit) -
-	-	Restricted
18,642,014	-	Committed
-	(227,328)	Unassigned
18,642,014	(227,328)	Total fund balance (deficit)
$ 18,803,727	$ 20,933	Total liabilities and fund balance

(continued)

Exhibit D-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2013

	GIS Fee	Recorder of Deeds Rental Housing Supp Fee	CJ Children's Waiting Room
ASSETS:			
Cash and investments	$ 1,095,429	$ 208,994	$ 298,481
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from other governments	-	-	-
Due from other funds	-	-	374,858
Loan receivable, net	-	-	-
Total assets	$ 1,095,429	$ 208,994	$ 673,339
LIABILITIES AND FUND BALANCE:			
Accounts payable	$ -	$ -	$ 504
Accrued salaries payable	54,605	-	36,198
Due to other funds	-	-	-
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	-
Total liabilities	54,605	-	36,702
Fund balance (deficit) -			
Restricted	1,040,824	208,994	636,637
Committed	-	-	-
Unassigned	-	-	-
Total fund balance (deficit)	1,040,824	208,994	636,637
Total liabilities and fund balance	$ 1,095,429	$ 208,994	$ 673,339

CJ Mental Health	CJ Peer Jury	CJ Drug Court	
			ASSETS:
$ 710	$ 256,396	$ 346	Cash and investments
			Taxes receivable (net of allowance for loss) -
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
			Accounts receivable -
-	-	-	Due from other governments
-	300,000	-	Due from other funds
-	-	-	Loan receivable, net
$ 710	$ 556,396	$ 346	Total assets
			LIABILITIES AND FUND BALANCE:
$ -	$ -	$ -	Accounts payable
-	-	-	Accrued salaries payable
243,404	-	131,454	Due to other funds
-	-	-	Deferred revenue - property tax
-	-	-	Deferred revenue - other
243,404	-	131,454	Total liabilities
			Fund balance (deficit) -
-	556,396	-	Restricted
-	-	-	Committed
(242,694)	-	(131,108)	Unassigned
(242,694)	556,396	(131,108)	Total fund balance (deficit)
$ 710	$ 556,396	$ 346	Total liabilities and fund balance

(continued)

Exhibit D-3 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2013

	Assessors Special Revenue Fund	Environmental Management Services	Sheriff Youthful Alcohol / Drug Education
ASSETS:			
Cash and investments	$ 67,493	$ 212,902	$ 14,258
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from other governments	-	-	-
Due from other funds	-	-	-
Loan receivable, net	-	-	-
Total assets	$ 67,493	$ 212,902	$ 14,258
LIABILITIES AND FUND BALANCE:			
Accounts payable	$ -	$ -	$ -
Accrued salaries payable	-	-	-
Due to other funds	-	-	-
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	-
Total liabilities	-	-	-
Fund balance (deficit) -			
Restricted	67,493	212,902	14,258
Committed	-	-	-
Unassigned	-	-	-
Total fund balance (deficit)	67,493	212,902	14,258
Total liabilities and fund balance	$ 67,493	$ 212,902	$ 14,258

Sheriff Womens Justice Services	Vehicle Purchase	Circuit Court Electronic Citation	
			ASSETS:
$ 68,087	$ 728,648	$ 199,542	Cash and investments
			Taxes receivable (net of allowance for loss) -
-	-	-	Tax levy - current
-	-	-	Tax levy - prior year
			Accounts receivable -
-	-	-	Due from other governments
-	-	-	Due from other funds
-	-	-	Loan receivable, net
$ 68,087	$ 728,648	$ 199,542	Total assets
			LIABILITIES AND FUND BALANCE:
$ -	$ -	$ -	Accounts payable
-	-	-	Accrued salaries payable
-	-	-	Due to other funds
-	-	-	Deferred revenue - property tax
-	-	-	Deferred revenue - other
-	-	-	Total liabilities
			Fund balance (deficit) -
68,087	728,648	199,542	Restricted
-	-	-	Committed
-	-	-	Unassigned
68,087	728,648	199,542	Total fund balance (deficit)
$ 68,087	$ 728,648	$ 199,542	Total liabilities and fund balance

(continued)

Exhibit D-3 (concluded)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
November 30, 2013

	State's Attorney Records Automation	Public Defender Records Automation	Governmental Grants
ASSETS:			
Cash and investments	$ 104,525	$ 104,439	$ -
Taxes receivable (net of allowance for loss) -			
Tax levy - current	-	-	-
Tax levy - prior year	-	-	-
Accounts receivable -			
Due from other governments	-	-	15,449,322
Due from other funds	-	-	-
Loan receivable, net	-	-	65,220,816
Total assets	$ 104,525	$ 104,439	$ 80,670,138
LIABILITIES AND FUND BALANCE:			
Accounts payable	$ -	$ -	$ 10,303,546
Accrued salaries payable	-	-	976,501
Due to other funds	-	-	1,014,527
Deferred revenue - property tax	-	-	-
Deferred revenue - other	-	-	17,620,538
Total liabilities	-	-	29,915,112
Fund balance (deficit) -			
Restricted	104,525	104,439	65,220,816
Committed	-	-	-
Unassigned	-	-	(14,465,790)
Total fund balance (deficit)	104,525	104,439	50,755,026
Total liabilities and fund balance	$ 104,525	$ 104,439	$ 80,670,138

Other Nonbudgeted Special Revenue Funds	Intra-activity Eliminations	Total Nonmajor Special Revenue Funds	
			ASSETS:
$ 7,242,277	$ -	$ 71,741,301	Cash and investments
			Taxes receivable (net of allowance for loss) -
-	-	19,712,485	Tax levy - current
-	-	1,795,646	Tax levy - prior year
			Accounts receivable -
-	-	28,846,303	Due from other governments
-	(44,297,709)	-	Due from other funds
-	-	65,220,816	Loan receivable, net
$ 7,242,277	$ (44,297,709)	$ 187,316,551	Total assets
			LIABILITIES AND FUND BALANCE:
$ 4,197	$ -	$ 14,045,463	Accounts payable
-	-	3,389,879	Accrued salaries payable
340,721	(44,297,709)	55,157	Due to other funds
-	-	21,189,973	Deferred revenue - property tax
-	-	20,006,279	Deferred revenue - other
344,918	(44,297,709)	58,686,751	Total liabilities
			Fund balance (deficit) -
6,897,359	-	153,839,356	Restricted
-	-	21,945,086	Committed
-	-	(47,154,642)	Unassigned
6,897,359	-	128,629,800	Total fund balance (deficit)
$ 7,242,277	$ (44,297,709)	$ 187,316,551	Total liabilities and fund balance

Exhibit D-4
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2013

	Geographical Information Systems	MFT Illinois First (1st)	Township Roads
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	21,017,838	417,886
Fees and licenses	9,625,848	-	-
Intergovernmental grants and reimbursements-			
Federal government	-	-	-
State of Illinois	-	-	82,803
Other governments	132,198	-	-
Investment income	13,784	152	1,696
Miscellaneous	-	-	-
Total revenues	9,771,830	21,017,990	502,385
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	-	-	-
Courts	-	-	-
Control of environment	-	-	-
Assessment and collection of taxes	5,604,677	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	20,510,183	226,522
Health	-	-	-
Total expenditures	5,604,677	20,510,183	226,522
Revenues over (under) expenditures	4,167,153	507,807	275,863
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	(1,129,522)	-	-
Total other financing sources (uses)	(1,129,522)	-	-
NET CHANGE IN FUND BALANCE	3,037,631	507,807	275,863
FUND BALANCE (DEFICIT) - Beginning	19,558,921	2,968,381	2,543,666
FUND BALANCE (DEFICIT) - Ending	$ 22,596,552	$ 3,476,188	$ 2,819,529

Election	County Law Library	
		REVENUES:
		Taxes -
$ 35,571,381	$ -	Property
-	-	Nonproperty
-	5,979,032	Fees and licenses
		Intergovernmental grants and reimbursements-
-	-	Federal government
-	-	State of Illinois
-	-	Other governments
15,062	-	Investment income
(1,381)	-	Miscellaneous
35,585,062	5,979,032	Total revenues
		EXPENDITURES:
		Current -
-	-	Government management and supporting services
-	-	Corrections
-	4,119,372	Courts
-	-	Control of environment
-	-	Assessment and collection of taxes
18,476,008	-	Election
-	-	Economic and human development
-	-	Transportation
-	-	Health
18,476,008	4,119,372	Total expenditures
17,109,054	1,859,660	Revenues over (under) expenditures
		OTHER FINANCING SOURCES (USES):
-	-	Transfer in
(961,692)	(866,115)	Transfer out
(961,692)	(866,115)	Total other financing sources (uses)
16,147,362	993,545	**NET CHANGE IN FUND BALANCE**
1,658,109	(2,377,601)	**FUND BALANCE (DEFICIT) - Beginning**
$ 17,805,471	$ (1,384,056)	**FUND BALANCE (DEFICIT) - Ending**

(continued)

Exhibit D-4 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2013

	Animal Control Department	County Recorder Document Storage System	County Clerk Automation
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	-	-
Fees and licenses	3,415,245	5,206,360	1,134,759
Intergovernmental grants and reimbursements-			
Federal government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	4,805	1,759	404
Miscellaneous	-	-	-
Total revenues	3,420,050	5,208,119	1,135,163
EXPENDITURES:			
Current -			
Government management and supporting services	-	2,614,450	1,116,346
Corrections	-	-	-
Courts	-	-	-
Control of environment	2,576,066	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Health	-	-	-
Total expenditures	2,576,066	2,614,450	1,116,346
Revenues over (under) expenditures	843,984	2,593,669	18,817
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	(636,416)	(273,967)	(99,402)
Total other financing sources (uses)	(636,416)	(273,967)	(99,402)
NET CHANGE IN FUND BALANCE	207,568	2,319,702	(80,585)
FUND BALANCE (DEFICIT) - Beginning	7,169,344	1,647,763	729,504
FUND BALANCE (DEFICIT) - Ending	$ 7,376,912	$ 3,967,465	$ 648,919

Circuit Court Document Storage	Circuit Court Automation	Circuit Court Illinois Dispute Resolution	
			REVENUES:
			Taxes -
$ -	$ -	$ -	Property
-	-	-	Nonproperty
8,571,946	9,276,425	195,511	Fees and licenses
			Intergovernmental grants and reimbursements-
-	-	-	Federal government
-	-	-	State of Illinois
-	-	-	Other governments
-	-	42	Investment income
-	-	-	Miscellaneous
8,571,946	9,276,425	195,553	Total revenues
			EXPENDITURES:
			Current -
-	-	-	Government management and supporting services
-	-	-	Corrections
9,628,003	10,218,601	200,000	Courts
-	-	-	Control of environment
-	-	-	Assessment and collection of taxes
-	-	-	Election
-	-	-	Economic and human development
-	-	-	Transportation
-	-	-	Health
9,628,003	10,218,601	200,000	Total expenditures
(1,056,057)	(942,176)	(4,447)	Revenues over (under) expenditures
			OTHER FINANCING SOURCES (USES):
-	-	-	Transfer in
(491,975)	(645,450)	-	Transfer out
(491,975)	(645,450)	-	Total other financing sources (uses)
(1,548,032)	(1,587,626)	(4,447)	**NET CHANGE IN FUND BALANCE**
(2,350,739)	(4,316,199)	156,101	**FUND BALANCE (DEFICIT) - Beginning**
$ (3,898,771)	$ (5,903,825)	$ 151,654	**FUND BALANCE (DEFICIT) - Ending**

(continued)

Exhibit D-4 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2013

	Cook County Emergency Telephone System	Adult Probation Services Fee	Social Services Probation
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	-	-
Fees and licenses	1,839,404	3,888,464	2,748,820
Intergovernmental grants and reimbursements-			
Federal government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	-	782	1,297
Miscellaneous	-	-	-
Total revenues	1,839,404	3,889,246	2,750,117
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	3,860,298	4,191,972	2,574,225
Courts	-	-	-
Control of environment	-	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Health	-	-	-
Total expenditures	3,860,298	4,191,972	2,574,225
Revenues over (under) expenditures	(2,020,894)	(302,726)	175,892
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	(90,233)	(121,965)	(61,974)
Total other financing sources (uses)	(90,233)	(121,965)	(61,974)
NET CHANGE IN FUND BALANCE	(2,111,127)	(424,691)	113,918
FUND BALANCE (DEFICIT) - Beginning	(998,616)	1,276,557	1,915,013
FUND BALANCE (DEFICIT) - Ending	$ (3,109,743)	$ 851,866	$ 2,028,931

County Treasurer Tax Sales Automation	Chief Judge Juvenile Justice	Lead Poisoning Prevention	
			REVENUES:
			Taxes -
$ -	$ -	$ -	Property
-	-	-	Nonproperty
9,831,276	-	-	Fees and licenses
			Intergovernmental grants and reimbursements-
-	-	-	Federal government
-	5,090,217	-	State of Illinois
-	-	-	Other governments
10,140	-	2,464	Investment income
-	-	-	Miscellaneous
9,841,416	5,090,217	2,464	Total revenues
			EXPENDITURES:
			Current -
-	-	-	Government management and supporting services
-	-	-	Corrections
-	4,084,378	-	Courts
-	-	-	Control of environment
8,005,166	-	-	Assessment and collection of taxes
-	-	-	Election
-	-	-	Economic and human development
-	-	-	Transportation
-	-	791,007	Health
8,005,166	4,084,378	791,007	Total expenditures
1,836,250	1,005,839	(788,543)	Revenues over (under) expenditures
			OTHER FINANCING SOURCES (USES):
-	-	-	Transfer in
(996,586)	-	(57,282)	Transfer out
(996,586)	-	(57,282)	Total other financing sources (uses)
839,664	1,005,839	(845,825)	**NET CHANGE IN FUND BALANCE**
15,169,384	(16,342,034)	4,148,897	**FUND BALANCE (DEFICIT) - Beginning**
$ 16,009,048	$ (15,336,195)	$ 3,303,072	**FUND BALANCE (DEFICIT) - Ending**

(continued)

Exhibit D-4 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2013

	State's Attorney Narcotics Nuisance Abatement	State's Attorney Narcotics Forfeiture	State's Attorney Bad Check Diversion
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	-	-
Fees and licenses	-	-	-
Intergovernmental grants and reimbursements-			
Federal government	-	-	-
State of Illinois	-	3,000,000	-
Other governments	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	30,103
Total revenues	-	3,000,000	30,103
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	-	-	-
Courts	-	3,599,675	173,526
Control of environment	-	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Health	-	-	-
Total expenditures	-	3,599,675	173,526
Revenues over (under) expenditures	-	(599,675)	(143,423)
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	-	(467,669)	-
Total other financing sources (uses)	-	(467,669)	-
NET CHANGE IN FUND BALANCE	-	(1,067,344)	(143,423)
FUND BALANCE (DEFICIT) - Beginning	4,010	(1,387,788)	185,314
FUND BALANCE (DEFICIT) - Ending	$ 4,010	$ (2,455,132)	$ 41,891

Suburban TB Sanitarium District	Clerk of the Circuit Court Administrative Fund	
		REVENUES:
		Taxes -
$ -	$ -	Property
-	-	Nonproperty
-	809,092	Fees and licenses
		Intergovernmental grants and reimbursements-
-	-	Federal government
-	-	State of Illinois
-	-	Other governments
12,532	-	Investment income
1,138,042	-	Miscellaneous
1,150,574	809,092	Total revenues
		EXPENDITURES:
		Current -
-	-	Government management and supporting services
-	-	Corrections
-	700,561	Courts
-	-	Control of environment
-	-	Assessment and collection of taxes
-	-	Election
-	-	Economic and human development
-	-	Transportation
3,281,650	-	Health
3,281,650	700,561	Total expenditures
(2,131,076)	108,531	Revenues over (under) expenditures
		OTHER FINANCING SOURCES (USES):
-	-	Transfer in
(783,808)	(44,534)	Transfer out
(783,808)	(44,534)	Total other financing sources (uses)
(2,914,884)	63,997	**NET CHANGE IN FUND BALANCE**
21,556,898	(291,325)	**FUND BALANCE (DEFICIT) - Beginning**
$ 18,642,014	$ (227,328)	**FUND BALANCE (DEFICIT) - Ending**

(continued)

Exhibit D-4 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2013

	GIS Fee	Recorder of Deeds Rental Housing Supp Fee	CJ Children's Waiting Room
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	-	-
Fees and licenses	2,403,384	351,785	2,825,869
Intergovernmental grants and reimbursements-			
Federal government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	636	195	123
Miscellaneous	-	-	-
Total revenues	2,404,020	351,980	2,825,992
EXPENDITURES:			
Current -			
Government management and supporting services	2,364,598	351,980	-
Corrections	-	-	-
Courts	-	-	1,660,845
Control of environment	-	-	-
Assessment and collection of taxes	-	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Health	-	-	-
Total expenditures	2,364,598	351,980	1,660,845
Revenues over (under) expenditures	39,422	-	1,165,147
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	(231,866)	-	(252,365)
Total other financing sources (uses)	(231,866)	-	(252,365)
NET CHANGE IN FUND BALANCE	(192,444)	-	912,782
FUND BALANCE (DEFICIT) - Beginning	1,233,268	208,994	(276,145)
FUND BALANCE (DEFICIT) - Ending	$ 1,040,824	$ 208,994	$ 636,637

CJ Mental Health	CJ Peer Jury	CJ Drug Court	
			REVENUES:
			Taxes -
$ -	$ -	$ -	Property
-	-	-	Nonproperty
1,009,407	463,459	502,943	Fees and licenses
			Intergovernmental grants and reimbursements-
-	-	-	Federal government
-	-	-	State of Illinois
-	-	-	Other governments
15	296	22	Investment income
-	-	-	Miscellaneous
1,009,422	463,755	502,965	Total revenues
			EXPENDITURES:
			Current -
-	-	-	Government management and supporting services
-	-	-	Corrections
1,200,000	565,000	700,000	Courts
-	-	-	Control of environment
-	-	-	Assessment and collection of taxes
-	-	-	Election
-	-	-	Economic and human development
-	-	-	Transportation
-	-	-	Health
1,200,000	565,000	700,000	Total expenditures
(190,578)	(101,245)	(197,035)	Revenues over (under) expenditures
			OTHER FINANCING SOURCES (USES):
-	-	-	Transfer in
-	-	-	Transfer out
-	-	-	Total other financing sources (uses)
(190,578)	(101,245)	(197,035)	**NET CHANGE IN FUND BALANCE**
(52,116)	657,641	65,927	**FUND BALANCE (DEFICIT) - Beginning**
$ (242,694)	$ 556,396	$ (131,108)	**FUND BALANCE (DEFICIT) - Ending**

(continued)

Exhibit D-4 (continued)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2013

	Assessors Special Revenue Fund	Environmental Management Services	Sheriff Youthful Alcohol and Drug Education
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	-	-
Fees and licenses	532,548	9,300	-
Intergovernmental grants and reimbursements-			
Federal government	-	-	-
State of Illinois	-	-	-
Other governments	-	-	-
Investment income	134	133	-
Miscellaneous	-	-	1,875
Total revenues	532,682	9,433	1,875
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	-
Corrections	-	-	-
Courts	-	-	-
Control of environment	-	-	-
Assessment and collection of taxes	532,682	-	-
Election	-	-	-
Economic and human development	-	-	-
Transportation	-	-	-
Health	-	-	-
Total expenditures	532,682	-	-
Revenues over (under) expenditures	-	9,433	1,875
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	-	-	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCE	-	9,433	1,875
FUND BALANCE (DEFICIT) - Beginning	67,493	203,469	12,383
FUND BALANCE (DEFICIT) - Ending	$ 67,493	$ 212,902	$ 14,258

Sheriff Womens Justice Services	Vehicle Purchase	Circuit Court Electronic Citation	
			REVENUES:
			Taxes -
$ -	$ -	$ -	Property
-	-	-	Nonproperty
17,079	127,049	322,006	Fees and licenses
			Intergovernmental grants and reimbursements-
-	-	-	Federal government
-	-	-	State of Illinois
-	-	-	Other governments
62	405	218	Investment income
-	-	-	Miscellaneous
17,141	127,454	322,224	Total revenues
			EXPENDITURES:
			Current -
-	-	-	Government management and supporting services
55,000	-	-	Corrections
-	-	323,775	Courts
-	-	-	Control of environment
-	-	-	Assessment and collection of taxes
-	-	-	Election
-	-	-	Economic and human development
-	-	-	Transportation
-	-	-	Health
55,000	-	323,775	Total expenditures
(37,859)	127,454	(1,551)	Revenues over (under) expenditures
			OTHER FINANCING SOURCES (USES):
-	-	-	Transfer in
-	-	-	Transfer out
-	-	-	Total other financing sources (uses)
(37,859)	127,454	(1,551)	**NET CHANGE IN FUND BALANCE**
105,946	601,194	201,093	**FUND BALANCE (DEFICIT) - Beginning**
$ 68,087	$ 728,648	$ 199,542	**FUND BALANCE (DEFICIT) - Ending**

(continued)

Exhibit D-4 (concluded)
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the Year Ended November 30, 2013

	State's Attorney Records Automation	Public Defender Records Automation	Governmental Grants
REVENUES:			
Taxes -			
Property	$ -	$ -	$ -
Nonproperty	-	-	-
Fees and licenses	159,475	159,427	-
Intergovernmental grants and reimbursements-			
Federal government	-	-	110,533,941
State of Illinois	-	-	4,049,273
Other governments	-	-	1,004,008
Investment income	51	51	3,724
Miscellaneous	-	-	4,240,853
Total revenues	159,526	159,478	119,831,799
EXPENDITURES:			
Current -			
Government management and supporting services	-	-	434,393
Corrections	-	-	1,363,809
Courts	100,000	100,000	64,731,144
Control of environment	-	-	997,710
Assessment and collection of taxes	-	-	13,120
Election	-	-	-
Economic and human development	-	-	33,744,070
Transportation	-	-	2,386,446
Health	-	-	-
Total expenditures	100,000	100,000	103,670,692
Revenues over (under) expenditures	59,526	59,478	16,161,107
OTHER FINANCING SOURCES (USES):			
Transfer in	-	-	-
Transfer out	-	-	(10,331,832)
Total other financing sources (uses)	-	-	(10,331,832)
NET CHANGE IN FUND BALANCE	59,526	59,478	5,829,275
FUND BALANCE (DEFICIT) - Beginning	44,999	44,961	44,925,751
FUND BALANCE (DEFICIT) - Ending	$ 104,525	$ 104,439	$ 50,755,026

Other Nonbudgeted Special Revenue Funds	Total Nonmajor Special Revenue Funds	
		REVENUES:
		Taxes -
$ -	$ 35,571,381	Property
-	21,435,724	Nonproperty
60,093	71,466,006	Fees and licenses
		Intergovernmental grants and reimbursements-
1,506,930	112,040,871	Federal government
4,764,955	16,987,248	State of Illinois
-	1,136,206	Other governments
5,156	76,140	Investment income
65,159	5,474,651	Miscellaneous
6,402,293	264,188,227	Total revenues
		EXPENDITURES:
		Current -
-	6,881,767	Government management and supporting services
6,586,489	18,631,793	Corrections
2,767	102,107,647	Courts
-	3,573,776	Control of environment
-	14,155,645	Assessment and collection of taxes
-	18,476,008	Election
-	33,744,070	Economic and human development
-	23,123,151	Transportation
-	4,072,657	Health
6,589,256	224,766,514	Total expenditures
(186,963)	39,421,713	Revenues over (under) expenditures
		OTHER FINANCING SOURCES (USES):
-	-	Transfer in
-	(18,544,653)	Transfer out
-	(18,544,653)	Total other financing sources (uses)
(186,963)	20,877,060	**NET CHANGE IN FUND BALANCE**
7,084,322	107,752,740	**FUND BALANCE (DEFICIT) - Beginning**
$ 6,897,359	$ 128,629,800	**FUND BALANCE (DEFICIT) - Ending**

Exhibit D-5
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
GEOGRAPHICAL INFORMATION SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 10,700,000	$ -	$ 10,700,000	$ 9,625,848	$ (1,074,152)
Other governments	-	-	-	245,539	245,539
Investment income	-	-	-	13,785	13,785
Fund balance	2,572,632	-	2,572,632	-	(2,572,632)
Total revenues	13,272,632	-	13,272,632	9,885,172	(3,387,460)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	1,848,553	-	1,848,553	1,584,604	(263,949)
Contractual Services	7,935,530	(838,065)	7,097,465	6,167,411	(930,054)
Supplies and Materials	112,245	(3,337)	108,908	69,027	(39,881)
Operations and Maintenance	393,000	-	393,000	67,630	(325,370)
Contingency and Special Purposes	1,566,898	255,524	1,822,422	1,566,898	(255,524)
Capital Outlay	470,750	585,878	1,056,628	422,530	(634,098)
Total expenditures and encumbrances	12,326,976	-	12,326,976	9,878,100	(2,448,876)
Revenues over (under) expenditures and encumbrances	945,656	-	945,656	7,072	(938,584)
OTHER FINANCING USES:					
Transfer out	(945,656)	-	(945,656)	(945,656)	-
Total other financing uses	(945,656)	-	(945,656)	(945,656)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (938,584)	$ (938,584)

Exhibit D-6
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
MFT ILLINOIS FIRST (1ST)
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Non-Property Taxes	$ 21,017,838	$ -	$ 21,017,838	$ 21,017,838	$ -
Investment income	-	-	-	152	152
Fund balance	942,891	-	942,891	-	(942,891)
Total revenues	21,960,729	-	21,960,729	21,017,990	(942,739)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	20,731,889	(5,100)	20,726,789	20,120,372	(606,417)
Contractual Services	238,300	(7,149)	231,151	40,373	(190,778)
Supplies and Materials	366,000	(10,890)	355,110	223,846	(131,264)
Operations and Maintenance	693,763	(15,508)	678,255	257,553	(420,702)
Rental and Leasing	115,000	(2,250)	112,750	5,485	(107,265)
Contingency and Special Purposes	(184,223)	40,897	(143,326)	(156,644)	(13,318)
Total expenditures and encumbrances	21,960,729	-	21,960,729	20,490,985	(1,469,744)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ 527,005	$ 527,005

Exhibit D-7
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Property taxes	$ 19,712,485	$ -	$ 19,712,485	$ 19,125,661	$ (586,824)
Investment income	-	-	-	15,062	15,062
Miscellaneous	-	-	-	(1,381)	(1,381)
Total revenues	19,712,485	-	19,712,485	19,139,342	(573,143)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	10,838,639	144,623	10,983,262	10,790,516	(192,746)
Contractual Services	8,845,803	(395,844)	8,449,959	6,846,955	(1,603,004)
Supplies and Materials	658,000	(11,922)	646,078	252,417	(393,661)
Operations and Maintenance	1,257,546	(51,841)	1,205,705	1,059,400	(146,305)
Rental and Leasing	352,819	(900)	351,919	368,632	16,713
Contingency and Special Purposes	(3,366,364)	320,814	(3,045,550)	(222,028)	2,823,522
Capital Outlay	164,350	(4,930)	159,420	155,141	(4,279)
Total expenditures and encumbrances	18,750,793	-	18,750,793	19,251,033	500,240
Revenues over (under) expenditures and encumbrances	961,692	-	961,692	(111,691)	(1,073,383)
OTHER FINANCING USES:					
Transfer out	(961,692)	-	(961,692)	(961,692)	-
Total other financing uses	(961,692)	-	(961,692)	(961,692)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (1,073,383)	$ (1,073,383)

Exhibit D-8
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 6,846,942	$ -	$ 6,846,942	$ 5,979,032	$ (867,910)
Total revenues	6,846,942	-	6,846,942	5,979,032	(867,910)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	2,863,988	-	2,863,988	2,489,975	(374,013)
Contractual Services	29,603	(632)	28,971	12,076	(16,895)
Supplies and Materials	1,298,096	(1,186)	1,296,910	1,055,987	(240,923)
Operations and Maintenance	658,697	7,485	666,182	656,121	(10,061)
Rental and Leasing	47,960	(12,000)	35,960	21,163	(14,797)
Contingency and Special Purposes	23,833	6,333	30,166	3,744	(26,422)
Capital Outlay	70,476	-	70,476	70,476	-
Total expenditures and encumbrances	4,992,653	-	4,992,653	4,309,542	(683,111)
Revenues over (under) expenditures and encumbrances	1,854,289	-	1,854,289	1,669,490	(184,799)
OTHER FINANCING USES:					
Transfer out	(1,854,289)	-	(1,854,289)	(605,850)	(1,248,439)
Total other financing uses	(1,854,289)	-	(1,854,289)	(605,850)	(1,248,439)
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 1,063,640	$ 1,063,640

Exhibit D-9
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 3,401,000	$ -	$ 3,401,000	$ 3,415,245	$ 14,245
Investment income	-	-	-	4,805	4,805
Fund balance	10,065	-	10,065	-	(10,065)
Total revenues	3,411,065	-	3,411,065	3,420,050	8,985
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	1,596,787	-	1,596,787	1,557,772	(39,015)
Contractual Services	979,716	(5,991)	973,725	771,408	(202,317)
Supplies and Materials	109,500	(3,240)	106,260	89,118	(17,142)
Operations and Maintenance	86,401	(2,100)	84,301	57,786	(26,515)
Rental and Leasing	6,065	-	6,065	2,065	(4,000)
Contingency and Special Purposes	151,999	9,201	161,200	72,396	(88,804)
Capital Outlay	-	2,130	2,130	2,103	(27)
Total expenditures and encumbrances	2,930,468	-	2,930,468	2,552,648	(377,820)
Revenues over (under) expenditures and encumbrances	480,597	-	480,597	867,402	386,805
OTHER FINANCING USES:					
Transfer out	(480,597)	-	(480,597)	(480,597)	-
Total other financing uses	(480,597)	-	(480,597)	(480,597)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 386,805	$ 386,805

Exhibit D-10
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 3,000,000	$ -	$ 3,000,000	$ 5,206,360	$ 2,206,360
Investment income	-	-	-	1,759	1,759
Fund balance	231,719	-	231,719	-	(231,719)
Total revenues	3,231,719	-	3,231,719	5,208,119	1,976,400
EXPENDITURES AND ENCUMBRANCES:					
Personal Services	2,834,698	-	2,834,698	2,720,418	(114,280)
Contractual Services	245,900	(16,477)	229,423	25,385	(204,038)
Supplies and Materials	42,000	8,740	50,740	39,980	(10,760)
Rental and Leasing	5,000	-	5,000	-	(5,000)
Contingency and Special Purposes	104,121	7,737	111,858	113,141	1,283
Total expenditures and encumbrances	3,231,719	-	3,231,719	2,898,924	(332,795)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ 2,309,195	$ 2,309,195

Exhibit D-11
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 1,175,000	$ -	$ 1,175,000	$ 1,134,759	$ (40,241)
Investment income	-	-	-	404	404
Fund balance	223,057	-	223,057	-	(223,057)
Total revenues	1,398,057	-	1,398,057	1,135,163	(262,894)
EXPENDITURES AND ENCUMBRANCES:					
Personal Services	980,959	-	980,959	955,816	(25,143)
Contractual Services	338,800	(10,164)	328,636	160,134	(168,502)
Supplies and Materials	57,110	(1,653)	55,457	28,499	(26,958)
Operations and Maintenance	120,000	-	120,000	-	(120,000)
Rental and Leasing	29,612	-	29,612	29,612	-
Contingency and Special Purposes	(173,224)	11,817	(161,407)	(173,224)	(11,817)
Total expenditures and encumbrances	1,353,257	-	1,353,257	1,000,837	(352,420)
Revenues over (under) expenditures and encumbrances	44,800	-	44,800	134,326	89,526
OTHER FINANCING USES:					
Transfer out	(44,800)	-	(44,800)	(44,800)	-
Total other financing uses	(44,800)	-	(44,800)	(44,800)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 89,526	$ 89,526

Exhibit D-12
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 9,409,841	$ -	$ 9,409,841	$ 8,571,946	$ (837,895)
Total revenues	9,409,841	-	9,409,841	8,571,946	(837,895)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	6,832,367	11,500	6,843,867	7,776,132	932,265
Contractual Services	750,000	(173,500)	576,500	292,877	(283,623)
Supplies and Materials	102,000	26,940	128,940	98,694	(30,246)
Operations and Maintenance	501,100	(36,097)	465,003	147,023	(317,980)
Rental and Leasing	654,861	161,914	816,775	803,097	(13,678)
Contingency and Special Purposes	-	21,005	21,005	-	(21,005)
Capital Outlay	569,513	(11,762)	557,751	478,122	(79,629)
Total expenditures and encumbrances	9,409,841	-	9,409,841	9,595,945	186,104
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (1,023,999)	$ (1,023,999)

Exhibit D-13
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 9,336,276	$ -	$ 9,336,276	$ 9,276,425	$ (59,851)
Total revenues	9,336,276	-	9,336,276	9,276,425	(59,851)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	8,099,526	4,500	8,104,026	9,980,141	1,876,115
Contractual Services	6,750	(202)	6,548	6,548	-
Supplies and Materials	141,000	15,360	156,360	155,749	(611)
Operations and Maintenance	370,000	(19,750)	350,250	325,136	(25,114)
Rental and Leasing	231,000	(4,760)	226,240	209,190	(17,050)
Contingency and Special Purposes	-	19,492	19,492	-	(19,492)
Capital Outlay	488,000	(14,640)	473,360	322,949	(150,411)
Total expenditures and encumbrances	9,336,276	-	9,336,276	10,999,713	1,663,437
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (1,723,288)	$ (1,723,288)

Exhibit D-14
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
CIRCUIT COURT ILLINOIS DISPUTE RESOLUTION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 225,000	$ -	$ 225,000	$ 195,511	$ (29,489)
Investment income	-	-	-	42	42
Fund balance	55,000	-	55,000	-	(55,000)
Total revenues	280,000	-	280,000	195,553	(84,447)
EXPENDITURES AND ENCUMBRANCES:					
Contractual Services	200,000	(6,000)	194,000	200,000	6,000
Contingency and Special Purposes	80,000	6,000	86,000	-	(86,000)
Total expenditures and encumbrances	280,000	-	280,000	200,000	(80,000)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (4,447)	$ (4,447)

Exhibit D-15
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
COOK COUNTY EMERGENCY TELEPHONE SYSTEM BOARD
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 3,141,002	$ -	$ 3,141,002	$ 1,839,404	$ (1,301,598)
Total revenues	3,141,002	-	3,141,002	1,839,404	(1,301,598)
EXPENDITURES AND ENCUMBRANCES:					
Personal Services	3,300,769	(1,200)	3,299,569	4,115,421	815,852
Rental and Leasing	-	-	-	780	780
Contingency and Special Purposes	(250,000)	1,200	(248,800)	(250,000)	(1,200)
Total expenditures and encumbrances	3,050,769	-	3,050,769	3,866,201	815,432
Revenues over (under) expenditures and encumbrances	90,233	-	90,233	(2,026,797)	(2,117,030)
OTHER FINANCING USES:					
Transfer out	(90,233)	-	(90,233)	(90,233)	-
Total other financing uses	(90,233)	-	(90,233)	(90,233)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (2,117,030)	$ (2,117,030)

Exhibit D-16
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 5,300,000	$ -	$ 5,300,000	$ 3,888,464	$ (1,411,536)
Investment income	-	-	-	782	782
Fund balance	587,346	-	587,346	-	(587,346)
Total revenues	5,887,346	-	5,887,346	3,889,246	(1,998,100)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	95,000	-	95,000	35,644	(59,356)
Contractual Services	2,309,810	(69,236)	2,240,574	2,162,520	(78,054)
Supplies and Materials	125,850	(3,325)	122,525	82,402	(40,123)
Contingency and Special Purposes	3,234,721	72,561	3,307,282	2,383,801	(923,481)
Capital Outlay	-	-	-	(117,183)	(117,183)
Total expenditures and encumbrances	5,765,381	-	5,765,381	4,547,184	(1,218,197)
Revenues over (under) expenditures and encumbrances	121,965	-	121,965	(657,938)	(779,903)
OTHER FINANCING USES:					
Transfer out	(121,965)	-	(121,965)	(121,965)	-
Total other financing uses	(121,965)	-	(121,965)	(121,965)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (779,903)	$ (779,903)

Exhibit D-17
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 2,700,000	$ -	$ 2,700,000	$ 2,748,820	$ 48,820
Investment income	-	-	-	1,297	1,297
Fund balance	490,049	-	490,049	-	(490,049)
Total revenues	3,190,049	-	3,190,049	2,750,117	(439,932)
EXPENDITURES AND ENCUMBRANCES:					
Personal Services	16,000	-	16,000	8,576	(7,424)
Contractual Services	828,300	-	828,300	730,542	(97,758)
Supplies and Materials	94,275	-	94,275	68,834	(25,441)
Operations and Maintenance	12,500	-	12,500	6,962	(5,538)
Rental and Leasing	7,000	-	7,000	6,764	(236)
Contingency and Special Purposes	2,170,000	-	2,170,000	2,170,000	-
Total expenditures and encumbrances	3,128,075	-	3,128,075	2,991,678	(136,397)
Revenues over (under) expenditures and encumbrances	61,974	-	61,974	(241,561)	(303,535)
OTHER FINANCING USES:					
Transfer Out	(61,974)	-	(61,974)	(61,974)	-
Total other financing uses	(61,974)	-	(61,974)	(61,974)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (303,535)	$ (303,535)

Exhibit D-18
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
COUNTY TREASURER TAX SALES AUTOMATION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 7,700,000	$ -	$ 7,700,000	$ 9,831,276	$ 2,131,276
Investment income	-	-	-	10,140	10,140
Fund balance	2,049,966	-	2,049,966	-	(2,049,966)
Total revenues	9,749,966	-	9,749,966	9,841,416	91,450
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	7,495,200	(300)	7,494,900	6,813,646	(681,254)
Contractual Services	1,020,500	9,895	1,030,395	937,698	(92,697)
Supplies and Materials	170,700	(14,971)	155,729	81,276	(74,453)
Operations and Maintenance	531,900	-	531,900	405,007	(126,893)
Rental and Leasing	7,050	-	7,050	-	(7,050)
Contingency and Special Purposes	-	13,432	13,432	500,277	486,845
Capital Outlay	268,549	(8,056)	260,493	229,840	(30,653)
Total expenditures and encumbrances	9,493,899	-	9,493,899	8,967,744	(526,155)
Revenues over (under) expenditures and encumbrances	256,067	-	256,067	873,672	617,605
OTHER FINANCING USES:					
Transfer out	(256,067)	-	(256,067)	(256,067)	-
Total other financing uses	(256,067)	-	(256,067)	(256,067)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 617,605	$ 617,605

Exhibit D-19
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Intergovernmental grants and reimbursements-State of Illinois	$ 4,484,285	$ -	$ 4,484,285	$ 3,549,562	$ (934,723)
Total revenues	4,484,285	-	4,484,285	3,549,562	(934,723)
EXPENDITURES AND ENCUMBRANCES:					
Personal Services	4,484,285	-	4,484,285	4,084,378	(399,907)
Total expenditures and encumbrances	4,484,285	-	4,484,285	4,084,378	(399,907)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (534,816)	$ (534,816)

Exhibit D-20
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
LEAD POISONING PREVENTION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 1,872,298	$ -	$ 1,872,298	$ -	$ (1,872,298)
Investment income	-	-	-	2,464	2,464
Total revenues	1,872,298	-	1,872,298	2,464	(1,869,834)
EXPENDITURES AND ENCUMBRANCES:					
Personal Services	314,034	-	314,034	287,982	(26,052)
Contractual Services	1,525,705	(45,755)	1,479,950	580,370	(899,580)
Supplies and Materials	6,235	(171)	6,064	743	(5,321)
Rental and Leasing	1,000	-	1,000	-	(1,000)
Contingency and Special Purposes	2,910	45,926	48,836	-	(48,836)
Total expenditures and encumbrances	1,849,884	-	1,849,884	869,095	(980,789)
Revenues over (under) expenditures and encumbrances	22,414	-	22,414	(866,631)	(889,045)
OTHER FINANCING USES:					
Transfer out	(22,414)	-	(22,414)	(22,414)	-
Total other financing uses	(22,414)	-	(22,414)	(22,414)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (889,045)	$ (889,045)

Exhibit D-21
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Intergovernmental grants and reimbursements- State of Illinois	$ 4,117,230	$ -	$ 4,117,230	$ 3,000,000	$ (1,117,230)
Total revenues	4,117,230	-	4,117,230	3,000,000	(1,117,230)
EXPENDITURES AND ENCUMBRANCES:					
Personal Services	4,029,617	(300)	4,029,317	3,979,732	(49,585)
Contingency and Special Purposes	-	300	300	-	(300)
Total expenditures and encumbrances	4,029,617	-	4,029,617	3,979,732	(49,885)
Revenues over (under) expenditures and encumbrances	87,613	-	87,613	(979,732)	(1,067,345)
OTHER FINANCING USES:					
Transfer out	(87,613)	-	(87,613)	(87,613)	-
Total other financing uses	(87,613)	-	(87,613)	(87,613)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (1,067,345)	$ (1,067,345)

Exhibit D-22
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Miscellaneous	$ 50,000	$ -	$ 50,000	$ 30,103	$ (19,897)
Fund balance	150,000	-	150,000	-	(150,000)
Total revenues	200,000	-	200,000	30,103	(169,897)
EXPENDITURES AND ENCUMBRANCES:					
Personal Services	60,000	(20,000)	40,000	42,147	2,147
Contractual Services	40,000	28,800	68,800	71,250	2,450
Supplies and Materials	100,000	(13,000)	87,000	76,074	(10,926)
Contingency and Special Purposes	-	4,200	4,200	-	(4,200)
Total expenditures and encumbrances	200,000	-	200,000	189,471	(10,529)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (159,368)	$ (159,368)

Exhibit D-23
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Property taxes	$ -	$ -	$ -	$ (6,156)	$ (6,156)
Investment income	-	-	-	12,532	12,532
Miscellaneous	-	-	-	1,144,198	1,144,198
Fund balance	5,666,826	-	5,666,826	-	(5,666,826)
Total revenues	5,666,826	-	5,666,826	1,150,574	(4,516,252)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Personal Services	3,819,963	(393)	3,819,570	3,243,081	(576,489)
Contractual Services	616,990	(18,507)	598,483	295,598	(302,885)
Supplies and Materials	181,570	(5,337)	176,233	101,397	(74,836)
Operations and Maintenance	529,520	(15,104)	514,416	106,363	(408,053)
Rental and Leasing	2,365	-	2,365	2,364	(1)
Contingency and Special Purposes	10,000	40,841	50,841	(850)	(51,691)
Capital Outlay	106,418	(1,500)	104,918	-	(104,918)
Total expenditures and encumbrances	5,266,826	-	5,266,826	3,747,953	(1,518,873)
Revenues over (under) expenditures and encumbrances	400,000	-	400,000	(2,597,379)	(2,997,379)
OTHER FINANCING USES:					
Transfer out	(400,000)	-	(400,000)	(400,000)	-
Total other financing uses	(400,000)	-	(400,000)	(400,000)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ (2,997,379)	$ (2,997,379)

Exhibit D-24
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 631,571	$ -	$ 631,571	$ 809,092	$ 177,521
Total revenues	631,571	-	631,571	809,092	177,521
EXPENDITURES AND ENCUMBRANCES:					
Personal Services	630,571	-	630,571	735,186	104,615
Supplies and Materials	1,000	(30)	970	793	(177)
Operations and Maintenance	-	-	-	2,552	2,552
Contingency and Special Purposes	-	30	30	-	(30)
Total expenditures and encumbrances	631,571	-	631,571	738,531	106,960
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ 70,561	$ 70,561

Exhibit D-25
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 2,000,000	$ -	$ 2,000,000	$ 2,403,384	$ 403,384
Investment income	-	-	-	636	636
Fund balance	638,445	-	638,445	-	(638,445)
Total revenues	2,638,445	-	2,638,445	2,404,020	(234,425)
EXPENDITURES AND ENCUMBRANCES:					
Personal Services	2,482,841	-	2,482,841	2,352,913	(129,928)
Contractual Services	9,000	(270)	8,730	6,004	(2,726)
Supplies and Materials	27,000	(810)	26,190	24,809	(1,381)
Operations and Maintenance	10,000	(300)	9,700	7,765	(1,935)
Contingency and Special Purposes	109,604	1,380	110,984	205,000	94,016
Total expenditures and encumbrances	2,638,445	-	2,638,445	2,596,491	(41,954)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (192,471)	$ (192,471)

Exhibit D-26
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
RECORDER OF DEEDS RENTAL HOUSING SUPPORT FEE
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 300,000	$ -	$ 300,000	$ 351,785	$ 51,785
Investment income	-	-	-	195	195
Fund balance	46,506	-	46,506	-	(46,506)
Total revenues	346,506	-	346,506	351,980	5,474
EXPENDITURES AND ENCUMBRANCES:					
Contingency and Special Purposes	346,506	-	346,506	351,980	5,474
Total expenditures and encumbrances	346,506	-	346,506	351,980	5,474
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ -	$ -

Exhibit D-27
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 1,934,515	$ -	$ 1,934,515	$ 2,825,869	$ 891,354
Investment income	-	-	-	123	123
Total revenues	1,934,515	-	1,934,515	2,825,992	891,477
EXPENDITURES AND ENCUMBRANCES:					
Personal Services	1,301,699	(1,500)	1,300,199	1,288,666	(11,533)
Contractual Services	3,000	1,410	4,410	2,020	(2,390)
Supplies and Materials	25,000	(750)	24,250	20,420	(3,830)
Rental and Leasing	2,000	-	2,000	-	(2,000)
Contingency and Special Purposes	469,833	840	470,673	469,833	(840)
Total expenditures and encumbrances	1,801,532	-	1,801,532	1,780,939	(20,593)
Revenues over (under) expenditures and encumbrances	132,983	-	132,983	1,045,053	912,070
OTHER FINANCING USES:					
Transfer out	(132,983)	-	(132,983)	(132,983)	-
Total other financing uses	(132,983)	-	(132,983)	(132,983)	-
Revenues over (under) expenditures and encumbrances and other financing uses	$ -	$ -	$ -	$ 912,070	$ 912,070

Exhibit D-28
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 1,175,000	$ -	$ 1,175,000	$ 1,009,407	$ (165,593)
Investment income	-	-	-	15	15
Total revenues	1,175,000	-	1,175,000	1,009,422	(165,578)
EXPENDITURES AND ENCUMBRANCES:					
Contingency and Special Purposes	1,175,000	-	1,175,000	1,200,000	25,000
Total expenditures and encumbrances	1,175,000	-	1,175,000	1,200,000	25,000
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (190,578)	$ (190,578)

Exhibit D-29
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
CHIEF JUDGE PEER JURY
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 480,000	$ -	$ 480,000	$ 463,459	$ (16,541)
Investment income	-	-	-	296	296
Fund balance	650,000	-	650,000	-	(650,000)
Total revenues	1,130,000	-	1,130,000	463,755	(666,245)
EXPENDITURES AND ENCUMBRANCES:					
Contingency and Special Purposes	1,130,000	-	1,130,000	565,000	(565,000)
Total expenditures and encumbrances	1,130,000	-	1,130,000	565,000	(565,000)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (101,245)	$ (101,245)

Exhibit D-30
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 600,000	$ -	$ 600,000	$ 502,943	$ (97,057)
Investment income	-	-	-	22	22
Fund balance	50,000	-	50,000	-	(50,000)
Total revenues	650,000	-	650,000	502,965	(147,035)
EXPENDITURES AND ENCUMBRANCES:					
Contingency and Special Purposes	650,000	-	650,000	700,000	50,000
Total expenditures and encumbrances	650,000	-	650,000	700,000	50,000
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (197,035)	$ (197,035)

Exhibit D-31
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 750,000	$ -	$ 750,000	$ 532,548	$ (217,452)
Investment income	-	-	-	134	134
Total revenues	750,000	-	750,000	532,682	(217,318)
EXPENDITURES AND ENCUMBRANCES:					
Contingency and Special Purposes	750,000	-	750,000	532,682	(217,318)
Total expenditures and encumbrances	750,000	-	750,000	532,682	(217,318)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ -	$ -

Exhibit D-32
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, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Miscellaneous	$ 2,400	$ -	$ 2,400	$ 1,875	$ (525)
Total revenues	2,400	-	2,400	1,875	(525)
EXPENDITURES AND ENCUMBRANCES:					
Supplies and Materials	2,400	(72)	2,328	-	(2,328)
Contingency and Special Purposes	-	72	72	-	(72)
Total expenditures and encumbrances	2,400	-	2,400	-	(2,400)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ 1,875	$ 1,875

Exhibit D-33
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
SHERIFF'S WOMEN'S JUSTICE SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 30,000	$ -	$ 30,000	$ 17,079	$ (12,921)
Investment income	-	-	-	63	63
Fund balance	25,000	-	25,000	-	(25,000)
Total revenues	55,000	-	55,000	17,142	(37,858)
EXPENDITURES AND ENCUMBRANCES:					
Contingency and Special Purposes	55,000	-	55,000	55,000	-
Total expenditures and encumbrances	55,000	-	55,000	55,000	-
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (37,858)	$ (37,858)

Exhibit D-34
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
VEHICLE PURCHASE
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ -	$ -	$ -	$127,049	$ 127,049
Investment income	-	-	-	405	405
Fund balance	200,000	-	200,000	-	(200,000)
Total revenues	200,000	-	200,000	127,454	(72,546)
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Contingency and Special Purposes	-	6,000	6,000	-	(6,000)
Capital Outlay	200,000	(6,000)	194,000	-	(194,000)
Total expenditures and encumbrances	200,000	-	200,000	-	(200,000)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$127,454	$ 127,454

Exhibit D-35
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
CIRCUIT COURT ELECTRONIC CITATION
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 450,000	$ -	$ 450,000	$ 322,006	$ (127,994)
Investment income	-	-	-	218	218
Total revenues	450,000	-	450,000	322,224	(127,776)
EXPENDITURES AND ENCUMBRANCES:					
Contingency and Special Purposes	450,000	-	450,000	323,775	(126,225)
Total expenditures and encumbrances	450,000	-	450,000	323,775	(126,225)
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ (1,551)	$ (1,551)

Exhibit D-36
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
STATE'S ATTORNEY RECORDS AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 100,000	$ -	$ 100,000	$ 159,475	$ 59,475
Investment income	-	-	-	51	51
Total revenues	100,000	-	100,000	159,526	59,526
EXPENDITURES AND ENCUMBRANCES:					
Current:					
Contingency and Special Purposes	100,000	-	100,000	100,000	-
Total expenditures and encumbrances	100,000	-	100,000	100,000	-
Revenues over (under) expenditures and encumbrances	$ -	$ -	$ -	$ 59,526	$ 59,526

Exhibit D-37
COOK COUNTY, ILLINOIS
NONMAJOR - SPECIAL REVENUE FUND
PUBLIC DEFENDER RECORDS AUTOMATION FUND
SCHEDULE OF REVENUES, EXPENDITURES AND ENCUMBRANCES
BUDGET AND ACTUAL (NON-GAAP BUDGET BASIS)
For the Year Ended November 30, 2013

	Original Budget	Transfers In/ (Out)	Final Budget	Actual Amounts	Over (Under) Final Budget
REVENUES:					
Fees and licenses	$ 100,000	$ -	$ 100,000	$ 159,427	$ 59,427
Investment income	-	-	-	51	51
Total revenues	100,000	-	100,000	159,478	59,478
EXPENDITURES AND ENCUMBRANCES:					
Contingency and Special Purposes	100,000	27,466	127,466	100,000	(27,466)
Total expenditures and encumbrances	100,000	27,466	127,466	100,000	(27,466)
Revenues over (under) expenditures and encumbrances	$ -	$ (27,466)	$ (27,466)	$ 59,478	$ 86,944

PENSION & OPEB TRUST FUNDS & AGENCY FUNDS

COOK COUNTY, ILLINOIS

PENSION & OPEB TRUST FUNDS & AGENCY FUNDS

The Pension and OPEB trust funds are for the benefit of the County employees and their beneficiaries. The Pension and OPEB trust funds are funded through County and employee contributions and investment income.

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 and payroll deductions.

Other Departments include the County Clerk, Recorder, Medical Examiner, Adult Probation and Liquor Commission.

Exhibit E-1
COOK COUNTY, ILLINOIS
PENSION TRUST AND OPEB TRUST FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
November 30, 2013

ASSETS:	**County Pension Trust Fund**	**County Post-employment Healthcare (OPEB) Trust Fund**	**Total Pension and OPEB Trust Funds**
Receivables -			
Employer contributions (property taxes)	$ 211,622,872	$ 4,238,769	$ 215,861,641
Employee contributions	5,280,442	-	5,280,442
Accrued interest	22,652,456	-	22,652,456
Receivables for securities sold	34,897,859	-	34,897,859
Other	2,619,607	-	2,619,607
Investments -			
Short term investments	635,490,514	-	635,490,514
U.S. Government and agency obligations	1,582,287,173	-	1,582,287,173
Corporate bonds	831,881,515	-	831,881,515
Equities	3,801,742,949	-	3,801,742,949
Fixed income mutual funds	23,986,193	-	23,986,193
Alternative investments	991,623,313	-	991,623,313
Total investments	7,867,011,657	-	7,867,011,657
Collateral held for securities on loan	512,631,466	-	512,631,466
Total assets	8,656,716,359	4,238,769	8,660,955,128
LIABILITIES:			
Payable for securities purchased	72,893,623	-	72,893,623
Accounts payable	4,595,412	-	4,595,412
Health insurance payable	-	4,238,769	4,238,769
Securities lending cash collateral	519,291,696	-	519,291,696
Total liabilities	596,780,731	4,238,769	601,019,500
NET POSITION:			
Net position held in trust for pension benefits	$ 8,059,935,628	$ -	$ 8,059,935,628

Exhibit E-2
COOK COUNTY, ILLINOIS
PENSION AND OPEB TRUST FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended November 30, 2013

	County Pension Trust Fund	County Post-employment Healthcare (OPEB) Trust Fund	Total Pension and OPEB Trust Funds
ADDITIONS:			
Contributions			
Employer	$ 152,734,539	$ 37,986,237	$ 190,720,776
Plan members	130,570,599	-	130,570,599
Total contributions	283,305,138	37,986,237	321,291,375
Investment income			
Net appreciation in fair value of investments	710,479,251	-	710,479,251
Dividends	95,576,395	-	95,576,395
Interest	98,114,263	-	98,114,263
Total investment income	904,169,909	-	904,169,909
Less investment expense	(19,625,586)	-	(19,625,586)
Net investment income	884,544,323	-	884,544,323
Securities lending			
Income	3,817,723	-	3,817,723
Expenses	(674,527)	-	(674,527)
Net securities lending income	3,143,196	-	3,143,196
Other			
Federal subsidized programs	3,790,810	-	3,790,810
Medicare Part D subsidy	-	3,686,501	3,686,501
Miscellaneous	215,522	-	215,522
Prescription plan rebates	-	2,434,369	2,434,369
Early Retirement Re-insurance Program Reimbursement	-	(142,390)	(142,390)
Employee transfers	205,877	-	205,877
Total other additions	4,212,209	5,978,480	10,190,689
Total additions	$ 1,175,204,866	$ 43,964,717	$ 1,219,169,583
DEDUCTIONS:			
Benefits			
Annuities			
Employee	$ 469,398,775	$ -	$ 469,398,775
Spouse and children	35,762,286	-	35,762,286
Disability benefits			
Ordinary	11,576,076	-	11,576,076
Duty	2,390,272	-	2,390,272
Group hospital premiums	-	43,964,717	43,964,717
Total benefits	519,127,409	43,964,717	563,092,126
Refunds	33,081,726	-	33,081,726
Net administrative expenses	4,303,353	-	4,303,353
Total deductions	556,512,488	43,964,717	600,477,205
CHANGE IN NET POSITION	618,692,378	-	618,692,378
NET POSITION HELD IN TRUST FOR PENSION BENEFITS			
Beginning of year	7,441,243,250	-	7,441,243,250
End of year	$ 8,059,935,628	$ -	$ 8,059,935,628

Exhibit E-3
COOK COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
November 30, 2013

ASSETS	County Treasurer	Clerk of the Circuit Court	County Sheriff	State's Attorney
Cash and investments	$ 171,038,672	$ 126,995,987	$ 4,883,219	$ 3,030,301
Due from other funds	2,413,499	-	-	-
Due from others	-	16,336,172	370,394	32,143
Total assets	$ 173,452,171	$ 143,332,159	$ 5,253,613	$ 3,062,444
LIABILITIES				
Due to other governments	$ 124,413,499	$ 5,687,291	$ -	$ -
Due to others	49,038,672	137,644,868	5,253,613	3,062,444
Total liabilities	$ 173,452,171	$ 143,332,159	$ 5,253,613	$ 3,062,444

Public Guardian	Public Administrator	Other Departments	Total Agency Fund	ASSETS
$ 44,532,705	$ 33,218,037	$ 36,397,199	$ 420,096,120	Cash and investments
-	-	-	2,413,499	Due from other funds
55,368	-	1,753,492	18,547,569	Due from others
$ 44,588,073	$ 33,218,037	$ 38,150,691	$ 441,057,188	Total assets
				LIABILITIES
$ -	$ -	$ -	$ 130,100,790	Due to other governments
44,588,073	33,218,037	38,150,691	310,956,398	Due to others
$ 44,588,073	$ 33,218,037	$ 38,150,691	$ 441,057,188	Total liabilities

Exhibit E-4
COOK COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended November 30, 2013

Total	December 1, 2012	Additions	Deductions	November 30, 2013
ASSETS				
Cash	$ 336,164,623	$ 13,336,087,326	$ 13,282,527,280	$ 389,724,669
Receivables				
Due from other funds	523,953	2,413,499	523,953	2,413,499
Due from others	12,559,288	17,787,829	11,799,548	18,547,569
Investments -				
U.S. Government and agency obligations	91,358	1,575	9,325	83,608
Equities	1,907,424	2,277,595	1,341,958	2,843,061
Fixed Income Mutual Funds	7,627,484	5,935,179	7,146,272	6,416,391
Short Term Investments	8,309,009	12,503,313	4,741,251	16,071,071
Other	3,915,237	4,600,228	3,558,145	4,957,320
Total Investments	21,850,512	25,317,890	16,796,951	30,371,451
Total assets	$ 371,098,376	$ 13,381,606,544	$ 13,311,647,732	$ 441,057,188
LIABILITIES				
Due to other governments	$ 88,591,211	$ 12,086,899,181	$ 12,045,389,602	$ 130,100,790
Due to others	282,507,165	1,270,507,344	1,242,058,111	310,956,398
Total liabilities	$ 371,098,376	$ 13,357,406,525	$ 13,287,447,713	$ 441,057,188

County Treasurer	December 1, 2012	Additions	Deductions	November 30, 2013
ASSETS				
Cash and investments	$ 128,431,720	$ 12,109,200,000	$ 12,066,593,048	$ 171,038,672
Accounts receivable -				
Due from other funds	523,953	2,413,499	523,953	2,413,499
Total assets	$ 128,955,673	$ 12,111,613,499	$ 12,067,117,001	$ 173,452,171
LIABILITIES				
Due to other governments	$ 81,223,953	$ 12,045,413,499	$ 12,002,223,953	$ 124,413,499
Due to others	47,731,720	66,200,000	64,893,048	49,038,672
Total liabilities	$ 128,955,673	$ 12,111,613,499	$ 12,067,117,001	$ 173,452,171

Clerk of the Circuit Court	December 1, 2012	Additions	Deductions	November 30, 2013
ASSETS				
Cash	$ 108,032,303	$ 212,199,780	$ 195,603,057	$ 124,629,026
Accounts receivable -				
Due from others	11,690,936	6,048,224	1,402,988	16,336,172
Investments -				
Short Term Investments	1,922,496	464,465	20,000	2,366,961
Total Investments	1,922,496	464,465	20,000	2,366,961
Total assets	$ 121,645,735	$ 218,712,469	$ 197,026,045	$ 143,332,159
LIABILITIES				
Due to other governments	$ 7,367,258	$ 41,485,682	$ 43,165,649	$ 5,687,291
Due to others	114,278,477	153,026,768	129,660,377	137,644,868
Total liabilities	$ 121,645,735	$ 194,512,450	$ 172,826,026	$ 143,332,159

(continued)

Exhibit E-4 (continued)
COOK COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended November 30, 2013

County Sheriff	December 1, 2012	Additions	Deductions	November 30, 2013
ASSETS				
Cash and investments	$ 11,065,117	$ 51,417,091	$ 57,598,989	$ 4,883,219
Accounts receivable -				
Due from others	340,456	253,166	223,228	370,394
Total assets	$ 11,405,573	$ 51,670,257	$ 57,822,217	$ 5,253,613
LIABILITIES				
Due to others	$ 11,405,573	$ 51,670,257	$ 57,822,217	$ 5,253,613
Total liabilities	$ 11,405,573	$ 51,670,257	$ 57,822,217	$ 5,253,613

State's Attorney	December 1, 2012	Additions	Deductions	November 30, 2013
ASSETS				
Cash and investments	$ 2,932,870	$ 217,805	$ 120,374	$ 3,030,301
Accounts receivable -				
Due from others	20,424	11,719	-	32,143
Total assets	$ 2,953,294	$ 229,524	$ 120,374	$ 3,062,444
LIABILITIES				
Due to others	$ 2,953,294	$ 229,524	$ 120,374	$ 3,062,444
Total liabilities	$ 2,953,294	$ 229,524	$ 120,374	$ 3,062,444

Public Guardian	December 1, 2012	Additions	Deductions	November 30, 2013
ASSETS				
Cash	$ 21,736,723	$ 38,309,926	$ 43,518,434	$ 16,528,215
Receivables				
Due from others	61,952	95,995	102,579	55,368
Investments -				
U.S. Government and agency obligations	91,358	1,575	9,325	83,608
Equities	1,907,424	2,277,595	1,341,958	2,843,061
Fixed Income Mutual Funds	7,627,484	5,935,179	7,146,272	6,416,391
Short Term Investments	6,386,513	12,038,848	4,721,251	13,704,110
Other	3,915,237	4,600,228	3,558,145	4,957,320
Total Investments	19,928,016	24,853,425	16,776,951	28,004,490
Total assets	$ 41,726,691	$ 63,259,346	$ 60,397,964	$ 44,588,073
LIABILITIES				
Due to others	$ 41,726,691	$ 63,259,346	$ 60,397,964	$ 44,588,073
Total liabilities	$ 41,726,691	$ 63,259,346	$ 60,397,964	$ 44,588,073

(continued)

Exhibit E-4 (concluded)
COOK COUNTY, ILLINOIS
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the year ended November 30, 2013

Public Administrator	December 1, 2012	Additions	Deductions	November 30, 2013
ASSETS				
Cash and investments	$ 34,754,138	$ 50,516,665	$ 52,052,766	$ 33,218,037
Total assets	$ 34,754,138	$ 50,516,665	$ 52,052,766	$ 33,218,037
LIABILITIES				
Due to others	$ 34,754,138	$ 50,516,665	$ 52,052,766	$ 33,218,037
Total liabilities	$ 34,754,138	$ 50,516,665	$ 52,052,766	$ 33,218,037

Other Departments	December 1, 2012	Additions	Deductions	November 30, 2013
ASSETS				
Cash and investments	$ 29,211,752	$ 874,226,059	$ 867,040,612	$ 36,397,199
Accounts receivable -				
Due from others	445,520	11,378,725	10,070,753	1,753,492
Total assets	$ 29,657,272	$ 885,604,784	$ 877,111,365	$ 38,150,691
LIABILITIES				
Due to others	$ 29,657,272	$ 885,604,784	$ 877,111,365	$ 38,150,691
Total liabilities	$ 29,657,272	$ 885,604,784	$ 877,111,365	$ 38,150,691

STATISTICAL SECTION

COOK COUNTY, ILLINOIS
STATISTICAL SECTION (UNAUDITED)
For the Year Ended November 30, 2013

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.	226 - 233
Revenue Capacity	
These schedules present information to help the reader assess the County's most significant local revenue source, the property tax.	234 - 237
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.	238 - 240
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.	241 - 242
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.	243 - 252

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Schedule S-1
COOK COUNTY, ILLINOIS
NET POSITION (DEFICIT) BY COMPONENT [1]
LAST TEN YEARS (accrual basis of accounting)

	2004	2005	2006	2007	2008
Governmental activities					
Net investment in capital assets	$ (926,983,380)	$ (925,650,231)	$ (943,528,741)	$ (845,703,091)	$ (735,876,962)
Restricted for:					
Debt Service	358,470,341	358,299,318	368,202,656	361,921,864	393,692,059
Other restricted amounts	-	-	-	-	-
Unrestricted (deficit)	61,193,697	(259,221,123)	(464,013,561)	(726,405,006)	(1,105,010,249)
Subtotal governmental activities net position (deficit)	(507,319,342)	(826,572,036)	(1,039,339,646)	(1,210,186,233)	(1,447,195,152)
Business-type activities					
Net Investment in capital assets	641,994,438	600,769,876	569,072,573	523,679,321	504,480,586
Restricted for:					
Other restricted amounts	5,693,763	5,710,119	6,385,146	6,358,237	1,982,096
Unrestricted (deficit)	298,664,444	255,312,175	130,771,697	70,960,695	82,024,865
Subtotal business-type activities net position	946,352,645	861,792,170	706,229,416	600,998,253	588,487,547
Primary government					
Net investment in capital assets	(284,988,942)	(324,880,355)	(374,456,168)	(322,023,770)	(231,396,376)
Restricted for:					
Debt Service	358,470,341	358,299,318	368,202,656	361,921,864	393,692,059
Other restricted amounts	5,693,763	5,710,119	6,385,146	6,358,237	1,982,096
Unrestricted (deficit)	359,858,141	(3,908,948)	(333,241,864)	(655,444,311)	(1,022,985,384)
Total primary government net position	$ 439,033,303	$ 35,220,134	$ (333,110,230)	$ (609,187,980)	$ (858,707,605)

Notes:

(1) Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; 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) 2009 numbers have been restated due to a prior period error.

(3) 2012 Net Position for the primary government includes a decrease in "Net investment in capital assets" and an increase in "Unrestricted" deficit of $915,431,089.

(4) 2013 Net Position for the primary government includes a decrease in "Net investment in capital assets" and an increase in "Unrestricted" deficit of $397,439,170.

Data Source:

Audited Financial Statements

(as restated) 2009[2]	2010	2011	2012[3]	2013[4]	
					Governmental activities
$ (391,615,442)	$ (443,373,048)	$ 705,745,616	$ 629,402,738	$ 69,920,580	Net investment in capital assets
					Restricted for:
404,638,013	375,980,376	497,229,408	418,844,518	69,920,580	Debt Service
-	126,315,685	530,172,146	511,255,153	495,674,062	Other restricted amounts
(1,752,979,898)	(2,354,180,328)	(4,743,843,186)	(5,115,090,341)	38,995,444	Unrestricted (deficit)
(1,739,957,327)	(2,295,257,315)	(3,010,696,016)	(3,555,587,932)	674,510,666	Subtotal governmental activities net position (deficit)
					Business-type activities
491,875,750	473,396,052	456,161,524	440,623,431	426,355,232	Net investment in capital assets
					Restricted for:
4,662,371	6,478,666	1,058,593	730,566	6,187,511	Other restricted amounts
249,760,599	247,245,527	168,148,133	95,131,365	36,299,447	Unrestricted (deficit)
746,298,720	727,120,245	625,368,250	536,485,362	468,842,190	Subtotal business-type activities net position
					Primary government
100,260,308	30,023,004	261,857,459	154,595,080	73,059	Net investment in capital assets
					Restricted for:
404,638,013	375,980,376	497,229,408	418,844,518	69,920,580	Debt Service
4,662,371	132,794,351	531,230,739	511,985,719	501,861,573	Other restricted amounts
(1,503,219,299)	(2,106,934,801)	(3,675,645,372)	(4,104,527,887)	(4,824,933,487)	Unrestricted (deficit)
$ (993,658,607)	$ (1,568,137,070)	$ (2,385,327,766)	$ (3,019,102,570)	$ (4,253,078,275)	Total primary government net position

Schedule S-2
COOK COUNTY, ILLINOIS
CHANGES IN NET POSITION
LAST TEN YEARS (accrual basis of accounting)[2]

	2004	2005	2006	2007	2008	(as restated) 2009[4]	2010
Expenses							
Governmental activities:							
Government Management and Supporting Services	$ 301,285,150	$ 367,283,903	$ 254,629,071	$ 164,474,839	$ 274,272,329	$ 272,598,219	$ 406,698,655
Corrections	530,849,310	465,027,168	457,589,225	458,517,844	437,960,761	458,795,803	508,085,565
Courts	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	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	71,128,560	73,357,537	62,305,285	66,222,895	50,865,985	62,368,182	80,110,320
Election	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	46,070,916	47,149,719	45,099,687	40,397,863	40,024,964	34,411,559	56,704,888
Transportation	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	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	2,084,615,110	2,161,419,439	2,171,353,809	2,126,187,722	2,151,662,199	2,240,534,902	2,536,906,925
Business-type activities:							
Health Facilities	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	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 primary government expenses	$ 3,092,502,430	$ 3,180,572,692	$ 3,202,668,524	$ 3,080,791,326	$ 3,062,659,834	$ 3,251,804,575	$ 3,595,515,656
Program Revenues							
Governmental activities:							
Charges for services	$ 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	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	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	422,276,279	426,713,039	492,541,701	526,343,674	556,650,126	495,568,938	504,967,738
Business-type activities							
Charges for services	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	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	585,635,872	645,158,743	532,443,684	479,626,529	381,808,628	629,542,075	581,494,764
Total primary government program revenues	$ 1,007,912,151	$ 1,071,871,782	$ 1,024,985,385	$ 1,005,970,203	$ 938,458,754	$ 1,125,111,013	$ 1,086,462,502
Net (expense) / revenue: [1]							
Governmental activities	$ (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	(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	(2,084,590,279)	(2,108,700,910)	(2,177,683,139)	(2,074,821,123)	(2,124,201,080)	(2,126,693,562)	(2,509,053,154)
General Revenues and Other Changes in Net Position							
Governmental activities:							
Property taxes	600,701,472	612,393,516	614,920,225	612,082,864	618,742,149	616,348,217	624,055,797
Nonproperty taxes	776,940,587	822,683,218	848,129,365	815,190,203	774,934,065	902,630,352	904,095,249
Miscellaneous revenue	33,543,425	37,742,935	27,863,829	32,367,852	27,600,330	17,590,862	19,204,903
Investment income	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	10,284,673	1,261,560	17,750,000	16,957,001	-	-	-
Gain / (Loss) on sale of capital assets, net	(50,641)	(5,170,374)	105,279	(2,791,162)	(34,129)	(505,552)	(73,840)
Transfers	(72,887,518)	(71,702,696)	(77,136,177)	(91,605,119)	(60,539,664)	(63,153,648)	(60,117,535)
Transfers - Contributed capital	(21,046,441)	(11,533,038)	(19,081,878)	(2,074,270)	(19,963,716)	(23,354,239)	(11,208,654)
Subtotal governmental activities	1,340,023,970	1,415,453,706	1,466,044,498	1,428,997,461	1,358,003,154	1,452,203,789	1,476,639,199
Business-type activities:							
Property taxes	143,614,849	145,782,528	146,545,358	140,118,621	139,614,672	138,561,251	130,856,985
Nonproperty taxes	43,222,448	58,197,807	98,181,756	135,308,176	296,268,837	314,407,478	255,712,445
Investment income	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	-	-	-	-	-	-	-
Transfers	76,424,548	71,702,696	77,136,177	91,605,119	60,539,664	63,153,648	60,117,535
Contributed capital	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	281,704,522	289,434,035	343,308,277	369,745,911	516,678,301	539,538,771	457,935,493
Total primary government	$ 1,621,728,492	$ 1,704,887,741	$ 1,809,352,775	$ 1,798,743,372	$ 1,874,681,455	$ 1,991,742,560	$ 1,934,574,692
Changes in Net Position							
Government activities	$ (322,314,861)	$ (319,252,694)	$ (212,767,610)	$ (170,846,587)	$ (237,008,919)	$ (292,762,175)	$ (555,299,988)
Business-type activities	(140,546,926)	(84,560,475)	(155,562,754)	(105,231,164)	(12,510,706)	157,811,173	(19,178,474)
Total primary government	$ (462,861,787)	$ (403,813,169)	$ (368,330,364)	$ (276,077,751)	$ (249,519,625)	$ (134,951,002)	$ (574,478,462)

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

2011	2012	2013	
			Expenses
			Governmental activities:
$ 325,648,991	$ 379,060,453	$ 368,606,745	Government Management and Supporting Services
479,369,057	506,890,286	564,705,732	Corrections
1,198,546,791	1,138,149,938	1,238,311,243	Courts
7,323,018	9,328,464	8,700,199	Control of Environment
73,641,349	98,495,112	77,511,477	Assessment and Collection of Taxes
26,436,796	62,377,895	37,174,254	Election
52,896,753	61,194,276	60,611,609	Economic and Human Development
63,030,806	63,739,422	60,915,338	Transportation
-	-	-	Claims Expense, net of actuarial adjustments[3]
155,314,685	172,275,279	174,193,391	Interest and other charges
2,382,208,246	2,491,511,125	2,590,729,988	Total governmental activities expenses
			Business-type activities:
1,029,903,672	983,461,097	1,103,868,540	Health Facilities
1,029,903,672	983,461,097	1,103,868,540	Total business-type activities
$ 3,412,111,918	$ 3,474,972,222	$ 3,694,598,528	Total primary government expenses
			Program Revenues
			Governmental activities:
$ 328,241,595	341,877,411	$ 343,589,029	Charges for services
162,658,167	182,512,018	156,286,555	Operating grants and contributions
110,992,118	86,295,642	86,807,110	Capital grants and contributions
601,891,880	610,685,071	586,682,694	Total governmental activities program revenues
			Business-type activities
534,604,567	536,177,313	676,183,970	Charges for services
22,805,816	29,452,590	33,276,391	Operating grants and contributions
557,410,383	565,629,903	709,460,361	Total business-type activities program revenues
$ 1,159,302,263	$ 1,176,314,974	$ 1,296,143,055	Total primary government program revenues
			Net (expense) / revenue: [1]
$ (1,780,316,366)	$ (1,880,826,054)	$ (2,004,047,294)	Governmental activities
(472,493,289)	(417,831,194)	(394,408,179)	Business-type activities
(2,252,809,655)	(2,298,657,248)	(2,398,455,473)	Total primary government net expenses
			General Revenues and Other Changes in Net Position
			Governmental activities:
620,770,066	638,594,591	618,477,136	Property taxes
786,820,276	754,811,599	707,254,549	Nonproperty taxes
35,095,310	21,758,573	26,168,319	Miscellaneous revenue
3,895,584	(20,434)	895,230	Investment income
-	-	-	Proceeds from insurance / lawsuit settlement
-	-	-	Gain / (Loss) on sale of capital assets, net
(97,062,697)	(62,232,018)	(58,536,753)	Transfers
(16,658,986)	(16,978,173)	(21,859,230)	Transfers - Contributed capital
1,332,859,553	1,335,934,138	1,272,399,251	Subtotal governmental activities
			Business-type activities:
114,244,985	79,629,731	73,128,663	Property taxes
142,751,736	170,070,657	173,215,378	Nonproperty taxes
22,890	37,727	24,983	Investment income
-	-	-	Gain / (Loss) on sale of capital assets, net
-	-	-	Restricted gifts, grants, and bequests
97,062,697	62,232,018	58,536,753	Transfers
16,658,986	16,978,173	21,859,230	Contributed capital
370,741,294	328,948,306	326,765,007	Subtotal business-type activities
$ 1,703,600,847	$ 1,664,882,444	$ 1,599,164,258	Total primary government
			Changes in Net Position
$ (447,456,813)	$ (544,891,916)	$ (731,648,043)	Government activities
(101,751,995)	(88,882,888)	(67,643,172)	Business-type activities
$ (549,208,808)	$ (633,774,804)	$ (799,291,215)	Total primary government

(concluded)

Schedule S-3
COOK COUNTY, ILLINOIS
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS (modified accrual basis of accounting)[1]

	2004	2005	2006[1]	2007[1]	2008[1]
General Fund					
Reserved for:					
Encumbrances	$ 24,165,841	$ 24,496,026	$ 28,526,800	$ 17,647,110	$ 46,371,212
Unreserved	226,636,823	221,838,393	259,516,065	203,554,454	103,565,761
Assigned[3]	-	-	-	-	-
Unassigned[3]	-	-	-	-	-
Subtotal General Fund	$ 250,802,664	$ 246,334,419	$ 288,042,865	$ 221,201,564	$ 149,936,973
All Other Governmental Funds					
Reserved for:					
Encumbrances	$ 298,671,177	$ 302,490,110	$ 268,208,139	$ 201,620,837	$ 186,949,021
Reserved for loans outstanding	37,160,981	37,000,010	43,896,206	43,438,998	41,551,853
Interfund loans	4,879,122	6,507,709	-	-	-
Unreserved, reported in:					
Special Revenue Fund	169,402,144	150,676,439	183,147,574	213,801,252	227,041,785
Capital Projects Fund	227,325,170	182,593,106	127,615,514	62,228,042	(10,257,785)
Debt Service Fund	185,849,262	155,741,709	167,899,157	149,458,818	164,426,700
Restricted[3]	-	-	-	-	-
Committed[3]	-	-	-	-	-
Unassigned[3]	-	-	-	-	-
Total all other governmental funds	$ 923,287,856	$ 835,009,083	$ 790,766,590	$ 670,547,947	$ 609,711,574
Total governmental funds	$ 1,174,090,520	$ 1,081,343,502	$ 1,078,809,455	$ 891,749,511	$ 759,648,547

Notes:
(1) Prior to 2006 the Self-Insurance Account was not part of the General Fund of the County.
(2) 2009 numbers have been restated due to a prior period error.
(3) New fund balance categories used starting in FY11 due to the implementation of GASB 54.

Data Source:
Audited Financial Statements

(as restated) 2009[2]	2010[1]	2011[1]	2012[1]	2013[1]	
					General Fund
					Reserved for:
$ 45,541,335	$ 33,760,754	$ -	$ -	$ -	Encumbrances
51,335,834	30,798,552	-	-	-	Unreserved
-	-	37,722,373	29,361,149	21,970,454	Assigned[3]
-	-	159,382,015	165,330,818	123,292,490	Unassigned[3]
$ 96,877,169	$ 64,559,306	$ 197,104,388	$ 194,691,967	$ 145,262,944	Subtotal General Fund
					All Other Governmental Funds
					Reserved for:
$ 172,246,460	$ 273,620,174	$ -	$ -	$ -	Encumbrances
47,291,394	43,595,506	-	-	-	Reserved for loans outstanding
-	-	-	-	-	Interfund loans
					Unreserved, reported in:
197,994,613	116,664,448	-	-	-	Special Revenue Fund
264,834,214	433,232,158	-	-	-	Capital Projects Fund
178,555,862	155,812,110	-	-	-	Debt Service Fund
-	-	1,035,441,779	903,375,439	765,981,113	Restricted[3]
-	-	29,414,640	25,705,795	21,945,086	Committed[3]
-	-	(50,437,967)	(40,921,156)	(47,154,642)	Unassigned[3]
$ 860,922,543	$ 1,022,924,396	$ 1,014,418,452	$ 888,160,078	$ 740,771,557	Total all other governmental funds
$ 957,799,712	$ 1,087,483,702	$ 1,211,522,840	$1,082,852,045	$ 886,034,501	Total governmental funds

Schedule S-4
COOK COUNTY, ILLINOIS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS (modified accrual basis of accounting)[1]

	2004	2005	2006[2]	2007[2]	2008[2]	(as restated) 2009[2][3]
REVENUES						
Property taxes	$ 574,765,136	$ 618,676,455	$ 619,346,349	$ 596,674,944	$ 628,586,408	$ 612,665,584
Nonproperty taxes	776,819,444	822,430,244	848,129,365	815,190,203	774,934,065	865,196,829
Fees and licenses	276,196,185	279,501,785	307,897,125	320,379,424	374,229,385	321,583,151
Federal government	53,010,434	44,675,778	61,140,052	41,165,709	45,287,420	48,456,720
State of Illinois	65,522,171	74,134,373	112,931,598	110,646,636	127,221,817	106,208,782
Other governments	1,635,459	447,406	7,687,224	3,453,927	4,953,659	3,099,850
Investment income	11,423,956	25,638,244	52,288,994	47,427,420	16,437,322	2,585,062
Reimbursements from other governments	25,828,752	20,936,230	-	-	-	-
Charges to other funds	-	-	16,590,624	24,598,871	-	-
Contributions	-	-	-	19,754,293	1,238,044	-
Miscellaneous	35,237,754	39,861,969	32,370,839	36,485,085	28,860,709	18,772,249
Total revenues	1,820,439,291	1,926,302,484	2,058,382,170	2,015,776,512	2,001,748,829	1,978,568,227
EXPENDITURES						
Current:						
Government Management and Supporting Services	139,037,790	156,584,267	166,572,341	156,923,191	144,333,526	146,088,309
Corrections	429,372,494	399,923,590	409,868,712	415,631,402	379,483,026	389,007,987
Courts	713,410,812	807,757,332	831,596,778	845,813,509	843,655,153	934,069,286
Control of Environment	37,755,770	34,528,522	38,538,647	52,075,472	53,664,291	57,202,287
Assessment and Collection of Taxes	55,957,650	51,893,920	52,588,838	49,632,651	45,969,166	59,143,544
Election	41,300,528	23,918,293	42,861,531	26,402,412	52,871,446	31,183,738
Economic and Human Development	40,651,807	44,575,018	43,502,382	38,783,128	36,451,278	31,101,578
Transportation	118,711,857	92,294,447	127,272,096	127,184,750	93,808,879	101,965,751
Enterprise Fund	67,858,831	83,993,077	77,048,667	80,148,867	63,250,770	67,981,543
Claims Expense	-	-	79,041,110	81,489,783	100,938,732	(34,040)
Capital outlay	129,866,042	133,062,348	111,057,279	130,702,207	108,324,391	92,120,871
Debt service						
Principal	57,862,534	34,317,399	57,723,048	71,565,731	62,335,287	70,070,030
Interest and other charges	134,287,946	150,768,957	153,711,931	147,853,083	150,063,848	159,748,797
Bond issuance costs	-	-	-	-	-	5,535,523
Amounts incurred in the above accounts for the Enterprise Funds	(3,245,090)	(2,880,384)	(3,603,966)	(6,393,466)	(4,090,932)	(4,264,067)
Total expenditures	1,962,828,971	2,010,736,786	2,187,779,394	2,217,812,720	2,131,058,861	2,140,921,137
Revenues over (under) expenditures	(142,389,680)	(84,434,302)	(129,397,224)	(202,036,208)	(129,310,032)	(162,352,910)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	65,240,077	79,010,688	170,210,424	56,578,307	38,425,600	52,925,259
Operating transfers out	(67,550,879)	(99,913,298)	(60,239,332)	(62,971,773)	(42,516,532)	(57,473,288)
Proceeds from insurance/legal settlement	10,284,673	1,261,560	17,750,000	16,957,001	-	-
Proceeds of master loan agreement	1,182,746	1,250,000	-	-	-	-
Insurance recoveries	-	-	-	-	-	-
Payment to refunded bond escrow agent	(250,606,888)	-	(350,573,813)	(210,956,305)	-	(335,049,993)
Line of credit issunace	-	-	-	-	-	-
Issuance of corporate purpose notes	-	-	-	-	-	-
Issuance of general obligation bonds	805,211,726	-	349,715,898	213,235,049	1,300,000	671,690,000
Par value of bonds	-	-	-	-	-	-
Net premium	-	-	-	-	-	28,412,097
Sale of land	110,327	35,823	-	-	-	-
Capital leases	-	10,042,511	-	2,133,985	-	-
Total other financing sources (uses)	563,871,782	(8,312,716)	126,863,177	14,976,264	(2,790,932)	360,504,075
Changes in fund balances	$ 421,482,102	$ (92,747,018)	$ (2,534,047)	$ (187,059,944)	$ (132,100,964)	$ 198,151,165
Debt service as a percentage of noncapital expenditures	10.48%	9.86%	10.18%	10.51%	10.50%	11.49%

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) 2009 numbers have been restated due to a prior period error.

Data Source:
Audited Financial Statements

2010[2]	2011[2]	2012[2]	2013[2]	
				REVENUES
$ 602,460,533	$ 604,355,365	$ 598,923,053	$ 621,074,848	Property taxes
910,707,321	865,642,610	833,176,011	784,284,030	Nonproperty taxes
356,090,764	326,998,992	340,627,978	343,604,689	Fees and licenses
41,055,623	134,716,537	126,956,488	125,600,683	Federal government
99,433,063	40,166,092	63,088,210	56,276,296	State of Illinois
2,828,046	4,138,221	2,658,461	2,656,098	Other governments
1,049,445	3,865,109	(54,088)	879,570	Investment income
-	-	-	-	Reimbursements from other governments
-	-	-	-	Charges to other funds
-	-	-	-	Contributions
20,030,121	26,375,163	23,045,620	26,229,264	Miscellaneous
2,033,654,916	2,006,258,089	1,988,421,733	1,960,605,478	Total revenues
				EXPENDITURES
				Current:
173,883,062	139,891,917	199,495,070	168,355,044	Government Management and Supporting Services
423,015,540	408,922,521	409,742,268	444,719,983	Corrections
960,301,383	1,026,713,851	929,589,818	957,619,931	Courts
53,965,469	5,662,451	5,798,981	6,454,007	Control of Environment
64,174,481	50,984,457	58,987,026	54,298,489	Assessment and Collection of Taxes
51,165,753	22,699,011	50,052,050	28,793,837	Election
47,140,336	40,007,204	50,496,735	41,387,998	Economic and Human Development
92,243,303	71,229,429	63,016,559	50,688,038	Transportation
99,271,036	59,386,925	5,931,963	6,190,617	Enterprise Fund
(112,096)	-	5,878,406	5,142,061	Claims Expense
102,461,001	89,506,751	114,228,987	188,496,964	Capital outlay
				Debt service
88,331,375	39,988,228	400,475,000	45,920,000	Principal
165,166,768	154,480,687	174,989,409	179,275,173	Interest and other charges
5,766,938	3,627,298	1,379,093	2,973,974	Bond issuance costs
(3,853,714)	-	-	-	Amounts incurred in the above accounts for the Enterprise Funds
2,322,920,635	2,113,100,730	2,470,061,365	2,180,316,116	Total expenditures
(289,265,719)	(106,842,641)	(481,639,632)	(219,710,638)	Revenues over (under) expenditures
				OTHER FINANCING SOURCES (USES)
182,069,286	67,732,785	94,770,962	98,647,297	Operating transfers in
(183,807,289)	(106,118,882)	(98,017,981)	(102,205,964)	Operating transfers out
-	-	-	-	Proceeds from insurance/legal settlement
-	-	-	-	Proceeds of master loan agreement
-	10,000,000	-	-	Insurance recoveries
(417,075,000)	(285,923,269)	-	(498,044,266)	Payment to refunded bond escrow agent
-	46,000,000	-	10,480,534	Line of credit issunace
-	105,121,433	-	-	Issuance of corporate purpose notes
809,700,000	507,298,567	343,330,000	-	Issuance of general obligation bonds
-	-	12,885,856	434,885,000	Par value of bonds
28,062,712	14,884,156	-	79,130,493	Net premium
-	-	-	-	Sale of land
-	-	-	-	Capital leases
418,949,709	358,994,790	352,968,837	22,893,094	Total other financing sources (uses)
$ 129,683,990	$ 252,152,149	$ (128,670,795)	$ (196,817,544)	Changes in fund balances
11.68%	9.79%	24.49%	9.63%	Debt service as a percentage of noncapital expenditures

Schedule S-5
COOK COUNTY, ILLINOIS
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN LEVY YEARS (modified accrual basis of accounting)

Levy 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
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	0.499	666,233,062	21.67%
2007	99,210,511	40,296,203	19,574,171	179,073	6,954	159,266,912	0.458	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	0.393	550,135,370	32.37%
2010	113,007,050	39,029,083	18,096,144	268,015	4,321	170,404,613	0.423	449,811,540	37.88%
2011	101,103,265	34,168,805	16,506,122	286,642	4,218	152,069,052	0.462	442,787,689	34.34%
2012	88,133,582	32,580,024	15,159,549	298,644	4,226	136,176,024	0.531	(3)	(3)

(1) Civic Federation - estimated full value of real property
(2) Rate per $100 of assessed value
Most recent data available
(3) Data not available

Data Source:
Cook County Clerk, Tax Extension Division

Schedule S-6
COOK COUNTY, ILLINOIS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
(rate per $100 of assessed value)[2]

	2003[1]	2004	2005[1]	2006[1]	2007[1]	2008[1]	2009	2010	2011	2012
County Direct Rates										
Corporate	0.012	0.010	0.009	0.009	0.008	0.007	0.007	0.007	0.008	**0.007**
Public Safety	0.185	0.144	0.147	0.130	0.167	0.123	0.114	0.113	0.161	**0.181**
Health	0.141	0.123	0.112	0.103	0.093	0.086	0.084	0.082	0.078	**0.063**
Annuity and Benefit	0.150	0.158	0.130	0.120	0.062	0.069	0.071	0.083	0.091	**0.109**
Bond and Interest	0.142	0.135	0.135	0.125	0.116	0.105	0.117	0.112	0.123	**0.142**
Election	0.029	0.023	0.014	0.012	0.012	0.025	0.000	0.026	0.000	**0.027**
Total direct rate	0.659	0.593	0.547	0.499	0.458	0.415	0.393	0.423	0.461	**0.529**
Overlapping Rates										
Forest Preserve District	0.059	0.060	0.060	0.057	0.057	0.053	0.490	0.051	0.058	**0.063**
Other Rates										
Metropolitan Water Reclamation District	0.361	0.347	0.315	0.284	0.263	0.252	0.261	0.274	0.320	**0.370**
City of Chicago	1.380	1.302	1.243	1.012	1.004	0.928	0.887	0.914	0.999	**1.151**
Chicago Board of Education	3.142	3.104	3.026	2.697	2.583	2.472	2.366	2.581	2.875	**3.422**
Chicago Park District	0.464	0.455	0.443	0.379	0.355	0.323	0.309	0.305	0.331	**0.378**
Community College District No. 508	0.246	0.242	0.234	0.205	0.159	0.156	0.150	0.151	0.165	**0.190**
Chicago School Finance Authority	0.151	0.177	0.127	0.118	0.091	0.000	0.000	0.000	0.000	**0.000**
Total	6.462	6.280	5.995	5.251	4.970	4.599	2.490	2.118	5.209	5.511

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

(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 2013 is unavailable

Data Source:

Cook County Clerk, Tax Extension Division

Schedule S-7
COOK COUNTY, ILLINOIS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO

	2012 (1)			2003		
Taxpayer	**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	$ 137,676,781	1	0.10%			
Thompson Property Tax	91,013,342	2	0.07%			
BFPRU I LLC	83,748,207	3	0.06%			
HCSC Blue Cross A Pini	73,165,995	4	0.05%			
Water Tower LLC	71,730,150	5	0.05%			
ICG Inc	71,538,231	6	0.05%			
Simon Property Group	70,825,164	7	0.05%			
227 Monroe Street LLC	68,785,492	8	0.05%			
Hines 70 W Madison LP	66,812,500	9	0.05%			
Mark Davids	65,795,514	10	0.05%			
E Property Tax Dept 113	-		-	$ 189,999,999	1	0.17%
Wells Reit Chicago Ctr	-		-	125,097,603	2	0.11%
Shorenstein Realty	-		-	108,321,023	3	0.10%
Monroe & Adams Dela Inc	-		-	98,286,446	4	0.09%
Industry Consulting	-		-	94,809,999	5	0.08%
Sears D 768 B2 109A	-		-	92,617,259	6	0.08%
NACA Ltd Partnership	-		-	75,302,742	7	0.07%
Madision Two Associates	-		-	69,670,609	8	0.06%
L Burnett M Breslin	-		-	68,894,086	9	0.06%
Marilyn Enyart KMZ	-		-	67,052,168	10	0.06%
Total assessed valuation	$ 801,091,376		0.58%	$ 990,051,934		0.87%

Note:
(1) 2013 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 LEVY YEARS

Fiscal Year	Levy 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
2003	2002[1]	$ 556,629,805	$ 544,563,735	97.83%	$ 9,950,877	$ 554,514,612	99.62%
2004	2003	529,898,583	464,267,639	87.61%	64,094,238	528,361,877	99.71%
2005	2004	571,629,805	533,988,444	93.42%	34,497,397	568,485,841	99.45%
2006	2005	571,629,805	549,640,031	96.15%	15,612,601	565,252,632	98.88%
2007	2006	571,629,805	378,963,193	66.30%	189,313,655	568,276,848	99.41%
2008	2007	571,629,805	510,541,718	89.31%	60,541,977	571,083,695	99.90%
2009	2008	571,629,805	362,491,604	63.41%	205,712,269	568,203,873	99.40%
2010	2009	571,629,805	328,574,099	57.48%	242,026,772	570,600,871	99.82%
2011	2010	580,312,975	317,434,271	54.70%	254,225,000	571,659,271	98.51%
2012	2011	600,172,074	583,832,394	97.28%	13,487,907	597,320,302	99.52%

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
TOTAL DEBT AND RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

	General Bonded Debt								
Fiscal Year	General Obligation Bonds	Less: Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value[2]	Net Bonded Debt Per Capita	Sales Tax Revenue Bonds	Total Debt: Primary Government	Percentage of Personal Income[3]	Debt Per Capita
2004	$ 3,093,165,000	$ (232,230,000)	$ 2,860,935,000	0.53%	$ 544.73	$ -	$ 3,093,165,000	1.53%	$ 588.95
2005	3,066,330,000	-	3,066,330,000	0.53%	588.82	-	3,066,330,000	1.45%	588.82
2006	3,022,505,000	(332,495,000)	2,690,010,000	0.40%	520.77	-	3,022,505,000	1.34%	585.13
2007	2,953,610,000	(203,355,000)	2,750,255,000	0.42%	533.59	-	2,953,610,000	1.23%	573.05
2008	2,897,975,000	-	2,897,975,000	0.47%	561.42	-	2,897,975,000	1.19%	561.42
2009	3,184,830,000	(326,000,000)	2,858,830,000	0.52%	551.71	-	3,184,830,000	1.37%	614.63
2010	3,499,615,000	(417,075,000)	3,082,540,000	0.69%	592.87	-	3,499,615,000	1.49%	673.08
2011	3,814,460,000	(318,318,781)	3,496,141,219	0.79%	670.52	-	3,814,460,000	1.56%	731.57
2012	3,616,435,000	(231,333,605)	3,385,101,395	(1)	647.08	163,880,000	3,780,315,000	1.48%	722.63
2013	3,584,870,000	(224,749,517)	3,360,120,483	(1)	(1)	113,590,000	3,698,460,000	(1)	(1)

Notes:
(1) Information not yet available.
(2) See schedule S-5 for property value data.
(3) See schedule S-11 for population and personal income data.
(4) Details of the County's debt outstanding can be found in the notes to the financial statements.

Data Source:
Cook County Comptroller's Office

Schedule S-10
COOK COUNTY, ILLINOIS
PLEDGED - REVENUE COVERAGE
LAST TWO FISCAL YEARS
(dollars in thousands)

		Sales Tax Bonds		
		Debt Service		
Fiscal Year	Pledge Sales Tax Revenue	Principal	Interest	Coverage
2012	$ 458,191	$ -	$ -	-
2013	363,836	1,355	5,313	53.82

Notes:
Fiscal year 2012 was the first year the County issued sales tax bonds.

Schedule S-11
COOK COUNTY, ILLINOIS
DIRECT AND OVERLAPPING DEBT
As of November 30, 2013

Direct Debt	**General Obligation Debt Outstanding**	**Percentage Applicable to County**	**Amount Applicable to County**
General Obligation Bonds	$ 3,584,870,000	100%	$ 3,584,870,000
Overlapping Debt[(1)(5)(7)]			
Governmental Unit			
City of Chicago[(2)]	7,657,142,728	100%	7,657,142,728
Chicago Board of Education[(2)(3)]	6,221,180,661	100%	6,221,180,661
Chicago Park District[(2)(3)]	865,665,000	100%	865,665,000
City Colleges[(2)]	250,000,000	100%	250,000,000
Cook County Forest Preserve District[(2)]	187,950,000	100%	187,950,000
Metropolitan Water Reclamation District[(2)(4)]	2,481,971,593	100%	2,481,971,593
Subtotal, overlapping debt[(5)]	17,663,909,982		17,663,909,982
Total direct and overlapping debt[(5)]	$ 21,248,779,982		$ 21,248,779,982

Selected Debt Statistics

2012 Estimated Population[(8)]	5,231,351
2012 Equalized Assessed Valuation[(9)]	$ 136,176,024,327
2011 Estimated Fair Market Value[(9)]	$ 442,787,689,369

	Per Capita[(6)]	**% of Equalized Assessed Valuation**	**% of Estimated Fair Market Value**
Direct Debt	$ 685.27	2.63%	0.81%
Direct and Overlapping Debt[(5)]	$ 4,061.82	15.60%	4.80%

Notes:
(1) Excludes short-term cash flow notes.
(2) Cook County Official Statement for Series 2013B
(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.
(7) Excludes Municipalities and Districts outside of the City of Chicago.
(8) United States Census Bureau - State & County Quick Facts
(9) Cook County Official Statement Series 2014A

Data Sources:

Cook County Official Statements
Actual Government Units
United States Census Bureau - State & County Quick Facts

Schedule S-12
COOK COUNTY, ILLINOIS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year	Population[(2)(4)]	Personal Income[(2)(4)(5)]	Per Capita Income[(2)(4)(5)]	Unemployment Rate[(3)]
2004	5,252,021	$ 202,468,518	$ 38,551	6.7%
2005	5,207,615	212,104,390	40,730	6.4%
2006	5,165,495	226,206,976	43,792	4.8%
2007	5,154,235	239,836,588	46,532	5.2%
2008	5,161,831	243,310,729	47,137	6.4%
2009	5,181,728	232,440,707	44,858	10.4%
2010	5,199,377	235,624,324	45,318	10.8%
2011	5,214,098	245,105,939	47,008	10.3%
2012	5,231,351	256,036,686	48,943	9.3%
2013	5,240,700	256,036,686	48,943	8.7%

Notes:
(1) Information not yet available
(2) Bureau of Economic Analysis - U.S. Department of Commerce
(3) Bureau of Labor Statistics
(4) The Bureau of Economic Analysis - U. S. Department of Commerce has new estimates for 2012; revised estimates for 2001-2011.

Schedule S-13
COOK COUNTY, ILLINOIS
PRINCIPAL EMPLOYERS (NON-GOVERNMENT)
CURRENT YEAR AND NINE YEARS AGO

	2013[1]			2004[2]		
Employer	**Employees**	**Rank**	**Percentage of Total County Employment**	**Employees**	**Rank**	**Percentage of Total County Employment**
Advocate Health Care	16,710	1	0.64 %			0.00 %
J.P. Morgan Chase & Co.[3]	15,103	2	0.58	10,192	1	0.39
University of Chicago	15,029	3	0.57			0.00
Walgreens Co.	14,528	4	0.55			0.00
AT&T Inc.[4]	14,000	5	0.53	5,240	3	0.20
United Continental Holdings Inc. (5)	13,000	6	0.50	7,634	2	0.29
Abbott Laboratories	13,000	6	0.50			0.00
Wal-Mart Stores Inc.	12,500	7	0.48			0.00
Presence Health	12,159	8	0.46			0.00
University of Illinois at Chicago	9,800	9	0.37			0.00
American Airlines	9,264	10	0.35	4,403	5	0.17
Accenture				3,861	6	0.15
Target Corporation				2,904	7	0.11
Harris Trust & Savings Bank				2,684	8	0.10
LaSalle Bank				2,668	9	0.10
United Parcel Service				2,649	10	0.10
Northern Trust Company				5,084	4	0.19

Notes:
(1) Source: Crain's Chicago Business issue December 2013.
(2) Source: City of Chicago Comprehensive Annual Financial Report 2004
(3) J.P. Morgan Chase formerly known as Bank One
(4) AT&T formerly known as SBC Ameritech.
(5) United Continental Holdings Inc formerly known as United Airlines.

Schedule S-14
COOK COUNTY, ILLINOIS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Functions/Programs	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities:										
Assessment and Collection of Taxes	$ 1,030.6	$ 1,005.7	$ 961.1	$ 872.1	$ 902.5	$ 853.2	$ 865.5	$ 762.6	$ 810.5	$ 797.0
Control of Environment	53.5	53.8	55.0	49.0	55.0	52.6	52.4	52	53.0	53
Corrections	4,399.0	4,540.4	4,766.1	4,959.7	5,156.0	4,939.2	5,122.2	5058.5	5,037.6	5152.5
Courts	9,931.9	9,623.4	9,654.5	8,928.7	9,274.5	9,094.0	9,119.7	8832.4	8,348.6	8220.4
Economic and Human Development	17.5	16.4	16.0	12.0	17.0	13.8	13.0	13.8	16.0	10
Election	103.7	98.6	107.0	111.1	125.0	121.5	125.0	129.6	133.0	133
Government Management and Supporting Services	1,770.1	1,643.5	1,656.8	1,423.5	1,603.6	1,474.9	1,506.0	1390.5	1,186.3	1220
Transportation	511.1	469.8	427.6	380.0	429.0	350.1	349.6	334.8	304.0	283.9
Total Governmental Activities	17,817.4	17,451.6	17,644.1	16,736.1	17,562.6	16,899.3	17,153.4	16,574.2	15,889.0	15,869.8
Business-type Activities:										
Health Facilities	8,678.7	8,029.9	7,931.5	6,970.9	7,426.0	7,554.4	7,680.7	6,686.1	7,105.8	6,709.1
Total business-type Activities	8,678.7	8,029.9	7,931.5	6,970.9	7,426.0	7,554.4	7,680.7	6,686.1	7,105.8	6,709.1
Total primary government	$ 26,496.1	$ 25,481.5	$ 25,575.6	$ 23,707.0	$ 24,988.6	$ 24,453.7	$ 24,834.1	$ 23,260.3	$ 22,994.8	$ 22,578.9

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.

Schedule S-15
COOK COUNTY, ILLINOIS
OPERATING INDICATORS BY FUNCTION
HEALTH FACILITIES
LAST TEN FISCAL YEARS

	2004	2005	2006	2007	2008	2009
Cermak Health Services						
Intake Screenings	99,331	100,000	100,056	98,359	100,000	84,137
Clinic/Emergency Room Visits	135,048	155,000	129,474	128,114	110,000	102,000
Infirmary Patient Days	42,276	38,000	39,416	39,776	38,000	48,000
Residential Treatment Patient Days	173,594	160,000	176,617	177,215	170,000	Unavailable
Bookings at Jail(1)	103,233	93,856	99,232	108,000	108,000	86,067
Avg. Daily Correctional Facilities Census(1)	10,469	9,912	9,335	10,000	10,000	9,040
Provident Hospital						
Patient Days	28,353	28,202	27,843	21,358	22,160	18,569
Admissions	6,838	6,842	6,288	5,315	5,471	4,707
Avg. Length of Stay	4	4	4	5	5	5
Emergency Room Visits	51,968	51,818	47,949	44,142	45,498	39,582
Procedures Performed	380,474	380,115	375,485	340,180	346,836	307,740
Ambulatory and Community Health Network						
Ambulatory/Outpatient Visits	657,666	763,736	746,816	665,000	750,000	613,983
CLINIC VISIT SUMMARY						
Fantus Clinic	352,470	408,508	451,234	355,000	451,234	414,569
Ambulatory Screening Clinic	82,689	103,375	103,052	60,888	103,052	52,701
Other Community Clinic Sites	222,507	251,853	192,530	190,000	192,530	146,713
Total Visits	657,666	763,736	746,816	605,888	746,816	613,983
Ruth M. Rothstein Core Center						
Ambulatory/Outpatient Visits	34,168	36,720	33,966	36,720	38,557	37,256
Department of Public Health						
Case Management (average monthly caseload)	16,736	16,800	16,058	17,500	17,500	29,541
Clinic Visits	206,556	210,000	155,023	132,000	132,000	192,340
Health Protection (inspections & investigations)	38,234	38,000	43,329	44,600	44,600	39,470
Served Population	2,261,000	2,261,000	2,261,100	2,261,000	2,261,000	2,261,000
John H. Stroger, Jr. Hospital						
Patient Days	129,100	130,000	123,312	123,750	123,942	115,311
Admissions	22,875	22,544	23,504	23,980	24,106	23,748
Avg. Length of Stay (Days)	6	6	6	6	5	5
Avg. Daily Census	353	355	338	338	339	339
Emergency Service Visits	150,300	154,700	135,356	138,000	134,860	132,444
Procedures Performed(2)	2,780,200	3,850,200	3,725,714	3,722,000	3,820,000	3,494,740
Oak Forest Hospital						
Patient Days	144,908	156,950	117,614	73,678	25,550	22,484
Admissions	3,159	3,000	2,739	2,489	2,839	3,069
Emergency Room Visits	25,496	28,000	30,249	31,138	31,138	31,789
Procedures Performed	816,398	823,712	824,036	824,036	800,000	838,658
Average Length of Stay(3)	40	60	34	30	9	9
Average Daily Census	396	430	321	202	70	70

Notes:

(1) Obtained from Department of Corrections

(2) Includes Laboratory, Radiology, Surgeries and Anesthesia

(3) 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

Data Source:

Cook County Office of Budget and Management Services 2003 - 2012
Cook County Health and Hospitals System 2013

2010	2011	2012	2013	
				Cermak Health Services
78,871	72,509	71,624	79,094	Intake Screenings
110,220	101,020	134,699	147,283	Clinic/Emergency Room Visits
52,417	55,677	55,032	62,351	Infirmary Patient Days
Unavailable	Unavailable	Unavailable	Unavailable	Residential Treatment Patient Days
78,001	74,643	71,127	82,497	Bookings at Jail(1)
9,004	8,897	8,442	9,898	Avg. Daily Correctional Facilities Census(1)
				Provident Hospital
15,515	7,476	6,205	5,703	Patient Days
4,036	2,198	1,657	1,409	Admissions
4	3	4	4	Avg. Length of Stay
40,134	36,802	36,203	31,852	Emergency Room Visits
304,114	212,879	213,709	210,717	Procedures Performed
				Ambulatory and Community Health Network
641,068	602,100	603,504	588,948	Ambulatory/Outpatient Visits
				CLINIC VISIT SUMMARY
418,622	352,240	356,800	350,673	Fantus Clinic
51,067	41,575	37,119	36,504	Ambulatory Screening Clinic
171,379	208,285	209,585	201,771	Other Community Clinic Sites
641,068	602,100	603,504	588,948	Total
				Ruth M. Rothstein Core Center
38,122	40,072	41,877	45,454	Ambulatory/Outpatient Visits
				Department of Public Health
27,822	26,158	21,155	2,061	Case Management (average monthly caseload)
200,844	115,091	118,281	95,356	Clinic Visits
41,324	42,899	33,775	44,060	Health Protection (inspections & investigations)
2,261,100	2,269,080	2,270,577	2,272,075	Served Population
				John H. Stroger, Jr. Hospital
109,694	115,731	112,729	108,507	Patient Days
23,620	23,133	23,677	23,020	Admissions
5	5	5	5	Avg. Length of Stay (Days)
339	317	309	297	Avg. Daily Census
124,936	136,618	140,044	120,802	Emergency Service Visits
3,789,151	4,052,432	3,810,682	3,435,586	Procedures Performed(2)
				Oak Forest Hospital
21,107	9,022	0	0	Patient Days
3,072	1,165	0	0	Admissions
32,013	27,698	18,596	15,544	Emergency Room Visits
927,156	272,652	118,281	115,941	Procedures Performed
5	8	0	0	Average Length of Stay(3)
70	25	0	0	Average Daily Census

Schedule S-16
COOK COUNTY, ILLINOIS
OPERATING INDICATORS BY FUNCTION
CIRCUIT COURT CASELOAD
LAST TEN FISCAL YEARS

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Legal Representation										
State's Attorney	190,318	198,737	185,751	185,100	172,936	170,561	164,897	164,897	Unavailable	Unavailable
Public Defender	567,991	549,402	513,778	493,752	521,721	426,477	434,232	373,561	388,063	478,594
Public Guardian	15,690	13,466	12,500	12,500	10,527	9,490	9,250	7,845	7,598	Unavailable
Public Administrator	900	1,057	1,215	900	1,243	1,221	1,269	1,291	1,153	1,175
Judicial Support										
Chief Judge	644,160	633,400	637,613	650,383	579,694	529,589	613,250	533,191	540,198	Unavailable
Adult Probation	27,345	26,805	26,000	25,367	25,523	26,280	23,788	23,137	20,902	Unavailable
Forensic Clinical Services	4,125	4,102	3,982	4,050	4,022	4,069	4,470	3,426	3,554	Unavailable
Social Service	22,057	21,957	20,858	22,000	21,530	19,338	17,100	14,723	13,811	Unavailable
Juvenile Probation	4,917	4,856	4,635	4,750	4,503	4,688	4,535	4,334	4,748	Unavailable
Adoption & Child Custody Advocacy	1,316	913	1,009	1,150	1,055	1,273	2,231	2,546	2,512	2,519
Law Library	127,250	112,261	112,800	103,200	101,099	72,094	79,602	76,213	70,948	76,319
Administration										
Criminal Cases Filed	304,369	259,506	293,221	282,992	239,939	208,059	225,809	201,090	199,702	199,270
Civil Cases Filed	339,791	335,152	344,392	338,085	339,755	321,530	387,711	332,101	340,496	312,945
Traffic Cases Filed	1,183,949	1,123,415	1,151,213	1,126,447	984,131	835,972	898,982	795,250	783,648	806,254
Total Cases Filed	1,828,109	1,718,073	1,788,826	1,747,524	1,563,825	1,365,561	1,512,502	1,328,441	1,323,846	1,318,469
Clerk of the Circuit Court*										
% of new Commercial Litigation cases processed via E-filing	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	20%
# of bail bonds processed	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	98,618
Case activities recorded into the electronic docket	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	18,803,010

Data Source:
Cook County Office of Budget and Management Services
*Office of Performance Management

SEAL OF COOK COUNTY • ILLINOIS •
JANUARY 1831

Schedule S-17
COOK COUNTY, ILLINOIS
OPERATING INDICATORS BY FUNCTION
COOK COUNTY CORRECTIONS
LAST TEN FISCAL YEARS

	2004	2005	2006	2007	2008	2009
Court Services Division						
Writs Served	360,000	381,714	387,556	390,000	380,000	392,294
Evictions Served	13,000	10,209	11,536	10,500	11,000	14,119
Courtrooms Served	417	415	427	427	427	427
# of incidents inside court facilities involving prohibited items	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
# of personnel trained in TSA Training Program	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
# of phone calls to clerical staff	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
# of processes served	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
# of referrals made to social services providers	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
# of Social Service Cards collected	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Police Department						
Traffic Warnings/Citations	46,521	56,129	52,744	50,000	52,000	93,293
Evidence Handled and Prints Processed	92,162	101,927	71,037	72,000	81,100	84,993
Citizen Requests for Service	158,079	156,219	168,981	170,000	175,000	192,116
Warrants Processed	74,352	63,200	88,507	88,000	88,000	63,563
Arrest - Traffic Related	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Moving Violations	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Property Crimes	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Traffic Accidents	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Impact Incarceration						
Number of inmates sentenced to program	-	624	720	672	672	668
Number of inmates successfully completing program	-	428	425	438	470	438
Community Supervision and Intervention						
S.W.A.P. Participants - Avg. Daily Population	309	293	295	300	300	321
Pre-Release Participants - Avg. Daily Population	271	331	446	450	450	446
Electronic Monitoring Participants - Avg. Daily Population	1,601	1,567	1,158	750	750	390
Day Reporting Center Participants - Avg. Daily Population	557	502	377	300	200	150
Community Services						
Emergency Planning Sessions; Training; Responses	655	603	655	683	Unavailable	Unavailable
Youth Services Programs, Training and Technical Assistance	3,298	2,045	2,321	2,100	2,165	2,070
Community Services Programs	675	614	996	771	458	233
Department of Corrections						
Average Daily Population	10,469	9,912	9,335	10,000	10,000	9,066
Bookings	103,233	93,856	99,232	108,000	108,000	86,230
Inmates Transported	338,938	303,116	324,308	320,000	320,000	308,726
Inmates Per Officer	4	4	4	4	4	4
Average number of individuals on court-ordered Electronic Monitoring	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Average number of inmates transported daily (excluding Criminal Courts Bldg)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Juvenile Temporary Detention Center						
Bed Days	188,625	164,876	174,000	166,000	148,735	127,236
Avg. Length of Stay	24	29	28	24	19	26
Admissions to Center	6,832	7,112	6,950	6,910	5,947	5,665
Automatic Transfers	444	456	460	200	150	199

Note:
(1) In 2012, the calculation for the number of inmates per officer changed.

Data Source:
Prior to 2013 - Cook County Office of Budget and Management Services
2013 - Cook County Office of Performance Management

2010	2011	2012	2013	
				Court Services Division
Unavailable	341,843	344,770	Unavailable	Writs Served
Unavailable	12,191	20,319	Unavailable	Evictions Served
Unavailable	368	365	Unavailable	Courtrooms Served
Unavailable	Unavailable	Unavailable	557	# of incidents inside court facilities involving prohibited items
Unavailable	Unavailable	Unavailable	480	# of personnel trained in TSA Training Program
Unavailable	Unavailable	Unavailable	14,037	# of phone calls to clerical staff
Unavailable	Unavailable	Unavailable	169,648	# of processes served
Unavailable	Unavailable	Unavailable	9,408	# of referrals made to social services providers
Unavailable	Unavailable	Unavailable	12,700	# of Social Service Cards collected
				Police Department
107,900	107,871	97,221	Unavailable	Traffic Warnings/Citations
66,083	95,655	95,270	Unavailable	Evidence Handled and Prints Processed
214,925	236,965	262,052	Unavailable	Citizen Requests for Service
57,523	55,825	52,920	Unavailable	Warrants Processed
Unavailable	Unavailable	Unavailable	7,346	Arrest - Traffic Related
Unavailable	Unavailable	Unavailable	30,663	Moving Violations
Unavailable	Unavailable	Unavailable	1,417	Property Crimes
Unavailable	Unavailable	Unavailable	9,000	Traffic Accidents
				Impact Incarceration
613	684	694	Unavailable	Number of inmates sentenced to program
423	409	403	Unavailable	Number of inmates successfully completing program
				Community Supervision and Intervention
281	250	250	Unavailable	S.W.A.P. Participants - Avg. Daily Population
447	449	443	Unavailable	Pre-Release Participants - Avg. Daily Population
705	576	1,140	Unavailable	Electronic Monitoring Participants - Avg. Daily Population
212	226	187	Unavailable	Day Reporting Center Participants - Avg. Daily Population
				Community Services
Unavailable	Unavailable	Unavailable	Unavailable	Emergency Planning Sessions; Training; Responses
1,853	1,820	Unavailable	Unavailable	Youth Services Programs, Training and Technical Assistance
219	247	Unavailable	Unavailable	Community Services Programs
				Department of Corrections
8,990	8,875	9,417	9,776	Average Daily Population
79,607	73,990	76,505	Unavailable	Bookings
292,365	244,389	255,177	Unavailable	Inmates Transported
4	4	9	Unavailable	Inmates Per Officer (1)
Unavailable	Unavailable	Unavailable	1,075	Average number of individuals on court-ordered Electronic Monito
Unavailable	Unavailable	Unavailable	85,600	Average number of inmates transported daily (excluding Criminal
				Juvenile Temporary Detention Center
117,188	287,014	98,682	Unavailable	Bed Days
24	23	22	Unavailable	Avg. Length of Stay
5,261	5,180	4,484	Unavailable	Admissions to Center
146	116	127	Unavailable	Automatic Transfers

Schedule S-18
COOK COUNTY, ILLINOIS
OPERATING INDICATORS BY FUNCTION
OTHER SERVICES
LAST TEN FISCAL YEARS

	2004	2005	2006	2007	2008
County Assessor					
Taxpayer Assistance Requests	2,717,436	2,911,440	4,730,247	4,235,000	4,770,000
Parcels Processed	703,203	721,323	1,261,260	800,363	767,946
Parcels Reviewed	775,200	2,286,647	3,795,967	3,820,756	3,884,154
Number of Assessor Community Outreach Programs	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Number of taxpayers that apply for Taxpayer Exemption online	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Board of Review					
Hearings/Cases	792,746	745,770	750,397	925,000	925,000
Re-reviewed Parcels	163,921	99,595	157,130	210,000	214,000
Property Exemption Investigations	27,656	27,405	28,975	35,000	35,000
Treasurer					
Condemnation Court Orders Received & Recorded	470	389	439	450	425
Refunds for Overpayment, Court Orders	219,880	284,650	282,025	280,000	240,000
Investment Transactions	40,565	43,702	43,279	41,000	41,000
Scavenger Sales-Parcels	27,979	-	18,154	-	18,000
# of bank branch payments	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
# of on-line commercial (Third Party) tax payer payments	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
# of Property Tax Portal Hits	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
# of Web-Site Hits	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
County Clerk					
Marriage Licenses Issued	38,847	36,596	35,277	35,255	35,070
Business Registrations	8,151	6,148	6,080	6,173	5,925
Notary Commissions	21,903	24,669	25,896	25,200	25,380
Statements of Economic Interest Filed	25,000	25,747	24,296	25,500	25,500
Campaign Disclosure Reports Filed	2,000	1,875	1,832	1,500	1,600
Lobbyist Registration/Reports Filed	500	703	731	700	725
Map Revisions	416,580	431,935	440,980	432,000	455,385
# of Cook County Geographical Information System (GIS) maps verified	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
# of Cook County Taxing District's Bonds reviewed and analyzed	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
County Clerk - Elections Division					
Voter Registrations	136,500	76,549	125,403	61,000	130,000
Absentee Ballots	84,300	21,863	35,073	20,000	100,000
Ballot Formats	2,450	858	2,773	860	2,600
Recorder of Deeds					
Documents Recorded	1,700,000	1,461,593	1,382,901	1,325,000	1,175,000
Tract Searches	52,500	45,384	56,343	52,500	52,500
Building and Zoning					
Construction Inspections	60,000	60,000	60,000	60,000	60,000
Inspections per Permit	26	26	26	26	25
Permits Issued	2,300	2,278	2,225	2,300	2,375
# of inspections per month	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
# of permits issued per month	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Environmental Control					
Inspections	22,000	22,000	22,000	22,000	22,000
Laboratory Analyses	19,000	19,400	19,000	19,000	19,000
Tons of greenhouse gases emitted by county facilities	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Total kWh used by all County facilities	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Total Therms used by all County Facilities	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Zoning Board of Appeals					
Board Hearings	245	262	255	265	280
Number of public hearings	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Medical Examiner					
Autopsy and Post-mortem Costs	4,233,277	3,857,500	3,660,772	3,660,772	3,132,864
Autopsies and Post-mortems Performed	5,250	5,500	5,500	4,750	5,000
Average # of autopsies per pathologist	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Average response time to a death scene (minutes)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Veterans' Assistance Commission					
Cases	7,300	7,794	8,100	5,348	6,000
Cook County Highway Department					
Permit Applications	4,035	7,422	6,165	6,075	6,170
Lane Mileage	1,789	1,790	1,773	1,770	1,773
Traffic Studies	30	41	40	40	40
# of acres of County Right of Way mowed	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
# of catch basins cleaned	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
# of curb-miles swept	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Animal Control					
Tags Issued	390,430	389,761	388,724	394,410	397,609
Certificates Issued	355,914	348,554	360,000	360,000	393,660
Spay & Neuter Procedures	6,725	6,908	Unavailable	4,766	4,367
Confinement and Releases	6,066	5,177	4,500	4,500	2,324
Specimen and Animal Pick-ups	Unavailable	873	89	240	375
Biter Cases	3,999	4,180	3,905	3,992	3,608
Telephone Inquiries and Information	18,000	23,767	18,000	18,000	12,636
Animals vaccinated & registered	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Animals vaccinated through the low cost rabies vaccination program	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

Data Source:
Prior to 2013 - Cook County Office of Budget and Management Services
2013 - Cook County Office of Performance Management

2009	2010	2011	2012	2013	
					County Assessor
Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Taxpayer Assistance Requests
Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Parcels Processed
Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Parcels Reviewed
Unavailable	Unavailable	Unavailable	Unavailable	142	Number of Assessor Community Outreach Programs
Unavailable	Unavailable	Unavailable	Unavailable	3,786	Number of taxpayers that apply for Taxpayer Exemption online
					Board of Review
1,380,000	Unavailable	Unavailable	Unavailable	Unavailable	Hearings/Cases
410,000	Unavailable	Unavailable	Unavailable	Unavailable	Re-reviewed Parcels
6,000	Unavailable	Unavailable	Unavailable	Unavailable	Property Exemption Investigations
					Treasurer
120	138	171	273	Unavailable	Condemnation Court Orders Received & Recorded
274,171	327,657	357,339	344,268	Unavailable	Refunds for Overpayment, Court Orders
19,509	12,509	10,883	9,477	Unavailable	Investment Transactions
-	9,215	-	19,285	Unavailable	Scavenger Sales-Parcels
Unavailable	Unavailable	Unavailable	Unavailable	876,003	# of bank branch payments
Unavailable	Unavailable	Unavailable	Unavailable	1,579,863	# of on-line commercial (Third Party) tax payer payments
Unavailable	Unavailable	Unavailable	Unavailable	1,500,000	# of Property Tax Portal Hits
Unavailable	Unavailable	Unavailable	Unavailable	4,350,000	# of Web-Site Hits
					County Clerk
32,522	3,247	32,376	32,130	Unavailable	Marriage Licenses Issued
4,915	4,966	4,658	4,835	Unavailable	Business Registrations
20,037	20,244	19,650	21,142	Unavailable	Notary Commissions
26,247	26,218	25,456	47,554	Unavailable	Statements of Economic Interest Filed
1,196	1,023	Unavailable	Unavailable	Unavailable	Campaign Disclosure Reports Filed
788	584	716	523	Unavailable	Lobbyist Registration/Reports Filed
471,640	482,345	493,795	509,275	Unavailable	Map Revisions
Unavailable	Unavailable	Unavailable	Unavailable	3,000	# of Cook County Geographical Information System (GIS) maps verified
Unavailable	Unavailable	Unavailable	Unavailable	1,442	# of Cook County Taxing District's Bonds reviewed and analyzed
					County Clerk - Elections Division
89,282	103,608	70,302	226,992	Unavailable	Voter Registrations
13,413	162,245	8,848	48,082	Unavailable	Absentee Ballots
833	790	1,592	996	Unavailable	Ballot Formats
					Recorder of Deeds
855,015	812,869	719,548	807,013	791,289	Documents Recorded
40,551	30,492	26,700	15,090	Unavailable	Tract Searches
					Building and Zoning
55,000	55,000	43,584	58,000	Unavailable	Construction Inspections
25	25	25	25	Unavailable	Inspections per Permit
2,140	1,738	2,241	2,345	Unavailable	Permits Issued
Unavailable	Unavailable	Unavailable	Unavailable	4020	# of inspections per month
Unavailable	Unavailable	Unavailable	Unavailable	174.2	# of permits issued per month
					Environmental Control
22,000	22,000	7,812	11,224	Unavailable	Inspections
19,000	19,000	3,294	10,427	Unavailable	Laboratory Analyses
Unavailable	Unavailable	Unavailable	Unavailable	269	Tons of greenhouse gases emitted by county facilities
Unavailable	Unavailable	Unavailable	Unavailable	247,529,185	Total kWh used by all County facilities
Unavailable	Unavailable	Unavailable	Unavailable	13,883,941	Total Therms used by all County Facilities
					Zoning Board of Appeals
250	126	114	111	Unavailable	Board Hearings
Unavailable	Unavailable	Unavailable	Unavailable	71	Number of public hearings
					Medical Examiner
3,318,075	3,985,606	3,530,025	3,681,977	Unavailable	Autopsy and Post-mortem Costs
4,374	4,518	4,684	4,691	Unavailable	Autopsies and Post-mortems Performed
Unavailable	Unavailable	Unavailable	Unavailable	353	Average # of autopsies per pathologist
Unavailable	Unavailable	Unavailable	Unavailable	33	Average response time to a death scene (minutes)
					Veterans' Assistance Commission
5,000	5,000	5,463	6,678	Unavailable	Cases
					Cook County Highway Department
2,594	2,157	2,640	2,910	Unavailable	Permit Applications
1,759	1,771	1,771	1,768	Unavailable	Lane Mileage
469	402	390	400	Unavailable	Traffic Studies
Unavailable	Unavailable	Unavailable	Unavailable	2,282	# of acres of County Right of Way mowed
Unavailable	Unavailable	Unavailable	Unavailable	1,542	# of catch basins cleaned
Unavailable	Unavailable	Unavailable	Unavailable	988	# of curb-miles swept
					Animal Control
404,342	398,622	398,379	509,993	Unavailable	Tags Issued
405,598	356,624	Unavailable	Unavailable	Unavailable	Certificates Issued
5,015	4,575	4,075	4,067	Unavailable	Spay & Neuter Procedures
5,759	5,061	Unavailable	Unavailable	Unavailable	Confinement and Releases
221	516	457	491	Unavailable	Specimen and Animal Pick-ups
4,643	4,472	2,866	3,455	Unavailable	Biter Cases
8,608	12,239	15,216	23,151	Unavailable	Telephone Inquiries and Information
Unavailable	Unavailable	Unavailable	Unavailable	322,569	Animals vaccinated & registered
Unavailable	Unavailable	Unavailable	Unavailable	4,695	Animals vaccinated through the low cost rabies vaccination program

Schedule S-19
COOK COUNTY, ILLINOIS
CAPITAL ASSETS BY CATEGORY[1]
LAST TEN YEARS

	2004	2005	2006	2007	2008
Governmental Activities:					
Land	$ 295,623,493	$ 293,265,715	$ 293,650,946	$ 306,933,946	$ 309,431,398
Construction in Progress	142,237,383	126,956,275	190,731,685	251,450,272	234,884,943
Buildings and Other Improvements	1,179,481,786	1,290,225,415	1,320,753,555	1,373,648,711	1,444,587,580
Machinery and Equipment	274,821,912	281,176,589	292,687,553	292,111,068	297,939,260
Infrastructure	1,172,855,955	1,216,265,554	1,251,026,218	1,340,765,240	1,403,222,045
Total Governmental Activities	3,065,020,529	3,207,889,548	3,348,849,957	3,564,909,237	3,690,065,226
Business-type Activities:					
Construction in Progress	5,754,204	6,985,958	5,632,779	-	-
Buildings and Other Improvements	626,147,919	629,043,701	639,137,105	628,831,979	640,318,734
Machinery and Equipment	207,419,429	214,824,931	224,444,470	182,340,389	190,804,188
Total Business-type Activities	839,321,552	850,854,590	869,214,354	811,172,368	831,122,922
Primary Government:					
Land	295,623,493	293,265,715	293,650,946	306,933,946	309,431,398
Construction in Progress	147,991,587	133,942,233	196,364,464	251,450,272	234,884,943
Buildings and Other Improvements	1,805,629,705	1,919,269,116	1,959,890,660	2,002,480,690	2,084,906,314
Machinery and Equipment	482,241,341	496,001,520	517,132,023	474,451,457	488,743,448
Infrastructure	1,172,855,955	1,216,265,554	1,251,026,218	1,340,765,240	1,403,222,045
Total Primary Government	$ 3,904,342,081	$ 4,058,744,138	$ 4,218,064,311	$ 4,376,081,605	$ 4,521,188,148

Notes:
(1) Data for capital assets by function/program is unavailable
(2) Beginning with fiscal year 2011, these numbers exclude the Forest Preserve District due to the implementation of GASB 61

Data Source:
Cook County Comptroller's Office

2009	2010	2011[2]	2012[2]	2013[2]	
					Governmental Activities:
$ 310,771,106	$ 324,092,106	$ 151,272,146	$ 151,272,146	$ 151,272,146	Land
223,324,933	244,119,897	244,002,484	299,082,988	249,027,691	Construction in Progress
1,489,216,119	1,510,384,183	1,411,253,533	1,413,222,172	1,556,451,213	Buildings and Other Improvements
357,607,139	385,654,794	402,552,111	415,911,869	433,353,747	Machinery and Equipment
1,446,607,560	1,499,577,139	1,531,150,140	1,568,192,964	1,621,031,151	Infrastructure
3,827,526,857	3,963,828,119	3,740,230,414	3,847,682,139	4,011,135,948	Total Governmental Activities
					Business-type Activities:
-	-	-	-	-	Construction in Progress
647,124,600	652,876,534	656,094,092	660,347,061	667,848,715	Buildings and Other Improvements
193,463,631	203,770,645	217,212,073	229,925,677	241,930,468	Machinery and Equipment
840,588,231	856,647,179	873,306,165	890,272,738	909,779,183	Total Business-type Activities
					Primary Government:
310,771,106	324,092,106	151,272,146	151,272,146	151,272,146	Land
223,324,933	244,119,897	244,002,484	299,082,988	249,027,691	Construction in Progress
2,136,340,719	2,163,260,717	2,067,347,625	2,073,569,233	2,224,299,928	Buildings and Other Improvements
551,070,770	589,425,439	619,764,184	645,837,546	675,284,215	Machinery and Equipment
1,446,607,560	1,499,577,139	1,531,150,140	1,568,192,964	1,621,031,151	Infrastructure
$ 4,668,115,088	$ 4,820,475,298	$ 4,613,536,579	$ 4,737,954,877	$ 4,920,915,131	Total Primary Government

COOK COUNTY BOARD OF COMMISSIONERS

PRESIDENT
Toni Preckwinkle

Jerry Butler

Earlean Collins

John P. Daley

John A. Fritchey

Bridget Gainer

Jesus G. Garcia

Elizabeth "Liz" Doody Gorman

Gregg Goslin

Stanley Moore

Joan Patricia Murphy

Edwin Reyes

Timothy O. Schneider

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